

# 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 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>FY17 Actual</u>	<u>FY18 Original</u>	<u>FY19 Proposed</u>	<u>Change 18 to 19</u>
Personnel	\$ 11,435,676	\$ 12,114,204	\$ 12,570,798	3.8%
Operation	1,363,993	1,509,077	1,509,078	0.0%
Capital	27,657	24,633	24,633	0.0%
Total	<u>\$ 12,827,326</u>	<u>\$ 13,647,914</u>	<u>\$ 14,104,509</u>	<u>3.3%</u>
Personnel Complement*	168	163	163	-

\*Five employees transferred to Information Technology during FY2016-17

<b>Performance Measures</b>				
	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>Change 18 to 19</b>
<b>Workload Measures</b>				
Parcels of Land Reviewed	115,532	116,482	117,482	1,000
Vehicles Assessed	389,491	383,083	390,000	6,917
Business License Payments	7,349	7,413	7,450	37
Cashier Transactions Per Teller/Day	63	75	75	0
Budget Transfer Document Processed	1,597	1,400	1,400	0
Accounts Payable Transactions	240,818	248,907	257,628	8,721
Credit and Debit Card Transactions	302,465	320,000	325,000	5,000
REAP Applicants	6,319	6,214	6,500	286
Electronic Bill Payments	231,369	266,524	266,524	0
Tax Bills Generated	801,631	825,680	830,000	4,320
<b>Effectiveness Measures</b>				
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	27	28	29	1
Number of Years - GFOA Award for CAFR	34	35	36	1

**Budget Highlights**

The Department of Finance's budget for FY2018-19 totals \$14,104,509, representing an overall increase of \$456,595 or 3.3 percent from the previous approved budget. This increase was driven solely by the personnel component and reflects revised salary estimates including a salary increase for FY2018-19 as well as rising health care costs.

During FY2017-18, the Department of Finance again received recognition from the Government Finance Officers 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-five consecutive years. The Office of Management and Budget received the Distinguished Budget Presentation Award from GFOA for the Annual Fiscal Plan for the twenty-eighth 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 economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. Even as local economic 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

## *Finance (cont'd)*

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, 2018, the taxable assessed value of the County was approximately \$37.9 billion, an increase of 6.0 percent, or approximately \$2.2 billion, compared to January 1, 2017. Reassessments accounted for 4.7 percent, or \$1.7 billion of the change with new construction and all other changes accounting for 1.3 percent or \$481 million of the change in the total land book from January 1, 2017 to January 1, 2018. The real estate market continues to strengthen with increases in both residential and commercial values. New construction also continues to increase 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 2017 the Division processed 6,142 telephone inquiries and 1,307 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. The "Reinvest" residential rehabilitation program was initiated on January 1, 2010. To qualify home must be at least 40 years old with a maximum assessed value of \$250,000. A total of 130 properties participate in the program. In 2011 the Commonwealth of Virginia modified the Constitution to exempt the residence of permanently disabled veterans. As of January 1, 2018, 427 homes have been exempted for veterans. 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 453 property owners are

## *Finance (cont'd)*

currently in the program totaling approximately 30,600 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 issues in calendar year 2017 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 \$400,000 and \$75,000, respectively. During calendar year 2018, 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 and Use, 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 transactions processed in FY2016-17 was 240,818 and it is projected that 248,907 will be processed during FY2017-18 and 257,628 transactions are forecasted to be processed in FY2018-19. In FY216-17, 118,699 invoices were processed in accounts payable. The Accounts Payable Section initiated an invoice imaging system during FY2010-11 that streamlines the data storage and retrieval process. In FY2016-17, 122,119 invoices were scanned into the imaging system.

The Division began making electronic payments (ach and card payments) in January 2015. During FY2016-17, 21,605 electronic payments were processed which represented 26 percent of all payments made by the County. The electronic payments program generated a rebate of \$222,118 for the County.

In addition, the Division processes approximately 23,718 payroll direct deposits/checks per month. The number of payroll direct deposits/checks processed in

## *Finance (cont'd)*

FY2016-17 was 284,616. 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 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 goals of becoming a high performing organization.

