

Appraisal and Mapping Budget Explanations

#	Account Name	Explanations
106	Longevity Pay	
107	Subsistence Pay	
113	Annual Salaries and Wages	Includes Appraisal & Mapping personnel only. Budget amount shall equal the personnel total on the employee/position/ salary attachment. Should not include Fringe Benefits
114	Part-time Wages	To be used to separate part-time wages
116	Overtime Wages	Budgeted separately from salaries and part-time wages.
121	Retirement Contributions	Amount budgeted for all fringe benefits shall be listed separately on the budget and on monthly invoices submitted throughout the fiscal year.
122	Health/Dental Insurance	Combine only health & dental insurance totals
123	Life Insurance	Fringe benefits (Line items 121-140) do not have to be listed on or attached to the employee/position/salary attachment.
124	Social Security & Medicare	
125	Worker's Compensation Insurance	
126	Unemployment Insurance	
127	Payments to Retirees - Basic Benefits	This includes health insurance for retirees
129	Disability Benefits	
140	Compensated Absences (Vacation & Sick Pay)	
151	Photocopying & Duplicating	Contracts shall be attached for Line items 151-199 as appropriate
154	Legal Services	
156	Medical & Dental Services	Includes drug/prescription cards, etc...also includes drug testing
160	Printing, Bookbinding, and Duplicating	
163	Data Processing Services	
164	Accounting & Auditing Services **	
168	Photo Processing	Includes developing and printing of still photos, slides and movies
170	Training and Educational Services	Includes cost for classes which <u>are</u> primarily educational (seminars, training courses, workshops, etc.)
171	Organization/Association-Fees and Dues	
173	Management Consulting Services	
179	Aerial Photography **	Includes Aerial Photography acquisition and purchase costs only. See notes at the end of instructions for additional information.
180	Geographic Information System (GIS) **	Includes GIS acquisition and purchase costs only. See notes at the end of the instructions for additional information
199	Misc Services Provided by Others*, **	Includes the costs of Miscellaneous Services Provided By Others which are not included in any of the above accounts. An itemized list shall be attached along with contracts.
201	Data Processing Supplies	
205	Film and Other (Digital, etc.) Supplies	

211	Office Supplies	Includes stationary, pens, pencils, printed forms, file folders, staplers, wastebaskets, calculators, etc
219	Miscellaneous Supplies*	Includes the cost of Miscellaneous Supplies which are not included in any of the above accounts An itemized list shall be attached. (Ex: Janitorial – cleaning supplies, detergents, mops)
222	Operating Leases-Computers and Software	
223	Operating Leases-Copy Machines	
227	Operating Leases-Office Equipment	
229	Other Operating Leases *	An itemized list shall be attached.
233	Repair/Maintenance-Office Equip/Copy Machines	Routine Repairs & Maintenance on Line items 470 & 541.
234	Repair/Maintenance-Motor Vehicles	Routine Repairs & Maintenance on Line item 550.
235	Repair/Maintenance-Data Processing Equip.	Routine Repairs & Maintenance on Line item 580. (such as S&W, Delta, etc)
236	Repair/Maintenance-Communications Equipment	Routine Repairs & Maintenance on Line item 542.
239	Repair/Maintenance-GIS Hardware	Routine Repairs & Maintenance on Line Items 180 & 587
240	Repair/Maintenance-GIS Software	Includes routine repairs & maintenance and licensing on Line Item 588
241	Repair/Maintenance-DP Software	Includes routine repairs & maintenance and licensing on Line Item 586. (such as S&W, Delta, etc)
242	Miscellaneous Repair/Maintenance *,**	Includes the cost of Repair & Maintenance which are not included in any of the above accounts An itemized list shall be attached.
244	Electricity	
245	Natural Gas	
246	Water	
247	Propane Gas	
251	Telephone Services	Includes the cost of both local and long distance service.
252	Postal Services	Includes the cost of postage, post office box/drawer rental, overnight deliveries, certified deliveries, etc ...
253	Advertising	Includes the cost of legal notices in the newspaper and other ads of public information.
254	Beeper/Mobile Radio Services	Includes the cost of services only. Equipment purchases should be included in Line Item 542 and Repair & Maintenance Costs should be included in Line Item 236. Includes the cost of services only and not purchases or repairs.
255	Cellular Service	Includes the cost of services only. Equipment purchases should be included in Line Item 542 and Repair & Maintenance Costs should be included in Line Item 236.
258	Internet Service	Includes the cost of services only. Equipment purchases should be included in Line Item 580/586 and Repair & Maintenance Costs should be included in Line Item 235/239.
261	Per Diem	Fixed daily allowance paid to county officials & employees when traveling in lieu of payment of the actual costs of lodging & meals
262	Mileage for Use of Personal Vehicles	Fixed payment per mile paid to county officials & employees when traveling on Appraisal & Mapping business and using their own personal vehicles. Reimbursement is not to exceed the state rate.
263	Air Fare	Includes the cost of airline tickets purchased by county officials and employees for travel on Appraisal and Mapping business
264	Lodging and Meals	Includes the reimbursement of the actual cost when traveling on Appraisal & Mapping business
265	Meetings and Conference Fees	Includes the cost of registration fees for county officials' and employees' attendance at meetings and conventions. The cost of courses should be included in Line Item 170 – Training & Educational Services.
266	Fuel for County Vehicles	Includes the cost of gasoline or other fuels purchased for use in county vehicles by county officials or employees using the vehicles for travel on Appraisal & Mapping business

