

**COUNTY OF HENRICO, VIRGINIA**  
**SOURCE OF APPROVED REVENUES**  
**- ALL FUNDS -**

Revenues: Function/Program	<b>FY 16-17</b> <b>Actual</b>	<b>FY 17-18</b> <b>Original</b>	<b>FY 18-19</b> <b>Approved</b>
<b>Revenue from Local Sources:</b>			
General Property Taxes	\$403,505,236	\$439,375,000	\$461,625,000
Other Local Taxes	176,154,233	151,248,000	159,760,000
Permits, Fees, and Licenses	7,231,117	5,758,064	5,899,647
Fines and Forfeitures	2,561,521	2,492,607	2,527,166
Use of Money and Property	3,536,448	8,577,100	8,619,199
Charges for Services	155,963,193	155,704,712	162,296,987
Recovered Costs	121,631,968	135,536,137	142,887,823
Miscellaneous	13,412,704	9,583,914	9,439,450
Shared Expenses	431,984	472,236	488,764
Total from Local Sources	<u>\$884,428,404</u>	<u>\$908,747,770</u>	<u>\$953,544,036</u>
<b>Revenue from the Commonwealth:</b>			
Non-categorical Aid	56,887,040	17,974,547	18,717,970
Shared Expenses	19,872,483	19,229,500	19,698,339
Categorical Aid	344,563,494	350,129,536	363,089,108
Total from the Commonwealth	<u>\$421,323,017</u>	<u>\$387,333,583</u>	<u>\$401,505,417</u>
<b>Revenue from the Federal Government:</b>			
Categorical Aid	65,789,434	62,263,460	62,434,517
Total from the Federal Government	<u>\$65,789,434</u>	<u>\$62,263,460</u>	<u>\$62,434,517</u>
Total Revenues	<u>\$1,371,540,855</u>	<u>\$1,358,344,813</u>	<u>\$1,417,483,970</u>
<b>(To) From Fund Balance/Retained Earnings</b>			
(To) From General Fund Balance	(29,325,645)	7,500,000	10,000,000
(To) From General Fund - Sinking Fund	1,864,067	2,853,640	927,279
(To) Revenue Stabilization Reserve	(1,000,000)	0	(1,000,000)
(To) From Fund Balance - Designated Capital Reserve	4,899,400	6,826,777	17,662,090
Use of Fund Balance - Designated Fund Balance	3,100,000	0	0
Use of Fund Balance - Tourism Reserve	0	0	9,251,000
Use of Fund Balance - Undesignated	350,000	0	1,000,000
Use of Fund Balance - Public Works Reserve	0	0	3,678,910
Use of Fund Balance - des FY14 Permit Fee (to Capital)	1,000,000	0	0
Use of Fund Balance - Community Maint Reserve	0	0	2,000,000
Use of Special Revenue Fund	1,018,500	6,837,223	0
(To) From Fund Balance - Community Maint Reserve	0	0	(2,000,000)
(To) From Fund Balance - Meals Tax FY15 Collection	8,783,247	0	0
(To) From Fund Balance - Meals Tax FY16 Collection	2,000,000	0	0
(To) From Fund Balance - Meals Tax Reserve	(2,000,000)	(2,000,000)	0
(To) From School Cafeterias	(926,038)	575,947	(222,452)
(To) From Solid Waste	(2,329,848)	859,145	(323,389)
(To) From Retained Earnings - Water & Sewer	(38,432,666)	(33,396,053)	(36,146,912)
(To) From Other Funds	5,899,289	4,090,743	486,152
Total Fund Balance	<u>(45,099,694)</u>	<u>(5,852,578)</u>	<u>5,312,678</u>
Total Revenues and Fund Balances	<u>\$1,326,441,161</u>	<u>\$1,352,492,235</u>	<u>\$1,422,796,648</u>
Operating Transfers to Capital Projects Fund	(\$48,642,178)	(\$40,536,800)	(\$61,564,800)
Interdepartmental Billings	(94,002,951)	(102,804,784)	(108,483,399)
Total Source of Funding	<u><u>\$1,183,796,032</u></u>	<u><u>\$1,209,150,651</u></u>	<u><u>\$1,252,748,449</u></u>

