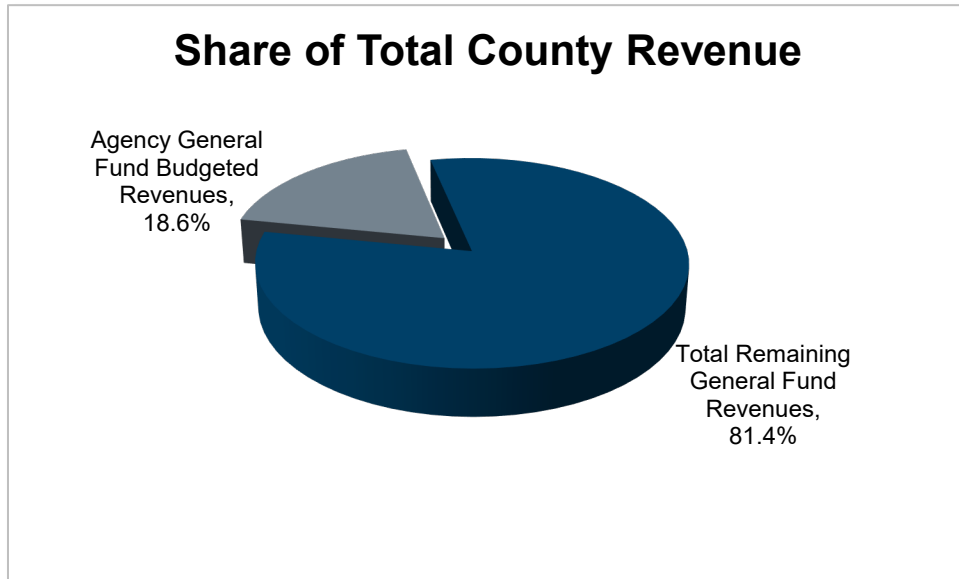
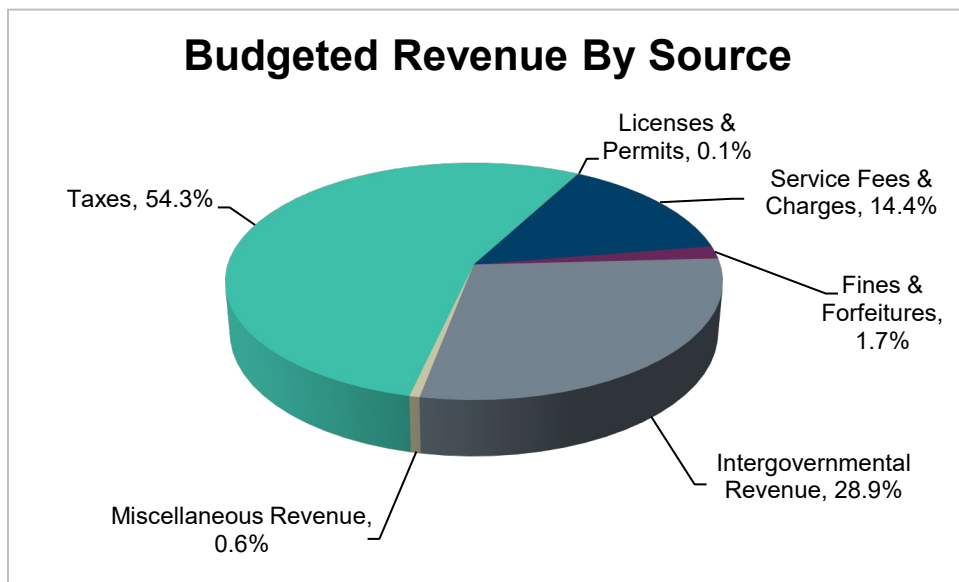


