

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 Annual Comprehensive Financial Report (ACFR). To accomplish these tasks, the Department is comprised of administration and seven divisions: Real Estate Assessment, Revenue (split into Business and Vehicle sections), Accounting, Treasury, the Office of Management and Budget, Purchasing, and Risk Management, which is budgeted within the Internal Service Fund section of this budget book. The mission of the Finance Department is to deliver customer focused financial stewardship for a better community.

OBJECTIVES

- To demonstrate exemplary customer service to all customers both internal and external.
- To provide accurate and accessible tax information for the citizens of Henrico County.
- To accurately and equitably assess all real estate and certain personal property located in the county.
- To review, assess, bill, and collect taxes, licenses, and fees in conformance with all local, state, and federal regulations.
- To maintain complete, accurate, and accessible 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 Annual Comprehensive Financial Report (ACFR).
- To prepare, administer, and monitor the operating and capital budgets of the county.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Proposed	23 to 24
Personnel	\$ 12,705,019	\$ 14,771,747	\$ 16,086,884	8.9%
Operation	1,553,722	1,546,131	2,031,131	31.4%
Capital	13,779	2,575	2,575	0.0%
Total	<u>\$ 14,272,520</u>	<u>\$ 16,320,453</u>	<u>\$ 18,120,590</u>	<u>11.0%</u>
Personnel Complement	165	163*	166**	3

* In FY23 a position previously budgeted within Finance was transferred to Risk Management. Also in FY23 a vacant position was transferred to Police as part of an effort to increase the number of School Resource Officers.

** The FY24 complement includes the addition of a Debt manager, Accounting Senior Management Assistant, and Treasury Collection Officer II.

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Parcels of Land Reviewed	120,550	120,800	121,050	250
Vehicles Assessed	403,824	396,252	400,000	3,748
Business License Payments	4,131	4,440	4,500	60
Cashier Transactions Per Teller/Day	80	80	80	0
Accounts Payable Transactions	274,361*	208,246	177,404	(30,842)
Credit and Debit Card Transactions	440,559	450,000	450,000	0
REAP Applicants	6,112	6,207	6,250	43
Citizen Calls Fielded	133,008	119,850	127,100	7,250
Electronic Check Payments Received	365,692	370,000	500,000	130,000
Tax Bills Generated	806,991	810,000	860,000	50,000
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	32	33	34	1
Number of Years - GFOA Award for ACFR	42	43	44	1
Number of Years - GFOA Award for PAFR	3	4	5	1

* Includes Real Estate Tax Relief Rebates

OBJECTIVES (CONTINUED)

- To procure goods and services required by county departments and schools at the lowest price, in a legally responsible manner.
- To protect the County's financial resources from losses through the management of risks and administration of claims.
- 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 elderly and/or disabled residents.

BUDGET HIGHLIGHTS

The Department of Finance's budget for FY24 totals \$18,120,590 representing an overall increase of \$1,800,137 or 11.0%, compared to FY23. This increase is attributed to a \$1,315,137 increase to personnel costs as an effect of rising employee salary, healthcare, and benefit costs as well as the addition of 3 new employees to the department's personnel complement: a Debt Manager, an Accounting Senior Management Assistant and a Treasury Collection Officer II.

The newly added Debt Manager will consolidate debt issuance and perform administrative functions across the department. Consolidating debt & bond functions across Finance will centralize processes and provide better visibility over debt issuance, cash flow, compliance, and reporting processes. The Accounting Senior Management Assistant will administer an expanded virtual payment program allowing the County to capitalize off a 1.92% discount from the County's vendor for virtual card payments. The Treasury Collection Officer II will expand the department's delinquent personal property tax recovery program. Prior to this initiative, these delinquencies were written off and aging to their 5-year statute of limitations date. This additional staff add will increase the program's capacity, conservatively recovering an incremental \$200,000 in collections from backlogged accounts.

The budget also includes a \$485,000 operating increase, which absorbs the costs of the County's external financial audit previously budgeted by the Board of Supervisors, as well as rising software licensing costs.

During FY23, the Department of Finance again received recognition from the Government Finance Officers Association (GFOA) for the Annual Fiscal Plan and the Annual Comprehensive Financial Report. The Department of Finance also received its third award for its Popular Annual Financial Report (PAFR).

