

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 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 2022 SUMMARY

Annual Fiscal Plan

Description	FY20 Actual	FY21 Original	FY22 Proposed	Change 21 to 22
Personnel	\$ 12,034,052	\$ 12,227,180	\$ 13,613,795	11.3%
Operation	1,422,237	1,444,666	1,470,630	1.8%
Capital	12,226	7,575	2,575	(66.0%)
Total	<u>\$ 13,468,515</u>	<u>\$ 13,679,421</u>	<u>\$ 15,087,000</u>	<u>10.3%</u>
Personnel Complement	163	163	163	-

PERFORMANCE MEASURES

	FY20	FY21	FY22	Change 21 to 22
Workload Measures				
Parcels of Land Reviewed	118,300	119,000	119,800	800
Vehicles Assessed	405,798	392,567	405,000	12,433
Business License Payments	5,448	4,685	4,600	(85)
Cashier Transactions Per Teller/Day	184	200	200	0
Budget Transfer Document Processed	1,280	1,000	1,300	300
Accounts Payable Transactions	196,322	207,629	207,500	(129)
Credit and Debit Card Transactions	408,419	450,000	500,000	50,000
REAP Applicants	6,334	6,202	6,400	198
Electronic Check Payments	444,612	450,000	500,000	50,000
Tax Bills Generated	718,544	800,000	800,000	0
Effectiveness Measures				
G.O. Bond Ratings				
Standard & Poor's	AAA	AAA	AAA	N/A
Moody's	Aaa	Aaa	Aaa	N/A
Fitch	AAA	AAA	AAA	N/A
Number of Years - GFOA Award for Budget	30	31	32	1
Number of Years - GFOA Award for CAFR	40	41	42	1
Number of Years - GFOA Award for PAFR	1	2	3	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 FY2021-22 totals \$15,087,000 representing an overall increase of \$1,407,579, or 10.3 percent, compared to FY2020-21. The increase is partially attributed to employee compensation increases as well as rising benefit costs. The increase also restores funding for vacant positions as well as operating funding for items such as office supplies and training.

During FY2019-20, 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 received its first award for its newly implemented Popular Annual Financial Report (PAFR).

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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 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 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 dollars.

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 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 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. 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.

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

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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 400,000 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. Eligibility for REAP also requires a maximum net worth of \$400,000 and an income limit of \$75,000. Those that meet these requirements may receive 100 percent relief up to \$3,000. There are approximately 6,000 REAP participants who together saved \$9,328,192 in 2019.

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.

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

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

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 the county, culminating in 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 county economic health.

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.

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.



Department Operating Budget
 Henrico County, Virginia
 FY2021-22
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Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	8,755,005	8,860,587	9,963,282	1,102,695	12.4%
50101 Full-Time Salaries and Wages - Overtime	24,652	46,816	42,978	-3,838	-8.2%
50102 Part-Time Salaries and Wages-Regular	0	15,509	15,509	0	0.0%
50104 Temporary Salaries and Wages - Regular	65,874	7,000	7,000	0	0.0%
50106 Board and Commissions	12,600	13,500	13,500	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	29,999	16,931	17,264	333	2.0%
50109 Vacancy Savings	0	-225,104	-367,686	-142,582	-63.3%
50110 FICA	652,797	683,332	767,208	83,876	12.3%
50111 Retirement VRS	1,151,196	1,240,483	1,394,674	154,191	12.4%
50112 Hospital/Medical Plans	1,225,569	1,445,850	1,622,592	176,742	12.2%
50113 Group Insurance - Life (VRS)	113,237	122,276	137,474	15,198	12.4%
50114 Unemployment Insurance	3,123	0	0	0	0.0%
50201 Legal Services	2,459	4,920	4,500	-420	-8.5%
50203 Management Consulting	16,130	13,900	13,900	0	0.0%
50209 Other Professional Services	73,878	68,399	72,899	4,500	6.6%
50210 Maintenance and Repairs	0	1,975	975	-1,000	-50.6%
50211 Maintenance Service Contracts	2,798	1,000	3,500	2,500	250.0%
50213 Maintenance Service Contracts- Computers	275,200	283,000	283,000	0	0.0%
50220 Lease/Rent Of Equipment	21,699	22,096	24,787	2,691	12.2%
50221 Lease/Rent Of Buildings	37,505	43,428	47,000	3,572	8.2%
50230 Temporary Help Service Fees	1,002	5,000	5,000	0	0.0%
50240 Printing and Binding	95,643	104,855	101,677	-3,178	-3.0%
50250 Advertising	8,563	13,453	12,953	-500	-3.7%
50270 Other Contractual Services	141,106	164,865	166,930	2,065	1.3%
50310 Automotive/Motor Pool	36,884	40,506	40,006	-500	-1.2%
50410 Postal Services	493,480	463,694	464,994	1,300	0.3%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412 Telecommunications	49,091	58,578	58,708	130	0.2%
50430 Mileage	75	142	142	0	0.0%
50431 Education and Training	23,564	25,011	25,850	839	3.4%
50450 Dues And Association Memberships	19,799	20,420	20,920	500	2.4%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	15,388	5,000	0	-5,000	-100.0%
50500 Office Supplies	70,871	73,714	76,714	3,000	4.1%
50501 Food Supplies and Food Service Supplies	494	708	708	0	0.0%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	0	200	200	0	0.0%
50512 Books and Subscriptions	6,469	7,152	12,152	5,000	69.9%
50514 Other Operating Supplies	3,682	8,075	5,340	-2,735	-33.9%
50521 Computer Software	26,457	14,400	27,600	13,200	91.7%
50812 Furniture and Fixtures-New Less Than \$5000	1,082	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	200	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	2,157	500	0	-500	-100.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	6,745	2,575	2,575	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	2,042	4,500	0	-4,500	-100.0%
Total Department	13,468,515	13,679,421	15,087,000	1,407,579	10.3%



Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2021-22
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Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
14001 Administration					
50100 Full-Time Salaries and Wages - Regular	336,601	329,740	418,800	89,060	27.0%
50101 Full-Time Salaries and Wages - Overtime	130	1,100	1,169	69	6.3%
50104 Temporary Salaries and Wages - Regular	48,174	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	192	607	369	-238	-39.2%
50109 Vacancy Savings	0	-5,374	-15,457	-10,083	-187.6%
50110 FICA	33,400	24,697	31,203	6,506	26.3%
50111 Retirement VRS	44,318	46,164	58,632	12,468	27.0%
50112 Hospital/Medical Plans	29,457	37,800	50,080	12,280	32.5%
50113 Group Insurance - Life (VRS)	4,401	4,550	5,779	1,229	27.0%
50209 Other Professional Services	2,625	1,600	1,600	0	0.0%
50210 Maintenance and Repairs	0	1,000	0	-1,000	-100.0%
50220 Lease/Rent Of Equipment	1,715	0	2,000	2,000	100.0%
50240 Printing and Binding	92	250	250	0	0.0%
50250 Advertising	68	150	150	0	0.0%
50270 Other Contractual Services	5,000	8,940	6,000	-2,940	-32.9%
50310 Automotive/Motor Pool	0	500	0	-500	-100.0%
50410 Postal Services	135	150	150	0	0.0%
50412 Telecommunications	1,176	3,550	2,400	-1,150	-32.4%
50431 Education and Training	600	18,661	15,000	-3,661	-19.6%
50450 Dues And Association Memberships	871	2,000	2,000	0	0.0%
50455 Tuition	0	5,000	0	-5,000	-100.0%
50500 Office Supplies	4,049	1,618	1,618	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50501 Food Supplies and Food Service Supplies	187	118	118	0	0.0%
50512 Books and Subscriptions	0	150	150	0	0.0%
50514 Other Operating Supplies	0	600	0	-600	-100.0%
50521 Computer Software	68	500	500	0	0.0%
50815 Computer Equipment-New Less Than \$5000	2,157	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	0	1,500	1,500	0	0.0%
Total Cost Center	515,416	485,571	584,011	98,440	20.3%
14002 Technology					
50213 Maintenance Service Contracts- Computers	275,200	283,000	283,000	0	0.0%
50270 Other Contractual Services	75,517	67,580	67,580	0	0.0%
50521 Computer Software	1,436	1,900	1,900	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	2,042	4,000	0	-4,000	-100.0%
Total Cost Center	354,195	356,480	352,480	-4,000	-1.1%
14003 Accounting					
50100 Full-Time Salaries and Wages - Regular	1,228,192	1,306,544	1,391,427	84,883	6.5%
50101 Full-Time Salaries and Wages - Overtime	2,559	6,100	6,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	4,855	7,000	7,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,151	1,711	866	-845	-49.4%
50109 Vacancy Savings	0	-33,620	-51,356	-17,736	-52.8%
50110 FICA	91,519	100,953	107,446	6,493	6.4%
50111 Retirement VRS	163,204	182,916	194,800	11,884	6.5%
50112 Hospital/Medical Plans	139,017	207,900	220,352	12,452	6.0%
50113 Group Insurance - Life (VRS)	16,019	18,031	19,202	1,171	6.5%
50114 Unemployment Insurance	1,154	0	0	0	0.0%
50210 Maintenance and Repairs	0	500	500	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50211 Maintenance Service Contracts	572	1,000	1,000	0	0.0%
50220 Lease/Rent Of Equipment	2,500	2,500	2,500	0	0.0%
50240 Printing and Binding	1,598	1,127	1,127	0	0.0%
50270 Other Contractual Services	17,699	16,500	17,500	1,000	6.1%
