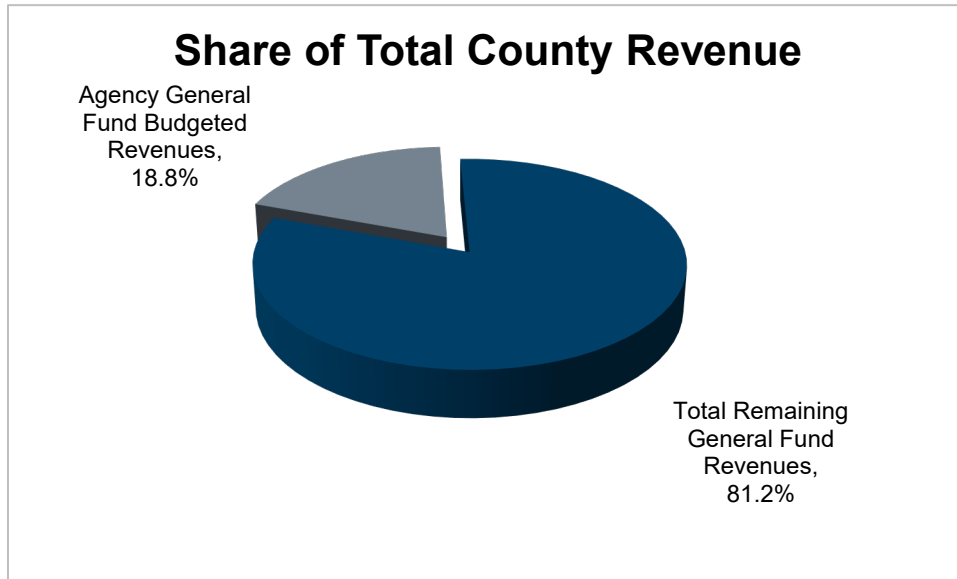
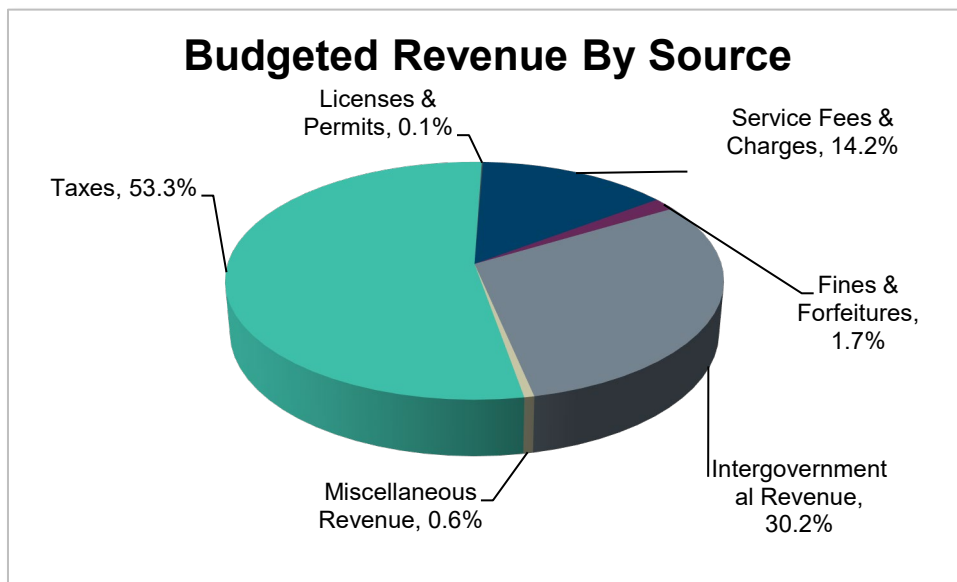


