

COUNTY ASSESSOR



FY21 Budget Highlights**DEPARTMENT MISSION:**

To fulfill the sworn duty of the Assessor to assess all taxable property in Shelby County as far as ascertainable, to the true owners thereof, and determine the classification and assessed valuation of all taxable property as prescribed by law without fear, favor, or affection to the best of the Assessor's knowledge and ability. Additionally, the Assessor has pledged to use all the technology and human resources available to increase accuracy, reduce costs and maximize efficiency to provide excellent customer service to the citizens of Shelby County.

DESCRIPTION OF ACTIVITIES:

The Assessor's office identifies and appraises real and personal property according to Tennessee State Constitution and laws, performs reappraisal for changes in property market value over time, lists current property ownership, map parcels, and descriptions of land and improvements, such as dwellings and other building types.

BUDGETARY ISSUES/TRENDS:

Reimbursements from the municipalities, including the City of Memphis, for reappraisal services provided by the Assessor are collected every four (4) years. The last reappraisal was in FY17 generated revenues in FY18. The FY21 reappraisal reimbursements for services are collected the following fiscal year.

General Fund 043 – Dept 8004

Summary	FY19 Actual	FY20 Amended *	FY21 Proposed	FY21-20 Var
Revenue	4,438	22,000	22,500	500
Total Personnel	9,355,504	9,740,092	9,222,846	(517,245)
O&M	1,169,660	1,576,508	1,439,144	(137,364)
Net Expenditures	(10,520,726)	(11,294,600)	(10,639,490)	655,109

**Excludes carry forwards and one time expenditures*

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Revenue remains flat in FY21 (\$22,000). Revenue primarily consists of reimbursements from the State of Tennessee for appraiser certification pay (\$17,000).
- **Personnel:** Decrease is based on county-wide reductions in the personnel budget through the elimination of vacant positions and reduction of variances between position budgets and actual salaries.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

OTHER FUNDS:

- No grants or other special revenue funds

GENERAL FUND

PERSONNEL					
	Current	FY 2021 New Request	% Change		
FTE	135.0	0.0	0.0%		
Base Salary	7,275,244	56,024	0.8%		
Fringe	2,789,689	3,513			
	10,064,933	59,537	0.6%		
		<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020⁽²⁾</u>
Total Budgeted Personnel ⁽¹⁾		9,090,781	9,609,559	9,867,939	9,618,613
Actual Under-spending		845,756	1,383,535	1,179,293	694,203
<u>Vacancy Overview</u>					
		<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Budgeted FTEs		143	143	141	135
Monthly Average Vacancies		14.3	21.3	17.4	11.8
Actual Unspent as a % of Total Personnel		9.3%	14.4%	12.0%	7.2%

OPERATING & MAINTENANCE							
	FY 2017	FY 2018	FY 2019	FY 2020 ⁽²⁾	FY 2021 Request	\$ Change	% Change
Adopted Budget	1,545,662	1,339,002	1,339,002	1,576,508	1,994,001	417,493	26.5%
Amended Budget	1,561,858	1,339,002	1,339,002	1,576,508			
Actual	1,327,401	1,173,736	1,169,660	1,337,434			
Variance	234,457	165,266	169,342	239,074			
% Unspent O&M	15.2%	12.3%	12.6%				
	% of O&M Budget Expended as of 3/31/20 ⁽³⁾			84.8%			

(1) Total personnel includes base salary, other compensation, fringe, and restricted salaries.

(2) As of 3/31/2020 Month-end close

(3) Normalized spend rate for 9 months = 75%

FY 2021 Budgetary Considerations

New Budget Request Summary

		<u># of New Positions</u>	<u>Base Salaries</u>	<u>Fringe Benefits</u>	FY21 <u>TOTAL</u>
SALARIES:	<i>Permanent</i>	0	-	-	\$ -
	<i>Temporary</i>	2	43,105	3,513	\$ 46,618
	TOTAL SALARIES	2	43,105	3,513	\$ 46,618
OTHER COMPENSATION:					\$ 12,919
O&M:					\$ 417,493
REVENUE: (subtract from cost)					\$ -
TOTAL FY21 NEW REQUEST:					\$ 477,030

FTE Count – 5 Year History

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Request
GENERAL FUND								
043	8004	Assessor	143.0	143.0	143.0	141.0	135.0	0.0 -
FTE Changes						-2.0	-6.0	0.0 \$0

FY19 - Deleted two (2) Clerical Specialist positions (863384 and 001625).

