

**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 used in commercial transactions within the Auditor's jurisdiction. - 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 fraud hotline. Provide enhanced training for our Public Information Specialists who will be handling these calls.

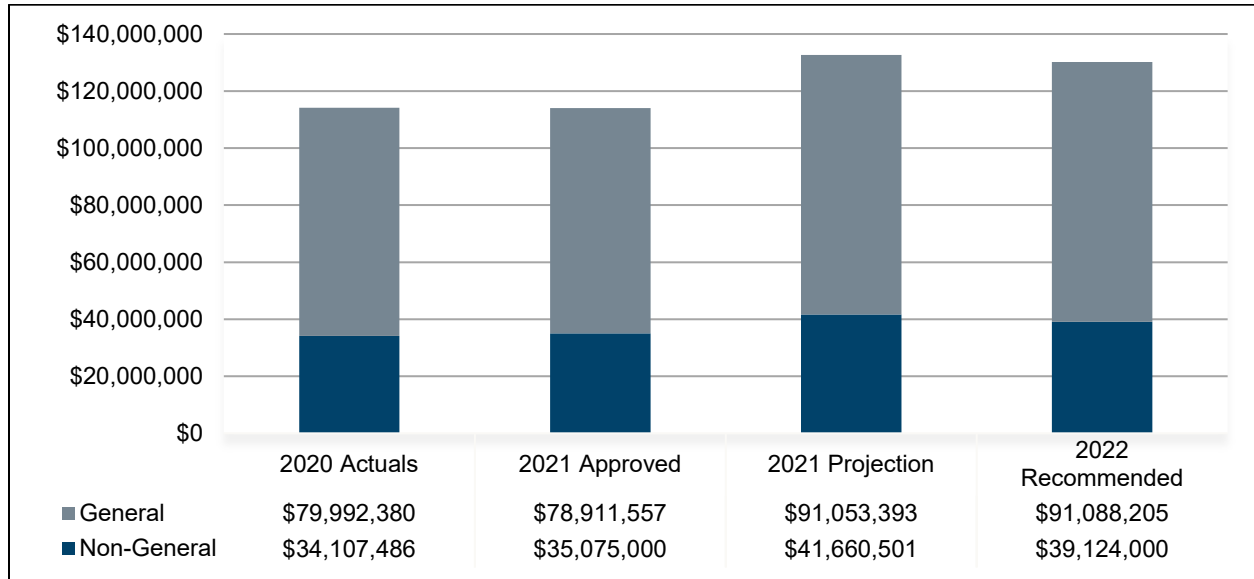
**Performance Spotlight**

**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.			
2020 Actual	2021 Budget	2021 Projected	2022 Budget
0	50	5	4

**Budget Summary – Revenues**



**Primary Revenue Sources by Fund Type**

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

**Comparison: 2021 Approved to 2021 Projection**

	2021 Approved	2021 Projection	Variance	
			\$	%
General Fund	\$78,911,557	\$91,053,393	\$12,141,836	15.4%
Non-General Fund	\$35,075,000	\$41,660,501	\$6,585,501	18.8%
<b>Total</b>	<b>\$113,986,557</b>	<b>\$132,713,894</b>	<b>\$18,727,337</b>	<b>16.4%</b>

The \$18,727,337 increase from the 2021 Approved Budget to the 2021 Projection is primarily attributed to:

- General Fund - increases in Real Estate Taxes associated with the triennial update (\$7.1 million) and the Local Government Fund (\$2.9 million).
- Non-General Fund - permissive conveyance fees within the Affordable & Emergency Housing Fund (\$3.9 million) and Assessment Fees within the Real Estate Assessment Fund (\$2.9 million).