**COUNTY OF HENRICO, VIRGINIA  
TOTAL APPROVED EXPENDITURES  
- ALL FUNDS -**

<b>Department</b>	<b>FY 16-17 Actual</b>	<b>FY 17-18 Original</b>	<b>FY 18-19 Approved</b>
01 Board of Supervisors	\$1,104,389	\$1,081,048	\$1,100,085
02 Library	17,423,494	18,821,527	19,552,483
03 Sheriff	43,179,458	38,336,592	40,846,900
04 Circuit Court	3,264,342	3,121,783	3,278,634
05 Commonwealth's Attorney	5,855,913	6,051,409	6,272,645
06 General District Court	228,956	311,599	311,599
07 Juvenile & Domestic Relations Court	3,377,823	3,460,321	3,485,918
08 Electoral Board	1,908,370	1,535,898	1,608,371
09 County Manager	1,882,489	1,802,834	1,883,328
09 Public Relations and Media Services	1,974,815	1,831,135	1,879,300
10 County Attorney	2,551,194	2,394,553	2,509,297
11 Human Resources	28,636,299	18,478,598	20,537,587
12 Police	75,348,751	75,054,847	77,703,435
13 Fire	58,225,344	58,667,363	61,518,326
14 Finance	12,827,326	13,647,914	14,104,509
16 General Services	34,590,909	35,675,693	36,637,040
17 Internal Audit	446,546	442,715	455,337
18 Debt Service	58,436,493	57,762,829	63,468,451
19 Information Technology	13,464,623	14,569,023	15,158,222
21 Agriculture and Home Extension	368,403	406,808	433,866
22 Social Services	32,995,873	32,855,479	34,087,136
23 Recreation & Parks	19,511,654	19,832,253	20,690,887
24 Public Health	2,219,894	2,219,895	2,287,051
26 Mental Health & Developmental Services	36,087,735	37,426,239	39,188,284
27 Capital Region Workforce Partnership	6,010,041	5,140,116	4,390,918
28 Public Works	52,351,818	51,452,927	53,598,159
29 Real Property	722,523	648,326	599,906
30 Economic Development	19,603,473	16,747,273	17,499,201
31 Public Utilities	96,115,896	103,484,602	106,133,078
32 Non-Departmental	10,707,332	11,758,555	12,770,721
33 Building Inspections	4,171,157	4,432,477	4,650,667
34 Planning	3,826,247	4,420,096	4,522,435
35 Permit Centers	893,332	908,766	931,027
36 Community Corrections Program	1,997,255	1,949,481	2,040,556
37 Technology Replacement	2,171,792	2,402,765	2,878,100
38 Community Revitalization	3,868,659	1,638,980	1,739,317
40 James River Juvenile Detention Center	5,100,405	5,161,281	5,333,877
42 Healthcare	96,958,043	113,525,148	116,259,266
50 Education	517,389,917	542,496,287	558,885,929
60 Interdepartmental Billings	(94,002,951)	(102,804,784)	(108,483,399)
Total Expenditures	<u>\$1,183,796,032</u>	<u>\$1,209,150,651</u>	<u>\$1,252,748,449</u>

**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED GENERAL FUND REVENUES**  
**FY 2018-19**

<b>Revenues:</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
<b>Function/Program</b>	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
Revenue from Local Sources:			
General Property Taxes	\$402,025,236	\$439,375,000	\$461,625,000
Other Local Taxes	176,154,233	151,248,000	159,760,000
Permits, Fees, & Licenses	5,763,288	4,741,100	4,871,300
Fines & Forfeitures	2,110,351	2,090,000	2,085,000
From Use of Money & Property	3,153,825	7,925,600	7,960,400
Charges for Services	6,365,485	3,832,850	4,114,867
Miscellaneous	8,504,640	4,132,500	4,442,000
Recovered Costs	7,368,636	4,090,470	4,050,738
Total from Local Sources	<u>611,445,694</u>	<u>617,435,520</u>	<u>648,909,305</u>
Revenue from the Commonwealth:			
Categorical Aid:			
Education	245,326,848	245,702,000	263,825,000
Public Works	47,661,174	45,197,567	46,132,000
Public Safety (HB #599)	8,801,460	8,700,000	8,800,000
Other	7,491,849	12,924,500	4,479,500
Total Categorical Aid	<u>309,281,331</u>	<u>312,524,067</u>	<u>323,236,500</u>
Non-Categorical Aid:			
General Government	53,950,475	16,118,500	16,170,500
Total Non-Categorical Aid	<u>53,950,475</u>	<u>16,118,500</u>	<u>16,170,500</u>
Shared Expenses:			
State Share of Salaries & Benefits	18,262,991	17,715,000	18,120,000
Total from the Commonwealth	<u>381,494,797</u>	<u>346,357,567</u>	<u>357,527,000</u>
Revenue from the Federal Government			
Total Revenues	<u>994,424,188</u>	<u>964,163,087</u>	<u>1,006,796,305</u>
Interfund Transfers:			
To Debt Service Fund	(58,436,493)	(57,762,829)	(63,468,451)
To Capital Projects Fund	(47,473,678)	(35,067,380)	(61,564,800)
To Enterprise Fund	(1,928,621)	(1,930,021)	(1,930,021)
To Technology Replacement	(2,000,000)	(2,250,000)	(2,500,000)
To CAM	0	0	(99,500)
To Risk Management	(16,814,470)	(8,392,479)	(8,965,327)
To Special Revenue Fund	(28,642,053)	(29,189,507)	(30,394,745)
To JRJDC Agency Fund	(2,979,622)	(3,069,011)	(3,158,722)
To OPEB-GASB 45 Fiduciary Fund	(2,750,000)	(2,675,000)	(2,675,000)
To Line of Duty	(569,869)	(700,000)	(1,100,000)
To Long-Term Disability	(522,540)	(600,000)	(600,000)
Total Transfers	<u>(162,117,346)</u>	<u>(141,636,227)</u>	<u>(176,456,566)</u>