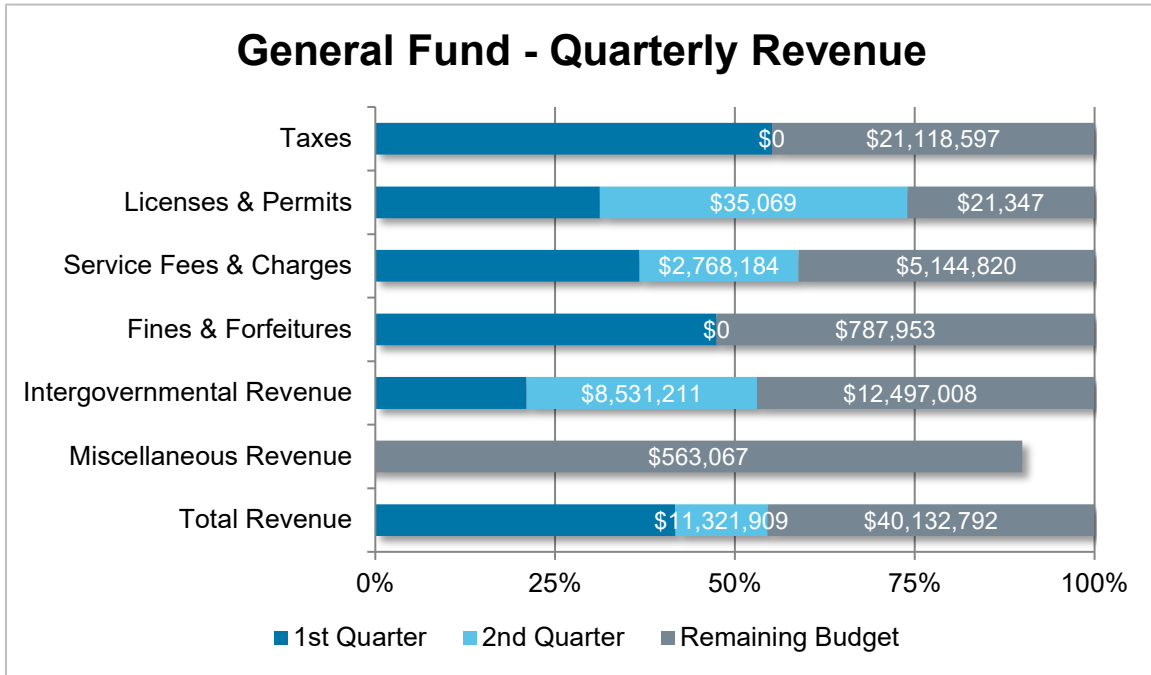
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$88,282,923** for 2021, which is **18.8%** 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.

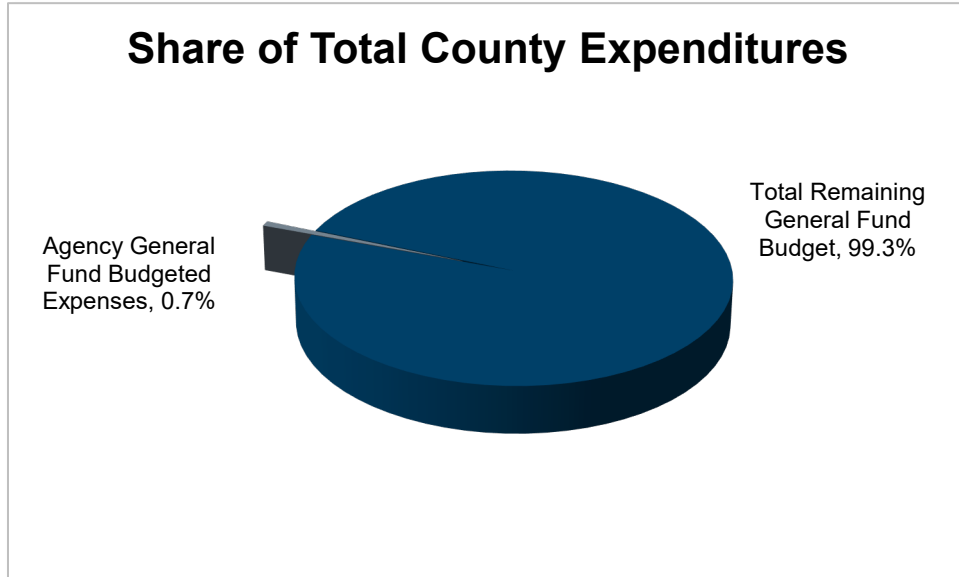


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$32,006,759	\$8,832,983	\$27,136,327	\$12,016,311	\$40,839,742	\$79,992,380
Current Year	\$36,828,222	\$11,321,909			\$48,150,131	\$88,282,923