FY20 - Transferred six (6) positions to the Information Technology Division

FTE Vacancy Overview

FISCAL	Total FTEs:		Budgeted Vacancies ⁽¹⁾	Budgeted Vacancy Savings	Actual Under-spending	Variance (Add'l Unspent)	Actual Underspent as % of Total Personnel
	Monthly Avg						
2017	143.0		9.5	\$ 649,799	\$ 845,756	\$ 195,957	8.7%
2018	143.0		9.2	\$ 649,799	\$ 1,383,535	\$ 733,736	13.5%
2019	141.5		9.2	\$ 666,858	\$ 1,179,293	\$ 512,435	11.2%
2020	135.0		4.5	\$ 337,500 <i>9mo alloc.</i>	\$ 694,203	\$ 356,703	6.8%
				\$ 450,000 <i>full year</i>			

FY2020 YTD as of 3/31/2020

Positive = Underspending was more than budgeted.

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	12.0	11.0	11.0	12.0	12.0	12.0	14.0	18.0	18.0	19.0	16.0	16.0	14.3
2018	19.0	20.0	21.0	20.0	21.0	20.0	20.0	23.0	23.0	23.0	22.0	23.0	21.3
2019	23.0	25.0	22.0	20.0	20.0	17.0	13.0	13.0	14.0	14.0	15.0	13.0	17.4
2020	13.0	13.0	14.0	14.0	14.0	11.0	11.0	8.0	8.0				11.8

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

FY 2021 Budgetary Considerations

Operating Changes – 5 Year History (Adopted Budget)

Fund	Dept	Dept Description	FY16 Adopted	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Request
GENERAL FUND								
043	8004	Assessor	1,280,003	1,545,662	1,339,002	1,339,002	1,576,508	1,994,001
Operating & Maintenance Changes			-	265,659	(206,660)	-	237,506	417,493
FY17	265,659	Increase primarily due to cost of postage and printing associated with reappraisal (\$206,00) and contractual increase for personal property audit (\$59,000)						
FY18	(206,660)	Reduction due to removal of one-time postage and printing and person property audit contract with reappraisal						
FY20	157,315	Primarily travel related to training and education (\$127,908) and software acquisition (\$54,009) offset by other services						
	69,311	Primarily outside professional services to assist with appeals in court						
	67,585	Expandable computer equipment and maintenance contracted						
	30,000	Office furniture						
	(86,705)	Transferred operating expenses to Information Technology division aligning with Assessor's office restructure						
	237,506							