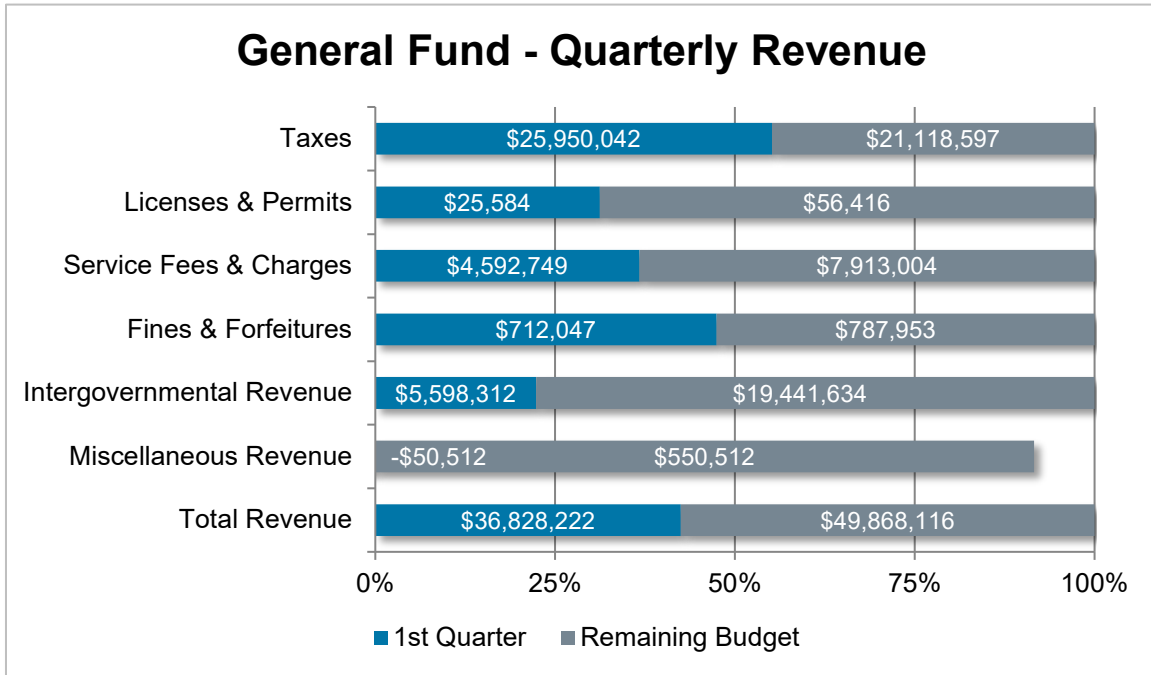
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$86,696,338** for 2021, which is **18.6%** 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 mandatory conveyance fees.

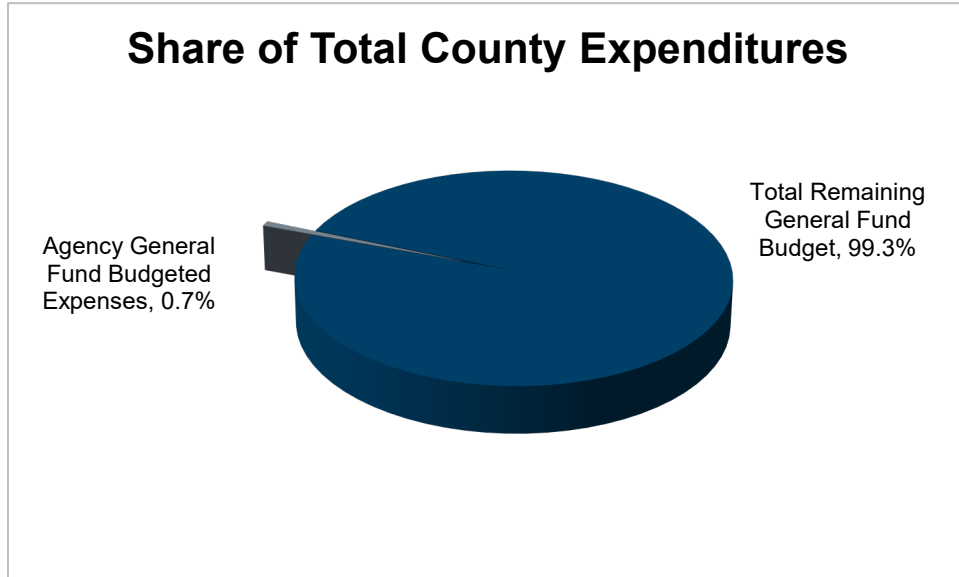


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$32,006,759	\$8,832,983	\$27,136,327	\$12,016,311	\$32,006,759	\$79,992,380
Current Year	\$36,828,222				\$36,828,222	\$86,696,338