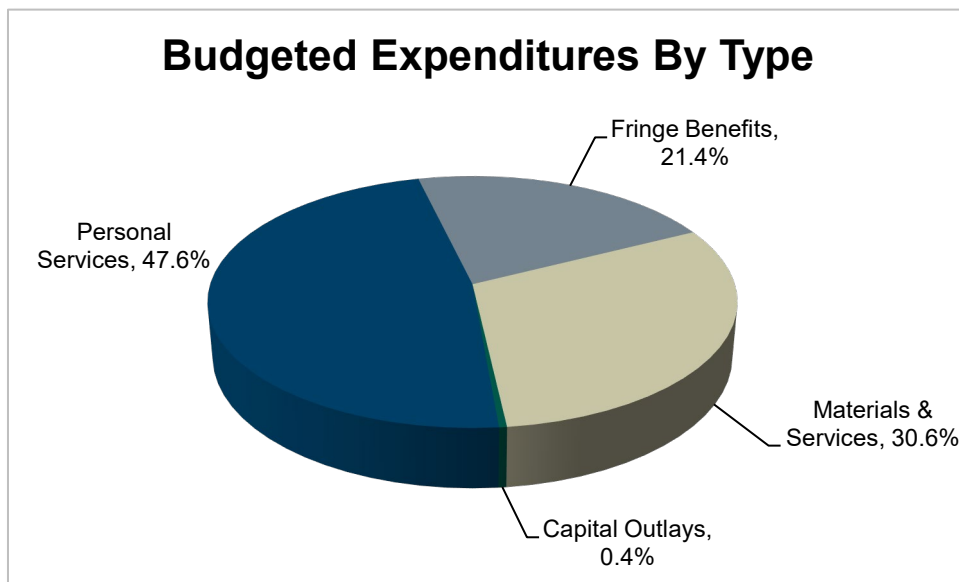
\*Current year total represents revised budget.

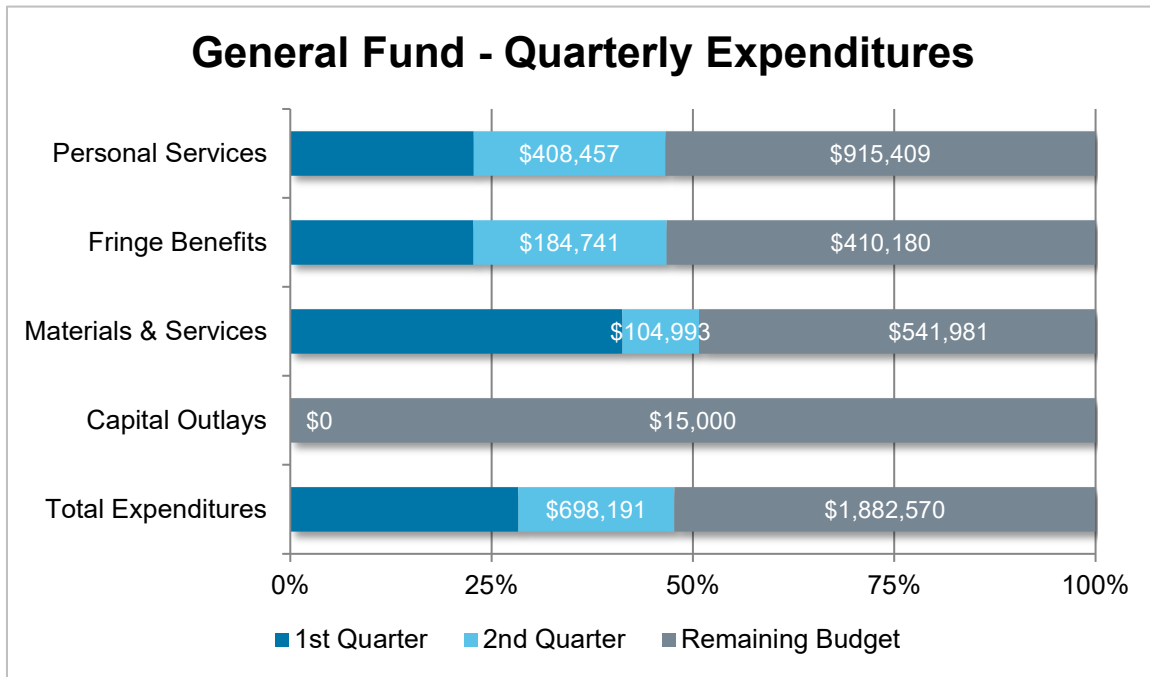
- Second quarter revenue of **\$11,321,909** represents **12.8%** of the budgeted amount for the year. YTD revenue of **\$48,150,131** represents **54.5%** of the budgeted amount for the year.
- Taxes from property tax levy are received twice a year, in March and August. Taxes of \$25,950,042 represent 55.1% of the budgeted amount for the year. Of this amount, \$25,853,970 is related to the real estate taxes, which is a \$3,937,177 or 18.0% increase when compared to the first half settlement in 2020 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 through the end of the 2<sup>nd</sup> quarter was \$4,321,899, which is an increase of \$1,445,542 or 50.3% from the same period in 2020.
- Intergovernmental Revenue of \$14,129,523 represents 53.1% of the budgeted amount for the year and consists of several state revenues and the local government fund allocation. This is an increase of \$1,899,071 or 15.5% 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 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,257,075	\$697,877	\$719,745	\$690,190	\$1,954,952	\$3,364,887
Current Year	\$1,019,298	\$698,191			\$1,717,489	\$3,600,059

