

Assessment & Taxation

Budget Presentation
Fiscal Year 2025-2026





Assessment & Taxation (10)

Department Budget Summary by Fund

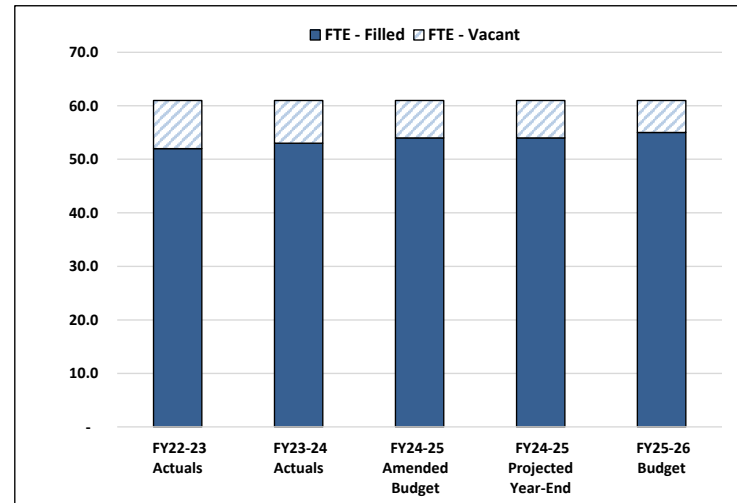
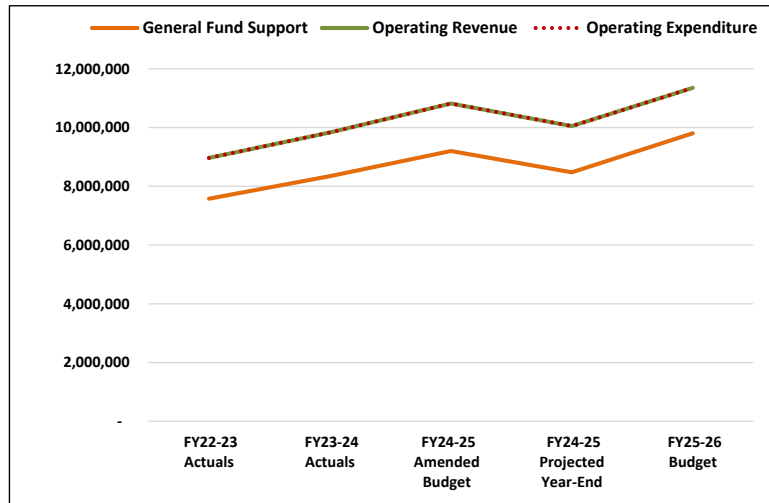
Line of Business	Program	FY25-26	FY25-26	FY25-26	% of	FY25-26 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Administration	Office of the Assessor & Tax Collector	689,925	689,925	650,210	94%	2.0	2.0	-
Property Tax Revenue & Records	Property Records & Customer Service	2,153,556	2,153,556	1,865,625	87%	14.5	11.5	3.0
	Tax Certification, Collection, & Distribution	2,003,752	2,003,752	1,514,651	76%	11.5	10.5	1.0
Valuation	Annual Property Valuation	3,492,530	3,492,530	3,073,824	88%	17.5	15.5	2.0
	Value Adjustment	3,012,463	3,012,463	2,704,674	90%	15.5	15.5	-
TOTAL		11,352,226	11,352,226	9,808,984	86%	61.0	55.0	6.0
FY24-25 Budget (Amended)		10,820,974	10,820,974	9,200,946	85%	61.0	54.0	7.0
\$ Increase (Decrease)		531,252	531,252	608,038		0.0	1.0	(1.0)
% Increase (Decrease)		5%	5%	7%		0%	2%	-14%

*General Fund Support is a subsidy, net of any other revenue received by the department

** FY25-26 FTE: The figures align to each department's updated personnel counts

**10-Assessment & Taxation / 100-General Fund
Summary of Revenue and Expense**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	1,156,276	1,193,442	1,347,187	1,300,000	1,280,000	(67,187)	-5%	63,427	5%
Charges, Fees, License, Permits	-	11,924	2,500	2,500	2,500	-	0%	(2,308)	-48%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	234,413	278,392	253,237	269,420	260,742	7,505	3%	0	0%
Other Interfund Transfers	-	-	17,104	-	-	(17,104)	-100%	-	-
General Fund Support	7,576,975	8,346,987	9,200,946	8,476,333	9,808,984	608,038	7%	1,675,552	21%
Operating Revenue	8,967,664	9,830,745	10,820,974	10,048,253	11,352,226	531,252	5%	1,736,672	18%
Total Revenue	8,967,664	9,830,745	10,820,974	10,048,253	11,352,226	531,252	5%	1,736,672	18%
Personnel Services	6,614,541	7,051,234	7,833,726	7,085,514	8,258,967	425,241	5%	1,341,871	19%
Materials and Services	2,345,489	2,759,002	2,987,248	2,962,739	3,093,259	106,011	4%	404,182	15%
Capital Outlay	7,633	20,537	-	-	-	-	-	(9,390)	-100%
Operating Expenditure	8,967,663	9,830,773	10,820,974	10,048,253	11,352,226	531,252	5%	1,736,663	18%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	8,967,663	9,830,773	10,820,974	10,048,253	11,352,226	531,252	5%	1,736,663	18%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	8,967,663	9,830,773	10,820,974	10,048,253	11,352,226	531,252	5%	1,736,663	
Revenues Less Expenses	-	(28)	-	-	-				
<u>Full Time Equivalent (FTE)</u> As Of 03/2025									
FTE - Total	61.0	61.0	61.0	61.0	61.0	-			
FTE - Filled	52.0	53.0	54.0	54.0	55.0	1.0			
FTE - Vacant	9.0	8.0	7.0	7.0	6.0	(1.0)			



FY25-26 Looking Ahead

CHALLENGES

- Core System Replacement Project:
 - Anticipate challenges implementing a new core system while maintaining current service levels.
- Unfunded Mandates/Pending Legislation.

OPPORTUNITIES

- Core System Replacement Project:
 - Process Efficiencies.
 - Added workflows.
 - Reduce/eliminate out of system work.
 - Reduce paper.
- Pending Legislation:
 - HB 3518 (Statewide A&T funding).