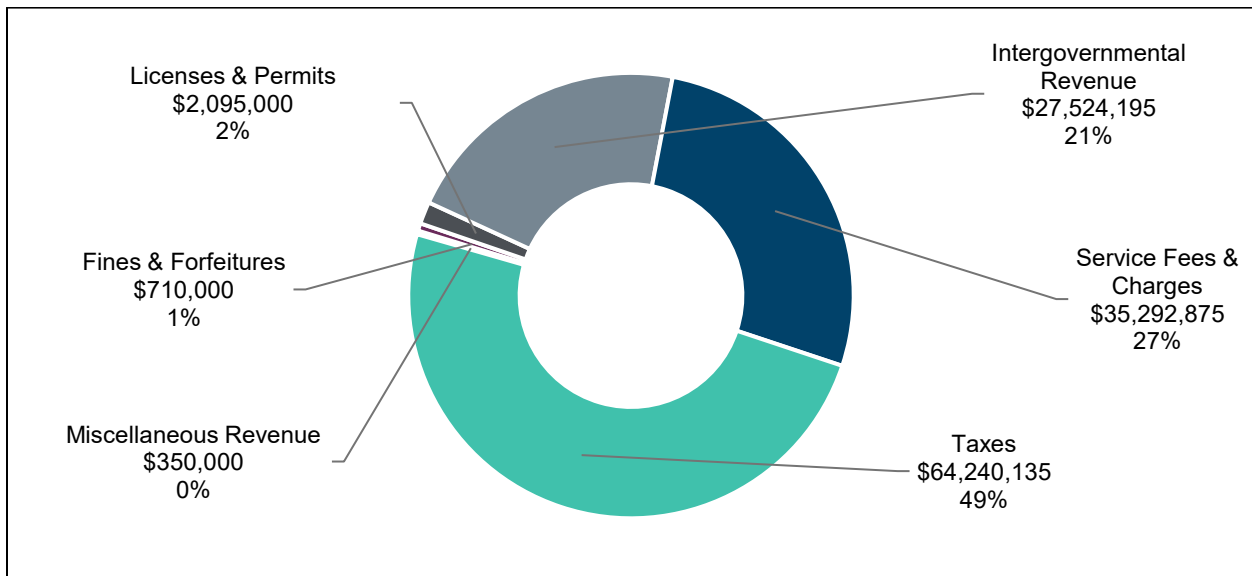
**Comparison: 2021 Approved to 2022 Recommended**

	2021 Approved	2022 Recommended	Variance	
			\$	%
General Fund	\$78,911,557	\$91,088,205	\$12,176,648	15.4%
Non-General Fund	\$35,075,000	\$39,124,000	\$4,049,000	11.5%
<b>Total</b>	<b>\$113,986,557</b>	<b>\$130,212,205</b>	<b>\$16,225,648</b>	<b>14.2%</b>

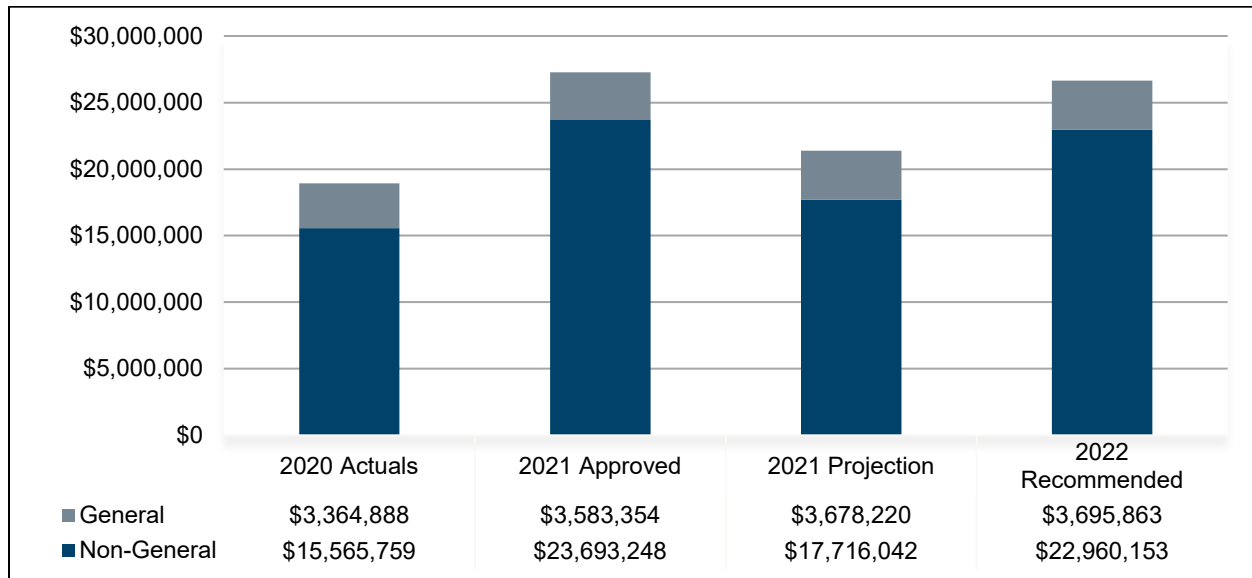
The \$16,225,648 increase from the 2021 Approved Budget to the 2022 Recommended Budget is primarily attributed to:

