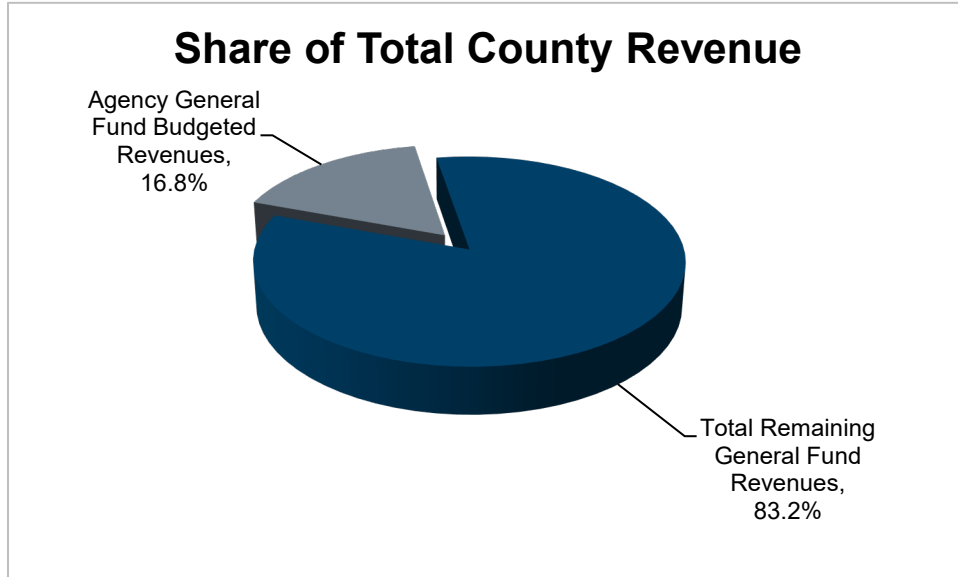
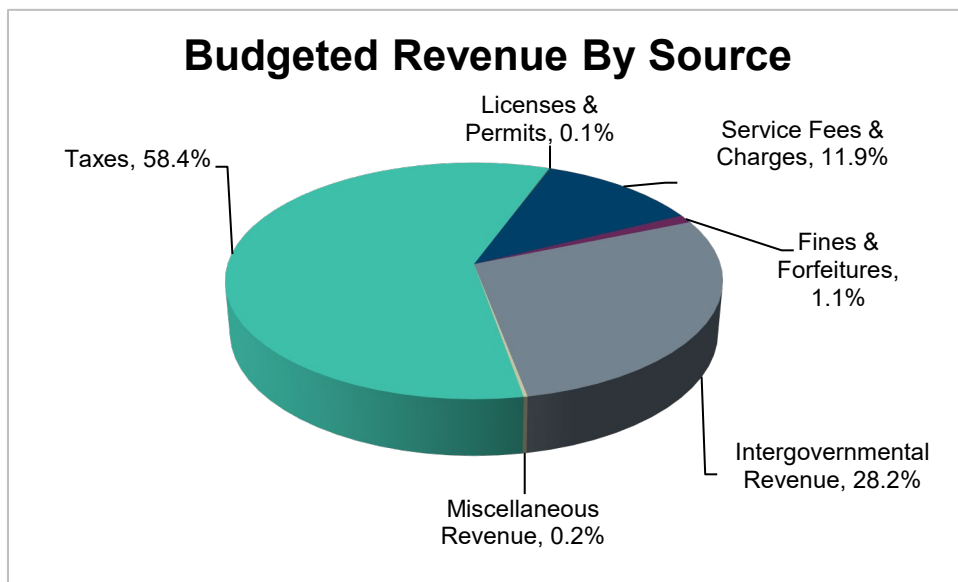


