

Property Appraiser's Budgetary Comparison

2016-312
FIN

	FY 15-16 Council Approved	FY 16-17 City Council Tentative Approval	Increase/ (Decrease)
REVENUES			
PROPERTY APPRAISER			
Other Revenue	\$ 333,214	\$ 367,740	\$ 34,526
General Fund Contribution	\$ 9,733,745	\$ 9,755,632	\$ 21,887
TOTAL REVENUES	\$ 10,066,959	\$ 10,123,372	\$ 56,413
EXPENDITURES			
PROPERTY APPRAISER			
Salaries	\$ 5,547,202	\$ 5,575,094	\$ 27,892
Salary & Benefit Lapse	\$ (140,401)	\$ (151,336)	\$ (10,935)
Employer Provided Benefits	\$ 2,943,947	\$ 3,034,371	\$ 90,424
Internal Service Charges*	\$ 564,259	\$ 564,259	\$ -
Internal Service - IT Operations*	\$ 303,340	\$ 303,340	\$ -
Other Operating Expenses	\$ 841,983	\$ 797,643	\$ (44,340)
Capital Outlay	\$ 6,629	\$ 1	\$ (6,628)
TOTAL EXPENDITURES	\$ 10,066,959	\$ 10,123,372	\$ 56,413

*Internal service charges for FY 16/17 have not been determined yet and have been left at the FY 15/16 level.

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Sub-Object	Description	FY 15/16 Council Approved	FY 16/17 City Council Tentative Approval	Increase/ (Decrease)	
1201	Salaries	5,393,093	5,417,071	23,978	A
1306	Salaries - Part Time	39,000	39,000	0	
1307	Salaries/Benefits Lapse	(140,401)	(151,336)	(10,935)	
1501	Special Pay	34,500	54,250	19,750	B
1503	Leave Sellback	14,874	0	(14,874)	C
1511	Special Pay - Pensionable	65,735	64,773	(962)	
2101	Payroll Taxes (FICA)	23,488	17,780	(5,708)	
2102	Medicare Taxes	77,175	74,904	(2,271)	
2201	GEPP Pension Contribution Costs	1,597,782	348,546	(1,249,236)	D
2201B	GEPP Contribution - Unfunded Liability	0	1,310,312	1,310,312	E
2204	FRS Pension ER Contribution	62,733	64,973	2,240	
2207	GEPP Disability Contribution	15,157	15,486	329	
2213	GEPP Defined Contribution	18,415	50,255	31,840	F
2301	Group Dental Plan	120	120	0	
2303	Group Life Insurance	17,541	18,486	945	
2304	Group Hospitalization	992,663	994,636	1,973	
2401	Worker's Comp Insurance	138,873	138,873	0	

Personal Services \$ 8,350,748 \$ 8,458,129 \$ 107,381

3109	Professional Services	56,750	63,021	6,271	G
4002	Travel Expense	31,955	31,955	0	
4101	Postage	231,489	233,447	1,958	
4203	IS Alloc-ITD Replacements	28,349	28,349	0	H
4205	IS Alloc-OGC Legal	109,183	109,183	0	H
4207	IS Alloc-Copier Consolidation	35,834	35,834	0	H
4211	IS Alloc-Copy Center	2,915	2,915	0	H
4213	IS Alloc-Fleet Vehicle Replacement	10,008	10,008	0	H
4216	IS Alloc-Fleet Repairs/Maintenance	40,569	40,569	0	H
4217	IS Alloc-Fleet Part/Oil/Gas	49,848	49,848	0	H
4221	IS Alloc-Mailroom Charge	1,077	1,077	0	H
4223	IS Alloc-Computer Sys Maint. & Security	303,340	303,340	0	H
4230	Building Cost Allocation - Yates Bldg.	286,476	286,476	0	H
4502	General liability Insurance	37,719	37,719	0	H
4603	Repairs & Maintenance	265,475	750	(264,725)	I
4662	Hardware/Software Maintenance & Licenses	0	268,556	268,556	J
4721	Printing & Binding	69,085	73,630	4,545	K
4801	Advertising & Promotion	800	800	0	
4931	Clothing, Clean, Shoe Allowance	300	400	100	
4938	Misc Services & Charges	14,260	20,675	6,415	L
5101	Office Supplies	11,000	11,000	0	
5208	Furniture and Equipment Under \$1,000	71,936	0	(71,936)	M
5216	Other Operating Supplies	11,061	9,850	(1,211)	
5229	Software, Computer Items under \$1,000	485	235	(250)	
5401	Employee Training	19,177	24,941	5,764	N
5402	Dues, Subscriptions, & Memberships	20,491	20,664	173	

Operating Expenses \$1,709,582 \$1,665,242 (\$44,340)

6403	Office Equipment	6,628	0	(6,628)	O
6427	Computer Equipment	1	1	0	

Operating Capital Outlay \$ 6,629 \$ 1 \$ (6,628)

Total \$ 10,066,959 \$ 10,123,372 \$ 56,413

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A	The increase of \$23,978 is due to realignment of funds that occurred after the FY 15/16 budget was approved by Council in order to fund position reclassifications. The authorized position cap is being reduced from 120 positions to 118 positions. Two vacant positions are being eliminated: one Commercial Appraiser and one Cadastralist. The salaries of these positions were reallocated as increases to other employees during FY 15/16.
B	This amount represents incentive pay which is paid to employees who obtain professional certifications. The increase is due to additional employees obtaining certifications.
C	Employee Services has not completed the leave sellback estimate for FY 16/17. This amount will be revised in the upcoming budget process.
D	The decrease is due to the unfunded liability portion of General Employees Pension Plan (GEPP) costs being shown as a separate line item beginning in the FY 16/17 budget. The remaining expenditure represents the normal cost of the GEPP pension to the City. In total, the FY 16/17 budgeted amount for the GEPP employer contribution equals 36.79% of covered payroll, compared to 33.2% in the FY 15/16 approved budget.
E	This amount represents the unfunded actuarial accrued liability (UAAL) portion of the City's GEPP costs.
F	The increase of \$31,840 is due to an increase in the number of employees participating in the GEPP defined contribution plan.
G	The increase is mostly due to funding two temporary employees to work one month (total of 320 hours @ \$16.74 per hour) in Exemptions Compliance during peak season (\$5,357).
H	Internal service charges (subobjects 4203 - 4230) and general liability insurance (subobject 4502) have not been calculated yet and will be determined later in the budget process.
I	The decrease is due to expenditures being reclassified to 4662 - Hardware/Software Maintenance & Licenses. The remaining budget amount of \$750 is for a microfilm/scanner maintenance agreement.
J	The increase is due to expenditures being reclassified from 4603 - Repairs & Maintenance. These expenditures include the Computer Assisted Mass Appraisal (CAMA) system maintenance service agreement (\$233,156; 2% increase), and GIS licenses and maintenance agreement (\$35,400; no increase).
K	The increase is mostly due to printing door hangers (\$4,250).
L	The increase is mostly due to an increase of \$6,500 in recording fees (filing fees for liens and releases). Filing fees are projected to average \$750 per month in FY 16/17, compared to \$208.33 per month in FY 15/16.
M	No furniture and equipment under \$1,000 purchases are budgeted for FY 16/17.
N	The increase is due to the cost of additional Schools (\$4,000), Workshops (\$1,129), Conferences and Seminars (\$360) and Case Studies and Exams (\$275). Additional Schools and Workshops are mostly linked to employees pursuing professional designations and courses to meet International Association of Assessing Officers (IAAO) Continuing Education requirements.
O	No office equipment capital expenditures are budgeted for FY 16/17.