

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. 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 2025 SUMMARY

<u>Description</u>	<u>FY23 Actual</u>	<u>FY24 Original</u>	<u>FY25 Proposed</u>	<u>Change 24 to 25</u>
Personnel	\$ 14,346,145	\$ 16,086,884	\$ 17,624,708	9.6%
Operation	2,071,623	2,031,131	2,291,723	12.8%
Capital	30,927	2,575	2,575	0.0%
Total	<u>\$ 16,448,695</u>	<u>\$ 18,120,590</u>	<u>\$ 19,919,006</u>	<u>9.9%</u>
Personnel Complement	165	170*	170	

* Includes the addition of a Debt Manager, Accounting Senior Management Assistant, Treasury Collection Officer II, Budget Analyst, Tax Auditor I, & Management Technician. A management assistant position previously budgeted to Finance Administration was transferred to Risk Management.

PERFORMANCE MEASURES

	FY23	FY24	FY25	Change 24 to 25
Workload Measures				
Parcels of Land Reviewed	120,742	121,476	122,200	724
Vehicles Assessed	403,196	401,448	402,000	552
Business License Payments	4,476	4,618	4,650	32
Cashier Transactions Per Teller/Day	65	65	65	-
Accounts Payable Transactions	175,258	260,000*	190,000	(70,000)
Credit and Debit Card Transactions	425,703	435,000	450,000	15,000
REAP Applicants	6,265	6,277	6,300	23
Electronic Check Payments	308,520	318,000	320,000	2,000
Tax Bills Generated	801,626	826,626	832,000	5,374
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	33	34	35	1
Number of Years - GFOA Award for ACFR	43	44	45	1
Number of Years - GFOA Award for PAFR	4	5	6	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 encourage 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 compassionately administer tax relief and exemption programs for special populations, including the Real Estate Advantage Program (REAP), Real Estate Cap (RECAP,) and disabled veteran exemption.

BUDGET HIGHLIGHTS

The Department of Finance's budget for FY25 totals \$19,919,006 representing an overall increase of \$1,798,416 or 9.9%, compared to FY24. This increase is attributed to a \$1,537,824 increase to personnel costs as an effect of rising employee salary, healthcare, and benefit costs as well as the addition of funding for a temporary position to assist in the transport of surplus inventory within the purchasing division.

The budget also includes a \$260,592 operating increase factoring for rising postage costs, an increase to contractual obligations, software increases, training increases, and an increase for continuing education for finance employees.

DEPARTMENT HIGHLIGHTS

During FY24, 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 fourth 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. In September 2023, in response to substantial growth in residential real estate valuations over the past 3 fiscal years, the County issued a tax relief credit equivalent to \$0.02/\$100 of assessed value. This relief returned nearly \$11 million back to Henrico property owners. This was in addition to the implemented tax relief programs that reduced the Real Estate tax rate 2 cents in 2022, provided a refund worth \$0.02/\$100 of assessed value on real estate by check in 2022, and provided a credit worth \$0.52/\$100 assessed value on the personal property bills for qualifying vehicles in 2022. The County also reduced the vehicle personal property tax rate for qualifying vehicles by \$0.10 from \$3.50 to \$3.40 per \$100 of assessed value.

Furthermore, the County approved an additional tax relief program for seniors and permanently disabled homeowners. The Real Estate Cap program, RECAP, will cap Real Estate taxes at the amount paid immediately before entry to the program. Individuals over the age of 65 or totally and permanently disabled individuals who have a taxable net income under \$105,000 and a net worth (excluding their primary residence) under \$700,000 qualify for this program. Even if assessed values increase, those who qualify and remain eligible for RECAP would not pay more than the base year tax, established the year before they enter the program. Applications for RECAP will be available beginning in January 2024, and marketing efforts for both REAP and RECAP are underway.

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. Finance department staff continue to monitor the unique post-pandemic economic trends that impact revenue collection, expenditure requirements, investment opportunities, and debt management. 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 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.

