

# 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 and complete 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 2021 SUMMARY

### Annual Fiscal Plan

Description	FY19 Actual	FY20 Original	FY21 Proposed	Change 20 to 21
Personnel	\$ 12,037,713	\$ 12,840,459	\$ 13,184,547	2.7%
Operation	1,362,899	1,509,078	1,544,334	2.3%
Capital	13,771	24,633	22,075	(10.4%)
Total	<u>\$ 13,414,383</u>	<u>\$ 14,374,170</u>	<u>\$ 14,750,956</u>	<u>2.6%</u>
Personnel Complement	163	163	163	-

## PERFORMANCE MEASURES

	FY19	FY20	FY21	Change 20 to 21
<b>Workload Measures</b>				
Parcels of Land Reviewed	117,845	118,161	119,000	839
Vehicles Assessed	398,815	397,533	400,000	2,467
Business License Payments	6,174	5,428	6,500	1,072
Cashier Transactions Per Teller/Day	193	156	200	44
Budget Transfer Document Processed	1,533	1,600	1,600	0
Accounts Payable Transactions	210,091	211,791	213,491	1,700
Credit and Debit Card Transactions	298,593	120,555	300,000	179,445
REAP Applicants	6,235	6,277	6,500	223
Electronic Check Payments	236,725	91,947	238,000	146,053
Tax Bills Generated	771,563	53,665	780,000	726,335
<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	29	29	30	1
Number of Years - GFOA Award for CAFR	36	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 FY2020-21 totals \$14,750,956, representing an overall increase of \$376,786 or 2.6 percent from the previous approved budget. This increase was driven solely by the personnel component.

During FY2018-19, 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 Department of Finance also publicized its first Popular Annual Financial Report (PAFR) which has been sent to the GFOA for awarding.

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

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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 refunding. 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 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 the County Manager Act within Title 15.2 of the Code of Virginia. 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, the Real Estate Assessment Division administers a countywide Partial Real Estate Tax Credit program for qualifying rehabilitated properties and 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.

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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

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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 assesses approximately 25,000 businesses for either license and/or business personal property taxes and roughly 375,000 vehicles for personal property taxes. 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 also ensures compliance with the Personal Property Tax Relief Act, offers State Income Tax assistance to citizens, and 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.

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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. In addition, the Division processes approximately 25,000 payroll direct deposits/checks per month. The Accounting Division, in cooperation with other areas of Administration, also facilitates information and provides as-needed assistance in the County's annual external audit. The County audit assessment continues to be favorable, further illustrating the soundness and conservative nature of Henrico County's fiscal management.

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## TREASURY

The Treasury Division serves as the County's cashier and provides tellers, at both the Western Government Center (WGC) and the Eastern Government Center (EGC), to collect taxes and fees, as well as Department of Public Utilities (DPU), and parking ticket payments from citizens. Treasury is also responsible for the billing of real estate and personal property taxes as well as dog license fees. Additional functions include billing and collection of delinquent taxes and fees, taxpayer liaison, and account maintenance. The Treasury 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.

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

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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. Real estate and personal property tax bills are mailed in two installments, with due dates of June 5th and December 5th.

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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, considers 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.

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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. 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.

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

The lease for the Carolina Avenue facility was recently extended. Purchasing will pay an additional \$4,698 towards lease payments for the Carolina Avenue facility. Another portion is paid by schools.