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4330 - Grants-State Of Tennessee	15,500	27,918	12,418	180%	12,420	13,712	1,292	110%	14,750	-	(14,750)	0%	17,000	14,638	(2,362)	86%	17,000	17,500	500	2.9%
43 - Intergov Revenues-State of Tennessee	15,500	27,918	12,418	180%	12,420	13,712	1,292	110%	14,750	-	(14,750)	0%	17,000	14,638	(2,362)	86%	17,000	17,500	500	2.9%
4411 - Memphis Cost Reimbursements	-	2,249,230	2,249,230	100%	2,232,233	2,249,230	16,997	101%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4432 - Other Governments Cost Reimbursements	-	(2,249,230)	(2,249,230)	100%	630,033	638,159	8,126	101%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
44 - Intergov Revenues-Federal & Local	-	-	-	0%	2,862,266	2,887,389	25,123	101%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4541 - Outside Sales	6,000	5,145	(855)	86%	7,000	7,059	59	101%	7,000	4,438	(2,562)	63%	5,000	3,500	(1,500)	70%	5,000	5,000	-	0.0%
45 - Charges for Services	6,000	5,145	(855)	86%	7,000	7,059	59	101%	7,000	4,438	(2,562)	63%	5,000	3,500	(1,500)	70%	5,000	5,000	-	0.0%
4799 - Miscellaneous Other Revenue	-	-	-	0%	-	0	0	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
47 - Other Revenue	-	-	-	0%	-	0	0	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL REVENUE SOURCES	21,500	33,063	11,563	154%	2,881,686	2,908,160	26,474	101%	21,750	4,438	(17,312)	20%	22,000	18,138	(3,862)	82%	22,000	22,500	500	2.3%
9990 - Budget Carryforward For Encumbrances	16,196	-	(16,196)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
99 - Planned Use of Fund Balance	16,196	-	(16,196)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL OTHER SOURCES	16,196	-	(16,196)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL APPROPRIATION SOURCES	37,696	33,063	(4,633)	88%	2,881,686	2,908,160	26,474	101%	21,750	4,438	(17,312)	20%	22,000	18,138	(3,862)	82%	22,000	22,500	500	2.3%
5102 - Salaries & Labor	6,786,860	6,104,482	(682,378)	90%	6,987,151	6,037,364	(949,787)	86%	7,174,657	6,408,006	(766,651)	89%	7,123,547	4,806,574	(2,316,973)	67%	7,123,547	6,790,740	(332,807)	-4.7%
5109 - Temporary Labor	120,083	172,070	51,987	143%	123,685	127,440	3,755	103%	158,884	166,953	8,069	105%	151,697	191,364	39,667	126%	151,697	144,515	(7,182)	-4.7%
51 - Salaries-Regular Pay	6,906,943	6,276,551	(630,392)	91%	7,110,836	6,164,805	(946,031)	87%	7,333,541	6,574,959	(758,582)	90%	7,275,244	4,997,938	(2,277,306)	69%	7,275,244	6,935,255	(339,989)	-4.7%
5234 - Other Supplemental Pay	-	13,096	13,096	100%	-	13,261	13,261	100%	-	14,375	14,375	100%	-	14,386	14,386	100%	-	-	-	0.0%
5254 - Overtime	22,581	37,502	14,921	166%	22,581	13,718	(8,863)	61%	22,581	16,928	(5,653)	75%	22,581	9,822	(12,759)	43%	22,581	21,512	(1,069)	-4.7%
5257 - Certification Pay	16,500	14,822	(1,678)	90%	12,420	-	(12,420)	0%	14,750	-	(14,750)	0%	14,750	-	(14,750)	0%	14,750	14,052	(698)	-4.7%
5266 - Longevity	87,828	84,271	(3,558)	96%	87,828	78,974	(8,854)	90%	87,828	74,231	(13,597)	85%	87,828	53,650	(34,178)	61%	87,828	83,670	(4,158)	-4.7%