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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 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 provide 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 (ReInvest) 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 business 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 vehicle 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 computers, 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 (REAP) and Real Estate Cap (RECAP) Programs, which provide real estate tax relief for persons 65 years of age and older, or permanently

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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 cap of \$3,200. There are over 6,000 REAP participants who were provided tax relief totaling \$12,407,012 in CY23.

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 and fixed assets, maintains and supervises grants accounting and travel reimbursements, and complies with IRS arbitrage and rebate requirements. General Accounting also completes cash management reporting including bank and investment account reconciliations. The Payroll Section 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 all payroll 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 and the Eastern Government Center 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. Payment methods at the government centers include cash, checks, credit and debit cards, and digital wallet options. 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 County's 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 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 perform special projects and studies as necessary, as well as to conduct a thorough fiscal impact analysis of legislation proposed by the General Assembly. While Henrico County is not immune to changes in the economy, it mitigates 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, 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 Virginia Public Procurement Act and the Henrico County Code.

The Division ensures 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 and avoidance 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

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in collaboration with Workplace Safety and Emergency Management regarding loss prevention, safety training, and environmental concerns.



Department Operating Budget Henrico County, Virginia FY2024-25 FINANCE

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100 Full-Time Salaries and Wages - Regular	10,232,348	11,601,802	12,544,107	942,305	8.1%
50101 Full-Time Salaries and Wages - Overtime	30,272	42,978	42,978	0	0.0%
50102 Part-Time Salaries and Wages- Regular	0	15,509	16,253	744	4.8%
50104 Temporary Salaries and Wages - Regular	35,389	7,000	37,000	30,000	428.6%
50106 Board and Commissions	18,000	18,000	18,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	23,361	32,053	38,255	6,202	19.3%
50109 Vacancy Savings	0	-404,900	-454,422	-49,522	-12.2%
50110 FICA	758,538	894,052	965,319	71,267	8.0%
50111 Retirement VRS	1,662,631	1,925,077	2,195,220	270,143	14.0%
50112 Hospital/Medical Plans	1,449,364	1,792,270	1,884,280	92,010	5.1%
50113 Group Insurance - Life (VRS)	134,421	163,043	175,617	12,574	7.7%
50114 Unemployment Insurance	1,821	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	162,101	162,101	100.0%
50201 Legal Services	2,024	4,500	4,500	0	0.0%
50202 Accounting And Auditing Services	0	375,000	375,000	0	0.0%
50203 Management Consulting	17,670	62,390	62,390	0	0.0%
50209 Other Professional Services	198,123	72,899	72,899	0	0.0%
50210 Maintenance and Repairs	238	975	975	0	0.0%
50211 Maintenance Service Contracts	2,296	3,500	3,500	0	0.0%
50213 Maintenance Service Contracts- Computers	329,272	323,000	323,000	0	0.0%
50220 Lease/Rent Of Equipment	18,074	23,484	23,484	0	0.0%
50221 Lease/Rent Of Buildings	46,096	47,000	47,000	0	0.0%
50230 Temporary Help Service Fees	0	5,000	5,000	0	0.0%
50240 Printing and Binding	186,179	101,677	101,677	0	0.0%
50250 Advertising	7,074	12,764	13,630	866	6.8%
50270 Other Contractual Services	301,981	211,930	261,930	50,000	23.6%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	40,534	40,006	42,506	2,500	6.2%
50410 Postal Services	635,103	464,994	614,994	150,000	32.3%
50412 Telecommunications	55,354	58,708	58,708	0	0.0%
50430 Mileage	7	142	142	0	0.0%
50431 Education and Training	86,057	75,850	39,950	-35,900	-47.3%
50442 Payments To Other Local Governments	245	0	0	0	0.0%
50450 Dues And Association Memberships	27,418	22,440	22,440	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	8,053	0	85,900	85,900	100.0%
50500 Office Supplies	70,899	79,407	80,733	1,326	1.7%
50501 Food Supplies and Food Service Supplies	3,735	899	5,899	5,000	556.2%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,208	200	200	0	0.0%
50512 Books and Subscriptions	8,554	11,251	11,551	300	2.7%
50514 Other Operating Supplies	1,796	5,340	5,340	0	0.0%
50521 Computer Software	21,633	27,600	28,200	600	2.2%
50812 Furniture and Fixtures-New Less Than \$10,000	3,218	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	2,575	2,575	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	21,442	0	0	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$10,000	6,267	0	0	0	0.0%
Total Department	16,448,695	18,120,590	19,919,006	1,798,416	9.9%



