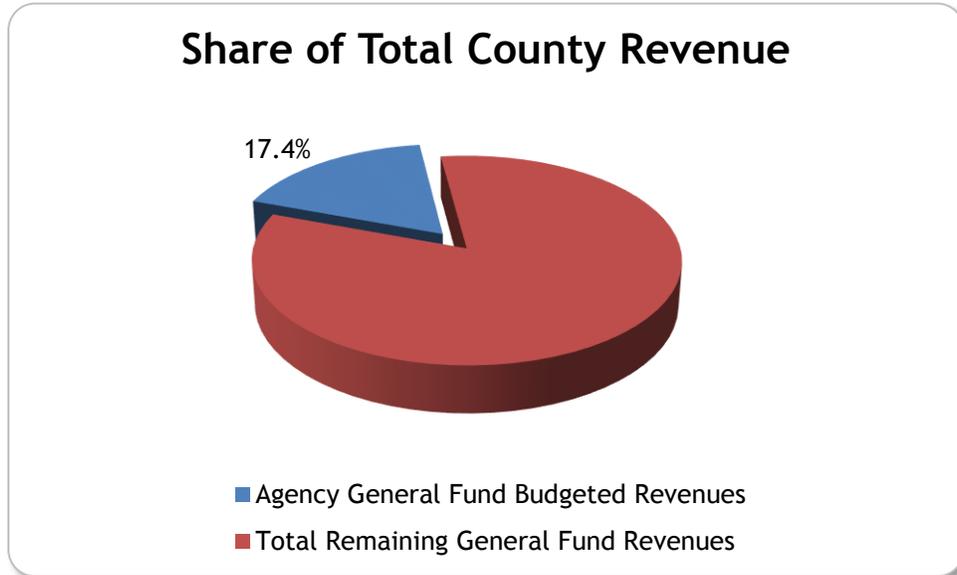
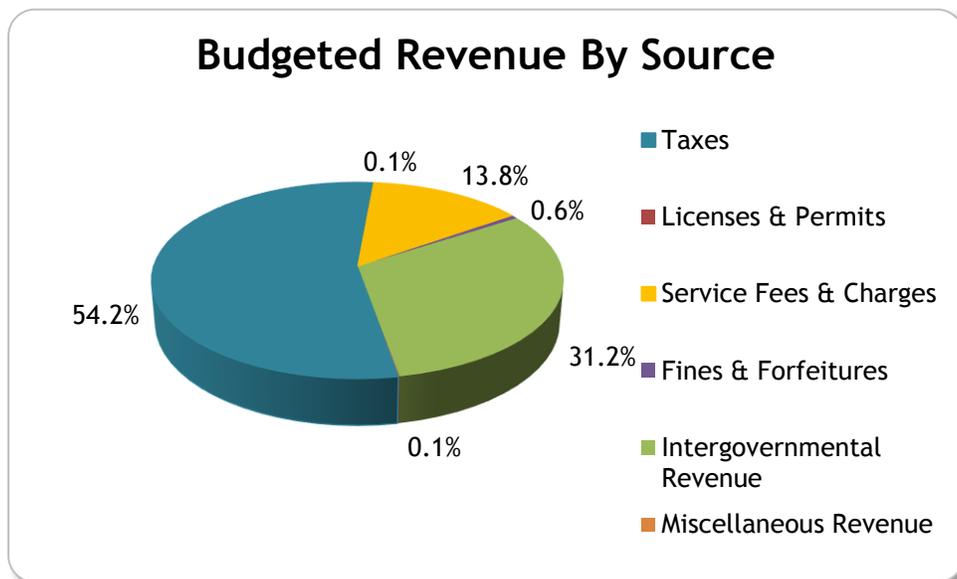