In addition to sound fiscal planning, Henrico County also makes every effort to operate in a fiscally conservative fashion by maximizing efficiencies, prudently managing resources, and planning for ever changing economic conditions. Economic conditions in FY22 resulted in extraordinary increases in the values of homes and vehicles, two major components of the County's taxbase. In response to those increases in assessed value, the County implemented tax relief programs that reduced the Real Estate tax rate 2 cents, provided a refund worth \$0.02/\$100 of assessed value on real estate by check, and provided a credit worth \$0.52/\$100 assessed value on the personal property bills for qualifying vehicles. Real Estate assessments continued their growth into FY24, however economic signals at the national level through calendar year 2023 indicate overall economic weakening on a global, national, and regional scale. Henrico County has proposed an additional 2-cent rebate for real estate tax relief in 2023.

The county continues to conservatively estimate revenues and minimize expenditures without compromising service delivery. In any economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. Henrico County continues 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

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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.

REAL ESTATE ASSESSMENT

The Real Estate Assessment Division is responsible for the review and 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 reassesses real property annually 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, parcel combinations, deeds, wills, and other transactions 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. The 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. The Real Estate Division is responsible for administering the Disabled Veteran Tax Exemption Program which exempts disabled veterans who are 100% totally and permanently disabled due to their service-connected disability from real estate taxes. The Division also administers the real estate tax exemption for the surviving spouses of the Armed Forces killed in action and certain persons killed in the line of duty up to the average assessed 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 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 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 is limited to a maximum net worth of \$500,000 and annual income of \$75,000. Those that meet these requirements may receive 100% relief up to a proposed cap of \$3,200. There are over 6,000 REAP participants who were provided tax relief totaling \$10,983,299 in FY22.

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 internal controls over receipts and disbursements, records accounting transactions, prepares the county's Annual Comprehensive Financial Report, 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, and processes approximately 25,000 payroll direct deposits/checks per month. Payroll is responsible for recording payroll deductions, depositing taxes and deductions withheld, and completing required reporting of such activity.

The Accounts Payable Section reviews documentation submitted with batches of invoices that have been entered into Oracle and received secondary approval. Accounts payable approves those batches for payment and processes check runs. Check runs include checks and ACH payments. Accounts Payable is also responsible for monitoring and administrating the County purchasing card program. The Accounting Division provides financial information for the county's annual external audit. The County consistently receives an unmodified, or clean, audit opinion, further illustrating the soundness and conservative nature of Henrico County's fiscal management.

TREASURY

The Treasury Division serves as the county's cashier and provides tellers, at both the Western Government Center (WGC) and the Eastern Government Center (EGC), to collect taxes, fees, utility payments, and parking ticket payments. Treasury is also responsible for billing approximately 800,000 real estate and personal property tax accounts and dog license fees. Additional functions include billing and collection of delinquent taxes and fees, taxpayer assistance, and account maintenance. Treasury is divided into three distinct areas: Cash Operations, Receivables and Account Maintenance, and Delinquent Accounts Collections.

Treasury continues to expand billing and payment options for taxpayers and county customers. A Business Tax Filing and Payment Portal was launched May 2021. 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. 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 but conservative 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

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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 prepared 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.

RISK MANAGEMENT

Risk Management, which is included in the Internal Service Fund section of the budget, and described further in a separate narrative, provides protection from accidental losses arising out of the County's General Government and Public Schools operations. Protection is provided through a combination of self-insurance, purchased insurance, and risk transfer mechanisms. The division is responsible for the management of the self-insurance fund, excess insurance coverages, certificates of insurance for proof of insurance, and provides oversight of workers' compensation claim administration and the administration of auto, property, and liability claims. The Risk Management staff provides training and guidance to all county agencies and Henrico County Public Schools to help identify and manage operational risks to minimize potential loss and liabilities. Additionally, Risk Management works in collaboration with Workplace Safety and Emergency Management regarding loss prevention, safety training, and environmental concerns.



