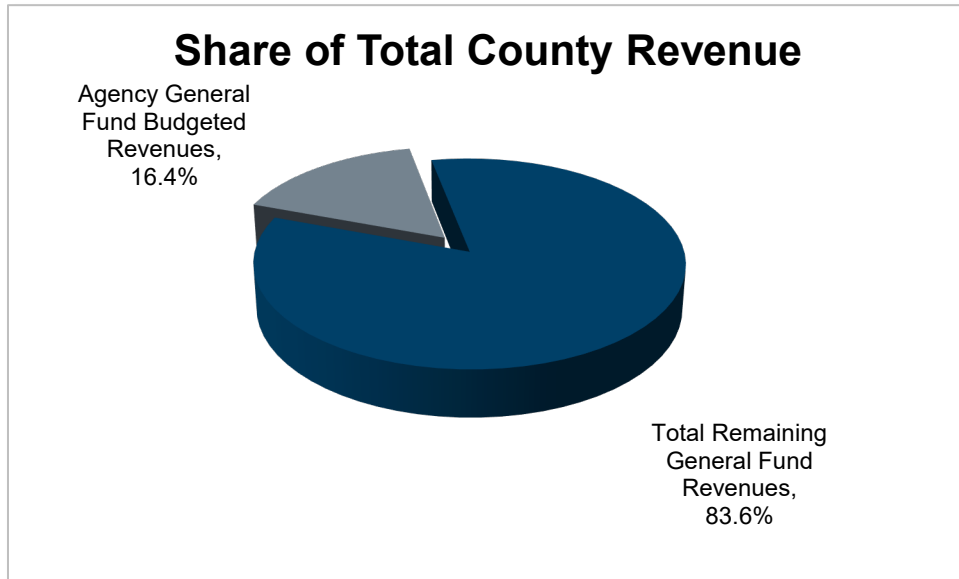
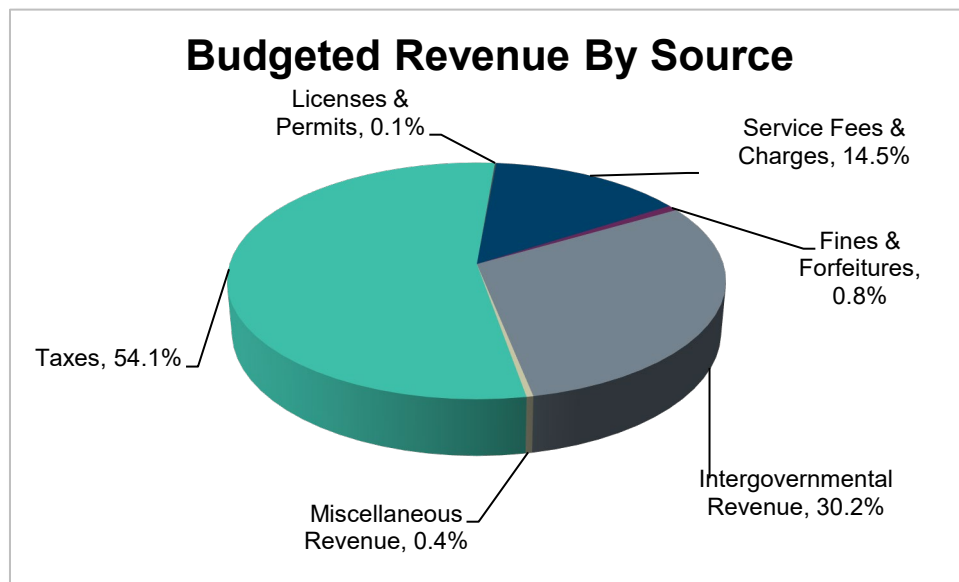


