

FINANCE

Description

The Director of Finance is charged by State law with all duties mandated for the constitutional offices of the Treasurer and Commissioner of Revenue as prescribed by the Code of Virginia §15.2-617, along with the preparation and administration of the County budget and the Comprehensive Annual Financial Report (CAFR). To accomplish these tasks, the Department is comprised of administration and six divisions: Real Estate Assessment, Revenue (split into Business and Vehicle sections), Accounting, Treasury, Purchasing, and the Office of Management and Budget.

- To administer all licensing activities in the County.
- To maintain, complete, and accurate accounting records for the County.
- To maintain the County's triple AAA bond ratings through sound financial management, the accurate recording of financial activity, and the timely preparation of the Comprehensive Annual Financial Report.
- To prepare, administer, and monitor the operating and capital budgets of the County.
- To procure goods and services required by County departments and Schools at the lowest price in a legally responsible manner.
- To continue the commitment for the education and career development of all Department employees.
- To promote the most innovative technologies available to enhance financial service delivery, information management, and customer service.
- To administer the Real Estate Tax Advantage Program (REAP) for the elderly and/or disabled.

Objectives

- To continue the improvement of customer service for both internal and external customers.
- To provide convenient property tax information for the citizens of Henrico County.
- To assess all real estate and certain personal property located in the County.
- To review, assess, bill, and collect all taxes, licenses, and fees in the County in conformance with all local, state, and federal regulations.

Annual Fiscal Plan

| <u>Description</u> | <u>FY16 Actual</u> | <u>FY17 Original</u> | <u>FY18 Proposed</u> | <u>Change 17 to 18</u> |
|-----------------------|------------------------|--------------------------|--------------------------|----------------------------|
| Personnel | \$ 11,810,613 | \$ 12,264,989 | \$ 12,114,204 | (1.2%) |
| Operation | 1,366,268 | 1,509,077 | 1,509,077 | 0.0% |
| Capital | 23,443 | 24,633 | 24,633 | 0.0% |
| Total | <u>\$ 13,200,324</u> | <u>\$ 13,798,699</u> | <u>\$ 13,647,914</u> | <u>(1.1%)</u> |
| Personnel Complement* | 168 | 168 | 163 | (5) |

| Performance Measures | | | | |
|---|-------------|-------------|-------------|----------------------------|
| | FY16 | FY17 | FY18 | Change 17 to 18 |
| Workload Measures | | | | |
| Parcels of Land Reviewed | 114,840 | 114,840 | 115,679 | 839 |
| Vehicles Assessed | 376,809 | 376,624 | 380,000 | 3,376 |
| Business License Payments | 7,263 | 7,269 | 7,300 | 31 |
| Cashier Transactions Per Teller/Day | 114 | 100 | 100 | 0 |
| Budget Transfer Document Processed | 1,509 | 1,400 | 1,400 | 0 |
| Accounts Payable Transactions | 202,939 | 204,000 | 205,000 | 1,000 |
| Credit and Debit Card Transactions | 201,361 | 209,000 | 225,000 | 16,000 |
| REAP Applicants | 6,379 | 6,500 | 6,500 | 0 |
| Electronic Bill Payments | 227,690 | 266,524 | 276,524 | 10,000 |
| Tax Bills Generated | 729,872 | 618,275 | 750,000 | 131,725 |
| Effectiveness Measures | | | | |
| G.O. Bond Ratings | | | | |
| Standard & Poor's | AAA | AAA | AAA | N/A |
| Moody's | Aaa | Aaa | Aaa | N/A |
| Fitch | AAA | AAA | AAA | N/A |
| Number of Years - GFOA Award for Budget | 26 | 27 | 28 | 1 |
| Number of Years - GFOA Award for CAFR | 33 | 34 | 35 | 1 |

Budget Highlights

The Department of Finance's budget for FY2017-18 totals \$13,647,914, representing an overall decrease of \$150,785 or 1.1 percent from the previous approved budget. The decrease is attributable to the transfer of personnel responsible for the Technology function for Finance to the Department of Information Technology during FY2016-17. Also impacting the personnel component of the budget are updated estimates for personnel including a 2.5 percent salary increase and rising health care costs. The operating component of the Finance budget totals \$1,509,077 and mirrors the FY2016-17 submission. The capital component remains flat.

During FY2016-17, the Department of Finance again received recognition from the Government Finance Officer's Association (GFOA) for the Annual Fiscal Plan and the Comprehensive Annual Financial Report (CAFR). The County has been awarded the Certificate of Achievement for Excellence in Financial Reporting from GFOA for the CAFR for thirty-four consecutive years. The Office of Management and Budget received the Distinguished Budget Presentation Award from GFOA for the Annual Fiscal Plan for the twenty-seventh consecutive year.

In November 2016, citizens in the County approved a \$419.8 million General Obligation (GO) Bond

Referendum to pay for capital projects in the county, such as the construction and renovation of schools, parks, libraries, roads and fire stations. The County's bonds continue to be rated AAA by Standard & Poor's, Moody's, and Fitch. This triple AAA rating provides Henrico with the opportunity to achieve much needed infrastructure construction and infrastructure renovations at the lowest possible cost. An example being when the County issued \$34.0 million in Lease Revenue Bonds to fund the County's portion of the Regional Radio Communication System, the interest rate on the 10 year debt was 1.7 percent.

In addition to sound fiscal planning, Henrico County also makes every effort to operate in a conservative fashion by maximizing efficiencies, prudently managing resources, and engaging in special initiatives to ensure the appropriate level of tax collection. One example is the County's proactive debt management, taking advantage of favorable interest rates to minimize costs through new debt issuances and debt refundings. Also, the County continues the practice of conservatively estimating revenues and minimizing expenditures without compromising service delivery. In the current economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. Even as local economic

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conditions slowly improve, economic challenges continue in other areas especially with State funding, which means Henrico County must continue to examine the processes by which it conducts business in order to more cost effectively provide valuable services to citizens. This examination has led to the County's departments and agencies, including Finance, to streamline operations, identify cost savings, and implement efficiency measures to maximize the value of taxpayer's dollars. The Department has adopted many cost cutting and efficiency maximizing strategies that are consistent with the County's overall goal of continuing to provide exceptional services to citizens.