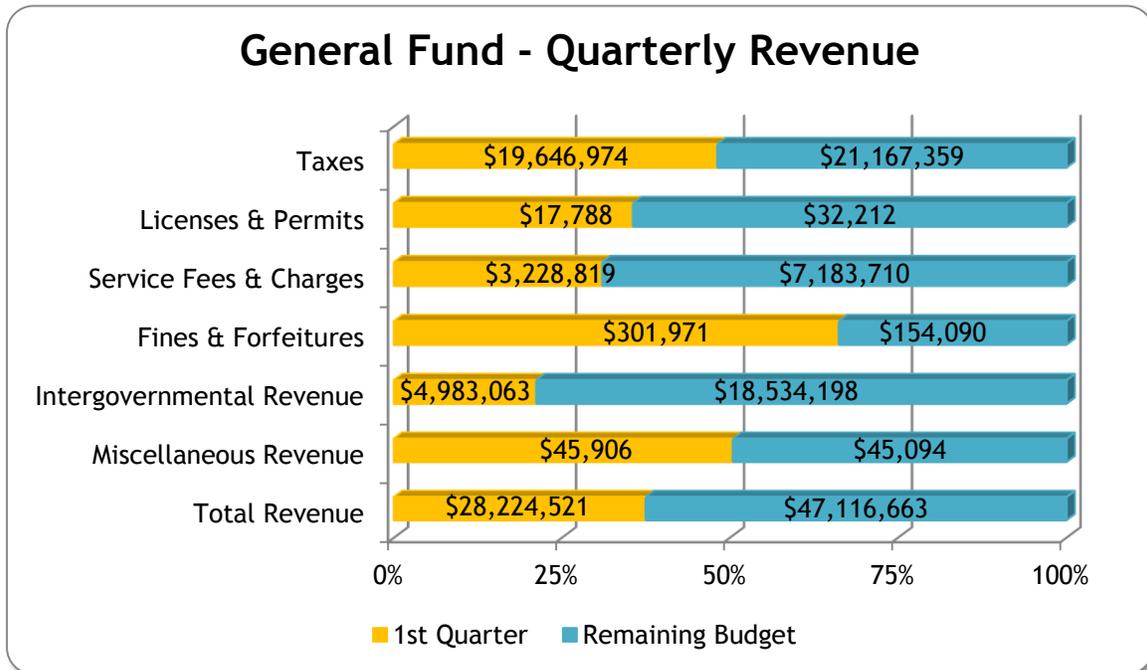
General Fund - Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$75,341,184** for 2016, which is **17.4%** of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for the Auditor's Office are real estate taxes (including state reimbursements); the local government fund allocation; casino tax revenue; assessment fees; and conveyance fees (mandatory and permissive).



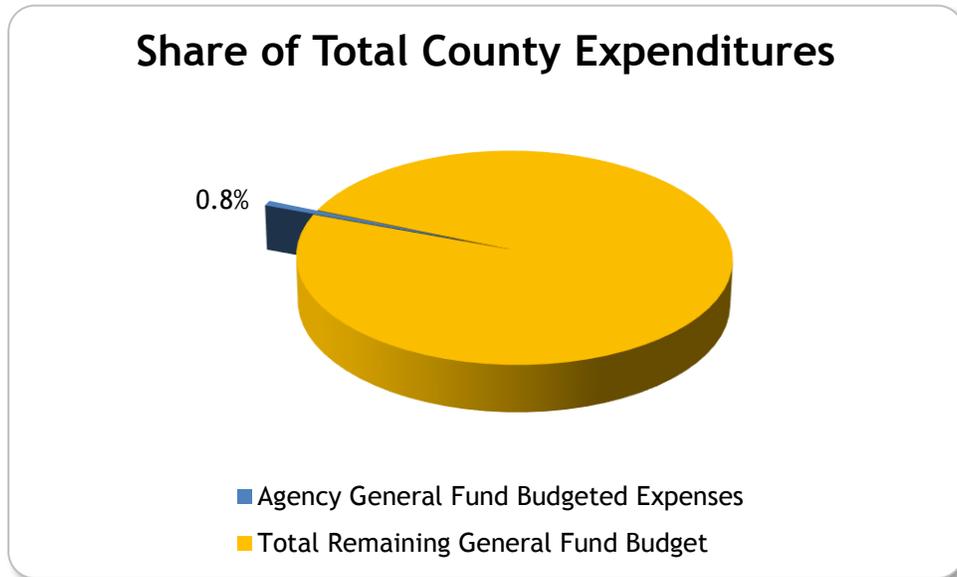
Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$7,152,060	\$31,834,653	\$26,109,404	\$10,631,209	\$7,152,060	\$75,727,326
Current Year	\$28,224,521				\$28,224,521	\$75,341,184

*Current year total represents revised budget.