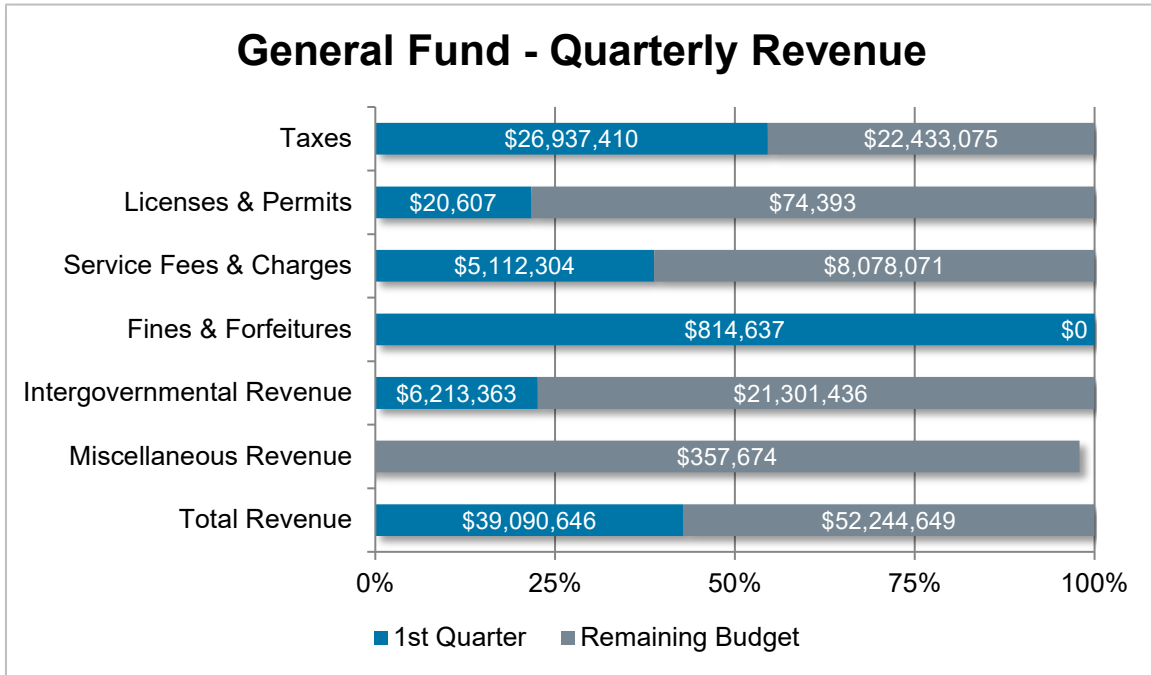
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$91,220,659** for 2022, which is **16.4%** 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 mandatory conveyance fees.

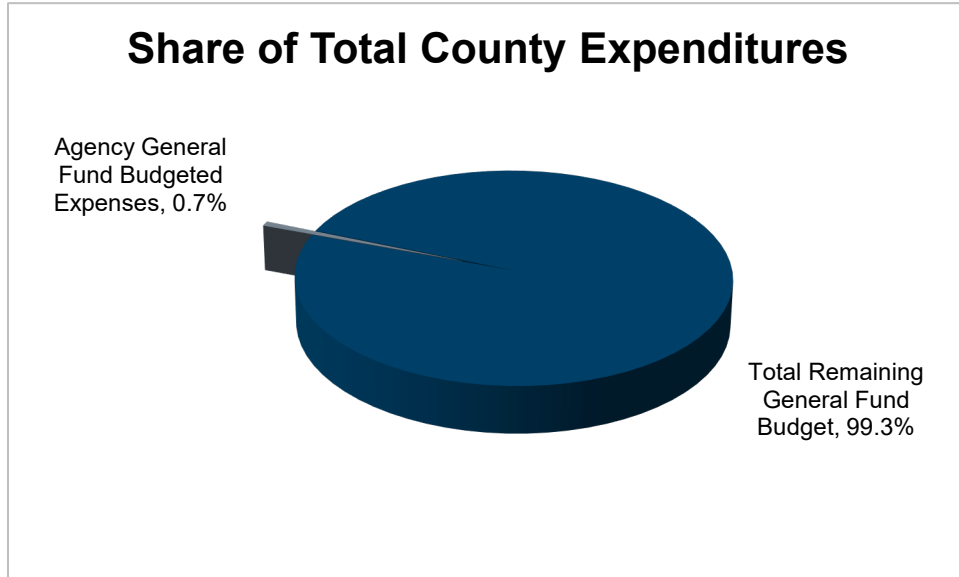


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$36,828,222	\$11,321,909	\$38,221,866	\$10,035,523	\$36,828,222	\$96,407,520
Current Year	\$39,090,646				\$39,090,646	\$91,220,659