Administration

The Administration function oversees all activities of the Finance Department with the Director of Finance establishing the policies and procedures under which the Department operates. The administrative staff is responsible for the issuance of all County debt and maintains all of the debt issuance records as well as handling all subsequent reviews or filings related to that debt. The Administration staff also monitors the County's investments and administers the County's Investment and Cash Management Guidelines. The Department of Finance has also assisted in the presentation of economic updates at numerous community forums and gatherings.

Real Estate Assessment

The Real Estate Assessment Division is responsible for the review/reassessment of all real property in Henrico County, in conformance with the standards of Market Value and Uniformity as mandated by Article X of the Constitution of Virginia, Title 58.1, of the Code of Virginia, and Section 15.2 of the County Manager Act. Henrico County employs an annual countywide reassessment program using a Computer Assisted Mass Appraisal (CAMA) system. Changes in assessed value are based on actions of buyers and sellers in the local real estate market. The Real Estate Assessment Division maintains accurate and up-to-date records on each parcel of real estate in the County. These records reflect uniform, comprehensive, and descriptive data relative to location, improvements, ownership, sales information, and assessed value.

The Real Estate Assessment Division is responsible for tracking all changes in assessed value including reassessment and new construction. Real Estate Assessment staff also provides valuation recommendations and administrative support to the

Board of Real Estate Review and Equalization. New subdivisions, parcel splits/combinations, deeds, wills, etc. recorded in the Clerk's Office of the Circuit Court of Henrico County are received and processed by the Real Estate Assessment Division. Also, accounts for individuals as well as properties eligible for assessment adjustments or exemption are catalogued.

As of January 1, 2017, the taxable assessed value of the County was approximately \$35.7 billion, an increase of 4.6 percent, or approximately \$1.6 billion, compared to January 1, 2016. Reassessments accounted for 3.5 percent or \$1.2 billion of the change while new construction accounted for 1.0 percent or \$356 million of the change in the total land book from January 1, 2016 to January 1, 2017. The real estate market continues to have modest increases in both residential and commercial values and new construction also continues at a moderate pace.

The Real Estate Assessment Division is committed to providing the public and citizenry with accurate and up-to-date information for all real property with the highest level of customer service. For calendar year 2016 the Division processed 10,185 telephone inquiries and 978 walk-in requests for property information.

The Real Estate Assessment Division administers a countywide Partial Real Estate Tax Credit program for qualifying rehabilitated or renovated multi-family, commercial/industrial, and hotel/motel properties. The structure (building) must be at least 26 years old to qualify. For 2017, a total of 20 commercial property owners will receive \$98,574 in tax credits. The "Reinvest" residential rehabilitation program was initiated on January 1, 2010. A total of 112 properties have been completed with a total tax credit of \$60,881. In 2011 the Commonwealth of Virginia modified the Constitution of Virginia to exempt the residence of permanently disabled veterans. As of January 1, 2017, 377 homes have been exempted for a total tax savings for the veterans of \$721,648 based on the current tax rate. Also, beginning in 2016 an additional constitutional amendment exempted residences of spouses of members of the armed forces killed in action.

The Real Estate Assessment Division manages a countywide Land Use program for the assessment of qualifying land based on agricultural, horticultural, forestry, or open-space use value rather than market value. Forestland eligibility includes a twenty acre minimum and other classifications require a five acre

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minimum. A total of 449 property owners are currently in the program totaling approximately 30,500 acres.

Revenue

The Revenue Division consists of two sections: Business and Vehicle. The Business section administers business license and personal property taxes within the County along with a variety of other taxes, including the collection and monitoring of the Meals Tax and the relevant portion of the Virginia Sales and Use Tax attributable to Henrico County. The Vehicle Section administers vehicle license and personal property taxes within the County, as well as a variety of other taxes.

The total number of business licenses issued in calendar year 2016 remained reasonably constant when compared to the previous fiscal year. The Division continued imaging over 100,000 documents within the office and outsourced printing and mailing of business license and personal property renewal forms. The Division updates depreciation schedules for computer, furniture and fixtures, and machinery and tools as well as tax code and forms on the Internet.

The Revenue Division continues to verify vehicles are in compliance with the Personal Property Tax Relief Act. The Division offers State Income Tax assistance to citizens. This Division also offers assistance to citizens through the Real Estate Tax Advantage Program (REAP), which provides real estate tax relief for persons 65 years of age and older, or permanently and totally disabled persons, so long as they own and occupy their home. The maximum net worth and income thresholds are \$350,000 and \$67,000, respectively. During calendar year 2017, all qualifying participants will receive tax relief for 100 percent of their taxes up to a maximum of \$3,000. REAP continues to provide immediate tax relief to a large percentage of seniors.

In addition to assessing these businesses or vehicles for license and personal property taxes, the Division continually seeks to improve the administrative duties to streamline processes. It also continues its effort from the "Henrico, VA" initiative, which was implemented to reduce the miscoding of local tax revenues to area localities. Additional duties performed by the Division include the administration, collection, and auditing (where authorized under the State Code) of the following taxes: Bank Franchise, Communications' Sales, Consumer

Utility, Daily Rental, Hotel/Motel Transient Occupancy, Public Service Corporation, Food and Beverage, and the local portion of the Virginia Sales and Use.

Accounting

The Accounting Division has three operating sections: General Accounting, Payroll, and Accounts Payable. The General Accounting Section assigns and establishes all account coding, exercises pre-audit control over receipts and disbursements, accumulates information to meet budget requirements, prepares the County's Comprehensive Annual Financial Report ("CAFR"), maintains inventory records of County property, maintains and supervises fixed assets, grants accounting, and complies with IRS arbitrage and rebate requirements. The Accounting division completes cash management reporting including bank reconciliations and the County's investment portfolio. The Payroll Section audits and approves payrolls, issues checks, records all payroll deductions, deposits taxes withheld, and completes required reporting of such activity.

The Accounts Payable Section verifies that expenditures are within the approved limits and exercises pre-audit control over expenditures and disbursement of funds. The number of accounts payable transactions processed in FY2015-16 was 202,939 and it is projected that 204,000 will be processed during FY2016-17 and 205,000 transactions are forecasted to be processed in FY2017-18. The Accounts Payable Section initiated an invoice imaging system during FY2010-11 that streamlines the data storage and retrieval process. In FY2015-16, 113,944 invoices were scanned into the imaging system.