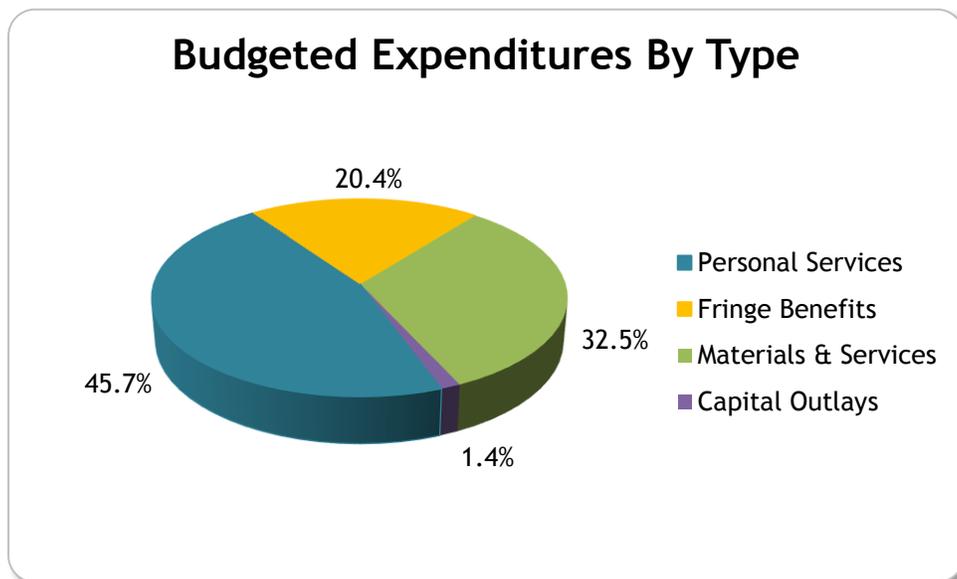
- First quarter revenue of **\$28,224,521** represents **37.5%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2nd quarter of 2015. In 2016, settlement returned to the 1st quarter.
- During the 1st quarter, 52.4% of real estate taxes have been collected when compared to the budget of \$35,458,996. \$18,578,675 was collected during the 1st quarter, as compared to \$18,368,402 for the first half settlement in 2015, a 1.1% increase.
- Real estate conveyance fees are received under Taxes (the mandatory fee of \$1 per \$1,000 of value) and Service Fees & Charges (the permissive fee of \$1 per \$1,000 of value). The total amount collected was \$2,155,804 during the 1st quarter, which was a decrease of \$9,609 or 0.4% from the \$2,165,413 collected in the prior year. However, collections are expected to increase due to the rising sale prices of homes throughout Central Ohio.

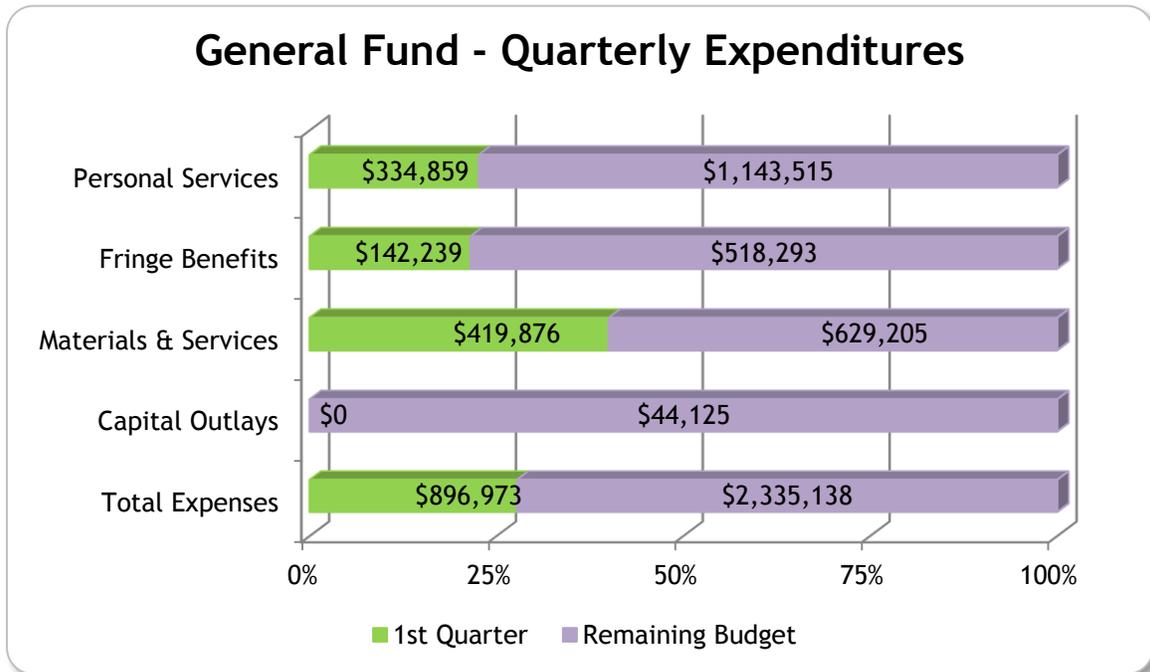
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$301,971 in penalties has been collected compared to \$556,029 in the prior year; however, property owners have the right to appeal and have the fee reversed.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$4,983,063 during the 1st quarter or 21.2% of budgeted amount. Revenue collected within this category for 1st quarter periods in prior fiscal years was \$4,772,936 in 2015 and \$4,703,710 in 2014.