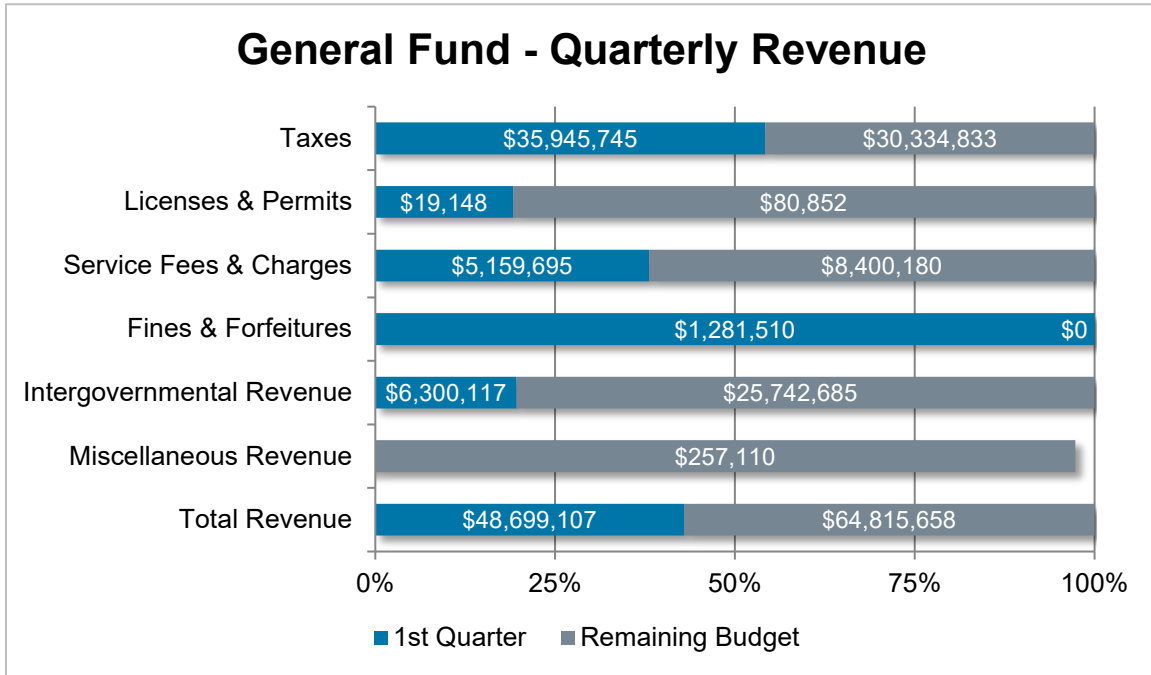
General Fund – Revenue Analysis



- The General Fund revenue for the Auditor's Office is estimated to be **\$113,483,255** for 2024, which is **16.8%** 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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$39,385,361	\$12,203,362	\$35,386,996	\$11,519,711	\$39,385,361	\$98,495,430
Current Year	\$48,699,107				\$48,699,107	\$113,483,255

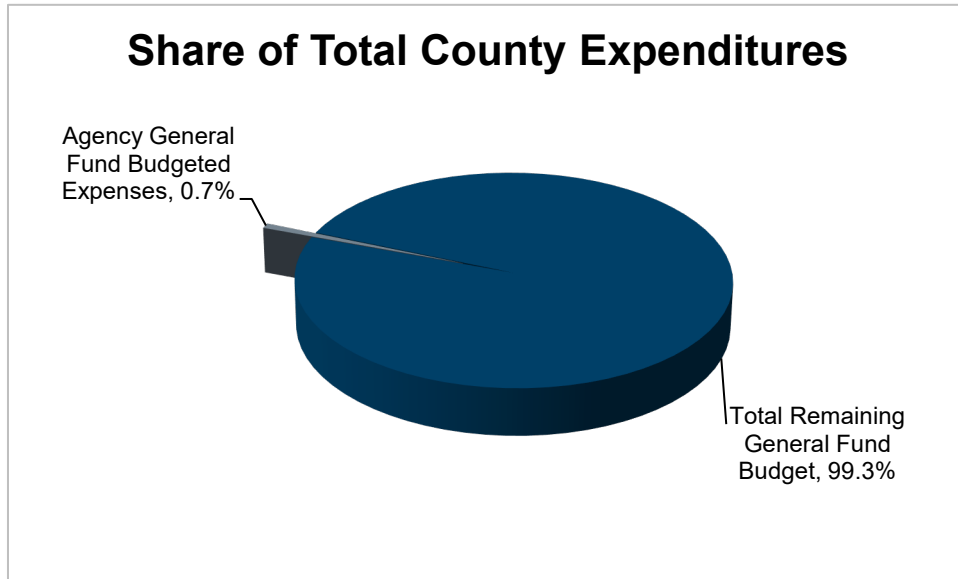
*Current year total represents revised budget.

- YTD revenue of **\$48,699,107** represents **42.9%** of the budgeted amount for the year. The change from the prior year is primarily due to increased real estate taxes related to the new valuations.