The Division began making epayments in January 2015. In calendar year 2016, 30 percent of all payments made by the County were epayments and using the epayments program generated a rebate of \$248,081 for the County.

In addition, the Division processes approximately 22,700 payroll direct deposits/checks per month. The Accounting Division, in cooperation with other areas of Administration, also facilitates information and provides as-needed assistance in the County's annual external audit. The County audit assessment continues to be favorable, further illustrating the soundness and conservative nature of Henrico County's fiscal management.

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Treasury

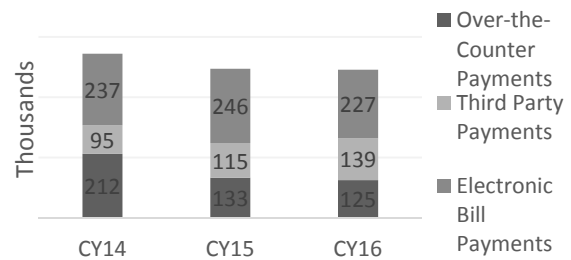
The Treasury Division serves as the County's cashier and provides tellers, at both the Western Government Center (WGC) and the Eastern Government Center (EGC), to collect taxes and fees, as well as Department of Public Utilities (DPU), and parking ticket payments from citizens. Treasury is also responsible for the billing of real estate and personal property taxes as well as dog license fees. Additional functions include billing and collection of delinquent taxes and fees, taxpayer liaison, and account maintenance. The Treasury Department is divided into three distinct areas: Cash Operations, Receivables and Account Maintenance, and Delinquent Accounts Collections. Treasury implemented a career development plan for non-supervisory personnel to encourage retention and provide advancement opportunities. These efforts are one of the department's goal of becoming a high performing organization.

Treasury continues to expand the payment options for taxpayers and County customers by providing different methods to pay: cash, check, pin-based debit cards, credit and pin-less debit cards, electronic checks and bill paying services. Treasury offers several payment methods to customers paying for County services, fees and taxes by offering lockbox services, e-box services that take ACH payments, credit/debit cards in person, by phone or the internet, electronic checks by phone or over the internet, monthly ACH withdrawals, 24/7 drop boxes located conveniently at each government center, and in-person payments at the Cashier windows at the government centers. Treasury received a NACO award for expanding the payment options to cash paying customers by allowing taxpayers and utilities customers the convenience of making cash payments at any 7-Eleven nationwide, called "Pay-Near-Me." Treasury uses remote deposit scanners in the Cashier's offices and Public Utilities to electronically deposit checks. Remote lockbox scanners were upgraded to process tax bills through a virtual lockbox. The scanners decreased the time it takes for checks to process through the bank and increased the efficiency of applying tax payments to customer's accounts.

The cashiers processed 125,274 checks in-person during FY2015-16, while the County Lockbox Operation Center processed 611,503 paper checks. The number of pin-based debit card transactions for FY2015-16 was 61,623 for all County agencies. Credit card and E-Check payments increased from 115,014 in FY2014-15 to 139,738 in FY2015-16,

which represents an increase of 24,724 or 21.5 percent. Electronic lockbox payments decreased 7.8 percent, from 246,996 in FY2014-15 to 227,690 in FY2015-16. Electronic payments are projected to increase in FY2017-18 as taxpayers continue to bank more electronically.

Cashier Transactions



Real estate and personal property tax bills are mailed in two installments, with due dates of June 5th and December 5th. Treasury mailed 729,872 bills during FY2015-16, an increase of 3.4 percent from the previous year. Of these bills, 100,000 were real estate bills and 629,872 were personal property bills. Four mortgage files were submitted electronically for both the June and December installments that paid on 121,032 accounts. An additional 1,744 real estate accounts were sent to mortgage holders. Mortgage company escrow accounts are 55.1 percent of the real estate bills. A total of 28,414 supplemental bills and 197,276 delinquent bills were mailed. Treasury provides electronic files to vehicle leasing companies. In FY2015-16, 29 leasing companies participated in the program, which utilized electronic files for leasing company billings. The program included 1,020 accounts for a total payment of \$6,958,525.

The Delinquent Accounts and Collections Section collected \$7.0 million of delinquent real estate taxes and \$3.8 million of delinquent business taxes during FY2015-16. In addition, the Delinquent Accounts and Collections Section was responsible for processing a total of 34,223 new Department of Motor Vehicle registration withholdings (VRW) resulting in collection of 34,205 vehicle personal property accounts. Collections utilizing the Commonwealth of Virginia's Debt-Set-Off Program, in which funds withheld from individual state income tax returns, produced \$1,565,218 in revenue from unpaid taxes, utility debts, and library and miscellaneous fees. The collection of 492 NSF (non-sufficient fund) checks for multiple Henrico Departments resulted in \$766,289 worth of additional revenue. This Section also handled 532 bankruptcy claims filed in FY2015-16, collecting \$266,466. In

Finance (cont'd)

FY 2015-16, 9 properties were sold in judicial and non-judicial tax sales, paying \$81,613 outstanding tax liens.

Office of Management and Budget

The Office of Management and Budget (OMB) prepares and monitors the operating and capital budgets. This Division works closely with the County Manager's Office in monitoring current revenue collections and projecting future resources as a means of preparing a realistic budget for future fiscal years. Throughout the year, OMB maintains close contact with all operating departments to avoid deficit spending and to ensure the prudent use of County funds. In addition to preparing the budget, OMB conducts a comprehensive analysis of historic and current economic conditions in Henrico County, culminating in the creation of the Financial Trends Monitoring System. This document, which is completed every fiscal year, takes into account multiple economic factors and financial information to identify past trends that aid in the derivation of statistical models to accurately forecast the future economic health of the County.

It is also the responsibility of the OMB to engage in special studies as they are deemed necessary, as well as conduct a thorough fiscal impact analysis of legislation proposed by the General Assembly. While Henrico County is clearly not immune to changes in the economy, it can mitigate the effects of adverse economic conditions through prudent and conservative fiscal policies. One of the many such proactive measures that the Board of Supervisors has implemented is to plan on a multi-year basis. This allows budgetary and fiscal planning to be conducted more accurately, based on exhaustive analyses of current and anticipated revenues and expenditures, in a thoroughly preparative fashion. An example is the analysis of financial data to support the 2016 General Obligation Bond Referendum. The data identified a multi-year financing plan through the issuance of General Obligation Bonds. This analysis also crosswalked projected operating costs of the new and renovated facilities to insure the total affordability of the referendum projects.

