

Mission

The mission of the Auditor's Office 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 taxpayers and other interested parties. - Provide information to taxpayers 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

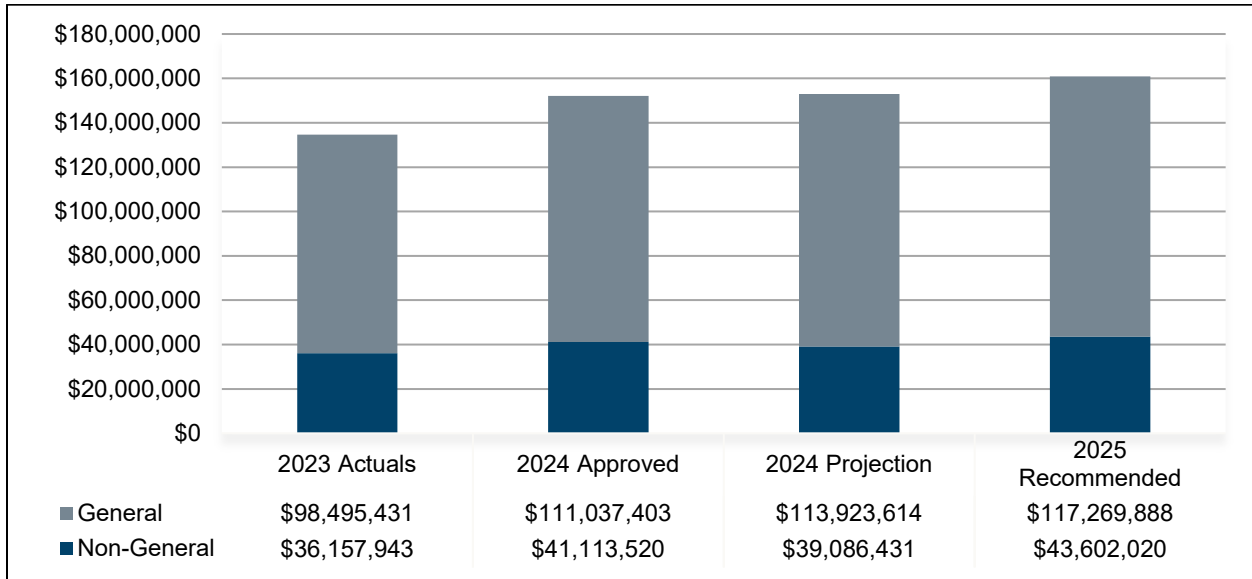
Performance Spotlight

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.			
2023 Actual	2024 Budget	2024 Projected	2025 Budget
47,661	45,000	58,575	45,000

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: 2024 Approved to 2024 Projection

	2024 Approved	2024 Projection	Variance \$	%
General Fund	\$111,037,403	\$113,923,614	\$2,886,211	2.6%
Non-General Fund	\$41,113,520	\$39,086,431	(\$2,027,089)	-4.9%
Total	\$152,150,923	\$153,010,045	\$859,122	0.6%

