

# 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.

## 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 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 (CAFR).
- 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.

## FISCAL YEAR 2020 SUMMARY

### Annual Fiscal Plan

Description	FY18	FY19	FY20	Change
	Actual	Original	Proposed	19 to 20
Personnel	\$ 11,550,495	\$ 12,570,798	\$ 12,840,459	2.1%
Operation	1,527,542	1,509,078	1,509,078	0.0%
Capital	25,583	24,633	24,633	0.0%
Total	<u>\$ 13,103,620</u>	<u>\$ 14,104,509</u>	<u>\$ 14,374,170</u>	<u>1.9%</u>
Personnel Complement	163	163	163	-

## PERFORMANCE MEASURES

	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>Change 19 to 20</b>
<b>Workload Measures</b>				
Parcels of Land Reviewed	116,482	117,845	119,345	1,500
Vehicles Assessed	383,083	387,484	395,000	7,516
Business License Payments	7,413	6,141	75,000	68,859
Cashier Transactions Per Teller/Day	75	111	150	39
Budget Transfer Document Processed	1,400	1,580	1,580	0
Accounts Payable Transactions	225,751	211,791	198,848	(12,943)
Credit and Debit Card Transactions	231,680	325,000	325,000	0
REAP Applicants	6,214	6,160	6,500	340
Electronic Check Payments	265,127	266,524	296,524	30,000
Tax Bills Generated	779,200	830,000	830,000	0
<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	28	29	30	1
Number of Years - GFOA Award for CAFR	35	36	37	1

## OBJECTIVES (CONTINUED)

- 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.

## BUDGET HIGHLIGHTS

The Department of Finance's budget for FY2019-20 totals \$14,374,170, representing an overall increase of \$269,661 or 1.9 percent from the previous approved budget. This increase was driven solely by the personnel component.

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.

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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 any economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. Even as local economic conditions 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.

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## 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.

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## 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, 2019, the taxable assessed value of the County was approximately \$40.2 billion, an increase of 6.1 percent, or approximately \$2.3 billion, compared to January 1, 2018. Reassessments accounted for 4.5 percent, or \$1.7 billion of the change with new construction and all other changes accounting for 1.6 percent or \$617 million of the change in the total land book from January 1, 2018 to January 1, 2019. Of the reassessment increase, the increase

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for residential parcels is 3.5 percent. The real estate market remains strong with the largest increases in 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 2018 the Division processed 5,966 telephone inquiries and 1,481 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 expanded on February 26, 2019. To qualify the home must be at least 26 years old with a maximum assessed value of \$300,000. A total of 137 properties participate in the residential program and 25 in the commercial program. In 2011 the Commonwealth of Virginia modified the Constitution to exempt the residence of permanently disabled veterans. As of January 1, 2019, 480 homes have been exempted for veterans including 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 443 property owners are currently in the program totaling approximately 30,034 acres.

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## 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 Revenue Division assessed approximately 25,000 businesses for either license and/or business personal property taxes. Additionally, approximately 375,000 vehicles were assessed for personal property taxes using NADA software. 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 2019, 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

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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.

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## 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 FY2017-18 was 225,751 and it is projected that 211,791 will be processed during FY2018-19 and 198,848 transactions are forecasted to be processed in FY2019-20. In FY2017-18, 114,416 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 FY2017-18, 111,335 invoices were scanned into the imaging system.

The Division began making electronic payments (ACH and card payments) in January 2015. During FY2017-18, 20,218 electronic payments were processed which represented 24 percent of all payments made by the County. The electronic payments program generated a rebate of \$315,028 for the County.

In addition, the Division processes approximately 23,377 payroll direct deposits/checks per month. The number of payroll direct deposits/checks processed in FY2017-18 was 280,178. 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 Division 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.

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Treasury installed a new cashiering system in February 2018. The new system provides real time updates to the tax billing system as well as providing scanning of checks at the time the payments are processed by the cashiers. This increases the efficiency of the payment processing.

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 offsite 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, 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 approximately 5,900 taxpayers signed up for paperless bills and almost 30,000 taxpayers have created over 36,000 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 331,109 transactions during FY2017-18, which included 89,067 checks via remote desktop deposit and Image Cash Letter while the County Lockbox Operation Center processed 220,505 paper checks. The number of pin-based debit card transactions for FY2017-18 was 58,033 for all County agencies. Credit card and E-Check payments increased from 178,555 in FY2016-17 to 205,540 in FY2017-18, which represents an increase of 26,985 or 15.1 percent. Electronic lockbox payments increased 0.8 percent, from 231,369 in FY2016-17 to 233,234 in FY2017-18. Electronic payments are projected to increase in FY2019-20 as taxpayers continue to bank more electronically.