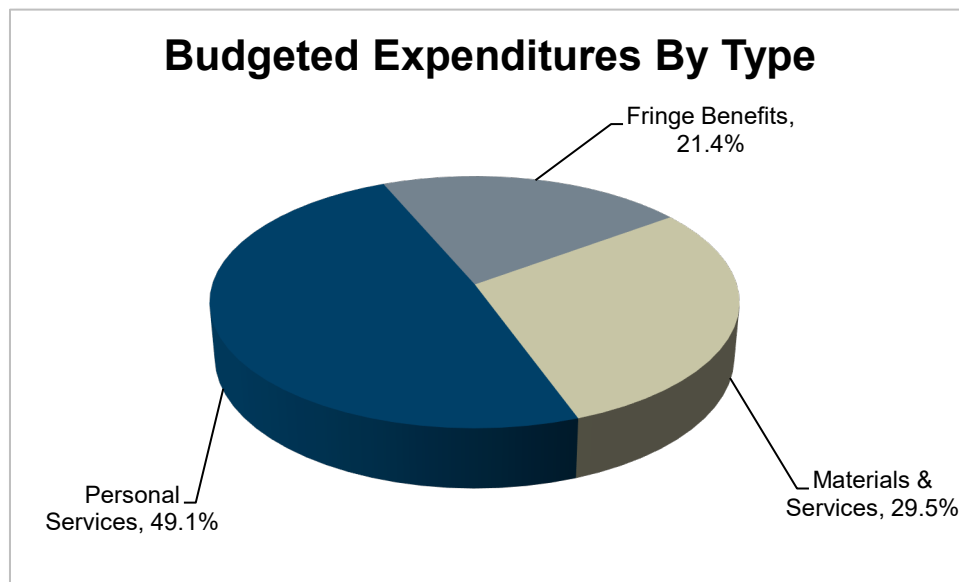
**Current year total represents revised budget.*

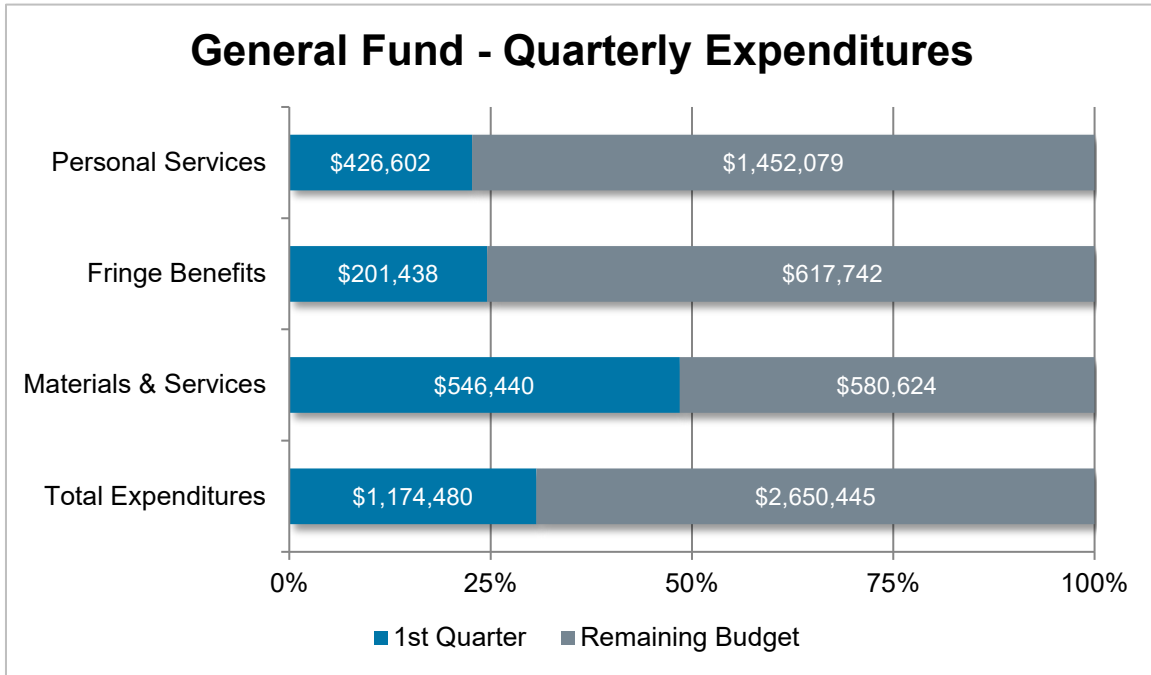
- First quarter revenue of **\$39,090,646** represents **42.9%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The amount collected was \$26,937,410 and represents 54.6% of the budgeted amount for the year. Of this amount, \$26,929,830 is related to the real estate taxes.
- The mandatory conveyance fee of \$1 per \$1,000 of value is collected under Service Fees & Charges. The total amount collected was \$2,326,998 during the 1st quarter, which is an increase of \$396,069 or 20.5% from the same period in 2021.
- Fines & Forfeitures include penalties assessed for failure to register owner occupied rental properties. The amount represents 116.4% of the budgeted amount for the year, and is a \$102,590 or 14.4% increase from the same period in 2021.
- Intergovernmental Revenue of \$6,213,363 represents 22.6% of the budgeted amount for the year and consists of several revenues and the local government fund allocation. This is an increase of \$615,051 or 11.0% from the same period in 2021.

