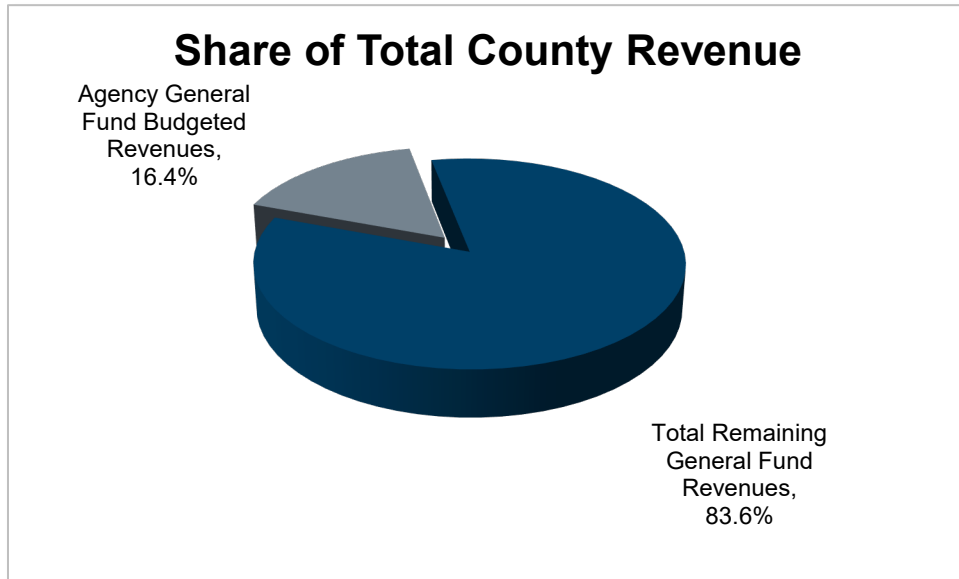
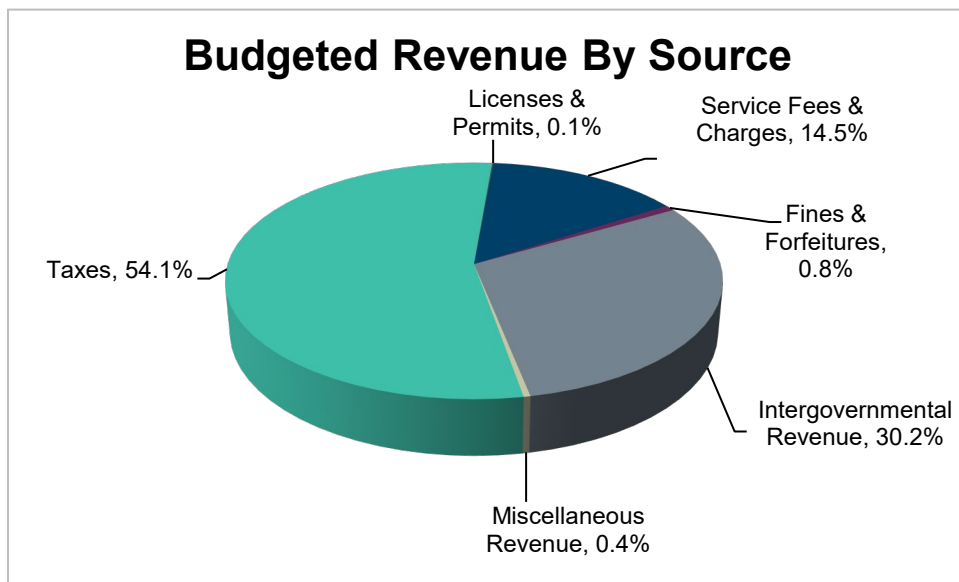