Operating Line Item Budget By Cost Center Henrico County, Virginia FY2024-25 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	385,116	473,525	497,005	23,480	5.0%
50101 Full-Time Salaries and Wages - Overtime	0	1,169	1,169	0	0.0%
50104 Temporary Salaries and Wages - Regular	11,551	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	657	994	1,301	307	30.9%
50109 Vacancy Savings	0	-15,417	-18,002	-2,585	-16.8%
50110 FICA	32,521	34,379	35,067	688	2.0%
50111 Retirement VRS	62,027	78,552	86,976	8,424	10.7%
50112 Hospital/Medical Plans	47,035	48,362	44,336	-4,026	-8.3%
50113 Group Insurance - Life (VRS)	5,028	6,653	6,958	305	4.6%
50121 VRS Hybrid Deferred Contribution	0	0	5,513	5,513	100.0%
50202 Accounting And Auditing Services	0	375,000	375,000	0	0.0%
50209 Other Professional Services	4,500	1,600	1,600	0	0.0%
50220 Lease/Rent Of Equipment	1,796	2,000	2,000	0	0.0%
50240 Printing and Binding	105	250	250	0	0.0%
50250 Advertising	0	150	150	0	0.0%
50270 Other Contractual Services	88,982	6,000	6,000	0	0.0%
50410 Postal Services	10	150	150	0	0.0%
50412 Telecommunications	2,070	2,400	2,400	0	0.0%
50431 Education and Training	5,004	65,000	2,000	-63,000	-96.9%
50450 Dues And Association Memberships	3,156	2,000	2,000	0	0.0%
50455 Tuition	2,647	0	85,900	85,900	100.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50500 Office Supplies	2,616	1,618	1,618	0	0.0%
50501 Food Supplies and Food Service Supplies	1,483	118	118	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	3,044	0	0	0	0.0%
50512 Books and Subscriptions	0	150	150	0	0.0%
50521 Computer Software	154	500	500	0	0.0%
50812 Furniture and Fixtures-New Less Than \$10,000	317	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,500	1,500	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	15,042	0	0	0	0.0%
Total Cost Center	674,861	1,086,653	1,141,659	55,006	5.1%
14002 Technology					
50213 Maintenance Service Contracts-Computers	329,272	323,000	323,000	0	0.0%
50270 Other Contractual Services	135,239	112,580	112,580	0	0.0%
50521 Computer Software	3,301	1,900	1,900	0	0.0%
Total Cost Center	467,812	437,480	437,480	0	0.0%
14003 Accounting					
50100 Full-Time Salaries and Wages - Regular	1,646,154	1,758,695	1,924,310	165,615	9.4%
50101 Full-Time Salaries and Wages - Overtime	0	6,100	6,100	0	0.0%
50104 Temporary Salaries and Wages - Regular	2,399	7,000	7,000	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,365	2,924	4,362	1,438	49.2%
50109 Vacancy Savings	0	-61,057	-69,710	-8,653	-14.2%
50110 FICA	122,339	136,052	148,212	12,160	8.9%
50111 Retirement VRS	262,630	291,813	336,754	44,941	15.4%
50112 Hospital/Medical Plans	160,045	252,555	266,016	13,461	5.3%
50113 Group Insurance - Life (VRS)	21,132	24,715	26,940	2,225	9.0%
50121 VRS Hybrid Deferred Contribution	0	0	18,485	18,485	100.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
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%
50240 Printing and Binding	790	1,127	1,127	0	0.0%
50270 Other Contractual Services	22,609	17,500	17,500	0	0.0%
50410 Postal Services	35,494	40,000	40,000	0	0.0%
50412 Telecommunications	6,519	5,364	5,364	0	0.0%
50431 Education and Training	17,783	4,500	4,350	-150	-3.3%
50442 Payments To Other Local Governments	245	0	0	0	0.0%
50450 Dues And Association Memberships	2,440	3,000	3,000	0	0.0%
50455 Tuition	5,406	0	0	0	0.0%
50500 Office Supplies	11,690	14,500	14,500	0	0.0%
50514 Other Operating Supplies	300	0	0	0	0.0%
50521 Computer Software	3,103	2,700	2,700	0	0.0%
50835 Computer Equipment-Replacement Less Than \$10,000	6,400	0	0	0	0.0%
Total Cost Center	2,331,874	2,511,488	2,761,010	249,522	9.9%

