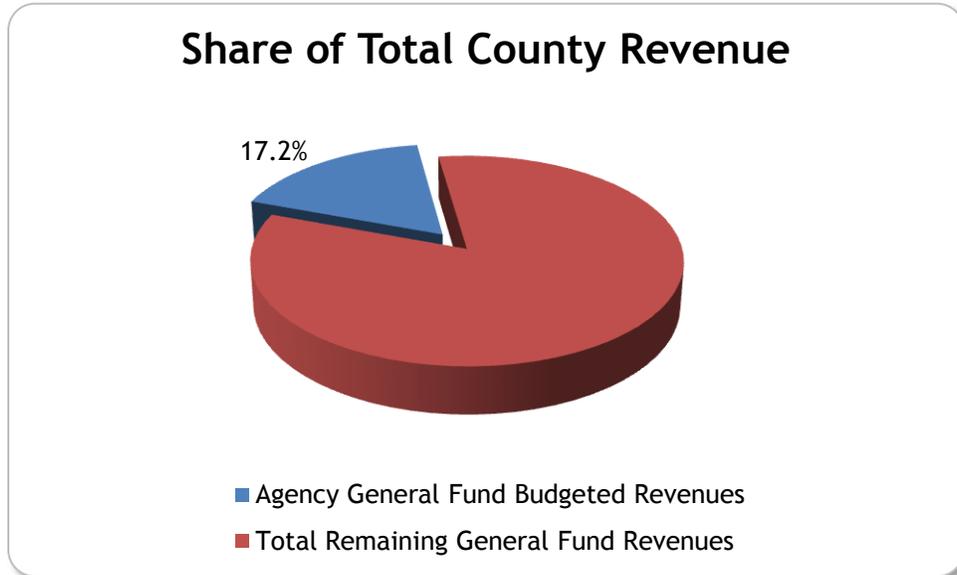
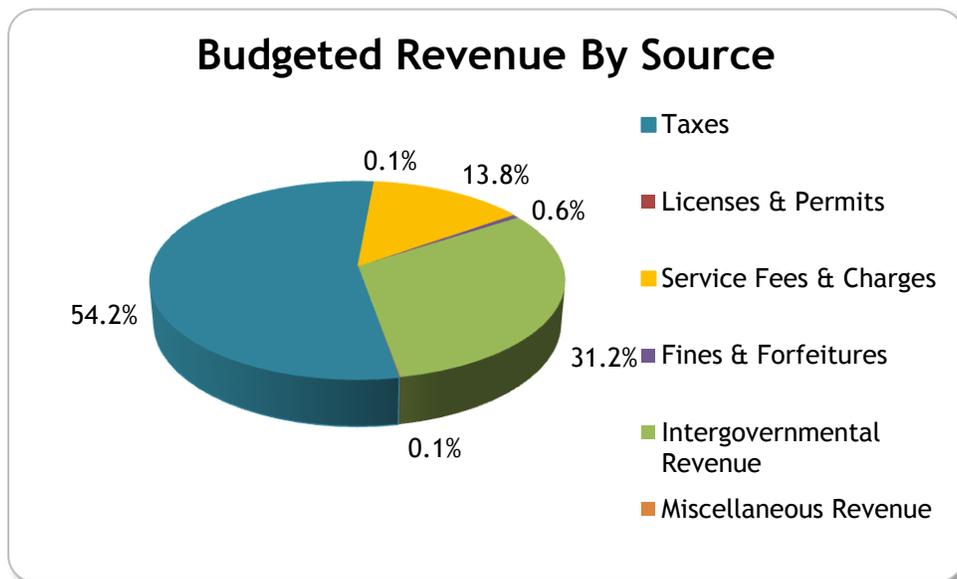


