

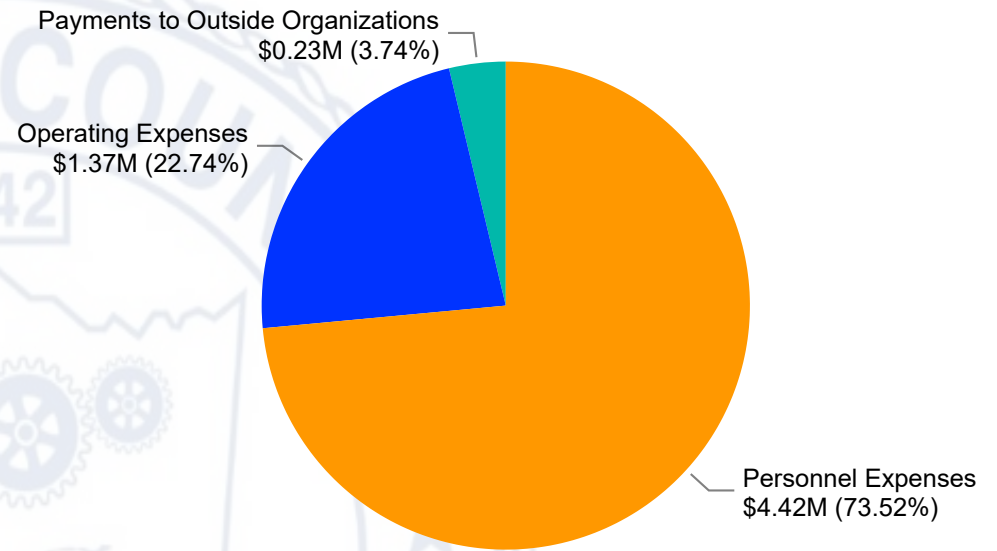
Expenditure by Fund	
Debt Budgetary Fund	\$25,100
General Government Fund	\$5,989,240
<b>Total</b>	<b>\$6,014,340</b>

Program Costs by Department	
Assessment	\$2,271,075
Real Estate Appraisal	\$1,295,794
Revenue Collections	\$1,349,576
Tax Administration	\$1,097,895
<b>Total</b>	<b>\$6,014,340</b>

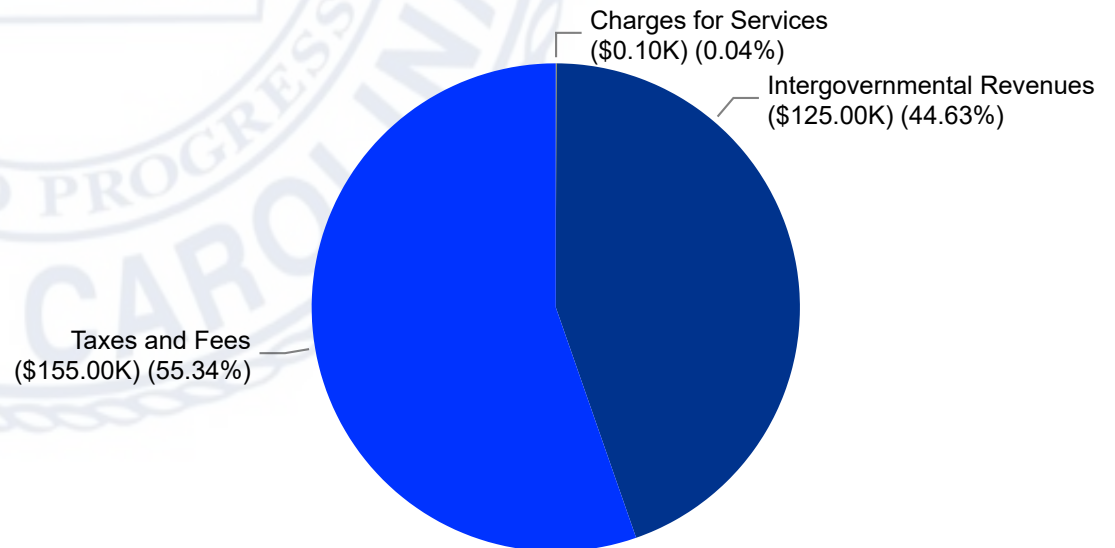
Net County Cost of Adopted Expansions for FY 2020	
Employee Progressive Salary Increases	\$6,732
Real Estate Technicians (2 FTE)	\$85,292
<b>Total</b>	<b>\$92,024</b>

FTE by Department			
Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted FY 2020
50.36	52.90	52.90	54.44

Expenditure by Category



Revenue by Category



## **Tax Administration**

**540**

### **Department Mission**

To list, appraise, assess and collect all real and personal property for ad valorem purposes in compliance with NC General Statutes and accomplish the activities while providing exceptional customer service to both internal and external customers.

### **Department Services Provided**

Tax Administration is responsible for the identification, listing, and appraisal of all property subject to property tax. These activities include collecting county-wide property taxes and water/sewer utility bills; managing the real estate appeal process and performing periodic countywide revaluations. In addition, staff maintains over 110,000 annual tax bills for tax collection, provides customer service for both internal and external stakeholders, and compiles data for reports.

### **Department FY 2020 Discussion**

The Tax Administration Department is challenged by three ongoing concerns. The first is the completion of tax software Implementation, final launch and training. The second is the successful preparation and completion during FY 2021 countywide reappraisal. Finally, the aging workforce as key senior staff and leadership can retire in the next five years.

