

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.

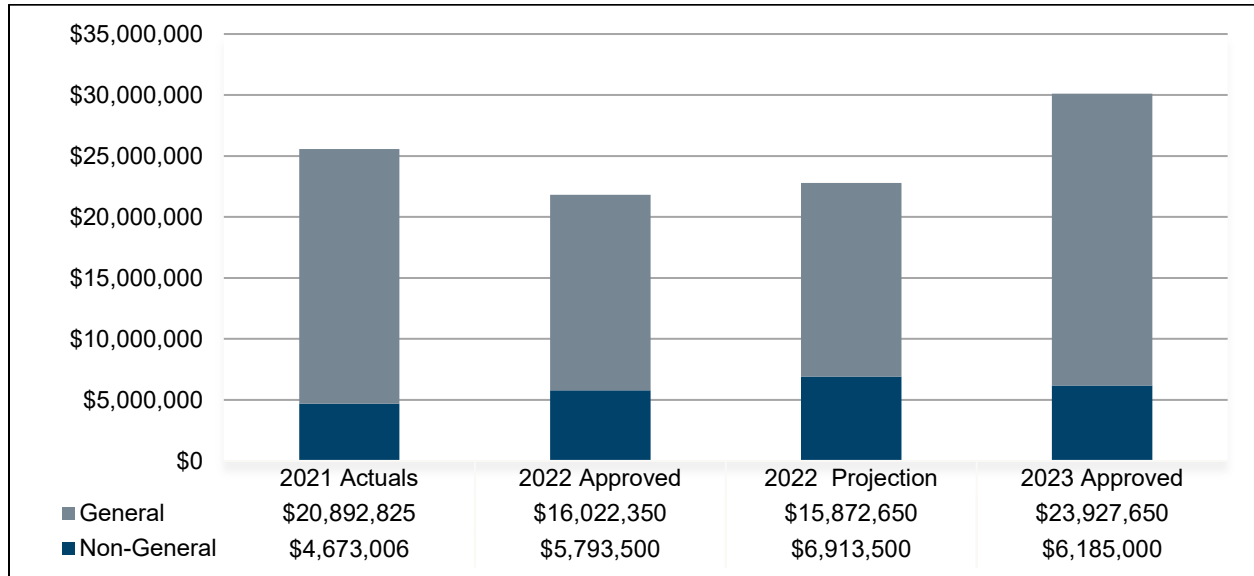
Performance Spotlight

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 Taxpayers.			
2021 Actual	2022 Budget	2022 Projected	2023 Budget
340	325	1,600	1,800

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 earnings • 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: 2022 Approved to 2022 Projection

	2022 Approved	2022 Projection	Variance	
			\$	%
General Fund	\$16,022,350	\$15,872,650	(\$149,700)	-0.9%
Non-General Fund	\$5,793,500	\$6,913,500	\$1,120,000	19.3%
Total	\$21,815,850	\$22,786,150	\$970,300	4.4%

The \$970,300 increase from the 2022 Approved Budget to the 2022 Projection is primarily attributed to:

- An increase in Collectors Fees within the Delinquent Tax & Assessment Collection Fund (\$1.1 million), partially offset by a decrease in Homestead Exemption fees in the General Fund (\$0.2 million).