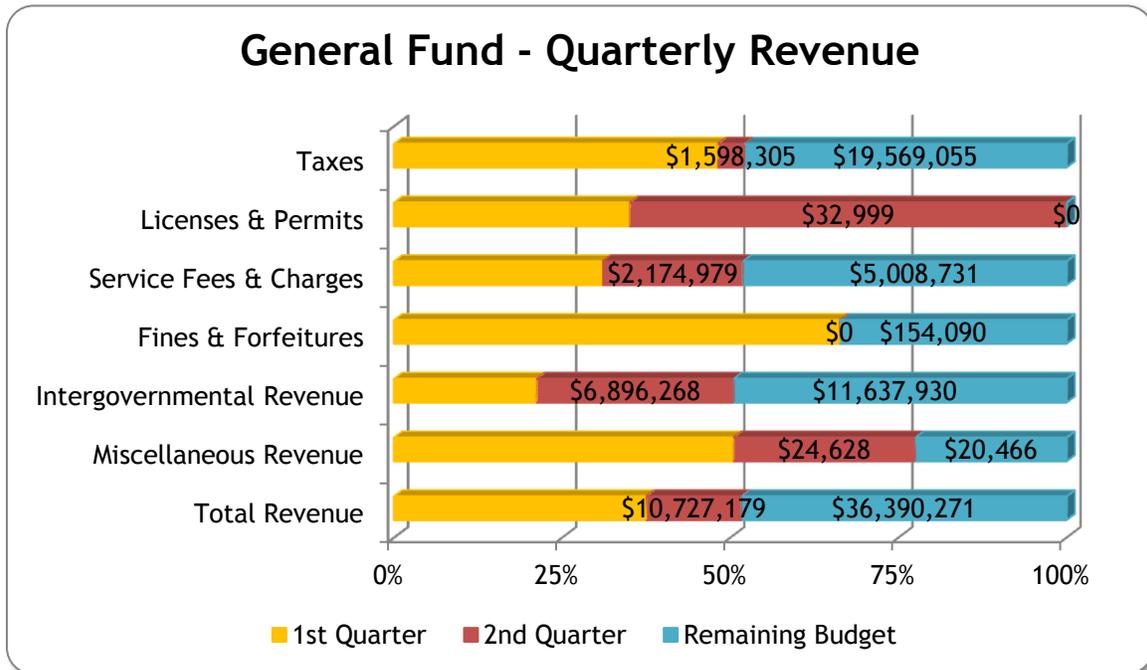
General Fund - Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$75,341,184** for 2016, which is **17.2%** 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).



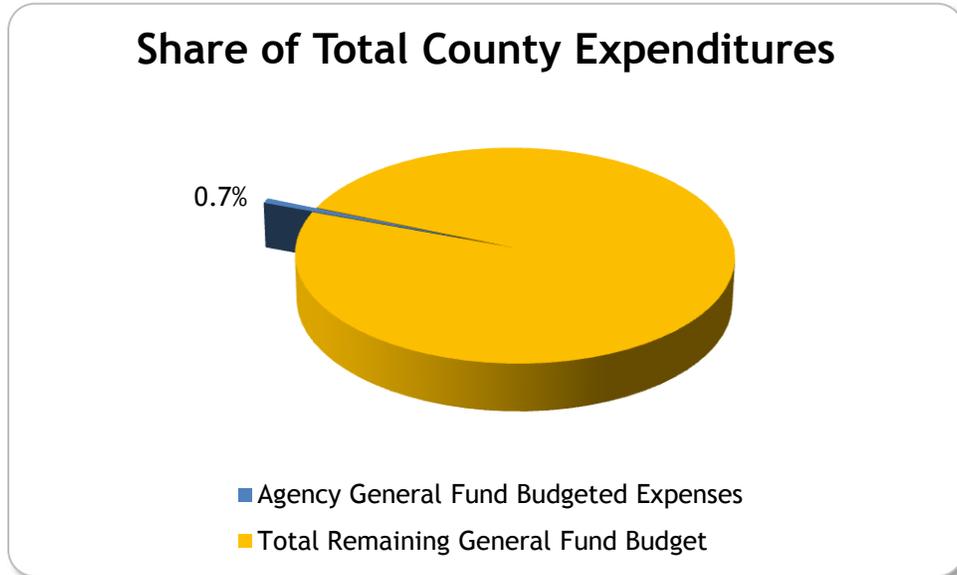
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$7,152,060	\$31,834,653	\$26,109,404	\$10,631,210	\$38,986,713	\$75,727,327
Current Year	\$28,224,521	\$10,727,179			\$38,951,700	\$75,341,184

\*Current year total represents revised budget.