### **Department Analysis**

The change in the total revenue for Tax Administration is based on current trends. Included in FY 2020 adopted budget are two additional Real Estate Technicians (\$85,292) and additional funds for progressive salary increases for employees completing certification milestones (\$6,732). Total impact of the additional staff is \$92,024.

As part of the FY 2020 budget process, the department submitted a two percent, \$120,804 decrease to total expense.

# Tax Administration

540

Object Code	Object Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
<b>Revenue</b>									
	Taxes and Fees	-250,959	-244,206	-142,649	-114,700	-143,500	-155,000	-11,500	8.01%
	Intergovernmental Revenues	-70,971	-126,457	-82,014	-84,703	-125,000	-125,000	0	0.00%
	Charges for Services	-910	-307	-199	-120	-100	-100	0	0.00%
	Miscellaneous Revenues	-11,562	-491	-1,419	-1,684	0	0	0	0.00%
	<b>Total Revenue</b>	<b>-334,401</b>	<b>-371,461</b>	<b>-226,281</b>	<b>-201,207</b>	<b>-268,600</b>	<b>-280,100</b>	<b>-11,500</b>	<b>4.28%</b>
<b>Expenditures</b>									
	Personnel Expenses	3,246,847	3,398,127	3,619,360	3,873,759	4,392,239	4,421,662	29,423	0.67%
	Operating Expenses	801,767	892,222	904,404	1,013,665	1,409,127	1,367,578	-41,549	-2.95%
	Equipment, Vehicles, & Facilities Investments	16,243	0	107,872	52,835	0	0	0	0.00%
	Payments to Outside Organizations	245,285	182,522	201,512	209,955	201,512	225,100	23,588	11.71%
	Interfund Charges	-111,986	-113,213	-117,621	-123,518	-117,621	0	117,621	-100.00%
	<b>Total Expenditures</b>	<b>4,198,156</b>	<b>4,359,658</b>	<b>4,715,526</b>	<b>5,026,695</b>	<b>5,885,257</b>	<b>6,014,340</b>	<b>129,083</b>	<b>2.19%</b>
	<b>Total Tax Administration</b>	<b>3,863,755</b>	<b>3,988,197</b>	<b>4,489,245</b>	<b>4,825,489</b>	<b>5,616,657</b>	<b>5,734,240</b>	<b>117,583</b>	<b>2.09%</b>

## FTE Summary

Position Type	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
Full-Time	45.00	45.00	47.00	51.00	51.00	53.05	2.05	4.02%
Part-Time	0.00	0.00	0.00	0.23	0.23	0.00	-0.23	-100.00%
Temp-Part-Time	3.73	3.73	3.36	1.67	1.67	1.39	-0.28	-16.77%
<b>Total Tax Administration</b>	<b>48.73</b>	<b>48.73</b>	<b>50.36</b>	<b>52.90</b>	<b>52.90</b>	<b>54.44</b>	<b>1.54</b>	<b>2.91%</b>

# Tax Administration

540

Program Number	Program Name	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
31000	Tax Administration	3,164,312	3,275,621	3,563,865	901,841	909,540	1,097,895	188,355	20.71%
31200	Assessment	0	0	0	1,898,263	2,391,253	2,271,075	-120,178	-5.03%
31300	Real Estate Appraisal	0	0	0	1,094,501	1,369,525	1,295,794	-73,731	-5.38%
31400	Revenue Collections	1,033,844	1,084,037	1,151,661	1,132,091	1,214,939	1,349,576	134,637	11.08%
<b>Total</b>	<b>Tax Administration</b>	<b>4,198,156</b>	<b>4,359,658</b>	<b>4,715,526</b>	<b>5,026,695</b>	<b>5,885,257</b>	<b>6,014,340</b>	<b>129,083</b>	<b>2.19%</b>

**Tax Administration****540**

Program Number	Program Name	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Adopted FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
31010	Tax Administration	3,164,312	3,275,621	3,563,865	901,841	909,540	1,097,895	188,355	20.71%
31110	General Assessment	0	0	0	435,411	485,432	473,566	-11,866	-2.44%
31111	GIS Land Records	0	0	0	502,375	585,955	558,196	-27,759	-4.74%
31112	Personal Property Appraisal	0	0	0	609,681	921,443	819,505	-101,938	-11.06%
31113	Tax Relief Programs	0	0	0	350,796	398,423	419,808	21,385	5.37%
31210	Appraisal	0	0	0	486,598	1,369,525	1,295,794	-73,731	-5.38%
31211	New Construction	0	0	0	303,939	0	0	0	0.00%
31212	Revaluation	0	0	0	303,963	0	0	0	0.00%
31310	Revenue Administration	1,033,844	1,084,037	1,151,661	685,440	590,394	818,678	228,284	38.67%
31311	Delinquent Collections	0	0	0	309,174	555,749	514,096	-41,653	-7.49%
31312	Motor Vehicle Assessment	0	0	0	137,478	68,796	16,802	-51,994	-75.58%
<b>Total</b>	<b>Tax Administration</b>	<b>4,198,156</b>	<b>4,359,658</b>	<b>4,715,526</b>	<b>5,026,695</b>	<b>5,885,257</b>	<b>6,014,340</b>	<b>129,083</b>	<b>2.19%</b>