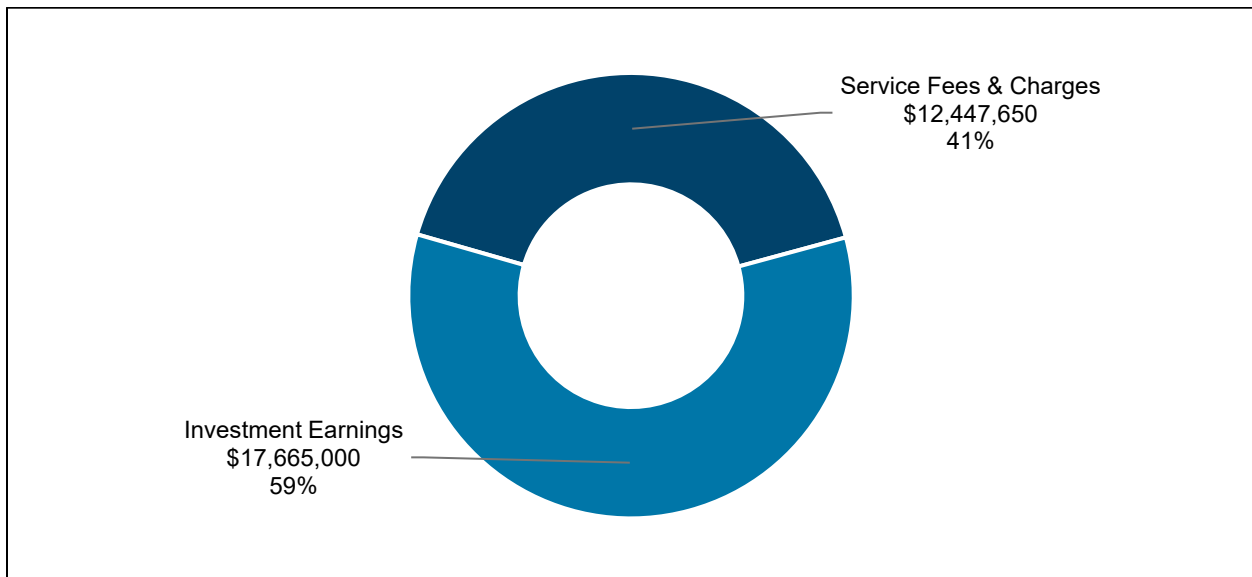
Comparison: 2022 Approved to 2023 Approved

	2022 Approved	2023 Approved	Variance	
			\$	%
General Fund	\$16,022,350	\$23,927,650	\$7,905,300	49.3%
Non-General Fund	\$5,793,500	\$6,185,000	\$391,500	6.8%
Total	\$21,815,850	\$30,112,650	\$8,296,800	38.0%

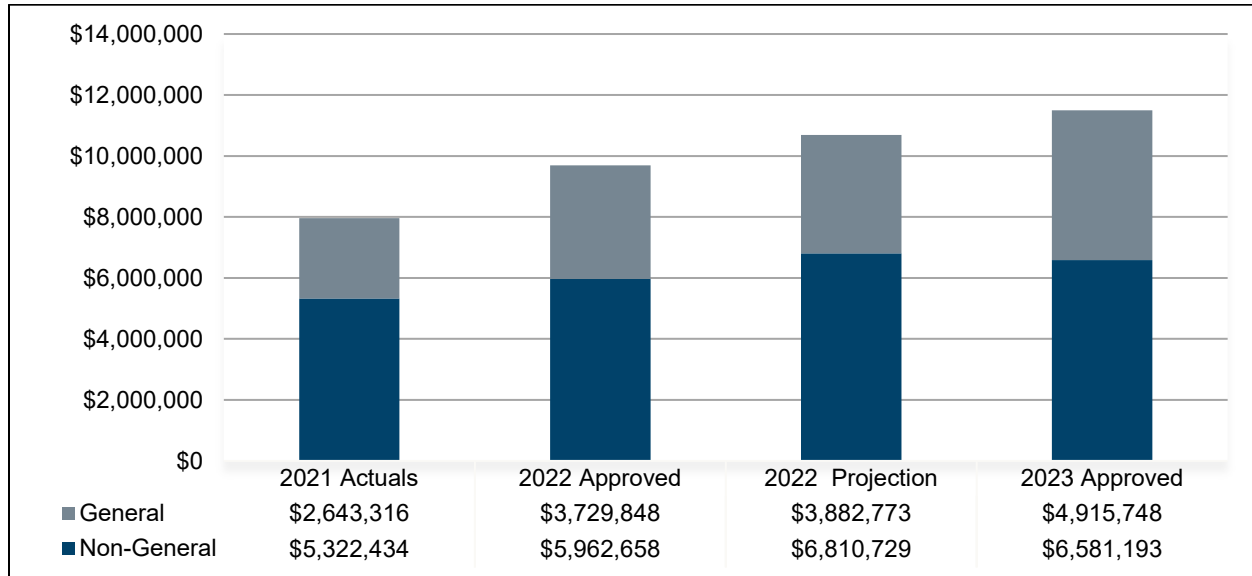
The \$8,296,800 increase from the 2022 Approved Budget to the 2023 Approved Budget is primarily attributed to:

- General Fund - Increases for Investment Earnings (\$8.0 million) due to increased interest rates.
- Non-General Fund – increases in Collectors Fees (\$0.2 million) within the Delinquent Tax & Assessment Collection Fund.