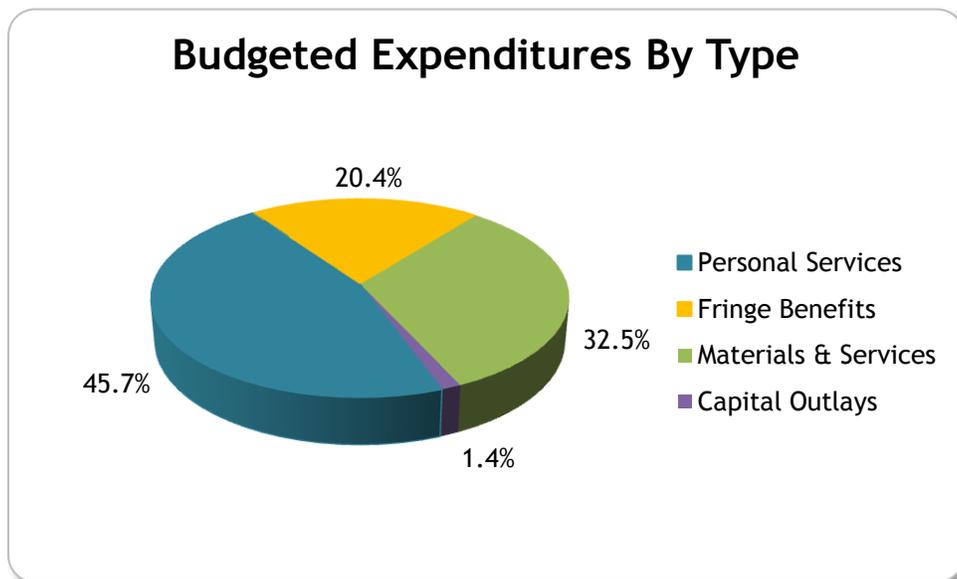
- Second quarter revenue of **\$10,727,179** represents **14.2%** of the budgeted amount for the year. YTD revenue of **\$38,951,700** represents **51.7%** of the budgeted amount for the year.
- The variance in revenue from the prior year is due to the timing of the settlement for the first half real estate collections. Due to the implementation of new real estate tax management software, settlement occurred during the 2<sup>nd</sup> quarter of 2015. In 2016, settlement returned to the 1<sup>st</sup> quarter.
- To date, 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 1<sup>st</sup> half settlement, as compared to \$18,368,402 for the 1<sup>st</sup> 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 through the 2<sup>nd</sup> quarter was \$5,434,467, which is an increase of \$73,939 or 1.4% from the \$5,360,528 collected in the prior year. The increase collections are primarily attributed to rising sales prices of homes and the volume of sales throughout Central Ohio.

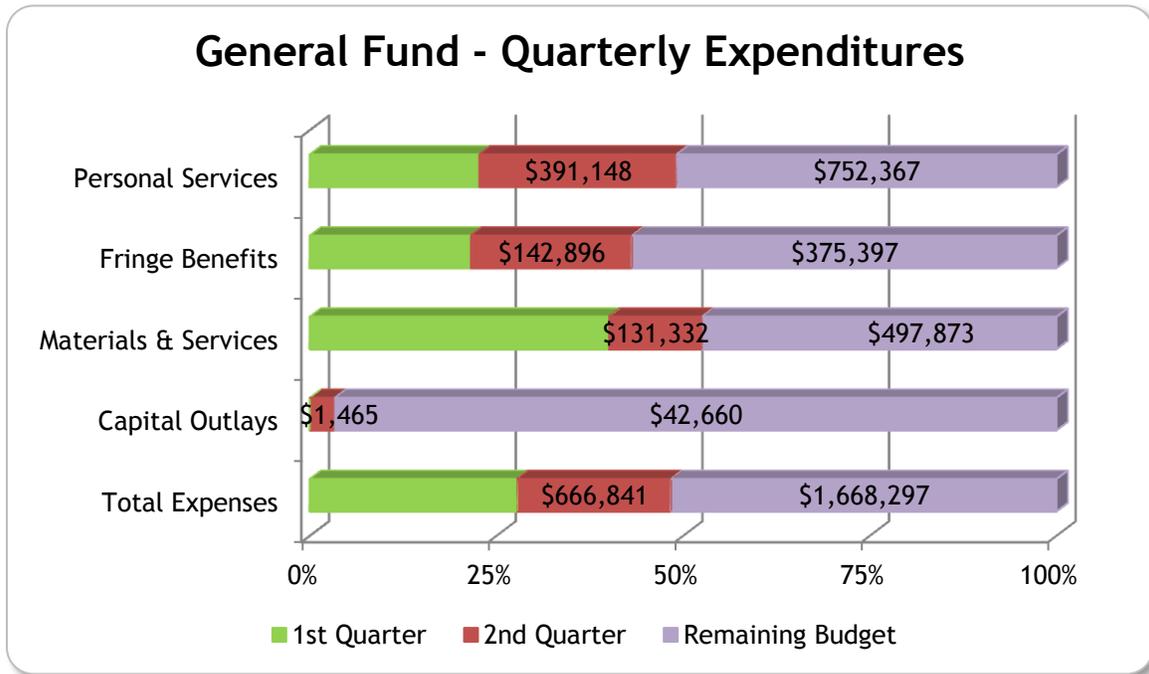
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$301,971 in penalties has been collected compared to \$556,029 in the prior year; however, property owners have the right to appeal and have the fee reversed.
- Intergovernmental revenue consists of the local government fund allocation, casino tax revenue, and the various real estate tax reimbursements from the state. This category has collected \$6,896,268 during the 2<sup>nd</sup> quarter or 50.5% of budgeted amount. Revenue collected within this category for 2<sup>nd</sup> quarter periods in prior fiscal years was \$7,178,517 in 2015 and \$6,710,845 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 **0.7%** of the total budgeted expenditures for the General Fund.





Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$507,322	\$1,054,004	\$821,226	\$580,650	\$1,561,326	\$2,963,202
Current Year	\$896,973	\$666,841			\$1,563,814	\$3,232,112

*\*Current year total represents revised budget.*

- Second quarter expenditures of **\$666,841** represent **20.6%** of the budgeted amount for the year. YTD expenditures of **\$1,563,814** represent **48.4%** of the budgeted amount for the year.
- The overall expenditure variance from the prior year during the 1<sup>st</sup> quarter is primarily related to the timing of the settlement for the first half real estate collections in 2015. The settlement occurred in the 2<sup>nd</sup> quarter of 2015 rather than the 1<sup>st</sup> quarter.
- The Auditor's Office expended \$131,332 or 12.5% of the Materials & Services budget category during the 2<sup>nd</sup> quarter. Of this amount, \$92,313 or 70.3% was related to the 2015 State Audit. The primary sources of expenditures within this budget category include Auditor & Treasurer fees, Delinquent Real Estate Tax Assessment Collection fees, and Land Bank fees, which were made during the 1<sup>st</sup> quarter.

### General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$341,163	\$334,859	98.2%
2 <sup>nd</sup> Quarter	\$398,024	\$391,148	98.3%
3 <sup>rd</sup> Quarter	\$398,024		
4 <sup>th</sup> Quarter	\$341,163		
<b>Total</b>	<b>\$1,478,374</b>	<b>\$726,007</b>	<b>49.1%</b>

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 1<sup>st</sup> or 2<sup>nd</sup> quarters.

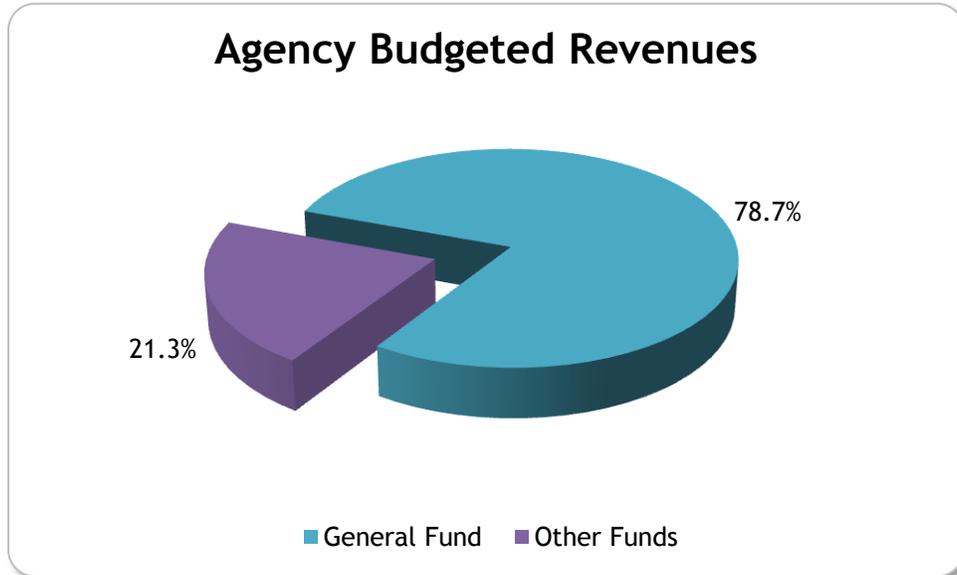
### General Fund - Budget Corrective Items - Approved

- 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.