\*Current year total represents revised budget.

- Second quarter expenditures of **\$698,191** represent **19.4%** of the budgeted amount for the year. YTD expenditures of **\$1,717,489** represent **47.7%** of the budgeted amount for the year.
- Personal Services expenditures represent 46.6% of the budgeted amount for the year, while Fringe Benefits represents 46.7%. This is a decrease of \$24,920 and \$1,024, respectively from the amounts expended in 2020.
- Materials & Services expenditures of \$558,885 represent 50.8% of the budgeted amount for the year. Of this amount, \$424,917 or 76.0% was for fees associated with the first half real estate collection.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$395,559	\$390,221	98.7%
2 <sup>nd</sup> Quarter	\$395,559	\$408,457	103.3%
3 <sup>rd</sup> Quarter	\$461,485		
4 <sup>th</sup> Quarter	\$461,485		
<b>Total</b>	<b>\$1,714,087</b>	<b>\$798,678</b>	<b>46.6%</b>

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1<sup>st</sup> quarter. The variance in Personal Services expenditures is due to lower than anticipated vacancies during the 2<sup>nd</sup> quarter.

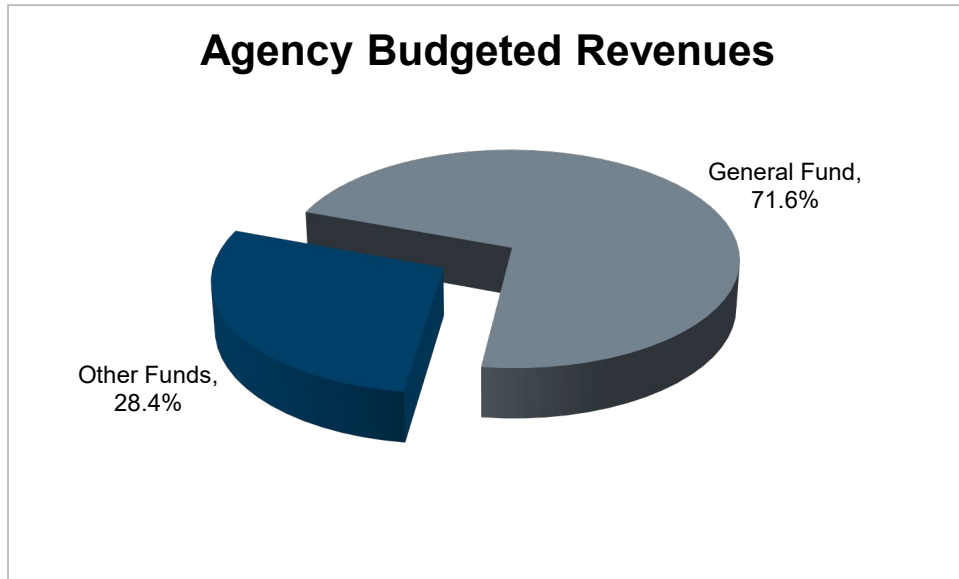
General Fund – Budget Corrective Items - Approved

