

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 serve as a primary resource for information regarding Franklin County.

Strategic Focus

Primary Initiative: Provide tax information to tax payers and other interested parties. - Provide information to tax payers and other interested parties of such information as various tax incentives including TIFs, tax abatements, exemptions, etc.

Primary Issue: Tax incentives - Making information available to taxpayers and other interested parties has become critical in today's environment. - Develop a tax incentives hub which provides users the ability to see the various tax incentives provided within Franklin County.

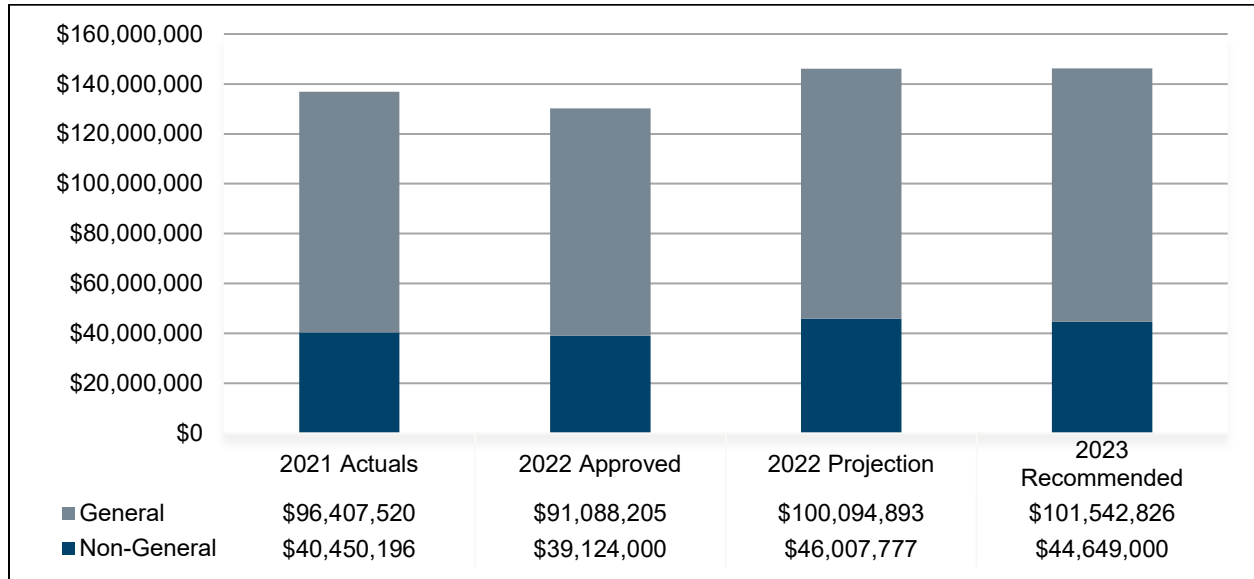
Performance Spotlight

Measure: Public Information Office calls/responses

Program: Fiscal and Consumer Services

About this measure		Why it is important	
Constituent Engagement division provides outreach and constituent services to the businesses and residents of Franklin County, including the issuance of dog and vendor licenses.		The Auditor's office has updated its messaging and rebranding to "Connect. Protect. Assess." The "Connect" portion of this provides for: <ul style="list-style-type: none"> • Connecting you with information about your home and your community. • Connecting communities and neighbors with the office. • Connecting residents with county resources. 	
What is being done			
The Constituent Engagement team handles constituent calls to provide the best service possible by monitoring call success (i.e. was the constituent's questions answered), average hold time, and average call length. This team also monitors the number of constituent emails received and engaged.			
2021 Actual	2022 Budget	2022 Projected	2023 Budget
N/A	N/A	4,000	4,000

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: 2022 Approved to 2022 Projection

	2022 Approved	2022 Projection	Variance	
			\$	%
General Fund	\$91,088,205	\$100,094,893	\$9,006,688	9.9%
Non-General Fund	\$39,124,000	\$46,007,777	\$6,883,777	17.6%
Total	\$130,212,205	\$146,102,670	\$15,890,465	12.2%

The \$15,890,465 increase from the 2022 Approved Budget to the 2022 Projection is primarily attributed to:

- General Fund – increases in Mandatory Conveyance Fees (\$3.5 million), Casino Tax Revenue (\$3.0 million), and the Local Government Fund (\$1.9 million).
- Non-General Fund – Permissive Conveyance Fees within the Affordable & Emergency Housing Fund (\$5.4 million) and Assessment Fees within the Real Estate Assessment Fund (\$1.3 million)