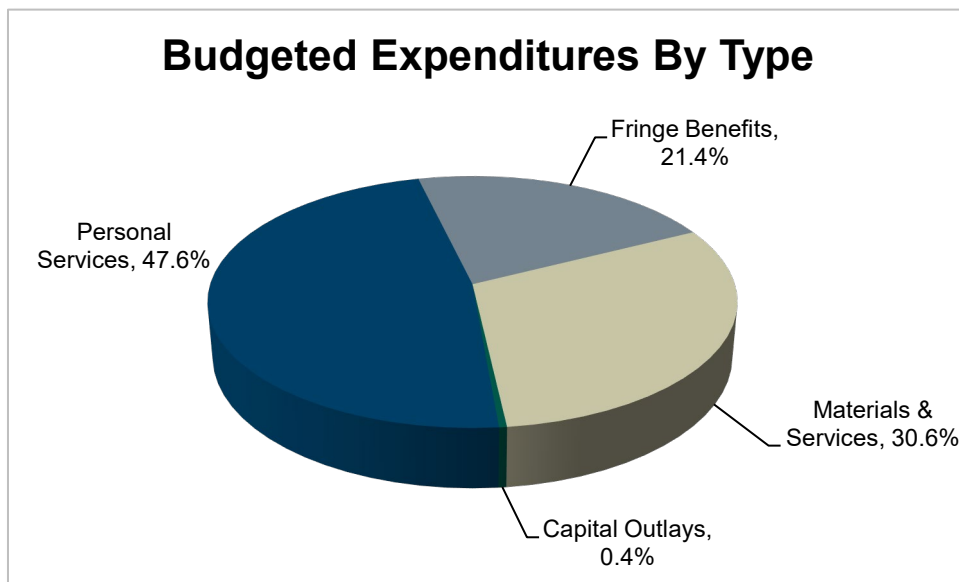
*Current year total represents revised budget.

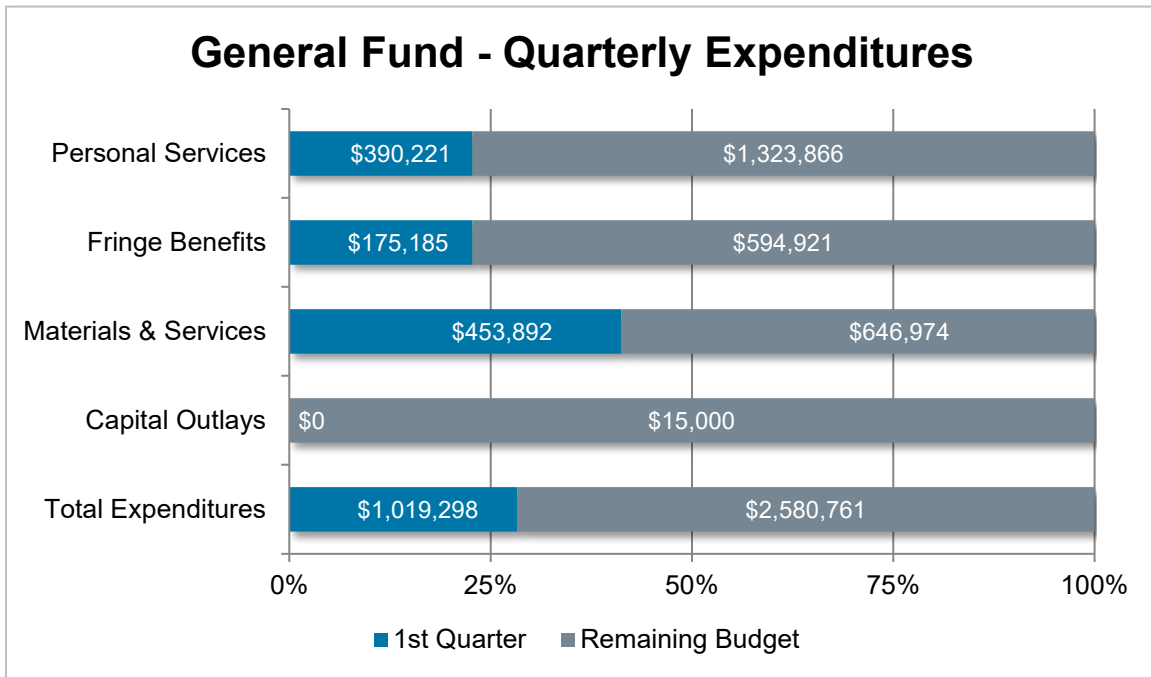
- First quarter revenue of **\$36,828,222** represents **42.5%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The 2021 budget included a 2.5% reduction from the revenue estimates provided by the Budget Commission due to the economic impact of COVID-19. However, collections in the 1st quarter were \$3,953,729 or 18.1% above the prior year due to the triennial reappraisal.
- The mandatory conveyance fee of \$1 per \$1,000 of value is collected under Service Fees & Charges. The total amount collected was \$1,930,929 during the 1st quarter, which is an increase of \$647,625 or 50.5% from the same period in 2020.
- Fines & Forfeitures include penalties assessed for failure to register owner occupied rental properties. The amount represents 47.5% of the budgeted amount for the year, and is a \$123,461 or 14.8% decrease from the same period in 2020.
- Intergovernmental Revenue of \$5,598,312 represents 22.4% of the budgeted amount for the year and consists of several state revenues and the local government fund allocation. This is an increase of \$173,626, or 3.2% from the same period in 2020.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,600,059** for 2021, which is **0.7%** 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	\$1,257,075	\$697,877	\$719,745	\$690,190	\$1,257,075	\$3,364,887
Current Year	\$1,019,298				\$1,019,298	\$3,600,059