Treasury continues to expand billing and payment options for taxpayers and County customers. Payment methods at the government centers include: cash, checks, pin-based debit cards and credit and pin-less debit cards. Treasury offers several payment offsite methods to customers paying for County services, fees and taxes by offering lockbox services, e-box services that take ACH payments, credit/debit cards, by phone or the internet, electronic checks by phone or over the internet, off site cash payment locations, 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. A remote lockbox process is used to quickly deposit drop box payments for personal property and real estate taxes.

Treasury enhanced the billing and bill view methods in September 2017. Taxpayers may opt into receiving paperless real estate and personal property tax bills, view their installment tax bills online, schedule payments, and receive notifications and reminders via email or text. If paying online, taxpayers are able to

view their payment history. Taxpayers have the option to combine personal property and real estate bills into one account. The expanded billing features are available even if a taxpayer does not pay using the online payment method. As of mid-December almost 3,000 taxpayers signed up for paperless bills and almost 27,000 taxpayers have created accounts to manage their tax bills and payments.

A change in the State Code in 2017 provided the opportunity to change the dog license process. In November 2017, a County ordinance was passed to permit the County to sell lifetime dog licenses. The license replaces the one and three-year dog licenses that expired with the expiration of the rabies vaccination. The new lifetime license is valid for the life of the dog as long as the dog's owner resides in Henrico County and the rabies vaccination remains current. The cost of the lifetime license is \$10.

The cashiers processed 121,322 checks in-person during FY2016-17, while the County Lockbox Operation Center processed 406,574 paper checks. The number of pin-based debit card transactions for FY2016-17 was 71,096 for all County agencies. Credit card and E-Check payments increased from 139,738 in FY2015-16 to 178,555 in FY2016-17, which represents an increase of 38,817 or 27.8 percent. Electronic lockbox payments increased 1.6 percent, from 227,690 in FY2015-16 to 231,369 in FY2016-17. Electronic payments are projected to increase in FY2018-19 as taxpayers continue to bank more electronically.

Real estate and personal property tax bills are mailed in two installments, with due dates of June 5<sup>th</sup> and December 5<sup>th</sup>. Treasury mailed 801,631 bills during FY2016-17, an increase of 9.8 percent from the previous year. Of these bills, 109,229 were real estate bills and 692,402 were personal property bills. Four mortgage files were submitted electronically for both the June and December installments that paid on 120,537 accounts. An additional 1,741 real estate accounts were sent to mortgage holders. Mortgage company escrow accounts are 52.5 percent of the real estate bills. A total of 29,435 supplemental bills and 264,855 delinquent bills were mailed. Treasury provides electronic files to vehicle leasing companies. In FY2016-17, 29 leasing companies participated in the program, which utilized electronic files for leasing company billings. The program included 1,688 accounts for a total payment of \$7,246,870.

### *Finance (cont'd)*

The Delinquent Accounts and Collections Section collected \$4,690,427 in delinquent real estate taxes and \$1,145,167 in delinquent business taxes during FY2016-17. In addition, the Delinquent Accounts and Collections Section was responsible for processing a total of 34,493 new Department of Motor Vehicle registration withholdings (VRW) resulting in collection of 51,876 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 \$1,400,344 in revenue from unpaid taxes, utility debts, and library and miscellaneous fees. The collection of returned checks for multiple Henrico Departments resulted in \$864,022 worth of additional revenue. This Section also handled 750 bankruptcy claims filed in FY 2016-17, collecting \$480,576. In FY 2016-17, 12 properties were sold in judicial and non-judicial tax sales, paying \$53,220 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.

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 FY2016-17, Purchasing processed a total of 9,845 purchase requisitions totaling \$417,180,585. 24 surplus sales, on-line and vehicle auctions were held generating \$1,552,826 in revenue from the sale of surplus property. In addition, 172 solicitations were issued and 219 contracts were awarded.

In addition, the Division assures that SWaM suppliers have the maximum practicable opportunity to participate in County procurement transactions by developing and carrying out procedures in support of the Board of Supervisors' Small, Women-Owned, and Minority-Owned (SWaM) Supplier Policy which

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was amended in April 2017. A 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. Total spending with SWaM suppliers which includes

Small, Women-Owned, Minority-Owned, Service-Disabled Veterans and Employment Services Organizations was over 54 percent and totaled \$161.5 million during FY2016-17. The Division's staff participated in twenty-two supplier outreach events in FY2016-17.