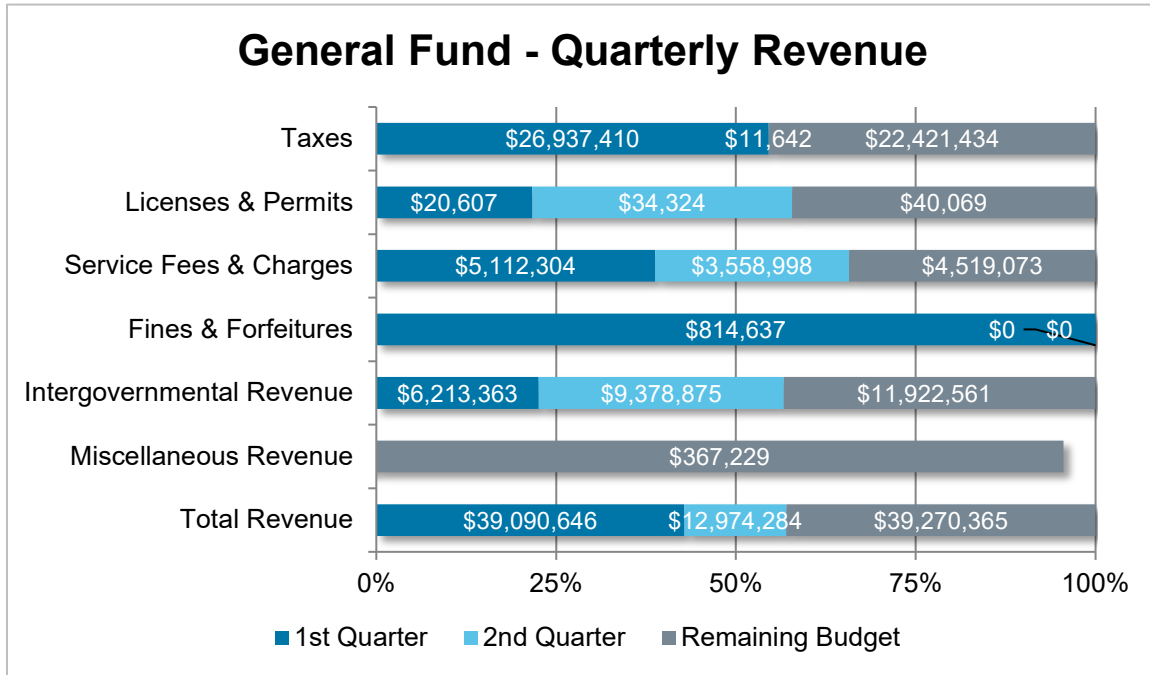
General Fund – Revenue Analysis



- 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.

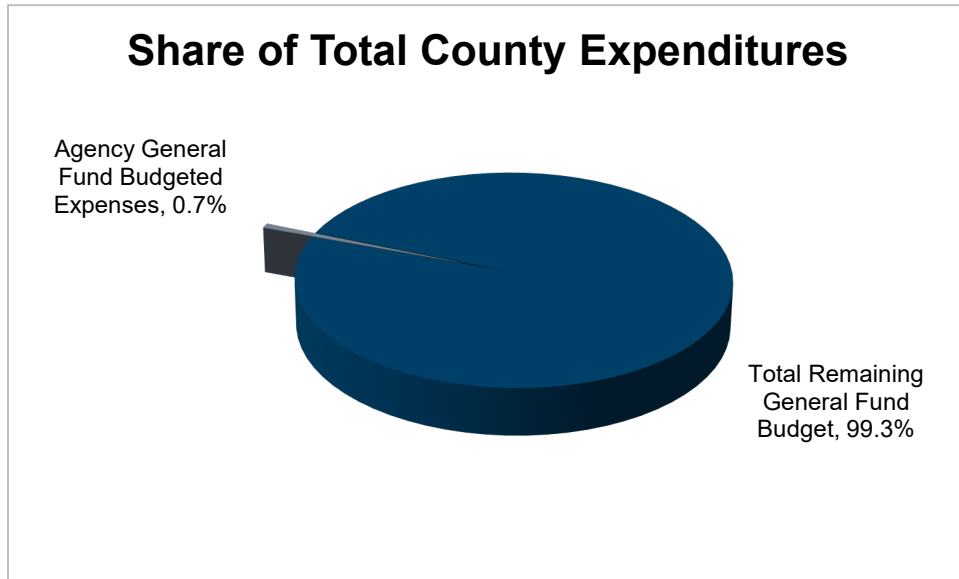


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$36,828,222	\$11,321,909	\$38,221,866	\$10,035,523	\$48,150,131	\$96,407,520
Current Year	\$39,090,646	\$12,974,284			\$52,064,931	\$91,220,659