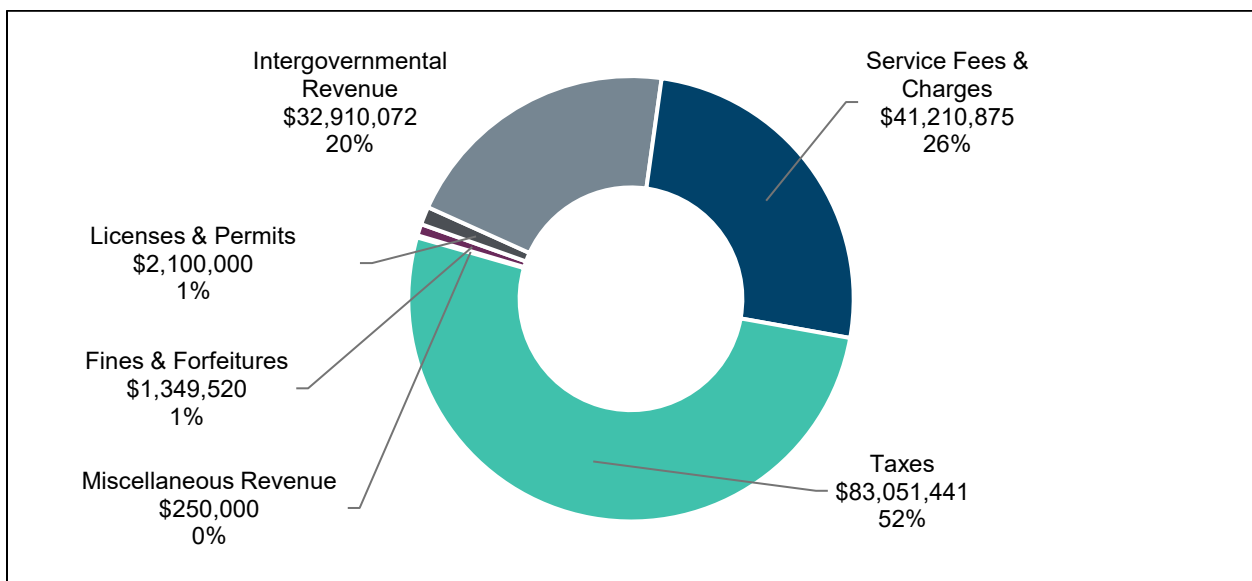
The variance from the 2024 Approved Budget to the 2024 Projection is primarily attributed to higher than anticipated Casino Tax Revenue and State Reimbursements for Real Estate Taxes in the General Fund, partially offset by a refund of Assessment Fees in the Real Estate Assessment Fund.

Comparison: 2024 Approved to 2025 Recommended

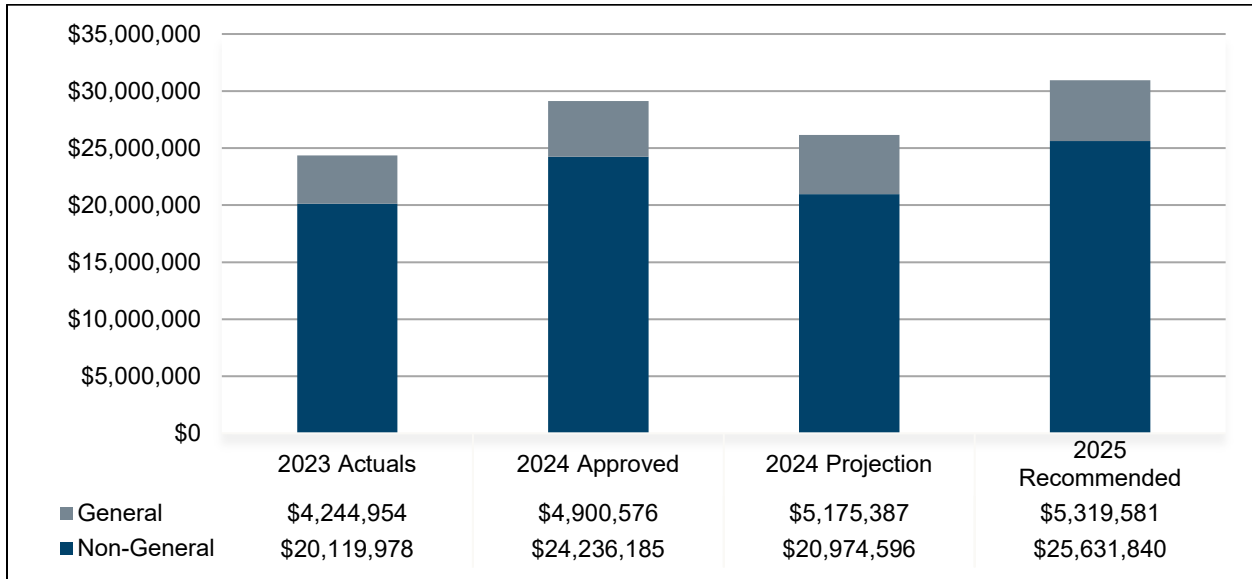
	2024 Approved	2025 Recommended	Variance \$	%
General Fund	\$111,037,403	\$117,269,888	\$6,232,485	5.6%
Non-General Fund	\$41,113,520	\$43,602,020	\$2,488,500	6.1%
Total	\$152,150,923	\$160,871,908	\$8,720,985	5.7%