Department Operating Budget  
Henrico County, Virginia  
FY2020-21  
FINANCE

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100	Full-Time Salaries and Wages - Regular	8,853,451	9,412,887	9,563,196	150,309	1.6%
50101	Full-Time Salaries and Wages - Overtime	29,183	46,816	46,816	0	0.0%
50102	Part-Time Salaries and Wages-Regular	0	15,509	15,877	368	2.4%
50104	Temporary Salaries and Wages - Regular	35,541	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)	18,241	16,308	19,769	3,461	21.2%
50109	Vacancy Savings	0	-225,104	-229,862	-4,758	-2.1%
50110	FICA	661,606	725,467	737,078	11,611	1.6%
50111	Retirement VRS	1,157,218	1,250,970	1,338,850	87,880	7.0%
50112	Hospital/Medical Plans	1,146,276	1,453,797	1,540,350	86,553	6.0%
50113	Group Insurance - Life (VRS)	114,075	123,309	131,973	8,664	7.0%
50114	Unemployment Insurance	9,072	0	0	0	0.0%
50201	Legal Services	2,528	4,920	4,920	0	0.0%
50203	Management Consulting	14,673	13,900	15,000	1,100	7.9%
50209	Other Professional Services	66,706	68,399	69,480	1,081	1.6%
50210	Maintenance and Repairs	135	1,975	1,975	0	0.0%
50211	Maintenance Service Contracts	0	1,000	327	-673	-67.3%
50213	Maintenance Service Contracts- Computers	269,596	255,000	283,000	28,000	11.0%
50220	Lease/Rent Of Equipment	23,864	22,096	25,381	3,285	14.9%
50221	Lease/Rent Of Buildings	39,130	38,730	43,898	5,168	13.3%
50230	Temporary Help Service Fees	4,408	22,000	16,000	-6,000	-27.3%
50240	Printing and Binding	85,598	115,103	102,300	-12,803	-11.1%
50250	Advertising	11,820	16,914	16,414	-500	-3.0%
50270	Other Contractual Services	113,754	164,865	153,787	-11,078	-6.7%
50310	Automotive/Motor Pool	36,607	40,506	40,814	308	0.8%
50410	Postal Services	463,732	499,544	495,164	-4,380	-0.9%

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412	Telecommunications	48,771	58,578	55,728	-2,850	-4.9%
50430	Mileage	122	142	142	0	0.0%
50431	Education and Training	42,432	25,011	48,200	23,189	92.7%
50450	Dues And Association Memberships	23,402	20,670	25,345	4,675	22.6%
50453	Freight Charges	0	75	75	0	0.0%
50455	Tuition	25,057	14,864	30,000	15,136	101.8%
50500	Office Supplies	75,008	90,961	83,359	-7,602	-8.4%
50501	Food Supplies and Food Service Supplies	356	1,108	1,108	0	0.0%
50507	Gasoline	16	100	100	0	0.0%
50511	Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512	Books and Subscriptions	6,673	7,702	7,802	100	1.3%
50514	Other Operating Supplies	2,534	10,815	10,315	-500	-4.6%
50521	Computer Software	4,346	13,900	13,500	-400	-2.9%
50811	Machinery and Equipment-New Less Than \$5000	2,446	0	0	0	0.0%
50813	Telecommunications Equipment-New Less Than \$5000	1,318	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	5,000	-1,558	-23.8%
50832	Furniture and Fixtures-Replacement Less Than \$5000	5,844	13,075	12,075	-1,000	-7.6%
50835	Computer Equipment-Replacement Less Than \$5000	4,163	4,500	4,500	0	0.0%
50902	Other Debt Service Costs	1,631	0	0	0	0.0%
Total Department		13,414,383	14,374,170	14,750,956	376,786	2.6%



Operating Line Item Budget By Cost Center  
 Henrico County, Virginia  
 FY2020-21  
 FINANCE

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
14001 Administration					
50100 Full-Time Salaries and Wages - Regular	220,306	239,564	337,561	97,997	40.9%
50101 Full-Time Salaries and Wages - Overtime	0	1,100	1,100	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	0	0	607	607	100.0%
50109 Vacancy Savings	0	-5,374	-8,114	-2,740	-51.0%
50110 FICA	19,953	17,763	25,295	7,532	42.4%
50111 Retirement VRS	29,278	31,837	47,259	15,422	48.4%
50112 Hospital/Medical Plans	24,279	26,757	37,800	11,043	41.3%
50113 Group Insurance - Life (VRS)	2,886	3,138	4,658	1,520	48.4%
50209 Other Professional Services	2,400	1,600	1,600	0	0.0%
50210 Maintenance and Repairs	0	1,000	1,000	0	0.0%
50220 Lease/Rent Of Equipment	2,230	0	2,500	2,500	100.0%
50240 Printing and Binding	0	1,800	800	-1,000	-55.6%
50250 Advertising	74	1,000	500	-500	-50.0%
50270 Other Contractual Services	8,005	8,940	8,940	0	0.0%
50310 Automotive/Motor Pool	0	500	500	0	0.0%
50410 Postal Services	96	1,000	1,000	0	0.0%
50412 Telecommunications	1,008	3,550	2,500	-1,050	-29.6%
50431 Education and Training	1,009	18,661	5,000	-13,661	-73.2%
50450 Dues And Association Memberships	1,744	2,250	2,000	-250	-11.1%
50455 Tuition	0	14,864	4,500	-10,364	-69.7%
50500 Office Supplies	1,690	7,618	5,118	-2,500	-32.8%
50501 Food Supplies and Food Service Supplies	72	418	418	0	0.0%



Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50512	Books and Subscriptions	0	500	500	0	0.0%
50514	Other Operating Supplies	0	1,200	700	-500	-41.7%
50521	Computer Software	373	0	500	500	100.0%
50822	Furniture and Fixtures-Replacement \$5000 and Over	0	6,558	5,000	-1,558	-23.8%
50832	Furniture and Fixtures-Replacement Less Than \$5000	362	12,000	10,000	-2,000	-16.7%
Total Cost Center		315,765	398,244	499,242	100,998	25.4%
14002 Technology						
50213	Maintenance Service Contracts- Computers	269,596	255,000	283,000	28,000	11.0%
50270	Other Contractual Services	61,433	67,580	67,580	0	0.0%
50521	Computer Software	1,275	1,900	1,900	0	0.0%
50835	Computer Equipment-Replacement Less Than \$5000	4,163	4,000	4,000	0	0.0%
Total Cost Center		336,467	328,480	356,480	28,000	8.5%
14003 Accounting						
50100	Full-Time Salaries and Wages - Regular	1,375,175	1,406,766	1,384,974	-21,792	-1.5%
50101	Full-Time Salaries and Wages - Overtime	1,244	6,100	6,100	0	0.0%
50104	Temporary Salaries and Wages - Regular	1,437	7,000	7,000	0	0.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	1,418	1,106	1,984	878	79.4%
50109	Vacancy Savings	0	-33,620	-33,289	331	1.0%
50110	FICA	102,761	108,620	106,953	-1,667	-1.5%
50111	Retirement VRS	178,258	186,959	193,897	6,938	3.7%
50112	Hospital/Medical Plans	145,624	205,137	217,350	12,213	6.0%
50113	Group Insurance - Life (VRS)	17,454	18,429	19,113	684	3.7%
50210	Maintenance and Repairs	0	500	500	0	0.0%
50211	Maintenance Service Contracts	0	1,000	327	-673	-67.3%
50220	Lease/Rent Of Equipment	2,693	2,500	2,700	200	8.0%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50240	Printing and Binding	1,567	1,127	1,600	473	42.0%
50270	Other Contractual Services	2,294	16,500	10,000	-6,500	-39.4%
50410	Postal Services	37,558	43,200	43,200	0	0.0%
50412	Telecommunications	4,382	5,364	5,364	0	0.0%
50431	Education and Training	6,051	0	6,000	6,000	100.0%
50450	Dues And Association Memberships	4,683	2,500	4,700	2,200	88.0%
50455	Tuition	4,070	0	4,000	4,000	100.0%
50500	Office Supplies	14,823	14,500	14,500	0	0.0%
50902	Other Debt Service Costs	1,631	0	0	0	0.0%
Total Cost Center		1,903,123	1,993,688	1,996,973	3,285	0.2%
14004 Budget						
50100	Full-Time Salaries and Wages - Regular	497,636	568,873	575,542	6,669	1.2%
50101	Full-Time Salaries and Wages - Overtime	413	1,000	1,000	0	0.0%
50104	Temporary Salaries and Wages - Regular	1,437	0	0	0	0.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	685	1,366	758	-608	-44.5%
50109	Vacancy Savings	0	-13,613	-13,834	-221	-1.6%
50110	FICA	35,750	43,595	44,105	510	1.2%
50111	Retirement VRS	65,781	75,603	80,576	4,973	6.6%
50112	Hospital/Medical Plans	68,788	80,271	75,600	-4,671	-5.8%
50113	Group Insurance - Life (VRS)	6,456	7,453	7,942	489	6.6%
50209	Other Professional Services	45	0	0	0	0.0%
50220	Lease/Rent Of Equipment	6,341	7,000	7,000	0	0.0%
50240	Printing and Binding	1,727	5,900	4,500	-1,400	-23.7%
50310	Automotive/Motor Pool	0	52	52	0	0.0%
50410	Postal Services	114	300	300	0	0.0%
