

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 technology functions, and six divisions: Real Estate Assessment, Revenue (split into Business and Vehicle sections), Accounting, Treasury, Purchasing, and the Office of Management and Budget.

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.
- 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.

Annual Fiscal Plan

Description	FY15 Actual	FY16 Original	FY17 Proposed	Change 16 to 17
Personnel	\$ 11,085,719	\$ 12,016,270	\$ 12,264,989	2.1%
Operation	1,322,434	1,394,203	1,509,077	8.2%
Capital	53,972	12,633	24,633	95.0%
Total	<u>\$ 12,462,125</u>	<u>\$ 13,423,106</u>	<u>\$ 13,798,699</u>	<u>2.8%</u>
Personnel Complement	168	168	168	0

Performance Measures				
	FY15	FY16	FY17	Change 16 to 17
Workload Measures				
Parcels of Land Reviewed	114,370	114,840	115,540	700
Vehicles Assessed	363,776	364,000	370,000	6,000
Business License Payments	7,201	7,250	7,250	0
Cashier Transactions Per Teller/Day	64	100	100	0
Budget Transfer Document Processed	1,364	1,400	1,400	0
Accounts Payable Transactions	216,615	217,500	218,500	1,000
Debit Card Transactions	72,604	75,000	75,000	0
Credit Card Transactions	115,014	117,000	117,000	0
Tax Advantage Applicants	6,455	6,500	6,500	0
Electronic Bill Payments	246,996	266,524	266,524	0
Tax Bills Generated	705,614	733,800	763,200	29,400
Effectiveness Measures				
G.O. Bond Ratings				
Standard & Poor	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	25	26	27	1
Number of Years - GFOA Award for CAFR	32	33	34	1

Budget Highlights

The Department of Finance's proposed budget for FY2016-17 totals \$13,798,699, representing an overall increase of \$375,593 or 2.8 percent from the previous approved budget. This increase in personnel is due to the annualization of a partial year salary increase, which became effective October 2015, as well as a 2.372 percent salary increase in FY2016-17. Finance has eliminated fourteen positions from the personnel complement since FY2009-10. The addition of Purchasing in FY2013-14, brought the total number of Finance personnel back to FY2009-10 levels.

The operating component of the Finance budget includes the addition of training and tuition funds that were previously budgeted in a central reserve as well as additional funding for postage. The capital component includes an additional \$12,000 for replacement furniture and fixtures. The Finance operating budget decreased 17.4 percent between FY2009-10 and FY2015-16, including the addition of Purchasing. The capital portion of the Finance budget decreased 72.2 percent over the same time period.

During FY2015-16, 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-three consecutive years. The Office of Management and Budget received the Distinguished Budget Presentation Award from GFOA for the Annual Fiscal Plan for the twenty-sixth consecutive year.

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

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economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. The challenging economic conditions that have existed the past few years have compelled Henrico County to examine the entire process 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.

Among these efforts, there were several notable accomplishments that occurred during the 2015-16 fiscal year, which include:

- Filling only critically needed vacant positions.
- Continuing to seek ways to provide more efficient services to citizens through the use of technology such as making a receiving online payments.

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. Within Administration exists the Technology function, which maintains the Finance Department's computers, printers, servers, and other related equipment. This section also handles personal computer software installations and upgrades along with assisting in the implementation and maintenance of new systems or upgrades of existing systems in the Department. 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, 2016, the taxable assessed value of the County was approximately \$34.2 billion, an increase of 3.2 percent, or approximately \$1.1 billion, compared to January 1, 2015. The real estate market continues to recover with modest increases in both residential and commercial values.

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 2015 the Division processed 12,944 telephone inquiries and 1,297 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 2016, a total of 16 commercial property owners will receive \$140,799 in tax credits. The "Reinvest" residential rehabilitation program was initiated on January 1, 2010. A total of 92 properties have been completed with a total tax credit of \$49,215. In 2011 the Commonwealth of Virginia modified the Constitution to exempt the residence of permanently

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disabled veterans. As of January 1, 2016, 320 homes have been exempted for a total tax savings for the veterans of \$589,165 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 minimum. A total of 452 property owners are currently in the program totaling approximately 30,000 acres.