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  
FY2018-19  
FINANCE**

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	8,481,682	9,014,843	9,296,961	282,118	3.1%
50101 Full-Time Salaries and Wages - Overtime	36,546	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	54,802	7,000	7,000	0	0.0%
50106 Board and Commissions	13,050	13,500	13,500	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	8,391	0	14,780	14,780	100.0%
50109 Vacancy Savings	0	-214,582	-222,916	-8,334	-3.9%
50110 FICA	633,943	693,756	716,471	22,715	3.3%
50111 Retirement VRS	1,050,713	1,172,830	1,235,565	62,735	5.3%
50112 Hospital/Medical Plans	1,050,732	1,244,994	1,325,679	80,685	6.5%
50113 Group Insurance - Life (VRS)	105,539	119,897	121,792	1,895	1.6%
50114 Unemployment Insurance	278	0	0	0	0.0%
50201 Legal Services	2,984	4,920	4,920	0	0.0%
50203 Management Consulting	8,000	13,424	13,900	476	3.5%
50209 Other Professional Services	61,357	68,399	68,399	0	0.0%
50210 Maintenance and Repairs	1,598	2,075	1,975	-100	-4.8%
50211 Maintenance Service Contracts	0	1,938	1,000	-938	-48.4%
50213 Maintenance Service Contracts- Computers	240,625	254,670	255,000	330	0.1%
50220 Lease/Rent Of Equipment	19,148	21,723	21,946	223	1.0%
50221 Lease/Rent Of Buildings	35,478	37,871	38,730	859	2.3%
50230 Temporary Help Service Fees	17,981	22,000	22,000	0	0.0%
50240 Printing and Binding	99,778	51,354	115,230	63,876	124.4%
50250 Advertising	10,107	18,273	16,914	-1,359	-7.4%
50270 Other Contractual Services	116,671	162,577	164,865	2,288	1.4%
50310 Automotive/Motor Pool	33,098	40,287	40,529	242	0.6%
50410 Postal Services	489,378	564,381	499,544	-64,837	-11.5%



<b>Account Description</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50412 Telecommunications	48,926	61,503	58,578	-2,925	-4.8%
50430 Mileage	3	142	142	0	0.0%
50431 Education and Training	35,270	25,010	25,011	1	0.0%
50441 Payment To Other Civic/Community Organizations	1,000	0	0	0	0.0%
50450 Dues And Association Memberships	18,683	19,470	20,670	1,200	6.2%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	20,947	14,864	14,864	0	0.0%
50500 Office Supplies	72,552	89,723	90,961	1,238	1.4%
50501 Food Supplies and Food Service Supplies	1,688	1,108	1,108	0	0.0%
50507 Gasoline	89	0	100	100	100.0%
50511 Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512 Books and Subscriptions	12,031	7,702	7,702	0	0.0%
50514 Other Operating Supplies	3,475	11,988	10,815	-1,173	-9.8%
50521 Computer Software	13,126	13,400	13,900	500	3.7%
50811 Machinery and Equipment-New Less Than \$5000	5,982	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	100	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	0	500	500	0	0.0%
50822 Furniture and Fixtures-Replacement \$5000 and Over	0	6,558	6,558	0	0.0%
50825 Computer Equipment-Replacement \$5000 and Over	5,212	0	0	0	0.0%
50831 Machinery and Equipment-Replacement Less Than \$5000	1,617	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	10,995	13,075	13,075	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	3,751	4,500	4,500	0	0.0%
<b>Total Department</b>	<b>12,827,326</b>	<b>13,647,914</b>	<b>14,104,509</b>	<b>456,595</b>	<b>3.3%</b>