General Fund - Expenditure Analysis



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,232,112** for 2016, which is **0.8%** of the total budgeted expenditures for the General Fund.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$507,322	\$1,054,004	\$821,226	\$580,650	\$507,322	\$2,963,202
Current Year	\$896,973				\$896,973	\$3,232,112

*Current year total represents revised budget.

- First quarter expenditures of **\$896,973** represent **27.8%** of the budgeted amount for the year.
- The overall expenditure variance from the prior year during the 1st quarter is primarily related to the timing of the settlement for the first half real estate collections in 2015. The settlement occurred in the 2nd quarter of 2015 rather than the 1st quarter.
- The Auditor's Office expended \$419,876 or 40.0% of the Materials & Services budget category during the 1st quarter. Of this amount, \$235,544 was for Auditor & Treasurer fees, \$51,224 for Delinquent Real Estate Tax Assessment Collection fees, and \$51,224 for Land Bank fees.

General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$341,163	\$334,859	98.2%
2 nd Quarter	\$398,024		
3 rd Quarter	\$398,024		
4 th Quarter	\$341,163		
Total	\$1,478,374	\$334,859	22.7%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

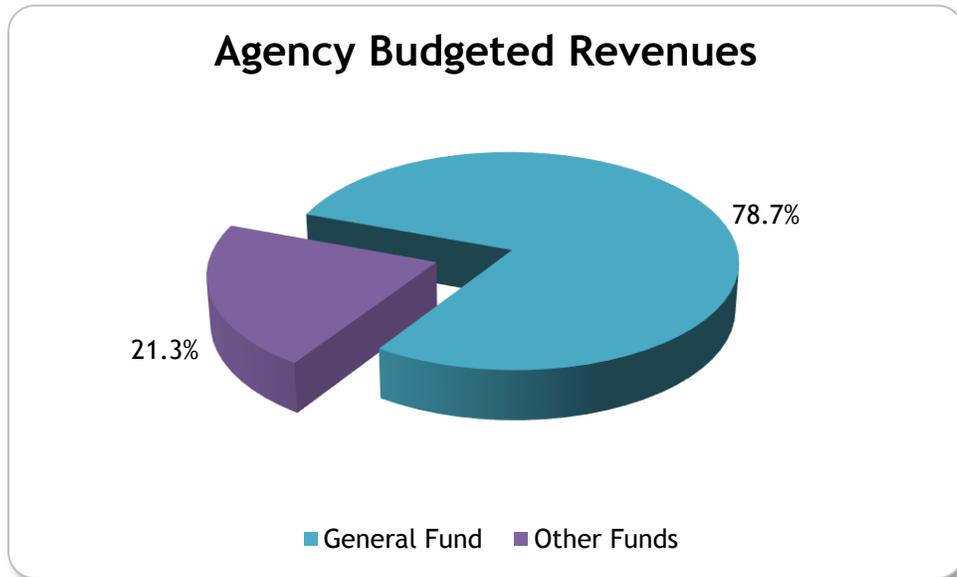
General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$2,414,821 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$32,609.