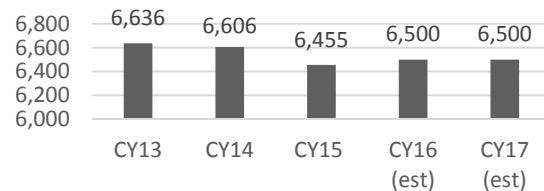
Revenue

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 2015 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 2016, 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.

**Number of Real Estate Tax
Advantage Program Applicants**



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 financial statements, maintains inventory records of County property, maintains and supervises fixed assets, grants accounting, and complies with IRS arbitrage and rebate requirements. 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 FY2014-15 was 216,615 and it is projected that 217,500 will be processed during FY2015-16 and 218,500 transactions are forecasted to be processed in FY2016-17. The Accounts Payable Section initiated an invoice imaging system during FY2010-11 that streamlines the data storage and retrieval process. In FY2014-15, 105,382 invoices were scanned into the imaging system.

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The Division began making epayments in January 2015. In the calendar year 2015, 21.9 percent of all payments made by the County were epayments. In the second half of FY2015-16 the Division will begin to process employee expense direct deposits as epayments, which should increase the percentage by an additional 5.0 percent. In the calendar year 2015, using the epayments program generated a rebate of \$146,143 for the County.

In addition, the Division processes approximately 22,255 payroll direct deposits 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.

Treasury

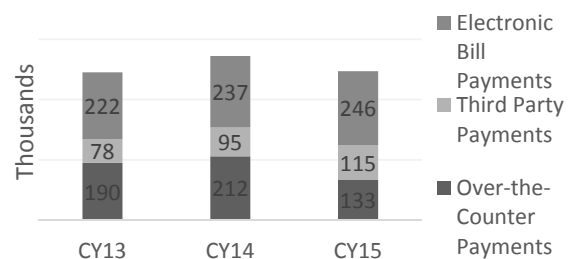
The Treasury Division serves as the County's cashier and provides tellers, at both the Western Government Center (WGC) and the Eastern Government Center (EGC), to collect taxes, fees, Department of Public Utilities (DPU), and parking ticket payments from citizens. Treasury is also responsible for the 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.

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, 24/7 drop boxes located conveniently at each government center, and in-person payments at the Cashier windows at the government centers. A new cash payment option was implemented to allow 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 133,140 checks in-person during FY2014-15, while the County Lockbox Operation Center processed 440,487 paper checks. The number of pin-based debit card transactions for FY2014-15 was 72,604 for all County agencies. Credit card and E-Check payments increased from 95,355 in FY2013-14 to 115,014 in FY2014-15, which represents an increase of 19,659 or 20.6 percent. Electronic lockbox payments increased 4.2 percent, from 237,015 in FY2013-14 to 246,996 in FY2014-15. Electronic payments are projected to increase by another 20 percent in FY2015-16 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 705,614 bills during FY2014-15, an increase of 17.0 percent from the previous year. Of these bills, 104,915 were real estate bills and 600,699 were personal property bills. Six mortgage files were submitted electronically for 119,359 accounts. An additional 1,824 real estate accounts were sent to mortgage holders. Escrow accounts are 57.4 percent of the real estate bills. 12,110 supplemental bills were mailed and 204,615 delinquent bills were mailed. Treasury provides electronic files to leasing companies. In FY2014-15, 23 leasing companies participated in the pilot program utilizing electronic files for leasing company billings.

