

Mission

The Franklin County Treasurer’s primary responsibility is the collection of real estate taxes. In addition, we are tasked with the management of the County’s financial assets, providing safety, liquidity and earning a market rate of return. We will manage the assets honestly, efficiently and responsibly to ensure the Treasurer’s Office is governed in a professional manner that will be transparent to the residents of Franklin County. The Treasurer’s Office will optimize the use of Franklin County’s assets through the employment of technology, efficient banking practices and sensible management.

Strategic Focus

Primary Initiative: STAR Program- Retention Services - The STAR program is a retention services program that works to Sustain, Teach, Advocate for, and Retain Franklin County homeowners who are at risk of property tax foreclosure.

Primary Issue: STAR Program - The STAR program is a retention services program that works to Sustain, Teach, Advocate for, and Retain Franklin County homeowners who are at risk of property tax foreclosure. - The Franklin County Treasurer’s Office STAR Program has identified software to develop the program’s application. The application includes a complete assessment of specific information pertaining to each homeowner(s). Results of the application will determine what assistance best meets the needs of the homeowner(s). A relationship will be established to facilitate an introduction to the partnering agency(s) for which they qualify. In an ongoing effort to provide resources for homeowner(s) the STAR Program is developing partnerships with Franklin County agencies and community stakeholders. The Treasurer’s Office has identified additional tools that aid in the collection and analysis of data to track the number of applicants, their demographics, and delinquent tax information. Employees have been trained to utilize this resource to gather information to best assist our delinquent taxpayers.

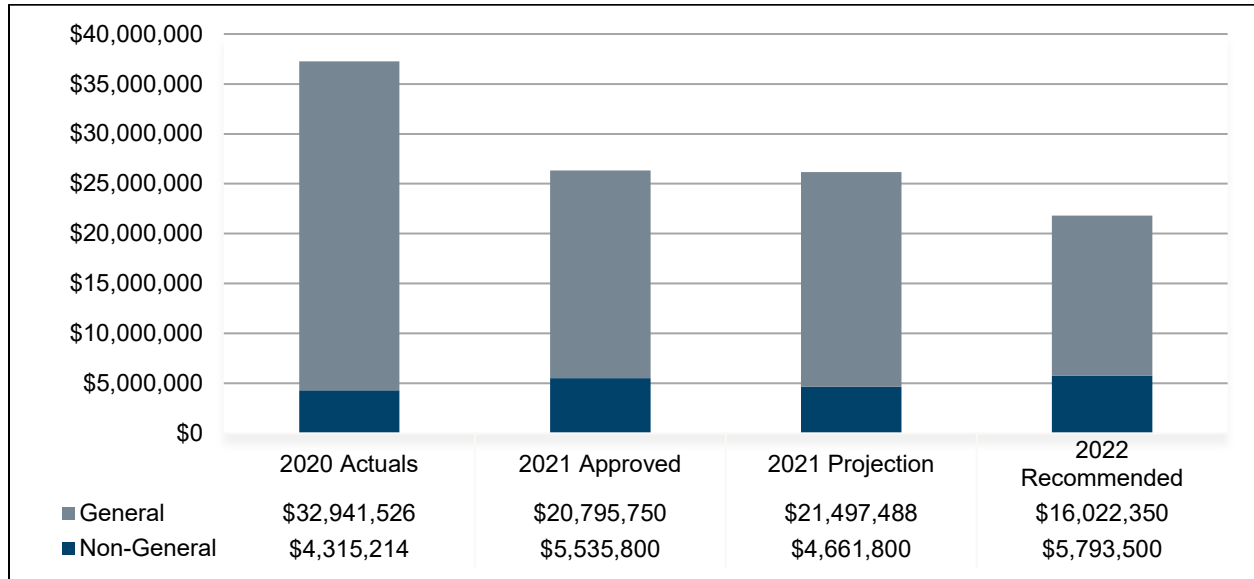
Performance Spotlight

Measure: Number of owner occupied parcels at risk of foreclosure

Program: Delinquent Tax Collection

About this measure		Why it is important	
A response to an unforeseen and unprecedented strain on our residents due to the pandemic		Helps provide resources to aid in reducing the number of homes being foreclosed on.	
What is being done			
Developing resources and tools to provide to Franklin County Tax Payers			
2020 Actual	2021 Budget	2021 Projected	2022 Budget
325	275	325	325