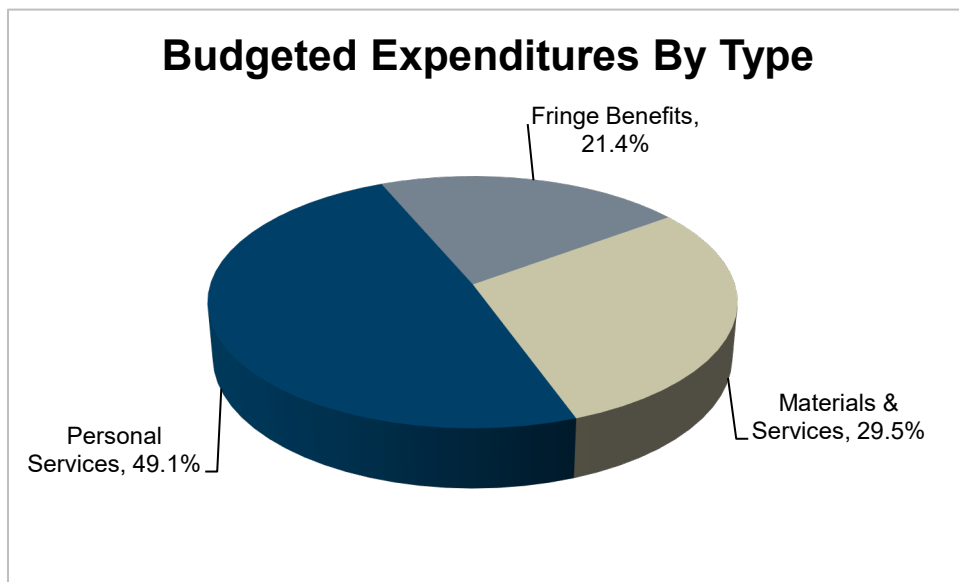
*Current year total represents revised budget.

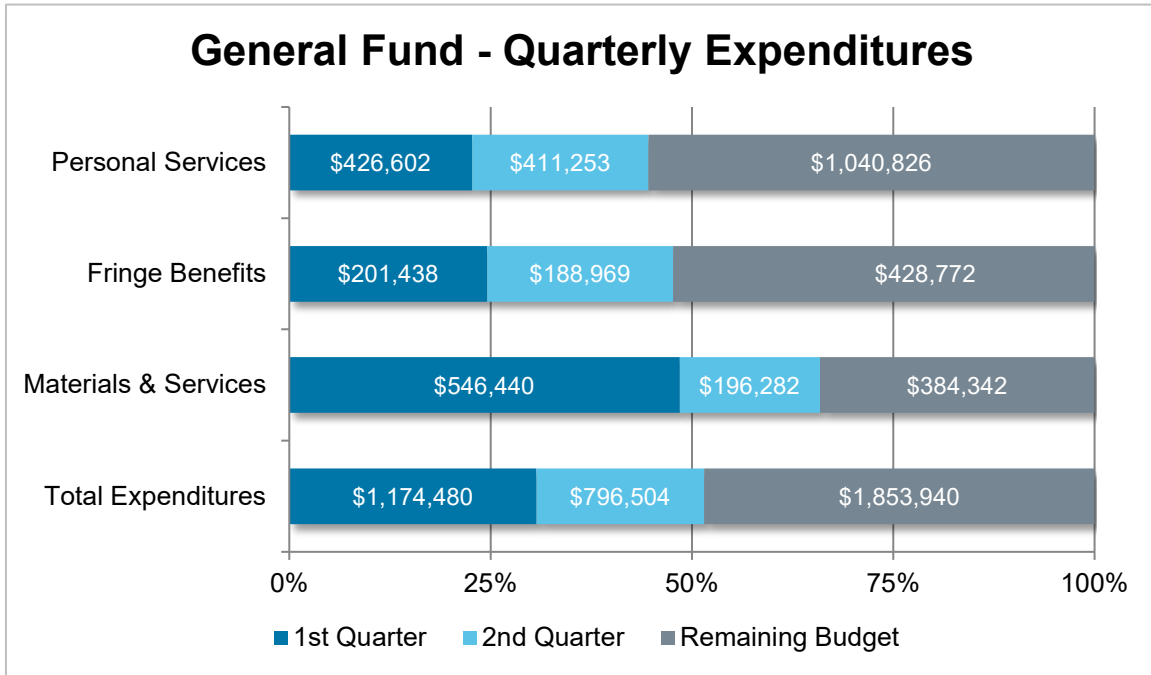
- Second quarter revenue of **\$12,974,284** represents **14.2%** of the budgeted amount for the year. YTD revenue of **\$52,064,931** represents **57.1%** of the budgeted amount for the year.
- Taxes from the property tax levy are received twice a year, in March and August. The amount collected was \$26,949,052 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 and the real estate assessment fees are collected under Service Fees & Charges. The total amount collected through the end of the 2nd quarter was \$8,671,302, which is an increase of \$1,310,369 or 17.8% 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 \$15,592,237 represents 56.7% of the budgeted amount for the year and consists of several state revenues and the local government fund allocation. This is an increase of \$1,462,715 or 10.4% 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	\$1,717,489	\$3,554,927
Current Year	\$1,174,480	\$796,504			\$1,970,985	\$3,824,925