The Delinquent Accounts and Collections Section collected \$6.25 million of delinquent real estate taxes and \$2.3 million of delinquent business taxes during FY2014-15. In addition, the Delinquent Accounts and Collections Section was responsible for processing a total of 34,627 new Department of Motor Vehicle registration withholdings (VRW) resulting in collection of 33,309 vehicle personal property accounts. Collections utilizing the Commonwealth of

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Virginia's Debt-Set-Off Program, in which funds withheld from individual state income tax returns, produced \$1,422,919 in revenue from unpaid taxes, utility debts, and library and miscellaneous fees. The collection of 501 NSF (non-sufficient fund) checks for multiple Henrico Departments resulted in \$690,227 worth of additional revenue. This Section also handled 637 bankruptcy claims filed in FY2014-15, collecting \$367,189. In April 2015, Treasury initiated the use of a collection agency to collect delinquent taxes from taxpayers no longer located in Henrico County, resulting in \$19,413 of additional delinquent collections.

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 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.

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 FY2014-15, Purchasing processed a total of 8,422 purchase requisitions totaling \$283,997,475, and held 24 surplus sales, generating \$1,803,159 in revenue. In addition, 172 solicitations were issued and 167 contracts were awarded. Of these contracts, 58 percent were to Small, Women- and Minority-Owned (SWAM) suppliers. County purchases from SWAM suppliers totaled \$157.5 million during FY2014-15.

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-one supplier outreach events in FY2014-15.

The Purchasing Division has received numerous awards for its performance and contributions to the

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procurement field and supplier diversity. 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 FY2016-17 FINANCE

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	8,046,903	8,811,138	9,491,160	680,022	7.7%
50101 Full-Time Salaries and Wages - Overtime	31,904	53,816	46,816	-7,000	-13.0%
50102 Part-Time Salaries and Wages-Regular	0	15,150	15,150	0	0.0%
50104 Temporary Salaries and Wages - Regular	49,807	0	7,000	7,000	100.0%
50106 Board and Commissions	13,500	13,500	13,500	0	0.0%
50107 27th Pay Adjustment	0	0	-417,035	-417,035	-100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,795	0	0	0	0.0%
50109 Vacancy Savings	0	-174,479	-190,405	-15,926	-9.1%
50110 FICA	599,731	679,531	728,838	49,307	7.3%
50111 Retirement VRS	1,211,201	1,335,769	1,234,799	-100,970	-7.6%
50112 Hospital/Medical Plans	1,029,672	1,164,658	1,208,934	44,276	3.8%
50113 Group Insurance - Life (VRS)	95,292	117,187	126,232	9,045	7.7%
50114 Unemployment Insurance	4,914	0	0	0	0.0%
50201 Legal Services	3,701	11,070	4,870	-6,200	-56.0%
50203 Management Consulting	8,000	8,000	8,000	0	0.0%
50207 Professional Education Services	2,900	0	0	0	0.0%
50209 Other Professional Services	61,360	73,349	71,349	-2,000	-2.7%
50210 Maintenance and Repairs	260	2,950	2,075	-875	-29.7%
50211 Maintenance Service Contracts	930	2,338	2,338	0	0.0%
50213 Maintenance Service Contracts- Computers	221,562	230,458	240,625	10,167	4.4%
50220 Lease/Rent Of Equipment	10,914	16,554	17,254	700	4.2%
50221 Lease/Rent Of Buildings	0	25,000	35,480	10,480	41.9%
50230 Temporary Help Service Fees	26,638	22,000	22,000	0	0.0%
50240 Printing and Binding	41,192	52,278	51,838	-440	-0.8%
50250 Advertising	13,190	19,923	17,923	-2,000	-10.0%
50270 Other Contractual Services	135,030	171,536	170,889	-647	-0.4%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	31,461	42,649	42,649	0	0.0%
50410 Postal Services	538,808	491,481	565,981	74,500	15.2%
50412 Telecommunications	58,971	61,405	62,105	700	1.1%
50430 Mileage	3	100	142	42	42.0%
50431 Education and Training	28,864	0	25,010	25,010	100.0%
50450 Dues And Association Memberships	18,840	19,795	19,970	175	0.9%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	16,214	0	14,864	14,864	100.0%
50500 Office Supplies	79,559	105,353	97,723	-7,630	-7.2%
50501 Food Supplies and Food Service Supplies	622	1,095	1,108	13	1.2%
50506 Repair and Maintenance Supplies	1,004	0	0	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512 Books and Subscriptions	7,145	11,187	9,202	-1,985	-17.7%
50514 Other Operating Supplies	4,013	12,007	12,007	0	0.0%
50521 Computer Software	11,253	13,400	13,400	0	0.0%
50811 Machinery and Equipment-New Less Than \$5000	12,291	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	1,950	500	500	0	0.0%
50822 Furniture and Fixtures-Replacement \$5000 and Over	22,990	6,558	6,558	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	6,719	1,075	13,075	12,000	1,116.3%
50833 Telecommunications Equipment-Replacement Less Than \$5000	600	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	4,002	4,500	4,500	0	0.0%
50841 Machinery and Equipment-Rehabilitation	5,420	0	0	0	0.0%
Total Department	12,462,125	13,423,106	13,798,699	375,593	2.8%