**Operating Line Item Budget By Cost Center**  
**Henrico County, Virginia**  
**FY2018-19**  
**FINANCE**

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
<b>14001 Administration</b>					
50100 Full-Time Salaries and Wages - Regular	218,956	216,114	219,793	3,679	1.7%
50101 Full-Time Salaries and Wages - Overtime	0	1,100	1,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	11,742	0	0	0	0.0%
50109 Vacancy Savings	0	-5,145	-5,269	-124	-2.4%
50110 FICA	16,595	15,481	16,190	709	4.6%
50111 Retirement VRS	27,431	28,116	29,210	1,094	3.9%
50112 Hospital/Medical Plans	25,271	22,914	24,399	1,485	6.5%
50113 Group Insurance - Life (VRS)	2,762	2,874	2,879	5	0.2%
50209 Other Professional Services	3,035	1,600	1,600	0	0.0%
50210 Maintenance and Repairs	0	1,000	1,000	0	0.0%
50240 Printing and Binding	1,123	1,800	1,800	0	0.0%
50250 Advertising	0	1,000	1,000	0	0.0%
50270 Other Contractual Services	0	8,940	8,940	0	0.0%
50310 Automotive/Motor Pool	0	500	500	0	0.0%
50410 Postal Services	57	1,000	1,000	0	0.0%
50412 Telecommunications	2,278	3,550	3,550	0	0.0%
50431 Education and Training	0	18,660	18,661	1	0.0%
50450 Dues And Association Memberships	966	2,250	2,250	0	0.0%
50455 Tuition	0	14,864	14,864	0	0.0%
50500 Office Supplies	3,143	7,618	7,618	0	0.0%
50501 Food Supplies and Food Service Supplies	1,459	418	418	0	0.0%
50512 Books and Subscriptions	0	500	500	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
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	1,340	12,000	12,000	0	0.0%
<b>Total Cost Center</b>	<b>316,158</b>	<b>364,912</b>	<b>371,761</b>	<b>6,849</b>	<b>1.9%</b>
<b>14002 Technology</b>					
50100 Full-Time Salaries and Wages - Regular	91,478	0	0	0	0.0%
50110 FICA	6,856	0	0	0	0.0%
50111 Retirement VRS	10,402	0	0	0	0.0%
50112 Hospital/Medical Plans	8,576	0	0	0	0.0%
50113 Group Insurance - Life (VRS)	733	0	0	0	0.0%
50213 Maintenance Service Contracts- Computers	240,625	254,670	255,000	330	0.1%
50270 Other Contractual Services	62,393	64,800	67,580	2,780	4.3%
50412 Telecommunications	935	2,610	0	-2,610	-100.0%
50431 Education and Training	750	0	0	0	0.0%
50521 Computer Software	1,121	2,400	1,900	-500	-20.8%
50825 Computer Equipment-Replacement \$5000 and Over	5,212	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	3,751	4,000	4,000	0	0.0%
<b>Total Cost Center</b>	<b>432,832</b>	<b>328,480</b>	<b>328,480</b>	<b>0</b>	<b>0.0%</b>
<b>14003 Accounting</b>					
50100 Full-Time Salaries and Wages - Regular	1,226,290	1,262,132	1,342,198	80,066	6.3%
50101 Full-Time Salaries and Wages - Overtime	3,523	6,100	6,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	0	7,000	7,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	736	0	1,407	1,407	100.0%
50109 Vacancy Savings	0	-30,043	-32,177	-2,134	-7.1%
50110 FICA	97,357	97,555	103,680	6,125	6.3%
50111 Retirement VRS	153,556	164,203	178,378	14,175	8.6%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50112 Hospital/Medical Plans	125,773	175,674	187,059	11,385	6.5%
50113 Group Insurance - Life (VRS)	15,486	16,786	17,583	797	4.7%
50210 Maintenance and Repairs	1,400	500	500	0	0.0%
50211 Maintenance Service Contracts	0	1,000	1,000	0	0.0%
50220 Lease/Rent Of Equipment	2,288	2,500	2,500	0	0.0%
50240 Printing and Binding	604	1,127	1,127	0	0.0%
50270 Other Contractual Services	17,494	16,500	16,500	0	0.0%
50410 Postal Services	34,638	43,200	43,200	0	0.0%
50412 Telecommunications	4,704	5,364	5,364	0	0.0%
50431 Education and Training	9,368	0	0	0	0.0%
