John A. Vithoulkas
County Manager

COMMONWEALTH OF VIRGINIA
COUNTY OF HENRICO

March 12, 2013

The Honorable Board of Supervisors
County of Henrico, Virginia

Honorable Members of the Board:

I submit to you the FY14 Proposed Budget for Henrico County. The numbers don't lie. In the next two years, Henrico County will face unprecedented financial challenges – especially in the area of Schools. Working with our citizens and businesses, we will define what the future of Henrico will look like. This budget takes a step in that direction.

After closing an $18.5 million budget gap in the FY14 budget, within the existing real estate tax rate of 87 cents, the County has now cut more than $115 million in four years. Both Schools and Government will require further cuts in FY15 without additional revenue sources as increased liabilities, service delivery challenges and diminishing cash reserves need to be addressed. As we will continue to look for every opportunity for cost reductions, we also must be realistic in the preservation of services, especially Schools and Public Safety.

The most apparent cost reduction in FY14 will be fewer employees via vacant positions eliminated. Also, with our lowest capital budget in more than 50 years, we are no longer relying upon cash reserves as the capital budget is funded with ongoing revenues. The prolonged use of cash reserves, which has been lowered by more than $100 million in six years, needs to be stabilized and this budget plan will accomplish this goal. Reduced cash reserves is only one of a number of financial trend warnings included as part of Financial Trend Monitoring System; a document posted on the Finance Department's website.

As County Manager, my responsibility to this Board is to sound the alarm in times of great difficulty before smoke becomes fire. Honorable Members of the Board, with what we are faced with in the FY14 Proposed Budget, coupled with the considerably greater FY15 challenges, now is that time. Henrico County is at a crossroads – extremely difficult decisions will soon have to be made in an effort to balance the budget within available resources. Therefore, for prudent financial planning purposes, additional revenue sources have been identified as a meals tax via 2013 referendum or in absence of a meals tax, the consideration of an equivalent $18 million revenue source from a real estate tax increase in 2014. Such revenues are needed to avert layoffs and considerable service cuts in FY15. **The County's total FY14 Proposed Budget, including the Proposed Capital Budget and the other operational funds, is $1.1 billion – a 9.0% reduction from the FY13 budget**.

Continued Challenge – Balancing Available Resources to Increasing Service Costs

Available resources in the FY14 Proposed General Fund Budget of $11.9 million are less than cost increases. The Virginia Retirement System (VRS) costs of $5.7 million recognize the increased rates set by the State. In addition, the County will soon be required to record more than $500 million in liabilities from the State's systemic underfunding of VRS obligations and the State's new practice to pass such liability to the localities. This would eliminate all of Schools' net assets and 40% of the County's overall net assets; assets that took decades to accumulate.

(804) 501-4206 PARHAM & HUNGARY SPRING ROADS/P.O. BOX 90775/HENRICO, VIRGINIA 23273-0775
FAX (804) 501-4162

Balancing required many other cost reductions in virtually every department, targeted fee increases and strategic utilization of diminishing cash reserves. In balancing, the top funding priorities for new costs of Schools and Public Safety were met. As a result, all $11.9 million in available resources has been allocated to Schools and Public Safety. As such, Schools and Public Safety funding is increasing from 75.7% to 76.1% of total General Fund expenditures.

The Proposed Budget fully funds the budget request submitted by **Schools**. The last $5.5 million of the Schools' cash reserves is being utilized to balance Schools' budget in an effort to minimize classroom disruption and avoid layoffs of existing staff. The County's new on-going revenue alternatives will stabilize this budget in FY15. Cost saving FY14 strategies include eliminating many vacant positions, utility cost reductions, alternative non-local funding sources and fewer employees receiving early retirement benefits. The Proposed Budget includes $4.0 million in funding for the opening of the new Kaechele Elementary School, the last new school facility from the 2005 Bond Referendum. However, the Proposed Budget does not consider the acceptance of funding from the State to provide employees with a 2.0% salary increase, as the County simply cannot afford the local match commitment required and the related restrictions and qualifiers that is mandated with such State dollars.