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) 	<ul style="list-style-type: none"> • Investment earning • Real estate assessment fees • Homestead exemption fees
Special	<ul style="list-style-type: none"> • Escrow Interest Fund (2040) • Delinquent Tax & Assessment Collection Fund (2046) • Delinquent Tax Lien Admin Fund (2123) 	<ul style="list-style-type: none"> • Interest earning • 7.5% of collected delinquent real property, personal property, and manufactured homes taxes • Collectors fees
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	\$20,795,750	\$21,497,488	\$701,738	3.4%
Non-General Fund	\$5,535,800	\$4,661,800	(\$874,000)	-15.8%
Total	\$26,331,550	\$26,159,288	(\$172,262)	-0.7%

The \$172,262 decrease from the 2021 Approved Budget to the 2021 Projection is primarily attributed to:

- General Fund- an increase for Investment Earnings (\$550,000) and Assessment Fees (\$151,738).
- Non-General Fund- a decrease in Collectors Fees within the Delinquent Tax & Assessment Collection Fund (\$644,100).

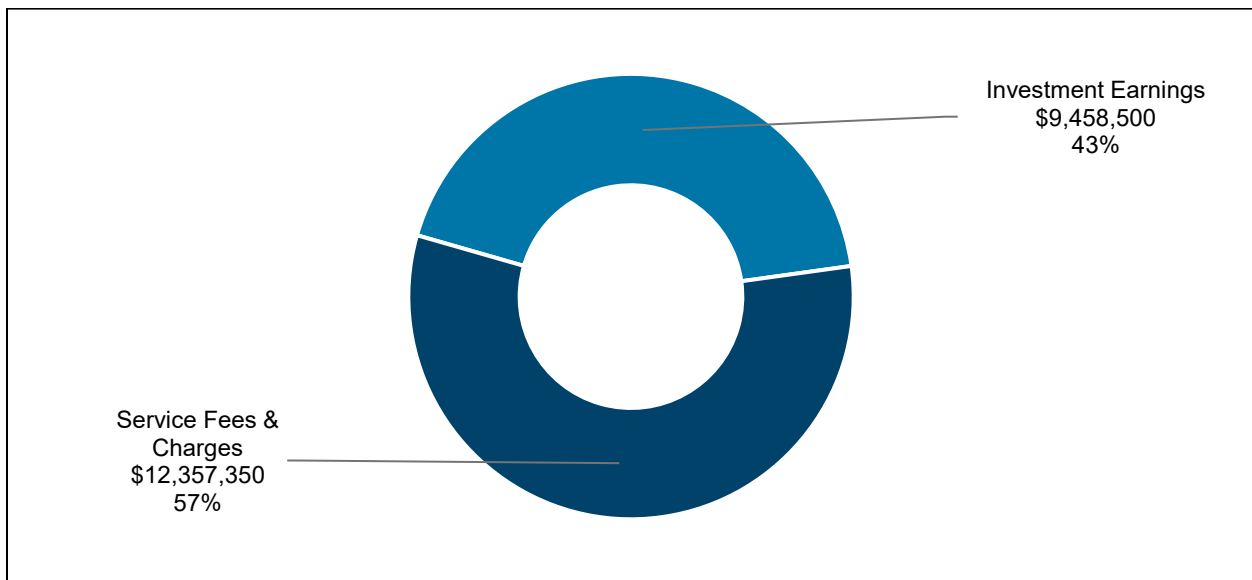
Comparison: 2021 Approved to 2022 Recommended