50450 Dues And Association Memberships	3,021	2,500	2,500	0	0.0%
50455 Tuition	851	0	0	0	0.0%
50500 Office Supplies	14,249	14,500	14,500	0	0.0%
50811 Machinery and Equipment-New Less Than \$5000	1,600	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,712,938</b>	<b>1,786,598</b>	<b>1,898,419</b>	<b>111,821</b>	<b>6.3%</b>
<b>14004 Budget</b>					
50100 Full-Time Salaries and Wages - Regular	508,115	573,885	600,658	26,773	4.7%
50101 Full-Time Salaries and Wages - Overtime	8,418	1,000	1,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	7,133	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	590	0	869	869	100.0%
50109 Vacancy Savings	0	-13,661	-14,400	-739	-5.4%
50110 FICA	38,361	43,979	46,027	2,048	4.7%
50111 Retirement VRS	63,235	74,662	79,827	5,165	6.9%
50112 Hospital/Medical Plans	46,918	68,742	73,197	4,455	6.5%
50113 Group Insurance - Life (VRS)	6,367	7,633	7,869	236	3.1%
50220 Lease/Rent Of Equipment	4,996	6,850	6,850	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50240 Printing and Binding	4,536	6,027	6,027	0	0.0%
50310 Automotive/Motor Pool	0	75	75	0	0.0%
50410 Postal Services	104	300	300	0	0.0%
50412 Telecommunications	2,322	2,544	2,544	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	3,132	0	0	0	0.0%
50450 Dues And Association Memberships	1,105	1,775	1,775	0	0.0%
50455 Tuition	3,630	0	0	0	0.0%
50500 Office Supplies	5,784	7,947	7,947	0	0.0%
50512 Books and Subscriptions	255	836	836	0	0.0%
50514 Other Operating Supplies	0	300	300	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	100	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	812	1,075	1,075	0	0.0%
<b>Total Cost Center</b>	<b>705,913</b>	<b>784,019</b>	<b>822,826</b>	<b>38,807</b>	<b>4.9%</b>
<b>14005 Treasury</b>					
50100 Full-Time Salaries and Wages - Regular	1,313,020	1,487,955	1,532,642	44,687	3.0%
50101 Full-Time Salaries and Wages - Overtime	17,464	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	29,609	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,358	0	3,249	3,249	100.0%
50109 Vacancy Savings	0	-35,417	-36,743	-1,326	-3.7%
50110 FICA	99,247	115,192	118,611	3,419	3.0%
50111 Retirement VRS	158,489	193,583	203,688	10,105	5.2%
50112 Hospital/Medical Plans	189,571	252,054	268,389	16,335	6.5%
50113 Group Insurance - Life (VRS)	16,016	19,790	20,078	288	1.5%
50201 Legal Services	2,303	2,420	2,420	0	0.0%
50209 Other Professional Services	9,442	9,919	9,919	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50211 Maintenance Service Contracts	0	538	0	-538	-100.0%
50220 Lease/Rent Of Equipment	2,604	2,604	2,827	223	8.6%
50240 Printing and Binding	82,128	29,000	92,876	63,876	220.3%
50250 Advertising	3,936	4,500	4,500	0	0.0%
50270 Other Contractual Services	8,014	10,995	10,995	0	0.0%
50310 Automotive/Motor Pool	43	100	50	-50	-50.0%
50410 Postal Services	382,122	403,876	385,000	-18,876	-4.7%
50412 Telecommunications	7,996	13,400	13,400	0	0.0%
50431 Education and Training	5,803	0	0	0	0.0%
50450 Dues And Association Memberships	752	375	375	0	0.0%
50455 Tuition	11,364	0	0	0	0.0%
50500 Office Supplies	14,669	13,162	14,700	1,538	11.7%
50514 Other Operating Supplies	0	6,308	5,135	-1,173	-18.6%
50811 Machinery and Equipment-New Less Than \$5000	4,382	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	4,406	0	0	0	0.0%
<b>Total Cost Center</b>	<b>2,365,738</b>	<b>2,548,182</b>	<b>2,669,939</b>	<b>121,757</b>	<b>4.8%</b>
<b>14006 Purchasing</b>					