**2023 Approved Budget
Revenues by Category**



Budget Summary – Expenditures



Significant items in the 2023 Approved Budget

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$4,183,700	36.4%
GRANTS TO NON-PROFITS	\$3,600,000	31.3%
IT CAPITAL SOFTWARE	\$479,000	4.2%
BANK ACCT MGMT/CREDIT BUREAU	\$450,000	3.9%
IT DATA PROCESSING SERVICES	\$447,000	3.9%
IT CONSULTANTS	\$350,000	3.0%
POSTAL SERVICES	\$345,000	3.0%
PORTFOLIO MANAGEMENT	\$250,000	2.2%
PROFESSIONAL SERVICES-OTHER	\$135,000	1.2%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$126,910	1.1%
<i>Other</i>	\$1,130,331	9.8%
Total	\$11,496,941	100.0%

Comparison: 2022 Approved to 2022 Projection

	2022 Approved	2022 Projection	Variance	
			\$	%
General Fund	\$3,729,848	\$3,882,773	\$152,925	4.1%
Non-General Fund	\$5,962,658	\$6,810,729	\$848,071	14.2%
Total	\$9,692,506	\$10,693,502	\$1,000,996	10.3%

The \$1,000,996 increase from the 2022 Approved Budget to the 2022 Projection is primarily attributed to:

- General Fund – increases in Personal services (\$0.1 million).
- Non-General Fund - increases within the Delinquent Tax & Assessment Collection Fund for Grants to non-profits (\$0.9 million) as a result of increased Tax Lien sales.

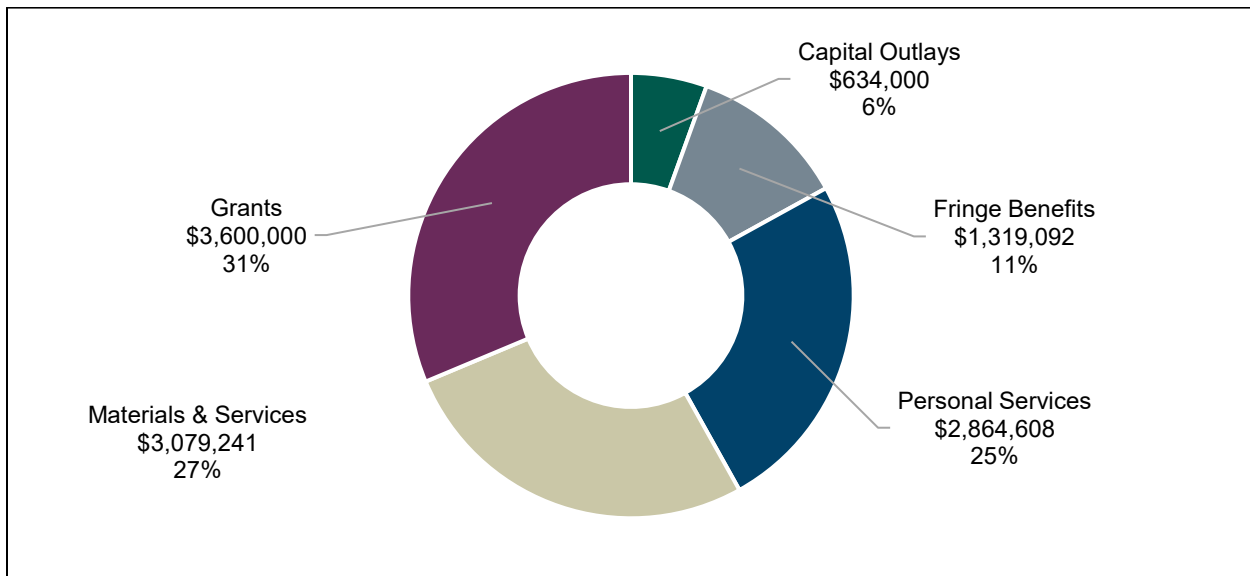
Comparison: 2022 Approved to 2023 Approved

	2022 Approved	2023 Approved	Variance	
			\$	%
General Fund	\$3,729,848	\$4,915,748	\$1,185,900	31.8%
Non-General Fund	\$5,962,658	\$6,581,193	\$618,535	10.4%
Total	\$9,692,506	\$11,496,941	\$1,804,435	18.6%

The \$1,804,435 increase from the 2022 Approved Budget to the 2023 Approved Budget is primarily attributed to:

- General Fund - increases in IT Capital Software (\$0.3 million), Bank Account Fees (\$0.3 million), Personal Services (\$0.2 million), Travel & Training (\$0.1 million), and IT SAAS (\$0.1 million).
- Non-General Fund – increases in IT Data Processing Services (\$0.2 million) and IT Capital Software (\$0.1 million) within the Delinquent Tax & Assessment Collection Fund.