5281 - Retirement - Sick Pay	37,000	12,132	(24,868)	33%	-	13,800	13,800	100%	-	424	424	100%	-	5,093	5,093	100%	-	-	-	0.0%
52 - Salaries-Other Compensation	163,909	161,822	(2,087)	99%	122,829	119,752	(3,077)	97%	125,159	105,959	(19,200)	85%	125,159	82,951	(42,208)	66%	125,159	119,233	(5,926)	-4.7%
5510 - Retirement Benefits - County	1,144,943	1,041,403	(103,541)	91%	1,463,808	1,278,837	(184,971)	87%	1,648,736	1,469,853	(178,883)	89%	1,555,070	1,056,570	(498,500)	68%	1,555,070	1,500,754	(54,317)	-3.5%
5511 - Other Post Employment Benefits	430,287	391,375	(38,912)	91%	391,979	342,448	(49,532)	87%	266,897	237,846	(29,052)	89%	166,691	94,002	(72,689)	56%	166,691	78,773	(87,918)	-52.7%
5515 - Social Security Employer Contributions	7,445	6,545	(900)	88%	7,668	2,700	(4,969)	35%	9,851	13,840	3,989	140%	9,405	16,569	7,164	176%	9,405	8,960	(445)	-4.7%
5516 - Medicare Employer Contributions	100,151	82,571	(17,580)	82%	103,107	79,010	(24,097)	77%	106,336	86,330	(20,006)	81%	105,491	66,782	(38,709)	63%	105,491	100,561	(4,930)	-4.7%
5520 - Group Life Insurance Benefit	28,437	40,993	12,556	144%	49,183	40,249	(8,933)	82%	50,502	46,549	(3,953)	92%	59,838	37,818	(22,020)	63%	59,838	57,042	(2,796)	-4.7%
5542 - Group Health Insurance - HRA	135,846	170,363	34,517	125%	183,864	212,998	29,133	116%	213,250	215,257	2,007	101%	188,263	161,958	(26,305)	86%	188,263	202,443	14,180	7.5%
5543 - Group Health Insurance - HMO	748,063	656,132	(91,931)	88%	761,060	579,199	(181,861)	76%	720,899	551,377	(169,522)	76%	641,485	390,954	(250,531)	61%	641,485	609,344	(32,141)	-5.0%
5560 - Long Term Disability Benefit	21,718	19,337	(2,381)	89%	22,359	19,117	(3,241)	86%	22,959	21,532	(1,427)	94%	27,069	18,048	(9,022)	67%	27,069	25,805	(1,265)	-4.7%
5579 - Fringe Benefit Reimbursement	-	-	-	0%	-	-	-	0%	-	(228)	(228)	100%	-	-	-	0%	-	-	-	0.0%
5591 - On-Job-Injury Benefit Expense	41,442	37,305	(4,136)	90%	35,554	30,534	(5,020)	86%	29,334	25,688	(3,646)	88%	29,101	19,787	(9,314)	68%	29,101	27,741	(1,360)	-4.7%
5592 - Unemployment Compensation Benefit	11,396	10,427	(969)	91%	7,111	6,174	(937)	87%	7,332	6,542	(790)	89%	7,275	4,991	(2,283)	69%	7,275	6,935	(339)	-4.7%
55 - Fringe Benefits	2,669,728	2,456,451	(213,278)	92%	3,025,693	2,591,266	(434,427)	86%	3,076,097	2,674,586	(401,511)	87%	2,789,689	1,867,477	(922,211)	67%	2,789,689	2,618,358	(171,331)	-6.1%
5635 - Restricted Salaries	(649,799)	-	649,799	0%	(649,799)	-	649,799	0%	(666,858)	-	666,858	0%	(571,479)	-	571,479	0%	(450,000)	(450,000)	-	0.0%
56 - Restricted Salaries	(649,799)	-	649,799	0%	(649,799)	-	649,799	0%	(666,858)	-	666,858	0%	(571,479)	-	571,479	0%	(450,000)	(450,000)	-	0.0%
TOTAL SALARIES	9,090,781	8,894,824	(195,957)	98%	9,609,559	8,875,824	(733,736)	92%	9,867,939	9,355,504	(512,435)	95%	9,618,613	6,948,366	(2,670,247)	72%	9,740,092	9,222,846	(517,245)	-5.3%
6006 - Apparel - Employees	-	-	-	0%	-	-	-	0%	-	197	197	100%	-	-	-	0%	-	-	-	0.0%
6016 - Computer Supplies	41,000	21,960	(19,040)	54%	23,281	21,691	(1,590)	93%	16,245	18,551	2,306	114%	23,281	11,336	(11,945)	49%	23,281	20,056	(3,225)	-13.9%