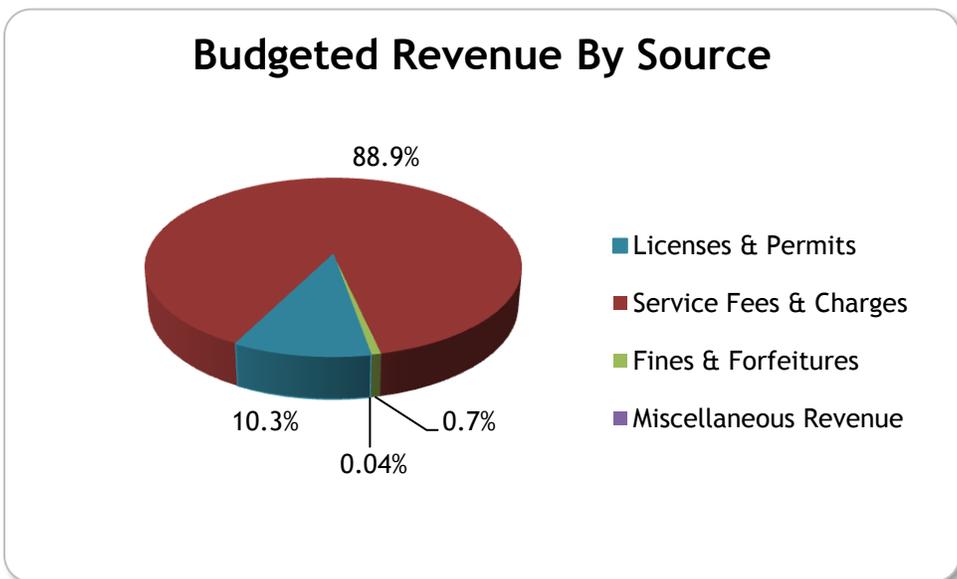
### General Fund - Budget Corrective Items - Pending

- The Auditor's Office has requested to implement a new Internal Auditor program during the second half of the year. This was a recommendation from the Risk Assessment and Internal Control evaluation that was completed by an outside accounting firm. The role of the internal auditor would be to educate and update processes and controls at the agency level. OMB is working with the Auditor's Office to review the request.

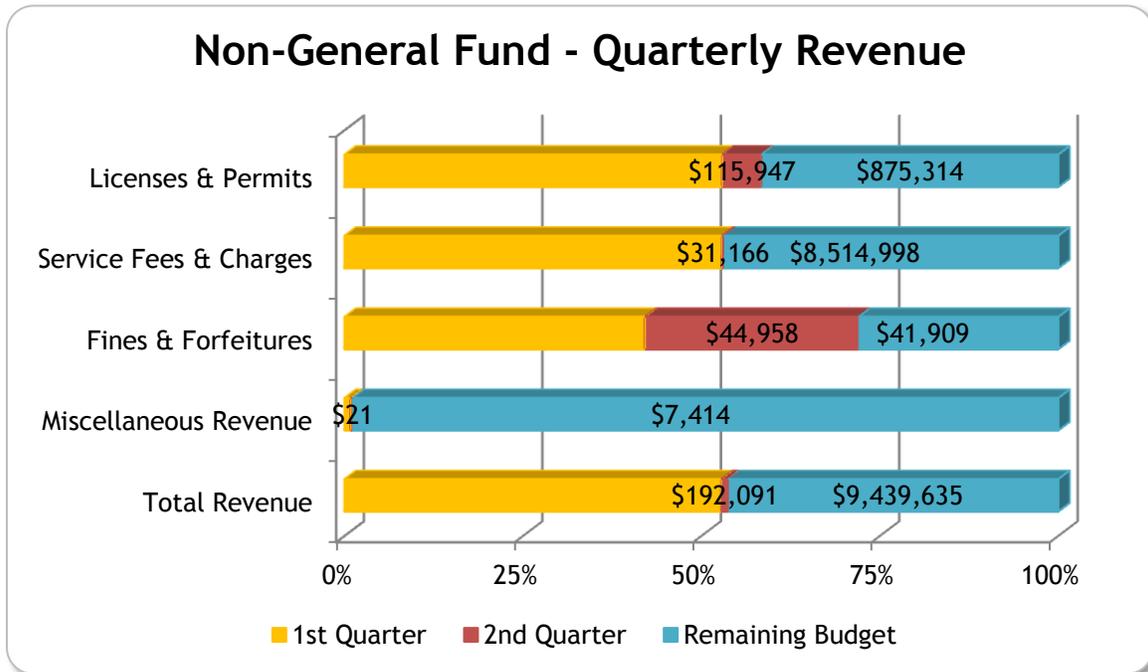
Non-General Fund - Revenue Analysis



- 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.