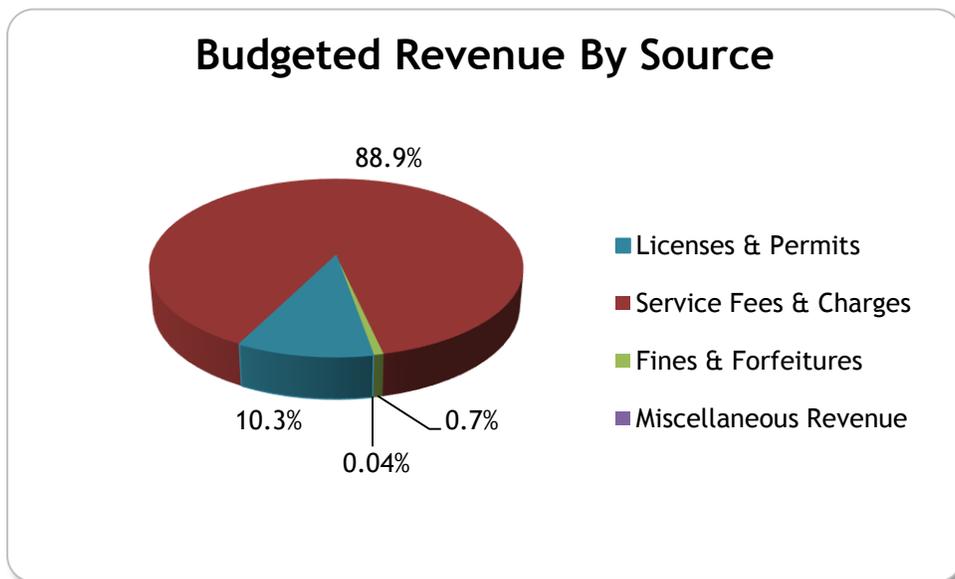
General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.

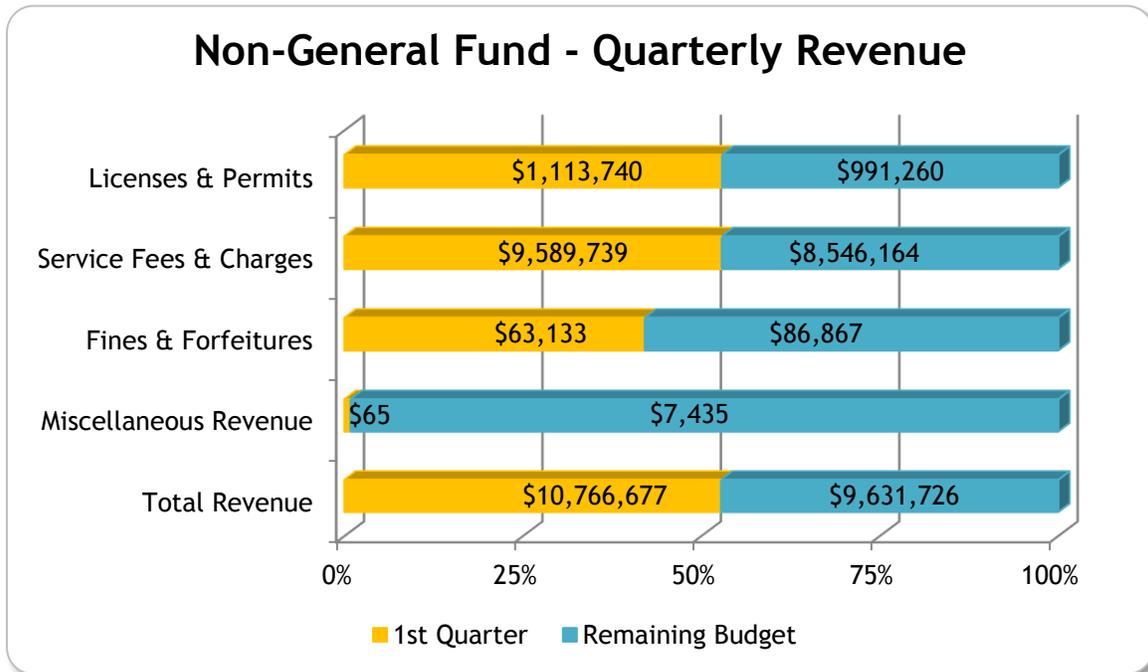
Non-General Fund - Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$20,398,403** for 2016, which is 21.3% of the total budgeted revenue for the Auditor's Office.



- The main sources of non-general fund revenue for the Auditor's Office are assessment fees and dog licenses.