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

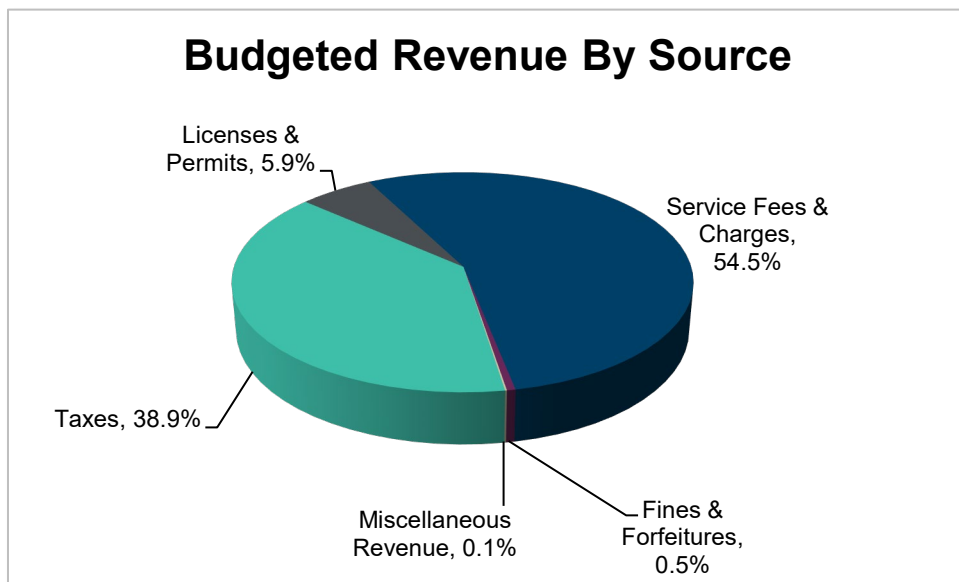
General Fund – Budget Corrective Items - Pending

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

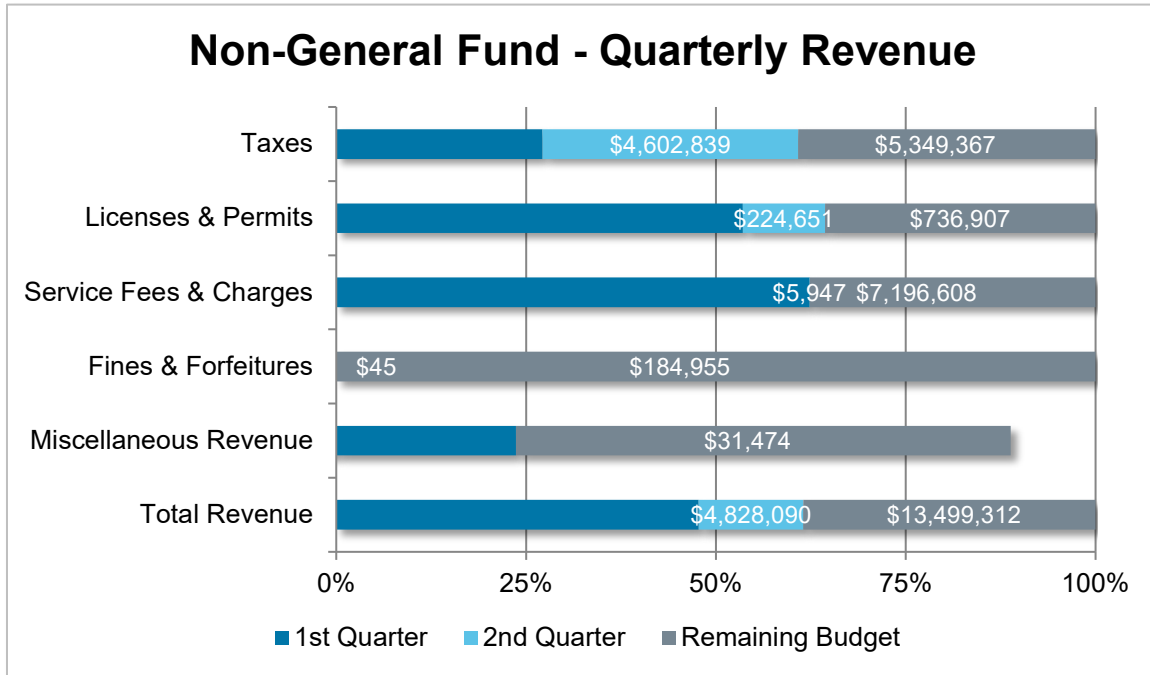
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$35,075,000** for 2021, which is **28.4%** 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.