Real estate and personal property tax bills are mailed in two installments, with due dates of June 5th and December 5th. Treasury mailed 779,200 bills during FY2017-18. Of these bills, 119,499 were real estate bills and 659,701 were personal property bills. Four mortgage files were submitted electronically for both the June and December installments that made payments on 118,309 accounts. Mortgage company escrow accounts are 56.4 percent of the real estate bills. A total of 33,886 supplemental bills and 176,761 delinquent bills were mailed. Treasury provides electronic files to vehicle leasing companies. In FY2017-18, 33 leasing companies participated in the program, which utilized electronic files for leasing company billings. The program included 1,735 accounts for a total payment of \$6,965,822.

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The Delinquent Accounts and Collections Section collected approximately \$3,057,980 in delinquent real estate taxes and \$2,500,069 in delinquent business taxes during FY2017-18. In addition, the Delinquent Accounts and Collections Section was responsible for processing a total of 52,945 new Department of Motor Vehicle registration withholdings (VRW) resulting in collection of 50,116 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 approximately \$1,527,003 in revenue from unpaid taxes, utility debts, and library and miscellaneous fees. The collection of returned checks for multiple Henrico Departments resulted in \$373,715 worth of additional revenue. This Section also handled 717 bankruptcy claims filed in FY2017-18, collecting \$395,721. In FY2018-19, nine properties were sold in judicial and non-judicial tax sales, paying \$61,348 outstanding tax liens.

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## 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.

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## PURCHASING

The mission of the Purchasing Division is to professionally procure all goods and services essential to Henrico County and Henrico County Public Schools (HCPS), and to ensure the integrity and efficiency of the procurement process in an environment that is fair to all qualified suppliers

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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 FY2017-18, a total of 9,756 purchase requisitions were processed totaling \$334,248,409. Monthly surplus property sales, on-line sales, vehicle auctions, and HCPS computer sales generated \$2,694,331 in revenue. In addition, 91 informal solicitations (including RFPs and RFQs) and 152 formal solicitations were issued and 276 contracts were awarded.

The Division assures that Small, Women-Owned, and Minority-Owned (SWaM) suppliers have the maximum practicable opportunity to participate in County procurement transactions by developing and executing procedures in support of the Board of Supervisors' SWaM Supplier Policy. The County continues to reinforce and strengthen its commitment to an inclusive supply chain for the purchase of goods, services, insurance and construction. Total spending with SWaM suppliers, including Small, Women-Owned, Minority-Owned, Service-Disabled Veterans and Employment Services Organizations, was more than 49 percent and totaled \$164,014,496 during FY2017-18. The Division's staff participated in 79 supplier outreach events in FY2017-18, including the first regional supplier expo hosted by Henrico County and held collaboratively with the counties of Chesterfield, Hanover, and the City of Richmond.

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  
FY2019-20  
FINANCE**

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	8,510,824	9,296,961	9,412,887	115,926	1.2%
50101 Full-Time Salaries and Wages - Overtime	43,344	46,816	46,816	0	0.0%
50102 Part-Time Salaries and Wages-Regular	0	15,150	15,509	359	2.4%
50104 Temporary Salaries and Wages - Regular	47,303	7,000	7,000	0	0.0%
50106 Board and Commissions	13,500	13,500	13,500	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	17,206	14,780	16,308	1,528	10.3%
50109 Vacancy Savings	0	-222,916	-225,104	-2,188	-1.0%
50110 FICA	638,413	716,471	725,467	8,996	1.3%
50111 Retirement VRS	1,095,889	1,235,565	1,250,970	15,405	1.2%
50112 Hospital/Medical Plans	1,073,915	1,325,679	1,453,797	128,118	9.7%
50113 Group Insurance - Life (VRS)	110,101	121,792	123,309	1,517	1.2%
50201 Legal Services	580	4,920	4,920	0	0.0%
50203 Management Consulting	8,750	13,900	13,900	0	0.0%
50209 Other Professional Services	114,288	68,399	68,399	0	0.0%
50210 Maintenance and Repairs	75	1,975	1,975	0	0.0%
50211 Maintenance Service Contracts	0	1,000	1,000	0	0.0%
50213 Maintenance Service Contracts- Computers	253,205	255,000	255,000	0	0.0%
50220 Lease/Rent Of Equipment	18,063	21,946	22,096	150	0.7%
50221 Lease/Rent Of Buildings	37,870	38,730	38,730	0	0.0%
50230 Temporary Help Service Fees	18,851	22,000	22,000	0	0.0%
50240 Printing and Binding	115,183	115,230	115,103	-127	-0.1%
50250 Advertising	9,757	16,914	16,914	0	0.0%
50270 Other Contractual Services	121,343	164,865	164,865	0	0.0%
50310 Automotive/Motor Pool	35,698	40,529	40,506	-23	-0.1%
50410 Postal Services	541,384	499,544	499,544	0	0.0%
50412 Telecommunications	50,612	58,578	58,578	0	0.0%