Police is adding ten new Police Officers to Patrol Operations in increasing service coverage; the first addition since 2007, despite a 6.5% increase in population. It is hoped that this is the first year of adding ten new Police Officers per year over the next five years to attain a goal of 90% service area coverage. **Fire** is adding nine new positions associated with the addition of Fire Medic 2 to improve response times as the population increases; the County's 15th Fire Medic Unit. The ambulance funding had previously been approved in the capital budget. All new Police and Fire positions were offset from vacant positions eliminated in other County departments.

Each of these staffing initiatives was accomplished due to difficult cost reductions elsewhere in the budget. Further cost reductions are no longer possible without service delivery and associated staffing reductions; both of which will be required in FY15 without additional revenue sources.

Structural Issues in the County's Financial Position

Unlike the Federal government, local governments must balance expenditures with anticipated revenues. Prior to the FY14 Proposed Budget, the County's budget balancing efforts in this economic downturn have focused on improved efficiencies in changing the way we do business, cost reductions with minor service impacts, no tax rate increases, no layoffs and targeted cash reserve use. However, by cutting more than $115 million in four years while maintaining an array of services that citizens expect, the County's reserves have been directly impacted. These reserves are critical to the County's efforts to maintain infrastructure, emergency preparedness and maintain the coveted triple-AAA bond rating.

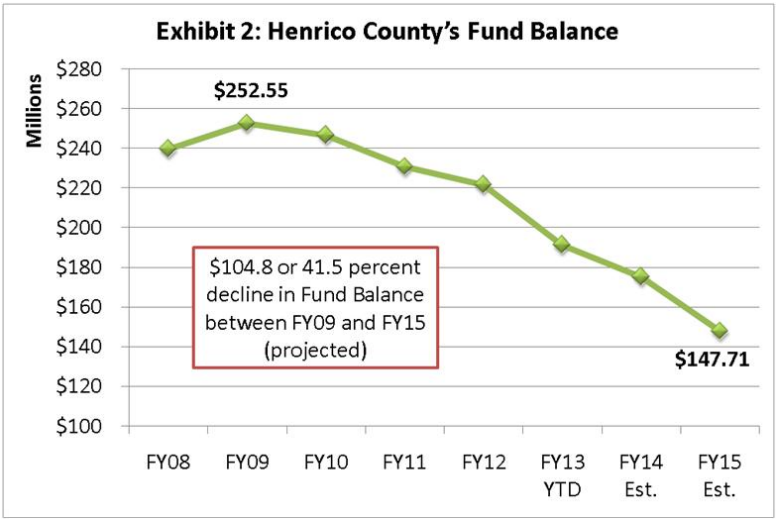
General Fund Balance Levels and Impact on FY14 Proposed Capital Budget

Exhibit 1 provides a comparison of the FY14 Proposed Capital Budget to FY13 Capital Budget. In preserving County reserves, the utilization of existing capital project balances and appropriation of other one-time funds are required to fund necessary maintenance of existing infrastructure, which for the previous sixteen years had been funded from County reserves.

Exhibit 1: FY14 Proposed Capital Budget

Funding Source	FY13	FY14
General Fund	$10,000,000	$2,920,000
Vehicle License Fee	$850,000	$850,000
G.O. Bonds	$40,218,792	-
One-Time Funds	-	$2,500,000
Other Local Revenues	-	$580,000
Total	**$51,068,792**	**$6,850,000**
Savings from Completed Projects*	-	$2,500,000

*Transfer of current appropriations to fund building maintenance requirements.



As you can see from Exhibit 2, cash reserves are dwindling due reduced additions from year-end surpluses and increased reductions. In FY15, an overall decline in the County's reserves is projected to exceed $100 million. This practice is unsustainable as these cash reserves are one-time resources – resources that took decades to accumulate. Having appropriate and sustainable cash reserves is critical to the County's triple-AAA bond rating; which is of the upmost importance for economic development.