	2021 Approved	2022 Recommended	Variance	
			\$	%
General Fund	\$20,795,750	\$16,022,350	(\$4,773,400)	-23.0%
Non-General Fund	\$5,535,800	\$5,793,500	\$257,700	4.7%
Total	\$26,331,550	\$21,815,850	(\$4,515,700)	-17.1%

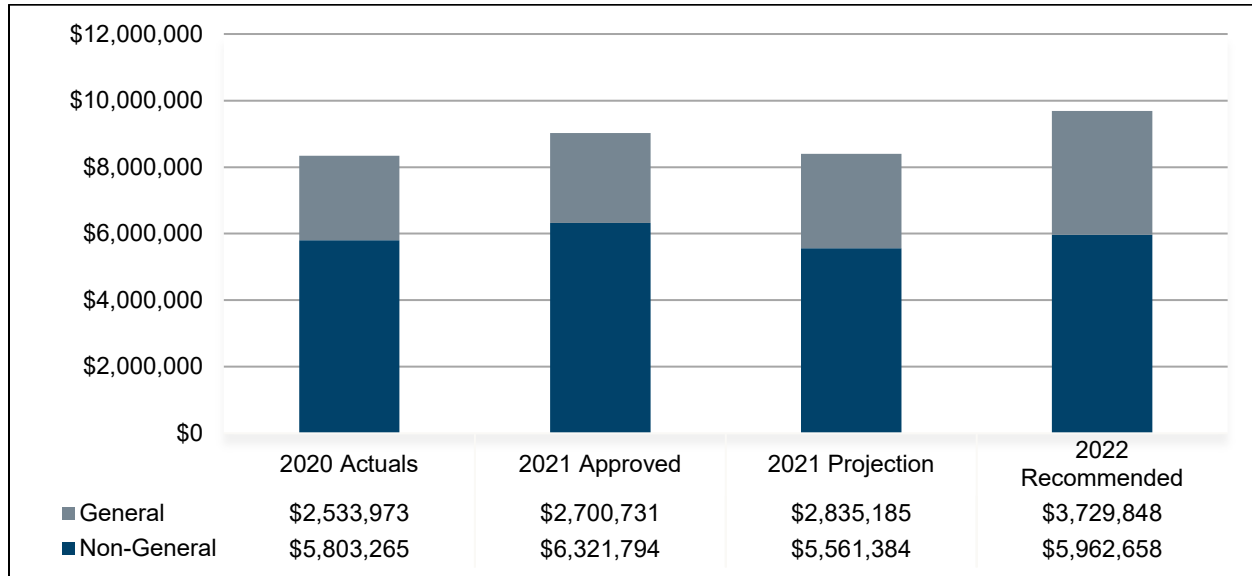
The \$4,515,700 decrease from the 2021 Approved Budget to the 2022 Recommended Budget is primarily attributed to:

- Decreases within the General Fund for Investment Earnings due to the continuation of low interest rates.

**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	\$3,978,594	41.0%
GRANTS TO NON-PROFITS	\$3,484,800	36.0%
IT DATA PROCESSING SERVICES	\$341,000	3.5%
IT CONSULTANTS	\$294,000	3.0%
POSTAL SERVICES	\$245,000	2.5%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$184,240	1.9%
PORTFOLIO MANAGEMENT	\$170,000	1.8%
BANK ACCT MGMT/CREDIT BUREAU	\$150,000	1.5%
COST ALLOCATION PLAN	\$140,414	1.4%
PROFESSIONAL SERVICES-OTHER	\$64,000	0.7%
<i>Other</i>	\$640,458	6.6%
Total	\$9,692,506	100.0%

Comparison: 2021 Approved to 2021 Projection

	2021 Approved	2021 Projection	Variance	
			\$	%
General Fund	\$2,700,731	\$2,835,185	\$134,454	5.0%
Non-General Fund	\$6,321,794	\$5,561,384	(\$760,410)	-12.0%
Total	\$9,022,525	\$8,396,569	(\$625,956)	-6.9%

The \$625,956 decrease from the 2021 Approved Budget to the 2021 Projection is primarily attributed to:

- General Fund- increases in Personal Services (\$29,559), Fringe Benefits (\$41,237), and Postal Services (\$47,000).
- Non-General Fund- a decrease within the Delinquent Tax and Assessment Fund for distribution to the County Land Bank (\$703,200).