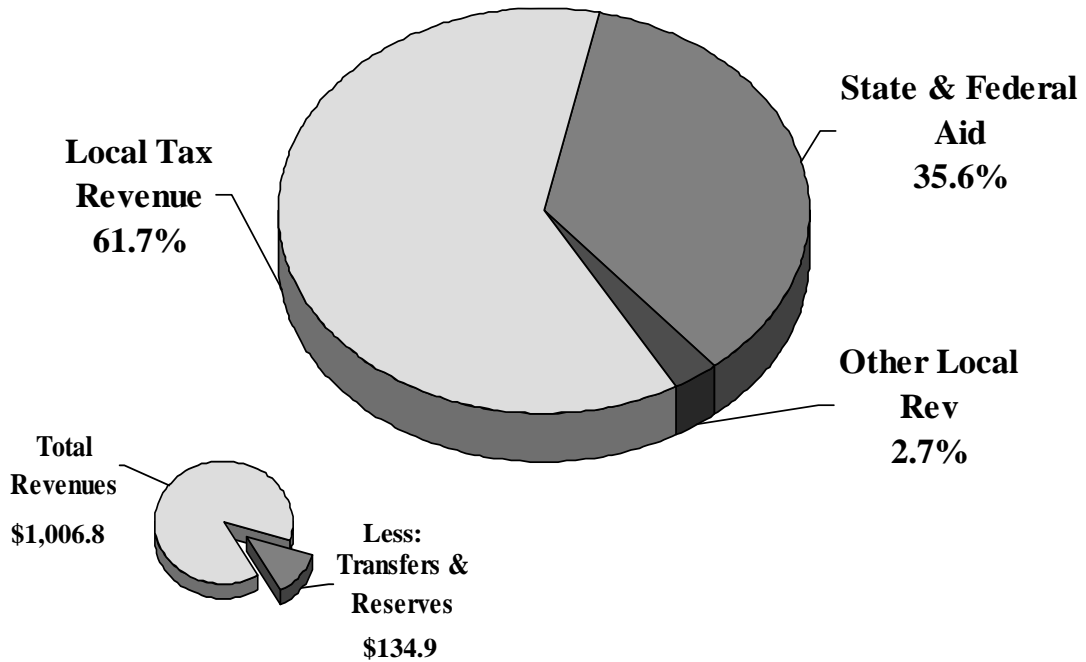
**General Fund Revenues (cont'd)**

<b>Revenues:</b>			
<b>Function/Program</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
Use of Fund Balance - Capital Projects	5,000,000	5,000,000	7,500,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	4,899,400	6,826,777	17,662,090
Use of Fund Balance - MH/DS East Center Reserve	0	1,967,803	0
Use of Fund Balance - Community Maintenance Reserve	0	0	2,000,000
(To) Fund Balance - Community Maintenance Reserve	0	0	(2,000,000)
Use of Fund Balance - Designated Fund Balance	3,100,000	0	0
Use of Fund Balance - Tourism Reserve	0	0	9,251,000
Use of Fund Balance - Capital Initiatives	0	0	0
Use of Fund Balance - Undesignated	350,000	0	1,000,000
Use of Fund Balance - Public Works Reserve	0	0	3,678,910
Use of Fund Balance - Designated Permit Fee	1,000,000	0	0
From Fund Balance - Meals Tax FY15 Collection	8,783,247	0	0
From Fund Balance - Meals Tax FY16 Collection	2,000,000	0	0
(To) Fund Balance - Meals Tax Reserve	(2,000,000)	(2,000,000)	0
(To) Revenue Stabilization Reserve	(1,000,000)	0	(1,000,000)
From Sinking Fund	1,864,067	2,853,640	927,279
(To) Fund Balance - General Fund	(34,325,645)	0	0
Total Resources Net of Transfers	<u>\$821,977,911</u>	<u>\$839,675,080</u>	<u>\$871,859,018</u>

**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED GENERAL FUND EXPENDITURES**  
**FY 2018-19**

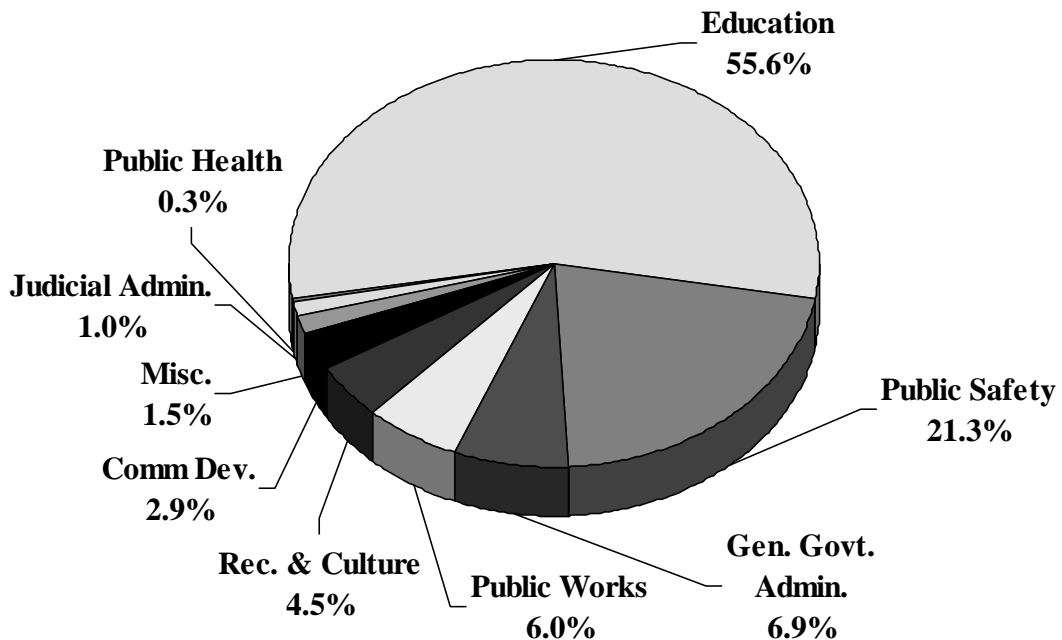
<b>Expenditures:</b> <b>Function/Activity</b>	<b>FY 16-17</b> <b>Actual</b>	<b>FY 17-18</b> <b>Original</b>	<b>FY 18-19</b> <b>Approved</b>
General Government Administration	\$55,774,969	\$57,871,707	\$60,491,164
Judicial Administration	8,265,448	8,500,620	8,851,985
Public Safety:			
Police Operations	66,037,524	65,484,699	67,872,502
Animal Protection	1,480,537	1,526,240	1,589,290
Communications/Radio Shop	6,050,687	6,504,817	6,650,048
Total Police	<u>73,568,748</u>	<u>73,515,756</u>	<u>76,111,840</u>
Administration	2,921,218	3,064,237	3,024,692
Emergency Planning & Safety	127,935	179,194	500,576
Operations	54,356,548	55,205,307	57,774,433
Volunteer Rescue Squads	200,504	218,625	218,625
Total Fire	<u>57,606,205</u>	<u>58,667,363</u>	<u>61,518,326</u>
Sheriff	43,179,458	38,336,592	40,846,900
Juvenile Detention	2,278,502	2,287,094	2,294,732
Building Inspections	4,171,157	4,432,477	4,650,667
Total Public Safety	<u>180,804,070</u>	<u>177,239,282</u>	<u>185,422,465</u>
Public Works:	51,038,531	50,555,927	52,701,159
Public Health:	2,219,894	2,219,895	2,287,051
Education:			
Instruction	338,575,644	355,973,362	369,230,155
Administration/Attendance & Health	15,478,122	16,266,983	16,452,102
Pupil Transportation	29,285,490	25,614,810	26,860,931
Operations and Maintenance	44,325,690	45,757,731	46,124,182
Technology	24,772,546	26,294,359	26,474,625
Total Education	<u>452,437,492</u>	<u>469,907,245</u>	<u>485,141,995</u>
Recreation, Parks, & Culture:			
Recreation & Parks	18,521,779	18,728,399	19,564,149
Library	17,412,942	18,821,527	19,552,483
Total Recreation, Parks, & Culture	<u>35,934,721</u>	<u>37,549,926</u>	<u>39,116,632</u>
Community Development	24,795,454	24,121,923	25,125,846
Miscellaneous:			
Non-Departmental	10,707,332	11,708,555	12,720,721
Total Miscellaneous	<u>10,707,332</u>	<u>11,708,555</u>	<u>12,720,721</u>
Total General Fund Expenditures	<u><u>\$821,977,911</u></u>	<u><u>\$839,675,080</u></u>	<u><u>\$871,859,018</u></u>