**Department Operating Budget
Henrico County, Virginia
FY2023-24
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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	9,113,868	10,630,157	11,601,802	971,645	9.1%
50101 Full-Time Salaries and Wages - Overtime	30,295	42,978	42,978	0	0.0%
50102 Part-Time Salaries and Wages- Regular	10,257	15,509	15,509	0	0.0%
50104 Temporary Salaries and Wages - Regular	54,662	7,000	7,000	0	0.0%
50106 Board and Commissions	17,700	18,000	18,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	26,320	26,986	32,053	5,067	18.8%
50109 Vacancy Savings	0	-382,138	-404,900	-22,762	-6.0%
50110 FICA	679,089	818,986	894,052	75,066	9.2%
50111 Retirement VRS	1,310,354	1,757,166	1,925,077	167,911	9.6%
50112 Hospital/Medical Plans	1,339,672	1,688,280	1,792,270	103,990	6.2%
50113 Group Insurance - Life (VRS)	120,850	148,823	163,043	14,220	9.6%
50114 Unemployment Insurance	1,952	0	0	0	0.0%
50201 Legal Services	2,227	4,500	4,500	0	0.0%
50202 Accounting And Auditing Services	0	0	375,000	375,000	100.0%
50203 Management Consulting	17,390	17,390	62,390	45,000	258.8%
50209 Other Professional Services	68,131	72,899	72,899	0	0.0%
50210 Maintenance and Repairs	0	975	975	0	0.0%
50211 Maintenance Service Contracts	2,226	3,500	3,500	0	0.0%
50213 Maintenance Service Contracts- Computers	313,035	283,000	323,000	40,000	14.1%
50220 Lease/Rent Of Equipment	29,141	23,484	23,484	0	0.0%
50221 Lease/Rent Of Buildings	44,997	47,000	47,000	0	0.0%
50230 Temporary Help Service Fees	3,159	5,000	5,000	0	0.0%
50240 Printing and Binding	134,186	101,677	101,677	0	0.0%
50250 Advertising	7,632	12,764	12,764	0	0.0%
50270 Other Contractual Services	204,504	186,930	211,930	25,000	13.4%
50310 Automotive/Motor Pool	37,912	40,006	40,006	0	0.0%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50410 Postal Services	494,077	464,994	464,994	0	0.0%
50412 Telecommunications	51,491	58,708	58,708	0	0.0%
50430 Mileage	0	142	142	0	0.0%
50431 Education and Training	24,865	75,850	75,850	0	0.0%
50450 Dues And Association Memberships	22,461	22,440	22,440	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	7,923	0	0	0	0.0%
50500 Office Supplies	54,221	79,407	79,407	0	0.0%
50501 Food Supplies and Food Service Supplies	3,792	899	899	0	0.0%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	139	200	200	0	0.0%
50512 Books and Subscriptions	7,889	11,251	11,251	0	0.0%
50514 Other Operating Supplies	3,810	5,340	5,340	0	0.0%
50521 Computer Software	18,514	27,600	27,600	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	853	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	7,289	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	1,818	2,575	2,575	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	750	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	2,560	0	0	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$10,000	509	0	0	0	0.0%
Total Department	14,272,520	16,320,453	18,120,590	1,800,137	11.0%



**Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2023-24
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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	291,109	347,686	473,525	125,839	36.2%
50101 Full-Time Salaries and Wages - Overtime	0	1,169	1,169	0	0.0%
50104 Temporary Salaries and Wages - Regular	33,983	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	298	489	994	505	103.3%
50109 Vacancy Savings	0	-12,499	-15,417	-2,918	-23.3%
50110 FICA	28,386	26,079	34,379	8,300	31.8%
50111 Retirement VRS	42,005	57,473	78,552	21,079	36.7%
50112 Hospital/Medical Plans	38,738	40,928	48,362	7,434	18.2%
50113 Group Insurance - Life (VRS)	3,793	4,868	6,653	1,785	36.7%
50202 Accounting And Auditing Services	0	0	375,000	375,000	100.0%
50209 Other Professional Services	2,616	1,600	1,600	0	0.0%
50220 Lease/Rent Of Equipment	2,122	2,000	2,000	0	0.0%
50240 Printing and Binding	108	250	250	0	0.0%
50250 Advertising	621	150	150	0	0.0%
50270 Other Contractual Services	39,730	6,000	6,000	0	0.0%
50410 Postal Services	10	150	150	0	0.0%
50412 Telecommunications	1,238	2,400	2,400	0	0.0%
50431 Education and Training	1,010	65,000	65,000	0	0.0%
50450 Dues And Association Memberships	1,755	2,000	2,000	0	0.0%
50500 Office Supplies	4,174	1,618	1,618	0	0.0%
50501 Food Supplies and Food Service Supplies	3,029	118	118	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50512 Books and Subscriptions	0	150	150	0	0.0%
50514 Other Operating Supplies	45	0	0	0	0.0%
50521 Computer Software	57	500	500	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	400	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	825	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,500	1,500	0	0.0%
Total Cost Center	496,052	549,629	1,086,653	537,024	97.7%
14002 Technology					
50213 Maintenance Service Contracts- Computers	313,035	283,000	323,000	40,000	14.1%
50270 Other Contractual Services	92,353	87,580	112,580	25,000	28.5%
50521 Computer Software	1,540	1,900	1,900	0	0.0%
Total Cost Center	406,928	372,480	437,480	65,000	17.5%
14003 Accounting					
50100 Full-Time Salaries and Wages - Regular	1,458,923	1,566,793	1,758,695	191,902	12.2%
50101 Full-Time Salaries and Wages - Overtime	302	6,100	6,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	550	7,000	7,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,708	2,097	2,924	827	39.4%
50109 Vacancy Savings	0	-56,324	-61,057	-4,733	-8.4%
50110 FICA	107,913	120,862	136,052	15,190	12.6%
50111 Retirement VRS	208,722	258,991	291,813	32,822	12.7%
50112 Hospital/Medical Plans	165,855	235,336	252,555	17,219	7.3%
50113 Group Insurance - Life (VRS)	19,341	21,935	24,715	2,780	12.7%
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	2,031	2,500	2,500	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50240 Printing and Binding	1,274	1,127	1,127	0	0.0%
50250 Advertising	150	0	0	0	0.0%
50270 Other Contractual Services	3,749	17,500	17,500	0	0.0%
50410 Postal Services	31,031	40,000	40,000	0	0.0%
50412 Telecommunications	4,536	5,364	5,364	0	0.0%
50431 Education and Training	7,070	4,500	4,500	0	0.0%
50450 Dues And Association Memberships	3,182	3,000	3,000	0	0.0%
50500 Office Supplies	8,928	14,500	14,500	0	0.0%
50521 Computer Software	1,282	2,700	2,700	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	6,024	0	0	0	0.0%
Total Cost Center	2,032,571	2,255,481	2,511,488	256,007	11.4%
14004 Budget					
50100 Full-Time Salaries and Wages - Regular	507,455	604,399	681,510	77,111	12.8%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50102 Part-Time Salaries and Wages-Regular	10,257	0	0	0	0.0%
50104 Temporary Salaries and Wages - Regular	10,462	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,381	1,939	2,152	213	11.0%
50109 Vacancy Savings	0	-21,727	-23,975	-2,248	-10.3%
50110 FICA	38,306	46,313	52,412	6,099	13.2%
50111 Retirement VRS	71,648	99,907	113,086	13,179	13.2%
50112 Hospital/Medical Plans	64,648	81,856	85,976	4,120	5.0%
50113 Group Insurance - Life (VRS)	6,559	8,462	9,578	1,116	13.2%
50220 Lease/Rent Of Equipment	4,188	6,000	6,000	0	0.0%
50240 Printing and Binding	1,824	3,900	3,900	0	0.0%
50270 Other Contractual Services	22,244	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	0	52	52	0	0.0%
50410 Postal Services	82	300	300	0	0.0%
50412 Telecommunications	2,431	2,544	2,544	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	1,440	0	0	0	0.0%
50450 Dues And Association Memberships	1,225	1,775	1,775	0	0.0%
50500 Office Supplies	916	3,700	3,700	0	0.0%
50501 Food Supplies and Food Service Supplies	147	0	0	0	0.0%
50512 Books and Subscriptions	66	636	636	0	0.0%
50521 Computer Software	208	0	0	0	0.0%
50813 Telecommunications Equipment-New Less Than \$10,000	453	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,075	1,075	0	0.0%
50833 Telecommunications Equipment – Replacement Less Than \$10,000	750	0	0	0	0.0%
Total Cost Center	746,690	842,181	941,771	99,590	11.8%
14005 Treasury					
50100 Full-Time Salaries and Wages - Regular	1,699,452	1,912,106	2,065,958	153,852	8.0%
50101 Full-Time Salaries and Wages - Overtime	22,731	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	3,298	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	11,451	4,887	5,935	1,048	21.4%
50109 Vacancy Savings	0	-68,737	-71,485	-2,748	-4.0%
50110 FICA	123,589	147,640	160,006	12,366	8.4%
50111 Retirement VRS	244,245	316,071	342,791	26,720	8.5%
50112 Hospital/Medical Plans	349,608	358,120	384,412	26,292	7.3%
50113 Group Insurance - Life (VRS)	22,560	26,769	29,032	2,263	8.5%
50201 Legal Services	812	2,000	2,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50209 Other Professional Services	12,016	9,919	9,919	0	0.0%
50211 Maintenance Service Contracts	2,226	2,500	2,500	0	0.0%
50220 Lease/Rent Of Equipment	2,928	2,827	2,827	0	0.0%
50240 Printing and Binding	117,813	84,000	84,000	0	0.0%
50250 Advertising	903	4,000	4,000	0	0.0%
50270 Other Contractual Services	23,066	23,000	23,000	0	0.0%
50310 Automotive/Motor Pool	111	50	50	0	0.0%
50410 Postal Services	388,297	350,000	350,000	0	0.0%
50412 Telecommunications	11,893	13,400	13,400	0	0.0%
50431 Education and Training	5,632	0	0	0	0.0%
50450 Dues And Association Memberships	1,422	375	375	0	0.0%
50500 Office Supplies	16,867	17,700	17,700	0	0.0%
50514 Other Operating Supplies	2,451	3,000	3,000	0	0.0%
50521 Computer Software	312	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$10,000	440	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	1,818	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	1,864	0	0	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$10,000	509	0	0	0	0.0%
Total Cost Center	3,068,314	3,227,455	3,447,248	219,793	6.8%
14006 Purchasing					
50100 Full-Time Salaries and Wages - Regular	823,023	1,032,465	1,167,812	135,347	13.1%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50102 Part-Time Salaries and Wages-Regular	0	15,509	15,509	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,371	4,928	5,576	648	13.1%
50109 Vacancy Savings	0	-37,116	-41,084	-3,968	-10.7%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50110 FICA	59,727	80,247	89,757	9,510	11.9%
50111 Retirement VRS	119,235	170,667	193,780	23,113	13.5%
50112 Hospital/Medical Plans	117,630	153,480	161,205	7,725	5.0%
50113 Group Insurance - Life (VRS)	11,023	14,455	16,412	1,957	13.5%
50209 Other Professional Services	3,499	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	150	150	0	0.0%
50220 Lease/Rent Of Equipment	4,314	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	44,997	47,000	47,000	0	0.0%
50240 Printing and Binding	126	1,000	1,000	0	0.0%
50250 Advertising	793	3,030	3,030	0	0.0%
50270 Other Contractual Services	161	3,000	3,000	0	0.0%
50310 Automotive/Motor Pool	3,027	2,692	2,692	0	0.0%
50410 Postal Services	196	2,000	2,000	0	0.0%
50412 Telecommunications	4,390	4,600	4,600	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	5,806	6,350	6,350	0	0.0%
50450 Dues And Association Memberships	4,487	4,600	4,600	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50500 Office Supplies	4,852	8,500	8,500	0	0.0%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	139	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	13,805	22,500	22,500	0	0.0%
Total Cost Center	1,224,601	1,554,322	1,728,654	174,332	11.2%