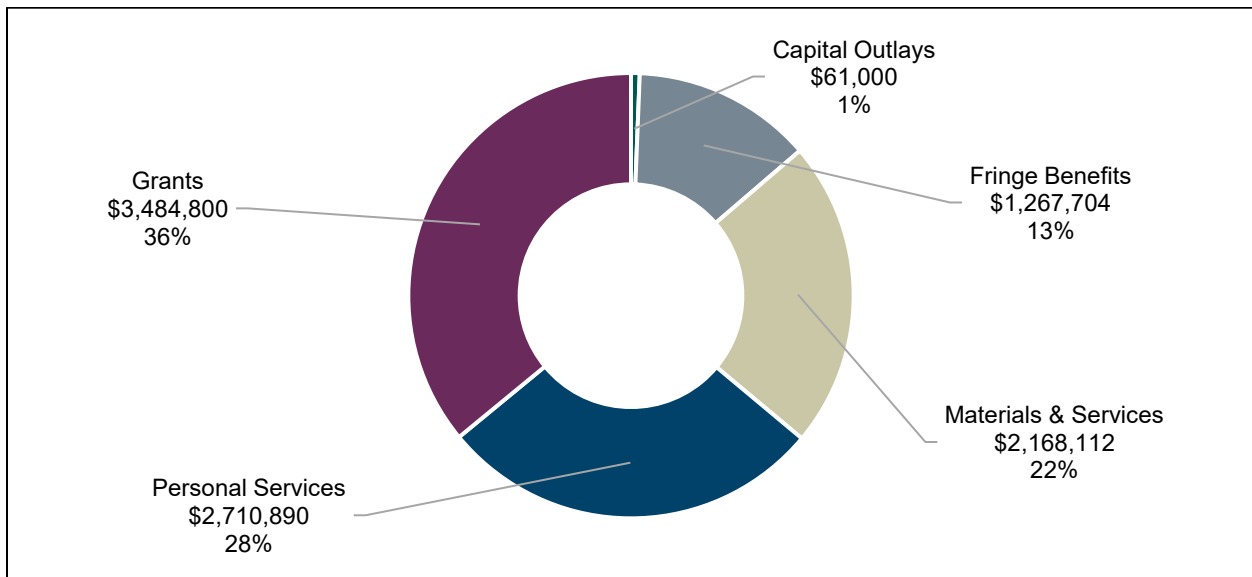
Comparison: 2021 Approved to 2022 Recommended

	2021 Approved	2022 Recommended	Variance	
			\$	%
General Fund	\$2,700,731	\$3,729,848	\$1,029,117	38.1%
Non-General Fund	\$6,321,794	\$5,962,658	(\$359,136)	-5.7%
Total	\$9,022,525	\$9,692,506	\$669,981	7.4%

The \$669,981 increase from the 2021 Approved Budget to the 2022 Recommended Budget is primarily attributed to:

- Increases in the General Fund for the requests for the IT Enhancements (\$732,000) and the Desktop Support Engineer (\$85,929).

**2022 Recommended Budget
Expenditures by Category**



Budget Summary – FTEs

	2021 Budget	2022 Recommended	Recommended Budget as % of Total FTEs
General Fund	26.79	29.75	61.7%
Non-General Fund	20.46	18.50	38.3%
Total Agency FTEs	47.25	48.25	100.0%

