

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.

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 Annual Comprehensive Financial Report (ACFR).
- 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 2023 SUMMARY

Annual Fiscal Plan

Description	FY21	FY22	FY23	Change
	Actual	Original	Proposed	22 to 23
Personnel	\$ 11,824,095	\$ 13,613,795	\$ 14,771,748	8.5%
Operation	1,444,513	1,470,630	1,546,130	5.1%
Capital	10,106	2,575	2,575	0.0%
Total	<u>\$ 13,278,714</u>	<u>\$ 15,087,000</u>	<u>\$ 16,320,453</u>	<u>8.2%</u>
Personnel Complement	165	165	165	

PERFORMANCE MEASURES

	FY21	FY22	FY23	Change 22 to 23
Workload Measures				
Parcels of Land Reviewed	119,000	120,550	121,000	450
Vehicles Assessed	397,458	399,616	400,000	384
Business License Payments	4,703	4,125	4,200	75
Cashier Transactions Per Teller/Day	108	200	150	(50)
Accounts Payable Transactions	207,629	216,372	227,000	10,628
Credit and Debit Card Transactions	361,481	500,000	400,000	(100,000)
REAP Applicants	6,241	6,081	6,100	19
Electronic Check Payments	392,962	450,000	400,000	(50,000)
Tax Bills Generated	852,983	800,000	850,000	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	31	32	33	1
Number of Years - GFOA Award for ACFR	41	42	43	1
Number of Years - GFOA Award for PAFR	2	3	4	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 FY23 totals \$16,320,453 representing an overall increase of \$1,233,453 or 8.2%, compared to FY22. The increase is partially attributed to employee compensation increases as well as rising benefit costs. An additional \$50,000 was added to the department's operational budget for ongoing employee training and education.

During FY21, 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 engaging in special initiatives to ensure the

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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, 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.

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 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, 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 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 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

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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 currently requires a maximum net worth of \$400,000 and an income limit of \$75,000. The FY23 budget proposes to increase the net worth parameter to \$500,000. Those that meet these requirements may receive 100% relief, currently up to \$3,000. There are over 6,000 REAP participants who together saved \$9,624,119 in 2020.

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 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, 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 billing approximately 800,000 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. Treasury 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. 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

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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 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.

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
FY2022-23
FINANCE**

Account Description		Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50100	Full-Time Salaries and Wages - Regular	8,516,078	9,963,282	10,630,157	666,875	6.7%
50101	Full-Time Salaries and Wages - Overtime	17,516	42,978	42,978	0	0.0%
50102	Part-Time Salaries and Wages- Regular	0	15,509	15,509	0	0.0%
50104	Temporary Salaries and Wages - Regular	56,175	7,000	7,000	0	0.0%
50106	Board and Commissions	13,500	13,500	18,000	4,500	33.3%
50108	Hybrid Disability Prgm (Prev Wage Adj)	24,660	17,264	26,986	9,722	56.3%
50109	Vacancy Savings	0	-367,686	-382,138	-14,452	-3.9%
50110	FICA	631,601	767,208	818,986	51,778	6.7%
50111	Retirement VRS	1,194,555	1,394,674	1,757,166	362,492	26.0%
50112	Hospital/Medical Plans	1,254,888	1,622,592	1,688,280	65,688	4.0%
50113	Group Insurance - Life (VRS)	109,772	137,474	148,823	11,349	8.3%
50114	Unemployment Insurance	5,350	0	0	0	0.0%
50201	Legal Services	597	4,500	4,500	0	0.0%
50203	Management Consulting	17,390	13,900	17,390	3,490	25.1%
50209	Other Professional Services	72,753	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	286,395	283,000	283,000	0	0.0%
50220	Lease/Rent Of Equipment	22,559	24,787	23,484	-1,303	-5.3%
50221	Lease/Rent Of Buildings	43,898	47,000	47,000	0	0.0%
50230	Temporary Help Service Fees	0	5,000	5,000	0	0.0%
50240	Printing and Binding	115,554	101,677	101,677	0	0.0%
50250	Advertising	7,297	12,953	12,764	-189	-1.5%
50270	Other Contractual Services	213,355	166,930	186,930	20,000	12.0%
50310	Automotive/Motor Pool	34,993	40,006	40,006	0	0.0%
50410	Postal Services	450,705	464,994	464,994	0	0.0%