**Current year total represents revised budget.*

- Second quarter expenditures of **\$796,504** represent **20.8%** of the budgeted amount for the year. YTD expenditures of **\$1,970,985** represent **51.5%** of the budgeted amount for the year.
- Personal Service expenditures represent 44.6% of the budgeted amount for the year, while Fringe Benefits represent 47.7%. This is an increase of \$39,177 and \$30,482, respectively from the amounts expended in 2021.
- Materials & Services expenditures of \$742,722 represent 65.9% of the budgeted amount for the year. Of the amount, \$497,584 or 67.0% was for fees associated with the first half real estate collection.

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$433,542	\$426,602	98.4%
2 nd Quarter	\$433,542	\$411,253	94.9%
3 rd Quarter	\$505,799		
4 th Quarter	\$505,799		
Total	\$1,878,681	\$837,855	44.6%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

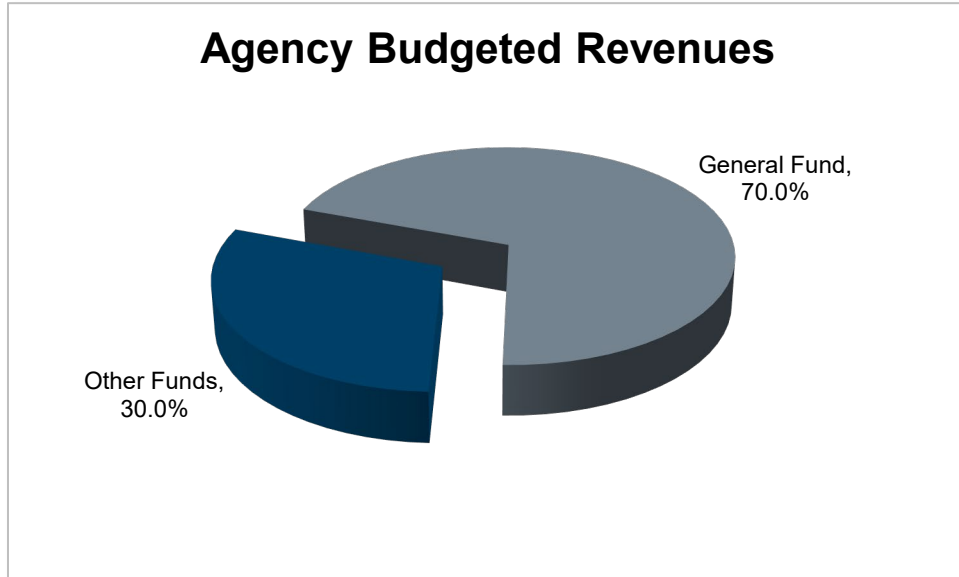
General Fund – Budget Corrective Items - Approved

