

Property Appraiser's Budgetary Comparison

Revenue	FY 19/20 Approved	FY 20/21 Proposed	Increase (Decrease)
Charges for Services	\$ 394,226	\$ 414,944	\$ 20,718
Miscellaneous Revenue	2,500	2,000	(500)
Transfers from Fund Balance	171,528	150,926	(20,602)
General Fund - GSD	11,159,842	11,020,150	(139,692)
Stormwater Services	200,000	0	(200,000)
Total Revenue	\$ 11,928,096	\$ 11,588,020	\$ (340,076)

Expenditures	FY 19/20 Approved	FY 20/21 Proposed	Increase / (Decrease)
Salaries	\$ 6,338,095	\$ 6,210,492	\$ (127,603)
Salary & Benefit Lapse	(136,419)	(138,207)	(1,788) *
Pension Costs	1,487,592	1,541,811	54,219 *
Employer Provided Benefits	1,151,997	1,194,859	42,862
Internal Service Charges	1,530,085	1,530,085	0 *
Insurance Costs and Premiums	30,633	30,633	0 *
Professional and Contractual Services	648,190	474,238	(173,952)
Other Operating Expenses	726,996	744,108	17,112
Capital Outlay	1	1	0
Contingencies	150,926	0	(150,926)
Total Expenditures	\$ 11,928,096	\$ 11,588,020	\$ (340,076)

* Certain internal service charges and certain employer provided benefits for FY 20/21 have not been determined yet and have been left at the FY 19/20 levels.

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Account	Title	FY 19/20 Approved	FY 20/21 Proposed	Change	
512010	Permanent and Probationary Salaries	6,109,640	5,996,562	(113,078)	A
513060	Salaries Part Time	73,924	76,397	2,473	
513070	Salary and Benefit Lapse	(136,419)	(138,207)	(1,788)	
515010	Special Pay	61,900	55,500	(6,400)	
515030	Leave Sellback	24,373	24,373	0	B
515110	Special Pay - Pensionable	68,258	57,660	(10,598)	
521010	Payroll Taxes FICA	18,419	18,374	(45)	
521020	Medicare Tax	87,562	88,841	1,279	
522010	Pension Contribution	212,975	212,975	0	B
522011	GEPP DB Unfunded Liability	952,003	952,003	0	B
522040	FRS Pension ER Contribution	79,936	81,579	1,643	
522070	Disability Trust Fund-ER	17,561	17,173	(388)	
522130	GEPP Defined Contribution DC-ER	225,117	278,081	52,964	C
523010	Group Dental Plan		16,850	16,850	D
523030	Group Life Insurance	21,384	20,712	(672)	
523040	Group Hospitalization Insurance	909,905	935,355	25,450	E
524001	City Employees Worker's Compensation	114,727	114,727	0	B
Personnel Expense Totals:		8,841,265	8,808,955	(32,310)	
531090	Other Professional Services	568,190	381,784	(186,406)	F
531180	Software Hosting Services	80,000	92,454	12,454	G
540010	Auto Allowance	6,000	6,000	0	
540020	Travel Expense	29,840	29,230	(610)	
542001	Postage	237,125	237,125	0	
545020	General Liability Insurance	30,633	30,633	0	B
546030	Repairs and Maintenance	780	780	0	
546620	Hardware-Software Maintenance & Licenses	291,252	309,218	17,966	H
547210	Printing and Binding Commercial	76,625	76,625	0	
548010	Advertising and Promotion	1,200	1,200	0	
549040	Miscellaneous Services & Charges	19,250	18,650	(600)	
549505	ISA-Building Cost Allocation - Yates	274,346	274,346	0	B
549510	ISA-Computer Sys Maint & Security	753,559	753,559	0	B
549511	ISA-Copier Consolidation	31,941	31,941	0	B
549512	ISA-Copy Center	6,053	6,053	0	B
549516	ISA-Ergonomic Assessment & Equipment	901	901	0	B
549518	ISA-Fleet Parts, Oil & Gas	55,534	55,534	0	B
549519	ISA-Fleet Repairs, Sublet and Rentals	56,763	56,763	0	B
549521	ISA-Fleet Vehicle Replacement	66,002	66,002	0	B
549527	ISA-ITD Replacements	136,154	136,154	0	B
549529	ISA-Mailroom Charge	1,009	1,009	0	B
549532	ISA-OGC Legal	147,823	147,823	0	B
551010	Office Supplies - Other	11,000	10,000	(1,000)	
552160	Other Operating Supplies	9,924	10,824	900	
554001	Dues and Subscriptions	21,270	21,726	456	
555001	Employee Training Expenses	22,730	22,730	0	
564030	Office Equipment	1	1	0	
599100	Contingency	150,926	0	(150,926)	I
Total Expenditures		11,928,096	11,588,020	(340,076)	
Employee Cap		114	114	0	
Part Time Hours		5,408	5,408	0	

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A	The salaries represent the salaries of current employees as of April 8, 2020. The decrease of \$113,078 from the prior year is the result of employee turnover.
B	These items have not yet been determined and have been left at the FY 19/20 levels.
C	The increase of \$52,964 is the result of employee turnover since all new hires become members of the Defined Contribution Plan.
D	There is now a cost in the budget for employer contribution for dental since the City now contributes up to \$15 per month for dental for appointed and elected officials. This started January 2020.
E	This amount is based on current cost and elections made by employees.
F	The decrease of \$186,406 is due to FY 19/20 having an additional of \$200,000 for the aerial photographs to be obliques in year 2 of the contract so that Stormwater Services could use the photographs. That is why there was a \$200,000 transfer-in from Stormwater Services in FY 19/20. The contract already provided for oblique pictures in year 3 of the contract so this additional amount is not needed. The \$200,000 decrease was slightly offset by increases in other contracts.
G	The increase of \$12,454 is due to an increase in price from the vendor for the workflow software hosting for land records.
H	This increase of \$17,966 is mainly due to the addition of five licenses for the GIS maintenance agreement.
I	The \$150,926 in FY 19/20 represented the remaining portion of the pension reform contringency. This amount is being transferred from fund balance and utilized to reduce the General Fund/GSD contribution in FY 20/21.