

Assessment & Taxation

Budget Presentation
Fiscal Year 2025-2026





Assessment & Taxation (10)

Department Budget Summary by Fund

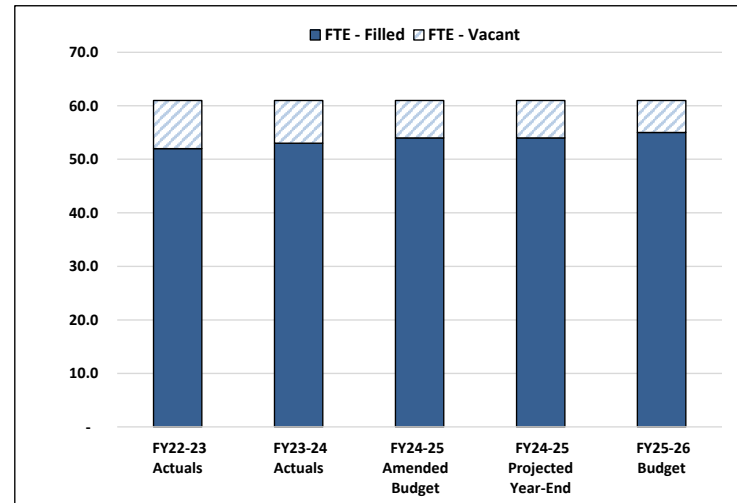
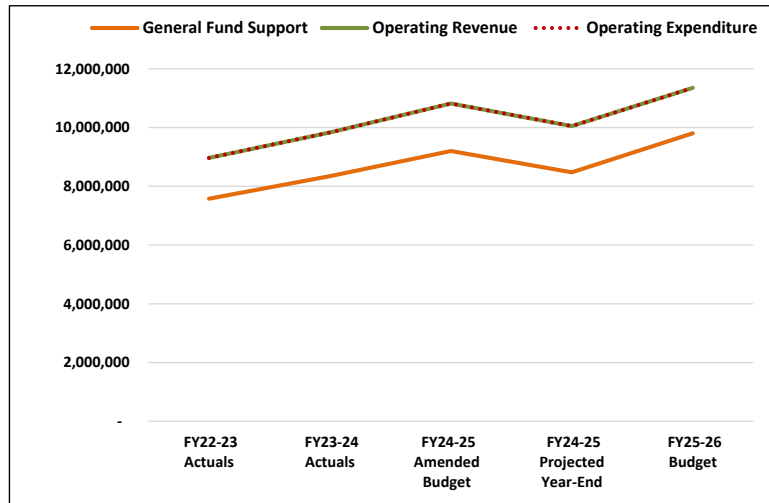
Line of Business	Program	FY25-26	FY25-26	FY25-26	% of	FY25-26 FTE **		
		General Fund (100)	Total Budget	General Fund Support in Budget*	Total	Total	Filled	Vacant
Administration	Office of the Assessor & Tax Collector	689,925	689,925	650,210	94%	2.0	2.0	-
Property Tax Revenue & Records	Property Records & 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	FY23-24	FY24-25	FY24-25	FY25-26	<u>Budget to Budget:</u>		<u>Budget to 3-Year Average:</u>	
	Actuals	Actuals	Amended Budget	Projected Year-End	Budget	\$	%	\$	%
						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>				<i>As Of 03/2025</i>					
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).



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



Administration Line of Business

Office of the Assessor & Tax Collector

Purpose Statement

The purpose of the Office of the Assessor & Tax Collector Program is to provide leadership and support services to all A & T Programs so we can accurately, fairly, and equitably accomplish the administrative requirements of Oregon's Property Tax System.