Operating Line Item Budget By Cost Center

Henrico County, Virginia

FY2016-17

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Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
14001 Administration						
50100	Full-Time Salaries and Wages - Regular	198,975	202,937	218,952	16,015	7.9%
50101	Full-Time Salaries and Wages - Overtime	0	1,100	1,100	0	0.0%
50104	Temporary Salaries and Wages - Regular	22,707	0	0	0	0.0%
50107	27th Pay Adjustment	0	0	-9,664	-9,664	-100.0%
50109	Vacancy Savings	0	-4,019	-4,397	-378	-9.4%
50110	FICA	16,287	15,332	15,786	454	3.0%
50111	Retirement VRS	30,164	30,765	28,486	-2,279	-7.4%
50112	Hospital/Medical Plans	23,437	20,922	21,717	795	3.8%
50113	Group Insurance - Life (VRS)	2,374	2,699	2,912	213	7.9%
50114	Unemployment Insurance	4,914	0	0	0	0.0%
50201	Legal Services	0	6,200	0	-6,200	-100.0%
50207	Professional Education Services	2,900	0	0	0	0.0%
50209	Other Professional Services	60	5,000	3,000	-2,000	-40.0%
50210	Maintenance and Repairs	0	1,000	1,000	0	0.0%
50240	Printing and Binding	0	3,800	1,800	-2,000	-52.6%
50250	Advertising	0	3,000	1,000	-2,000	-66.7%
50270	Other Contractual Services	2,335	19,140	12,940	-6,200	-32.4%
50310	Automotive/Motor Pool	0	500	500	0	0.0%
50410	Postal Services	319	2,000	1,000	-1,000	-50.0%
50412	Telecommunications	3,426	2,350	3,550	1,200	51.1%
50431	Education and Training	195	0	18,660	18,660	100.0%
50450	Dues And Association Memberships	1,582	2,250	2,250	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50455 Tuition	0	0	14,864	14,864	100.0%
50500 Office Supplies	3,040	10,118	10,118	0	0.0%
50501 Food Supplies and Food Service Supplies	112	418	418	0	0.0%
50512 Books and Subscriptions	0	2,000	500	-1,500	-75.0%
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	0	0	12,000	12,000	100.0%
Total Cost Center	312,827	335,270	366,250	30,980	9.2%