- General Fund - Real Estate Taxes (\$8.8 million) and the Local Government Fund (\$2.4 million).
- Non-General Fund - permissive conveyance fees within the Affordable & Emergency Housing Fund (\$1.3 million) and Assessment Fees within the Real Estate Assessment Fund (\$3.0 million).

**2022 Recommended Budget  
Revenues by Category**



**Budget Summary – Expenditures**



**Significant items in the 2022 Recommended Budget**

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$11,962,979	44.9%
APPRAISERS	\$5,250,000	19.7%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$2,950,228	11.1%
PROFESSIONAL SERVICES-OTHER	\$2,210,000	8.3%
IT CONSULTANTS	\$1,752,200	6.6%
AUDITOR & TREASURER FEES	\$516,000	1.9%
POSTAL SERVICES	\$374,000	1.4%
FINANCIAL SERVICES	\$282,500	1.1%
ADVERTISING & PROMOTION	\$151,400	0.6%
COST ALLOCATION PLAN	\$127,932	0.5%
<i>Other</i>	\$1,078,777	4.0%
<b>Total</b>	<b>\$26,656,016</b>	<b>100.0%</b>

**Comparison: 2021 Approved to 2021 Projection**

	<b>2021 Approved</b>	<b>2021 Projection</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
General Fund	\$3,583,354	\$3,678,220	\$94,866	2.6%
Non-General Fund	\$23,693,248	\$17,716,042	(\$5,977,206)	-25.2%
<b>Total</b>	<b>\$27,276,602</b>	<b>\$21,394,262</b>	<b>(\$5,882,340)</b>	<b>-21.6%</b>

The \$5,882,340 decrease from the 2021 Approved Budget to the 2021 Projection is primarily attributed to:

- Lower than anticipated expenditures within the Real Estate Assessment Fund for Professional Services (\$1.8 million), Appraisers (\$1.7 million), IT Software Subscription & Maintenance (\$1.0 million), IT Capital Software (\$0.7 million), and IT Capital Hardware (\$0.6 million), partially offset by increases in Personal Services and Fringe Benefits.