Performance Narrative Statement

The Clackamas County Assessor's office promotes a work culture dedicated to providing excellent customer service. We are responsive to the needs of taxpayers, citizens, internal partners, and taxing districts. We provide outreach to the public and business community through meetings, training sessions, town halls, public service videos, and online information. Annual legislative sessions can bring changes to the requirements of Oregon's property tax system and an ongoing challenge to help Oregonians understand its complexities. Since 2000, the County has seen significant growth with over 24,000 added tax accounts and market value increases over 310%, from \$29 billion to \$119 billion. Taxes extended for collection have increased from \$342 million to over \$1.176 billion, which equates to an increase over 243%. The County's growth has far outpaced our staffing levels which have increased by only 6%. From the mid 1990's until 2016, A&T remained stationary at 57.5 positions, we currently have 61. This demonstrates our continuous efforts to increase processing efficiencies and our diligent efforts to maintain a well-qualified, competent staff. We have been steadfast in maintaining clear goals and direction for meeting our performance objectives. However, it's important to address our vulnerability in sustaining these goals and meeting workload demands. In past years we have successfully qualified for the CAFFA Grant based on our output performance and successful completion of required work. While we appreciate three separate budget approvals since 2016 adding 3.5 positions, we continue to fall more than 11 FTE below the Department of Revenue's recommended staffing guidelines for Clackamas County. Insufficient appraisal staffing could potentially put future CAFFA grant dollars at risk if workload demands continue at the current pace. Limited resources also perpetuate the growing issue of property not included on the tax roll. Repercussions include lost revenue and a lack of fairness and equity among taxpayers.

Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Projected Performance	FY 25-26 Target
Result	Department will operate within 95% of its annual adopted budget	91%	97%	95%	93%	95%
Efficiency	Total cost per account	\$50	\$55	\$60	\$56	\$60
Efficiency	Tax revenue generated per \$ of budgeted expenditure	\$115	\$111	\$120	\$113	\$104



100101-Office of the Assessor & Tax Collector
 BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	34,688	35,641	44,170	42,281	39,715	(4,455)	-10%	2,178	6%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	-	-	-	-	-	-	-
Other Interfund Transfers	-	-	17,104	-	-	(17,104)	-100%	-	-
General Fund Support	991,996	423,006	1,290,921	1,014,260	650,210	(640,711)	-50%	(159,544)	-20%
Operating Revenue	1,026,684	458,647	1,352,195	1,056,541	689,925	(662,270)	-49%	(157,366)	-19%
Total Revenue	1,026,684	458,647	1,352,195	1,056,541	689,925	(662,270)	-49%	(157,366)	-19%
Personnel Services	351,301	359,604	401,647	248,121	400,945	(702)	0%	81,269	25%
Materials and Services	682,524	79,369	950,548	808,420	288,980	(661,567)	-70%	(234,457)	-45%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	1,033,825	438,973	1,352,195	1,056,541	689,925	(662,270)	-49%	(153,188)	-18%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	1,033,825	438,973	1,352,195	1,056,541	689,925	(662,270)	-49%	(153,188)	-18%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	1,033,825	438,973	1,352,195	1,056,541	689,925	(662,270)	-49%	(153,188)	
Revenues Less Expenses	(7,141)	19,674	-	-	-				

Notes:

\$200,000 Professional Services for TS Position Reimbursement



Property Tax Revenue & Records Line of Business

Property Records & Customer Service

Purpose Statement

The purpose of the Property Records & Customer Service Program is to provide current and historical property information services to property owners, taxpayers, other jurisdictions, and the public so they can determine ownership, value, taxation, boundaries and history of property so they can make informed property decisions.

Performance Narrative Statement

This program processed just over 13,000 deeds in 2024 resulting in ownership, address, and/or boundary changes. On average, property records were updated within 5 business days to accurately reflect owner names, mailing, and situs address on the current tax roll. The volume of real estate activity requires prioritization of staff to maintain GIS mapping data and assessment records accurately in preparation of closing our annual tax roll in October. This year we began a condo mapping project to continue to make all our mapping records digital and available. We continue to prioritize and maintain outstanding customer service, responding within one business day to customer inquiries and within one week on record requests.

Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Projected Performance	FY 25-26 Target
Result	# of property record changes completed	13,255	13,051	11,665	12,093	12,335
Result	>95% of phone calls returned within one business day	>95%	>95%	>95%	>95%	>95%
Result	% of Assessor's tax maps digitized	99%	99%	99%	99%	99%



100202-Property Records & Customer Service

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	335,320	349,932	320,233	306,539	287,931	(32,302)	-10%	(42,666)	-13%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	33,910	32,174	62,236	68,493	-	(62,236)	-100%	(44,859)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,306,757	1,762,449	1,605,978	1,709,978	1,865,625	259,647	16%	272,564	17%
Operating Revenue	1,675,987	2,144,555	1,988,447	2,085,010	2,153,556	165,109	8%	185,039	9%
Total Revenue	1,675,987	2,144,555	1,988,447	2,085,010	2,153,556	165,109	8%	185,039	9%
Personnel Services	1,361,348	1,656,300	1,622,834	1,680,214	1,634,672	11,838	1%	68,717	4%
Materials and Services	265,787	514,421	365,614	404,796	518,885	153,271	42%	123,883	31%
Capital Outlay	7,633	6,700	-	-	-	-	-	(4,778)	-100%
Operating Expense	1,634,769	2,177,421	1,988,447	2,085,010	2,153,556	165,109	8%	187,823	10%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	1,634,769	2,177,421	1,988,447	2,085,010	2,153,556	165,109	8%	187,823	10%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	1,634,769	2,177,421	1,988,447	2,085,010	2,153,556	165,109	8%	187,823	
Revenues Less Expenses	41,218	(32,866)	-	-	-				

Notes:

None



Property Tax Revenue & Records Line of Business

Tax Certification, Collection, & Distribution

Purpose Statement

The purpose of the Tax Revenue Program is to provide tax certification, value notification, billing, collection, distribution, reporting, and consulting services to property owners, taxpayers, and taxing districts so taxpayers know the amount of tax to pay and districts know the amount of revenue to be distributed.

Performance Narrative Statement

Annexations and withdrawals were processed timely and accurately to be correctly reflected on the 2024-25 tax roll. The program successfully processed levy requirements for 131 taxing districts used to produce a total tax roll of \$1,176,317,142. Tax notifications were mailed for 171,979 accounts by October 25, 2024. Collection and distribution was timely with taxing districts receiving funds equivalent to 87% of the total tax roll within 15 days of the November collection date. We are on target to be 97% collected by the end of the 2024-25 fiscal year.

Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Projected Performance	FY 25-26 Target
Result	87% of tax dollars distributed by November 30th each year	87%	88%	87%	87%	87%
Result	97% of tax dollars are collected by the end of the fiscal year	98%	98%	97%	97%	97%
Output	# of credit, debit and E-check online payment postings	19,875	22,164	22,500	23,750	24,750



100203-Tax Certification, Collection, & Distribution

BCC Priority Alignment: Accountable Government

Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	208,130	213,847	253,978	243,117	228,359	(25,619)	-10%	6,661	3%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	60,211	61,240	49,360	52,514	260,742	211,382	428%	202,754	350%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,146,592	1,469,431	1,544,159	1,615,277	1,514,651	(29,508)	-2%	104,218	7%
Operating Revenue	1,414,933	1,744,518	1,847,497	1,910,908	2,003,752	156,255	8%	313,632	19%
Total Revenue	1,414,933	1,744,518	1,847,497	1,910,908	2,003,752	156,255	8%	313,632	19%
Personnel Services	1,142,188	1,276,837	1,299,547	1,333,242	1,359,910	60,363	5%	109,155	9%
Materials and Services	383,910	573,976	547,950	577,666	643,842	95,892	18%	131,991	26%
Capital Outlay	-	13,837	-	-	-	-	-	(4,612)	-100%
Operating Expense	1,526,098	1,864,650	1,847,497	1,910,908	2,003,752	156,256	8%	236,534	13%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	1,526,098	1,864,650	1,847,497	1,910,908	2,003,752	156,256	8%	236,534	13%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	1,526,098	1,864,650	1,847,497	1,910,908	2,003,752	156,256	8%	236,534	
Revenues Less Expenses	(111,166)	(120,131)	-	-	-				

Notes:

None



Valuation Line of Business

Annual Property Valuation

Purpose Statement

The purpose of the Annual Property Valuation Program is to provide appraisal, statistical, analytical and reporting services to property owners and taxpayers so they can have confidence that Clackamas County properties are valued at 100% of real market value.