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6023 - Educational Supplies & Materials	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	127	127	100%	-	-	-	0.0%
6024 - Employee Recognition Materials	800	1,160	360	145%	800	1,017	217	127%	800	276	(524)	35%	800	-	(800)	0%	800	689	(111)	-13.9%
6026 - Expendable Furnishings & Equipment	-	6,380	6,380	100%	1,174	1,242	68	106%	33,988	1,985	(32,003)	6%	132,188	123,352	(8,836)	93%	132,188	70,802	(61,386)	-46.4%
6027 - Expendable Computer/Telecom Furnishing	5,000	20,883	15,883	418%	30,000	32,953	2,953	110%	28,586	3,798	(24,788)	13%	10,700	1,268	(9,432)	12%	10,700	9,218	(1,482)	-13.9%
6028 - Food Products	-	10	10	100%	-	20	20	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6042 - Materials - Operational	1,900	329	(1,571)	17%	1,900	58	(1,842)	3%	-	1,255	1,255	100%	1,000	922	(78)	92%	1,000	861	(139)	-13.9%
6052 - Office Supplies	12,000	5,564	(6,436)	46%	12,000	3,739	(8,262)	31%	7,292	8,632	1,340	118%	12,000	10,433	(1,567)	87%	12,000	10,338	(1,662)	-13.9%
6054 - Paper Products	8,000	7,404	(596)	93%	8,000	5,915	(2,085)	74%	5,473	3,943	(1,530)	72%	8,000	5,000	(3,000)	63%	8,000	6,892	(1,108)	-13.9%
6056 - Parts Purchases	300	-	(300)	0%	300	-	(300)	0%	-	279	279	100%	-	-	-	0%	-	-	-	0.0%
6064 - Photos, Maps & Blueprint Supplies	-	-	-	0%	-	-	-	0%	-	570	570	100%	-	-	-	0%	-	-	-	0.0%
60 - Supplies & Materials	69,000	63,690	(5,310)	92%	77,455	66,634	(10,821)	86%	92,384	39,486	(52,898)	43%	187,969	152,437	(35,532)	81%	187,969	118,855	(69,114)	-36.8%
6402 - Bank Fees And Credit Card Costs	-	-	-	0%	-	63	63	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6404 - Advertising And Legal Notices	3,900	6,085	2,185	156%	3,900	3,438	(462)	88%	3,502	3,096	(406)	88%	4,000	809	(3,192)	20%	4,000	5,162	1,162	29.1%
6405 - Bad Debts & Cash Short/Over	-	-	-	0%	-	(3)	(3)	100%	-	(2)	(2)	100%	-	-	-	0%	-	-	-	0.0%
6417 - Dues & Memberships - County	350	-	(350)	0%	350	-	(350)	0%	-	45	45	100%	-	-	-	0%	-	-	-	0.0%
6418 - Dues & Memberships - Individual	14,880	15,233	353	102%	14,880	16,007	1,127	108%	15,105	16,152	1,047	107%	15,200	15,743	543	104%	15,200	13,094	(2,106)	-13.9%
6425 - Court Costs & Related Expenses	-	-	-	0%	-	-	-	0%	-	7,862	7,862	100%	-	2,098	2,098	100%	-	-	-	0.0%
6428 - Freight, Shipping & Storage	-	-	-	0%	-	-	-	0%	-	5,685	5,685	100%	-	3,174	3,174	100%	-	-	-	0.0%
6433 - Hospitality Expenses	1,200	874	(326)	73%	1,200	2,686	1,486	224%	2,056	5,907	3,851	287%	8,500	7,153	(1,347)	84%	8,500	7,322	(1,178)	-13.9%
6436 - Insurance - Property & Liability	260	255	(5)	98%	260	255	(5)	98%	255	255	-	100%	260	255	(5)	98%	260	224	(36)	-13.9%
6446 - Local Transportation	37,482	29,970	(7,512)	80%	31,637	31,822	185	101%	33,401	29,217	(4,184)	87%	31,900	32,387	487	102%	31,900	31,788	(112)	-0.4%
6450 - Permits, Licenses and Fees	5,000	3,927	(1,073)	79%	5,000	1,119	(3,881)	22%	985	377	(608)	38%	3,900	93	(3,807)	2%	3,900	3,360	(540)	-13.9%
6452 - Photography, Film & Graphics Services	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	450	450	100%	-	-	-	0.0%
6459 - Postage & Mail Services	201,507	188,900	(12,607)	94%	55,039	41,728	(13,311)	76%	78,068	45,980	(32,088)	59%	57,200	22,392	(34,808)	39%	57,200	99,276	42,076	73.6%
6461 - Printing - Outside	75,692	28,110	(47,582)	37%	22,545	20,785	(1,760)	92%	22,927	28,956	6,029	126%	19,500	30,552	11,052	157%	19,500	25,413	5,913	30.3%
6462 - Publications & Subscriptions	89,721	87,369	(2,352)	97%	92,767	92,930	163	100%	77,246	78,558	1,312	102%	83,483	57,011	(26,472)	68%	83,483	71,917	(11,566)	-13.9%
6465 - Software-Acquisition & Licenses	26,000	63,623	37,623	245%	38,636	30,751	(7,885)	80%	18,991	10,193	(8,798)	54%	38,000	1,791	(36,209)	5%	38,000	38,766	766	2.0%