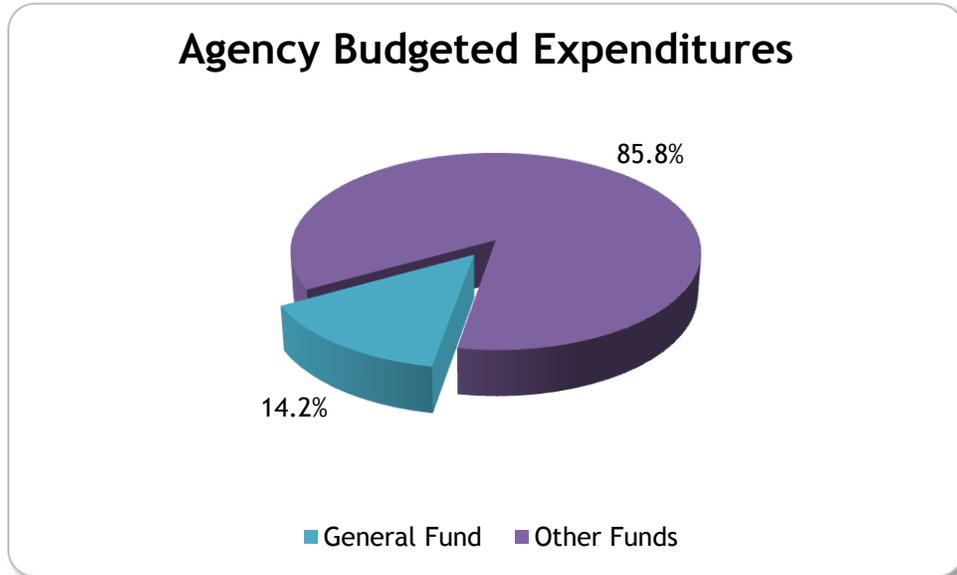


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,234,600	\$9,717,996	\$8,596,177	\$639,486	\$10,952,596	\$20,188,259
Current Year	\$10,766,677	\$192,091			\$10,958,768	\$20,398,403

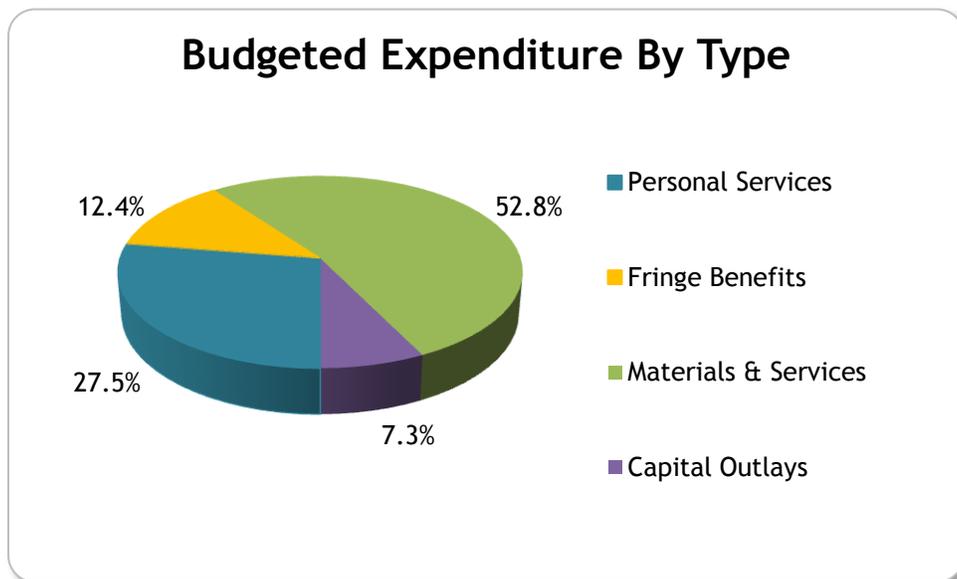
*\*Current year total represents revised budget.*