General Fund – Expenditure Analysis



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,824,925** for 2022, 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	\$1,019,298	\$698,191	\$1,119,450	\$717,988	\$1,019,298	\$3,554,927
Current Year	\$1,174,480				\$1,174,480	\$3,824,925

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,174,480** represent **30.7%** of the budgeted amount for the year.
- Personal Service expenditures represent 22.7% of the budgeted amount for the year, while Fringe Benefits represent 24.6%. This is an increase of \$36,381 and \$26,253, respectively from the amounts expended in 2021.
- Materials & Services expenditures of \$546,440 represent 48.5% of the budgeted amount for the year. Of the amount, \$495,800 or 90.7% 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	\$433,542	\$426,602	98.4%
2 nd Quarter	\$433,542		
3 rd Quarter	\$505,799		
4 th Quarter	\$505,799		
Total	\$1,878,681	\$426,602	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 Services expenditures during the 1st quarter.

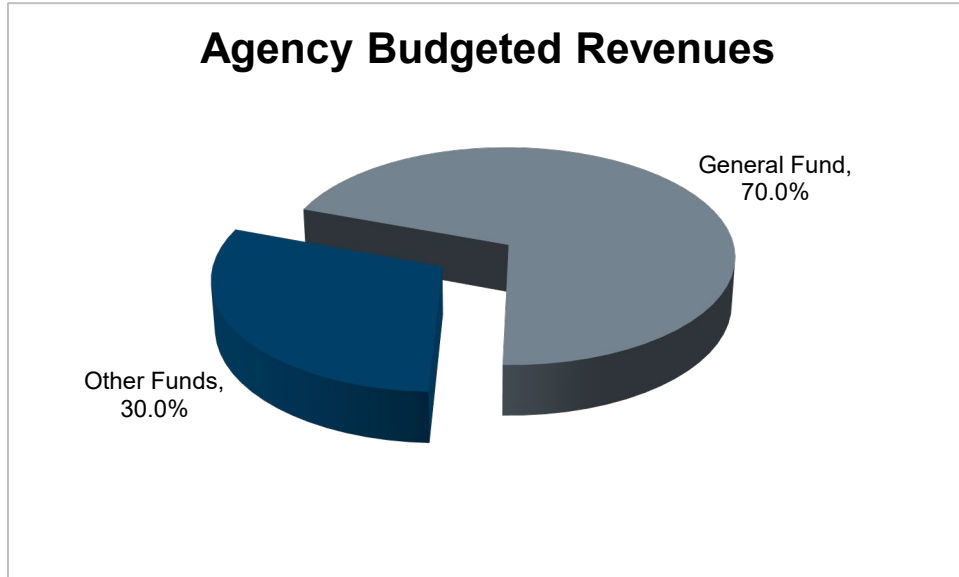
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$39,655	Transfer from Reserves	Non-Bargaining Increase
Certificate	\$132,454	Revenue Adjustment	Revised Property Tax Estimate