14002 Technology

50100 Full-Time Salaries and Wages - Regular	433,550	442,165	477,102	34,937	7.9%
50107 27th Pay Adjustment	0	0	-21,057	-21,057	-100.0%
50109 Vacancy Savings	0	-8,756	-9,581	-825	-9.4%
50110 FICA	32,198	33,826	36,052	2,226	6.6%
50111 Retirement VRS	65,726	67,032	62,071	-4,961	-7.4%
50112 Hospital/Medical Plans	48,921	41,844	43,435	1,591	3.8%
50113 Group Insurance - Life (VRS)	5,172	5,881	6,345	464	7.9%
50210 Maintenance and Repairs	0	1,000	0	-1,000	-100.0%
50213 Maintenance Service Contracts- Computers	221,562	230,458	240,625	10,167	4.4%
50270 Other Contractual Services	52,603	58,699	61,752	3,053	5.2%
50412 Telecommunications	2,625	2,610	2,610	0	0.0%
50521 Computer Software	644	2,400	2,400	0	0.0%
50815 Computer Equipment-New Less Than \$5000	1,780	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	3,599	4,000	4,000	0	0.0%
Total Cost Center	868,380	881,159	905,754	24,595	2.8%

14003 Accounting

50100 Full-Time Salaries and Wages - Regular	1,043,577	1,108,852	1,173,077	64,225	5.8%
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Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50101	Full-Time Salaries and Wages - Overtime	6,540	13,100	6,100	-7,000	-53.4%
50104	Temporary Salaries and Wages - Regular	11,632	0	7,000	7,000	100.0%
50107	27th Pay Adjustment	0	0	-51,773	-51,773	-100.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	372	0	0	0	0.0%
50109	Vacancy Savings	0	-21,957	-23,556	-1,599	-7.3%
50110	FICA	84,820	85,553	90,743	5,190	6.1%
50111	Retirement VRS	152,271	168,102	152,617	-15,485	-9.2%
50112	Hospital/Medical Plans	103,757	146,454	152,022	5,568	3.8%
50113	Group Insurance - Life (VRS)	12,022	14,748	15,602	854	5.8%
50210	Maintenance and Repairs	0	500	500	0	0.0%
50211	Maintenance Service Contracts	930	1,000	1,000	0	0.0%
50220	Lease/Rent Of Equipment	2,988	2,500	2,500	0	0.0%
50230	Temporary Help Service Fees	6,143	0	0	0	0.0%
50240	Printing and Binding	930	1,127	1,127	0	0.0%
50270	Other Contractual Services	16,395	16,500	16,500	0	0.0%
50310	Automotive/Motor Pool	51	0	0	0	0.0%
50410	Postal Services	45,383	44,800	44,800	0	0.0%
50412	Telecommunications	5,183	5,364	5,364	0	0.0%
50431	Education and Training	8,287	0	0	0	0.0%
50450	Dues And Association Memberships	2,572	2,500	2,500	0	0.0%
50455	Tuition	4,440	0	0	0	0.0%
50500	Office Supplies	13,771	15,000	15,000	0	0.0%
Total Cost Center		1,522,064	1,604,143	1,611,123	6,980	0.4%
14004 Budget						
50100	Full-Time Salaries and Wages - Regular	535,955	559,430	587,442	28,012	5.0%
50101	Full-Time Salaries and Wages - Overtime	318	1,000	1,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50104 Temporary Salaries and Wages - Regular	3,437	0	0	0	0.0%
50107 27th Pay Adjustment	0	0	-25,931	-25,931	-100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	106	0	0	0	0.0%
50109 Vacancy Savings	0	-11,078	-11,799	-721	-6.5%
50110 FICA	39,480	42,873	45,016	2,143	5.0%
50111 Retirement VRS	81,047	84,810	76,426	-8,384	-9.9%
50112 Hospital/Medical Plans	57,401	62,766	65,152	2,386	3.8%
50113 Group Insurance - Life (VRS)	6,358	7,440	7,813	373	5.0%
50220 Lease/Rent Of Equipment	354	6,850	6,850	0	0.0%
50240 Printing and Binding	5,609	6,511	6,511	0	0.0%
50310 Automotive/Motor Pool	0	75	75	0	0.0%
50410 Postal Services	103	300	300	0	0.0%
50412 Telecommunications	2,584	2,544	2,544	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	4,198	0	0	0	0.0%
50450 Dues And Association Memberships	1,270	1,775	1,775	0	0.0%
50455 Tuition	6,839	0	0	0	0.0%
50500 Office Supplies	5,878	11,947	9,947	-2,000	-16.7%
50512 Books and Subscriptions	33	836	836	0	0.0%
50514 Other Operating Supplies	234	300	300	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	2,612	1,075	1,075	0	0.0%
50833 Telecommunications Equipment-Replacement Less Than \$5000	600	0	0	0	0.0%
Total Cost Center	754,416	779,504	775,382	-4,122	-0.5%