50412	Telecommunications	2,450	2,544	2,544	0	0.0%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50430	Mileage	116	50	50	0	0.0%
50431	Education and Training	1,028	0	1,500	1,500	100.0%
50450	Dues And Association Memberships	1,200	1,775	1,775	0	0.0%
50455	Tuition	7,134	0	7,000	7,000	100.0%
50500	Office Supplies	3,909	7,947	4,500	-3,447	-43.4%
50512	Books and Subscriptions	312	836	836	0	0.0%
50514	Other Operating Supplies	0	300	300	0	0.0%
50521	Computer Software	1,040	0	1,100	1,100	100.0%
50813	Telecommunications Equipment-New Less Than \$5000	1,318	0	0	0	0.0%
50832	Furniture and Fixtures-Replacement Less Than \$5000	3,416	1,075	1,075	0	0.0%
Total Cost Center		707,096	792,327	804,221	11,894	1.5%
14005 Treasury						
50100	Full-Time Salaries and Wages - Regular	1,431,421	1,558,813	1,628,884	70,071	4.5%
50101	Full-Time Salaries and Wages - Overtime	20,872	17,828	17,828	0	0.0%
50104	Temporary Salaries and Wages - Regular	27,767	0	0	0	0.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	6,103	3,311	3,339	28	0.8%
50109	Vacancy Savings	0	-37,295	-39,152	-1,857	-5.0%
50110	FICA	107,772	120,613	125,973	5,360	4.4%
50111	Retirement VRS	191,042	207,166	228,044	20,878	10.1%
50112	Hospital/Medical Plans	248,116	294,327	311,850	17,523	6.0%
50113	Group Insurance - Life (VRS)	18,865	20,420	22,479	2,059	10.1%
50114	Unemployment Insurance	9,072	0	0	0	0.0%
50201	Legal Services	1,299	2,420	2,420	0	0.0%
50209	Other Professional Services	10,881	9,919	11,000	1,081	10.9%
50220	Lease/Rent Of Equipment	2,827	2,827	2,827	0	0.0%
50240	Printing and Binding	68,980	92,876	80,000	-12,876	-13.9%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50250	Advertising	3,903	4,500	4,500	0	0.0%
50270	Other Contractual Services	11,898	10,995	10,995	0	0.0%
50310	Automotive/Motor Pool	23	50	50	0	0.0%
50410	Postal Services	348,714	385,000	370,620	-14,380	-3.7%
50412	Telecommunications	10,885	13,400	13,000	-400	-3.0%
50431	Education and Training	8,923	0	9,000	9,000	100.0%
50450	Dues And Association Memberships	1,172	375	1,200	825	220.0%
50500	Office Supplies	15,609	14,700	14,700	0	0.0%
50514	Other Operating Supplies	1,062	5,135	5,135	0	0.0%
50811	Machinery and Equipment-New Less Than \$5000	2,446	0	0	0	0.0%
50832	Furniture and Fixtures-Replacement Less Than \$5000	962	0	0	0	0.0%
Total Cost Center		2,550,614	2,727,380	2,824,692	97,312	3.6%
14006 Purchasing						
50100	Full-Time Salaries and Wages - Regular	973,434	1,021,641	1,011,471	-10,170	-1.0%
50101	Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50102	Part-Time Salaries and Wages-Regular	0	15,509	15,877	368	2.4%
50108	Hybrid Disability Prgm (Prev Wage Adj)	3,583	2,807	3,258	451	16.1%
50109	Vacancy Savings	0	-24,778	-24,312	466	1.9%
50110	FICA	72,259	79,265	78,526	-739	-0.9%
50111	Retirement VRS	124,430	135,776	141,606	5,830	4.3%
50112	Hospital/Medical Plans	91,310	133,785	141,750	7,965	6.0%
50113	Group Insurance - Life (VRS)	12,345	13,383	13,958	575	4.3%
50209	Other Professional Services	7,380	7,380	7,380	0	0.0%
50210	Maintenance and Repairs	0	150	150	0	0.0%
50220	Lease/Rent Of Equipment	4,860	4,860	4,860	0	0.0%