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

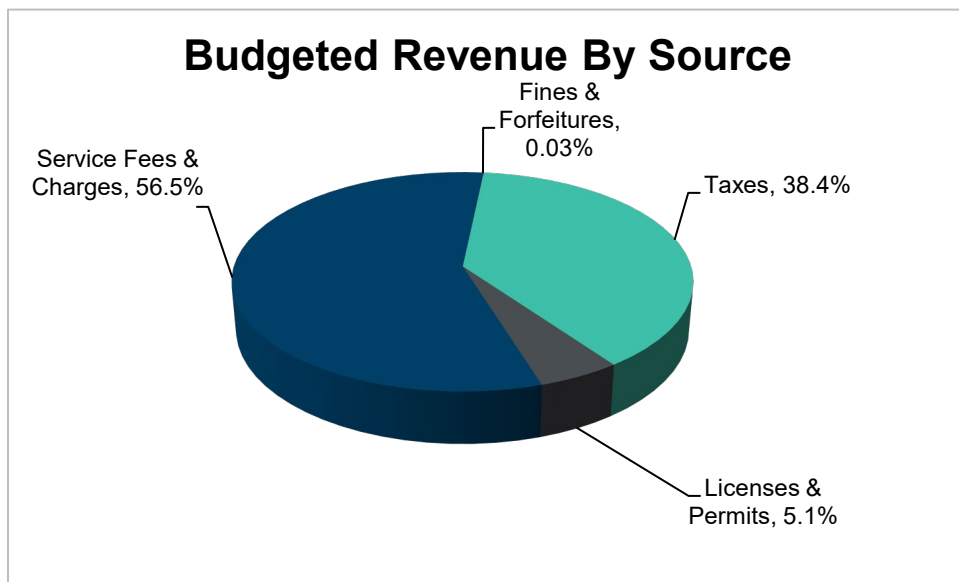
General Fund – Budget Corrective Items - Pending

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

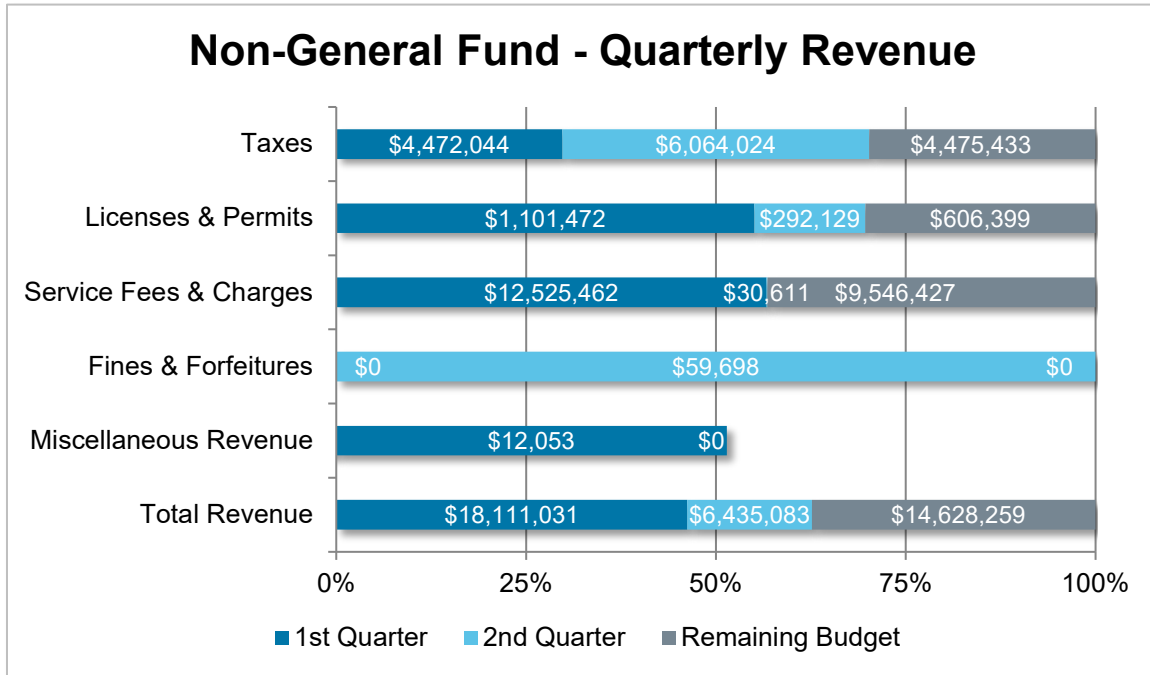
Non-General Fund – Revenue Analysis



- 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.

