

Property Appraiser's Budgetary Comparison

| | FY 21/22 | | |
|-------------------------------------|----------------------|----------------------|-------------------|
| | Council | FY 22/23 | Increase |
| Revenue | Approved | Proposed | (Decrease) |
| Charges for Services | \$ 437,515 | \$ 482,843 | \$ 45,328 |
| Miscellaneous Revenue | 2,000 | 500 | (1,500) |
| Investment Pool / Interest Earnings | 2,040 | 2,040 | 0 |
| Transfer from General Fund - GSD | 11,431,833 | 11,634,264 | 202,431 |
| Total Revenue | \$ 11,873,388 | \$ 12,119,647 | \$ 246,259 |

| | FY 21/22 | | |
|---------------------------------------|----------------------|----------------------|-------------------|
| | Approved | FY 22/23 | Increase / |
| Expenditures | | Proposed | (Decrease) |
| Salaries | \$ 6,206,081 | \$ 6,477,225 | \$ 271,144 |
| Salaries & Benefit Lapse | (121,778) | (121,778) | 0 |
| Pension Costs | 1,809,756 | 1,880,799 | 71,043 * |
| Employer Provided Benefits | 1,189,277 | 1,194,242 | 4,965 * |
| Internal Service Charges | 1,357,907 | 1,351,072 | (6,835) * |
| Insurance Costs and Premiums | 31,240 | 31,240 | 0 * |
| Professional and Contractual Services | 657,814 | 522,085 | (135,729) |
| Other Operating Expenses | 743,090 | 784,761 | 41,671 |
| Capital Outlay | 1 | 1 | 0 |
| Total Expenditures | \$ 11,873,388 | \$ 12,119,647 | \$ 246,259 |

* Certain internal service charges and certain employer provided benefits for FY 22/23 have not been determined yet and have been left at the FY 21/22 levels.

Property Appraiser's Budgetary Comparison

| Account | Title | FY 21/22 Council Approved | FY 22/23 Proposed | Change | |
|----------------------------------|--|--|------------------------------|----------------|---|
| 512010 | Permanent and Probationary Salaries | 5,981,371 | 6,258,204 | 276,833 | A |
| 513060 | Salaries Part Time | 75,617 | 79,833 | 4,216 | |
| 513070 | Salaries and Benefit Lapse | (121,778) | (121,778) | 0 | B |
| 515010 | Special Pay | 63,200 | 60,000 | (3,200) | |
| 515030 | Leave Sellback | 17,670 | 13,173 | (4,497) | |
| 515110 | Special Pay - Pensionable | 68,223 | 66,015 | (2,208) | |
| 521010 | Payroll Taxes FICA | 16,671 | 14,329 | (2,342) | |
| 521020 | Medicare Tax | 88,907 | 92,670 | 3,763 | |
| 522010 | Pension Contribution | 226,433 | 226,433 | 0 | B |
| 522011 | GEPP DB Unfunded Liability | 1,207,248 | 1,207,248 | 0 | B |
| 522040 | FRS Pension ER Contribution | 90,151 | 91,092 | 941 | |
| 522070 | Disability Trust Fund-ER | 5,552 | 7,856 | 2,304 | |
| 522130 | GEPP Defined Contribution DC-ER | 280,372 | 348,170 | 67,798 | C |
| 523010 | Group Dental Plan | 17,126 | 15,974 | (1,152) | |
| 523030 | Group Life Insurance | 21,284 | 22,259 | 975 | |
| 523040 | Group Hospitalization Insurance | 945,674 | 949,395 | 3,721 | |
| 524001 | City Employees Worker's Compensation | 99,615 | 99,615 | 0 | B |
| Personnel Expense Totals: | | 9,083,336 | 9,430,488 | 347,152 | |
| 531090 | Other Professional Services | 560,494 | 407,956 | (152,538) | D |
| 531180 | Software Hosting Services | 97,320 | 114,129 | 16,809 | E |
| 540010 | Auto Allowance | 6,000 | 6,000 | 0 | |
| 540020 | Travel Expense | 24,510 | 24,390 | (120) | |
| 542001 | Postage | 237,125 | 237,125 | 0 | |
| 545020 | General Liability Insurance | 31,240 | 31,240 | 0 | B |
| 546030 | Repairs and Maintenance | 812 | 900 | 88 | |
| 546620 | Hardware-Software Maintenance & Licenses | 304,288 | 333,346 | 29,058 | F |
| 547210 | Printing and Binding Commercial | 84,750 | 97,250 | 12,500 | G |
| 548010 | Advertising and Promotion | 1,200 | 1,000 | (200) | |
| 549040 | Miscellaneous Services & Charges | 19,365 | 19,365 | 0 | |
| 549505 | ISA-Building Cost Allocation - Yates | 373,971 | 373,971 | 0 | B |
| 549510 | ISA-Computer Sys Maint & Security | 550,155 | 550,155 | 0 | B |
| 549511 | ISA-Copier Consolidation | 27,246 | 27,246 | 0 | B |
| 549512 | ISA-Copy Center | 9,981 | 9,981 | 0 | B |
| 549518 | ISA-Fleet Parts, Oil & Gas | 46,413 | 46,413 | 0 | B |
| 549519 | ISA-Fleet Repairs, Sublet and Rentals | 52,149 | 52,149 | 0 | B |
| 549521 | ISA-Fleet Vehicle Replacement | 131,429 | 124,594 | (6,835) | |
| 549529 | ISA-Mailroom Charge | 1,833 | 1,833 | 0 | B |
| 549532 | ISA-OGC Legal | 164,730 | 164,730 | 0 | B |
| 551010 | Office Supplies - Other | 10,000 | 10,000 | 0 | |
| 552160 | Other Operating Supplies | 10,774 | 10,774 | 0 | |
| 554001 | Dues and Subscriptions | 21,536 | 21,885 | 349 | |
| 555001 | Employee Training Expenses | 22,730 | 22,726 | (4) | |
| 564030 | Office Equipment | 1 | 1 | 0 | |
| Total Expenditures | | 11,873,388 | 12,119,647 | 246,259 | |
| Employee Cap | | 113 | 113 | 0 | |
| Part Time Hours | | 5,408 | 5,408 | 0 | |

Property Appraiser's Budgetary Comparison

| | |
|----------|--|
| A | The increase of \$276,833 is mainly due to the general wage increase of 3% on October 1, 2021, and of 2.5% on October 1, 2022. Since the collective bargaining agreements were not approved by City Council before the FY 21/22 budget was finalized, the October 1, 2021, general wage increase was not contained within the FY 21/22 Council Approved amounts. Therefore, the FY 22/23 budget will reflect the impact of the October 1, 2021, and October 1, 2022, general wage increases. |
| B | These items have not yet been determined and have been left at the FY 21/22 levels. |
| C | The increase of \$67,798 is due to employee turnover and the fact that all new employees are members of the defined contribution plan. |
| D | This is the line item that includes funding for aerial photography. The decrease of \$152,538 is due to an expected decrease in the aerial contract cost because the previous year's budgeted amount included an additional flight in FY 21/22 that was not scheduled in the original contract. The FY 2022/23 amount is based on the quote for a one-year contract. |
| E | The increase of \$16,809 is due to an expected increase in the cost to renew the Just Appraised workflow software hosting service. |
| F | The increase of \$29,058 is due to an expected increase in the Manatron Contract for the Computer Assisted Mass Appraiser (CAMA) system. |
| G | The increase of \$12,500 is to better align with current actual costs. |