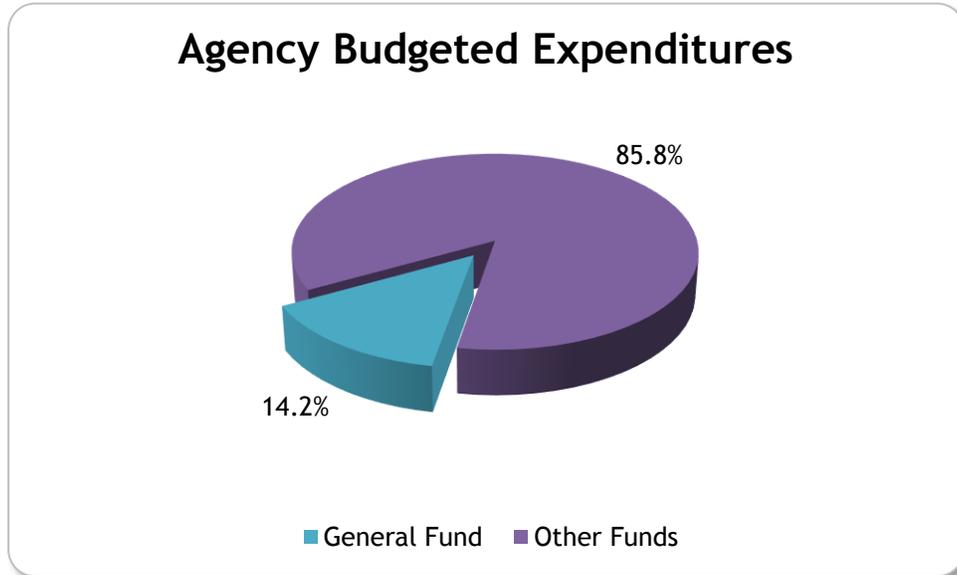


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,234,599	\$9,717,996	\$8,596,177	\$639,487	\$1,234,599	\$20,188,259
Current Year	\$10,766,677				\$10,766,677	\$20,398,403

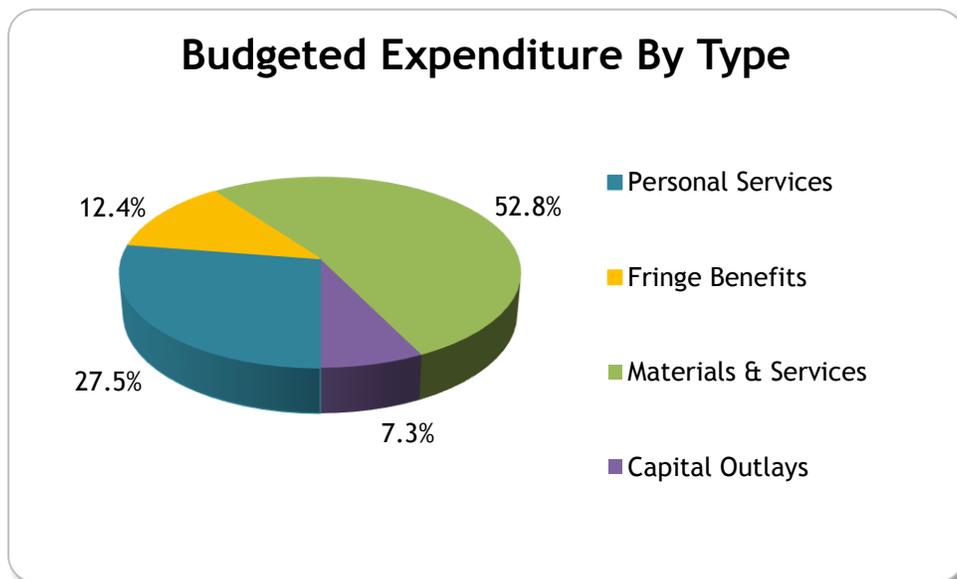
*Current year total represents revised budget.