Account Description	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50412 Telecommunications	51,652	58,708	58,708	0	0.0%
50430 Mileage	0	142	142	0	0.0%
50431 Education and Training	14,302	25,850	75,850	50,000	193.4%
50450 Dues And Association Memberships	20,394	20,920	22,440	1,520	7.3%
50453 Freight Charges	0	75	75	0	0.0%
50455 Tuition	7,738	0	0	0	0.0%
50500 Office Supplies	55,396	76,714	79,407	2,693	3.5%
50501 Food Supplies and Food Service Supplies	231	708	899	191	27.0%
50507 Gasoline	0	100	100	0	0.0%
50511 Uniforms/Wearing Apparel/ITEMS	123	200	200	0	0.0%
50512 Books and Subscriptions	5,264	12,152	11,251	-901	-7.4%
50514 Other Operating Supplies	1,472	5,340	5,340	0	0.0%
50521 Computer Software	20,219	27,600	27,600	0	0.0%
50812 Furniture and Fixtures-New Less Than \$5000	1,966	0	0	0	0.0%
50815 Computer Equipment-New Less Than \$5000	2,538	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,773	2,575	2,575	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	3,354	0	0	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$5000	475	0	0	0	0.0%
Total Department	13,278,714	15,087,000	16,320,453	1,233,453	8.2%



**Operating Line Item Budget By Cost Center
Henrico County, Virginia
FY2022-23
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	319,700	418,800	347,686	-71,114	-17.0%
50101 Full-Time Salaries and Wages - Overtime	182	1,169	1,169	0	0.0%
50104 Temporary Salaries and Wages - Regular	50,646	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	240	369	489	120	32.5%
50109 Vacancy Savings	0	-15,457	-12,499	2,958	19.1%
50110 FICA	32,861	31,203	26,079	-5,124	-16.4%
50111 Retirement VRS	42,360	58,632	57,473	-1,159	-2.0%
50112 Hospital/Medical Plans	24,879	50,080	40,928	-9,152	-18.3%
50113 Group Insurance - Life (VRS)	3,903	5,779	4,868	-911	-15.8%
50209 Other Professional Services	3,825	1,600	1,600	0	0.0%
50220 Lease/Rent Of Equipment	2,147	2,000	2,000	0	0.0%
50240 Printing and Binding	104	250	250	0	0.0%
50250 Advertising	74	150	150	0	0.0%
50270 Other Contractual Services	54,678	6,000	6,000	0	0.0%
50410 Postal Services	9	150	150	0	0.0%
50412 Telecommunications	1,176	2,400	2,400	0	0.0%
50431 Education and Training	0	15,000	65,000	50,000	333.3%
50450 Dues And Association Memberships	1,991	2,000	2,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
Office Supplies	3,220	1,618	1,618	0	0.0%
50500					
Food Supplies and Food Service	0	118	118	0	0.0%
50501					
Supplies					
Books and Subscriptions	0	150	150	0	0.0%
50512					
Computer Software	0	500	500	0	0.0%
50521					
Furniture and Fixtures-Replacement	0	1,500	1,500	0	0.0%
50832					
Less Than \$5000					
Total Cost Center	541,995	584,011	549,629	-34,382	-5.9%
14002 Technology					
Maintenance Service Contracts-	286,395	283,000	283,000	0	0.0%
50213					
Computers					
Other Contractual Services	82,475	67,580	87,580	20,000	29.6%
50270					
Office Supplies	20	0	0	0	0.0%
50500					
Computer Software	1,460	1,900	1,900	0	0.0%
50521					
Total Cost Center	370,350	352,480	372,480	20,000	5.7%
14003 Accounting					
Full-Time Salaries and Wages - Regular	1,283,432	1,391,427	1,566,793	175,366	12.6%
50100					
Full-Time Salaries and Wages -	452	6,100	6,100	0	0.0%
50101					
Overtime					
Temporary Salaries and Wages -	0	7,000	7,000	0	0.0%
50104					
Regular					
Hybrid Disability Prgm (Prev Wage Adj)	1,195	866	2,097	1,231	142.1%
50108					
Vacancy Savings	0	-51,356	-56,324	-4,968	-9.7%
50109					
FICA	94,853	107,446	120,862	13,416	12.5%
50110					
Retirement VRS	182,514	194,800	258,991	64,191	33.0%
50111					
Hospital/Medical Plans	149,305	220,352	235,336	14,984	6.8%
50112					
Group Insurance - Life (VRS)	16,866	19,202	21,935	2,733	14.2%
50113					