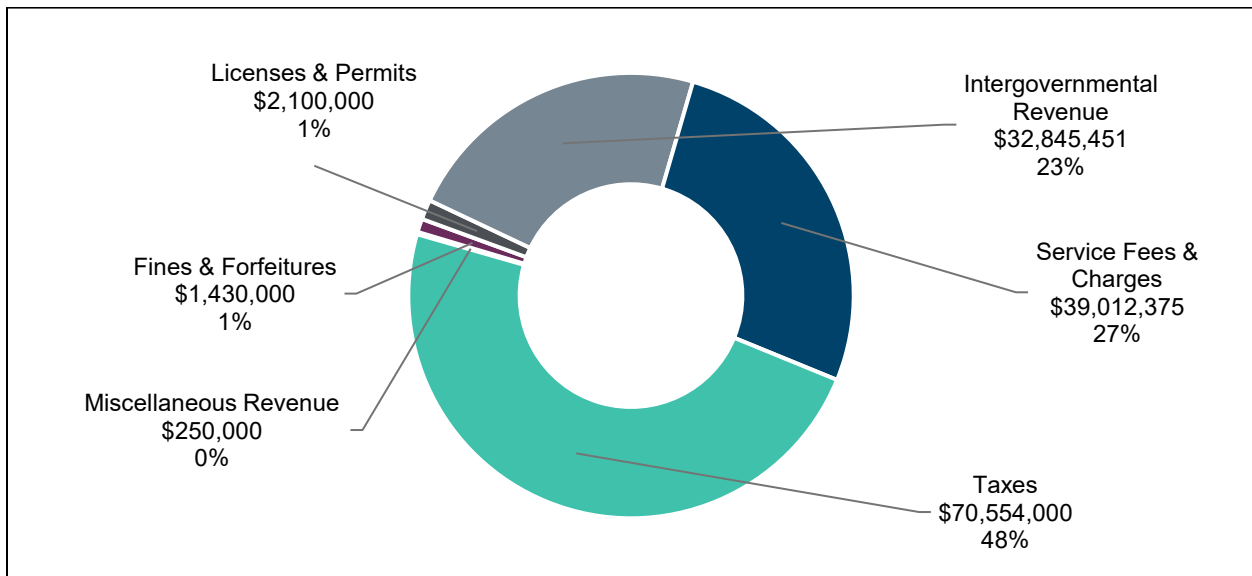
Comparison: 2022 Approved to 2023 Recommended

	2022 Approved	2023 Recommended	Variance	
			\$	%
General Fund	\$91,088,205	\$101,542,826	\$10,454,621	11.5%
Non-General Fund	\$39,124,000	\$44,649,000	\$5,525,000	14.1%
Total	\$130,212,205	\$146,191,826	\$15,979,621	12.3%

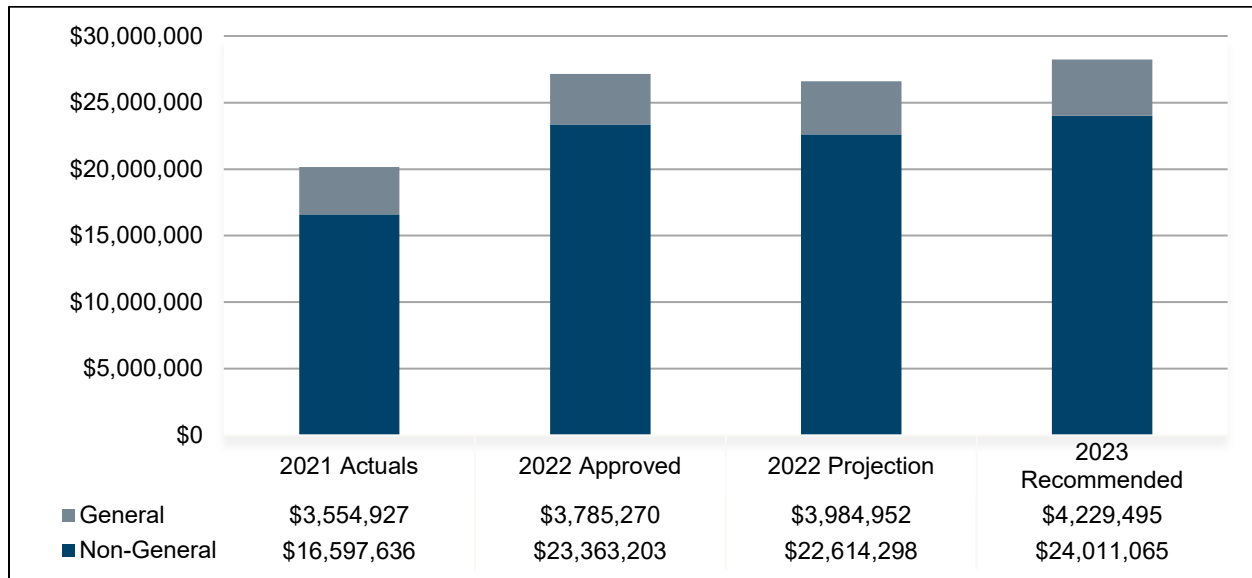
The \$15,979,621 increase from the 2022 Approved Budget to the 2023 Recommended Budget is primarily attributed to:

