

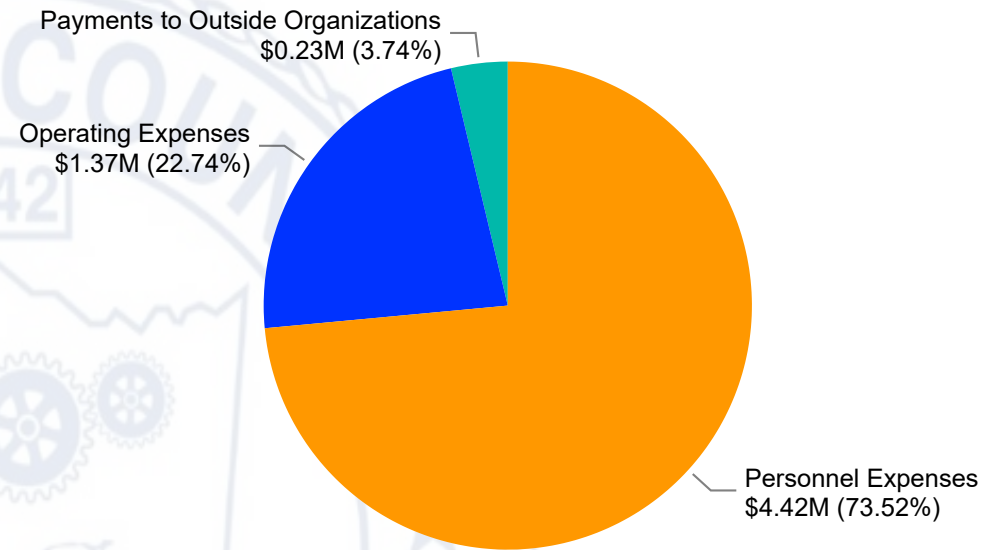
Expenditure by Fund	
Debt Budgetary Fund	\$25,100
General Government Fund	\$5,989,240
Total	\$6,014,340

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

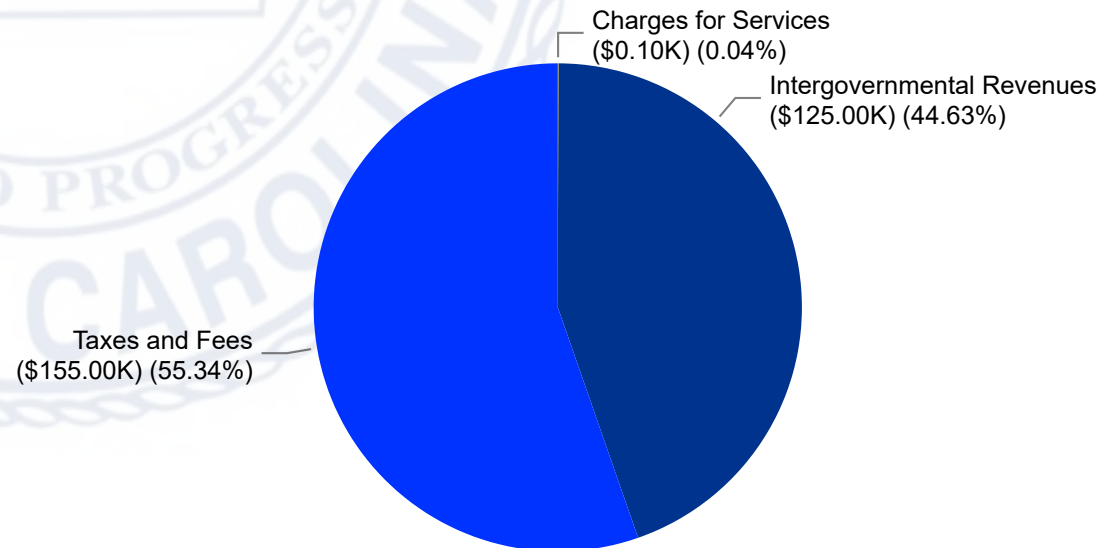
Net County Cost of Proposed Expansions for FY 2020	
Employee Progressive Salary Increases	\$6,732
Real Estate Technician (1 FTE)	\$85,292
Total	\$92,024

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

Expenditure by Category



Revenue by Category



Tax Administration

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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 2020 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 proposed 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

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Object Code	Object Description	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
Revenue									
	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%
	Total Revenue	-334,401	-371,461	-226,281	-201,207	-268,600	-280,100	-11,500	4.28%
Expenditures									
	Personnel Expenses	3,246,847	3,398,127	3,619,360	3,873,759	4,391,117	4,421,662	30,545	0.70%
	Operating Expenses	801,767	892,222	904,404	1,013,665	1,526,129	1,367,578	-158,551	-10.39%
	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%
	Intrafund Charges	-111,986	-113,213	-117,621	-123,518	-117,621	0	117,621	-100.00%
	Total Expenditures	4,198,156	4,359,658	4,715,526	5,026,695	6,001,137	6,014,340	13,203	0.22%
	Total Tax Administration	3,863,755	3,988,197	4,489,245	4,825,489	5,732,537	5,734,240	1,703	0.03%

FTE Summary

Position Type	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed 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%
Total Tax Administration	48.73	48.73	50.36	52.90	52.90	54.44	1.54	2.91%

Tax Administration

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Program Number	Program Name	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
31000	Tax Administration	3,164,312	3,275,621	3,563,865	901,841	1,026,540	1,097,895	71,355	6.95%
31200	Assessment	0	0	0	1,898,263	2,391,254	2,271,075	-120,179	-5.03%
31300	Real Estate Appraisal	0	0	0	1,094,501	1,369,526	1,295,794	-73,732	-5.38%
31400	Revenue Collections	1,033,844	1,084,037	1,151,661	1,132,091	1,213,818	1,349,576	135,758	11.18%
Total	Tax Administration	4,198,156	4,359,658	4,715,526	5,026,695	6,001,137	6,014,340	13,203	0.22%

Tax Administration**540**

Program Number	Program Name	Actual FY 2015	Actual FY 2016	Actual FY 2017	Actual FY 2018	Revised FY 2019	Proposed FY 2020	\$ Change FY 2019 - 20	% Change FY 2019 - 20
31010	Tax Administration	3,164,312	3,275,621	3,563,865	901,841	1,026,540	1,097,895	71,355	6.95%
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	921,444	819,505	-101,939	-11.06%
31113	Tax Relief Programs	0	0	0	350,796	398,424	419,808	21,384	5.37%
31210	Appraisal	0	0	0	486,598	1,369,526	1,295,794	-73,732	-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	554,627	514,096	-40,531	-7.31%
31312	Motor Vehicle Assessment	0	0	0	137,478	68,796	16,802	-51,994	-75.58%
Total	Tax Administration	4,198,156	4,359,658	4,715,526	5,026,695	6,001,137	6,014,340	13,203	0.22%

