

Property Appraiser's Budgetary Comparison

	FY 18/19 Council Approved	FY 19/20 MBRC Approved	Increase/ (Decrease)
REVENUE			
Other Revenue	\$ 394,033	\$ 396,726	\$ 2,693
Transfer from Fund Balance	\$ 128,559	\$ 171,528	\$ 42,969
General Fund Contribution	\$ 10,280,468	\$ 10,711,488	\$ 431,020
TOTAL REVENUE	\$ 10,803,060	\$ 11,279,742	\$ 476,682
EXPENDITURES			
Salaries	\$ 6,069,653	\$ 6,337,843	\$ 268,190
Salary & Benefit Lapse	\$ (133,298)	\$ (136,419)	\$ (3,121)
Employer Provided Benefits*	\$ 2,755,372	\$ 2,700,742	\$ (54,630)
Internal Service Charges*	\$ 1,001,414	\$ 996,108	\$ (5,306)
Other Operating Expenses	\$ 938,389	\$ 1,209,939	\$ 271,550
Capital Outlay	\$ 2	\$ 1	\$ (1)
Reserves	\$ 171,528	\$ 171,528	\$ -
TOTAL EXPENDITURES	\$ 10,803,060	\$ 11,279,742	\$ 476,682

* Certain Internal service charges and certain employer provided benefits for FY 2019/20 have not been determined yet and have been left at the FY 2018/19 level.

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Sub-Object	Description	FY 18/19 Council Approved	FY 19/20 MBRC Approved	Increase/ (Decrease)
01201	Salaries	5,850,457	6,110,066	259,609
01306	Salaries - Part Time	70,740	73,924	3,184
01307	Salaries/Benefits Lapse	(133,298)	(136,419)	(3,121)
01501	Special Pay	57,900	61,900	4,000
01503	Leave Sellback	23,695	23,695	-
01511	Special Pay - Pensionable	66,861	68,258	1,397
02101	Payroll Taxes (FICA)	19,806	18,419	(1,387)
02102	Medicare Taxes	83,565	87,562	3,997
02201	GEPP Pension Contribution Costs	336,681	218,315	(118,366)
02201B	GEPP Contribution - Unfunded Liability	931,797	976,082	44,285
02204	FRS Pension Contribution	78,078	79,947	1,869
02207	GEPP Disability Contribution	16,711	17,561	850
02213	GEPP Defined Contribution	207,605	225,117	17,512
02301	Group Dental Plan	120	-	(120)
02303	Group Life Insurance	20,360	21,384	1,024
02304	Group Hospitalization	918,010	913,716	(4,294)
02401	Worker's Comp Insurance	142,639	142,639	-
Personnel Expenses		\$ 8,691,727	\$ 8,902,166	\$ 210,439
03109	Professional Services	180,005	368,190	188,185
03118	Software Hosting Services	0	80,000	80,000
04001	Auto Allowance	0	6,000	6,000
04002	Travel Expense	28,738	29,840	1,102
04101	Postage	235,135	237,125	1,990
04203	IS Alloc-ITD Replacements	4,775	-	(4,775)
04205	IS Alloc-OGC Legal	165,455	165,455	-
04207	IS Alloc-Copier Consolidation	32,835	32,004	(831)
04211	IS Alloc-Copy Center	6,353	6,353	-
04213	IS Alloc-Fleet Vehicle Replacement	38,860	38,860	-
04216	IS Alloc-Fleet Repairs/Maintenance	57,982	57,982	-
04217	IS Alloc-Fleet Part/Oil/Gas	59,419	59,419	-
04221	IS Alloc-Mailroom Charge	1,550	1,550	-
04223	IS Alloc-Computer Sys Maint. & Security	357,359	357,359	-
04230	IS Building Cost Allocation - Yates Bldg.	276,225	276,225	-
04236	IS Ergonomic Assessment/Equipment	601	901	300
04502	General liability Insurance	34,753	34,753	-
04603	Repairs & Maintenance	780	780	-
04662	Hardware/Software Maintenance & Licenses	291,236	291,252	16
04721	Printing & Binding	76,625	76,625	-
04801	Advertising & Promotion	1,200	1,200	-
04938	Misc Services & Charges	22,610	19,250	(3,360)
05101	Office Supplies	11,000	11,000	-
05216	Other Operating Supplies	9,924	9,924	-
05401	Employee Training	25,360	22,730	(2,630)
05402	Dues, Subscriptions, & Memberships	21,023	21,270	247
Operating Expenses		\$1,939,803	\$2,206,047	\$266,244
06403	Office Equipment	1	1	-
06427	Computer Equipment	1	-	(1)
Capital Outlay		\$ 2	\$ 1	(1)
09910	Reserves	171,528	171,528	-
Reserves		\$ 171,528	\$ 171,528	\$ -
Total		\$ 10,803,060	\$ 11,279,742	\$ 476,682
Employee Cap		115	114	(1)
Part time Hours		5,408	5,408	-

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A	The FY 2019/20 budget includes salary increases of 4.5% for all employees except the Constitutional Officer. Additionally, the authorized position cap is being reduced by one position, from 115 positions to 114 positions. One Records Analyst position is being eliminated due to the implementation of the new workflow software mentioned in Comment G below.
B	Employee Services has not completed the leave sell back estimate for FY 2019/20. This amount will be revised in the upcoming budget process.
C	The FY 2019/20 amount reflects the Property Appraiser's portion of the contribution to the defined benefit plan based on its portion of the overall plan.
D	The increase is a factor of the number and salaries of participating employees. All new full-time employees hired after October 1, 2017 contribute to a defined contribution plan. The City's contribution rate of 11.7% remains unchanged from FY 2018/19.
E	Workers' compensation insurance, certain internal service charges, and general liability insurance have not been calculated yet and will be determined later in the budget process.
F	The increase is mostly due to a new four-year aerial photography contract that was signed in December 2018. The contract splits the estimated cost of the aerals across each of the four years. Based on the contract, the Property Appraiser will receive straight-down frame images (orthogonal) during the first, second, and third year of the contract. They will also receive angled frame images (oblique), which are more advanced and expensive than the straight-down ones, during the first and third year of the contract. Aerials will not be provided during the fourth year. The prior aerial contract covered the period of January 1, 2015 through January 31, 2019 and had a maximum indebtedness of \$333,000. The new contract covers the period of December 20, 2018 through September 30, 2022 with a maximum indebtedness of \$981,141.40.
G	The FY 2019/20 amount is due to a new workflow software for the Land Records Division that streamlines the change of ownership process. As noted above, this will result in the elimination of one Records Analyst position.
H	The amount of \$6,000 is the auto allowance for the Property Appraiser.
I	The amount for FY 2019/20 represents the pension reform reserve related to FY 2017/18.