Structural Rebalancing While Maintaining Real Estate Tax Rate

From FY02 to FY09, the County was the only locality in the State to cap expenditure growth at a rate that did not exceed population growth and inflation (5.0%) annually when revenues were growing at a healthier rate. This enabled the County to reduce its real estate tax rate from 94 to 87 cents. Prior to the economic downturn, the County's budget was already lean and had not expanded into non-essential government services. As part of cutting more than $115 million in four years, closing the $18.5 million budget gap in FY14 required difficult decisions.

Exhibit 3: FY13 Budget (outside of Public Safety & Schools)	**$178,599,302**
Personnel Costs	(92,514,717)
Utilities (Electricity, Heat, Water/Sewer, etc.)	(5,551,814)
Gas Tax Funded Expenditures	(28,745,000)
Lodging Tax Pledge to Convention Center	(9,660,000)
Mass Transit (GRTC)	(5,036,300)
Tax Relief (Real Estate Advantage Program)	(7,647,550)
Social Services Requirements	(10,117,710)
Payments to Public Health/Others	(4,028,612)
Maintenance & Repairs of HVAC/Other Equipment	(4,849,329)
Telecommunications	(1,679,441)
Postage	(1,277,455)
Lease/Rent of Buildings	(928,433)
Gas/Diesel Expenditures	(583,834)
Everything Else (library books, janitorial costs, etc)	**$5,979,107**

As Exhibit 3 notes, outside of Schools and Public Safety, General Fund expenditures in the FY13 budget total $178.6 million and include many required and support department costs. The remaining $6.0 million includes $1.7 million in new and replacement library books and $800,000 for janitorial costs for the County's facilities. The point in showing this exhibit is that with a deficit of $18.5 million in the FY14 Proposed Budget, balances of this magnitude were unavailable. The budget before you continues to maximize every resource available to the County while continuing to absorb fixed cost increases that are present. This is a premise that we have used for a number of years.

As an example of support department operating adjustments, the Department of Finance is operating at FY98 levels – the same as sixteen years ago; yet all employees have been tasked with providing a level of service that has increased due to increased support services to Schools and Public Safety, and additional federal and state accounting requirements. In addition, the County's demand statistics upon Finance have also grown in the past sixteen years: 26.7% population increase, 20.4% land parcels increase and 39.7% vehicles increase. Another example is the Department of Building Inspections, operating at FY97 levels, when building complexity and state and federal building regulations were lower. Henrico County does not have a spending problem like the Federal government – only a revenue problem and a desire to maintain services.

To accomplish the task of balancing to declining revenues for the fifth consecutive year, eliminating vacant positions, across-the-board reductions, targeted cuts and structural fee increases were all needed. Each balancing action was taken with the increasing challenge of FY15 in mind. Examples of these FY14 balancing strategies are as follows:

Eliminating Vacant Positions

A total of 19 vacant positions have been eliminated from a number of Government departments. In total, 182 Government positions have been either unfunded or eliminated and 189 positions have been eliminated in Schools since FY10. Further, more than 275 vacant positions remain "frozen" as these positions represent services that are needed and strained without such positions, but need to remain "frozen" until funding resources are sustainable. In total, the County is currently operating with 646 positions less than it did in FY10. Each Government department has also been allocated an assumed vacancy savings rate, totaling $4.1 million. Vacancy savings is not a sustainable budgeting strategy and is dependent upon vacancies arising to have costs below budget, and this is added to the issues that will need to be addressed in FY15.

Eliminating the Summer Blast Program

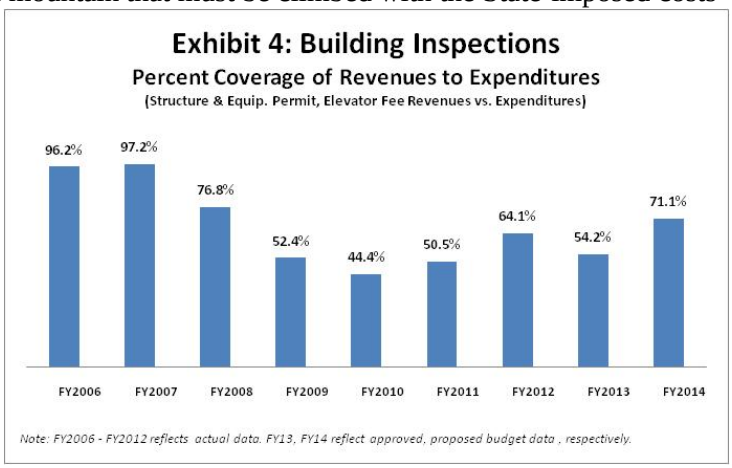
In the area of Recreation and Parks, the annual Summer Blast program is proposed to be eliminated, saving $330,000. Eliminating a program is difficult; however, when compared to the County's other essential service requirements in the area of Schools and Public Safety, this decision was necessary in balancing this budget.