The variance from the 2024 Approved Budget to the 2025 Recommended Budget is primarily attributed to aligning Casino Tax Revenue, State Reimbursements, Conveyance Fees with the 2024 projections in the General Fund and Assessment Fees in the Real Estate Assessment Fund.

**2025 Recommended Budget
Revenues by Category**



Budget Summary – Expenditures



Significant items in the 2025 Recommended Budget

Object Code	Budgeted Amount	% of Budget
PERSONAL SERVICES & FRINGE	\$15,700,090	50.7%
APPRAISERS	\$5,250,000	17.0%
IT SOFTWARE SUBSCRIPTION AND MAINTENANCE	\$3,874,601	12.5%
PROFESSIONAL SERVICES-OTHER	\$1,159,000	3.7%
IT DATA PROCESSING SERVICES	\$1,044,513	3.4%
AUDITOR & TREASURER FEES	\$805,000	2.6%
POSTAL SERVICES	\$535,000	1.7%
IT COMPUTER STATIONS	\$320,000	1.0%
IT CONSULTANTS	\$300,000	1.0%
FINANCIAL SERVICES	\$281,000	0.9%
<i>Other</i>	\$1,682,217	5.4%
Total	\$30,951,421	100.0%

Comparison: 2024 Approved to 2024 Projection

	2024 Approved	2024 Projection	Variance	
			\$	%
General Fund	\$4,900,576	\$5,175,387	\$274,811	5.6%
Non-General Fund	\$24,236,185	\$20,974,596	(\$3,261,589)	-13.5%
Total	\$29,136,761	\$26,149,983	(\$2,986,778)	-10.3%

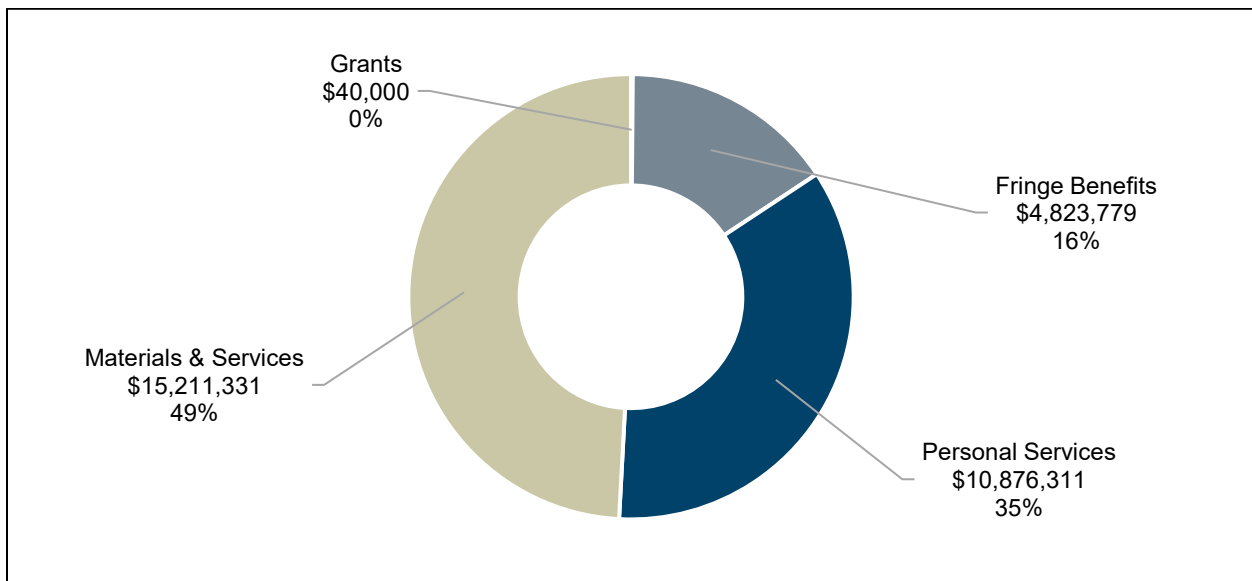
The variance from the 2024 Approved Budget to the 2024 Projection is primarily attributed to lower than anticipated costs for expenditures in the Real Estate Assessment Fund for Appraisers and IT Software Subscription & Maintenance.