50410 Postal Services	36,331	43,200	40,000	-3,200	-7.4%
50412 Telecommunications	4,368	5,364	5,364	0	0.0%
50431 Education and Training	4,647	0	4,500	4,500	100.0%
50450 Dues And Association Memberships	2,733	2,500	3,000	500	20.0%
50500 Office Supplies	16,110	14,500	14,500	0	0.0%
50521 Computer Software	180	0	2,700	2,700	100.0%
Total Cost Center	1,734,408	1,884,726	1,988,528	103,802	5.5%
14004 Budget					
50100 Full-Time Salaries and Wages - Regular	531,035	562,206	579,019	16,813	3.0%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	4,856	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	833	758	1,592	834	110.0%
50109 Vacancy Savings	0	-13,613	-21,371	-7,758	-57.0%
50110 FICA	37,429	43,085	44,372	1,287	3.0%
50111 Retirement VRS	69,565	78,709	81,064	2,355	3.0%
50112 Hospital/Medical Plans	88,463	75,600	80,128	4,528	6.0%
50113 Group Insurance - Life (VRS)	6,815	7,758	7,991	233	3.0%
50220 Lease/Rent Of Equipment	5,702	7,000	6,000	-1,000	-14.3%
50240 Printing and Binding	3,921	3,900	3,900	0	0.0%
50310 Automotive/Motor Pool	0	52	52	0	0.0%
50410 Postal Services	45	300	300	0	0.0%
50412 Telecommunications	2,454	2,544	2,544	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50430 Mileage	0	50	50	0	0.0%
50450 Dues And Association Memberships	1,175	1,775	1,775	0	0.0%
50455 Tuition	8,634	0	0	0	0.0%
50500 Office Supplies	1,481	3,700	3,700	0	0.0%
50512 Books and Subscriptions	426	636	636	0	0.0%
50521 Computer Software	204	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$5000	200	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	6,745	1,075	1,075	0	0.0%
Total Cost Center	769,983	776,535	793,827	17,292	2.2%
14005 Treasury					
50100 Full-Time Salaries and Wages - Regular	1,480,609	1,506,758	1,717,392	210,634	14.0%
50101 Full-Time Salaries and Wages - Overtime	19,966	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	7,989	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	11,745	2,841	3,483	642	22.6%
50109 Vacancy Savings	0	-37,295	-63,387	-26,092	-70.0%
50110 FICA	108,790	116,631	132,744	16,113	13.8%
50111 Retirement VRS	200,186	210,946	240,435	29,489	14.0%
50112 Hospital/Medical Plans	278,170	292,950	330,528	37,578	12.8%
50113 Group Insurance - Life (VRS)	19,629	20,794	23,700	2,906	14.0%
50201 Legal Services	1,389	2,420	2,000	-420	-17.4%
50209 Other Professional Services	10,493	9,919	9,919	0	0.0%
50211 Maintenance Service Contracts	2,226	0	2,500	2,500	100.0%
50220 Lease/Rent Of Equipment	2,827	2,827	2,827	0	0.0%
50240 Printing and Binding	77,377	87,178	84,000	-3,178	-3.6%
50250 Advertising	1,860	4,500	4,000	-500	-11.1%
50270 Other Contractual Services	14,283	10,995	23,000	12,005	109.2%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50410 Postal Services	391,304	350,000	350,000	0	0.0%
50412 Telecommunications	11,955	13,400	13,400	0	0.0%
50431 Education and Training	4,031	0	0	0	0.0%
50450 Dues And Association Memberships	1,472	375	375	0	0.0%
50500 Office Supplies	16,442	14,700	17,700	3,000	20.4%
50514 Other Operating Supplies	2,987	5,135	3,000	-2,135	-41.6%
50812 Furniture and Fixtures-New Less Than \$5000	1,082	0	0	0	0.0%
Total Cost Center	2,666,812	2,632,952	2,915,494	282,542	10.7%