14004 Budget

50100 Full-Time Salaries and Wages - Regular	615,327	681,510	810,575	129,065	18.9%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	6,232	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,808	2,152	2,712	560	26.0%
50109 Vacancy Savings	0	-23,975	-29,364	-5,389	-22.5%
50110 FICA	45,632	52,412	62,085	9,673	18.5%
50111 Retirement VRS	101,964	113,086	141,851	28,765	25.4%
50112 Hospital/Medical Plans	77,079	85,976	99,756	13,780	16.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50113 Group Insurance - Life (VRS)	8,266	9,578	11,348	1,770	18.5%
50121 VRS Hybrid Deferred Contribution	0	0	11,491	11,491	100.0%
50220 Lease/Rent Of Equipment	2,186	6,000	6,000	0	0.0%
50240 Printing and Binding	3,122	3,900	3,900	0	0.0%
50310 Automotive/Motor Pool	0	52	52	0	0.0%
50410 Postal Services	91	300	300	0	0.0%
50412 Telecommunications	2,428	2,544	2,544	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	4,536	0	2,400	2,400	100.0%
50450 Dues And Association Memberships	2,155	1,775	1,775	0	0.0%
50500 Office Supplies	1,331	3,700	3,700	0	0.0%
50512 Books and Subscriptions	587	636	636	0	0.0%
50521 Computer Software	400	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$10,000	0	1,075	1,075	0	0.0%
Total Cost Center	873,144	941,771	1,133,886	192,115	20.4%

14005 Treasury

50100 Full-Time Salaries and Wages - Regular	1,802,357	2,065,958	2,207,953	141,995	6.9%
50101 Full-Time Salaries and Wages - Overtime	25,321	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	2,652	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	4,371	5,935	6,788	853	14.4%
50109 Vacancy Savings	0	-71,485	-79,986	-8,501	-11.9%
50110 FICA	131,656	160,006	170,272	10,266	6.4%
50111 Retirement VRS	297,170	342,791	386,392	43,601	12.7%
50112 Hospital/Medical Plans	348,711	384,412	399,024	14,612	3.8%
50113 Group Insurance - Life (VRS)	24,020	29,032	30,911	1,879	6.5%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50114 Unemployment Insurance	1,821	0	0	0	0.0%
50121 VRS Hybrid Deferred Contribution	0	0	28,764	28,764	100.0%
50201 Legal Services	933	2,000	2,000	0	0.0%
50209 Other Professional Services	11,925	9,919	9,919	0	0.0%
50211 Maintenance Service Contracts	2,296	2,500	2,500	0	0.0%
50220 Lease/Rent Of Equipment	3,107	2,827	2,827	0	0.0%
50240 Printing and Binding	169,701	84,000	84,000	0	0.0%
50250 Advertising	1,883	4,000	4,000	0	0.0%
50270 Other Contractual Services	24,320	23,000	23,000	0	0.0%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50410 Postal Services	522,543	350,000	500,000	150,000	42.9%
50412 Telecommunications	11,908	13,400	13,400	0	0.0%
50431 Education and Training	6,513	0	4,800	4,800	100.0%
50450 Dues And Association Memberships	900	375	375	0	0.0%
50500 Office Supplies	19,095	17,700	17,700	0	0.0%
50514 Other Operating Supplies	799	3,000	3,000	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$10,000	6,267	0	0	0	0.0%
Total Cost Center	3,420,269	3,447,248	3,835,517	388,269	11.3%