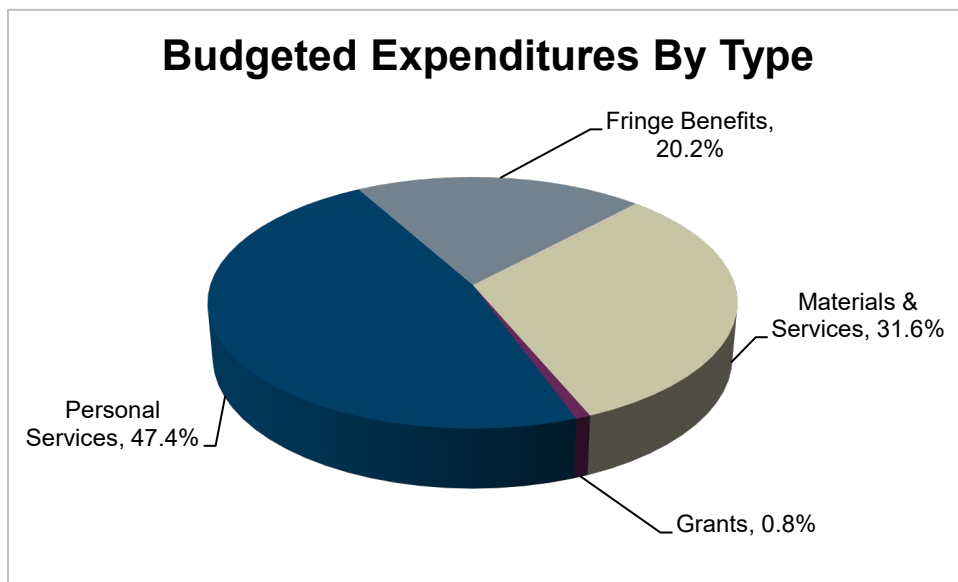
General Fund – Significant Revenue Sources

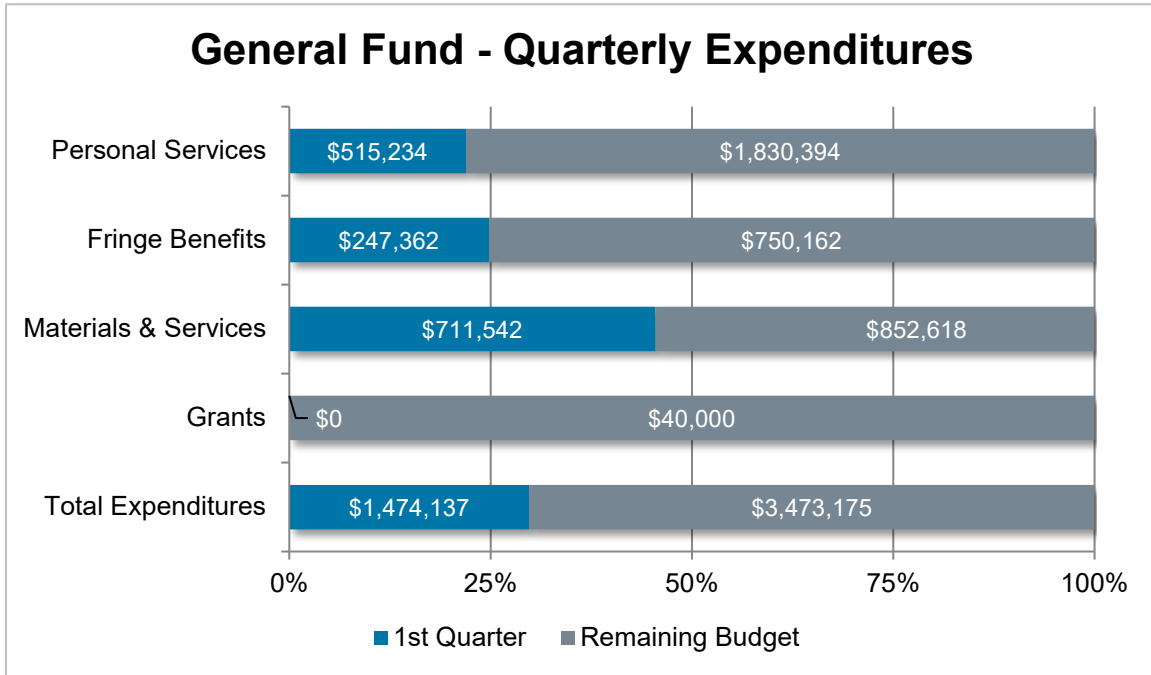
Description	Budget Category	YTD Amount	% of YTD Revenue
Real Estate Tax	Taxes	\$35,763,555	73.4%
Local Government Income	Intergovernmental Revenue	\$3,986,898	8.2%
Assessment Fees – Real Estate	Service Fees & Charges	\$3,130,761	6.4%
Casino Tax Revenue	Intergovernmental Revenue	\$2,298,686	4.7%
Conveyance Fees – Mandatory	Service Fees & Charges	\$2,020,575	4.1%