Real Estate Advantage Program (REAP)

The cost for REAP has grown more than 140% since FY07 - the highest increase in any area of the County's budget - from $3.6 million in FY07 to $8.7 million in FY12. Costs higher than budget in recent years required the use of cash reserves; a source that isn't available in FY14. The maximum award for REAP is proposed to be reduced from $3,000 to $1,500 effective January 1, 2014 to better reflect the average $1,300 award amongst all REAP participants. The program will still provide 100% relief to 75% of all REAP existing participants which include those with up to $172,000 in assessed homes. In addition, the $1,500 maximum tax relief provides more than 81% tax relief for the County's average $212,000 home; resulting in a tax rate of only 16 cents. Henrico's income and net worth qualifiers – the most generous in the Richmond region – are not being impacted; therefore the number of participants in this program will continue to grow as the County's population ages. With $630,000 in cost savings, the cash reserves should hopefully not be needed again to sustain this program.

VRS Reserve

In an effort to prudently address the $14.1 million increase in VRS costs anticipated in FY15, the FY14 Proposed Budget establishes a VRS Reserve in an effort to save funds for appropriation in FY15. Every dollar of State Aid for Education in FY13 and FY14, in excess of budget, will be committed to this VRS Reserve. This is a mountain that must be climbed with the State-imposed costs and this budget sets aside funds for that known cost. It is hoped that the State will abide by its commitment to partially funding these VRS costs in the future.



Building Inspection Permit Fees

Structure and equipment permit fees are proposed to increase to address the cost coverage issues in this area and will generate an additional $500,000 for FY14. Currently, fee charges make up only 54% of costs and are intended

to fully fund costs. As noted in Exhibit 4, the anticipated revenues generated in FY14 after the fee increase would only fund 71% of costs. The County's goal in establishing new permit fees were to remain the lowest cost in the region and position cost recoveries back to over 90%; which previously existed in FY07.

Additional Reductions

An additional $1.8 million in targeted reductions were needed to avert service delivery reductions; with some examples as follows:

- ✓ Greater utilization of non-violent inmate labor for County facility landscaping needs will save $50,000.
- ✓ Savings of $362,000 in reducing 22 position classifications amongst many departments in hiring lower scope position at a lower cost; primarily level III positions to level I (e.g., Accountant III to Accountant I).
- ✓ Through greater utilization of electronic records, Recreation and Parks can save $30,000.
- ✓ Reducing Police's digital camera replacement program by 50% can save $14,000.
- ✓ Library operating cost reductions of $200,000.
- ✓ Eliminating $90,000 in leased facility costs on Schrader Road.
- ✓ Eliminating technology and telecommunication circuit costs of $78,000 in Information Technology that can be served by remaining circuits.

Funding for Outside Agencies

In applying cost reductions to our own departments, outside agencies that also receive County funding were subject to the same scrutiny. For FY14, focus was placed on matching regional commitments while maintaining existing levels of funding for those agencies providing human services and other essential services. We are also going to rely less upon membership organizations that have assisted the County greatly over the years and concentrate our efforts and relationships with certain organizations. As an example, the County is a member in both Virginia Association of Counties (VACO) and Virginia Municipal League (VML). In FY14 we will continue with just VACO saving $62,000 in VML dues.

