

Mission

Our mission is to deliver superior 21st century services to the residents and businesses of Franklin County, serve as the principle monitor of county funds and a primary resource for information regarding Franklin County.

Strategic Focus

Primary Initiative: Assure the accuracy of weighing and measuring devices - Assure the accuracy of weighing and measuring devices used in commercial transactions within the Auditor's jurisdiction.

Primary Issue: External Engagement-Fraud Hotline - External Engagement division provides outreach and constituent services to the businesses and residents of Franklin County, including the issuance of dog and vendor licenses.

Continue improvements to newly established fraud hotline. Provide enhanced training for our Public Information Specialists who will be handling these calls.

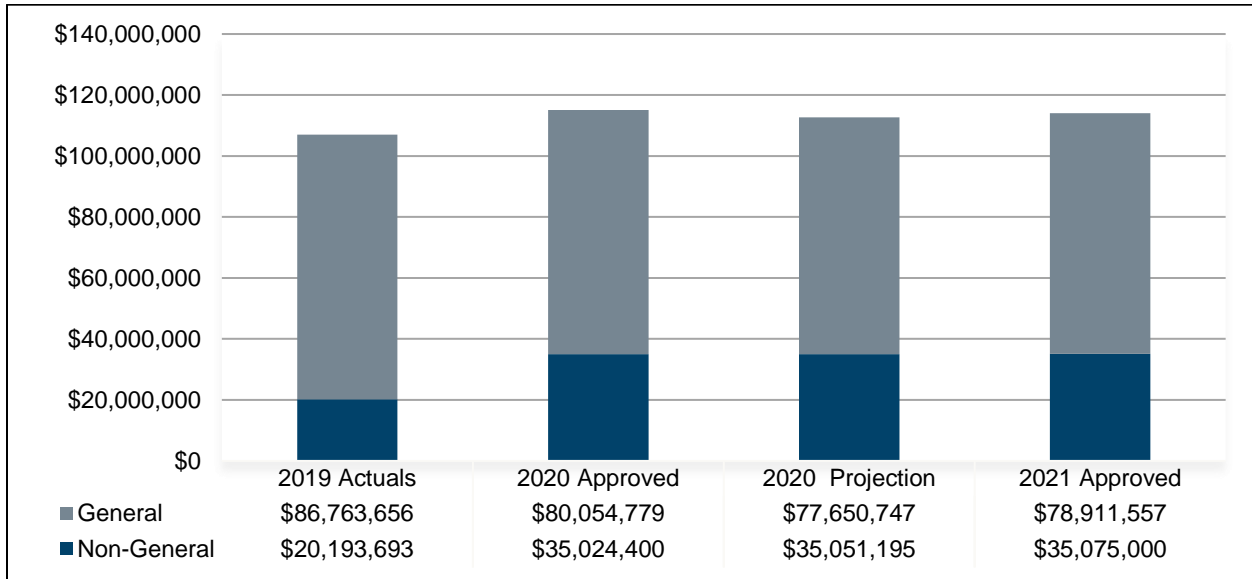
Performance Spotlight

Measure: Number of calls and emails to Fraud Hotline number and email address

Program: Fiscal and Consumer Services

About this measure		Why it is important	
External Engagement division provides outreach and constituent services to the businesses and residents of Franklin County, including the issuance of dog and vendor licenses.		In 2020 the Franklin County Auditor launched a Consumer Fraud hotline to be a one stop shop for all consumer issues that residents might face. The office intakes all information delivered to the hotline to either investigate from our office or coordinate residents with the correct agency to protect their consumer rights. Protecting consumers is at the heart of many of the Auditor's Office functions. From our Weights and Measures team who inspect scales and gasoline pumps and check for credit card skimmers throughout the year to our licensing section that ensures vendors are properly licensed to do business in Franklin County. The Auditor's Office is ensuring that Franklin County residents and businesses are protected from fraud and deception.	
What is being done			
The Auditor's Office partnered with the Franklin County Sheriff's office in exposing an international dog licensing scam that launched in conjunction with Ohio's dog licensing season. The Auditor's Office was able to expose the scam and, working with the Sheriff, shutdown of the fake licensing website.			
2019 Actual	2020 Budget	2020 Projected	2021 Budget
N/A	N/A	25	50