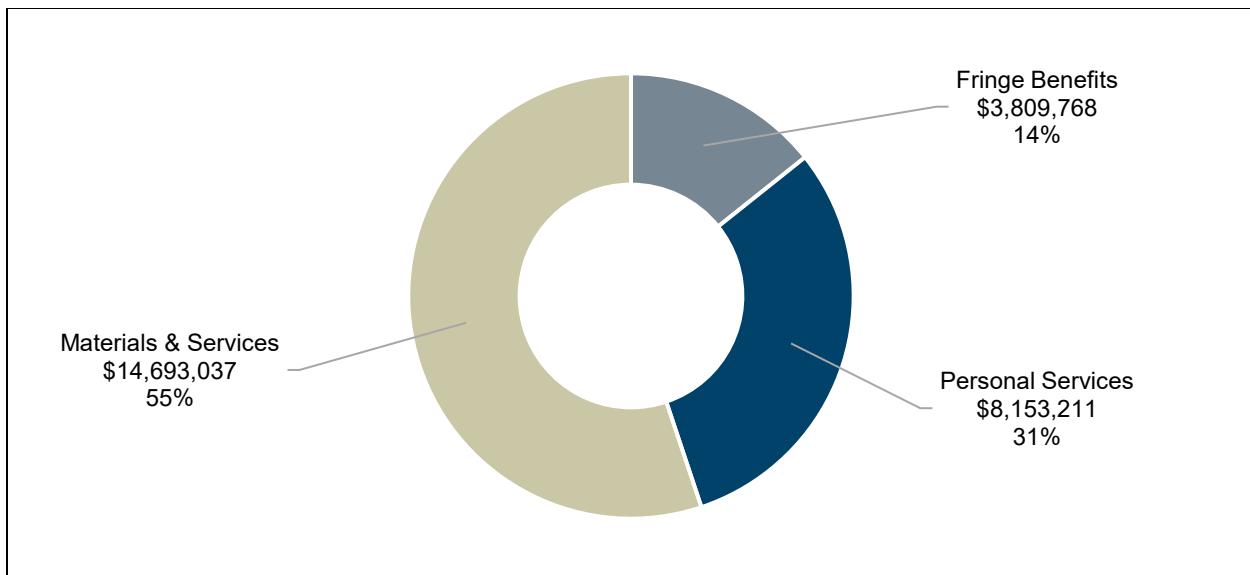
**Comparison: 2021 Approved to 2022 Recommended**

	<b>2021 Approved</b>	<b>2022 Recommended</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
General Fund	\$3,583,354	\$3,695,863	\$112,509	3.1%
Non-General Fund	\$23,693,248	\$22,960,153	(\$733,095)	-3.1%
<b>Total</b>	<b>\$27,276,602</b>	<b>\$26,656,016</b>	<b>(\$620,586)</b>	<b>-2.3%</b>

The \$620,586 decrease from the 2021 Approved Budget to the 2022 Recommended Budget is primarily attributed to:

- Decreases in the Real Estate Assessment Fund for IT Capital Software (\$1.7 million) and IT Capital Hardware (\$0.6 million), partially offset by increases for IT Software Subscription & Maintenance (\$1.7 million).

**2022 Recommended Budget  
Expenditures by Category**



**Budget Summary – FTEs**

	2021 Budget	2022 Recommended	Recommended Budget as % of Total FTEs
General Fund	29.85	28.80	20.6%
Non-General Fund	102.15	111.20	79.4%
<b>Total Agency FTEs</b>	<b>132.00</b>	<b>140.00</b>	<b>100.0%</b>