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	2,270	2,500	2,500	0	0.0%
50240 Printing and Binding	1,409	1,127	1,127	0	0.0%
50270 Other Contractual Services	31,849	17,500	17,500	0	0.0%
50410 Postal Services	24,854	40,000	40,000	0	0.0%
50412 Telecommunications	4,536	5,364	5,364	0	0.0%
50431 Education and Training	1,973	4,500	4,500	0	0.0%
50450 Dues And Association Memberships	3,949	3,000	3,000	0	0.0%
50455 Tuition	327	0	0	0	0.0%
50500 Office Supplies	10,462	14,500	14,500	0	0.0%
50521 Computer Software	2,015	2,700	2,700	0	0.0%
50815 Computer Equipment-New Less Than \$5000	2,538	0	0	0	0.0%
Total Cost Center	1,814,799	1,988,528	2,255,481	266,953	13.4%
14004 Budget					
50100 Full-Time Salaries and Wages - Regular	490,384	579,019	604,399	25,380	4.4%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50104 Temporary Salaries and Wages - Regular	2,180	0	0	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,108	1,592	1,939	347	21.8%
50109 Vacancy Savings	0	-21,371	-21,727	-356	-1.7%
50110 FICA	34,525	44,372	46,313	1,941	4.4%
50111 Retirement VRS	71,628	81,064	99,907	18,843	23.2%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	89,807	80,128	81,856	1,728	2.2%
50113 Group Insurance - Life (VRS)	6,504	7,991	8,462	471	5.9%
50220 Lease/Rent Of Equipment	5,746	6,000	6,000	0	0.0%
50240 Printing and Binding	3,859	3,900	3,900	0	0.0%
50310 Automotive/Motor Pool	0	52	52	0	0.0%
50410 Postal Services	75	300	300	0	0.0%
50412 Telecommunications	2,436	2,544	2,544	0	0.0%
50430 Mileage	0	50	50	0	0.0%
50431 Education and Training	325	0	0	0	0.0%
50450 Dues And Association Memberships	1,275	1,775	1,775	0	0.0%
50455 Tuition	6,400	0	0	0	0.0%
50500 Office Supplies	1,600	3,700	3,700	0	0.0%
50512 Books and Subscriptions	312	636	636	0	0.0%
50521 Computer Software	550	0	0	0	0.0%
50812 Furniture and Fixtures-New Less Than \$5000	1,966	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	0	1,075	1,075	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	598	0	0	0	0.0%
Total Cost Center	721,278	793,827	842,181	48,354	6.1%
14005 Treasury					
50100 Full-Time Salaries and Wages - Regular	1,463,646	1,717,392	1,912,106	194,714	11.3%
50101 Full-Time Salaries and Wages - Overtime	14,513	17,828	17,828	0	0.0%
50104 Temporary Salaries and Wages - Regular	1,868	0	0	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50108 Hybrid Disability Prgm (Prev Wage Adj)	7,629	3,483	4,887	1,404	40.3%
50109 Vacancy Savings	0	-63,387	-68,737	-5,350	-8.4%
50110 FICA	105,401	132,744	147,640	14,896	11.2%
50111 Retirement VRS	210,136	240,435	316,071	75,636	31.5%
50112 Hospital/Medical Plans	302,719	330,528	358,120	27,592	8.3%
50113 Group Insurance - Life (VRS)	19,358	23,700	26,769	3,069	12.9%
50114 Unemployment Insurance	2,628	0	0	0	0.0%
50201 Legal Services	549	2,000	2,000	0	0.0%
50209 Other Professional Services	11,548	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	2,827	2,827	2,827	0	0.0%
50240 Printing and Binding	95,483	84,000	84,000	0	0.0%
50250 Advertising	1,774	4,000	4,000	0	0.0%
50270 Other Contractual Services	19,100	23,000	23,000	0	0.0%
50310 Automotive/Motor Pool	0	50	50	0	0.0%
50410 Postal Services	353,544	350,000	350,000	0	0.0%
50412 Telecommunications	11,843	13,400	13,400	0	0.0%
50431 Education and Training	3,295	0	0	0	0.0%
50450 Dues And Association Memberships	1,000	375	375	0	0.0%
50500 Office Supplies	9,021	17,700	17,700	0	0.0%
50514 Other Operating Supplies	758	3,000	3,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50521 Computer Software	1,101	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	340	0	0	0	0.0%
50836 Technology Infrastructure - Replacement Less Than \$5000	475	0	0	0	0.0%
Total Cost Center	2,642,782	2,915,494	3,227,455	311,961	10.7%
14006 Purchasing					
50100 Full-Time Salaries and Wages - Regular	715,402	930,554	1,032,465	101,911	11.0%
50101 Full-Time Salaries and Wages - Overtime	0	1,000	1,000	0	0.0%
50102 Part-Time Salaries and Wages-Regular	0	15,509	15,509	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	2,876	3,142	4,928	1,786	56.8%
50109 Vacancy Savings	0	-34,297	-37,116	-2,819	-8.2%
50110 FICA	51,751	72,349	80,247	7,898	10.9%
50111 Retirement VRS	103,671	130,091	170,667	40,576	31.2%
50112 Hospital/Medical Plans	97,392	150,240	153,480	3,240	2.2%
50113 Group Insurance - Life (VRS)	9,466	12,823	14,455	1,632	12.7%
50114 Unemployment Insurance	20	0	0	0	0.0%
50209 Other Professional Services	7,380	7,380	7,380	0	0.0%
50210 Maintenance and Repairs	0	150	150	0	0.0%
50220 Lease/Rent Of Equipment	4,150	4,860	4,860	0	0.0%
50221 Lease/Rent Of Buildings	43,898	47,000	47,000	0	0.0%
50240 Printing and Binding	0	1,000	1,000	0	0.0%
50250 Advertising	429	3,030	3,030	0	0.0%
50270 Other Contractual Services	2,621	3,000	3,000	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
Automotive/Motor Pool	2,854	2,692	2,692	0	0.0%
50310					
Postal Services	183	2,000	2,000	0	0.0%
50410					
Telecommunications	4,307	4,600	4,600	0	0.0%
50412					
Mileage	0	50	50	0	0.0%
50430					
Education and Training	4,820	6,350	6,350	0	0.0%
50431					
Dues And Association Memberships	3,424	4,600	4,600	0	0.0%
50450					
Freight Charges	0	75	75	0	0.0%
50453					
Office Supplies	2,098	5,000	8,500	3,500	70.0%
50500					
Gasoline	0	100	100	0	0.0%
50507					
Uniforms/Wearing Apparel/ITEMS	123	200	200	0	0.0%
50511					
Books and Subscriptions	0	100	100	0	0.0%
50512					
Other Operating Supplies	0	500	500	0	0.0%
50514					
Computer Software	12,917	22,500	22,500	0	0.0%
50521					
Total Cost Center	1,069,782	1,396,598	1,554,322	157,724	11.3%
14101 Real Estate Assessment					
Full-Time Salaries and Wages - Regular	2,127,956	2,452,773	2,557,472	104,699	4.3%
50100					
Full-Time Salaries and Wages - Overtime	935	1,500	1,500	0	0.0%
50101					
Temporary Salaries and Wages - Regular	1,481	0	0	0	0.0%
50104					
Hybrid Disability Prgm (Prev Wage Adj)	2,347	2,751	4,035	1,284	46.7%
50108					
Vacancy Savings	0	-90,529	-91,937	-1,408	-1.6%
50109					
FICA	154,919	187,752	195,761	8,009	4.3%
50110					
Retirement VRS	296,854	343,388	422,750	79,362	23.1%
50111					