Budget Summary – Revenues



Primary Revenue Sources by Fund Type

Fund Type	Fund Name (Number)	Primary Revenue Sources
General	<ul style="list-style-type: none"> • General Fund (1000) • Affordable & Emergency Housing (1012) 	<ul style="list-style-type: none"> • Real estate taxes (including state reimbursement) • Local government fund allocation • Casino tax revenue • Assessment fees • Conveyance fees
Special	<ul style="list-style-type: none"> • Dog and Kennel Fund (2011) • Real Estate Assessment Fund (2013) 	<ul style="list-style-type: none"> • Dog license fees • Assessment fees
Debt	None	N/A
Capital	None	N/A
Enterprise /Internal	None	N/A

Comparison: 2020 Approved to 2020 Projection

	2020 Approved	2020 Projection	Variance	
			\$	%
General Fund	\$80,054,779	\$77,650,747	(\$2,404,032)	-3.0%
Non-General Fund	\$35,024,400	\$35,051,195	\$26,795	0.1%
Total	\$115,079,179	\$112,701,942	(\$2,377,237)	-2.1%

The \$2,377,237 decrease from the 2020 Approved Budget to the 2020 Projection is primarily attributed to:

- A decrease in the Local Government Fund (\$1.1 million) based on estimates from the Department of Taxation and Casino Tax (\$2.6 million) revenue due to the impact of the COVID-19 pandemic, partially offset by increases in Penalties (\$0.7 million) and Real Estate Tax (\$0.5 million).

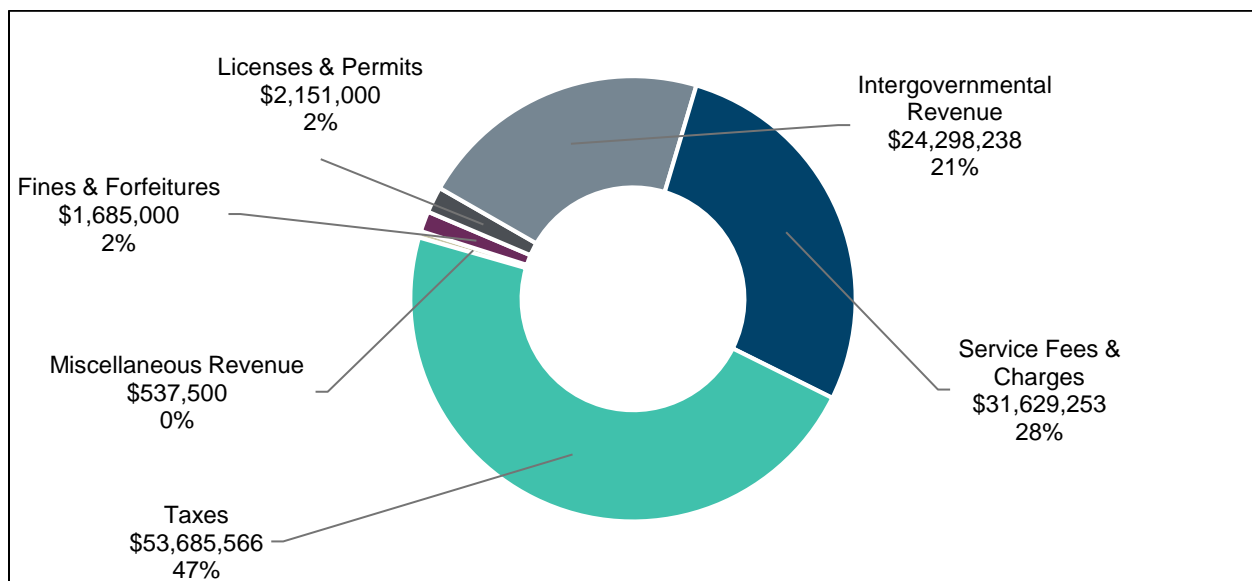
Comparison: 2020 Approved to 2021 Approved