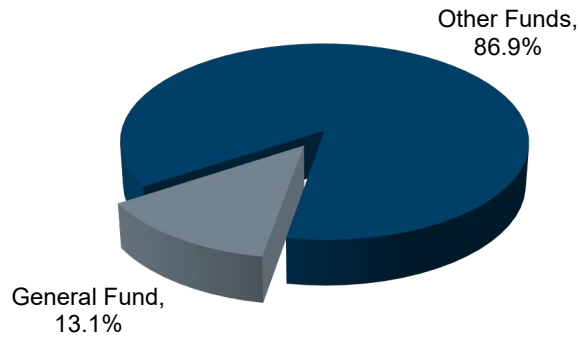
Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$14,812,559	\$3,287,324	\$12,572,460	\$3,435,143	\$18,099,883	\$34,107,486
Current Year	\$16,747,598	\$4,828,090			\$21,575,688	\$35,075,000

\*Current year total represents revised budget.

- Second quarter revenue of **\$4,828,090** represents **13.8%** of the budgeted amount for the year. YTD revenue of **\$21,575,688** represents **61.5%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 60.8% of the budgeted amount was collected through the end of the 2<sup>nd</sup> quarter. This is an increase of \$2,855,696 or 52.4% from the same period in 2020.
- Licenses & Permits include dog licenses, of which 64.4% of the budgeted amount was collected through the end of the 2<sup>nd</sup> quarter. This is a decrease of \$54,168 or 3.9% 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 \$11,926,892 or 62.4% of the budgeted amount was collected through the end of the 2<sup>nd</sup> quarter, as compared to \$11,254,958 in 2020. Assessment fees are based on a percent of the total amount of real estate taxes collected.