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,019,298** represent **28.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 22.8% of the budgeted amount for the year, while Fringe Benefits represents 22.7%. This is a decrease of \$43,909 and \$8,916, respectively from the amounts expended in 2020, which is primarily due to the number of pay periods during the quarter (six in 2021 compared to seven in 2020).
- Materials & Services expenditures of \$453,892 represent 41.2% of the budgeted amount for the year. Of this amount, \$424,551 or 93.5% was for fees associated with the first half real estate collection.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$395,559	\$390,221	98.7%
2 nd Quarter	\$395,559		
3 rd Quarter	\$461,485		
4 th Quarter	\$461,485		
Total	\$1,714,087	\$390,221	22.8%

- 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 Services expenditures during the 1st quarter.

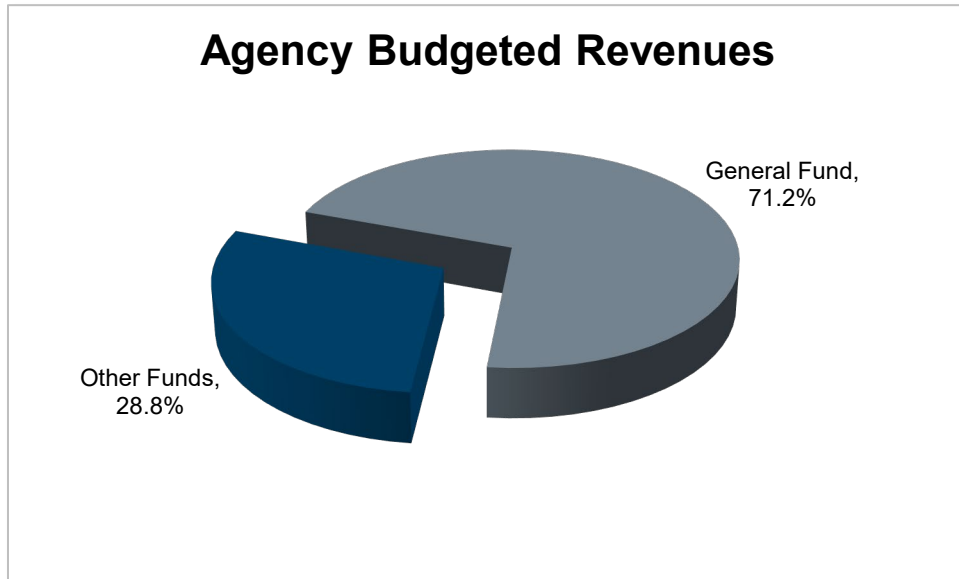
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0022-21	\$16,705	Transfer from Reserves	Non-Bargaining Increase
Certificate	\$7,784,781	Revenue Adjustment	Revised Property Tax Estimate – Triennial Reappraisal