General Fund – Expenditure Analysis



- The General Fund expenditures for the Auditor's Office are estimated to be **\$4,947,312** for 2024, 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	\$1,208,940	\$920,381	\$1,205,081	\$910,552	\$1,208,940	\$4,244,954
Current Year	\$1,474,137				\$1,474,137	\$4,947,312

*Current year total represents revised budget.

- YTD expenditures of **\$1,474,137** represent **29.8%** of the budgeted amount for the year. The change from the prior year is primarily due to a decrease in the number of vacancies and fees associated with the first half real estate collection when compared to the same period in 2023.

General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
Auditor & Treasurer Fees	Materials & Services	\$445,307	30.2%
Dretac Fees	Materials & Services	\$88,054	6.0%
Land Bank Fees	Materials & Services	\$88,054	6.0%
Financial Services	Materials & Services	\$66,520	4.5%
Printing & Printed Supplies	Materials & Services	\$3,952	0.3%

General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$541,299	\$515,234	95.2%
2 nd Quarter	\$631,515		
3 rd Quarter	\$541,299		
4 th Quarter	\$631,515		
Total	\$2,345,628	\$515,234	22.0%

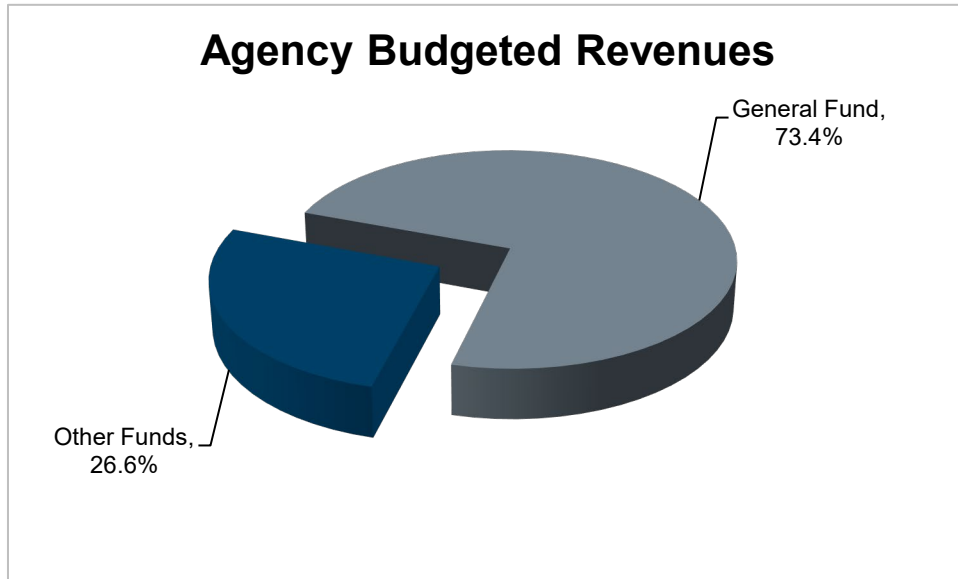
- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. There were no significant variances in Personal Services expenditures during the 1st quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$509,132	98.8%
Termination Payouts	\$0	0.0%
Overtime	\$0	0.0%
Other Personal Services	\$6,102	1.2%