<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>
50430 Mileage	294	142	142	0	0.0%
50431 Education and Training	38,366	25,011	25,011	0	0.0%
50450 Dues And Association Memberships	20,266	20,670	20,670	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	38,743	14,864	14,864	0	0.0%
50500 Office Supplies	74,500	90,961	90,961	0	0.0%
50501 Food Supplies and Food Service Supplies	590	1,108	1,108	0	0.0%
50507 Gasoline	95	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	64	200	200	0	0.0%
50512 Books and Subscriptions	11,566	7,702	7,702	0	0.0%
50514 Other Operating Supplies	3,888	10,815	10,815	0	0.0%
50521 Computer Software	13,511	13,900	13,900	0	0.0%
50811 Machinery and Equipment-New Less Than \$5000	3,554	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	2,227	500	500	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	11,569	13,075	13,075	0	0.0%
50833 Telecommunications Equipment-Replacement Less Than \$5000	736	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	7,497	4,500	4,500	0	0.0%
<b>Total Department</b>	<b>13,103,620</b>	<b>14,104,509</b>	<b>14,374,170</b>	<b>269,661</b>	<b>1.9%</b>



**Operating Line Item Budget By Cost Center**  
**Henrico County, Virginia**  
**FY2019-20**  
**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	263,488	219,793	239,564	19,771	9.0%
50101 Full-Time Salaries and Wages - Overtime	80	1,100	1,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	10,522	0	0	0	0.0%
50109 Vacancy Savings	0	-5,269	-5,374	-105	-2.0%
50110 FICA	25,700	16,190	17,763	1,573	9.7%
50111 Retirement VRS	27,932	29,210	31,837	2,627	9.0%
50112 Hospital/Medical Plans	22,692	24,399	26,757	2,358	9.7%
50113 Group Insurance - Life (VRS)	2,813	2,879	3,138	259	9.0%
50209 Other Professional Services	2,100	1,600	1,600	0	0.0%
50210 Maintenance and Repairs	0	1,000	1,000	0	0.0%
50220 Lease/Rent Of Equipment	1,544	0	0	0	0.0%
50240 Printing and Binding	93	1,800	1,800	0	0.0%
50250 Advertising	150	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	31	1,000	1,000	0	0.0%
50412 Telecommunications	1,479	3,550	3,550	0	0.0%
50431 Education and Training	2,116	18,661	18,661	0	0.0%
50450 Dues And Association Memberships	986	2,250	2,250	0	0.0%
50455 Tuition	0	14,864	14,864	0	0.0%
50500 Office Supplies	1,501	7,618	7,618	0	0.0%
50501 Food Supplies and Food Service Supplies	148	418	418	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>
50512 Books and Subscriptions	50	500	500	0	0.0%
50514 Other Operating Supplies	0	1,200	1,200	0	0.0%
50521 Computer Software	30	0	0	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	2,534	12,000	12,000	0	0.0%
<b>Total Cost Center</b>	<b>365,989</b>	<b>371,761</b>	<b>398,244</b>	<b>26,483</b>	<b>7.1%</b>
<b>14002 Technology</b>					
50213 Maintenance Service Contracts- Computers	253,205	255,000	255,000	0	0.0%
50270 Other Contractual Services	60,084	67,580	67,580	0	0.0%
50412 Telecommunications	597	0	0	0	0.0%
50521 Computer Software	1,998	1,900	1,900	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	5,660	4,000	4,000	0	0.0%
<b>Total Cost Center</b>	<b>321,544</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	1,248,984	1,342,198	1,406,766	64,568	4.8%
50101 Full-Time Salaries and Wages - Overtime	2,850	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)	1,090	1,407	1,106	-301	-21.4%
50109 Vacancy Savings	0	-32,177	-33,620	-1,443	-4.5%
50110 FICA	93,418	103,680	108,620	4,940	4.8%
50111 Retirement VRS	162,346	178,378	186,959	8,581	4.8%
50112 Hospital/Medical Plans	132,064	187,059	205,137	18,078	9.7%
50113 Group Insurance - Life (VRS)	16,337	17,583	18,429	846	4.8%