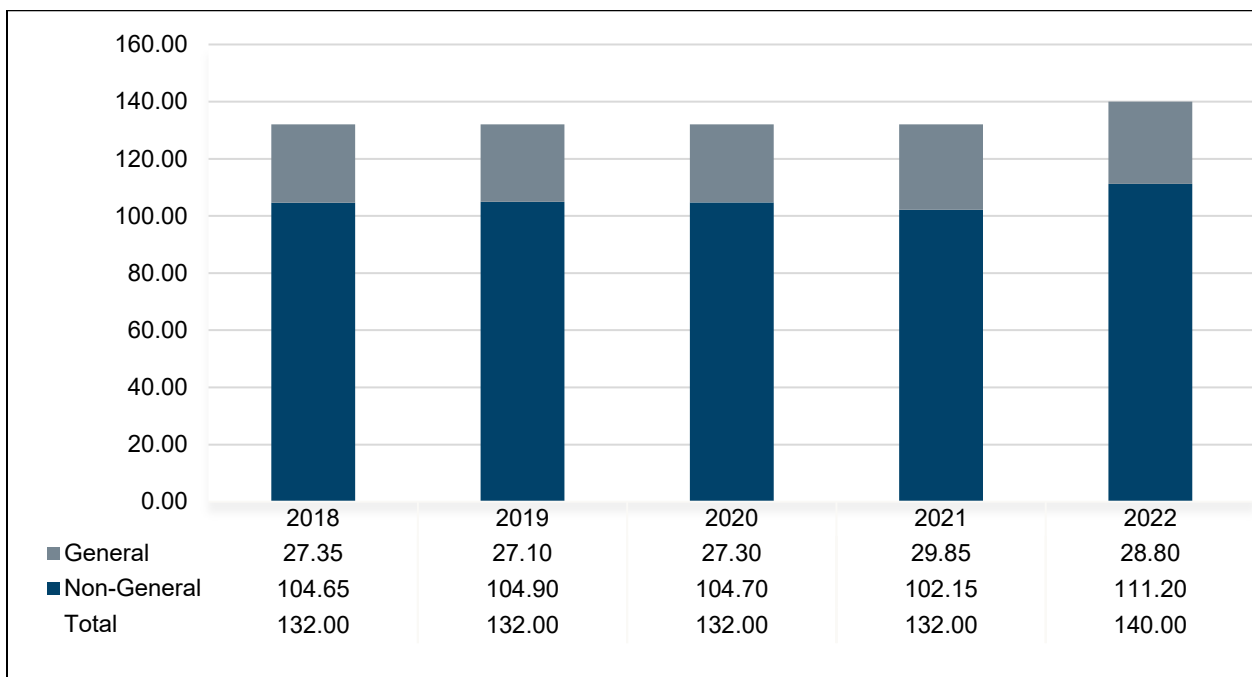
The 8.00 FTE increase from the 2021 Budget to the 2022 Recommended Budget is due to the addition of eight FTEs to better support the ongoing work and statutory obligations of the Auditor's Office.

**New Positions**

Position Title	# of Positions	Annual Salary	Source
GIS Coordinator (GIS)	1	\$75,000	RFR
Appraiser (Appraisals)	1	\$65,000	RFR
Deputy Chief of Staff (Appraisals)	1	\$117,000	RFR
Application Architect (IT)	1	\$75,000	RFR
Junior Technician (IT)	1	\$65,000	RFR
IT Project Manager (IT)	1	\$85,000	RFR
Transfer & Conveyance Rep (Transfer & Conveyance)	1	\$46,500	RFR
Transfer & Conveyance Rep (Transfer & Conveyance)	1	\$46,500	RFR

Details regarding FTEs requested via RFR are available in the Request for Results section.

**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**

	<b>2021 Budget</b>	<b>Four-year Average</b>	<b>2022 Recommended</b>	<b>% Point Change to:</b>	
				<b>PY Budget</b>	<b>Average</b>
General Fund	7.6%	1.1%	1.1%	-6.5%	0.0%
Real Estate Assessment Fund	7.8%	5.2%	5.2%	-2.6%	0.0%

The vacancy rate within all funds in Salaries & Wages are in line with the four-year average.

**Fringe Benefits**

	<b>2021 Budget</b>	<b>Four-year Average</b>	<b>2022 Recommended</b>	<b>% Point Change to:</b>	
				<b>PY Budget</b>	<b>Average</b>
General Fund	7.6%	4.6%	4.6%	-3.0%	0.0%
Real Estate Assessment Fund	11.6%	8.2%	8.2%	-3.4%	0.0%

The vacancy rate within all funds in Fringe Benefits are in line with the four-year average.

**Request for Results**

A Request for Results is a request for additional appropriations to support a new initiative or expand existing services. A Request for Results contains a detailed description of the new initiative, justification for why the increase in appropriations is necessary, and the expected outcomes. In addition to the amount of additional appropriations, a Request for Results should identify any new revenue or savings expected to be achieved from the new initiative. The Office of Management & Budget reviews each Request for Results to determine if adequate justification is provided and sufficient resources are available. The County Administrator makes a recommendation based on this review, with the Board of Commissioners making the final decision on whether the item is included in the budget.