**2023 Approved Budget
Expenditures by Category**



Budget Summary – FTEs

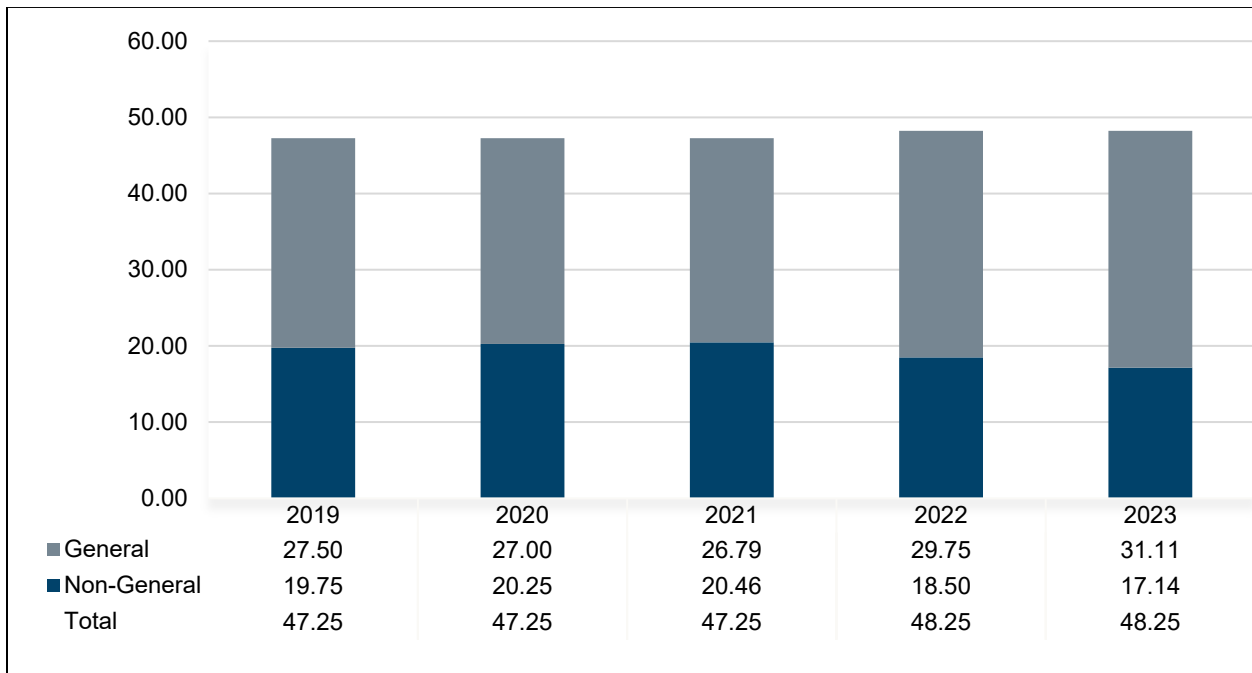
	2022 Budget	2023 Approved	Approved Budget as % of Total FTEs
General Fund	29.75	31.11	64.5%
Non-General Fund	18.50	17.14	35.5%
Total Agency FTEs	48.25	48.25	100.0%

There is no change in Total FTEs from the 2022 Budget to the 2023 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

	2022 Budget	Four-year Average	2023 Approved	% Point Change to:	
				PY Budget	Average
General Fund	4.6%	4.5%	4.0%	-0.6%	-0.5%
Delinquent Tax & Assessment Collection Fund	4.0%	-3.5%	4.0%	0.0%	7.5%
Delinquent Tax Lien Admin Fund	5.7%	20.4%	4.0%	-1.7%	-16.4%

The four-year average in the Delinquent Tax & Assessment Collection Fund is skewed due to higher than anticipated vacancies in 2020 and 2021 due to the Covid-19 pandemic.