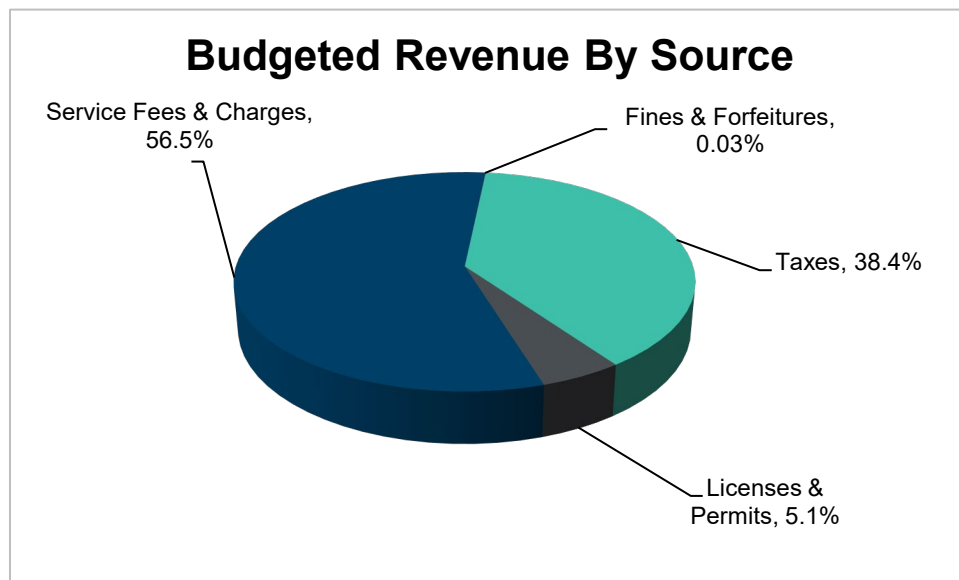
General Fund – Budget Corrective Items - Pending

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

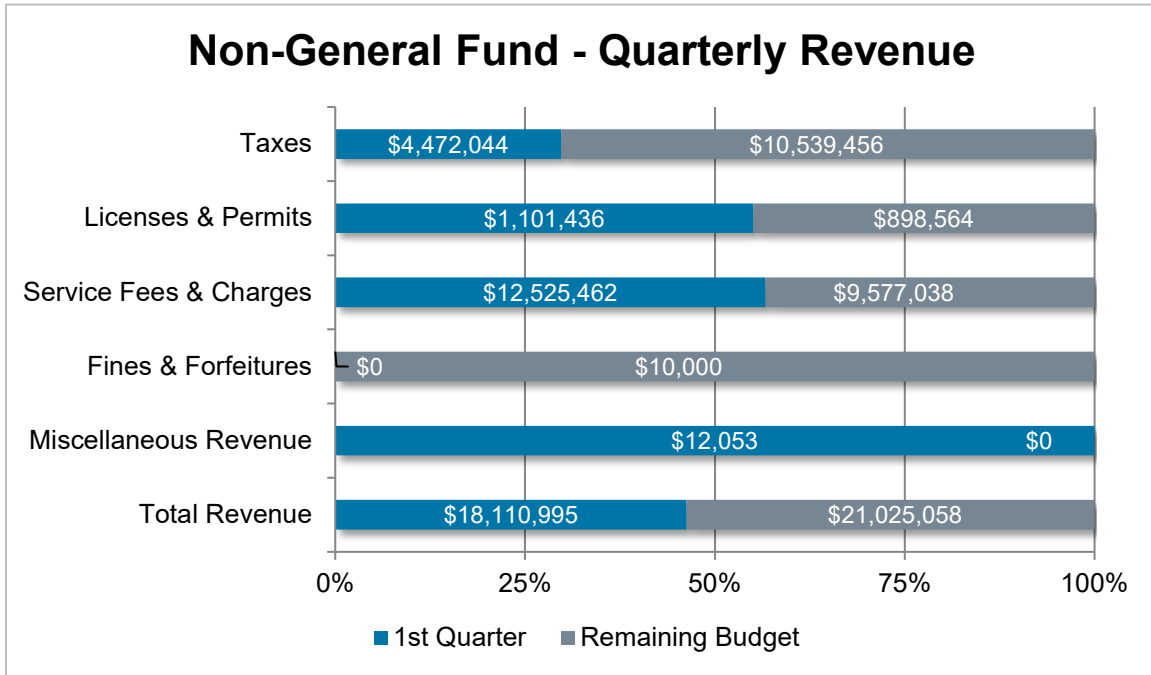
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$39,124,000** for 2022, which is **30.0%** 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.