Limiting spending during strong economic times not only allows for prudent fiscal management in the short term, but also helps to prepare for more trying economic times in the long term. In addition, revenue projections are done on a conservative basis, in accordance with the multi-year planning approach that the County has adopted. Factors such as state aid,

personal property tax and sales tax revenues, are some of the revenue sources that are estimated conservatively.

All of these efforts have contributed to the conservative nature of Henrico County's budgetary processes and fiscal policy, and to the exceptional services that the County provides for its citizens on a continual basis.

Purchasing

The mission of the Purchasing division is to professionally procure all goods and services essential to Henrico County and Henrico County Public Schools, and to ensure the integrity and efficiency of the procurement process in an environment that is fair to all qualified suppliers. The goal of the Division is to provide overall direction, management, and oversight of the County's centralized procurement functions and the surplus property program. Operation of the Division is accomplished in accordance with the Code of Virginia (Chapter 43, Title 2.2 Virginia Public Procurement Act) and the Code of the County of Henrico, Chapter 16. In addition, the division supports the Board of Supervisors' Supplier Diversity Program.

In FY2015-16, Purchasing processed a total of 9,047 purchase requisitions totaling \$250,646,251, and held 24 surplus sales, generating \$1,832,317 in revenue. In addition, 198 solicitations were issued and 210 contracts were awarded. Of these contracts, 59.5 percent were to Small, Women-Owned and Minority-Owned (SWAM) suppliers. County purchases from SWAM suppliers totaled \$159.2 million during FY2015-16.

The Supplier Diversity Program was created to actively promote procurement from SWAM suppliers in a competitive manner and ensures the inclusion of SWAM suppliers on solicitation lists. Supplier Diversity is a significant part of the Henrico County business strategy. As a major purchaser of goods, services, insurance, and construction, Henrico County has the opportunity to facilitate diverse business growth and to strengthen the economies of all our customer service areas. The Division's staff participated in twenty-six supplier outreach events in FY2015-16.

Being "Customer Focused, Performance Driven," the Division continues to focus on education and outreach for both the staff and the suppliers.



**Department Operating Budget
Henrico County, Virginia
FY2017-18
FINANCE**

| Account Description | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|----------------------|--------------------|--------------------|-------------------|--------------------|
| 50100 Full-Time Salaries and Wages - Regular | 8,577,128 | 9,491,160 | 9,014,843 | -476,317 | -5.0% |
| 50101 Full-Time Salaries and Wages - Overtime | 24,911 | 46,816 | 46,816 | 0 | 0.0% |
| 50102 Part-Time Salaries and Wages-Regular | 0 | 15,150 | 15,150 | 0 | 0.0% |
| 50104 Temporary Salaries and Wages - Regular | 55,311 | 7,000 | 7,000 | 0 | 0.0% |
| 50106 Board and Commissions | 13,500 | 13,500 | 13,500 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -417,035 | 0 | 417,035 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 11,176 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -190,405 | -214,582 | -24,177 | -12.7% |
| 50110 FICA | 640,632 | 728,838 | 693,756 | -35,082 | -4.8% |
| 50111 Retirement VRS | 1,294,106 | 1,234,799 | 1,172,830 | -61,969 | -5.0% |
| 50112 Hospital/Medical Plans | 1,092,314 | 1,208,934 | 1,244,994 | 36,060 | 3.0% |
| 50113 Group Insurance - Life (VRS) | 101,535 | 126,232 | 119,897 | -6,335 | -5.0% |
| 50201 Legal Services | 7,527 | 4,870 | 4,920 | 50 | 1.0% |
| 50203 Management Consulting | 10,625 | 8,000 | 13,424 | 5,424 | 67.8% |
| 50209 Other Professional Services | 70,626 | 71,349 | 68,399 | -2,950 | -4.1% |
| 50210 Maintenance and Repairs | 219 | 2,075 | 2,075 | 0 | 0.0% |
| 50211 Maintenance Service Contracts | 0 | 2,338 | 1,938 | -400 | -17.1% |
| 50213 Maintenance Service Contracts- Computers | 230,458 | 240,625 | 254,670 | 14,045 | 5.8% |
| 50220 Lease/Rent Of Equipment | 17,811 | 17,254 | 21,723 | 4,469 | 25.9% |
| 50221 Lease/Rent Of Buildings | 32,662 | 35,480 | 37,871 | 2,391 | 6.7% |
| 50230 Temporary Help Service Fees | 15,133 | 22,000 | 22,000 | 0 | 0.0% |
| 50240 Printing and Binding | 80,772 | 51,838 | 51,354 | -484 | -0.9% |
| 50250 Advertising | 13,862 | 17,923 | 18,273 | 350 | 2.0% |
| 50270 Other Contractual Services | 133,565 | 170,889 | 162,577 | -8,312 | -4.9% |
| 50310 Automotive/Motor Pool | 31,067 | 42,649 | 40,287 | -2,362 | -5.5% |
| 50410 Postal Services | 497,265 | 565,981 | 564,381 | -1,600 | -0.3% |

| Account Description | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50412 Telecommunications | 57,761 | 62,105 | 61,503 | -602 | -1.0% |
| 50430 Mileage | 110 | 142 | 142 | 0 | 0.0% |
| 50431 Education and Training | 30,264 | 25,010 | 25,010 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 19,569 | 19,970 | 19,470 | -500 | -2.5% |
| 50453 Freight Charges | 0 | 75 | 75 | 0 | 0.0% |
| 50455 Tuition | 13,815 | 14,864 | 14,864 | 0 | 0.0% |
| 50500 Office Supplies | 76,055 | 97,723 | 89,723 | -8,000 | -8.2% |
| 50501 Food Supplies and Food Service Supplies | 406 | 1,108 | 1,108 | 0 | 0.0% |
| 50511 Uniforms/Wearing Apparel/ITEMS | 98 | 200 | 200 | 0 | 0.0% |
| 50512 Books and Subscriptions | 8,288 | 9,202 | 7,702 | -1,500 | -16.3% |
| 50514 Other Operating Supplies | 2,753 | 12,007 | 11,988 | -19 | -0.2% |
| 50521 Computer Software | 15,557 | 13,400 | 13,400 | 0 | 0.0% |
| 50815 Computer Equipment-New Less Than \$5000 | 485 | 500 | 500 | 0 | 0.0% |
| 50822 Furniture and Fixtures-Replacement \$5000 and Over | 0 | 6,558 | 6,558 | 0 | 0.0% |
| 50831 Machinery and Equipment-Replacement Less Than \$5000 | 359 | 0 | 0 | 0 | 0.0% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 18,300 | 13,075 | 13,075 | 0 | 0.0% |
| 50833 Telecommunications Equipment-Replacement Less Than \$5000 | 560 | 0 | 0 | 0 | 0.0% |
| 50835 Computer Equipment-Replacement Less Than \$5000 | 3,739 | 4,500 | 4,500 | 0 | 0.0% |
| Total Department | 13,200,324 | 13,798,699 | 13,647,914 | -150,785 | -1.1% |



Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2017-18
FINANCE

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|----------------------|--------------------|--------------------|-------------------|--------------------|
| 14001 Administration | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 204,717 | 218,952 | 216,114 | -2,838 | -1.3% |
| 50101 Full-Time Salaries and Wages - Overtime | 66 | 1,100 | 1,100 | 0 | 0.0% |
| 50104 Temporary Salaries and Wages - Regular | 21,510 | 0 | 0 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -9,664 | 0 | 9,664 | 100.0% |
| 50109 Vacancy Savings | 0 | -4,397 | -5,145 | -748 | -17.0% |
| 50110 FICA | 16,175 | 15,786 | 15,481 | -305 | -1.9% |
| 50111 Retirement VRS | 31,019 | 28,486 | 28,116 | -370 | -1.3% |
| 50112 Hospital/Medical Plans | 24,223 | 21,717 | 22,914 | 1,197 | 5.5% |
| 50113 Group Insurance - Life (VRS) | 2,435 | 2,912 | 2,874 | -38 | -1.3% |
| 50201 Legal Services | 3,125 | 0 | 0 | 0 | 0.0% |
| 50209 Other Professional Services | 60 | 3,000 | 1,600 | -1,400 | -46.7% |
| 50210 Maintenance and Repairs | 0 | 1,000 | 1,000 | 0 | 0.0% |
| 50240 Printing and Binding | 43 | 1,800 | 1,800 | 0 | 0.0% |
| 50250 Advertising | 0 | 1,000 | 1,000 | 0 | 0.0% |
| 50270 Other Contractual Services | 0 | 12,940 | 8,940 | -4,000 | -30.9% |
| 50310 Automotive/Motor Pool | 0 | 500 | 500 | 0 | 0.0% |
| 50410 Postal Services | 6,042 | 1,000 | 1,000 | 0 | 0.0% |
| 50412 Telecommunications | 3,384 | 3,550 | 3,550 | 0 | 0.0% |
| 50431 Education and Training | 0 | 18,660 | 18,660 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 2,102 | 2,250 | 2,250 | 0 | 0.0% |
| 50455 Tuition | 0 | 14,864 | 14,864 | 0 | 0.0% |
| 50500 Office Supplies | 3,485 | 10,118 | 7,618 | -2,500 | -24.7% |