50100 Full-Time Salaries and Wages - Regular	833,349	951,400	1,000,892	49,492	5.2%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50102 Part-Time Salaries and Wages-Regular	0	15,150	15,150	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,070	0	2,498	2,498	100.0%
50109 Vacancy Savings	0	-22,646	-23,995	-1,349	-6.0%
50110 FICA	61,086	73,492	77,630	4,138	5.6%
50111 Retirement VRS	102,703	123,777	133,019	9,242	7.5%
50112 Hospital/Medical Plans	88,601	114,570	121,995	7,425	6.5%
50113 Group Insurance - Life (VRS)	10,455	12,654	13,112	458	3.6%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50209 Other Professional Services	7,880	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	250	150	-100	-40.0%
50211 Maintenance Service Contracts	0	400	0	-400	-100.0%
50220 Lease/Rent Of Equipment	4,455	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	35,478	37,871	38,730	859	2.3%
50240 Printing and Binding	-1,028	1,000	1,000	0	0.0%
50250 Advertising	1,653	5,000	3,641	-1,359	-27.2%
50270 Other Contractual Services	819	11,492	11,000	-492	-4.3%
50310 Automotive/Motor Pool	2,597	2,400	2,692	292	12.2%
50410 Postal Services	1,453	2,000	2,000	0	0.0%
50412 Telecommunications	4,399	5,400	4,600	-800	-14.8%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	5,128	6,350	6,350	0	0.0%
50441 Payment To Other Civic/Community Organizations	1,000	0	0	0	0.0%
50450 Dues And Association Memberships	4,544	3,400	4,600	1,200	35.3%
50453 Freight Charges	0	75	75	0	0.0%
50500 Office Supplies	6,600	7,300	7,000	-300	-4.1%
50507 Gasoline	89	0	100	100	100.0%
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	230	500	500	0	0.0%
50521 Computer Software	12,005	11,000	12,000	1,000	9.1%
50815 Computer Equipment-New Less Than \$5000	0	500	500	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	3,417	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	0	500	500	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
<b>Total Cost Center</b>	<b>1,187,983</b>	<b>1,377,425</b>	<b>1,449,329</b>	<b>71,904</b>	<b>5.2%</b>
<b>14101 Real Estate Assessment</b>					
50100 Full-Time Salaries and Wages - Regular	2,141,063	2,198,905	2,215,932	17,027	0.8%
50101 Full-Time Salaries and Wages - Overtime	1,979	1,500	1,500	0	0.0%
50104 Temporary Salaries and Wages - Regular	4,599	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	612	0	1,730	1,730	100.0%
50109 Vacancy Savings	0	-52,340	-53,124	-784	-1.5%
50110 FICA	156,103	167,804	169,460	1,656	1.0%
50111 Retirement VRS	265,962	286,078	294,497	8,419	2.9%
50112 Hospital/Medical Plans	258,372	267,330	284,655	17,325	6.5%
50113 Group Insurance - Life (VRS)	26,732	29,245	29,029	-216	-0.7%
50203 Management Consulting	8,000	13,424	13,900	476	3.5%
50220 Lease/Rent Of Equipment	2,309	2,309	2,309	0	0.0%
50240 Printing and Binding	53	300	300	0	0.0%
50250 Advertising	0	175	175	0	0.0%
50310 Automotive/Motor Pool	14,228	18,212	18,212	0	0.0%
50410 Postal Services	2,209	49,005	3,044	-45,961	-93.8%
50412 Telecommunications	8,232	8,235	8,720	485	5.9%
50431 Education and Training	8,415	0	0	0	0.0%
50450 Dues And Association Memberships	7,005	7,020	7,020	0	0.0%
50500 Office Supplies	6,479	12,481	12,481	0	0.0%
50512 Books and Subscriptions	9,752	4,701	4,701	0	0.0%
50514 Other Operating Supplies	3,245	3,680	3,680	0	0.0%
<b>Total Cost Center</b>	<b>2,925,349</b>	<b>3,018,064</b>	<b>3,018,221</b>	<b>157</b>	<b>0.0%</b>
<b>14102 Board of R/E Review and Equalization</b>					
50106 Board and Commissions	13,050	13,500	13,500	0	0.0%