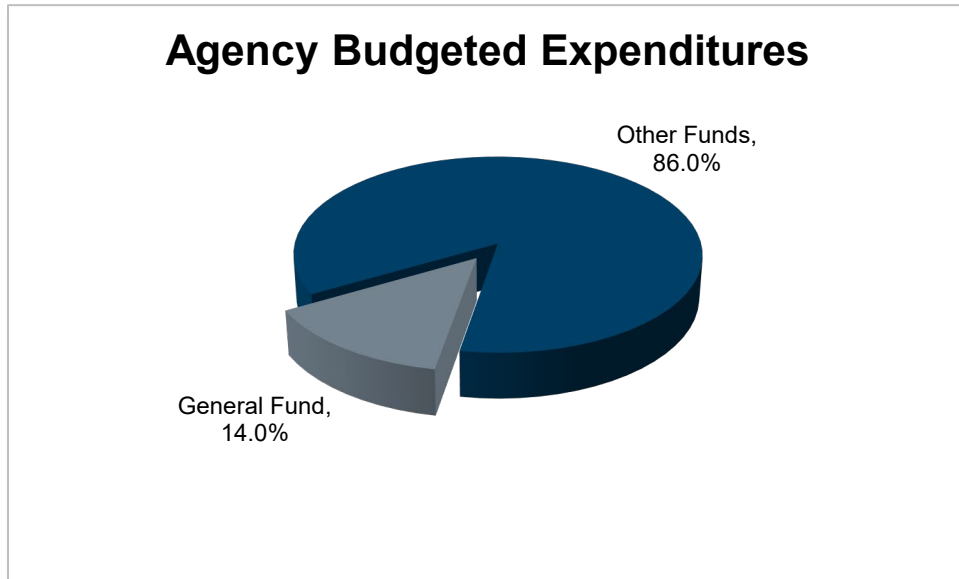


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$16,747,598	\$4,828,090	\$16,778,746	\$2,095,762	\$21,575,688	\$40,450,196
Current Year	\$18,111,031	\$6,435,083			\$24,546,114	\$39,124,000

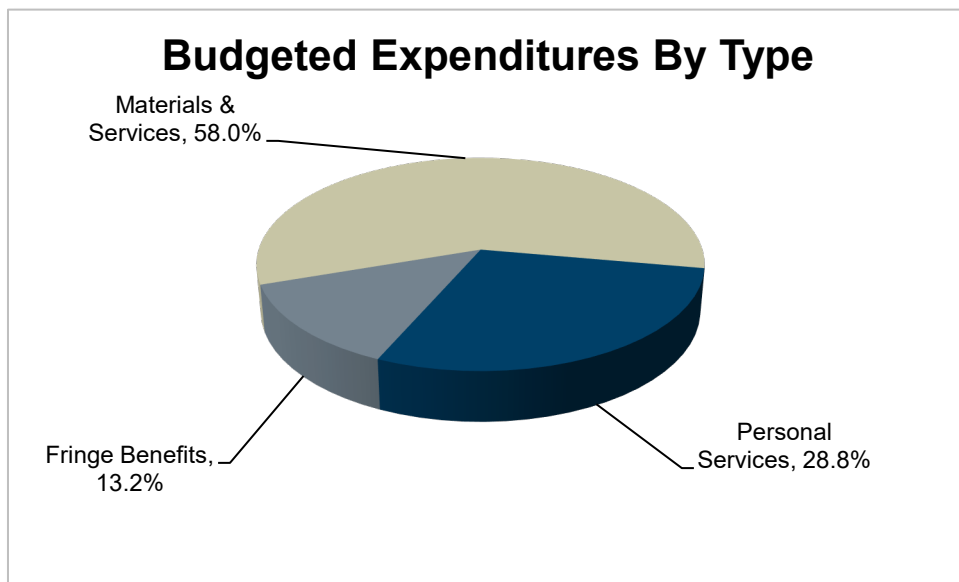
*Current year total represents revised budget.