14005 Treasury

50100 Full-Time Salaries and Wages - Regular	1,216,093	1,293,336	1,411,538	118,202	9.1%
50101 Full-Time Salaries and Wages - Overtime	16,542	17,828	17,828	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50107 27th Pay Adjustment	0	0	-59,772	-59,772	-100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	979	0	0	0	0.0%
50109 Vacancy Savings	0	-25,611	-27,730	-2,119	-8.3%
50110 FICA	89,925	100,304	109,346	9,042	9.0%
50111 Retirement VRS	184,999	196,070	183,641	-12,429	-6.3%
50112 Hospital/Medical Plans	184,417	223,168	231,652	8,484	3.8%
50113 Group Insurance - Life (VRS)	14,481	17,201	18,773	1,572	9.1%
50201 Legal Services	1,945	2,370	2,370	0	0.0%
50209 Other Professional Services	9,423	9,969	9,969	0	0.0%
50211 Maintenance Service Contracts	0	538	538	0	0.0%
50220 Lease/Rent Of Equipment	2,604	1,604	2,604	1,000	62.3%
50240 Printing and Binding	23,718	30,000	29,000	-1,000	-3.3%
50250 Advertising	4,235	4,150	4,150	0	0.0%
50270 Other Contractual Services	10,310	10,995	10,995	0	0.0%
50310 Automotive/Motor Pool	108	431	431	0	0.0%
50410 Postal Services	379,726	328,876	403,876	75,000	22.8%
50412 Telecommunications	13,771	13,400	13,400	0	0.0%
50431 Education and Training	1,490	0	0	0	0.0%
50450 Dues And Association Memberships	721	375	375	0	0.0%
50500 Office Supplies	16,706	13,162	13,162	0	0.0%
50514 Other Operating Supplies	0	6,327	6,327	0	0.0%
50811 Machinery and Equipment-New Less Than \$5000	11,867	0	0	0	0.0%
50822 Furniture and Fixtures-Replacement \$5000 and Over	22,990	0	0	0	0.0%
Total Cost Center	2,207,050	2,244,493	2,382,473	137,980	6.1%
14006 Purchasing					
50100 Full-Time Salaries and Wages - Regular	745,786	870,100	952,765	82,665	9.5%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50101	Full-Time Salaries and Wages - Overtime	18	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	3,953	0	0	0	0.0%
50107	27th Pay Adjustment	0	0	-42,049	-42,049	-100.0%
50109	Vacancy Savings	0	-17,230	-19,133	-1,903	-11.0%
50110	FICA	55,004	67,661	72,517	4,856	7.2%
50111	Retirement VRS	113,027	131,907	123,955	-7,952	-6.0%
50112	Hospital/Medical Plans	79,958	104,610	108,587	3,977	3.8%
50113	Group Insurance - Life (VRS)	8,872	11,572	12,672	1,100	9.5%
50209	Other Professional Services	7,380	7,380	7,380	0	0.0%
50210	Maintenance and Repairs	0	250	250	0	0.0%
50211	Maintenance Service Contracts	0	400	400	0	0.0%
50221	Lease/Rent Of Buildings	0	25,000	35,480	10,480	41.9%
50230	Temporary Help Service Fees	972	0	0	0	0.0%
50240	Printing and Binding	618	3,000	1,000	-2,000	-66.7%
50250	Advertising	4,162	5,000	5,000	0	0.0%
50270	Other Contractual Services	10,696	12,852	16,352	3,500	27.2%
50310	Automotive/Motor Pool	2,200	2,400	2,400	0	0.0%
50410	Postal Services	947	4,000	2,000	-2,000	-50.0%
50412	Telecommunications	4,361	6,400	5,400	-1,000	-15.6%
50430	Mileage	0	50	50	0	0.0%
50431	Education and Training	7,836	0	6,350	6,350	100.0%