50221	Lease/Rent Of Buildings	39,130	38,730	43,898	5,168	13.3%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50240	Printing and Binding	146	1,000	1,000	0	0.0%
50250	Advertising	3,030	3,641	3,641	0	0.0%
50270	Other Contractual Services	531	11,000	10,122	-878	-8.0%
50310	Automotive/Motor Pool	2,771	2,692	3,000	308	11.4%
50410	Postal Services	839	2,000	2,000	0	0.0%
50412	Telecommunications	4,344	4,600	4,600	0	0.0%
50430	Mileage	0	50	50	0	0.0%
50431	Education and Training	9,265	6,350	9,500	3,150	49.6%
50450	Dues And Association Memberships	6,303	4,600	6,500	1,900	41.3%
50453	Freight Charges	0	75	75	0	0.0%
50500	Office Supplies	5,114	7,000	7,000	0	0.0%
50507	Gasoline	16	100	100	0	0.0%
50511	Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512	Books and Subscriptions	195	100	200	100	100.0%
50514	Other Operating Supplies	0	500	500	0	0.0%
50521	Computer Software	1,658	12,000	10,000	-2,000	-16.7%
50815	Computer Equipment-New Less Than \$5000	0	500	500	0	0.0%
50835	Computer Equipment-Replacement Less Than \$5000	0	500	500	0	0.0%
Total Cost Center		1,362,943	1,486,416	1,498,910	12,494	0.8%
14101 Real Estate Assessment						
50100	Full-Time Salaries and Wages - Regular	2,133,588	2,183,613	2,188,112	4,499	0.2%
50101	Full-Time Salaries and Wages - Overtime	693	1,500	1,500	0	0.0%
50104	Temporary Salaries and Wages - Regular	4,900	0	0	0	0.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	2,168	2,483	3,653	1,170	47.1%
50109	Vacancy Savings	0	-52,198	-52,593	-395	-0.8%
50110	FICA	157,465	167,007	167,390	383	0.2%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50111	Retirement VRS	275,587	290,202	306,336	16,134	5.6%
50112	Hospital/Medical Plans	258,329	312,165	330,750	18,585	6.0%
50113	Group Insurance - Life (VRS)	27,166	28,606	30,196	1,590	5.6%
50203	Management Consulting	14,673	13,900	15,000	1,100	7.9%
50220	Lease/Rent Of Equipment	2,309	2,309	2,694	385	16.7%
50240	Printing and Binding	341	300	400	100	33.3%
50250	Advertising	139	175	175	0	0.0%
50310	Automotive/Motor Pool	16,722	18,212	18,212	0	0.0%
50410	Postal Services	2,416	3,044	3,044	0	0.0%
50412	Telecommunications	8,720	8,720	8,720	0	0.0%
50431	Education and Training	14,189	0	15,000	15,000	100.0%
50450	Dues And Association Memberships	7,015	7,020	7,020	0	0.0%
50500	Office Supplies	7,619	12,481	10,896	-1,585	-12.7%
50512	Books and Subscriptions	3,861	4,701	4,701	0	0.0%
50514	Other Operating Supplies	1,472	3,680	3,680	0	0.0%
Total Cost Center		2,939,372	3,007,920	3,064,886	56,966	1.9%
14102 Board of R/E Review and Equalization						
50106	Board and Commissions	13,050	13,500	13,500	0	0.0%
50110	FICA	998	1,033	1,033	0	0.0%
50250	Advertising	1,247	3,848	3,848	0	0.0%
50500	Office Supplies	133	145	145	0	0.0%
50501	Food Supplies and Food Service Supplies	58	195	195	0	0.0%
Total Cost Center		15,486	18,721	18,721	0	0.0%
14201 Vehicle						
50100	Full-Time Salaries and Wages - Regular	985,398	1,110,805	1,124,590	13,785	1.2%
50101	Full-Time Salaries and Wages - Overtime	4,921	14,292	14,292	0	0.0%