Performance Narrative Statement

Our business efficiencies in Valuation continue to evolve offering more transparency and delivering more integrated and better services designed to build public trust that will result in the best allocation of resources. Our appraisers primarily complete field work, make and review value decisions and assist the public on valuation issues. Real estate sales activity, new construction and other exception events were similar to last year and remain slower than previous years. We are improving our ability to meet all of our statutory mandated functions with the addition of more appraisers and getting some of our newer staff up to speed. Updates and enhancements to our automated appraisal database allow us to monitor our appraisal activity in real time and increase the efficiency of our business practices. While still impacted by resource limitations we have made good progress in the conversion of paper records for commercial, industrial, and multi-family properties into our mass appraisal database. This data conversion will allow us to build income property valuation models to enable valuation and recalculation of these types of properties within our system. The Property Valuation Program is still in the process of fine tuning one new software program: Mobile Assessor, which allows for field entry of new construction that will then upload into our Computer Assisted Mass Appraisal system. This initiative will allow us to enhance and improve efficiencies as we continue to struggle with limited resources and forward our goal of GIS/CAMA integration which will enhance valuations, reduce the need for physical inspections, and improve the quality of our inventory; the initiative aligns with the strategic goal of building public trust so that taxpayers can have confidence in the property tax system. Our demand for reappraisal remains high and mostly unmet. For the current year we reappraised 14,529 properties in the Happy Valley area of the County. Excluding new construction, approximately 136,000 or 88% of real property accounts have not been physically reappraised within the last 6 years and many have not been inspected in over 20 years.

Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Projected Performance	FY 25-26 Target
Result	98% of neighborhood market areas valued at 100% of real market value and consistent with statutory requirement	98%	98%	98%	98%	98%
Output	# of new construction/property change appraisals completed	11,352	9,446	8,500	8,630	7,200
Demand	# of real properties not physically re-appraised in the past six years	155,000	148,000	136,000	136,000	125,000



100302-Annual Property Valuation
 BCC Priority Alignment: Accountable Government
 Program Budget Summary

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Amended Budget	FY24-25 Projected Year-End	FY25-26 Budget	Budget-to-Budget:		Budget-to-3 Yr Avg:	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	289,069	297,010	386,488	380,383	416,206	29,718	8%	94,052	29%
Charges, Fees, License, Permits, Fines	-	11,924	2,500	2,500	2,500	-	0%	(2,308)	-48%
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	-	-	75,113	79,913	-	(75,113)	-100%	(26,638)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	2,264,294	2,498,782	2,577,431	2,316,727	3,073,824	496,393	19%	713,890	30%
Operating Revenue	2,553,363	2,807,717	3,041,532	2,779,523	3,492,530	450,998	15%	778,996	29%
Total Revenue	2,553,363	2,807,717	3,041,532	2,779,523	3,492,530	450,998	15%	778,996	29%
Personnel Services	1,890,983	1,855,133	2,319,356	2,027,845	2,481,594	162,237	7%	556,940	29%
Materials and Services	690,952	987,350	722,176	751,678	1,010,936	288,760	40%	200,943	25%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	2,581,935	2,842,484	3,041,532	2,779,523	3,492,530	450,998	15%	757,882	28%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	2,581,935	2,842,484	3,041,532	2,779,523	3,492,530	450,998	15%	757,882	28%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	2,581,935	2,842,484	3,041,532	2,779,523	3,492,530	450,998	15%	757,882	
Revenues Less Expenses	(28,572)	(34,767)	-	-	-				

Notes:
None



Valuation Line of Business

Value Adjustment

Purpose Statement

The purpose of the Value Adjustment Program is to provide exemption and deferral eligibility determinations, value and tax correction services, and dispute resolution services to property owners and taxpayers so they can experience tax relief appropriate to their property use, have their dispute issues efficiently decided consistent with procedural fairness within the law, and have confidence that they are paying the correct amount of tax.