| Cost Center | | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|--------------------------|---|-------------------|-----------------|-----------------|-----------------|-----------------|
| 50501 | Food Supplies and Food Service Supplies | 0 | 418 | 418 | 0 | 0.0% |
| 50512 | Books and Subscriptions | 349 | 500 | 500 | 0 | 0.0% |
| 50514 | Other Operating Supplies | 0 | 1,200 | 1,200 | 0 | 0.0% |
| 50822 | Furniture and Fixtures-Replacement \$5000 and Over | 0 | 6,558 | 6,558 | 0 | 0.0% |
| 50832 | Furniture and Fixtures-Replacement Less Than \$5000 | 331 | 12,000 | 12,000 | 0 | 0.0% |
| 50833 | Telecommunications Equipment-Replacement Less Than \$5000 | 460 | 0 | 0 | 0 | 0.0% |
| Total Cost Center | | 319,526 | 366,250 | 364,912 | -1,338 | -0.4% |
| 14002 Technology | | | | | | |
| 50100 | Full-Time Salaries and Wages - Regular | 446,081 | 477,102 | 0 | -477,102 | -100.0% |
| 50107 | 27th Pay Adjustment | 0 | -21,057 | 0 | 21,057 | 100.0% |
| 50109 | Vacancy Savings | 0 | -9,581 | 0 | 9,581 | 100.0% |
| 50110 | FICA | 33,133 | 36,052 | 0 | -36,052 | -100.0% |
| 50111 | Retirement VRS | 67,591 | 62,071 | 0 | -62,071 | -100.0% |
| 50112 | Hospital/Medical Plans | 49,624 | 43,435 | 0 | -43,435 | -100.0% |
| 50113 | Group Insurance - Life (VRS) | 5,306 | 6,345 | 0 | -6,345 | -100.0% |
| 50213 | Maintenance Service Contracts- Computers | 230,458 | 240,625 | 254,670 | 14,045 | 5.8% |
| 50270 | Other Contractual Services | 60,882 | 61,752 | 64,800 | 3,048 | 4.9% |
| 50412 | Telecommunications | 1,492 | 2,610 | 2,610 | 0 | 0.0% |
| 50521 | Computer Software | 3,604 | 2,400 | 2,400 | 0 | 0.0% |
| 50835 | Computer Equipment-Replacement Less Than \$5000 | 3,739 | 4,000 | 4,000 | 0 | 0.0% |
| Total Cost Center | | 901,910 | 905,754 | 328,480 | -577,274 | -63.7% |
| 14003 Accounting | | | | | | |
| 50100 | Full-Time Salaries and Wages - Regular | 1,093,333 | 1,173,077 | 1,262,132 | 89,055 | 7.6% |
| 50101 | Full-Time Salaries and Wages - Overtime | 1,133 | 6,100 | 6,100 | 0 | 0.0% |
| 50104 | Temporary Salaries and Wages - Regular | 0 | 7,000 | 7,000 | 0 | 0.0% |
| 50107 | 27th Pay Adjustment | 0 | -51,773 | 0 | 51,773 | 100.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 1,206 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -23,556 | -30,043 | -6,487 | -27.5% |
| 50110 FICA | 87,506 | 90,743 | 97,555 | 6,812 | 7.5% |
| 50111 Retirement VRS | 166,240 | 152,617 | 164,203 | 11,586 | 7.6% |
| 50112 Hospital/Medical Plans | 120,481 | 152,022 | 175,674 | 23,652 | 15.6% |
| 50113 Group Insurance - Life (VRS) | 12,930 | 15,602 | 16,786 | 1,184 | 7.6% |
| 50210 Maintenance and Repairs | 0 | 500 | 500 | 0 | 0.0% |
| 50211 Maintenance Service Contracts | 0 | 1,000 | 1,000 | 0 | 0.0% |
| 50220 Lease/Rent Of Equipment | 2,496 | 2,500 | 2,500 | 0 | 0.0% |
| 50240 Printing and Binding | 521 | 1,127 | 1,127 | 0 | 0.0% |
| 50270 Other Contractual Services | 17,094 | 16,500 | 16,500 | 0 | 0.0% |
| 50310 Automotive/Motor Pool | 94 | 0 | 0 | 0 | 0.0% |
| 50410 Postal Services | 40,471 | 44,800 | 43,200 | -1,600 | -3.6% |
| 50412 Telecommunications | 5,015 | 5,364 | 5,364 | 0 | 0.0% |
| 50431 Education and Training | 8,212 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 3,480 | 2,500 | 2,500 | 0 | 0.0% |
| 50455 Tuition | 1,193 | 0 | 0 | 0 | 0.0% |
| 50500 Office Supplies | 14,233 | 15,000 | 14,500 | -500 | -3.3% |
| Total Cost Center | 1,575,638 | 1,611,123 | 1,786,598 | 175,475 | 10.9% |
| 14004 Budget | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 547,004 | 587,442 | 573,885 | -13,557 | -2.3% |
| 50101 Full-Time Salaries and Wages - Overtime | 1,804 | 1,000 | 1,000 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -25,931 | 0 | 25,931 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 443 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -11,799 | -13,661 | -1,862 | -15.8% |
| 50110 FICA | 40,619 | 45,016 | 43,979 | -1,037 | -2.3% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50111 Retirement VRS | 81,605 | 76,426 | 74,662 | -1,764 | -2.3% |
| 50112 Hospital/Medical Plans | 54,688 | 65,152 | 68,742 | 3,590 | 5.5% |
| 50113 Group Insurance - Life (VRS) | 6,346 | 7,813 | 7,633 | -180 | -2.3% |
| 50220 Lease/Rent Of Equipment | 7,784 | 6,850 | 6,850 | 0 | 0.0% |
| 50240 Printing and Binding | 4,393 | 6,511 | 6,027 | -484 | -7.4% |
| 50310 Automotive/Motor Pool | 81 | 75 | 75 | 0 | 0.0% |
| 50410 Postal Services | 53 | 300 | 300 | 0 | 0.0% |
| 50412 Telecommunications | 2,684 | 2,544 | 2,544 | 0 | 0.0% |
| 50430 Mileage | 110 | 50 | 50 | 0 | 0.0% |
| 50431 Education and Training | 2,995 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 1,305 | 1,775 | 1,775 | 0 | 0.0% |
| 50455 Tuition | 5,310 | 0 | 0 | 0 | 0.0% |
| 50500 Office Supplies | 4,526 | 9,947 | 7,947 | -2,000 | -20.1% |
| 50512 Books and Subscriptions | 234 | 836 | 836 | 0 | 0.0% |
| 50514 Other Operating Supplies | 0 | 300 | 300 | 0 | 0.0% |
| 50521 Computer Software | 301 | 0 | 0 | 0 | 0.0% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 0 | 1,075 | 1,075 | 0 | 0.0% |
| Total Cost Center | 762,285 | 775,382 | 784,019 | 8,637 | 1.1% |
| 14005 Treasury | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 1,246,531 | 1,411,538 | 1,487,955 | 76,417 | 5.4% |
| 50101 Full-Time Salaries and Wages - Overtime | 14,288 | 17,828 | 17,828 | 0 | 0.0% |
| 50104 Temporary Salaries and Wages - Regular | 19,019 | 0 | 0 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -59,772 | 0 | 59,772 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 5,774 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -27,730 | -35,417 | -7,687 | -27.7% |
| 50110 FICA | 94,457 | 109,346 | 115,192 | 5,846 | 5.3% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50111 Retirement VRS | 189,733 | 183,641 | 193,583 | 9,942 | 5.4% |
| 50112 Hospital/Medical Plans | 182,636 | 231,652 | 252,054 | 20,402 | 8.8% |
| 50113 Group Insurance - Life (VRS) | 15,011 | 18,773 | 19,790 | 1,017 | 5.4% |
| 50201 Legal Services | 2,420 | 2,370 | 2,420 | 50 | 2.1% |
| 50209 Other Professional Services | 9,366 | 9,969 | 9,919 | -50 | -0.5% |
| 50211 Maintenance Service Contracts | 0 | 538 | 538 | 0 | 0.0% |
| 50220 Lease/Rent Of Equipment | 2,604 | 2,604 | 2,604 | 0 | 0.0% |
| 50240 Printing and Binding | 50,018 | 29,000 | 29,000 | 0 | 0.0% |
| 50250 Advertising | 4,438 | 4,150 | 4,500 | 350 | 8.4% |
| 50270 Other Contractual Services | 11,725 | 10,995 | 10,995 | 0 | 0.0% |
| 50310 Automotive/Motor Pool | 79 | 431 | 100 | -331 | -76.8% |
| 50410 Postal Services | 311,424 | 403,876 | 403,876 | 0 | 0.0% |
| 50412 Telecommunications | 13,324 | 13,400 | 13,400 | 0 | 0.0% |
| 50431 Education and Training | 1,707 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 851 | 375 | 375 | 0 | 0.0% |
| 50500 Office Supplies | 15,888 | 13,162 | 13,162 | 0 | 0.0% |
| 50514 Other Operating Supplies | 0 | 6,327 | 6,308 | -19 | -0.3% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 3,385 | 0 | 0 | 0 | 0.0% |
| Total Cost Center | 2,194,678 | 2,382,473 | 2,548,182 | 165,709 | 7.0% |
| 14006 Purchasing | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 857,196 | 952,765 | 951,400 | -1,365 | -0.1% |
| 50101 Full-Time Salaries and Wages - Overtime | 220 | 1,000 | 1,000 | 0 | 0.0% |
| 50102 Part-Time Salaries and Wages-Regular | 0 | 15,150 | 15,150 | 0 | 0.0% |