**FY2018-19 General Fund Revenues**  
**\$1,006,796,305**



**Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$871,859,018.**

**FY2018-19 General Fund Expenditures**  
**\$871,859,018**



**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED SPECIAL REVENUE FUND REVENUES**  
**FY 2018-19**

<b>Revenues:</b>			
<b>Subfund/Activity</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
Capital Region Workforce Partnership (CRWP)			
CRWP	\$5,910,912	\$5,094,866	\$4,344,518
Transfer From the General Fund	99,129	45,250	46,400
Total Capital Region Workforce Partnership	<u>6,010,041</u>	<u>5,140,116</u>	<u>4,390,918</u>
Commonwealth's Attorney			
Commonwealth's Attorney	33,100	0	0
Special Drug Prosecutor	134,790	104,207	108,936
Victim/Witness Assistance Program	660,936	674,155	660,936
Asset Forfeitures	38,047	0	0
Transfer From the General Fund	389,044	429,906	465,118
Total Commonwealth's Attorney	<u>1,255,917</u>	<u>1,208,268</u>	<u>1,234,990</u>
Community Corrections Program			
CCP	1,414,290	1,376,968	1,427,865
CCP - Drug Court	277,498	272,410	272,410
Transfer From the General Fund	305,467	300,103	340,281
Total Community Corrections	<u>1,997,255</u>	<u>1,949,481</u>	<u>2,040,556</u>
Community Development Block Grant			
CDBG/HOME	2,016,764	0	0
ESG	163,465	0	0
Transfer From the General Fund - Local Business Assistance	104,431	0	0
Total Community Development Block Grant	<u>2,284,660</u>	<u>0</u>	<u>0</u>
Economic Development			
White Oak CDA	1,480,000	0	0
Total Economic Development	<u>1,480,000</u>	<u>0</u>	<u>0</u>
Education			
State, Federal & Other Grants	44,429,990	46,829,020	48,147,181
Total Schools Grants	<u>44,429,990</u>	<u>46,829,020</u>	<u>48,147,181</u>
Cafeteria Receipts	6,874,609	9,284,452	9,562,985
State Food Payments - Nat. Sch. Lunch Prog.	545,826	532,584	582,142
Federal School Lunch Program	13,650,029	14,937,455	15,385,578
Recoveries & Rebates	373,578	422,267	283,500
Sale of Equipment	4,431	7,317	5,000
(To) From Cafeteria Fund Balance	(926,038)	575,947	(222,452)
Total School Cafeteria	<u>20,522,435</u>	<u>25,760,022</u>	<u>25,596,753</u>
Total Education	<u>64,952,425</u>	<u>72,589,042</u>	<u>73,743,934</u>