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	2,660	2,500	2,500	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>
50240 Printing and Binding	535	1,127	1,127	0	0.0%
50270 Other Contractual Services	17,495	16,500	16,500	0	0.0%
50410 Postal Services	37,786	43,200	43,200	0	0.0%
50412 Telecommunications	4,536	5,364	5,364	0	0.0%
50431 Education and Training	9,112	0	0	0	0.0%
50450 Dues And Association Memberships	3,474	2,500	2,500	0	0.0%
50455 Tuition	5,814	0	0	0	0.0%
50500 Office Supplies	14,109	14,500	14,500	0	0.0%
50815 Computer Equipment-New Less Than \$5000	800	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,700	0	0	0	0.0%
50833 Telecommunications Equipment-Replacement Less Than \$5000	736	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,755,846</b>	<b>1,898,419</b>	<b>1,993,688</b>	<b>95,269</b>	<b>5.0%</b>
<b>14004 Budget</b>					
50100 Full-Time Salaries and Wages - Regular	545,635	600,658	568,873	-31,785	-5.3%
50101 Full-Time Salaries and Wages - Overtime	7,952	1,000	1,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	4,113	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	837	869	1,366	497	57.2%
50109 Vacancy Savings	0	-14,400	-13,613	787	5.5%
50110 FICA	40,705	46,027	43,595	-2,432	-5.3%
50111 Retirement VRS	69,467	79,827	75,603	-4,224	-5.3%
50112 Hospital/Medical Plans	62,423	73,197	80,271	7,074	9.7%
50113 Group Insurance - Life (VRS)	6,994	7,869	7,453	-416	-5.3%
50220 Lease/Rent Of Equipment	5,944	6,850	7,000	150	2.2%
50240 Printing and Binding	3,786	6,027	5,900	-127	-2.1%
50310 Automotive/Motor Pool	0	75	52	-23	-30.7%
50410 Postal Services	82	300	300	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	2,746	2,544	2,544	0	0.0%
50430 Mileage	27	50	50	0	0.0%
50431 Education and Training	1,603	0	0	0	0.0%
50450 Dues And Association Memberships	510	1,775	1,775	0	0.0%
50455 Tuition	13,029	0	0	0	0.0%
50500 Office Supplies	4,820	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%
50521 Computer Software	228	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	554	1,075	1,075	0	0.0%
<b>Total Cost Center</b>	<b>771,710</b>	<b>822,826</b>	<b>792,327</b>	<b>-30,499</b>	<b>-3.7%</b>
<b>14005 Treasury</b>					
50100 Full-Time Salaries and Wages - Regular	1,400,100	1,532,642	1,558,813	26,171	1.7%
50101 Full-Time Salaries and Wages - Overtime	22,349	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	23,638	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	6,974	3,249	3,311	62	1.9%
50109 Vacancy Savings	0	-36,743	-37,295	-552	-1.5%
50110 FICA	104,693	118,611	120,613	2,002	1.7%
50111 Retirement VRS	184,645	203,688	207,166	3,478	1.7%
50112 Hospital/Medical Plans	234,190	268,389	294,327	25,938	9.7%
50113 Group Insurance - Life (VRS)	18,500	20,078	20,420	342	1.7%
50201 Legal Services	256	2,420	2,420	0	0.0%
50209 Other Professional Services	9,808	9,919	9,919	0	0.0%
50220 Lease/Rent Of Equipment	2,705	2,827	2,827	0	0.0%
50240 Printing and Binding	98,266	92,876	92,876	0	0.0%
50250 Advertising	2,913	4,500	4,500	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>
50270 Other Contractual Services	12,776	10,995	10,995	0	0.0%
50310 Automotive/Motor Pool	43	50	50	0	0.0%
50410 Postal Services	428,152	385,000	385,000	0	0.0%
50412 Telecommunications	10,400	13,400	13,400	0	0.0%
50431 Education and Training	3,502	0	0	0	0.0%
50450 Dues And Association Memberships	567	375	375	0	0.0%
50455 Tuition	5,901	0	0	0	0.0%
50500 Office Supplies	19,042	14,700	14,700	0	0.0%
50514 Other Operating Supplies	1,825	5,135	5,135	0	0.0%