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50112 Hospital/Medical Plans	283,049	340,544	358,120	17,576	5.2%
50113 Group Insurance - Life (VRS)	27,230	33,848	35,805	1,957	5.8%
50114 Unemployment Insurance	2,702	0	0	0	0.0%
50203 Management Consulting	17,390	13,900	17,390	3,490	25.1%
50220 Lease/Rent Of Equipment	2,501	4,000	2,697	-1,303	-32.6%
50240 Printing and Binding	354	300	300	0	0.0%
50250 Advertising	139	175	177	2	1.1%
50310 Automotive/Motor Pool	14,991	18,212	16,212	-2,000	-11.0%
50410 Postal Services	3,156	3,044	3,044	0	0.0%
50412 Telecommunications	11,308	10,000	10,000	0	0.0%
50431 Education and Training	3,200	0	0	0	0.0%
50450 Dues And Association Memberships	7,525	7,020	8,540	1,520	21.7%
50500 Office Supplies	7,716	7,481	6,674	-807	-10.8%
50512 Books and Subscriptions	2,224	4,701	3,800	-901	-19.2%
50514 Other Operating Supplies	714	1,840	1,840	0	0.0%
50521 Computer Software	577	0	0	0	0.0%
50832 Furniture and Fixtures-Replacement Less Than \$5000	1,433	0	0	0	0.0%
50835 Computer Equipment-Replacement Less Than \$5000	2,756	0	0	0	0.0%
Total Cost Center	2,973,457	3,342,700	3,554,180	211,480	6.3%
14102 Board of R/E Review and Equalization					
50106 Board and Commissions	13,500	13,500	18,000	4,500	33.3%
50110 FICA	1,033	1,033	1,377	344	33.3%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50250 Advertising	1,380	1,848	1,657	-191	-10.3%
50500 Office Supplies	99	145	145	0	0.0%
50501 Food Supplies and Food Service Supplies	231	95	286	191	201.1%
Total Cost Center	16,243	16,621	21,465	4,844	29.1%
14201 Vehicle					
50100 Full-Time Salaries and Wages - Regular	1,046,393	1,143,793	1,193,798	50,005	4.4%
50101 Full-Time Salaries and Wages - Overtime	338	10,385	10,385	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	1,897	2,334	3,630	1,296	55.5%
50109 Vacancy Savings	0	-42,216	-42,915	-699	-1.7%
50110 FICA	76,636	88,295	92,120	3,825	4.3%
50111 Retirement VRS	138,348	160,131	197,335	37,204	23.2%
50112 Hospital/Medical Plans	160,834	210,336	214,872	4,536	2.2%
50113 Group Insurance - Life (VRS)	12,720	15,784	16,713	929	5.9%
50210 Maintenance and Repairs	0	100	100	0	0.0%
50220 Lease/Rent Of Equipment	1,409	1,300	1,300	0	0.0%
50230 Temporary Help Service Fees	0	5,000	5,000	0	0.0%
50240 Printing and Binding	12,474	8,100	8,100	0	0.0%
50250 Advertising	1,868	2,000	2,000	0	0.0%
50270 Other Contractual Services	6,849	10,000	10,000	0	0.0%
50310 Automotive/Motor Pool	0	250	250	0	0.0%
50410 Postal Services	45,835	44,000	44,000	0	0.0%
50412 Telecommunications	5,696	6,500	6,500	0	0.0%