**Special Revenue Fund Revenues (cont'd)**

<b>Revenues:</b>			
<b>Subfund/Activity</b>	<b>FY 16-17 Actual</b>	<b>FY 17-18 Original</b>	<b>FY 18-19 Approved</b>
Juvenile & Domestic Relations Court			
Virginia Juvenile Community Crime Act	390,110	390,108	390,108
USDA	22,449	23,207	25,332
Transfer From the General Fund	514,608	535,815	551,649
Total Juvenile & Domestic Relations Court	927,167	949,130	967,089
Mental Health & Developmental Services			
State and Federal Grants	10,871,781	10,146,859	10,964,283
Payments from Other Localities	241,833	243,844	251,160
Miscellaneous Revenues	11,098,620	12,368,200	12,518,958
Operating Transfer to Capital Projects	(1,018,500)	(4,869,420)	0
Special Revenue - MH Fund Balance	1,018,500	4,869,420	0
Transfer From General Fund	13,875,501	14,667,336	15,453,883
Total Mental Health	36,087,735	37,426,239	39,188,284
Non-Departmental			
Transfer From General Fund	0	50,000	50,000
Public Safety			
Police - State & Federal Grants	1,237,099	1,077,091	1,129,595
Police - Donations	873	0	0
Metro Aviation/Extradition Reimbursement	274,241	334,668	334,668
Fire - Donations	4,950	0	0
Fire - State & Federal	614,189	0	0
Asset Forfeitures	174,144	0	0
Transfer From General Fund	93,646	127,332	127,332
Total Public Safety	2,399,142	1,539,091	1,591,595
Public Utilities			
Solid Waste:			
Refuse Collection Billing	8,477,201	8,100,000	8,648,000
Public Use/Host/Recycle Fees	2,370,032	1,933,000	1,952,000
Miscellaneous Revenues	409,033	329,315	337,000
Transfer to Capital Projects Fund	(150,000)	(600,000)	0
Transfer From General Fund	3,018,511	3,018,511	3,018,511
(To) From Solid Waste Fund Balance	(2,342,665)	859,145	(323,389)
Total Solid Waste	11,782,112	13,639,971	13,632,122
Street Lighting:			
Charge for Street Lights	75,479	83,100	83,100
Total Street Lighting	75,479	83,100	83,100



*Special Revenue Fund Revenues (cont'd)*

<b>Revenues:</b>			
<b>Subfund/Activity</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
Public Works			
Best Management Practices	100,000	50,000	50,000
Watershed Management Program	1,213,287	847,000	847,000
Total Public Works	<u>1,313,287</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation	6,277	0	0
Public Library	10,552	0	0
Total Recreation, Parks, & Culture	<u>16,829</u>	<u>0</u>	<u>0</u>
Social Services			
State and Federal Grants - Social Services	16,441,475	15,565,303	16,082,631
Transfer From the General Fund - Social Services	3,814,789	5,059,850	5,141,671
State and Federal Grants - CSA	132,940	109,849	109,849
Comprehensive Services Act (CSA)	6,179,742	7,165,073	7,553,085
Transfer From the General Fund - CSA Medicaid	485,000	485,000	485,000
Transfer From the General Fund - CSA	5,941,927	4,470,404	4,714,900
Total Social Services	<u>32,995,873</u>	<u>32,855,479</u>	<u>34,087,136</u>
Total Revenues	<u><u>\$163,577,922</u></u>	<u><u>\$168,326,917</u></u>	<u><u>\$171,906,724</u></u>

**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED SPECIAL REVENUE FUND EXPENDITURES**  
**FY 2018-19**

<b>Expenditures:</b>			
<b>Subfund/Activity</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>
	<b>Actual</b>	<b>Original</b>	<b>Approved</b>
Capital Region Workforce Partnership (CRWP)	\$6,010,041	\$5,140,116	\$4,390,918
Commonwealth's Attorney			
Commonwealth's Attorney	33,100	0	0
Victim/Witness Program	968,093	1,043,218	1,064,711
Special Drug Prosecutor	216,677	165,050	170,279
Asset Forfeitures - Commonwealth's Attorney	38,047	0	0
Total Commonwealth's Attorney	<u>1,255,917</u>	<u>1,208,268</u>	<u>1,234,990</u>
Community Corrections Program			
CCP	1,560,869	1,512,018	1,600,067
CCP - Drug Court	436,386	437,463	440,489
Total Community Corrections Program	<u>1,997,255</u>	<u>1,949,481</u>	<u>2,040,556</u>
Community Revitalization			
CDBG	1,334,349	0	0
Home	697,256	0	0
Local Business Assistance	89,589	0	0
ESG	163,466	0	0
Total Community Revitalization	<u>2,284,660</u>	<u>0</u>	<u>0</u>
Economic Development			
White Oak Village CDA	1,480,000	0	0
Total Economic Development	<u>1,480,000</u>	<u>0</u>	<u>0</u>
Education			
State, Federal & Other Grants	44,429,990	46,829,020	48,147,181
School Cafeterias	20,522,435	25,760,022	25,596,753
Total Education	<u>64,952,425</u>	<u>72,589,042</u>	<u>73,743,934</u>
Juvenile & Domestic Relations Court			
Probation - VJCCCA	583,736	606,883	616,169
Detention - VJCCCA	320,982	319,040	325,588
USDA	22,449	23,207	25,332
Total Juvenile & Domestic Relations Court	<u>927,167</u>	<u>949,130</u>	<u>967,089</u>
Mental Health & Developmental Services			
Clinical Services	17,097,962	17,846,519	18,991,330
Community Support Services	12,073,109	12,191,546	12,640,380
Administrative and Program Support	6,916,664	7,388,174	7,556,574
Total Mental Health	<u>36,087,735</u>	<u>37,426,239</u>	<u>39,188,284</u>