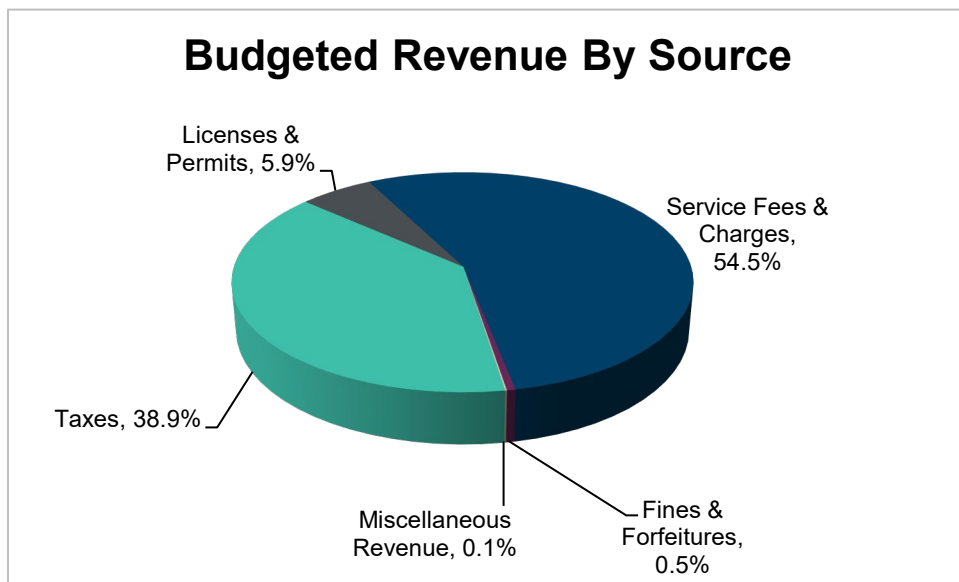
General Fund – Budget Corrective Items - Pending

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

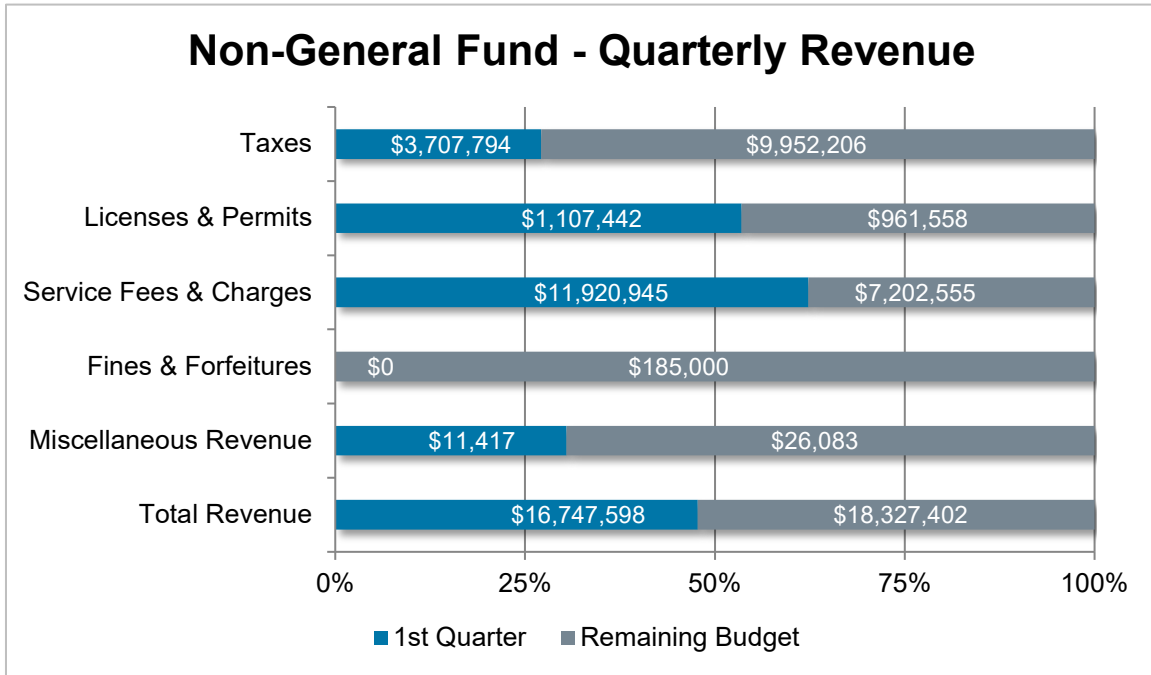
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$35,075,000** for 2021, which is **28.8%** 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 in the Real Estate Assessment Fund, permissive conveyance fees in the Affordable & Emergency Housing Fund, and dog licenses in the Dog and Kennel Fund.