	2020 Approved	2021 Approved	Variance	
			\$	%
General Fund	\$80,054,779	\$78,911,557	(\$1,143,222)	-1.4%
Non-General Fund	\$35,024,400	\$35,075,000	\$50,600	0.1%
Total	\$115,079,179	\$113,986,557	(\$1,092,622)	-0.9%

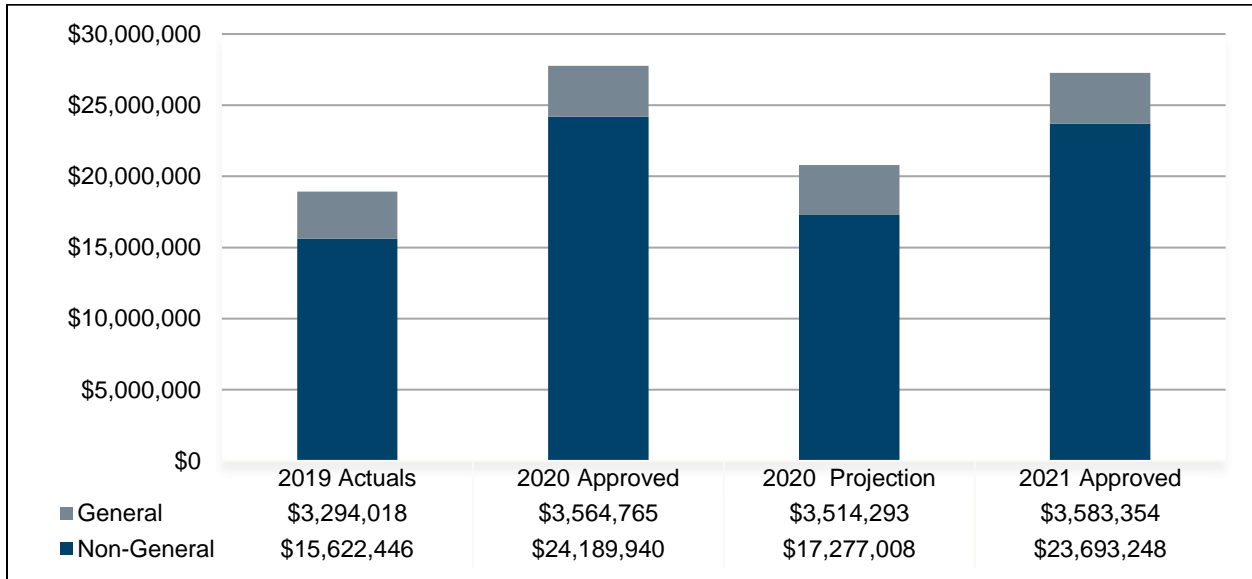
The \$1,092,622 decrease from the 2020 Approved Budget to the 2021 Approved Budget is primarily attributed to:

- A continued decrease in the Local Government Fund (\$1.6 million), partially offset by increases in Penalties (\$0.7 million) and Real Estate Tax (\$0.8 million)

**2021 Approved Budget
Revenues by Category**



Budget Summary – Expenditures



Significant items in the 2021 Approved Budget

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$11,038,372	40.5%
APPRAISERS	\$5,250,000	19.2%
PROFESSIONAL SERVICES-OTHER	\$2,210,000	8.1%
IT DATA PROCESSING SERVICES	\$2,189,625	8.0%
IT CAPITAL SOFTWARE	\$1,700,000	6.2%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$1,143,300	4.2%
IT CONSULTANTS	\$894,300	3.3%
IT CAPITAL HARDWARE	\$630,000	2.3%
AUDITOR & TREASURER FEES	\$516,000	1.9%
POSTAL SERVICES	\$374,000	1.4%
OTHER	\$1,331,005	4.9%
TOTAL	\$27,276,602	100.0%