*Special Revenue Fund Expenditures (cont'd)*

<b>Expenditures: Subfund/Activity</b>	<b>FY 16-17 Actual</b>	<b>FY 17-18 Original</b>	<b>FY 18-19 Approved</b>
Non-Departmental	0	50,000	50,000
Public Safety			
State and Federal Grants - Police	392,130	0	0
Communications	845,842	1,077,091	1,129,595
Metro Aviation	281,782	387,000	387,000
Henrico Extraditions	86,105	75,000	75,000
Asset Forfeitures - Police	174,144	0	0
State and Federal Grants - Fire	619,139	0	0
Total Public Safety	<u>2,399,142</u>	<u>1,539,091</u>	<u>1,591,595</u>
Public Utilities			
Solid Waste	11,794,929	13,639,971	13,632,122
Street Lighting	62,662	83,100	83,100
Total Public Utilities	<u>11,857,591</u>	<u>13,723,071</u>	<u>13,715,222</u>
Public Works			
Best Management Practices	100,000	50,000	50,000
Watershed Program	1,213,287	847,000	847,000
Total Public Works	<u>1,313,287</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation & Parks	6,277	0	0
Public Library	10,552	0	0
Total Recreation, Parks, & Culture	<u>16,829</u>	<u>0</u>	<u>0</u>
Social Services			
Administration	13,544,228	14,551,885	15,146,300
Public Welfare Board	40,486	290,489	290,489
Public Assistance	6,671,550	5,782,779	5,787,513
Comprehensive Services Act (CSA)	12,739,609	12,230,326	12,862,834
Total Social Services	<u>32,995,873</u>	<u>32,855,479</u>	<u>34,087,136</u>
Total Expenditures	<u>\$163,577,922</u>	<u>\$168,326,917</u>	<u>\$171,906,724</u>

**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED REVENUES & EXPENDITURES - WATER & SEWER ENTERPRISE FUND**  
**FY 2018-19**

**Water and Sewer Enterprise Fund**

<b>Revenues/Resources</b>	<b>FY 16-17 Actual</b>	<b>FY 17-18 Original</b>	<b>FY 18-19 Approved</b>
<u>Water and Sewer Operating Budget:</u>			
Sale of Water	\$54,616,230	\$53,973,909	\$56,587,528
Sale of Sewer	52,637,429	53,095,870	56,648,416
Water Charges	4,574,104	4,780,020	4,567,875
Sewer Charges	4,906,675	4,597,271	4,863,316
Strong Waste Surcharge	713,518	1,500,000	650,000
City of Richmond	1,212,436	820,000	820,000
Interest Earnings	1,059,927	1,204,593	1,151,923
Other Water/Sewer Revenues	1,042,031	1,330,900	1,345,689
Transfer from General Fund	1,928,621	1,855,021	1,930,021
<b>Total Operating Revenues</b>	<b>122,690,971</b>	<b>123,157,584</b>	<b>128,564,768</b>

**Operating Expenditures**

<u>Water and Sewer Operating Budget:</u>			
Personnel	21,219,544	21,262,571	21,924,590
Operating	41,637,881	42,075,332	42,305,712
Capital Outlay	712,589	785,527	785,527
<b>Sub-Total Operating</b>	<b>63,570,014</b>	<b>64,123,430</b>	<b>65,015,829</b>
Debt Service	20,688,291	25,638,101	27,402,027
<b>Total Operating Expenditures</b>	<b>84,258,305</b>	<b>89,761,531</b>	<b>92,417,856</b>
<b>Results of Operations (Prior to Capital Expenses)</b>	<b>(38,432,666)</b>	<b>(33,396,053)</b>	<b>(36,146,912)</b>
<b>Budget For Capital Use (Below)</b>	<b>(69,384,000)</b>	<b>(77,550,000)</b>	<b>(62,400,000)</b>

<b>Capital Budget Expenditures</b>	<b>FY 16-17 Actual</b>	<b>FY 17-18 Original</b>	<b>FY 18-19 Approved</b>
Approved Capital Projects (FY2017-18 Budget)		77,550,000	
Approved Capital Projects (New FY2018-19 Budget)			62,400,000
Continuing Capital Projects (Previously Approved) (1)	69,384,000		
Total Capital Budget Expenses:	69,384,000	77,550,000	62,400,000
<b>Capital Budget Resources</b>			
Water and Sewer Revenues	16,202,000	77,550,000	42,100,000
Revenue Bonds	53,182,000	0	20,300,000
Total Capital Budget Resources:	69,384,000	77,550,000	62,400,000

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY2016-17 represents actual spending, as per the 2017 audit.

**COUNTY OF HENRICO, VIRGINIA**  
**APPROVED REVENUES & EXPENDITURES - BELMONT GOLF COURSE ENTERPRISE FUND**  
**FY 2018-19**

<u>Fund-Function/Activity</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Original</u>	<u>FY 18-19 Approved</u>
<b>Belmont Golf Course Fund</b>			
<b>Revenues:</b>			
Operating	\$730,709	\$1,103,854	\$1,126,738
Gain/Loss on Sales of Property	(7,689)	0	0
Miscellaneous Revenue	6,810	0	0
Total Revenues	<u>729,829</u>	<u>1,103,854</u>	<u>1,126,738</u>
(To) From Retained Earnings	253,769	0	0
<b>Total Resources</b>	<b><u>\$983,598</u></b>	<b><u>\$1,103,854</u></b>	<b><u>\$1,126,738</u></b>
<b>Expenses:</b>			
Operating	983,598	1,103,854	1,126,738
<b>Total Operating Expenses</b>	<b><u>\$983,598</u></b>	<b><u>\$1,103,854</u></b>	<b><u>\$1,126,738</u></b>