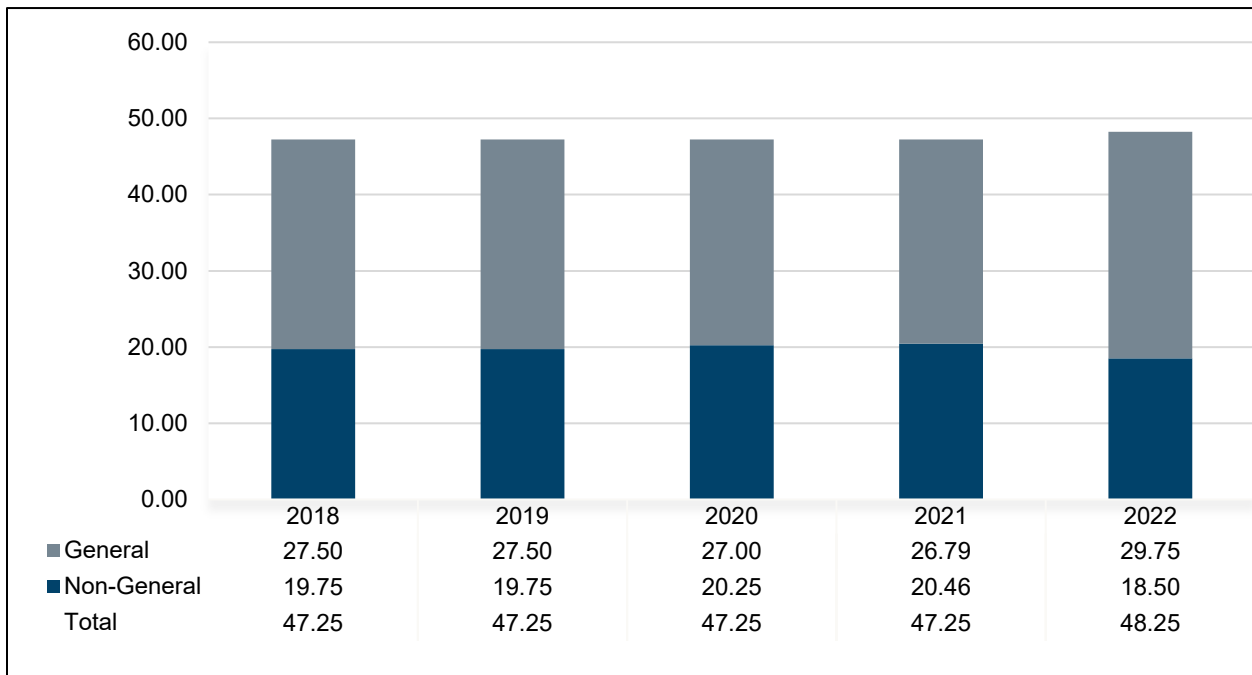
The 1.00 FTE increase from the 2021 Budget to the 2022 Recommended Budget is related to the Desktop Support Engineer position.

New Positions

Position Title	# of Positions	Annual Salary	Source
Desktop Support Engineer	1	\$55,000	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

	2021 Budget	Four-year Average	2022 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	4.6%	5.0%	4.6%	0.0%	-0.4%
Delinquent Tax & Assessment Collection Fund	4.0%	0.3%	4.0%	0.0%	3.7%
Delinquent Tax Lien Admin Fund	5.7%	11.8%	5.7%	0.0%	-6.1%

The vacancy rate within all funds in Salaries & Wages are in line with the 2021 Budget.

Fringe Benefits

	2021 Budget	Four-year Average	2022 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	8.3%	8.6%	8.3%	0.0%	-0.3%
Delinquent Tax & Assessment Collection Fund	8.0%	3.9%	8.0%	0.0%	4.1%
Delinquent Tax Lien Admin Fund	10.1%	11.8%	10.1%	0.0%	-1.7%

The vacancy rate within all funds in Fringe Benefits are in line with the 2021 Budget.

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.