50811 Machinery and Equipment-New Less Than \$5000	3,554	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	1,316	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	484	0	0	0	0.0%
<b>Total Cost Center</b>	<b>2,596,599</b>	<b>2,669,939</b>	<b>2,727,380</b>	<b>57,441</b>	<b>2.2%</b>
<b>14006 Purchasing</b>					
50100 Full-Time Salaries and Wages - Regular	901,886	1,000,892	1,021,641	20,749	2.1%
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	15,509	359	2.4%
50104 Temporary Salaries and Wages - Regular	463	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,808	2,498	2,807	309	12.4%
50109 Vacancy Savings	0	-23,995	-24,778	-783	-3.3%
50110 FICA	67,041	77,630	79,265	1,635	2.1%
50111 Retirement VRS	117,282	133,019	135,776	2,757	2.1%
50112 Hospital/Medical Plans	87,692	121,995	133,785	11,790	9.7%
50113 Group Insurance - Life (VRS)	11,809	13,112	13,383	271	2.1%
50209 Other Professional Services	7,380	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	150	150	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>
50220 Lease/Rent Of Equipment	405	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	37,870	38,730	38,730	0	0.0%
50240 Printing and Binding	-278	1,000	1,000	0	0.0%
50250 Advertising	2,083	3,641	3,641	0	0.0%
50270 Other Contractual Services	4,302	11,000	11,000	0	0.0%
50310 Automotive/Motor Pool	2,690	2,692	2,692	0	0.0%
50410 Postal Services	1,568	2,000	2,000	0	0.0%
50412 Telecommunications	4,411	4,600	4,600	0	0.0%
50430 Mileage	267	50	50	0	0.0%
50431 Education and Training	11,644	6,350	6,350	0	0.0%
50450 Dues And Association Memberships	6,429	4,600	4,600	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50500 Office Supplies	4,449	7,000	7,000	0	0.0%
50501 Food Supplies and Food Service Supplies	72	0	0	0	0.0%
50507 Gasoline	95	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	64	200	200	0	0.0%
50512 Books and Subscriptions	0	100	100	0	0.0%
50514 Other Operating Supplies	434	500	500	0	0.0%
50521 Computer Software	11,255	12,000	12,000	0	0.0%
50815 Computer Equipment-New Less Than \$5000	111	500	500	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	4,622	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	0	500	500	0	0.0%
<b>Total Cost Center</b>	<b>1,289,854</b>	<b>1,449,329</b>	<b>1,486,416</b>	<b>37,087</b>	<b>2.6%</b>
<b>14101 Real Estate Assessment</b>					
50100 Full-Time Salaries and Wages - Regular	2,083,139	2,215,932	2,183,613	-32,319	-1.5%
50101 Full-Time Salaries and Wages - Overtime	2,375	1,500	1,500	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>
50104 Temporary Salaries and Wages - Regular	7,347	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,293	1,730	2,483	753	43.5%
50109 Vacancy Savings	0	-53,124	-52,198	926	1.7%
50110 FICA	153,181	169,460	167,007	-2,453	-1.4%
50111 Retirement VRS	266,123	294,497	290,202	-4,295	-1.5%
50112 Hospital/Medical Plans	251,347	284,655	312,165	27,510	9.7%
50113 Group Insurance - Life (VRS)	26,651	29,029	28,606	-423	-1.5%
50203 Management Consulting	8,750	13,900	13,900	0	0.0%
50220 Lease/Rent Of Equipment	2,309	2,309	2,309	0	0.0%
50240 Printing and Binding	98	300	300	0	0.0%
50250 Advertising	134	175	175	0	0.0%
50310 Automotive/Motor Pool	15,666	18,212	18,212	0	0.0%
50410 Postal Services	2,461	3,044	3,044	0	0.0%
50412 Telecommunications	8,720	8,720	8,720	0	0.0%
50431 Education and Training	9,057	0	0	0	0.0%
50450 Dues And Association Memberships	6,575	7,020	7,020	0	0.0%
50500 Office Supplies	7,282	12,481	12,481	0	0.0%
50512 Books and Subscriptions	9,110	4,701	4,701	0	0.0%
50514 Other Operating Supplies	1,629	3,680	3,680	0	0.0%