269	Miscellaneous Travel Expenses *	Includes the cost of Travel Expenses which are not included in any of the above accounts An itemized list shall be attached.
271	Insurance - Contents	Includes coverage for fire, theft, natural disasters, etc ...on equipment & furniture
272	Insurance-Motor Vehicles	Includes coverage for liability, collision, property damage, medical payments, etc ...
273	Surety Bonds	Cost of coverage for Appraisal & Mapping personnel that are bonded.
274	General Liability Insurance	Blanket coverage for all Appraisal & Mapping employees.
409	Subscriptions	Includes subscriptions to newspapers, periodical & technical update services, etc.
410	Books & Pamphlets	
470	Minor Office Equipment & Furniture	Expensed items ... (Includes the cost of desks, chairs, tables, filing cabinets, typewriters, calculators, cash registers, lamps, framed pictures, etc) which do not meet the County's threshold for capital assets
524	Additions & Renovations	Includes the cost of improvements. Does <u>not</u> include the cost of routine repairs and maintenance such as painting, re-roofing, replacement of broken windows, etc.
541	Office Equipment and Furniture	Capitalized items ... (Includes the cost of desks, chairs, tables, filing cabinets, typewriters, calculators, cash registers, lamps, framed pictures, etc) that meet the County's threshold for capital assets
542	Communications Equipment	Includes purchase and installation costs of telephone systems, beepers, walkie-talkies, two-way radios, radio monitors, etc ...
550	Motor Vehicles	Includes the actual cost of the purchase of cars, pick-up trucks, SUVs, vans, etc
554	Boats	Includes the actual cost for the purchase of watercrafts. Fuel cost should be included in Line Item 266 and Repairs & Maintenance costs should be included in Line Item 242.
580	Computer Hardware	Includes direct purchase plus any transportation, installation, configuration and testing costs of data processing equipment, Central Processing Units, Data Storage Units, Printers, Data Entry Terminals & Networking Equipment
586	Computer Software	Includes direct purchase plus any transportation, installation, configuration and testing costs.
587	GIS Hardware	Replacement of GIS Hardware
588	GIS Software	Replacement of GIS Software
599	Miscellaneous Capital Outlays *	Includes the cost of capital outlays which are not included in any of the above accounts An itemized list shall be attached.
600	Principal – On Debt	Repayment on long-term debt.
630	Interest – On Debt	Repayment on long-term debt.
Total Budget Amount ***		Total of all line items should equal the total of the approved budget

- * Please include addendum describing this budgeted line item
** Attach copies of contracts
*** Once the budget has been approved, any amendments/changes to any line item(s) must be requested in writing and approved by the Property Tax Division even if the total budget amount does not change.

As you are aware, money for Aerial Photography & GIS may be approved to be set aside and held from year to year until sufficient funds have accumulated to pay for the project. Therefore, if \$50,000.00 was budgeted and set aside for GIS in last years budget, in order to carry over this amount and to add \$50,000.00 this year, the total amount to be budgeted shall be \$100,000.00.

Feel free to call the Budget Administration Section at 334.242.1525 or you may contact the office electronically as shown below for any questions you may have.

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