Comparison: 2024 Approved to 2025 Recommended

	2024 Approved	2025 Recommended	Variance	
			\$	%
General Fund	\$4,900,576	\$5,319,581	\$419,005	8.6%
Non-General Fund	\$24,236,185	\$25,631,840	\$1,395,655	5.8%
Total	\$29,136,761	\$30,951,421	\$1,814,660	6.2%

The variance from the 2024 Approved Budget to the 2025 Recommended Budget is primarily attributed to increases for Personal Services, Fringe Benefits within the Real Estate Assessment Fund and Auditor & Treasurer Fees and IT Software Subscription & Maintenance in the General Fund.

**2025 Recommended Budget
Expenditures by Category**



Budget Summary – FTEs

	2024 Budget	2025 Recommended	Recommended Budget as % of Total FTEs
General Fund	32.65	31.30	20.7%
Non-General Fund	114.35	119.70	79.3%
Total Agency FTEs	147.00	151.00	100.0%

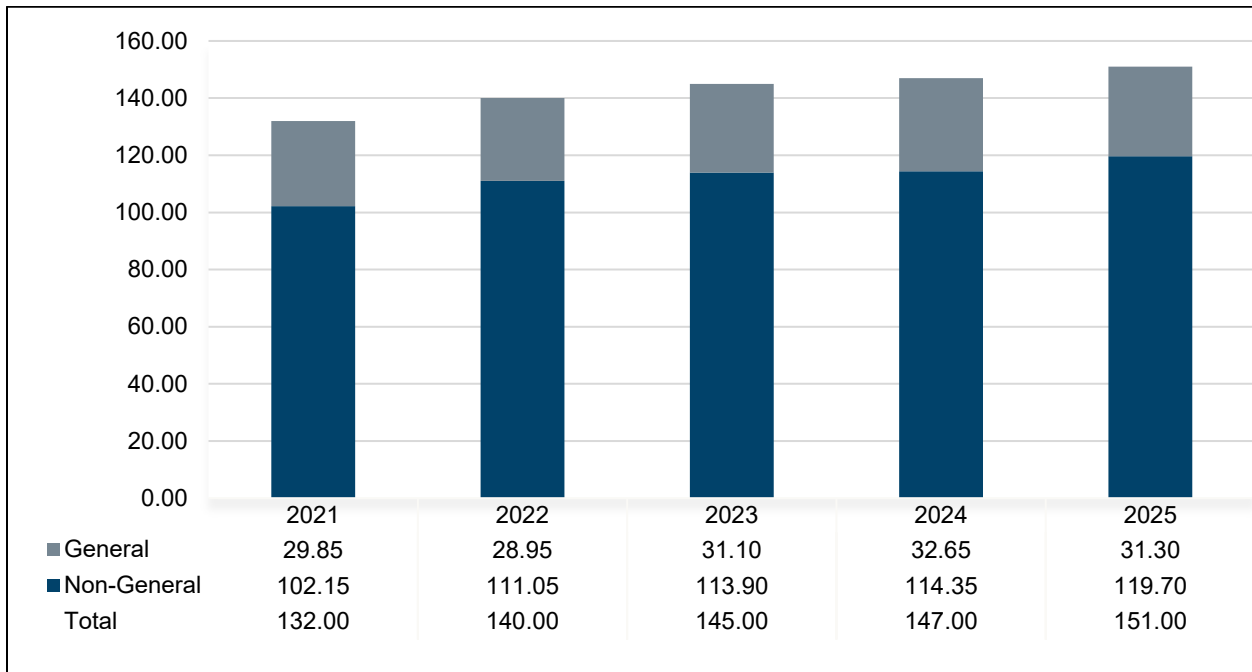
There is an increase of 4.00 FTEs from the 2024 Budget to the 2025 Recommended Budget.