No Employee Raises

For the fourth time in the past five years, no salary increases are being proposed. It is clear that there are no resources for this financial commitment to our dedicated employees. To illustrate employee raise impacts, each 1% salary increase would cost the County $5.0 million for both Schools and Government – a recurring cost each and every year. The County is mindful of our local businesses and how they have had to operate with less staffing (2.7% less jobs than FY08) and wage rates that have slightly increased (4.8% increase since 2009); but we also need to be mindful that when such private sector compensation markets improve that the County will also need to stay competitive.

Water and Sewer Enterprise Fund

Our self-sustaining Water and Sewer Fund is proposed to be $81.2 million; a 0.3% increase from FY13 and also includes a 5% user fee increase – 3% for the Cobbs Creek Reservoir and 2% to comply with mandatory consent order projects from the Commonwealth of Virginia. This is per the funding plan which will allow the Cobbs Creek Reservoir to become a reality, a project which will meet our water needs for the next 50 years.

FY15 Outlook – Henrico County is at a Crossroads

A list of the FY15 cost increases of $32.9 million is noted in Exhibit 5; with nearly 67% attributable to Schools. There are other concerns not being fully addressed due to lack of funding; including the budget shortfalls to Public Safety overtime requirements due to a State law change, and the Technology Replacement Fund that will no longer exist in two years. Technology replacement funds have not been addressed as part of the $32.9 million noted above.

Exhibit 5: FY15 Fixed Cost Inc.	**Schools**	**Government**	**Total**
Healthcare (Est.)	$1,900,000	$1,100,000	$3,000,000
VRS Increase	9,900,000	4,200,000	14,100,000
Kaechele ES (2nd Year)	4,016,637		4,016,637
Vehicle Replacement		2,000,000	2,000,000
Police Positions		647,480	647,480
Elim. One-Time Funds	5,500,000		5,500,000
Debt Svc (Radio System)		3,500,000	3,500,000
Other Costs		90,000	90,000
TOTALS	**$21,316,637**	**$11,537,480**	**$32,854,117**

VRS Impact

The anticipated VRS cost increase totals $14.1 million for FY15 – driven mostly by a $9.9 million cost increase for Schools. To address the State's systemic underfunding of teacher VRS obligations, the 2012 General Assembly passed legislation that now requires the State to fund a fixed percentage of the VRS actuarial rate for teachers. **Over the past fifteen years, the State has fully funded the actuarial rate only three times, with the last being ten years ago**. The County estimates the VRS rate for teachers will total 15.5% in FY15, an increase of 32.5% over the FY13 VRS rate for teachers of 11.7%.

800MHz Radio System

The County must move forward with the replacement of its 800MHz radio system, an expenditure that is now estimated to cost more than $50/$60 million. The current plan is to fund this project with cash and debt financing, with the first year of debt service costs projected in FY15. System planning costs of $2.0 million is proposed to be funded in FY14. This system is the backbone of the County's communications network, notably in the area of Public Safety. The current system is now nearly 14 years old, and because of its age, system maintenance support and replacement components will soon no longer exist. The current goal is to have a fully functional replacement system by late 2016. More detail will be provided to the Board of Supervisors when the assessment is completed, and this topic will be discussed during the Legislative Budget Reviews.

Regional Public Safety communications systems are the lifeline for Public Safety in their emergency response and that lifeline needs to be maintained and take advantage of current technologies in order to best respond to citizens' calls for service. These systems are not inexpensive, but it is a cost that the County needs to plan for every 15 years as long as Public Safety remains a priority.

Stormwater Utility Fee Requirements from the Federal Government

The County will need to implement a Stormwater Utility Fee as a result of Federal Clean Water Act guidelines. The Chesapeake Bay and most of its tidal waters have been identified by the Environmental Protection Agency as "impaired" due to excess nitrogen, phosphorous and sediment. Compliance with these reductions will be accomplished over three permit cycles with 60% removal by 2025. To accomplish this task will require costly stormwater retrofit projects in areas of existing development, costing the County millions of dollars. This federal mandate will require significant resources in FY15 and beyond and we are working on a plan that will minimize costs to our citizens.