<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50110 FICA	998	1,033	1,033	0	0.0%
50250 Advertising	871	3,848	3,848	0	0.0%
50500 Office Supplies	114	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	51	195	195	0	0.0%
<b>Total Cost Center</b>	<b>15,084</b>	<b>18,721</b>	<b>18,721</b>	<b>0</b>	<b>0.0%</b>
<b>14201 Vehicle</b>					
50100 Full-Time Salaries and Wages - Regular	972,150	1,069,615	1,098,384	28,769	2.7%
50101 Full-Time Salaries and Wages - Overtime	4,298	14,292	14,292	0	0.0%
50104 Temporary Salaries and Wages - Regular	1,719	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,288	0	1,910	1,910	100.0%
50109 Vacancy Savings	0	-25,461	-26,367	-906	-3.6%
50110 FICA	70,934	82,919	85,120	2,201	2.7%
50111 Retirement VRS	121,758	139,157	145,975	6,818	4.9%
50112 Hospital/Medical Plans	144,984	160,398	170,793	10,395	6.5%
50113 Group Insurance - Life (VRS)	12,260	14,226	14,389	163	1.1%
50210 Maintenance and Repairs	100	100	100	0	0.0%
50220 Lease/Rent Of Equipment	1,248	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	8,390	11,000	11,000	0	0.0%
50240 Printing and Binding	10,600	8,100	8,100	0	0.0%
50250 Advertising	1,944	2,000	2,000	0	0.0%
50270 Other Contractual Services	7,830	10,000	10,000	0	0.0%
50310 Automotive/Motor Pool	22	250	250	0	0.0%
50410 Postal Services	44,089	39,500	39,500	0	0.0%
50412 Telecommunications	6,216	6,500	6,500	0	0.0%
50431 Education and Training	1,190	0	0	0	0.0%
50450 Dues And Association Memberships	400	610	610	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50455 Tuition	2,752	0	0	0	0.0%
50500 Office Supplies	6,373	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	72	225	225	0	0.0%
50512 Books and Subscriptions	1,470	1,115	1,115	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,020	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,423,107</b>	<b>1,544,146</b>	<b>1,593,496</b>	<b>49,350</b>	<b>3.2%</b>
<b>14202 Business</b>					
50100 Full-Time Salaries and Wages - Regular	1,177,261	1,254,837	1,286,462	31,625	2.5%
50101 Full-Time Salaries and Wages - Overtime	864	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,737	0	3,117	3,117	100.0%
50109 Vacancy Savings	0	-29,869	-30,841	-972	-3.3%
50110 FICA	86,406	96,301	98,720	2,419	2.5%
50111 Retirement VRS	147,177	163,254	170,971	7,717	4.7%
50112 Hospital/Medical Plans	162,666	183,312	195,192	11,880	6.5%
50113 Group Insurance - Life (VRS)	14,728	16,689	16,853	164	1.0%
50114 Unemployment Insurance	278	0	0	0	0.0%
50201 Legal Services	681	2,500	2,500	0	0.0%
50209 Other Professional Services	41,000	49,500	49,500	0	0.0%
50210 Maintenance and Repairs	98	225	225	0	0.0%
50220 Lease/Rent Of Equipment	1,248	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	9,591	11,000	11,000	0	0.0%
50240 Printing and Binding	1,762	4,000	4,000	0	0.0%
50250 Advertising	1,703	1,750	1,750	0	0.0%
50270 Other Contractual Services	20,121	39,850	39,850	0	0.0%
50310 Automotive/Motor Pool	16,208	18,750	18,750	0	0.0%
50410 Postal Services	24,706	25,500	25,500	0	0.0%

<b>Cost Center</b>	<b>Prior Year Actual</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Dollar Inc/Dec</b>	<b>Percent Inc/Dec</b>
50412 Telecommunications	11,844	13,900	13,900	0	0.0%
50430 Mileage	3	42	42	0	0.0%
50431 Education and Training	1,484	0	0	0	0.0%
50450 Dues And Association Memberships	890	1,540	1,540	0	0.0%
50455 Tuition	2,350	0	0	0	0.0%
50500 Office Supplies	15,141	18,270	18,270	0	0.0%
50501 Food Supplies and Food Service Supplies	106	270	270	0	0.0%
50512 Books and Subscriptions	554	450	450	0	0.0%
50831 Machinery and Equipment-Replacement Less Than \$5000	1,617	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,742,224</b>	<b>1,877,367</b>	<b>1,933,317</b>	<b>55,950</b>	<b>3.0%</b>