IT Enhancements		
Fund Type	Amount Requested	Amount Recommended
General Fund	\$732,000	\$732,000
Recommended	Request Description: This project will provide a variety of IT enhancements. The first project will prepare the Treasurer's Office for the upcoming FCTS replacement by configuring core data elements within the current system and converting the current data. The contracted vendor will review for any missing data points and any vital data being retained within FCTS. The project includes the modernization of the Accounts Receivable and Reconciliation system along with the implementation of a paging and reporting system for virtual queuing for taxpayers. The paging system would prevent the need for taxpayers to wait in line to pay taxes. Also included is the Franklin County Treasurer's Office website customization which seeks enhanced functionality for taxpayers with a modern design.	
	Recommendation: OMB recommends the addition of this projects as the Treasurer's Office is working to stabilize the current FCTS and laying the groundwork for the integration of the new system. This request ensures the future FCTS replacement system can support the data migration. The current A/R and Reconciliation system is outdated and will not be supported after June 15, 2022 since modern browsers are not compatible with the legacy system.	

Desktop Support Engineer		
Fund Type	Amount Requested	Amount Recommended
General Fund	\$85,929	\$85,929
Recommended	Request Description: The Treasurer's Office has requested the addition of a full-time Desktop Support Engineer (annual salary of \$55,000). This position will work closely with the IT Director and will be responsible for testing, training, and implementation of the new Franklin County Treasurer System (FCTS). This position will provide in house day-to day project management, risk assessment and mitigation strategies to help prepare the organization and the users of FCTS while transitioning to a new tax system.	
	Recommendation: This request is included in the 2022 budget as this position will address the need for contracted data processing services. With the addition of a full time Desktop Support Engineer, it would provide ongoing support and maintenance to FCTS and allow for the transfer of knowledge between the current contracted vendor and the new employee. This position will ensure proper utilization by the internal users, integration with external systems, and availability to the taxpayers of Franklin County.	

Tax Collection

Program Purpose:

The Tax Collection Program provides billing and collection services to property taxpayers so they can meet their tax obligations in a timely manner.

ORC Reference Mandating this Program:

Chapters 9, 319, 321, 323, 5705, 5711, 5715, 5719

Program Services:

Address Changes, Board of Revision Hearings, Manufactured Home Tax Bills, Direct Debits, Real Estate Tax Bills, Duplicate Bills, Tax Certifications, Tax Settlements, Penalty Remissions, Tax Receipts, Escrow Monthly Bills

Core Principle:

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Linkage to Core Principle:

The Tax Collection Program supports the Core Principle by efficiently producing tax bills and processing payments to provide the County and its subdivisions with needed revenue.

Program Budget Overview

	2021	2022	Variance	
	Approved	Recommended	\$	%
Personal Services	\$635,147	\$671,243	\$36,096	5.7%
Fringe Benefits	\$310,160	\$276,893	(\$33,267)	-10.7%
Materials & Services	\$272,569	\$758,808	\$486,239	178.4%
Total Expenditures	\$1,217,876	\$1,706,944	\$489,068	40.2%

Delinquent Tax Collection

Program Purpose:

The Delinquent Tax Collection Program provides billing and collection services to delinquent taxpayers allowing the County to receive revenues.

ORC Reference Mandating this Program:

Chapters 9, 319, 321, 323, 1724, 5711, 5715, 5719, 5721, 5722

Program Services:

Bankruptcy Claims, Mailings to Delinquent Taxpayers, Phone Calls to Delinquent Taxpayers, Tax Lien Sales, Delinquent Payment Plans

Core Principle:

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Linkage to Core Principle:

The Delinquent Tax Collection Program supports the Core Principle by providing notification and payment options to delinquent taxpayers which allows them to avoid various collection efforts.

Program Budget Overview

	2021	2022	Variance	
	Approved	Recommended	\$	%
Personal Services	\$1,181,284	\$1,119,824	(\$61,460)	-5.2%
Fringe Benefits	\$547,830	\$515,670	(\$32,160)	-5.9%
Materials & Services	\$936,780	\$638,464	(\$298,316)	-31.8%
Capital Outlays	\$25,000	\$19,000	(\$6,000)	-24.0%
Total Expenditures	\$2,690,894	\$2,292,958	(\$397,936)	-14.8%

Escrow

Program Purpose:

The Escrow Program provides a tax pre-payment plan that allows taxpayers to pay in monthly installments to meet their tax obligations.