14006 Purchasing

50100 Full-Time Salaries and Wages - Regular	993,959	1,167,812	1,284,474	116,662	10.0%
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	16,253	744	4.8%
50104 Temporary Salaries and Wages - Regular	263	0	30,000	30,000	100.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,787	5,576	5,567	-9	-0.2%
50109 Vacancy Savings	0	-41,084	-46,532	-5,448	-13.3%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50110 FICA	72,140	89,757	101,877	12,120	13.5%
50111 Retirement VRS	161,666	193,780	224,783	31,003	16.0%
50112 Hospital/Medical Plans	138,370	161,205	166,260	5,055	3.1%
50113 Group Insurance - Life (VRS)	13,047	16,412	17,983	1,571	9.6%
50121 VRS Hybrid Deferred Contribution	0	0	23,589	23,589	100.0%
50209 Other Professional Services	15,658	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	150	150	0	0.0%
50220 Lease/Rent Of Equipment	3,402	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	46,096	47,000	47,000	0	0.0%
50240 Printing and Binding	50	1,000	1,000	0	0.0%
50250 Advertising	512	3,030	3,030	0	0.0%
50270 Other Contractual Services	63	3,000	3,000	0	0.0%
50310 Automotive/Motor Pool	3,209	2,692	2,692	0	0.0%
50410 Postal Services	286	2,000	2,000	0	0.0%
50412 Telecommunications	4,768	4,600	4,600	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	5,794	6,350	11,750	5,400	85.0%
50450 Dues And Association Memberships	8,332	4,600	4,600	0	0.0%
50453 Freight Charges	0	75	75	0	0.0%
50500 Office Supplies	3,177	8,500	8,500	0	0.0%
50501 Food Supplies and Food Service Supplies	1,530	0	5,000	5,000	100.0%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	164	200	200	0	0.0%
50512 Books and Subscriptions	152	100	100	0	0.0%
50514 Other Operating Supplies	18	500	500	0	0.0%
50521 Computer Software	14,075	22,500	22,500	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50812 Furniture and Fixtures-New Less Than \$10,000	2,901	0	0	0	0.0%
Total Cost Center	1,493,419	1,728,654	1,954,341	225,687	13.1%
14101 Real Estate Assessment					
50100 Full-Time Salaries and Wages - Regular	2,525,994	2,703,386	2,783,297	79,911	3.0%
50101 Full-Time Salaries and Wages - Overtime	0	1,500	1,500	0	0.0%
50104 Temporary Salaries and Wages - Regular	12,292	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	4,165	4,984	6,897	1,913	38.4%
50109 Vacancy Savings	0	-95,105	-100,828	-5,723	-6.0%
50110 FICA	185,809	207,717	213,037	5,320	2.6%
50111 Retirement VRS	404,007	448,584	487,077	38,493	8.6%
50112 Hospital/Medical Plans	341,843	376,145	387,940	11,795	3.1%
50113 Group Insurance - Life (VRS)	32,788	37,993	38,966	973	2.6%
50121 VRS Hybrid Deferred Contribution	0	0	29,225	29,225	100.0%
50203 Management Consulting	17,670	62,390	62,390	0	0.0%
50210 Maintenance and Repairs	238	0	0	0	0.0%
50220 Lease/Rent Of Equipment	2,697	2,697	2,697	0	0.0%
50240 Printing and Binding	215	300	300	0	0.0%
50250 Advertising	177	177	200	23	13.0%
50310 Automotive/Motor Pool	17,465	16,212	18,712	2,500	15.4%
50410 Postal Services	3,118	3,044	3,044	0	0.0%
50412 Telecommunications	11,641	10,000	10,000	0	0.0%
50431 Education and Training	7,221	0	6,700	6,700	100.0%
50450 Dues And Association Memberships	8,315	8,540	8,540	0	0.0%
50500 Office Supplies	5,645	6,674	8,000	1,326	19.9%
50512 Books and Subscriptions	4,034	3,800	4,100	300	7.9%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50514 Other Operating Supplies	679	1,840	1,840	0	0.0%