**COUNTY OF HENRICO, VIRGINIA**  
**ALL OTHER FUNDS**  
**FY 2018-19**

<u>Fund-Function/Activity</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Original</u>	<u>FY 18-19 Approved</u>
<b>Central Automotive Maintenance</b>			
Revenues:			
Charges for Automotive Maintenance - West	\$8,545,707	\$7,149,379	\$9,291,690
Charges for Automotive Maintenance - East	2,145,008	2,179,072	2,250,000
Charges for Use of Motor Pool	3,565,993	4,010,000	3,910,500
Charges for Gasoline	4,173,353	7,200,000	5,828,801
Charges for Vehicle Wash Facility	0	136,000	136,000
Miscellaneous	284,338	369,100	300,000
(Gain)/Loss on Sale of Property	(71,101)	0	0
Transfer from General Fund	0	0	99,500
Fund Balance-CAM	1,915,209	0	0
<b>Total Revenues</b>	<b><u>\$20,558,507</u></b>	<b><u>\$21,043,551</u></b>	<b><u>\$21,816,491</u></b>
Expenses:			
Central Automotive Maintenance	<u>\$20,558,507</u>	<u>\$21,043,551</u>	<u>\$21,816,491</u>
<b>Total Expenses</b>	<b><u>\$20,558,507</u></b>	<b><u>\$21,043,551</u></b>	<b><u>\$21,816,491</u></b>
<b>Technology Replacement Fund</b>			
Revenues:			
Transfer from General Fund	\$2,000,000	\$2,250,000	\$2,500,000
(To) From Retained Earnings - Technology	171,792	152,765	378,100
<b>Total Revenues</b>	<b><u>\$2,171,792</u></b>	<b><u>\$2,402,765</u></b>	<b><u>\$2,878,100</u></b>
Expenses:			
Technology Replacement	<u>\$2,171,792</u>	<u>\$2,402,765</u>	<u>\$2,878,100</u>
<b>Total Expenses</b>	<b><u>\$2,171,792</u></b>	<b><u>\$2,402,765</u></b>	<b><u>\$2,878,100</u></b>
<b>Risk Management</b>			
Revenues:			
Transfer from General Fund	\$16,814,470	\$8,392,479	\$8,965,327
Public Utilities Charges	1,240,817	750,000	750,000
Recon-Workers' Compensation	854,661	0	0
Prop/Liability Recovery	1,005,797	0	0
Interest Income	17,853	0	0
<b>Total Revenues</b>	<b><u>\$19,933,598</u></b>	<b><u>\$9,142,479</u></b>	<b><u>\$9,715,327</u></b>
Expenses:			
Risk Management	<u>\$19,933,598</u>	<u>\$9,142,479</u>	<u>\$9,715,327</u>
<b>Total Expenses</b>	<b><u>\$19,933,598</u></b>	<b><u>\$9,142,479</u></b>	<b><u>\$9,715,327</u></b>

*All Other Funds (cont'd)*

Fund-Function/Activity	FY 16-17 Actual	FY 17-18 Original	FY 18-19 Approved
<b>Healthcare Fund</b>			
Revenues:			
County Contribution	\$72,641,123	\$80,751,847	\$85,596,958
Employee Contribution	19,382,622	19,861,439	21,053,125
Retiree Contribution	0	7,456,088	7,903,453
Retiree Subsidy	757,181	893,094	946,680
Disabled Subsidy	46,140	116,292	123,270
COBRA	224,623	363,944	385,780
Interest Income	83,532	100,000	100,000
Recoveries and Rebates	2,733	0	0
Healthcare - Wellness Payment	165,695	150,000	150,000
Use of Fund Balance (Includes IBNR)	3,654,394	3,832,444	0
<b>Total Revenues</b>	<b>\$96,958,043</b>	<b>\$113,525,148</b>	<b>\$116,259,266</b>
Expenses:			
Healthcare	\$96,958,043	\$113,525,148	\$116,259,266
<b>Total Expenses</b>	<b>\$96,958,043</b>	<b>\$113,525,148</b>	<b>\$116,259,266</b>
<b>Debt Service Fund</b>			
Revenues:			
Transfer from General Fund	\$58,436,493	\$57,762,829	\$63,468,451
<b>Total Revenues</b>	<b>\$58,436,493</b>	<b>\$57,762,829</b>	<b>\$63,468,451</b>
Expenditures:			
Debt Service - General Government	\$21,650,541	\$20,287,617	\$20,828,418
Debt Service - Public Works	3,493,179	3,729,843	3,746,282
Debt Service - Education	33,292,773	33,745,369	38,893,751
<b>Total Expenditures</b>	<b>\$58,436,493</b>	<b>\$57,762,829</b>	<b>\$63,468,451</b>
<b>Adjustment for Interfund Transactions</b>	<b>(\$94,002,951)</b>	<b>(\$102,804,784)</b>	<b>(\$108,483,399)</b>

