

Property Appraiser's Budgetary Comparison

Revenue	FY 21/22	FY 22/23	Increase
	Council 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

Expenditures	FY 21/22	FY 22/23	Increase /
	Approved	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.