50521 Computer Software	600	0	600	600	100.0%
Total Cost Center	3,586,613	3,800,878	3,974,234	173,356	4.6%
14102 Board of R/E Review and Equalization					
50106 Board and Commissions	18,000	18,000	18,000	0	0.0%
50110 FICA	1,377	1,377	1,377	0	0.0%
50250 Advertising	1,540	1,657	2,500	843	50.9%
50500 Office Supplies	232	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	213	286	286	0	0.0%
Total Cost Center	21,362	21,465	22,308	843	3.9%
14201 Vehicle					
50100 Full-Time Salaries and Wages - Regular	987,599	1,277,971	1,417,484	139,513	10.9%
50101 Full-Time Salaries and Wages - Overtime	4,940	10,385	10,385	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,734	4,647	4,927	280	6.0%
50109 Vacancy Savings	0	-44,959	-51,350	-6,391	-14.2%
50110 FICA	73,154	98,934	109,232	10,298	10.4%
50111 Retirement VRS	163,631	212,059	248,060	36,001	17.0%
50112 Hospital/Medical Plans	144,202	225,687	243,848	18,161	8.0%
50113 Group Insurance - Life (VRS)	13,154	17,960	19,845	1,885	10.5%
50121 VRS Hybrid Deferred Contribution	0	0	20,877	20,877	100.0%
50210 Maintenance and Repairs	0	100	100	0	0.0%
50220 Lease/Rent Of Equipment	1,418	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	0	5,000	5,000	0	0.0%
50240 Printing and Binding	11,049	8,100	8,100	0	0.0%
50250 Advertising	1,255	2,000	2,000	0	0.0%
50270 Other Contractual Services	10,452	10,000	60,000	50,000	500.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	54,378	44,000	44,000	0	0.0%
50412 Telecommunications	6,368	6,500	6,500	0	0.0%
50431 Education and Training	25,597	0	3,400	3,400	100.0%
50450 Dues And Association Memberships	610	610	610	0	0.0%
50500 Office Supplies	8,847	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	239	225	225	0	0.0%
50512 Books and Subscriptions	3,781	6,115	6,115	0	0.0%
Total Cost Center	1,513,408	1,895,184	2,169,208	274,024	14.5%
14202 Business					
50100 Full-Time Salaries and Wages - Regular	1,275,842	1,472,945	1,619,009	146,064	9.9%
50101 Full-Time Salaries and Wages - Overtime	11	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	3,474	4,841	5,701	860	17.8%
50109 Vacancy Savings	0	-51,818	-58,650	-6,832	-13.2%
50110 FICA	93,910	113,418	124,160	10,742	9.5%
50111 Retirement VRS	209,536	244,412	283,327	38,915	15.9%
50112 Hospital/Medical Plans	192,079	257,928	277,100	19,172	7.4%
50113 Group Insurance - Life (VRS)	16,986	20,700	22,666	1,966	9.5%
50121 VRS Hybrid Deferred Contribution	0	0	24,157	24,157	100.0%
50201 Legal Services	1,091	2,500	2,500	0	0.0%
50209 Other Professional Services	166,040	54,000	54,000	0	0.0%
50210 Maintenance and Repairs	0	225	225	0	0.0%
50220 Lease/Rent Of Equipment	1,437	1,300	1,300	0	0.0%
50240 Printing and Binding	1,147	3,000	3,000	0	0.0%
50250 Advertising	1,707	1,750	1,750	0	0.0%
50270 Other Contractual Services	20,316	39,850	39,850	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50310 Automotive/Motor Pool	19,860	20,750	20,750	0	0.0%
50410 Postal Services	19,183	25,500	25,500	0	0.0%
50412 Telecommunications	9,652	13,900	13,900	0	0.0%
50430 Mileage	7	42	42	0	0.0%
50431 Education and Training	13,609	0	4,550	4,550	100.0%
50450 Dues And Association Memberships	1,510	1,540	1,540	0	0.0%
50500 Office Supplies	18,266	18,270	18,270	0	0.0%
50501 Food Supplies and Food Service Supplies	270	270	270	0	0.0%
50512 Books and Subscriptions	0	450	450	0	0.0%
Total Cost Center	2,065,933	2,249,769	2,489,363	239,594	10.6%