50450	Dues And Association Memberships	3,400	3,400	3,400	0	0.0%
50453	Freight Charges	0	75	75	0	0.0%
50500	Office Supplies	6,325	6,800	7,300	500	7.4%
50506	Repair and Maintenance Supplies	1,004	0	0	0	0.0%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50511	Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512	Books and Subscriptions	0	100	100	0	0.0%
50514	Other Operating Supplies	166	500	500	0	0.0%
50521	Computer Software	10,609	11,000	11,000	0	0.0%
50815	Computer Equipment-New Less Than \$5000	170	500	500	0	0.0%
50835	Computer Equipment-Replacement Less Than \$5000	403	500	500	0	0.0%
Total Cost Center		1,067,867	1,274,577	1,331,101	56,524	4.4%
14101 Real Estate Assessment						
50100	Full-Time Salaries and Wages - Regular	2,000,943	2,080,095	2,270,023	189,928	9.1%
50101	Full-Time Salaries and Wages - Overtime	0	1,500	1,500	0	0.0%
50104	Temporary Salaries and Wages - Regular	8,078	0	0	0	0.0%
50107	27th Pay Adjustment	0	0	-100,186	-100,186	-100.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	275	0	0	0	0.0%
50109	Vacancy Savings	0	-41,190	-45,586	-4,396	-10.7%
50110	FICA	145,703	159,102	173,326	14,224	8.9%
50111	Retirement VRS	300,328	315,342	295,330	-20,012	-6.3%
50112	Hospital/Medical Plans	245,902	244,090	253,369	9,279	3.8%
50113	Group Insurance - Life (VRS)	23,659	27,665	30,191	2,526	9.1%
50203	Management Consulting	8,000	8,000	8,000	0	0.0%
50211	Maintenance Service Contracts	0	400	400	0	0.0%
50220	Lease/Rent Of Equipment	2,460	2,700	2,700	0	0.0%
50230	Temporary Help Service Fees	2,261	0	0	0	0.0%
50240	Printing and Binding	138	300	300	0	0.0%
50250	Advertising	129	175	175	0	0.0%
50310	Automotive/Motor Pool	13,414	20,243	20,243	0	0.0%
50410	Postal Services	47,228	49,005	49,005	0	0.0%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412	Telecommunications	8,279	8,837	8,837	0	0.0%
50431	Education and Training	5,248	0	0	0	0.0%
50450	Dues And Association Memberships	7,520	7,520	7,520	0	0.0%
50500	Office Supplies	9,558	12,481	12,481	0	0.0%
50512	Books and Subscriptions	5,707	6,201	6,201	0	0.0%
50514	Other Operating Supplies	3,613	3,680	3,680	0	0.0%
Total Cost Center		2,838,443	2,906,146	2,997,509	91,363	3.1%
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	986	3,848	3,848	0	0.0%
50500	Office Supplies	139	145	145	0	0.0%
50501	Food Supplies and Food Service Supplies	176	195	195	0	0.0%
Total Cost Center		15,834	18,721	18,721	0	0.0%
14201 Vehicle						
50100	Full-Time Salaries and Wages - Regular	905,068	1,034,833	1,085,999	51,166	4.9%
50101	Full-Time Salaries and Wages - Overtime	6,674	12,780	14,292	1,512	11.8%
50107	27th Pay Adjustment	0	0	-48,598	-48,598	-100.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	425	0	0	0	0.0%
50109	Vacancy Savings	0	-20,492	-22,230	-1,738	-8.5%
50110	FICA	65,215	80,142	84,172	4,030	5.0%
50111	Retirement VRS	137,606	156,881	141,288	-15,593	-9.9%