Fringe Benefits

	2022 Budget	Four-year Average	2023 Approved	% Point Change to:	
				PY Budget	Average
General Fund	8.3%	10.7%	8.8%	0.5%	-1.9%
Delinquent Tax & Assessment Collection Fund	8.0%	4.3%	8.0%	0.0%	3.7%
Delinquent Tax Lien Admin Fund	10.1%	21.0%	9.0%	-1.1%	-12.0%

The four-year average in the Delinquent Tax & Assessment Collection Fund is skewed due to higher than anticipated vacancies in 2020 and 2021 due to the Covid-19 pandemic.

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.

Primary Services

- Creation of all tax bills for real estate, manufactured homes, and monthly tax payments.
- Maintaining taxpayer data base, tax rates, and tax receipts.
- Determining valuation of property during Board of Revision hearings.
- Collecting tax funds and timely certification of said funds to County Auditor.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Personal Services	\$671,243	\$954,137	\$282,894	42.1%
Fringe Benefits	\$276,893	\$460,543	\$183,650	66.3%
Materials & Services	\$758,808	\$705,791	(\$53,017)	-7.0%
Capital Outlays	\$0	\$38,000	\$38,000	N/A
Total Expenditures	\$1,706,944	\$2,158,471	\$451,527	26.5%

Funding Source

- General Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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.

Delinquent Tax Collection

Program Purpose

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

Primary Services

- Assisting Taxpayers with delinquent tax payment plans and bankruptcy claims.
- Maintaining effective communications with delinquent Taxpayers.
- Assisting Taxpayers with penalty remission.
- Oversees tax lien sales.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Personal Services	\$1,119,824	\$1,060,668	(\$59,156)	-5.3%
Fringe Benefits	\$515,670	\$444,275	(\$71,395)	-13.8%
Materials & Services	\$638,464	\$1,046,250	\$407,786	63.9%
Capital Outlays	\$19,000	\$37,000	\$18,000	94.7%
Total Expenditures	\$2,292,958	\$2,588,193	\$295,235	12.9%

Funding Source

- Delinquent Tax & Assessment Collection Fund
- Delinquent Tax Lien Admin Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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.

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.

Primary Services

- Maintaining escrow contact payments and direct debit files.
- Create monthly escrow contracts and balance due billing.
- Monitor changes and update the escrow database.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Materials & Services	\$148,900	\$262,000	\$113,100	76.0%
Capital Outlays	\$36,000	\$131,000	\$95,000	263.9%
Total Expenditures	\$184,900	\$393,000	\$208,100	112.5%

Funding Source

- Escrow Interest Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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

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.

Primary Services

- Prepare reports for investment and revenue.
- Forecast investment earnings.
- Monitor cash flow and debt managements.
- Oversee investment purchases and sales.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Personal Services	\$206,640	\$216,088	\$9,448	4.6%
Fringe Benefits	\$90,960	\$105,838	\$14,878	16.4%
Materials & Services	\$320,140	\$700,200	\$380,060	118.7%
Capital Outlays	\$6,000	\$428,000	\$422,000	7,033.3%
Total Expenditures	\$623,740	\$1,450,126	\$826,386	132.5%

Funding Source

- General Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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.

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.

Primary Services

- Maintain daily banking balance.
- Collect and prepare cash and check deposits.
- Provide taxpayers voter registration forms.
- Reconcile cash drawers and payment records.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Personal Services	\$713,183	\$633,715	(\$79,468)	-11.1%
Fringe Benefits	\$384,181	\$308,436	(\$75,745)	-19.7%
Materials & Services	\$301,800	\$365,000	\$63,200	20.9%
Total Expenditures	\$1,399,164	\$1,307,151	(\$92,013)	-6.6%

Funding Source

- General Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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.

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.

Primary Services

- Convert abandoned properties into productive use.
- Reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed, or other real property within Franklin County.
- Revitalize communities and create diverse housing and business opportunities.

Program Budget Overview

	2022 Approved	2023 Approved	Variance	
			\$	%
Grants	\$3,484,800	\$3,600,000	\$115,200	3.3%
Total Expenditures	\$3,484,800	\$3,600,000	\$115,200	3.3%

Funding Source

- Delinquent Tax & Assessment Collection Fund

Core Principle and Linkage

Promote Job Creation, Strategic Economic Development, & Fiscal Security

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