14101 Real Estate Assessment

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	2,323,944	2,557,472	2,703,386	145,914	5.7%
50101 Full-Time Salaries and Wages - Overtime	1,704	1,500	1,500	0	0.0%
50104 Temporary Salaries and Wages - Regular	6,369	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,049	4,035	4,984	949	23.5%
50109 Vacancy Savings	0	-91,937	-95,105	-3,168	-3.4%
50110 FICA	171,482	195,761	207,717	11,956	6.1%
50111 Retirement VRS	333,275	422,750	448,584	25,834	6.1%
50112 Hospital/Medical Plans	304,394	358,120	376,145	18,025	5.0%
50113 Group Insurance - Life (VRS)	30,806	35,805	37,993	2,188	6.1%
50203 Management Consulting	17,390	17,390	62,390	45,000	258.8%
50220 Lease/Rent Of Equipment	2,471	2,697	2,697	0	0.0%
50240 Printing and Binding	654	300	300	0	0.0%
50250 Advertising	177	177	177	0	0.0%
50310 Automotive/Motor Pool	16,247	16,212	16,212	0	0.0%
50410 Postal Services	1,535	3,044	3,044	0	0.0%
50412 Telecommunications	11,522	10,000	10,000	0	0.0%
50431 Education and Training	3,340	0	0	0	0.0%
50450 Dues And Association Memberships	8,915	8,540	8,540	0	0.0%
50500 Office Supplies	4,855	6,674	6,674	0	0.0%
50512 Books and Subscriptions	4,568	3,800	3,800	0	0.0%
50514 Other Operating Supplies	1,314	1,840	1,840	0	0.0%
50521 Computer Software	947	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	696	0	0	0	0.0%
Total Cost Center	3,249,654	3,554,180	3,800,878	246,698	6.9%