FTEs to Support IT/GIS		
Fund Type	Amount Requested	Amount Recommended
Non-General Fund	\$299,974	\$299,974
<b>Recommended</b>	<b>Request Description:</b> The Auditor's Office has requested four FTEs within the IT/GIS department for an Application Architect, Junior Technician, Project Manager, and a GIS Coordinator. The IT Department currently consists of only six employees and these new positions will reduce risk to essential services while working in conjunction with the Franklin County Data Center. The GIS Coordinator will work with the GIS Manager in executing the GIS roadmap and provide support for the Enterprise Geodatabase data and services.	
	<b>Recommendation:</b> OMB recommends the addition of these 4 full-time positions, which were included in a third-party review of the IT Department. Based on the continual increase in business these positions are vital in maintaining the IT framework of the Auditor's Office and improving services for residents.	

FTEs to Support Appraisals		
Fund Type	Amount Requested	Amount Recommended
Non-General Fund	\$181,344	\$181,344
<b>Recommended</b>	<b>Request Description:</b> This request is for two FTEs: Deputy Chief of Staff (DCOS) and an Appraiser. Deputy Chiefs of Staff oversee separate divisions within the office. Currently one DCOS oversees both the legal department which handles all public records requests, auditor's corrections, and contract negotiations, and our real estate and appraisal divisions. This DCOS position would oversee the Real Estate and Appraisals division and manage the reevaluation of over 430,000 parcels in Franklin County. The overall increases in values of commercial, industrial, and residential properties are up and with the upcoming Sexennial reappraisal project the need for an additional appraiser is crucial. The appraiser	
	<b>Recommendation:</b> OMB recommends the addition of these 2 full-time positions. These positions will help the Auditor's Office address the upcoming reappraisal and address current staffing needs to continue to meet the standards and expectations of current Administration.	



FTEs to Support Transfer & Conveyance		
Fund Type	Amount Requested	Amount Recommended
Non-General Fund	\$84,536	\$84,536
<b>Recommended</b>	<p><b>Request Description:</b> This request is for two Transfer &amp; Conveyance Representatives to help alleviate the increased workload that includes over 50,000 transfers of real property in 2020 and addressing the increased transfer processing times. Historically, the Auditor's Office would process transfer in a day, but processing times have increased to 9-10 days turnaround.</p>	
	<p><b>Recommendation:</b> OMB recommends the addition of these 2 full-time positions that will be supported from fee revenue in the Real Estate Assessment Fund. Given the increased filings trend despite implementing electronic filings to assist with processing transfers additional staff is necessary to reduce processing times. These positions will aide in providing exceptional service to businesses and residents of Franklin County.</p>	

**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 and producing the annual financial report.

**Program Budget Overview**

	<b>2021 Approved</b>	<b>2022 Recommended</b>	<b>Variance</b>	
			<b>\$</b>	<b>%</b>
Personal Services	\$1,699,730	\$1,804,410	\$104,680	6.2%
Fringe Benefits	\$767,758	\$804,389	\$36,631	4.8%
Materials & Services	\$1,341,066	\$1,329,764	(\$11,302)	-0.8%
Capital Outlays	\$15,000	\$0	(\$15,000)	-100.0%
<b>Total Expenditures</b>	<b>\$3,823,554</b>	<b>\$3,938,563</b>	<b>\$115,009</b>	<b>3.0%</b>

**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**

	<b>2021 Approved</b>	<b>2022 Recommended</b>	<b>Variance \$</b>	<b>%</b>
Personal Services	\$5,983,777	\$6,348,801	\$365,024	6.1%
Fringe Benefits	\$2,587,107	\$3,005,379	\$418,272	16.2%
Materials & Services	\$12,552,164	\$13,363,273	\$811,109	6.5%
Capital Outlays	\$2,330,000	\$0	(\$2,330,000)	-100.0%
<b>Total Expenditures</b>	<b>\$23,453,048</b>	<b>\$22,717,453</b>	<b>(\$735,595)</b>	<b>-3.1%</b>