Comparison: 2020 Approved to 2020 Projection

	2020 Approved	2020 Projection	Variance	
			\$	%
General Fund	\$3,564,765	\$3,514,293	(\$50,472)	-1.4%
Non-General Fund	\$24,189,940	\$17,277,008	(\$6,912,932)	-28.6%
Total	\$27,754,705	\$20,791,301	(\$6,963,404)	-25.1%

The \$6,963,404 decrease from the 2020 Approved Budget to the 2020 Projection is primarily attributed to:

- Lower than anticipated expenditures in IT Consultants (\$1.4 million), Appraisers (\$2.1 million), Professional Services (\$1.9 million), Cost Allocation Plan (\$0.7 million), IT Capital Hardware (\$0.6 million), and IT Capital Software (\$0.6 million), partially offset by an increase in Personal Services within the Real Estate Assessment Fund.

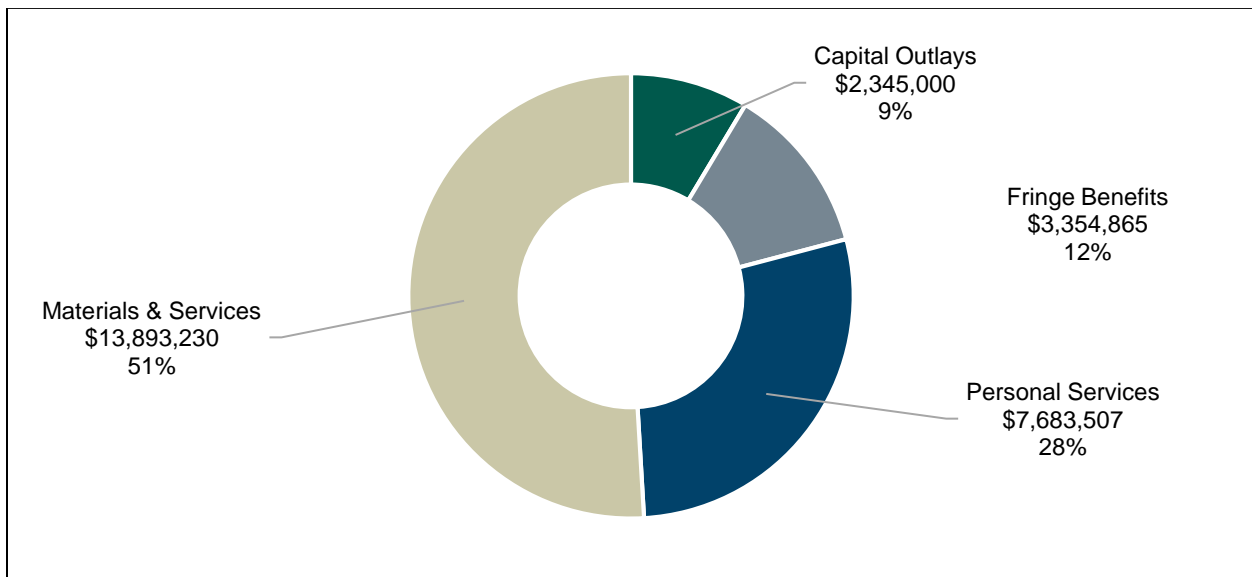
Comparison: 2020 Approved to 2021 Approved

	2020 Approved	2021 Approved	Variance	
			\$	%
General Fund	\$3,564,765	\$3,583,354	\$18,589	0.5%
Non-General Fund	\$24,189,940	\$23,693,248	(\$496,692)	-2.1%
Total	\$27,754,705	\$27,276,602	(\$478,103)	-1.7%

The \$478,103 decrease from the 2020 Approved Budget to the 2021 Approved Budget is primarily attributed to:

- A decrease in IT Capital Software (\$0.4 million) as well as the purchase of the mobile office (\$0.2 million) within the Real Estate Assessment Fund in 2020.