| 50104 Temporary Salaries and Wages - Regular | 10,331 | 0 | 0 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -42,049 | 0 | 42,049 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 886 | 0 | 0 | 0 | 0.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50109 Vacancy Savings | 0 | -19,133 | -22,646 | -3,513 | -18.4% |
| 50110 FICA | 63,372 | 72,517 | 73,492 | 975 | 1.3% |
| 50111 Retirement VRS | 128,547 | 123,955 | 123,777 | -178 | -0.1% |
| 50112 Hospital/Medical Plans | 94,599 | 108,587 | 114,570 | 5,983 | 5.5% |
| 50113 Group Insurance - Life (VRS) | 10,005 | 12,672 | 12,654 | -18 | -0.1% |
| 50209 Other Professional Services | 7,380 | 7,380 | 7,380 | 0 | 0.0% |
| 50210 Maintenance and Repairs | 123 | 250 | 250 | 0 | 0.0% |
| 50211 Maintenance Service Contracts | 0 | 400 | 400 | 0 | 0.0% |
| 50220 Lease/Rent Of Equipment | 0 | 0 | 4,860 | 4,860 | 100.0% |
| 50221 Lease/Rent Of Buildings | 32,662 | 35,480 | 37,871 | 2,391 | 6.7% |
| 50240 Printing and Binding | 853 | 1,000 | 1,000 | 0 | 0.0% |
| 50250 Advertising | 4,725 | 5,000 | 5,000 | 0 | 0.0% |
| 50270 Other Contractual Services | 12,955 | 16,352 | 11,492 | -4,860 | -29.7% |
| 50310 Automotive/Motor Pool | 2,400 | 2,400 | 2,400 | 0 | 0.0% |
| 50410 Postal Services | 1,298 | 2,000 | 2,000 | 0 | 0.0% |
| 50412 Telecommunications | 4,764 | 5,400 | 5,400 | 0 | 0.0% |
| 50430 Mileage | 0 | 50 | 50 | 0 | 0.0% |
| 50431 Education and Training | 6,419 | 6,350 | 6,350 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 3,185 | 3,400 | 3,400 | 0 | 0.0% |
| 50453 Freight Charges | 0 | 75 | 75 | 0 | 0.0% |
| 50500 Office Supplies | 6,343 | 7,300 | 7,300 | 0 | 0.0% |
| 50501 Food Supplies and Food Service Supplies | 124 | 0 | 0 | 0 | 0.0% |
| 50511 Uniforms/Wearing Apparel/ITEMS | 98 | 200 | 200 | 0 | 0.0% |
| 50512 Books and Subscriptions | 0 | 100 | 100 | 0 | 0.0% |
| 50514 Other Operating Supplies | 174 | 500 | 500 | 0 | 0.0% |
| 50521 Computer Software | 11,652 | 11,000 | 11,000 | 0 | 0.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50815 Computer Equipment-New Less Than \$5000 | 485 | 500 | 500 | 0 | 0.0% |
| 50833 Telecommunications Equipment-Replacement Less Than \$5000 | 100 | 0 | 0 | 0 | 0.0% |
| 50835 Computer Equipment-Replacement Less Than \$5000 | 0 | 500 | 500 | 0 | 0.0% |
| Total Cost Center | 1,260,896 | 1,331,101 | 1,377,425 | 46,324 | 3.5% |
| 14101 Real Estate Assessment | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 2,040,227 | 2,270,023 | 2,198,905 | -71,118 | -3.1% |
| 50101 Full-Time Salaries and Wages - Overtime | 2,413 | 1,500 | 1,500 | 0 | 0.0% |
| 50104 Temporary Salaries and Wages - Regular | 4,451 | 0 | 0 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -100,186 | 0 | 100,186 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 334 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -45,586 | -52,340 | -6,754 | -14.8% |
| 50110 FICA | 148,453 | 173,326 | 167,804 | -5,522 | -3.2% |
| 50111 Retirement VRS | 310,419 | 295,330 | 286,078 | -9,252 | -3.1% |
| 50112 Hospital/Medical Plans | 255,437 | 253,369 | 267,330 | 13,961 | 5.5% |
| 50113 Group Insurance - Life (VRS) | 24,429 | 30,191 | 29,245 | -946 | -3.1% |
| 50203 Management Consulting | 10,625 | 8,000 | 13,424 | 5,424 | 67.8% |
| 50211 Maintenance Service Contracts | 0 | 400 | 0 | -400 | -100.0% |
| 50220 Lease/Rent Of Equipment | 2,403 | 2,700 | 2,309 | -391 | -14.5% |
| 50240 Printing and Binding | 14,094 | 300 | 300 | 0 | 0.0% |
| 50250 Advertising | 134 | 175 | 175 | 0 | 0.0% |
| 50310 Automotive/Motor Pool | 13,125 | 20,243 | 18,212 | -2,031 | -10.0% |
| 50410 Postal Services | 66,764 | 49,005 | 49,005 | 0 | 0.0% |
| 50412 Telecommunications | 8,235 | 8,837 | 8,235 | -602 | -6.8% |
| 50431 Education and Training | 7,297 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 7,405 | 7,520 | 7,020 | -500 | -6.6% |
| 50500 Office Supplies | 5,222 | 12,481 | 12,481 | 0 | 0.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50512 Books and Subscriptions | 6,046 | 6,201 | 4,701 | -1,500 | -24.2% |
| 50514 Other Operating Supplies | 2,579 | 3,680 | 3,680 | 0 | 0.0% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 13,568 | 0 | 0 | 0 | 0.0% |
| Total Cost Center | 2,943,660 | 2,997,509 | 3,018,064 | 20,555 | 0.7% |
| 14102 Board of R/E Review and Equalization | | | | | |
| 50106 Board and Commissions | 13,500 | 13,500 | 13,500 | 0 | 0.0% |
| 50110 FICA | 1,033 | 1,033 | 1,033 | 0 | 0.0% |
| 50250 Advertising | 934 | 3,848 | 3,848 | 0 | 0.0% |
| 50500 Office Supplies | 129 | 145 | 145 | 0 | 0.0% |
| 50501 Food Supplies and Food Service Supplies | 54 | 195 | 195 | 0 | 0.0% |
| Total Cost Center | 15,650 | 18,721 | 18,721 | 0 | 0.0% |
| 14201 Vehicle | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 1,002,188 | 1,085,999 | 1,069,615 | -16,384 | -1.5% |
| 50101 Full-Time Salaries and Wages - Overtime | 4,749 | 14,292 | 14,292 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -48,598 | 0 | 48,598 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 1,140 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -22,230 | -25,461 | -3,231 | -14.5% |
| 50110 FICA | 72,948 | 84,172 | 82,919 | -1,253 | -1.5% |
| 50111 Retirement VRS | 145,948 | 141,288 | 139,157 | -2,131 | -1.5% |
| 50112 Hospital/Medical Plans | 140,147 | 152,022 | 160,398 | 8,376 | 5.5% |
| 50113 Group Insurance - Life (VRS) | 11,428 | 14,444 | 14,226 | -218 | -1.5% |
| 50210 Maintenance and Repairs | 48 | 100 | 100 | 0 | 0.0% |
| 50220 Lease/Rent Of Equipment | 1,262 | 1,300 | 1,300 | 0 | 0.0% |
| 50230 Temporary Help Service Fees | 7,074 | 11,000 | 11,000 | 0 | 0.0% |
| 50240 Printing and Binding | 8,565 | 8,100 | 8,100 | 0 | 0.0% |
| 50250 Advertising | 1,928 | 2,000 | 2,000 | 0 | 0.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50270 Other Contractual Services | 7,096 | 10,000 | 10,000 | 0 | 0.0% |
| 50310 Automotive/Motor Pool | 8 | 250 | 250 | 0 | 0.0% |
| 50410 Postal Services | 45,914 | 39,500 | 39,500 | 0 | 0.0% |
| 50412 Telecommunications | 6,283 | 6,500 | 6,500 | 0 | 0.0% |
| 50431 Education and Training | 1,017 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 130 | 610 | 610 | 0 | 0.0% |
| 50455 Tuition | 3,937 | 0 | 0 | 0 | 0.0% |
| 50500 Office Supplies | 10,487 | 9,400 | 8,300 | -1,100 | -11.7% |
| 50501 Food Supplies and Food Service Supplies | 201 | 225 | 225 | 0 | 0.0% |
| 50512 Books and Subscriptions | 1,100 | 1,115 | 1,115 | 0 | 0.0% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 508 | 0 | 0 | 0 | 0.0% |
| Total Cost Center | 1,474,106 | 1,511,489 | 1,544,146 | 32,657 | 2.2% |
| 14202 Business | | | | | |
| 50100 Full-Time Salaries and Wages - Regular | 1,139,851 | 1,314,262 | 1,254,837 | -59,425 | -4.5% |
| 50101 Full-Time Salaries and Wages - Overtime | 238 | 3,996 | 3,996 | 0 | 0.0% |
| 50107 27th Pay Adjustment | 0 | -58,005 | 0 | 58,005 | 100.0% |
| 50108 Hybrid Disability Prgm (Prev Wage Adj) | 1,393 | 0 | 0 | 0 | 0.0% |
| 50109 Vacancy Savings | 0 | -26,393 | -29,869 | -3,476 | -13.2% |
| 50110 FICA | 82,936 | 100,847 | 96,301 | -4,546 | -4.5% |
| 50111 Retirement VRS | 173,004 | 170,985 | 163,254 | -7,731 | -4.5% |
| 50112 Hospital/Medical Plans | 170,479 | 180,978 | 183,312 | 2,334 | 1.3% |
| 50113 Group Insurance - Life (VRS) | 13,645 | 17,480 | 16,689 | -791 | -4.5% |
| 50201 Legal Services | 1,982 | 2,500 | 2,500 | 0 | 0.0% |
| 50209 Other Professional Services | 53,820 | 51,000 | 49,500 | -1,500 | -2.9% |
| 50210 Maintenance and Repairs | 48 | 225 | 225 | 0 | 0.0% |
| 50220 Lease/Rent Of Equipment | 1,262 | 1,300 | 1,300 | 0 | 0.0% |