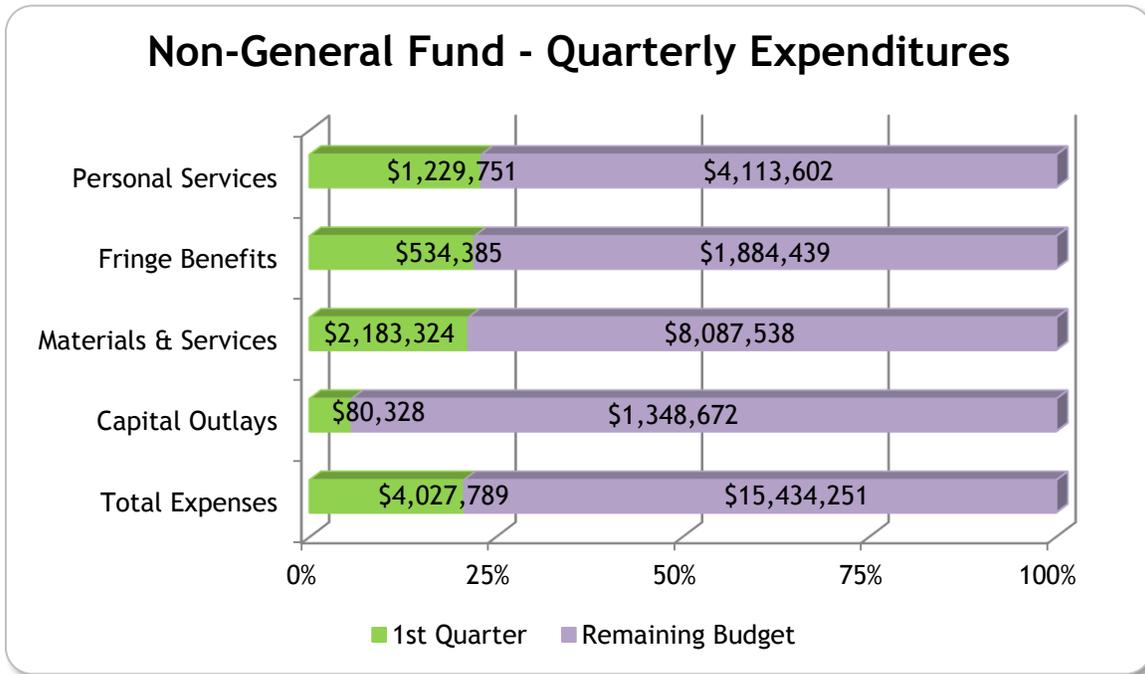
- First quarter revenue of **\$10,766,677** represents **52.8%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2nd quarter of 2015. In 2016, settlement returned to the 1st quarter.
- Licenses and Permits include dog licenses, of which \$1,113,765 or 52.9% of budget (\$2,105,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$1,120,448 in dog licensing fees was collected through the 1st quarter of 2016.
- Service Fees and Charges include assessments for real estate, of which \$9,557,505 or 53.1% of the budget (\$18,000,000) was collected through the end of the 1st quarter. Assessment fees are based on a percent of the total amount of fees collected. In the prior year, this revenue was received in the 2nd quarter.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$19,462,040** for 2016, which is **85.8%** of the total budgeted expenditures for the Auditor's Office.





Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$2,783,265	\$4,072,984	\$4,347,882	\$4,848,851	\$2,783,265	\$16,052,982
Current Year	\$4,027,789				\$4,027,789	\$19,462,040

*Current year total represents revised budget.

- First quarter expenditures of **\$4,027,789** represent **20.7%** of the budgeted amount for the year.
- Materials and Services expenditures in the 1st quarter were \$2,183,324 or 21.3% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services for new construction (\$1,470,703), cost allocation (\$192,894), and purchased professional services (\$386,441), which include support and maintenance for the existing real estate tax accounting system, mediation services, and project management and business analysis services.
- Expenditures in the amount of \$80,328 were also incurred within the Capital Outlays budget category in the 1st quarter relating to the projects for the replacement and upgrades to the Real Estate Tax Accounting and the Computer Assisted Mass Appraisal (CAMA) systems.
- Overall expenditures increased in the 1st quarter as compared to the same period in 2015 primarily due to the additional expenditures on purchased professional services from \$574,563 in the 1st quarter of 2015 to \$1,470,703 in the 1st quarter of 2016 reflecting a net increase of \$896,140. The increase in expenditures pertains to the sexennial reappraisal update that will occur in 2017.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,233,081	\$1,229,751	99.7%
2 nd Quarter	\$1,438,595		
3 rd Quarter	\$1,438,595		
4 th Quarter	\$1,233,081		
Total	\$5,343,353	\$1,229,751	23.0%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1st quarter.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Auditor's Office in the Real Estate Assessment Fund (Fund 2013) was \$122,806.

Non-General Fund - Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.