14102 Board of R/E Review and Equalization

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50106 Board and Commissions	17,700	18,000	18,000	0	0.0%
50110 FICA	1,354	1,377	1,377	0	0.0%
50250 Advertising	1,423	1,657	1,657	0	0.0%
50500 Office Supplies	173	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	373	286	286	0	0.0%
Total Cost Center	21,023	21,465	21,465	0	0.0%
14201 Vehicle					
50100 Full-Time Salaries and Wages - Regular	855,128	1,193,798	1,277,971	84,173	7.1%
50101 Full-Time Salaries and Wages - Overtime	5,333	10,385	10,385	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,820	3,630	4,647	1,017	28.0%
50109 Vacancy Savings	0	-42,915	-44,959	-2,044	-4.8%
50110 FICA	62,996	92,120	98,934	6,814	7.4%
50111 Retirement VRS	123,527	197,335	212,059	14,724	7.5%
50112 Hospital/Medical Plans	129,908	214,872	225,687	10,815	5.0%
50113 Group Insurance - Life (VRS)	11,297	16,713	17,960	1,247	7.5%
50114 Unemployment Insurance	345	0	0	0	0.0%
50210 Maintenance and Repairs	0	100	100	0	0.0%
50220 Lease/Rent Of Equipment	5,555	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	3,159	5,000	5,000	0	0.0%
50240 Printing and Binding	10,247	8,100	8,100	0	0.0%
50250 Advertising	1,868	2,000	2,000	0	0.0%
50270 Other Contractual Services	4,859	10,000	10,000	0	0.0%
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	50,290	44,000	44,000	0	0.0%
50412 Telecommunications	5,696	6,500	6,500	0	0.0%
50431 Education and Training	467	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50450 Dues And Association Memberships	140	610	610	0	0.0%
50455 Tuition	7,923	0	0	0	0.0%
50500 Office Supplies	2,928	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	163	225	225	0	0.0%
50512 Books and Subscriptions	3,220	6,115	6,115	0	0.0%
Total Cost Center	1,286,869	1,778,438	1,895,184	116,746	6.6%
14202 Business					
50100 Full-Time Salaries and Wages - Regular	1,154,834	1,415,438	1,472,945	57,507	4.1%
50101 Full-Time Salaries and Wages - Overtime	225	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,242	4,981	4,841	-140	-2.8%
50109 Vacancy Savings	0	-50,883	-51,818	-935	-1.8%
50110 FICA	85,336	108,587	113,418	4,831	4.4%
50111 Retirement VRS	167,697	233,972	244,412	10,440	4.5%
50112 Hospital/Medical Plans	168,891	245,568	257,928	12,360	5.0%
50113 Group Insurance - Life (VRS)	15,471	19,816	20,700	884	4.5%
50114 Unemployment Insurance	1,607	0	0	0	0.0%
50201 Legal Services	1,415	2,500	2,500	0	0.0%
50209 Other Professional Services	50,000	54,000	54,000	0	0.0%
50210 Maintenance and Repairs	0	225	225	0	0.0%
50220 Lease/Rent Of Equipment	5,532	1,300	1,300	0	0.0%
50240 Printing and Binding	2,140	3,000	3,000	0	0.0%
50250 Advertising	1,697	1,750	1,750	0	0.0%
50270 Other Contractual Services	18,342	39,850	39,850	0	0.0%
50310 Automotive/Motor Pool	18,527	20,750	20,750	0	0.0%
50410 Postal Services	22,636	25,500	25,500	0	0.0%
50412 Telecommunications	9,785	13,900	13,900	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50430 Mileage	0	42	42	0	0.0%
50431 Education and Training	100	0	0	0	0.0%
50450 Dues And Association Memberships	1,335	1,540	1,540	0	0.0%
50500 Office Supplies	10,528	18,270	18,270	0	0.0%
50501 Food Supplies and Food Service Supplies	80	270	270	0	0.0%
50512 Books and Subscriptions	35	450	450	0	0.0%
50521 Computer Software	363	0	0	0	0.0%
Total Cost Center	1,739,818	2,164,822	2,249,769	84,947	3.9%