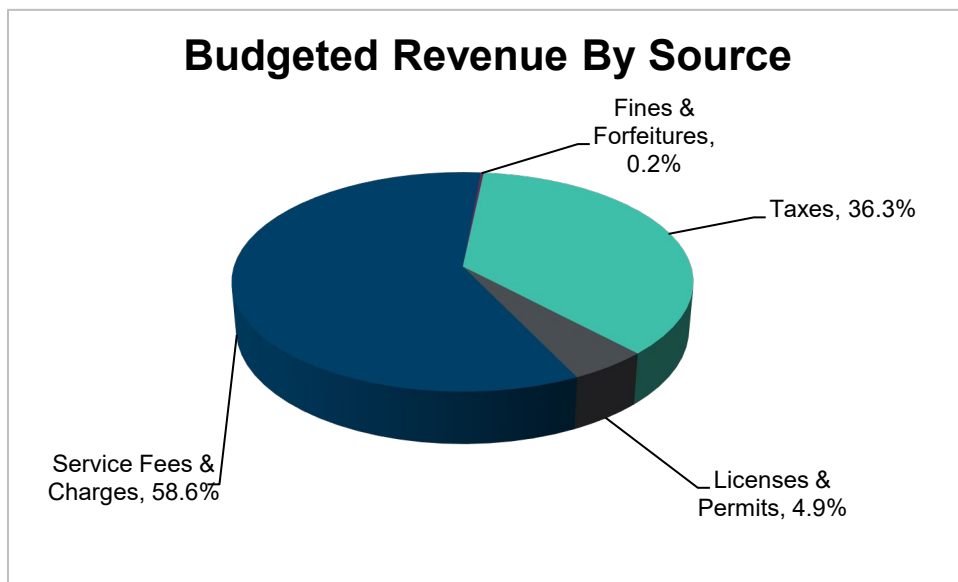
General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$46,736	Transfer from Reserves	Non-Bargaining Increase
0063-24	\$2,445,852	Revenue Adjustment	Revised Property Tax Estimate

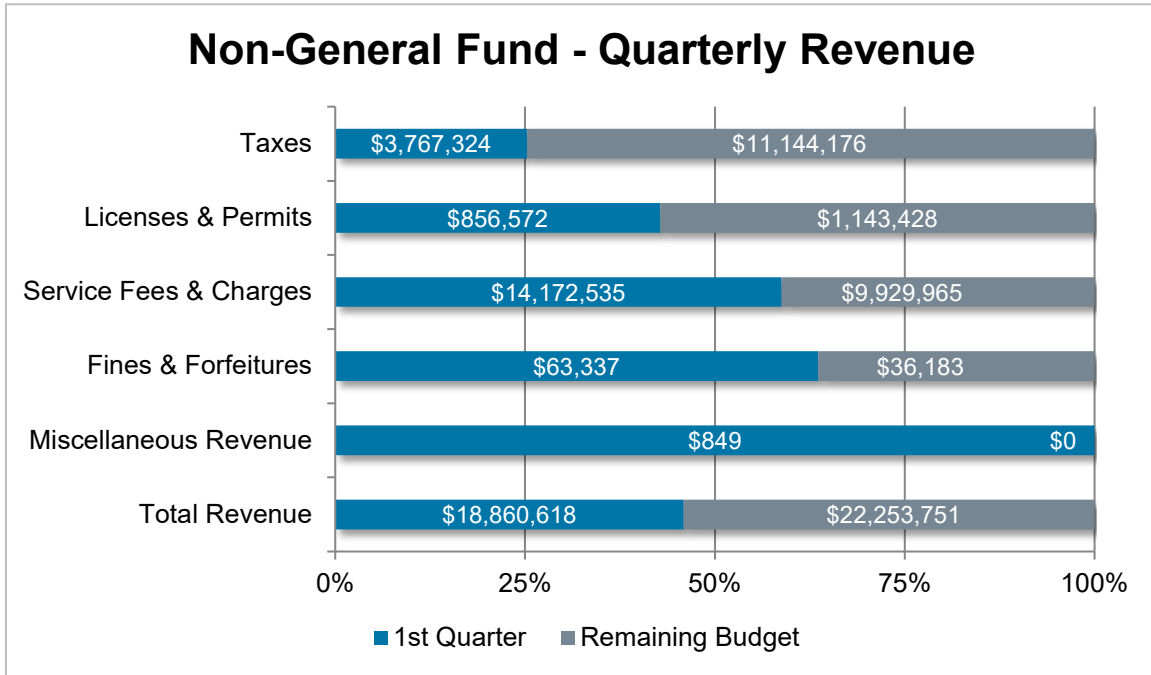
Non-General Fund – Revenue Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$41,113,520** for 2024, which is **26.6%** 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	\$17,099,957	\$4,273,497	\$15,705,285	(\$920,796)	\$17,099,957	\$36,157,943
Current Year	\$18,860,618				\$18,860,618	\$41,113,520