14006 Purchasing					
50100 Full-Time Salaries and Wages - Regular	936,087	926,641	930,554	3,913	0.4%
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	15,509	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	4,203	2,896	3,142	246	8.5%
50109 Vacancy Savings	0	-24,778	-34,297	-9,519	-38.4%
50110 FICA	68,527	72,036	72,349	313	0.4%
50111 Retirement VRS	117,797	129,730	130,091	361	0.3%
50112 Hospital/Medical Plans	103,615	132,300	150,240	17,940	13.6%
50113 Group Insurance - Life (VRS)	11,556	12,788	12,823	35	0.3%
50114 Unemployment Insurance	1,969	0	0	0	0.0%
50209 Other Professional Services	14,760	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	150	150	0	0.0%
50220 Lease/Rent Of Equipment	4,371	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	37,505	43,428	47,000	3,572	8.2%
50240 Printing and Binding	81	1,000	1,000	0	0.0%
50250 Advertising	1,893	3,030	3,030	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50270 Other Contractual Services	1,869	11,000	3,000	-8,000	-72.7%
50310 Automotive/Motor Pool	2,847	2,692	2,692	0	0.0%
50410 Postal Services	525	2,000	2,000	0	0.0%
50412 Telecommunications	4,259	4,600	4,600	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	9,018	6,350	6,350	0	0.0%
50450 Dues And Association Memberships	5,533	4,600	4,600	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50500 Office Supplies	4,678	5,000	5,000	0	0.0%
50507 Gasoline	0	100	100	0	0.0%
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	0	500	500	0	0.0%
50521 Computer Software	23,835	12,000	22,500	10,500	87.5%
50815 Computer Equipment-New Less Than \$5000	0	500	0	-500	-100.0%
50835 Computer Equipment-Replacement Less Than \$5000	0	500	0	-500	-100.0%
Total Cost Center	1,354,928	1,378,237	1,396,598	18,361	1.3%
14101 Real Estate Assessment					
50100 Full-Time Salaries and Wages - Regular	2,008,962	2,035,622	2,452,773	417,151	20.5%
50101 Full-Time Salaries and Wages - Overtime	0	1,500	1,500	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,462	3,052	2,751	-301	-9.9%
50109 Vacancy Savings	0	-52,198	-90,529	-38,331	-73.4%
50110 FICA	147,212	155,725	187,752	32,027	20.6%
50111 Retirement VRS	263,680	284,987	343,388	58,401	20.5%
50112 Hospital/Medical Plans	258,044	311,850	340,544	28,694	9.2%
50113 Group Insurance - Life (VRS)	25,991	28,091	33,848	5,757	20.5%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50203 Management Consulting	16,130	13,900	13,900	0	0.0%
50220 Lease/Rent Of Equipment	2,116	2,309	4,000	1,691	73.2%
50240 Printing and Binding	163	300	300	0	0.0%
50250 Advertising	139	175	175	0	0.0%
50310 Automotive/Motor Pool	17,262	18,212	18,212	0	0.0%
50410 Postal Services	1,689	3,044	3,044	0	0.0%
50412 Telecommunications	8,720	8,720	10,000	1,280	14.7%
50431 Education and Training	4,490	0	0	0	0.0%
50450 Dues And Association Memberships	6,505	7,020	7,020	0	0.0%
50500 Office Supplies	6,893	7,481	7,481	0	0.0%
50512 Books and Subscriptions	3,624	4,701	4,701	0	0.0%
50514 Other Operating Supplies	695	1,840	1,840	0	0.0%
50521 Computer Software	734	0	0	0	0.0%
Total Cost Center	2,775,511	2,836,331	3,342,700	506,369	17.9%
14102 Board of R/E Review and Equalization					
50106 Board and Commissions	12,600	13,500	13,500	0	0.0%