**2021 Approved Budget
Expenditures by Category**



Budget Summary – FTEs

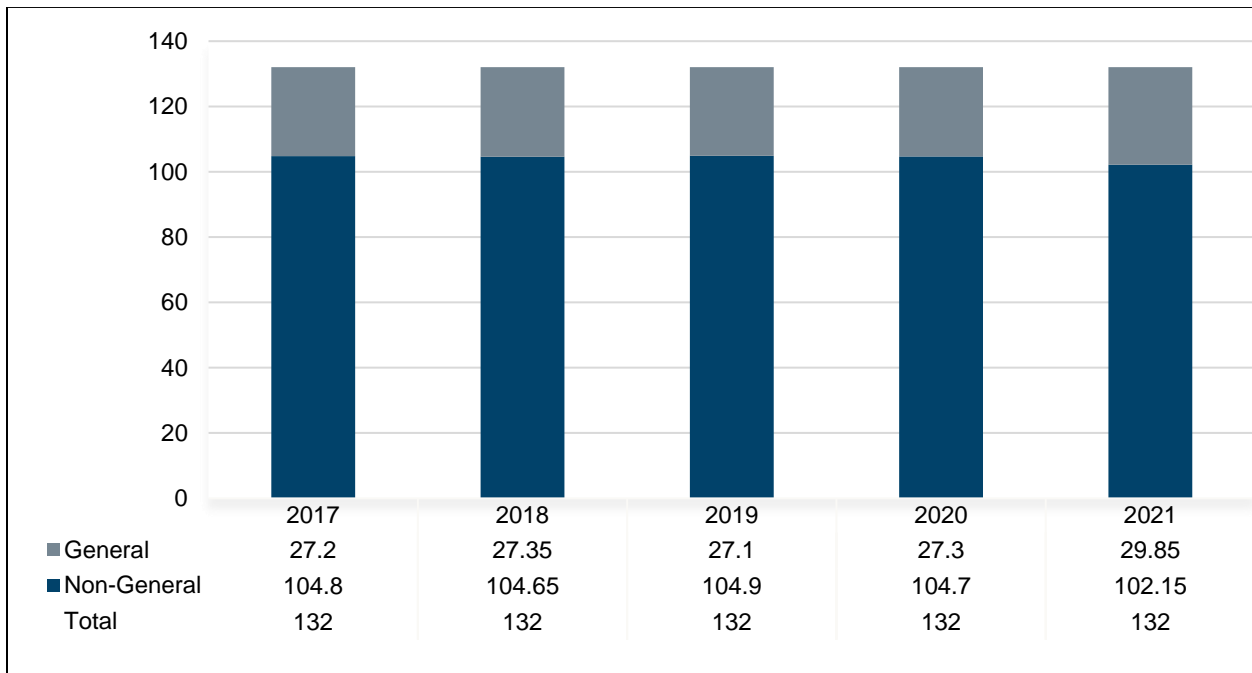
	2020 Budget	2021 Approved	Approved Budget as % of Total FTEs
General Fund	27.3	29.85	22.6%
Non-General Fund	104.7	102.15	77.4%
Total Agency FTEs	132	132	100.0%

There is no change in Total FTEs from the 2020 Budget to the 2021 Approved Budget.

New Positions

Position Title	# of Positions	Annual Salary	Source
<i>None</i>	<i>n/a</i>	<i>n/a</i>	<i>n/a</i>

Budgeted FTE History



Vacancy Credit

The vacancy credit process is designed to more accurately reflect the true expenditures for Personal Services and Fringe Benefits within the agency budget request. The calculations for the budget process begin with funding all approved positions for the entire year. Vacancy credits take into account that not all approved positions will be filled for the entire year. The methodology historically used by OMB to estimate an agency's vacancy credit utilizes a four-year history of unused personnel budgets to estimate an appropriate vacancy credit. However, vacancy credits may vary from the four-year average due to staffing trends or the number of positions supported within a fund.