ORC Reference Mandating this Program:

Chapters 9, 319, 321, 323

Program Services:

Individualized Pre-Payment Plans, Record Keeping, and Balance Due Billing

Core Principle:

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Linkage to Core Principle:

The Escrow Program supports the Core Principle by providing an option for taxpayers to budget their property taxes.

Program Budget Overview

	2021 Approved	2022 Recommended	Variance	
			\$	%
Materials & Services	\$121,900	\$148,900	\$27,000	22.1%
Capital Outlays	\$36,000	\$36,000	\$0	0.0%
Total Expenditures	\$157,900	\$184,900	\$27,000	17.1%

Portfolio Management

Program Purpose:

The Portfolio Management Program provides cash management and investment strategy services that ensure safety, liquidity, and yield to Franklin County and its agencies by providing a reasonable return on investments and making funds available as needed.

ORC Reference Mandating this Program:

Chapters 9, 135, 319, 321, 323, 1101

Program Services:

Cash-flow and Debt Management Consultation, Investment and Revenue Reports, Investment Earnings Forecasting, Investment Purchases and Sales

Core Principle:

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Linkage to Core Principle:

The Portfolio Management Program supports the Core Principle by providing a method for Franklin County to earn the best possible yield on assets managed by the Franklin County Treasurer's Office, demonstrating to taxpayers that their taxes are being maintained in a fiscally responsible manner.

Program Budget Overview

	2021 Approved	2022 Recommended	Variance	
			\$	%
Personal Services	\$197,145	\$206,640	\$9,495	4.8%
Fringe Benefits	\$94,523	\$90,960	(\$3,563)	-3.8%
Materials & Services	\$310,140	\$320,140	\$10,000	3.2%
Capital Outlays	\$6,000	\$6,000	\$0	0.0%
Total Expenditures	\$607,808	\$623,740	\$15,932	2.6%

Agency Services

Program Purpose:

The Agency Services Program provides banking services for Franklin County agencies to ensure their assets are accounted for properly and invested prudently.

ORC Reference Mandating this Program:

Chapters 9, 135, 319, 321, 323, 325, 1101, 3503, 5711, 5715, 5719, Section 3705.24

Program Services:

Cash deposits, Redeem Warrants, Prepare Deposits, Encode Checks, Daily Statements, Cash Drawer Reconciliation, Bank Deposits, Payment Records, Voter Registration

Core Principle:

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

Linkage to Core Principle:

The Agency Services Program supports the Core Principle by accounting for all funds received by the County and facilitates tracking and reporting of the County's financial position.

Program Budget Overview

	2021	2022	Variance	
	Approved	Recommended	\$	%
Personal Services	\$577,576	\$713,183	\$135,607	23.5%
Fringe Benefits	\$297,251	\$384,181	\$86,930	29.2%
Materials & Services	\$220	\$301,800	\$301,580	137,081.8%
Total Expenditures	\$875,047	\$1,399,164	\$524,117	59.9%

County Land Bank

Program Purpose:

The County Land Bank Program facilitates the reclamation, rehabilitation, and reutilization of vacant, abandoned, or tax foreclosed property within Franklin County.

ORC Reference Mandating this Program:

Chapters 1724, 5722

Program Services:

Reclamation, Rehabilitation, and Reutilization of Vacant, Abandoned, Tax Foreclosed, or other Real Property within Franklin County

Core Principle:

Promote Job Creation, Strategic Economic Development, & Fiscal Security

Linkage to Core Principle:

The County Land Bank supports the Strategic Economic Development portion of the Core Principle by converting abandoned properties into useable property.

Program Budget Overview

	2021 Approved	2022 Recommended	Variance	
			\$	%
Grants	\$3,473,000	\$3,484,800	\$11,800	0.3%
Total Expenditures	\$3,473,000	\$3,484,800	\$11,800	0.3%