- General Fund – Mandatory Conveyance Fees (\$3.5 million), Casino Tax Revenue (\$2.9 million) and the Local Government Fund (\$2.7 million),
- Non-General Fund – Permissive Conveyance Fees (\$5.5 million).

**2023 Recommended Budget
Revenues by Category**



Budget Summary – Expenditures



Significant items in the 2023 Recommended Budget

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$13,463,954	47.7%
APPRAISERS	\$5,250,000	18.6%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$2,850,788	10.1%
PROFESSIONAL SERVICES-OTHER	\$2,305,000	8.2%
IT DATA PROCESSING SERVICES	\$1,440,000	5.1%
AUDITOR & TREASURER FEES	\$530,000	1.9%
POSTAL SERVICES	\$443,800	1.6%
FINANCIAL SERVICES	\$282,500	1.0%
ADVERTISING & PROMOTION	\$194,900	0.7%
COST ALLOCATION PLAN	\$150,000	0.5%
<i>Other</i>	\$1,329,618	4.7%
Total	\$28,240,560	100.0%

Comparison: 2022 Approved to 2022 Projection

	2022 Approved	2022 Projection	Variance	
			\$	%
General Fund	\$3,785,270	\$3,984,952	\$199,682	5.3%
Non-General Fund	\$23,363,203	\$22,614,298	(\$748,905)	-3.2%
Total	\$27,148,473	\$26,599,250	(\$549,223)	-2.0%

The \$549,223 decrease from the 2022 Approved Budget to the 2022 Projection is primarily attributed to:

- Lower than anticipated expenditures within the Real Estate Assessment Fund for Professional Services (\$0.8 million), Appraisers (\$0.6 million), Other Fringe Benefits (\$0.1 million), and IT Consultants (\$0.1 million), partially offset by increases for IT Maintenance & Repair and Personal Services.

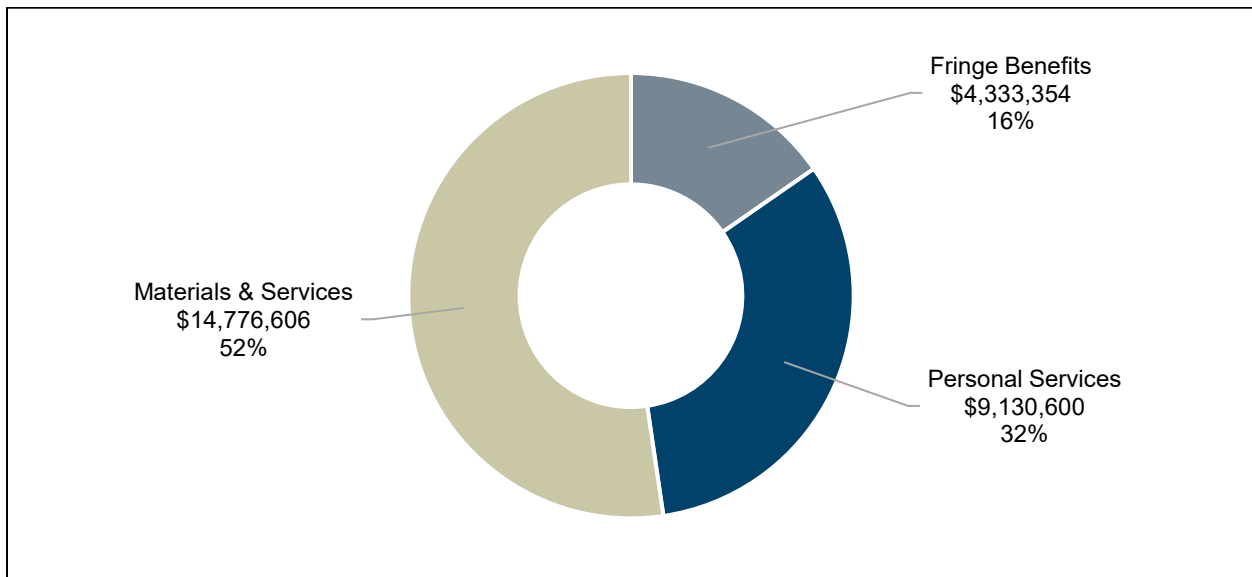
Comparison: 2022 Approved to 2023 Recommended