Cost Center	Prior Year Actual	Approved Budget	Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
50431 Education and Training	239	0	0	0	0.0%
50450 Dues And Association Memberships	95	610	610	0	0.0%
50500 Office Supplies	5,149	8,300	8,300	0	0.0%
50501 Food Supplies and Food Service Supplies	0	225	225	0	0.0%
50512 Books and Subscriptions	2,603	6,115	6,115	0	0.0%
Total Cost Center	1,519,383	1,681,342	1,778,438	97,096	5.8%
14202 Business					
50100 Full-Time Salaries and Wages - Regular	1,069,165	1,329,524	1,415,438	85,914	6.5%
50101 Full-Time Salaries and Wages - Overtime	1,096	3,996	3,996	0	0.0%
50108 Hybrid Disability Prgm (Prev Wage Adj)	7,368	2,727	4,981	2,254	82.7%
50109 Vacancy Savings	0	-49,073	-50,883	-1,810	-3.7%
50110 FICA	79,622	102,014	108,587	6,573	6.4%
50111 Retirement VRS	149,044	186,133	233,972	47,839	25.7%
50112 Hospital/Medical Plans	146,903	240,384	245,568	5,184	2.2%
50113 Group Insurance - Life (VRS)	13,725	18,347	19,816	1,469	8.0%
50201 Legal Services	48	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	1,509	1,300	1,300	0	0.0%
50240 Printing and Binding	1,871	3,000	3,000	0	0.0%
50250 Advertising	1,633	1,750	1,750	0	0.0%
50270 Other Contractual Services	15,783	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	17,148	18,750	20,750	2,000	10.7%
50410 Postal Services	23,049	25,500	25,500	0	0.0%
50412 Telecommunications	10,350	13,900	13,900	0	0.0%
50430 Mileage	0	42	42	0	0.0%
50431 Education and Training	450	0	0	0	0.0%
50450 Dues And Association Memberships	1,135	1,540	1,540	0	0.0%
50455 Tuition	1,011	0	0	0	0.0%
50500 Office Supplies	16,011	18,270	18,270	0	0.0%
50501 Food Supplies and Food Service Supplies	0	270	270	0	0.0%
50512 Books and Subscriptions	125	450	450	0	0.0%
50521 Computer Software	1,599	0	0	0	0.0%
Total Cost Center	1,608,645	2,015,399	2,164,822	149,423	7.4%