6467 - Travel -Training Related	16,726	16,472	(254)	98%	30,793	27,641	(3,152)	90%	21,293	30,039	8,746	141%	76,750	40,839	(35,911)	53%	76,750	83,346	6,596	8.6%
6469 - Training & Education - Local	10,000	6,123	(3,877)	61%	21,347	36,135	14,788	169%	16,477	4,592	(11,885)	28%	58,928	36,412	(22,516)	62%	58,928	59,379	451	0.8%
6499 - Other Services & Expenses	-	-	-	0%	-	1,933	1,933	100%	-	2,172	2,172	100%	-	7,231	7,231	100%	-	6,892	6,892	100.0%
64 - Services & Other Expenses	482,718	446,941	(35,777)	93%	318,354	307,289	(11,065)	97%	290,306	269,085	(21,221)	93%	397,621	258,388	(139,233)	65%	397,621	445,938	48,317	12.2%
6601 - Accounting & Auditing Services	362,499	310,750	(51,749)	86%	363,000	312,225	(50,775)	86%	363,000	312,150	(50,850)	86%	363,000	360,000	(3,000)	99%	363,000	312,710	(50,290)	-13.9%
6620 - Computing/Telecom Services - Contracted	7,500	17,020	9,520	227%	16,500	10,118	(6,382)	61%	16,500	6,500	(10,000)	39%	12,500	604	(11,897)	5%	12,500	9,045	(3,455)	-27.6%
6647 - Legal/Attorney Services	-	-	-	0%	-	-	-	0%	33,875	41,405	7,530	122%	-	25,769	25,769	100%	-	22,140	22,140	100.0%
6665 - Outside Consultant Services	111,423	2,764	(108,659)	2%	64,127	13,016	(51,111)	20%	38,860	29,614	(9,246)	76%	116,746	18,013	(98,733)	15%	116,746	35,359	(81,387)	-69.7%
6678 - Professional Services - Other	-	812	812	100%	-	240	240	100%	-	288	288	100%	-	72,433	72,433	100%	-	34,458	34,458	100.0%
66 - Professional & Contracted Services	481,422	331,346	(150,076)	69%	443,627	335,598	(108,029)	76%	452,235	389,957	(62,278)	86%	492,246	476,818	(15,428)	97%	492,246	413,713	(78,533)	-16.0%
6710 - Bldg & Grounds Maintenance - Contracted	-	-	-	0%	-	-	-	0%	-	111	111	100%	-	-	-	0%	-	-	-	0.0%
6711 - Cabling & Wiring - Computer/Telecom	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	1,613	1,613	100%	-	1,723	1,723	100.0%
6714 - Bldg & Land Rent	500	-	(500)	0%	1,600	-	(1,600)	0%	1,600	-	(1,600)	0%	1,000	-	(1,000)	0%	1,000	861	(139)	-13.9%
6723 - Equipment Maintenance - Contracted; Cor	94,828	77,510	(17,318)	82%	84,973	64,418	(20,555)	76%	66,078	48,740	(17,338)	74%	-	652	652	100%	-	-	-	0.0%
6724 - Equip Maintenance - Contracted	243,144	230,120	(13,024)	95%	248,595	239,270	(9,325)	96%	258,290	248,495	(9,795)	96%	271,200	268,370	(2,830)	99%	271,200	233,628	(37,572)	-13.9%
6727 - Equipment Rent	-	-	-	0%	-	390	390	100%	-	585	585	100%	-	-	-	0%	-	-	-	0.0%
6760 - Vehicle Maintenance-Contracted	-	150	150	100%	300	-	(300)	0%	390	-	(390)	0%	390	-	(390)	0%	390	336	(54)	-13.9%
6799 - Other Rent, Utilities & Maintenance	-	334	334	100%	-	-	-	0%	-	195	195	100%	-	554	554	100%	-	-	-	0.0%
67 - Rent, Utilities & Maintenance	338,472	308,114	(30,358)	91%	335,468	304,078	(31,390)	91%	326,358	298,126	(28,232)	91%	272,590	271,189	(1,401)	99%	272,590	236,548	(36,042)	-13.2%
6831 - Fleet Petroleum Services	700	327	(373)	47%	700	296	(404)	42%	700	558	(142)	80%	600	338	(262)	56%	600	600	-	0.0%
6832 - Fleet Vehicle Services	400	420	20	105%	400	-	(400)	0%	400	288	(112)	72%	400	1,665	1,265	416%	400	400	-	0.0%
6834 - Geographic Information Services	15,538	15,538	-	100%	15,538	15,538	-	100%	37,738	37,738	-	100%	25,538	15,538	(10,000)	61%	25,538	25,538	-	0.0%
6850 - Copy Machines - Inside	33,704	35,873	2,169	106%	33,704	45,085	11,381	134%	27,572	41,906	14,334	152%	37,372	30,748	(6,624)	82%	37,372	37,372	-	0.0%
6852 - Printing - Inside	6,708	2,812	(3,896)	42%	6,708	3,547	(3,161)	53%	6,708	11,447	4,739	171%	5,172	5,008	(164)	97%	5,172	5,172	-	0.0%
6854 - Mail Services - Inside	9,000	3,471	(5,529)	39%	6,548	3,089	(3,459)	47%	6,548	6,378	(170)	97%	5,000	3,802	(1,198)	76%	5,000	5,000	-	0.0%
6860 - PC Replacement Installments	-	-	-	0%	-	-	-	0%	-	-	-	0%	62,000	60,008	(1,992)	97%	62,000	60,008	(1,992)	-3.2%