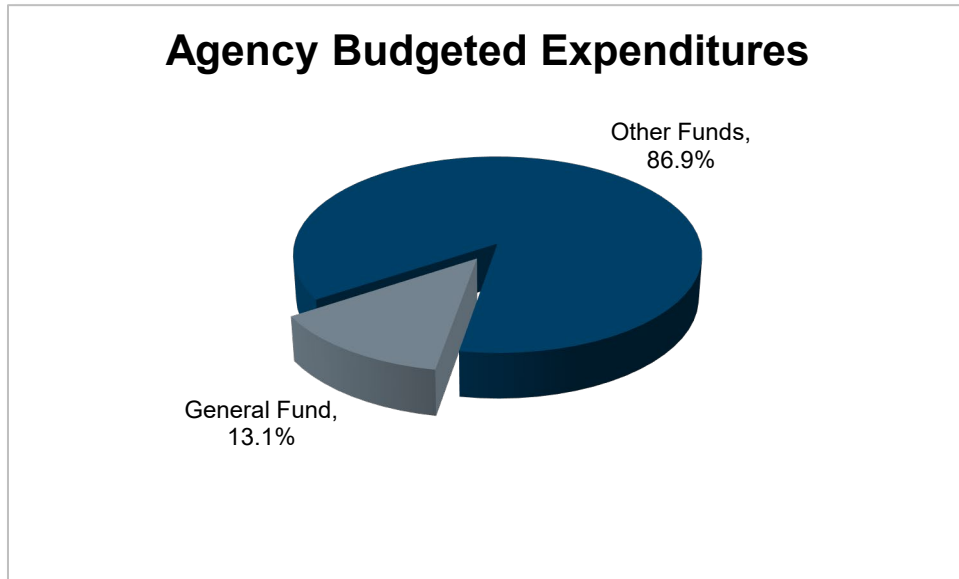


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$14,812,559	\$3,287,324	\$12,572,460	\$3,435,143	\$14,812,559	\$34,107,486
Current Year	\$16,747,598				\$16,747,598	\$35,075,000

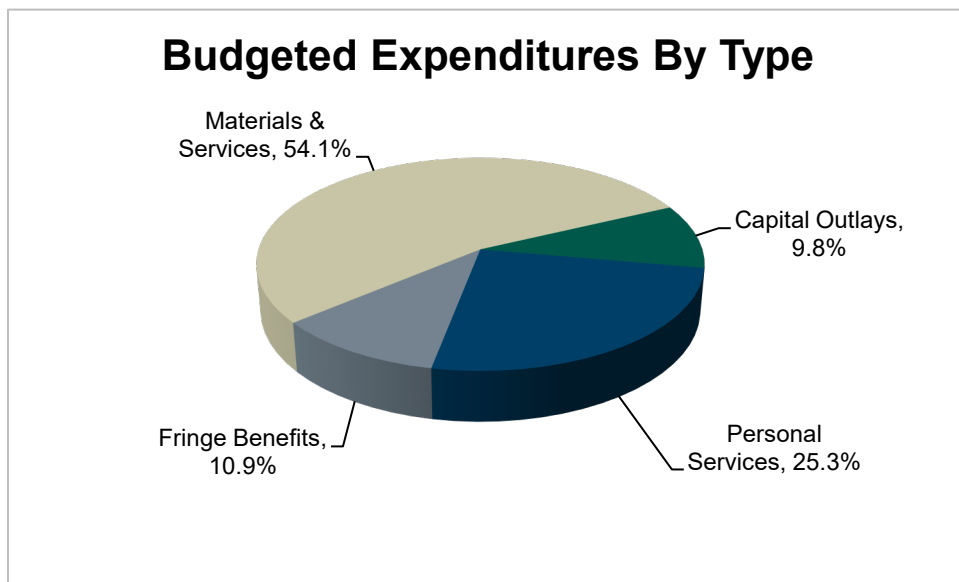
**Current year total represents revised budget.*