	2022 Approved	2023 Recommended	Variance	
			\$	%
General Fund	\$3,785,270	\$4,229,495	\$444,225	11.7%
Non-General Fund	\$23,363,203	\$24,011,065	\$647,862	2.8%
Total	\$27,148,473	\$28,240,560	\$1,092,087	4.0%

The \$1,092,087 increase from the 2022 Approved Budget to the 2023 Recommended Budget is primarily attributed to:

- General Fund - increases in Personal Services (\$0.2 million) and Fringe Benefits (\$0.1 million).
- Non-General Fund – increases in Personal Services (\$0.3 million) and Fringe Benefits (\$0.2 million)

**2023 Recommended Budget
Expenditures by Category**



Budget Summary – FTEs

	2022 Budget	2023 Recommended	Recommended Budget as % of Total FTEs
General Fund	28.95	31.10	21.4%
Non-General Fund	111.05	113.90	78.6%
Total Agency FTEs	140.00	145.00	100.0%

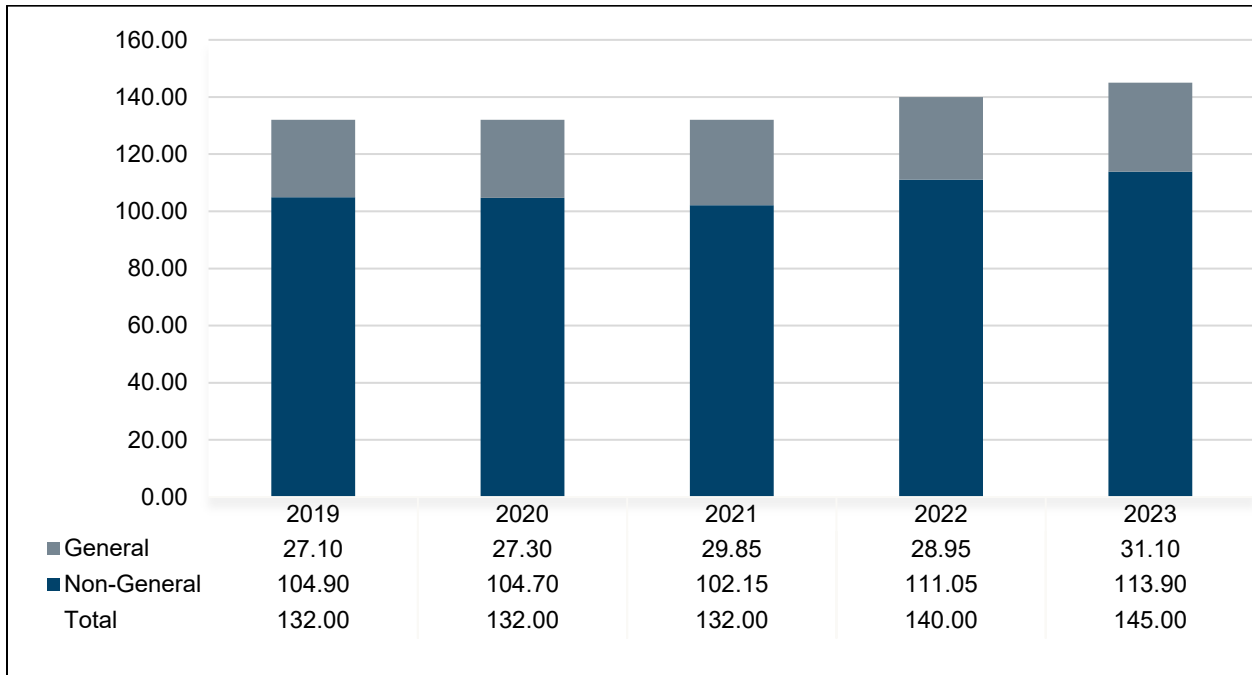
The 5.00 FTE increase from the 2022 Budget to the 2023 Recommended Budget. FTE changes are listed in detail below.