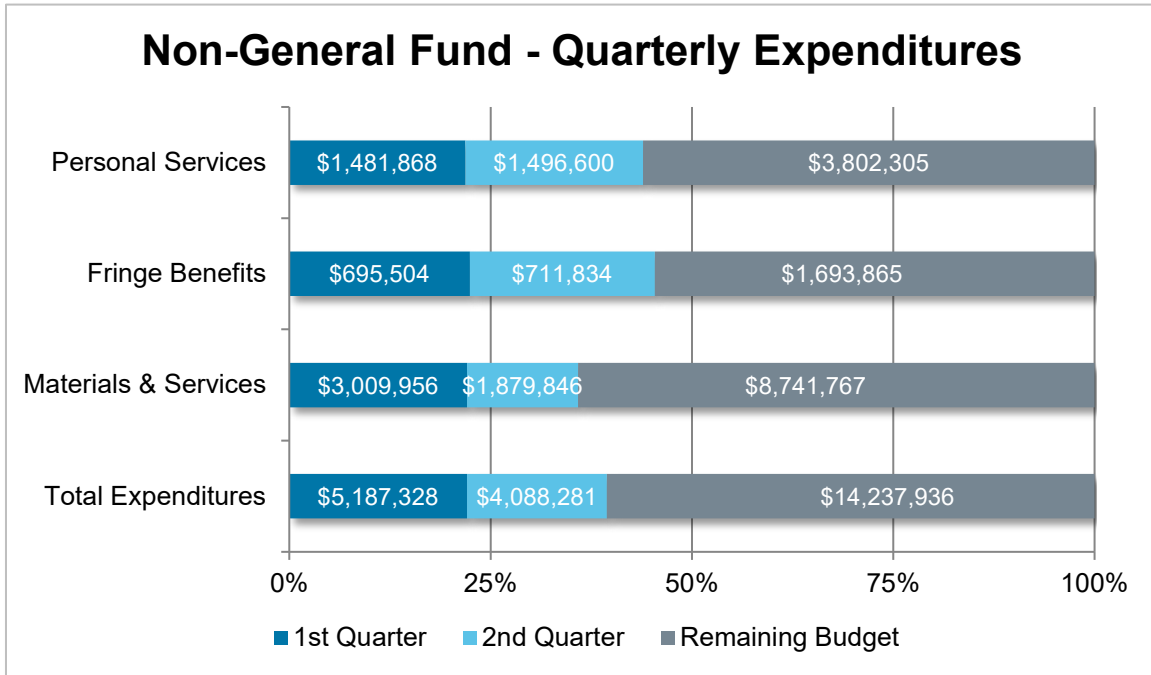
- Second quarter revenue of **\$6,435,083** represents **16.5%** of the budgeted amount for the year. YTD revenue of **\$24,546,114** represents **62.7%** of the budgeted amount for the year.
- Taxes include the permissive conveyance fees, of which 70.2% of the budgeted amount was collected through the end of the 2nd quarter. This is an increase of \$2,225,435 or 26.8% from the same period in 2021.
- Licenses & Permits include dog licenses of which 69.7% of the budgeted amount was collected through the end of the 2nd quarter. This is an increase of \$61,508 or 4.6% 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 \$12,556,073 or 56.8% of the budgeted amount was collected through the end of the 2nd quarter. This is an increase of \$629,181 or 5.3% 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	\$6,351,949	\$16,597,636
Current Year	\$5,187,328	\$4,088,281			\$9,275,609	\$23,513,545

**Current year total represents revised budget.*

- Second quarter expenditures of **\$4,088,281** represent **17.4%** of the budgeted amount for the year. YTD expenditures of **\$9,275,609** represent **39.5%** of the budgeted amount for the year.
- Personal Services expenditures represent 43.9% of the budgeted amount for the year while Fringe Benefits represent 45.4%. This is an increase of \$28,288 and \$49,306, respectively, from the amounts expended in 2021.
- Materials & Services expenditures through the end of the 2nd quarter were \$4,889,802 or 35.9% of the budgeted amount for the year. The expenditures are primarily attributed to appraisal services (\$2,632,930), IT data processing services (\$801,457), and Professional Services (\$340,883).

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	\$1,496,600	95.6%
3 rd Quarter	\$1,825,593		
4 th Quarter	\$1,825,593		
Total	\$6,780,773	\$2,978,468	43.9%

- There were twelve pay periods through the end of the 2nd quarter, which would equate to 46.2% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st or 2nd quarters.

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.