Cost Center		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50108	Hybrid Disability Prgm (Prev Wage Adj)	1,528	2,134	2,464	330	15.5%
50109	Vacancy Savings	0	-26,572	-27,031	-459	-1.7%
50110	FICA	72,244	86,070	87,124	1,054	1.2%
50111	Retirement VRS	130,579	147,626	157,443	9,817	6.6%
50112	Hospital/Medical Plans	153,363	187,299	198,450	11,151	6.0%
50113	Group Insurance - Life (VRS)	12,890	14,551	15,520	969	6.7%
50210	Maintenance and Repairs	100	100	100	0	0.0%
50220	Lease/Rent Of Equipment	1,302	1,300	1,300	0	0.0%
50230	Temporary Help Service Fees	4,408	11,000	11,000	0	0.0%
50240	Printing and Binding	11,308	8,100	11,500	3,400	42.0%
50250	Advertising	1,794	2,000	2,000	0	0.0%
50270	Other Contractual Services	7,066	10,000	10,000	0	0.0%
50310	Automotive/Motor Pool	0	250	250	0	0.0%
50410	Postal Services	46,897	39,500	47,000	7,500	19.0%
50412	Telecommunications	5,696	6,500	6,500	0	0.0%
50431	Education and Training	1,030	0	1,200	1,200	100.0%
50450	Dues And Association Memberships	580	610	610	0	0.0%
50455	Tuition	7,164	0	7,500	7,500	100.0%
50500	Office Supplies	9,520	8,300	9,000	700	8.4%
50501	Food Supplies and Food Service Supplies	164	225	225	0	0.0%
50512	Books and Subscriptions	1,942	1,115	1,115	0	0.0%
Total Cost Center		1,459,894	1,625,205	1,682,152	56,947	3.5%
14202 Business						
50100	Full-Time Salaries and Wages - Regular	1,236,493	1,322,812	1,312,062	-10,750	-0.8%
50101	Full-Time Salaries and Wages - Overtime	1,040	3,996	3,996	0	0.0%
50108	Hybrid Disability Prgm (Prev Wage Adj)	2,756	3,101	3,706	605	19.5%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50109 Vacancy Savings	0	-31,654	-31,537	117	0.4%
50110 FICA	92,404	101,501	100,679	-822	-0.8%
50111 Retirement VRS	162,263	175,801	183,689	7,888	4.5%
50112 Hospital/Medical Plans	156,467	214,056	226,800	12,744	6.0%
50113 Group Insurance - Life (VRS)	16,013	17,329	18,107	778	4.5%
50201 Legal Services	1,229	2,500	2,500	0	0.0%
50209 Other Professional Services	46,000	49,500	49,500	0	0.0%
50210 Maintenance and Repairs	35	225	225	0	0.0%
50220 Lease/Rent Of Equipment	1,302	1,300	1,500	200	15.4%
50230 Temporary Help Service Fees	0	11,000	5,000	-6,000	-54.5%
50240 Printing and Binding	1,529	4,000	2,500	-1,500	-37.5%
50250 Advertising	1,633	1,750	1,750	0	0.0%
50270 Other Contractual Services	22,527	39,850	36,150	-3,700	-9.3%
50310 Automotive/Motor Pool	17,091	18,750	18,750	0	0.0%
50410 Postal Services	27,098	25,500	28,000	2,500	9.8%
50412 Telecommunications	11,286	13,900	12,500	-1,400	-10.1%
50430 Mileage	6	42	42	0	0.0%
50431 Education and Training	937	0	1,000	1,000	100.0%
50450 Dues And Association Memberships	705	1,540	1,540	0	0.0%
50455 Tuition	6,689	0	7,000	7,000	100.0%
50500 Office Supplies	16,591	18,270	17,500	-770	-4.2%
50501 Food Supplies and Food Service Supplies	62	270	270	0	0.0%
50512 Books and Subscriptions	363	450	450	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,104	0	1,000	1,000	100.0%
Total Cost Center	1,823,623	1,995,789	2,004,679	8,890	0.4%