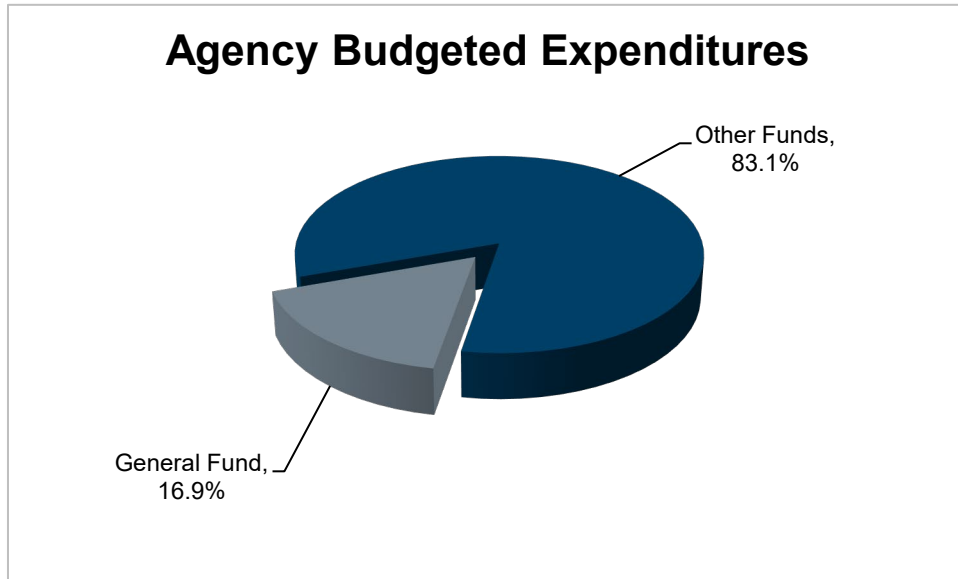
*Current year total represents revised budget.

- YTD revenue of **\$18,860,618** represents **45.9%** of the budgeted amount for the year. The change from the prior year is primarily due to increased real property permissive transfer taxes and assessment fees which are based on a percent of the total amount of real estate taxes collected.

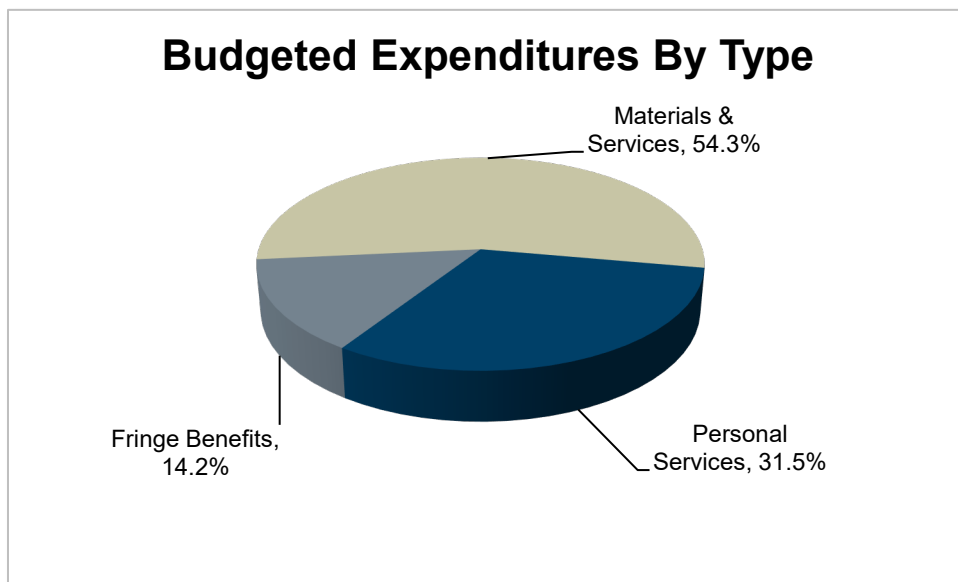
Non-General Fund – Significant Revenue Sources