Performance Narrative Statement

The conflicting pressures of higher interest rates and low inventory continues to stall the residential real estate market with some areas showing some slight decline. Commercial/industrial is holding fairly steady in most sectors. Residential appeals to the Property Value Appeals Board (PVAB; formerly BOPTA) decreased 13% over last year while Commercial/Industrial appeals showed a slight decrease of 4%. We expect the percentage of Commercial/Industrial appeals to hold steady again in 2025-26. Appeals to the Magistrate Division of the Tax Court continue to increase. Typically we are able to resolve the majority of Commercial/Industrial appeals at PVAB; however, as they move to the next level they require a significant amount of resources. The legal complexity of our appeals and the complexity of properties under appeal often continue to require participation by County Counsel for representation at Magistrate, Regular Division Tax Court and Supreme Court cases. We have one commercial appeal to the regular division of the Oregon Tax Court in which a controversial valuation theory will be examined, potentially having statewide implications. This will be an expensive and time consuming appeal. Sales activity has decreased but continues to require significant appraisal resources to verify sales, research listings and field inspect property to support appeals, general market analysis and the ratio study. In the previous year over 1,700 new or continued exemption and deferral eligibility determinations were reviewed as well as maintenance on the existing approximate 24,000 accounts that have previously qualified so property owners can have confidence they are paying the correct tax consistent with the use of the property. For 2025-26 we will continue to focus on a more consistent and regular reappraisal of our 300 plus neighborhoods in Clackamas County in lieu of examining outlier sales. This will ensure a more uniform and equitable valuation of each property in those neighborhoods and help maintain the overall health of our valuation program.

Key Performance Measures

		FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Target	FY 24-25 Projected Performance	FY 25-26 Target
Result	Property Value Appeals Board will remain below 1% annually	<1%	<1%	<1%	<1%	<1%
Output	# of appeals to the Property Value Appeals Board	184	279	300	243	240
Output	# of real property accounts with tax roll corrections completed for omitted property	150	130	125	99	80



100303-Value Adjustment
BCC Priority Alignment: Accountable Government
Program Budget Summary

	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 Yr Avg:</u>	
						\$ Variance	% Variance	\$ Variance	% Variance
Beginning Fund Balance	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Federal, State, Local, All Other Gifts	289,069	297,010	342,318	327,680	307,789	(34,529)	-10%	3,203	1%
Charges, Fees, License, Permits, Fines	-	-	-	-	-	-	-	-	-
Revenue from Bonds & Other Debts	-	-	-	-	-	-	-	-	-
All Other Revenue Resources	140,293	184,979	66,528	68,500	-	(66,528)	-100%	(131,257)	-100%
Other Interfund Transfers	-	-	-	-	-	-	-	-	-
General Fund Support	1,867,336	2,193,319	2,182,457	1,820,091	2,704,674	522,217	24%	744,425	38%
Operating Revenue	2,296,698	2,675,308	2,591,303	2,216,271	3,012,463	421,160	16%	616,371	26%
Total Revenue	2,296,698	2,675,308	2,591,303	2,216,271	3,012,463	421,160	16%	616,371	26%
Personnel Services	1,868,720	1,903,359	2,190,342	1,796,092	2,381,847	191,505	9%	525,790	28%
Materials and Services	322,315	603,886	400,961	420,179	630,616	229,655	57%	181,823	41%
Capital Outlay	-	-	-	-	-	-	-	-	-
Operating Expense	2,191,035	2,507,245	2,591,303	2,216,271	3,012,463	421,160	16%	707,612	31%
Debt Service	-	-	-	-	-	-	-	-	-
Special Payments	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Appropriated	2,191,035	2,507,245	2,591,303	2,216,271	3,012,463	421,160	16%	707,612	31%
Reserve for Future Expenditures	-	-	-	-	-	-	-	-	-
Total Expense	2,191,035	2,507,245	2,591,303	2,216,271	3,012,463	421,160	16%	707,612	
Revenues Less Expenses	105,662	168,063	-	-	-				

Notes:
None