New Positions

Position Title	# of Positions	Annual Salary	Source
GIS Supervisor	1	\$96,977	RFR
Fiscal Systems Supervisor	1	\$85,000	RFR
Deputy Director Appraisal	1	\$69,549	RFR
Tax Incentive Supervisor	1	\$61,102	RFR
Homestead Specialist	1	\$45,094	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

	2022 Budget	Four-year Average	2023 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	1.1%	0.8%	1.5%	0.4%	0.7%
Real Estate Assessment Fund	5.2%	4.8%	5.8%	0.6%	1.0%

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

Fringe Benefits

	2022 Budget	Four-year Average	2023 Recommended	% Point Change to:	
				PY Budget	Average
General Fund	4.6%	4.3%	4.6%	0.0%	0.3%
Real Estate Assessment Fund	8.2%	9.0%	5.8%	-2.4%	-3.2%

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 Operations		
Fund Type	Amount Requested	Amount Recommended
General Fund	\$122,597	\$122,597
Non-General Fund	<u>\$140,050</u>	<u>\$140,050</u>
	Total \$262,647	Total \$262,647
<p>Request Description: This request is for the addition of a Fiscal Systems Administrator (annual salary of \$85,000) to assist with the oversight of enterprise fiscal systems and a GIS (geospatial informational systems) Supervisor (annual salary of \$96,977) to assist the GIS Manager in supervising internal projects and planning for future projects.</p>		
<p>Recommendation: OMB recommends the addition of these 2 full-time positions. Given the importance of the work performed by the Fiscal and GIS departments, it is vital to have a backup trained to troubleshoot issues and reduce the risk of the County's operations being compromised.</p>		

FTEs to support Real Estate & Appraisals		
Fund Type	Amount Requested	Amount Recommended
Non-General Fund	\$270,925	\$270,925
<p>Request Description: This request is for the addition of 3 full-time positions: a Homestead Specialist (annual salary of \$45,094) to address the increase in the number of applications regarding property tax reduction programs, including the homestead and owner-occupied exemptions; a Tax Incentive Manager (annual salary of \$61,102) to serve as the TIRC (Tax Incentive Review Council) representative and the supervisor for the Tax Incentives Department; and a Deputy Director of Appraisals (annual salary of \$69,549) position will supervise data entry and appraisals while allowing the current Chief Appraiser to focus on the appraisal of commercial property within Franklin County.</p>		
<p>Recommendation: OMB recommends the addition of these 3 full-time positions. It is projected by year 2040 that the Franklin County's population of residents 65 and older will double and a majority of older adults are homeowners, causing continuous growth in the population of residents applying for property tax relief programs. The Auditor's office does not create incentives but is responsible for the administration of the incentives created and reviewed over 500 projects in 2021. The addition of the Tax Incentives Manager will enhance the management and administration of the Tax incentives department. With the 2023 sexennial reappraisal of all real property in Franklin County, it is imperative that the in-house appraisals team have sufficient resources to complete fair and equitable reappraisals.</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.

Primary Services

- Fiscal provides several primary services to the County including the following: ERP Administration, Financial Reporting, Accounts Payable, Payroll, and Budget & Settlement.
- Consumer Services provides several primary services to the residents to of Franklin County including the following: Licensing (dogs, vendors, cigarette) and Weights & Measures.

Program Budget Overview

	2022	2023	Variance	
	Approved	Recommended	\$	%
Personal Services	\$1,844,600	\$2,068,583	\$223,983	12.1%
Fringe Benefits	\$813,606	\$940,922	\$127,316	15.6%
Materials & Services	\$1,369,764	\$1,462,690	\$92,926	6.8%
Total Expenditures	\$4,027,970	\$4,472,195	\$444,225	11.0%

Funding Source

- General Fund
- Dog and Kennel Fund

Core Principle and Linkage

Provide Community Safety, Security & Effective Justice

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.

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.

Primary Services

- Appraisal services provide property values of real property within Franklin County to calculate taxes.
- Transfer & Conveyance services provide for transfers of real property within Franklin County.
- BOR and Mediation services provide taxpayers with a means to challenge property values.
- GIS Geospatial Technology services are provided for both County and non-county agencies.

Program Budget Overview

	2022 Approved	2023 Recommended	Variance	
			\$	%
Personal Services	\$6,673,558	\$7,062,017	\$388,459	5.8%
Fringe Benefits	\$3,083,672	\$3,392,432	\$308,760	10.0%
Materials & Services	\$13,363,273	\$13,313,916	(\$49,357)	-0.4%
Total Expenditures	\$23,120,503	\$23,768,365	\$647,862	2.8%

Funding Source

- Real Estate Assessment Fund

Core Principle and Linkage

Provide Community Safety, Security & Effective Justice

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