Difficult Decisions Lie Ahead

While we have a good idea of increased costs in FY15, we are uncertain about on-going revenues. Without new revenues, we must consider the impact of other cost reductions and related services. With more than 76% of total General Fund costs meeting Schools and Public Safety requirements, the bulk of all other expenditures are in maintenance, utilities and other costs that have very little

flexibility. After $115 million in cost reductions already made, the County has few options outside of service reductions and staff layoffs. On the Government side, Public Safety would be impacted to cover $12 million in expenditure reductions. For Schools to cover a $21 million expenditure gap requires much more extensive cuts. As a guideline for service delivery, each increase of 1.0 in the pupil-teacher-ratio (PTR) equates to 125 employees and $6.0 million in "savings."

Local Government Service Profile – Drug Court

As we discuss services, sometimes it's hard for our citizens to understand the many ways in which we provide services to fellow citizens with the goal of making our overall community and the quality of life of individuals better. While I could illustrate many stories of services and their impact to the community, I thought one could be representative. The story represents why local government is different. We are their safety net. Local government must take care of those in need – this is a basic function of what we do and there is no choice in this regard.

Drug Court's goal is to reduce crime and recidivism through timely intervention and comprehensive treatment of substance abusing offenders, who are held accountable through coordinated efforts of the criminal justice system, treatment providers and community partners. Currently, there are 58 citizens in our Drug Court program and just recently four citizens graduated the program. Through monthly updates to the Drug Court, these citizens report to the judges how they are progressing; whether it's getting a job, repairing the relationships with family or relaying the challenges ahead of them and the importance of mentors to keep them focused. Those that have graduated from the program are contributing members of the community and also serve as mentors to others still in the program. With a local cost of $180,000, this is a County service that not only helps individuals, but also the community around them. To simply call these optional programs that didn't exist twenty years ago and may not be needed today is not recognizing who we are as a County and what local government's role is in working for all of our citizens. This is a program advocated by our human service agencies, Sheriff Wade and the judges; the alternative is not just a more expensive and crowded jail for Sheriff Wade, but a less functioning community and inability to enable citizens to achieve their potential with a little bit of our help.

Preference of Meals Tax Over Real Estate Tax Rate or Service Level Reductions

Hopefully, it has been clear over this prolonged recession we have been fiscally prudent as your government in every departmental area. We want to thank the many citizens over the years that have provided us with ideas and support as we have changed the way we do business. Collaboratively with Schools, we have focused on sharing resources and combining processes, yielding cost reductions and efficiencies in all areas; a process that will continue into the future through the Resource Conservation Initiative Program (RCIP).

RCIP is a committee of both Government and Schools employees working together, as one entity, to identify collaborative savings through consolidation of many services that other municipalities have not. This unique working relationship has saved Henrico taxpayers more than $33 million in costs to date – equivalent to 11 cents on the County's real estate tax rate – most of which are annual savings. An example is the consolidation of many of our financial operations and employee benefits management, rare for most localities in the State of Virginia. We have developed a new and engaged culture that will continue to look for efficiencies, question costs and compare against our peers to ensure we provide quality services at a low cost. However, additional cost reductions begin to affect services.

Balancing our needs with a real estate tax increase is an easier path compared to a meals tax referendum. **Henrico County has not increased its real estate tax rate in 35 years, but has lowered it six times in this period**. With our already low real estate tax rate and reduced assessed values, the average homeowner has received a $316 tax cut over the past five years. I realize that can be confusing to some when the tax rate hasn't changed as many citizens may think that the County is

still collecting the same, if not more, from them. We will do our best to better illustrate how their tax bills have decreased; especially during inflationary increases experienced for many other goods and services. Because of the heightened and continued attention from citizens and businesses on the local government's real estate tax rate, any strategies to lower the tax burden are welcomed strategies from my perspective.