Salaries & Wages

	2020 Budget	Four-year Average	2021 Approved	% Point Change to:	
				PY Budget	Average
General Fund	0.6%	-1.1%	7.6%	7.0%	8.7%
Real Estate Assessment Fund	8.8%	7.8%	7.8%	1.0%	0.0%

The vacancy rate in Salaries & Wages within the General Fund is higher than normal since the Auditor's Office intends to keep positions vacant in 2021 in order to meet the cuts included in the budget guidance as a result of COVID-19.

Fringe Benefits

	2020 Budget	Four-year Average	2021 Approved	% Point Change to:	
				PY Budget	Average
General Fund	8.8%	3.1%	7.6%	-1.2%	4.5%
Real Estate Assessment Fund	12.1%	11.6%	11.6%	-0.5%	0.0%

The vacancy rate in Fringe Benefits for 2021 is in line with the 2020 Budget.

Fiscal and Consumer Services

Program Purpose:

The purpose of the Fiscal and Consumer Services program is to provide financial services for the general public, political subdivisions and County agencies so they can fulfill their financial obligations.

ORC Reference Mandating this Program:

Section 319.11

Program Services:

Accounts payable warrants and advices Payroll warrants and advices Settlements and distributions of taxes and state revenue Administration of unclaimed funds Licenses of dogs, vendors, cigarettes and junkyards Inspections and tests of weighing and measuring devices Budget Commission reviews and approvals Certificates of estimated resources; Appropriation certificates Ten mill certificates Published financial reports Internet and Intranet web pages; Brochures; Mailers Paid advertisements; Press releases Fiscally Speaking (newsletter for financial system users) Financial system training; Standard and customized reports Special events

Core Principle:

Provide Community Safety, Security & Effective Justice

Linkage to Core Principle:

The program is responsible for payments, settlements and distributions of taxes. Licenses and inspections of weighing and measuring devices.

Program Budget Overview

	2020 Approved	2021 Approved	Variance	
			\$	%
Personal Services	\$1,692,840	\$1,699,730	\$6,890	0.4%
Fringe Benefits	\$715,022	\$767,758	\$52,736	7.4%
Materials & Services	\$1,293,403	\$1,341,066	\$47,663	3.7%
Capital Outlays	\$30,000	\$15,000	(\$15,000)	-50.0%
Total Expenditures	\$3,731,265	\$3,823,554	\$92,289	2.5%

Real Estate Appraisal and Tax Services

Program Purpose:

The purpose of the Real Estate Appraisal and Tax Services program is to establish the value of all property in the County so that monies collected can be distributed to the appropriate tax authorities.

ORC Reference Mandating this Program:

Section 5713.01

Program Services:

Sexennial reappraisal and triennial value updates Geographic Information System maps and analysis Property ownership records; Board of Revision decisions Special valuation tax establishments and adjustments Agricultural use Tax-exempt use Abatements Tax increment financing Manufactured homes valued like real estate Public information services, phone responses, real estate web page, speakers bureau presentations, real estate information brochures and mailers, appraisal door hangers, informal reviews, paid advertisements, press releases, tax relief programs, standard and customized real estate reports and maps, Board of Revision, CARDA (County Auditor Reciprocal Data Agreements), Transfer & Identification, CD-ROMS (GIS, valuation and tax information), Current year tax list and duplicate, Calculation of tax bills, tax bill credits and adjustments, Delinquent tax list, application of special assessments, foreclosed property sales, tax settlement and distribution information services, and mediation.

Core Principle:

Provide Community Safety, Security & Effective Justice

Linkage to Core Principle:

Establishes the value of all property in the County so that monies collected can be distributed to the appropriate tax authorities.

Program Budget Overview

	2020 Approved	2021 Approved	Variance	
			\$	%
Personal Services	\$6,087,332	\$5,983,777	(\$103,555)	-1.7%
Fringe Benefits	\$2,688,441	\$2,587,107	(\$101,334)	-3.8%
Materials & Services	\$12,322,667	\$12,552,164	\$229,497	1.9%
Capital Outlays	\$2,925,000	\$2,330,000	(\$595,000)	-20.3%
Total Expenditures	\$24,023,440	\$23,453,048	(\$570,392)	-2.4%