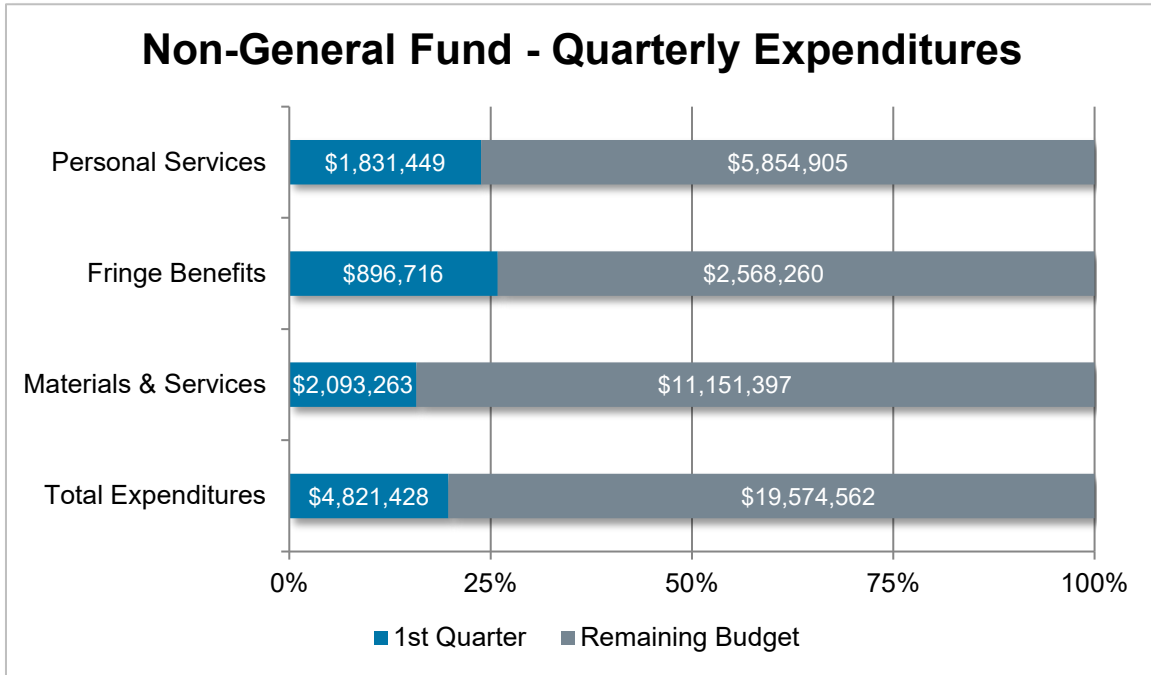
Description	Budget Category	YTD Amount	% of YTD Revenue
Assessment Fees - RE	Service Fees & Charges	\$14,145,161	75.0%
Conveyance Fees - Permissive	Taxes	\$3,763,380	20.0%
Dog License	Licenses & Permits	\$856,572	4.5%
Penalties	Fines & Forfeitures	\$63,337	0.3%
Internet Processing Fees	Service Fees & Charges	\$27,351	0.1%

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for the Auditor's Office are estimated to be **\$24,395,990** for 2024, which is **83.1%** 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	\$5,912,640	\$4,199,260	\$4,525,669	\$5,482,409	\$5,912,640	\$20,119,978
Current Year	\$4,821,428				\$4,821,428	\$24,395,990

*Current year total represents revised budget.

- YTD expenditures of **\$4,821,428** represent **19.8%** of the budgeted amount for the year. The change from the prior year is primarily due to timing related to Appraiser services when compared to the prior year.

Non-General Fund – Significant Non-Payroll Expenditures

Description	Budget Category	YTD Amount	% of YTD Expenditures
IT Data Processing Services	Materials & Services	\$829,729	17.2%
IT Software Subscription & Maintenance	Materials & Services	\$382,874	7.9%
Appraisers	Materials & Services	\$358,677	7.4%
Professional Services - Other	Materials & Services	\$103,983	2.2%
Printing Forms & Bulletins	Materials & Services	\$89,360	1.9%

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$1,773,774	\$1,831,449	103.3%
2 nd Quarter	\$2,069,403		
3 rd Quarter	\$1,773,774		
4 th Quarter	\$2,069,403		
Total	\$7,686,354	\$1,831,449	23.8%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance is due to lower than anticipated vacancies during the 1st quarter.

Description	Actual Expenditures	% of Personal Services
Salaries & Wages	\$1,820,647	99.4%
Termination Payouts	\$0	0.0%
Overtime	\$4,558	0.0%
Other Personal Services	\$6,244	0.3%

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Explanation
0029-24	\$136,512	Supplemental	Non-Bargaining Increase
0063-24	\$23,293	Supplemental	Carryover of Prior Year Expenditures