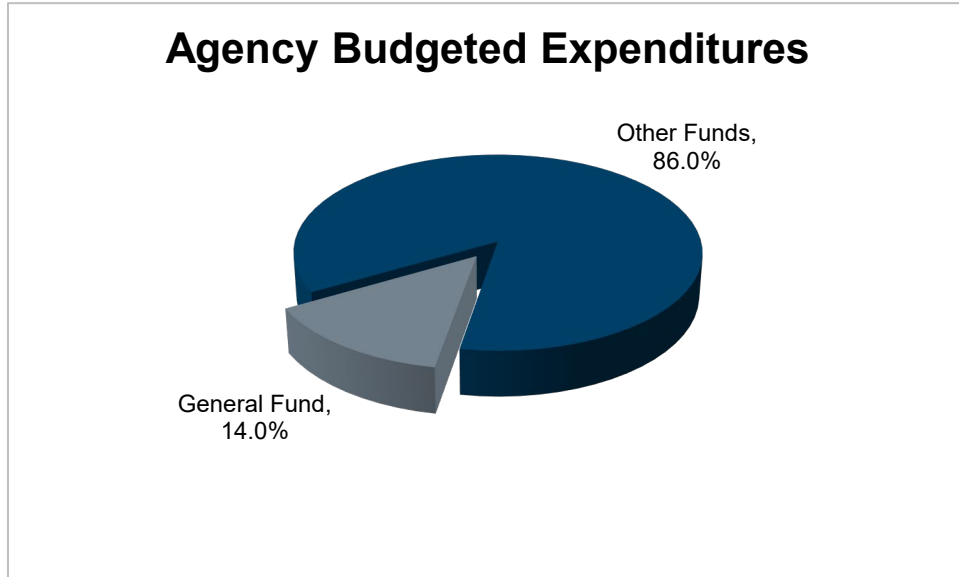


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$16,747,598	\$4,828,090	\$16,778,746	\$2,095,762	\$16,747,598	\$40,450,196
Current Year	\$18,110,995				\$18,110,995	\$39,124,000

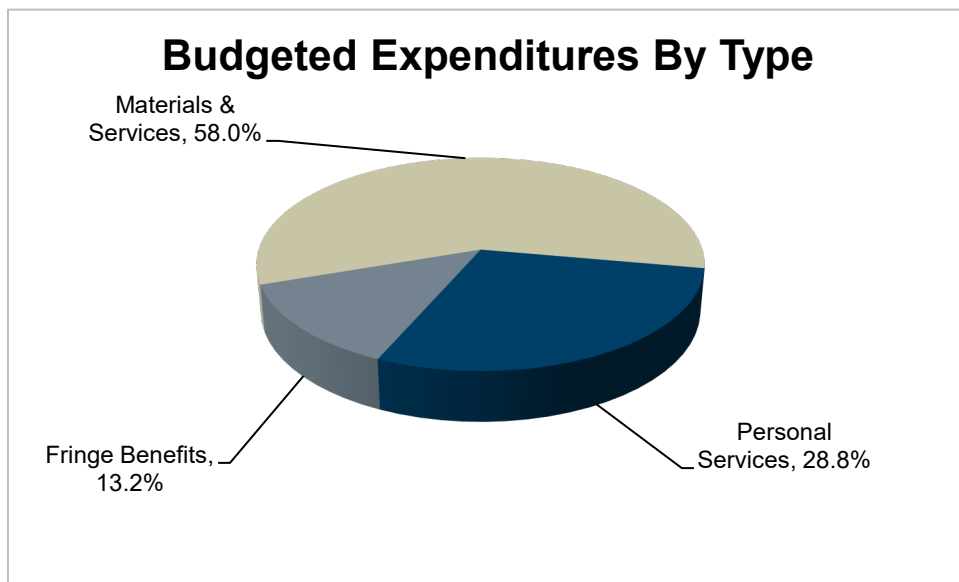
**Current year total represents revised budget.*