New Positions

Position Title	# of Positions	Annual Salary	Source
Appraiser 2	1	\$67,422	RFR
Appraiser 1	2	\$63,335	RFR
Tax Incentive Specialist	1	\$54,995	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 expenditures for Salaries & Wages and Fringe Benefits within the agency budget request. The calculations for the budget process begin with funding all approved positions for the entire year excluding new positions contained in a Request for Results. Vacancy credits take into account that not all approved positions will be filled for the entire year. The methodology historically used to estimate an agency's vacancy credit utilizes a four-year history of unused personnel budgets to determine an appropriate percentage of Salaries & Wages and Fringe Benefits that will likely remain unspent at the end of the year. However, vacancy credits may vary from the four-year average due to staffing trends or the number of positions supported within a fund. Vacancy Credits may also differ between Salaries & Wages and Fringe Benefits due to the timing and fixed amount charged for healthcare.

Salaries & Wages

	2024 Budget	Four-year Average	2025 Recommended	2025 Credit	2025 FTEs
General Fund	3.9%	3.8%	3.8%	(\$91,419)	31.30
Real Estate Assessment Fund	5.9%	4.4%	4.4%	(\$381,221)	115.70

Fringe Benefits

	2024 Budget	Four-year Average	2025 Recommended	2025 Credit	2025 FTEs
General Fund	8.5%	7.2%	7.2%	(\$79,805)	31.30
Real Estate Assessment Fund	9.3%	6.9%	6.9%	(\$282,460)	115.70

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.

Appraisal Positions		
Fund Type	New Positions	Amount
Non-General Fund	3.00 FTEs	\$304,126
<p>Description: This request is for the addition of two (2) Appraiser 1 positions (annual salary of \$63,335) which requires a residential appraisal license to conduct field collection work, verify destroyed properties and communicate effectively with County residents regarding property values. The request for the Appraiser 2 position (annual salary of \$67,422) will support in-house Appraisers by performing quality control measures of the contracted vendors work. This position would bring the Appraiser 2 total to six FTEs which would substantially decrease the 88,000 parcels caseload (over 440,000 parcels in Franklin County) the in-house appraisers are currently responsible for and alleviate some of the pressure and provide support to the commercial appraisers.</p>		

Tax Incentives Position		
Fund Type	New Positions	Amount
Non-General Fund	1.00 FTEs	\$90,086
<p>Description: This request is for the addition of a Tax Incentive Specialist (annual salary of \$54,995) to assist with processing tax abatements. As tax abatements continue to increase, as much as 21.5% in 2023, the Agency anticipates a significant increase in applications due to the widespread eligibility. This position will assist with the increasing workload.</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

	2024	2025	Variance	
	Approved	Recommended	\$	%
Personal Services	\$2,305,461	\$2,314,336	\$8,875	0.4%
Fringe Benefits	\$990,955	\$995,785	\$4,830	0.5%
Materials & Services	\$1,806,860	\$2,231,460	\$424,600	23.5%
Grants	\$40,000	\$40,000	\$0	0.0%
Total Expenditures	\$5,143,276	\$5,581,581	\$438,305	8.5%

Funding Source

- General Fund
- Dog and Kennel Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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

	2024 Approved	2025 Recommended	Variance	
			\$	%
Personal Services	\$7,569,026	\$8,561,975	\$992,949	13.1%
Fringe Benefits	\$3,445,792	\$3,827,994	\$382,202	11.1%
Materials & Services	\$12,978,667	\$12,979,871	\$1,204	0.0%
Total Expenditures	\$23,993,485	\$25,369,840	\$1,376,355	5.7%

Funding Source

- Real Estate Assessment Fund

Core Principle and Linkage

Provide Efficient, Responsive & Fiscally Sustainable Government Operations

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