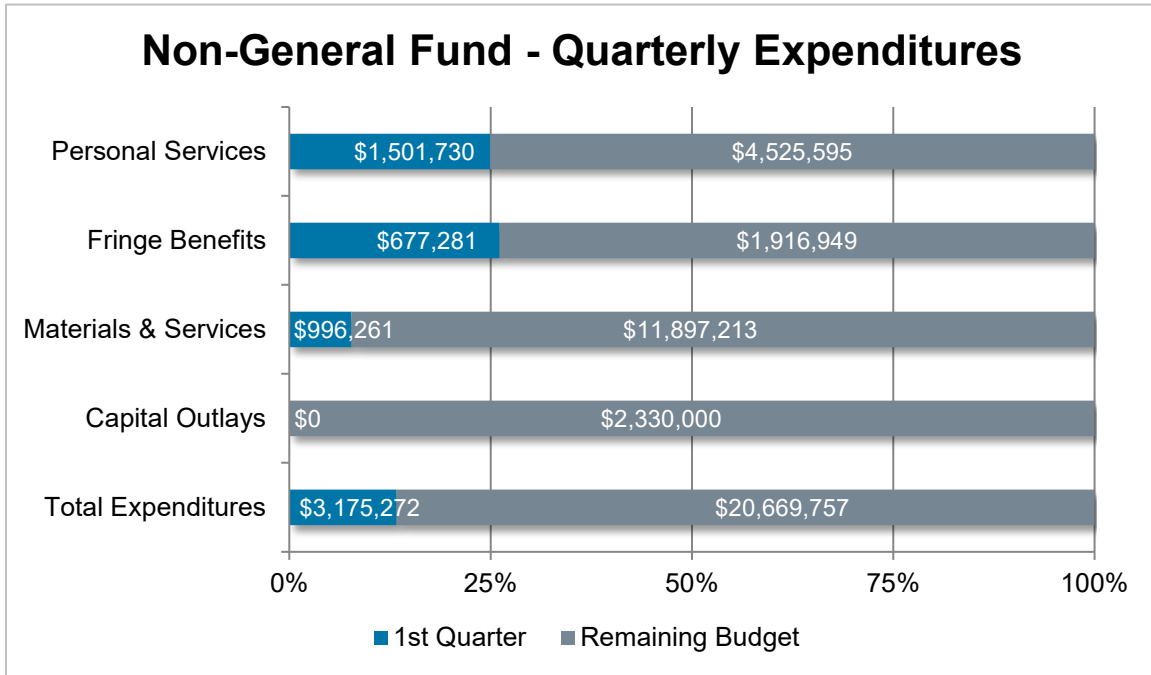
- First quarter revenue of **\$16,747,598** represents **47.8%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 27.1% of the budgeted amount was collected during the 1st quarter. This is an increase of \$1,286,795 or 53.2% from the same period in 2020.
- Licenses & Permits include dog licenses of which 53.5% of the budgeted amount was collected through the end of the 1st quarter. This is a decrease of \$28,166 or 2.5% from the prior year. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year.
- Service Fees & Charges include assessments for real estate, of which \$11,920,945 or 62.3% of the budgeted amount was collected through the end of the 1st quarter, as compared to \$11,248,065 in 2020. Assessment fees are based on a percent of the total amount of real estate taxes collected.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$23,845,029** for 2021, which is **86.9%** 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	\$3,327,134	\$3,639,063	\$4,214,036	\$4,385,525	\$3,327,134	\$15,565,758
Current Year	\$3,175,272				\$3,175,272	\$23,845,029

**Current year total represents revised budget.*

- First quarter expenditures of **\$3,175,272** represent **13.3%** of the budgeted amount for the year.
- Personal Services expenditures represent 24.9% of the budgeted amount for the year while Fringe Benefits represent 26.1%. This is a decrease of \$130,399 and \$46,727, respectively, from the amounts expended in 2020, which is primarily due to the number of pay periods during the quarter (six in 2021 compared to seven in 2020).
- Materials & services expenditures in the 1st quarter were \$996,261 or 7.7% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$442,455), taxes and assessments (\$155,593), and IT data processing (\$122,421).
- Within Capital Outlays, the allocated budget is related to IT capital software and IT capital hardware.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,390,921	\$1,501,730	108.0%
2 nd Quarter	\$1,390,921		
3 rd Quarter	\$1,622,741		
4 th Quarter	\$1,622,741		
Total	\$6,027,325	\$1,501,730	24.9%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to lower than anticipated variances and termination payouts of unused leave time.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0019-21	\$101,110	Supplemental	Purchase of new Dog Licensing Software System (Carryover from Prior Year)
0022-21	\$50,671	Supplemental	Non-Bargaining Increase

Non-General Fund – Budget Corrective Items - Pending

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