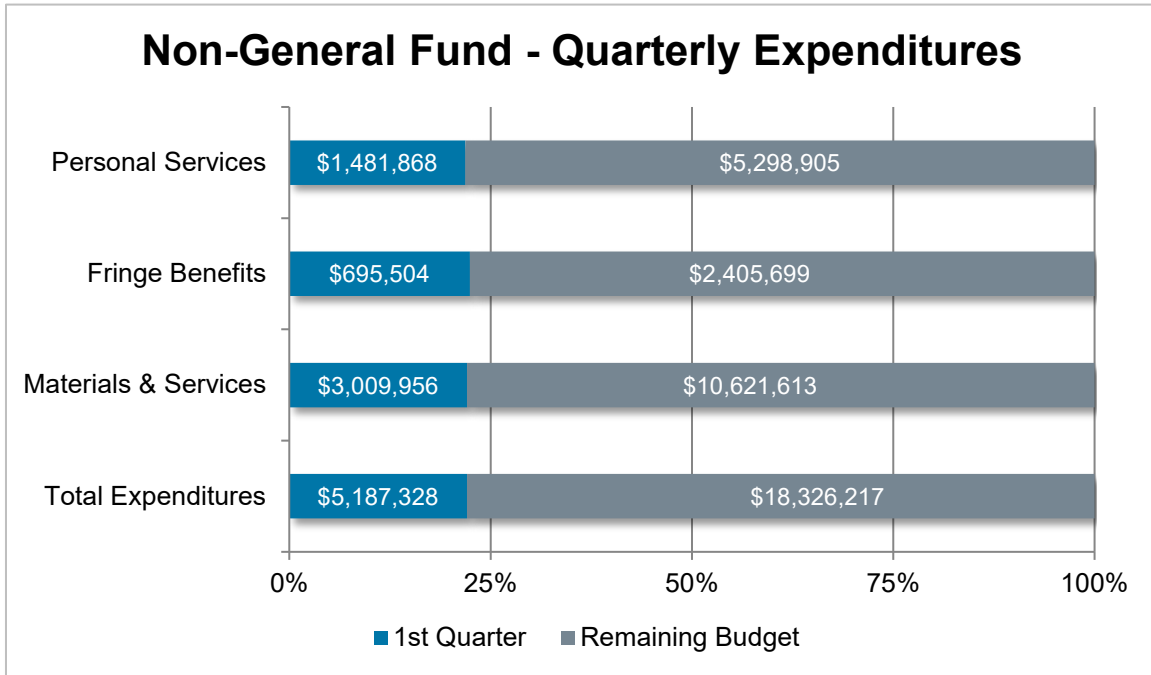
- First quarter revenue of **\$18,110,995** represents **46.3%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 29.8% of the budgeted amount was collected during the 1st quarter. This is an increase of \$764,250 or 20.6% from the same period in 2021.
- Licenses & Permits include dog licenses of which 55.1% of the budgeted amount was collected through the end of the 1st quarter. This is a decrease of \$6,006 or 0.5% from the prior year. Dog licenses are sold throughout the year, but renewals primarily occur between December and March of each year.
- Service Fees & Charges include assessments for real estate, of which \$12,525,462 or 56.7% of the budgeted amount was collected through the end of the 1st quarter. This is an increase of \$604,518 or 5.1% from the prior year. 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 **\$23,513,545** for 2022, which is **86.0%** 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	\$3,175,272	\$3,176,677	\$4,269,251	\$5,976,436	\$3,175,272	\$16,597,636
Current Year	\$5,187,328				\$5,187,328	\$23,513,545

**Current year total represents revised budget.*

- First quarter expenditures of **\$5,187,328** represent **22.1%** of the budgeted amount for the year.
- Personal Services expenditures represent 21.9% of the budgeted amount for the year while Fringe Benefits represent 22.4%. This is a decrease in Personal Services of \$19,862 and an increase in Fringe Benefits of \$18,223 from the amounts expended in 2021.
- Materials & Services expenditures in the 1st quarter were \$3,009,956 or 22.1% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$2,002,317), IT data processing services (\$234,990), and IT software subscription and maintenance (\$173,672).

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,564,794	\$1,481,868	94.7%
2 nd Quarter	\$1,564,794		
3 rd Quarter	\$1,825,593		
4 th Quarter	\$1,825,593		
Total	\$6,780,773	\$1,481,868	21.9%

- 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 higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0017-22	\$124,746	Supplemental	Non-Bargaining Increase
0073-22	\$25,596	Supplemental	Carryover of Prior Year Expenditures

Non-General Fund – Budget Corrective Items - Pending

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