50110 FICA	964	1,033	1,033	0	0.0%
50250 Advertising	1,082	1,848	1,848	0	0.0%
50500 Office Supplies	31	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	197	95	95	0	0.0%
Total Cost Center	14,874	16,621	16,621	0	0.0%
14201 Vehicle					
50100 Full-Time Salaries and Wages - Regular	1,042,647	1,063,556	1,143,793	80,237	7.5%
50101 Full-Time Salaries and Wages - Overtime	1,543	14,292	10,385	-3,907	-27.3%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,984	2,258	2,334	76	3.4%
50109 Vacancy Savings	0	-26,572	-42,216	-15,644	-58.9%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50110 FICA	76,544	82,455	88,295	5,840	7.1%
50111 Retirement VRS	136,627	148,898	160,131	11,233	7.5%
50112 Hospital/Medical Plans	162,418	189,000	210,336	21,336	11.3%
50113 Group Insurance - Life (VRS)	13,467	14,677	15,784	1,107	7.5%
50210 Maintenance and Repairs	0	100	100	0	0.0%
50220 Lease/Rent Of Equipment	1,234	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	1,002	5,000	5,000	0	0.0%
50240 Printing and Binding	9,564	8,100	8,100	0	0.0%
50250 Advertising	1,888	2,000	2,000	0	0.0%
50270 Other Contractual Services	13,842	10,000	10,000	0	0.0%
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	42,502	39,500	44,000	4,500	11.4%
50412 Telecommunications	5,864	6,500	6,500	0	0.0%
50431 Education and Training	258	0	0	0	0.0%
50450 Dues And Association Memberships	440	610	610	0	0.0%
50455 Tuition	1,423	0	0	0	0.0%
50500 Office Supplies	5,222	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	110	225	225	0	0.0%
50512 Books and Subscriptions	1,932	1,115	6,115	5,000	448.4%
Total Cost Center	1,520,511	1,571,564	1,681,342	109,778	7.0%
14202 Business					
50100 Full-Time Salaries and Wages - Regular	1,190,872	1,129,520	1,329,524	200,004	17.7%
50101 Full-Time Salaries and Wages - Overtime	454	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	7,429	2,808	2,727	-81	-2.9%
50109 Vacancy Savings	0	-31,654	-49,073	-17,419	-55.0%
50110 FICA	88,412	86,717	102,014	15,297	17.6%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50111 Retirement VRS	155,819	158,133	186,133	28,000	17.7%
50112 Hospital/Medical Plans	166,385	198,450	240,384	41,934	21.1%
50113 Group Insurance - Life (VRS)	15,359	15,587	18,347	2,760	17.7%
50201 Legal Services	1,070	2,500	2,500	0	0.0%
50209 Other Professional Services	46,000	49,500	54,000	4,500	9.1%
50210 Maintenance and Repairs	0	225	225	0	0.0%
50220 Lease/Rent Of Equipment	1,234	1,300	1,300	0	0.0%
50240 Printing and Binding	2,847	3,000	3,000	0	0.0%
50250 Advertising	1,633	1,750	1,750	0	0.0%
50270 Other Contractual Services	12,896	39,850	39,850	0	0.0%
50310 Automotive/Motor Pool	16,775	18,750	18,750	0	0.0%
50410 Postal Services	20,949	25,500	25,500	0	0.0%
50412 Telecommunications	10,295	13,900	13,900	0	0.0%
50430 Mileage	75	42	42	0	0.0%
50431 Education and Training	520	0	0	0	0.0%
50450 Dues And Association Memberships	1,070	1,540	1,540	0	0.0%
50455 Tuition	5,331	0	0	0	0.0%
50500 Office Supplies	15,965	18,270	18,270	0	0.0%
50501 Food Supplies and Food Service Supplies	0	270	270	0	0.0%
50512 Books and Subscriptions	487	450	450	0	0.0%
Total Cost Center	1,761,877	1,740,404	2,015,399	274,995	15.8%