| Cost Center | Prior Year Actual | Approved Budget | Proposed Budget | Dollar Inc/Dec | Percent Inc/Dec |
|---|--------------------------|------------------------|------------------------|-----------------------|------------------------|
| 50230 Temporary Help Service Fees | 8,059 | 11,000 | 11,000 | 0 | 0.0% |
| 50240 Printing and Binding | 2,285 | 4,000 | 4,000 | 0 | 0.0% |
| 50250 Advertising | 1,703 | 1,750 | 1,750 | 0 | 0.0% |
| 50270 Other Contractual Services | 23,813 | 42,350 | 39,850 | -2,500 | -5.9% |
| 50310 Automotive/Motor Pool | 15,280 | 18,750 | 18,750 | 0 | 0.0% |
| 50410 Postal Services | 25,299 | 25,500 | 25,500 | 0 | 0.0% |
| 50412 Telecommunications | 12,580 | 13,900 | 13,900 | 0 | 0.0% |
| 50430 Mileage | 0 | 42 | 42 | 0 | 0.0% |
| 50431 Education and Training | 2,617 | 0 | 0 | 0 | 0.0% |
| 50450 Dues And Association Memberships | 1,111 | 1,540 | 1,540 | 0 | 0.0% |
| 50455 Tuition | 3,375 | 0 | 0 | 0 | 0.0% |
| 50500 Office Supplies | 15,742 | 20,170 | 18,270 | -1,900 | -9.4% |
| 50501 Food Supplies and Food Service Supplies | 27 | 270 | 270 | 0 | 0.0% |
| 50512 Books and Subscriptions | 559 | 450 | 450 | 0 | 0.0% |
| 50831 Machinery and Equipment-Replacement Less Than \$5000 | 359 | 0 | 0 | 0 | 0.0% |
| 50832 Furniture and Fixtures-Replacement Less Than \$5000 | 508 | 0 | 0 | 0 | 0.0% |
| Total Cost Center | 1,751,975 | 1,898,897 | 1,877,367 | -21,530 | -1.1% |