50112	Hospital/Medical Plans	139,293	146,454	152,022	5,568	3.8%
50113	Group Insurance - Life (VRS)	10,839	13,763	14,444	681	4.9%
50210	Maintenance and Repairs	100	100	100	0	0.0%
50220	Lease/Rent Of Equipment	1,254	1,450	1,300	-150	-10.3%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50230 Temporary Help Service Fees	6,262	11,000	11,000	0	0.0%
50240 Printing and Binding	8,047	3,540	8,100	4,560	128.8%
50250 Advertising	1,978	2,000	2,000	0	0.0%
50270 Other Contractual Services	6,712	11,000	10,000	-1,000	-9.1%
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	43,548	37,000	39,500	2,500	6.8%
50412 Telecommunications	6,482	6,000	6,500	500	8.3%
50430 Mileage	3	0	0	0	0.0%
50431 Education and Training	430	0	0	0	0.0%
50450 Dues And Association Memberships	710	435	610	175	40.2%
50455 Tuition	392	0	0	0	0.0%
50500 Office Supplies	8,714	16,000	9,400	-6,600	-41.3%
50501 Food Supplies and Food Service Supplies	169	225	225	0	0.0%
50512 Books and Subscriptions	1,100	1,100	1,115	15	1.4%
Total Cost Center	1,351,021	1,514,461	1,511,489	-2,972	-0.2%
14202 Business					
50100 Full-Time Salaries and Wages - Regular	966,956	1,219,390	1,314,262	94,872	7.8%
50101 Full-Time Salaries and Wages - Overtime	1,812	5,508	3,996	-1,512	-27.5%
50107 27th Pay Adjustment	0	0	-58,005	-58,005	-100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	638	0	0	0	0.0%
50109 Vacancy Savings	0	-24,146	-26,393	-2,247	-9.3%
50110 FICA	70,066	93,705	100,847	7,142	7.6%
50111 Retirement VRS	146,033	184,860	170,985	-13,875	-7.5%
50112 Hospital/Medical Plans	146,586	174,350	180,978	6,628	3.8%
50113 Group Insurance - Life (VRS)	11,515	16,218	17,480	1,262	7.8%
50201 Legal Services	1,756	2,500	2,500	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50209 Other Professional Services	44,497	51,000	51,000	0	0.0%
50210 Maintenance and Repairs	160	100	225	125	125.0%
50220 Lease/Rent Of Equipment	1,254	1,450	1,300	-150	-10.3%
50230 Temporary Help Service Fees	11,000	11,000	11,000	0	0.0%
50240 Printing and Binding	2,132	4,000	4,000	0	0.0%
50250 Advertising	1,700	1,750	1,750	0	0.0%
50270 Other Contractual Services	35,979	42,350	42,350	0	0.0%
50310 Automotive/Motor Pool	15,688	18,750	18,750	0	0.0%
50410 Postal Services	21,554	25,500	25,500	0	0.0%
50412 Telecommunications	12,260	13,900	13,900	0	0.0%
50430 Mileage	0	0	42	42	100.0%
50431 Education and Training	1,180	0	0	0	0.0%
50450 Dues And Association Memberships	1,065	1,540	1,540	0	0.0%
50455 Tuition	4,543	0	0	0	0.0%
50500 Office Supplies	15,428	19,700	20,170	470	2.4%
50501 Food Supplies and Food Service Supplies	165	257	270	13	5.1%
50512 Books and Subscriptions	305	950	450	-500	-52.6%
50811 Machinery and Equipment-New Less Than \$5000	424	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	4,107	0	0	0	0.0%
50841 Machinery and Equipment-Rehabilitation	5,420	0	0	0	0.0%
Total Cost Center	1,524,223	1,864,632	1,898,897	34,265	1.8%