- Second quarter revenue of **\$192,091** represents **0.9%** of the budgeted amount for the year. YTD revenue of **\$10,958,768** represents **53.7%** 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 2<sup>nd</sup> quarter of 2015. In 2016, settlement returned to the 1<sup>st</sup> quarter.
- Licenses & Permits include dog licenses, of which \$1,229,762 or 58.4% 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. \$1,219,792 in dog licensing fees was collected through the 2<sup>nd</sup> quarter of 2016.
- Service Fees & 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 2<sup>nd</sup> quarter, as compared to \$9,574,950 or 53.2% collected during the 2<sup>nd</sup> quarter 2015. Assessment fees are based on a percent of the total amount of fees collected.

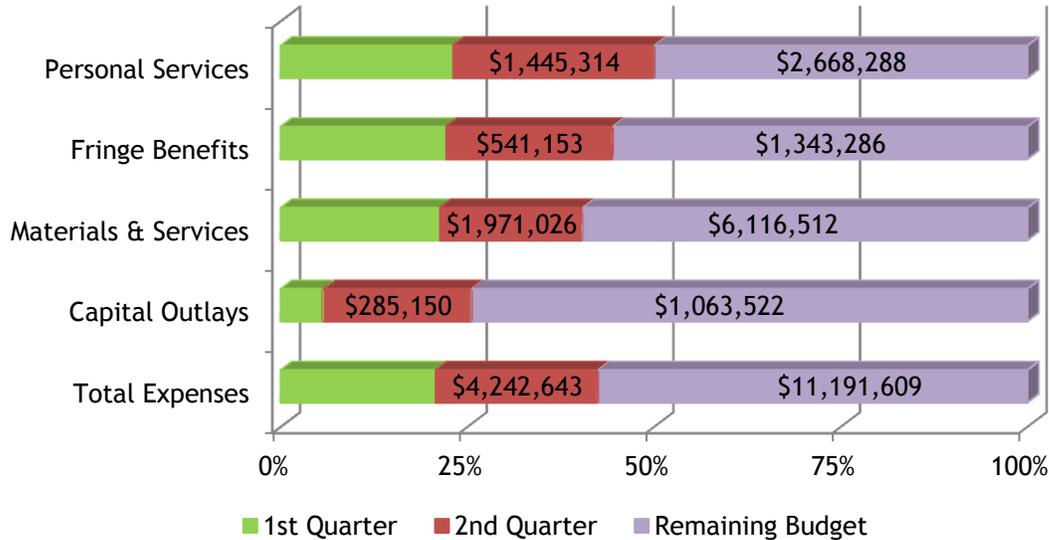
Non-General Fund - Expenditure Analysis



- 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.



### Non-General Fund - Quarterly Expenditures



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$2,783,265	\$4,072,983	\$4,347,883	\$4,848,850	\$6,856,248	\$16,052,981
Current Year	\$4,027,789	\$4,242,643			\$8,270,431	\$19,462,040

\*Current year total represents revised budget.

- Second quarter expenditures of **\$4,242,643** represent **21.8%** of the budgeted amount for the year. YTD expenditures of **\$8,270,432** represent **42.5%** of the budgeted amount for the year.
- Materials and Services expenditures in the 2<sup>nd</sup> quarter were \$1,971,026 or 19.2% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services for new construction (\$900,128) and purchased professional services (\$920,599), 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 \$285,150 were made within the Capital Outlays budget category in the 2<sup>nd</sup> quarter relating to the projects for the replacement and upgrades to the Real Estate Tax Accounting and the Computer Assisted Mass Appraisal (CAMA) systems, as well as the reimbursement of the Fleet Capital Fund for the purchase on one truck.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$1,233,081	\$1,229,751	99.7%
2 <sup>nd</sup> Quarter	\$1,438,595	\$1,445,314	100.5%
3 <sup>rd</sup> Quarter	\$1,438,595		
4 <sup>th</sup> Quarter	\$1,233,081		
<b>Total</b>	<b>\$5,343,353</b>	<b>\$2,675,065</b>	<b>50.1%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of the budgeted amount. The variance in the 2<sup>nd</sup> quarter is related to termination payouts of unused sick and vacation leave in the amount of \$81,194.

### 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.