These simple desires to preserve services and lower the real estate tax burden were the foundations in deciding that the time is right for a meals tax referendum. While the prior 2005 meals tax referendum was within 76 people voting yes instead of no, that referendum's focus was on funding capital items we didn't have yet. Even with its no vote, the County honored the yes votes on all the bond referendum projects and strategically positioned increasing revenues and cash reserves during the pre-recession years. Now the question is not about building projects we don't have, it's about whether the citizens want to maintain their level of service or pay higher real estate taxes to maintain that service. Because the Schools' budget is the most strained in FY15 and beyond under our current revenues and to help bring focus to the referendum question, the question's focus will be on dedicating the meals tax revenue to Schools. This will also protect that revenue source for Schools as greater use of the real estate tax rate may be needed to meet essential Public Safety needs; such as the upgraded communications system and the continuing environment of state and federal unfunded mandates passed down to local government.

Many of our parents told us when we were young – "Don't put all your eggs in one basket" – for local government our budget basket is filled with too many real estate tax eggs. To diversify our basket of revenues is a good business strategy and it also enables the real estate tax rate to stay the same. If 204 other local Virginia governments that have a meals tax have heeded their parents advice in not having all their eggs in one basket, then now is the time for Henrico to also heed such advice.

Henrico County with a meals tax will not look any different or cause people to drive further in search of a non-meals tax restaurant based upon our analysis of other places with a meals tax. When business prospects inquire about expanding or relocating to Henrico, their focus is on the real estate tax rate and I have never heard of a business inquire about a meals tax. With more than 40% of the meals tax revenues to be paid by visitors and business travelers to Henrico, that is, dollar for dollar, a tax savings off the real estate tax burden that otherwise would have to be collected. Stated simply, if $7.2 million of the meals tax is paid from outsiders, then that is $7.2 million less needed amongst our households and businesses meet School service needs. While we tried with the State to position the meals tax rate as a local decision on par with the real estate tax rate, and similar to what virtually all of our peer localities have the permission to enact, we respect the State's decision to require a meals tax via referendum.

However, I would be remiss if I didn't note the inequity of county government rights with the State's position of a referendum process for only counties in Virginia over our preference of a locally debated and public hearing process that cities, towns and certain counties are entitled to do under the same Code of Virginia. I also would be remiss if I didn't note the irony as the State changed the gas tax, sales tax and created another new tax all without a referendum or even one citizen public hearing on their proposed rates in the waning days of this year's General Assembly session.

I realize that many statements in opposition of a meals tax will be made and I respect advocacy groups and their opinions; but I hope that this debate will be one of facts and one for the preservation of services; especially our priorities of Schools and Public Safety. This is a topic that has been addressed in virtually all developed or developing local governments across the United States and if all of these places have such a tax and a lower real estate tax burden offset, then Henrico County needs to also diversify its revenue base in order to meet the services that we currently provide into the future.

Summary

While the FY14 Proposed Budget has positioned us to succeed once more, Henrico County is at a crossroads. Without adequate revenue, the FY15 budget will have fundamental changes in how we serve our citizens. We can no longer cut costs without layoffs and service cuts. As County Manager, it is my primary responsibility to alert this Board of Supervisors in times of concern. Considering the current state of the County's fiscal structure, with little funding for infrastructure due to diminishing cash reserves combined with the considerable liabilities in FY15 and beyond, now is that time.

I cannot state with enough emphasis that we've done everything we can possibly do to achieve these goals. Remarkably, this County has absorbed more than $115 million in cost savings over the past four years. We have literally looked at and considered everything. As many local governments of our size and scope across the country have raised their real estate tax rate to meet service needs, we were able to keep this rate the same and plan to do so for 2014 with the successful outcome of a meals tax referendum. Our economic development successes over the past 35 years are a testament to the importance of maintaining a low real estate tax rate. The FY14 Proposed Budget maintains real estate tax rates, but without identified new revenue from other sources, this may be the last year that is possible.

I would like to thank the County staff for the many hours of hard work that went into the development of this budget. I would also like to thank the Superintendent and the School Board for their efforts and continued cooperation that will result in the continued success of our County. As always, the staff and I stand ready to assist you in making the best possible choices for the future of our community.

Respectfully submitted,

John A. Vithoulkas
County Manager

CITY 1611 · SHIRE 1634 · MANAGER 1934 ·

COUNTY OF HENRICO, VIRGINIA