<b>Total Cost Center</b>	<b>2,863,247</b>	<b>3,018,221</b>	<b>3,007,920</b>	<b>-10,301</b>	<b>-0.3%</b>
<b>14102 Board of R/E Review and Equalization</b>					
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	1,050	3,848	3,848	0	0.0%
50500 Office Supplies	145	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	114	195	195	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>15,842</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	981,065	1,098,384	1,110,805	12,421	1.1%
50101 Full-Time Salaries and Wages - Overtime	4,496	14,292	14,292	0	0.0%
50104 Temporary Salaries and Wages - Regular	1,220	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,387	1,910	2,134	224	11.7%
50109 Vacancy Savings	0	-26,367	-26,572	-205	-0.8%
50110 FICA	71,796	85,120	86,070	950	1.1%
50111 Retirement VRS	127,331	145,975	147,626	1,651	1.1%
50112 Hospital/Medical Plans	144,289	170,793	187,299	16,506	9.7%
50113 Group Insurance - Life (VRS)	12,821	14,389	14,551	162	1.1%
50210 Maintenance and Repairs	75	100	100	0	0.0%
50220 Lease/Rent Of Equipment	1,248	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	7,851	11,000	11,000	0	0.0%
50240 Printing and Binding	9,768	8,100	8,100	0	0.0%
50250 Advertising	1,794	2,000	2,000	0	0.0%
50270 Other Contractual Services	5,989	10,000	10,000	0	0.0%
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	45,121	39,500	39,500	0	0.0%
50412 Telecommunications	6,032	6,500	6,500	0	0.0%
50431 Education and Training	457	0	0	0	0.0%
50450 Dues And Association Memberships	565	610	610	0	0.0%
50455 Tuition	12,109	0	0	0	0.0%
50500 Office Supplies	6,554	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	209	225	225	0	0.0%
50512 Books and Subscriptions	1,595	1,115	1,115	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>1,443,772</b>	<b>1,593,496</b>	<b>1,625,205</b>	<b>31,709</b>	<b>2.0%</b>
<b>14202 Business</b>					
50100 Full-Time Salaries and Wages - Regular	1,086,527	1,286,462	1,322,812	36,350	2.8%
50101 Full-Time Salaries and Wages - Overtime	3,242	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,817	3,117	3,101	-16	-0.5%
50109 Vacancy Savings	0	-30,841	-31,654	-813	-2.6%
50110 FICA	80,846	98,720	101,501	2,781	2.8%
50111 Retirement VRS	140,763	170,971	175,801	4,830	2.8%
50112 Hospital/Medical Plans	139,218	195,192	214,056	18,864	9.7%
50113 Group Insurance - Life (VRS)	14,176	16,853	17,329	476	2.8%
50201 Legal Services	324	2,500	2,500	0	0.0%
50209 Other Professional Services	95,000	49,500	49,500	0	0.0%
50210 Maintenance and Repairs	0	225	225	0	0.0%
50220 Lease/Rent Of Equipment	1,248	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	11,000	11,000	11,000	0	0.0%
50240 Printing and Binding	2,915	4,000	4,000	0	0.0%
50250 Advertising	1,633	1,750	1,750	0	0.0%
50270 Other Contractual Services	20,697	39,850	39,850	0	0.0%
50310 Automotive/Motor Pool	17,299	18,750	18,750	0	0.0%
50410 Postal Services	26,183	25,500	25,500	0	0.0%
50412 Telecommunications	11,691	13,900	13,900	0	0.0%
50430 Mileage	0	42	42	0	0.0%
50431 Education and Training	875	0	0	0	0.0%
50450 Dues And Association Memberships	1,160	1,540	1,540	0	0.0%
50455 Tuition	1,890	0	0	0	0.0%
50500 Office Supplies	16,598	18,270	18,270	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>
50501 Food Supplies and Food Service Supplies	47	270	270	0	0.0%
50512 Books and Subscriptions	556	450	450	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,675	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	1,837	0	0	0	0.0%
<b>Total Cost Center</b>	<b>1,679,217</b>	<b>1,933,317</b>	<b>1,995,789</b>	<b>62,472</b>	<b>3.2%</b>