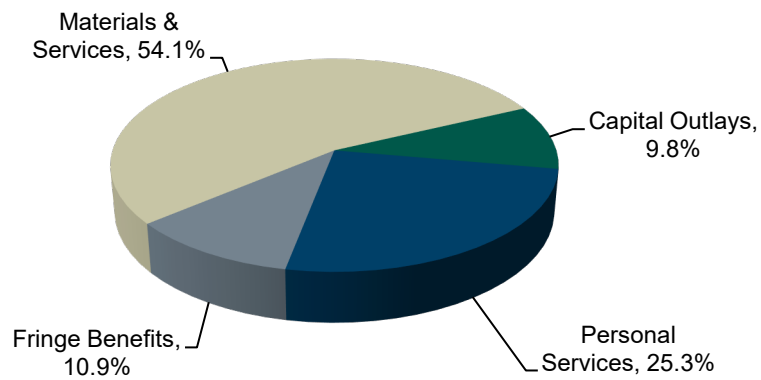
Non-General Fund – Expenditure Analysis

### Agency Budgeted Expenditures

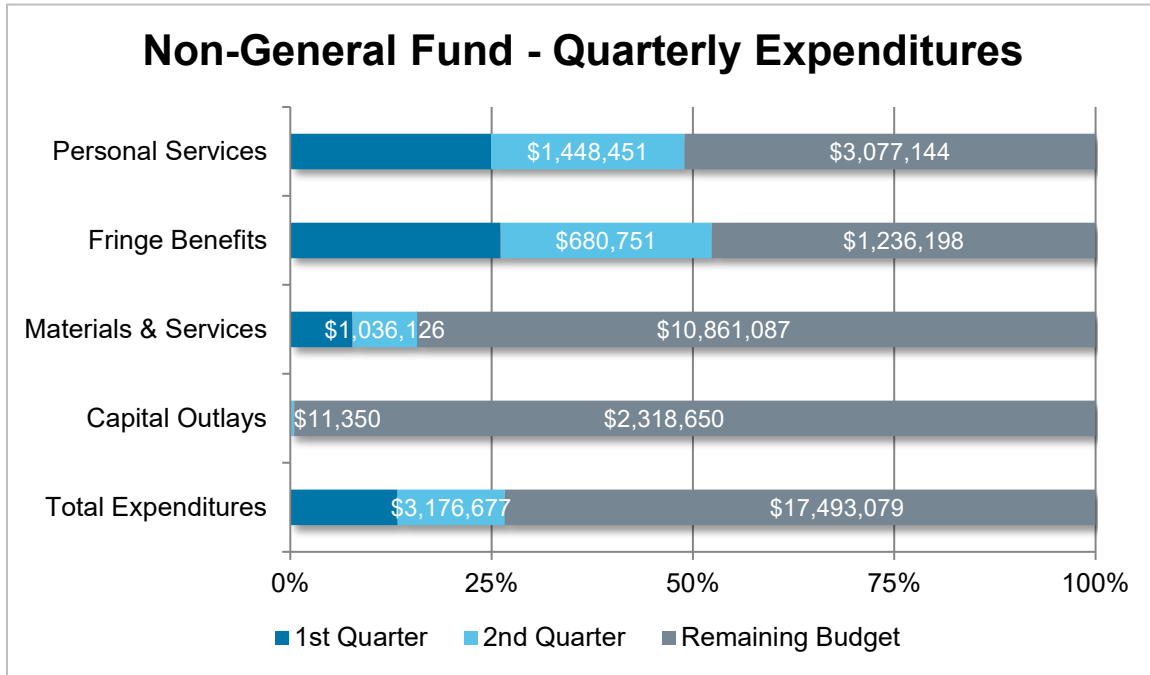


- The non-general fund expenditures for the Auditor's Office are estimated to be **\$23,845,029** for 2021, which is **86.9%** of the total budgeted expenditures for the Auditor's Office.

### Budgeted Expenditures By Type







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	\$3,327,134	\$3,639,063	\$4,214,036	\$4,385,525	\$6,966,197	\$15,565,758
Current Year	\$3,175,272	\$3,176,677			\$6,351,950	\$23,845,029

\*Current year total represents revised budget.

- Second quarter expenditures of **\$3,176,677** represent **13.3%** of the budgeted amount for the year. YTD expenditures of **\$6,351,950** represent **26.6%** of the budgeted amount for the year.
- Personal Services expenditures represent 48.9% of the budgeted amount for the year while Fringe Benefits represent 52.3%. This is a decrease of \$125,651 and \$51,772, respectively, from the amounts expended in 2020, which is primarily due to the number of pay periods (twelve in 2021 compared to thirteen in 2020).
- Materials & Services expenditures through the end of the 2<sup>nd</sup> quarter were \$2,032,387 or 15.8% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$908,551), taxes and assessments (\$167,013), and IT data processing (\$394,283).
- 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 <sup>st</sup> Quarter	\$1,390,921	\$1,501,730	108.0%
2 <sup>nd</sup> Quarter	\$1,390,921	\$1,448,451	104.1%
3 <sup>rd</sup> Quarter	\$1,622,741		
4 <sup>th</sup> Quarter	\$1,622,741		
<b>Total</b>	<b>\$6,027,325</b>	<b>\$2,950,181</b>	<b>48.9%</b>

- There were twelve pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 46.2% of the budgeted amount. The variances in Personal Services expenditures during the 1<sup>st</sup> and 2<sup>nd</sup> quarters are 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.