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6874 - Telecommunication Services - Inside	90,000	91,161	1,161	101%	90,000	83,082	(6,918)	92%	97,353	74,691	(22,662)	77%	90,000	61,495	(28,505)	68%	90,000	90,000	-	0.0%
68 - Interfund Services	156,050	149,603	(6,447)	96%	153,598	150,637	(2,961)	98%	177,019	173,007	(4,012)	98%	226,082	178,602	(47,480)	79%	226,082	224,090	(1,992)	-0.9%
7003 - Electronic & Computer Equipment	34,196	27,708	(6,488)	81%	10,500	9,500	(1,000)	90%	700	-	(700)	0%	-	-	-	0%	-	-	-	0.0%
70 - Capital Asset Acquisitions	34,196	27,708	(6,488)	81%	10,500	9,500	(1,000)	90%	700	-	(700)	0%	-	-	-	0%	-	-	-	0.0%
TOTAL OPERATING & MAINTENANCE	1,561,858	1,327,401	(234,457)	85%	1,339,002	1,173,736	(165,266)	88%	1,339,002	1,169,660	(169,342)	87%	1,576,508	1,337,434	(239,074)	85%	1,576,508	1,439,144	(137,364)	-8.7%
TOTAL OTHER USES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL APPROPRIATED USES	10,652,639	10,222,225	(430,414)	96%	10,948,561	10,049,560	(899,002)	92%	11,206,941	10,525,164	(681,777)	94%	11,195,121	8,285,800	(2,909,321)	74%	11,316,600	10,661,990	(654,609)	-5.8%
BALANCE	(10,614,943)	(10,189,162)			(8,066,875)	(7,141,400)			(11,185,191)	(10,520,726)			(11,173,121)	(8,267,662)			(11,294,600)	(10,639,490)	655,109	