**COUNTY OF HENRICO, VIRGINIA**  
**REVENUES & EXPENDITURES - AGENCY FUNDS**  
**FY 2018-19**

<u>Fund-Function/Activity</u>	<u>FY 16-17 Actual</u>	<u>FY 17-18 Original</u>	<u>FY 18-19 Approved</u>
<b>JRJDC Agency Fund</b>			
Revenues:			
Transfer from General Fund	\$2,979,622	\$3,069,011	\$3,158,722
Revenue from Federal Government	85,287	0	0
Revenue from the Commonwealth	1,609,492	1,514,500	1,578,339
Revenue from Goochland/Powhatan	431,984	472,236	488,764
Revenue from Other Localities	63,189	0	0
Interest Income	13,889	0	0
(To) From Fund Balance-JRJDC	(83,058)	105,534	108,052
<b>Total Revenues</b>	<b><u>\$5,100,405</u></b>	<b><u>\$5,161,281</u></b>	<b><u>\$5,333,877</u></b>
Expenses:			
Operating	5,100,405	5,061,281	5,233,877
Capital Projects	0	100,000	100,000
<b>Total Expenses</b>	<b><u>\$5,100,405</u></b>	<b><u>\$5,161,281</u></b>	<b><u>\$5,333,877</u></b>
<b>Other Post Employment Benefits - GASB 45</b>			
Revenues:			
Transfer from General Fund	\$2,750,000	\$2,675,000	\$2,675,000
Transfer from Enterprise Fund	0	75,000	0
Revenue from Enterprise Fund	0	0	75,000
<b>Total Revenues</b>	<b><u>\$2,750,000</u></b>	<b><u>\$2,750,000</u></b>	<b><u>\$2,750,000</u></b>
Expenses:			
Operating	\$2,750,000	\$2,750,000	\$2,750,000
<b>Total Expenses</b>	<b><u>\$2,750,000</u></b>	<b><u>\$2,750,000</u></b>	<b><u>\$2,750,000</u></b>
<b>Line of Duty Act (LODA)</b>			
Revenues:			
Operating Transfer from General Fund	\$569,869	\$700,000	\$1,100,000
<b>Total Revenues</b>	<b><u>\$569,869</u></b>	<b><u>\$700,000</u></b>	<b><u>\$1,100,000</u></b>
Expenses:			
Operating	\$569,869	\$700,000	\$1,100,000
<b>Total Expenses</b>	<b><u>\$569,869</u></b>	<b><u>\$700,000</u></b>	<b><u>\$1,100,000</u></b>
<b>Long-Term Disability</b>			
Revenues:			
Operating Transfer from General Fund	\$522,540	\$600,000	\$600,000
<b>Total Revenues</b>	<b><u>\$522,540</u></b>	<b><u>\$600,000</u></b>	<b><u>\$600,000</u></b>
Expenses:			
Operating	\$522,540	\$600,000	\$600,000
<b>Total Expenses</b>	<b><u>\$522,540</u></b>	<b><u>\$600,000</u></b>	<b><u>\$600,000</u></b>



**COUNTY OF HENRICO, VIRGINIA**  
**TOTAL REVENUES (BY SOURCE) - ACROSS ALL FUNDS**  
**FY 2018-19**

	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Belmont Golf Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
Revenue from Local Sources:								
General Property Taxes	\$461,625,000	\$0	\$0	\$0	\$0	\$0	\$0	\$461,625,000
Other Local Taxes	159,760,000	0	0	0	0	0	0	159,760,000
Permits, Fees, and Licenses	4,871,300	1,028,347	0	0	0	0	0	5,899,647
Fines and Forfeitures	2,085,000	282,681	159,485	0	0	0	0	2,527,166
Use of Money and Property	7,960,400	258,799	0	0	400,000	0	0	8,619,199
Charges for Services	4,114,867	32,362,043	124,693,339	1,126,738	0	0	0	162,296,987
Recovered Costs	4,050,738	585,828	0	0	138,176,257	75,000	0	142,887,823
Shared Expenses	0	0	0	0	0	488,764	0	488,764
Miscellaneous	4,442,000	3,065,527	1,781,923	0	150,000	0	0	9,439,450
Total from Local Sources	648,909,305	37,583,225	126,634,747	1,126,738	138,726,257	563,764	0	953,544,036
Revenue from the Commonwealth:								
Non-categorical Aid	16,170,500	2,547,470	0	0	0	0	0	18,717,970
Shared Expenses	18,120,000	0	0	0	0	0	1,578,339	19,698,339
Categorical Aid	323,236,500	39,852,608	0	0	0	0	0	363,089,108
Total from the Commonwealth	357,527,000	42,400,078	0	0	0	0	1,578,339	401,505,417
Revenue from the Federal Government:								
Categorical Aid	360,000	62,074,517	0	0	0	0	0	62,434,517
Total from the Federal Government	360,000	62,074,517	0	0	0	0	0	62,434,517
Total Revenues	\$1,006,796,305	\$142,057,820	\$126,634,747	\$1,126,738	\$0	\$138,726,257	\$2,142,103	\$1,417,483,970
Operating Transfers	(114,891,766)	30,394,745	1,930,021	0	63,468,451	(96,918,572)	7,533,722	(108,483,399)
Transfers to Capital Projects	(61,564,800)	0	0	0	0	0	0	(61,564,800)
Total Resources	\$830,339,739	\$172,452,565	\$128,564,768	\$1,126,738	\$63,468,451	\$41,807,685	\$9,675,825	\$1,247,435,771
(To) From Fund Balance	7,500,000	(545,841)	(36,146,912)	0	0	378,100	108,052	(28,706,601)
Use of Fund Balance - Sidewalks	2,500,000	0	0	0	0	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	17,662,090	0	0	0	0	0	0	17,662,090
Use of Fund Balance - Tourism Reserve	9,251,000	0	0	0	0	0	0	9,251,000
Use of Fund Balance - Undesignated	1,000,000	0	0	0	0	0	0	1,000,000
Use of Fund Balance - Public Works Reserve	3,678,910	0	0	0	0	0	0	3,678,910
Use of Fund Balance - Community Maint Reserve	2,000,000	0	0	0	0	0	0	2,000,000
(To) Fund Balance - Community Maint Reserve	(2,000,000)	0	0	0	0	0	0	(2,000,000)
(To) Revenue Stabilization Reserve	(1,000,000)	0	0	0	0	0	0	(1,000,000)
From Sinking Fund - Bond Ops	927,279	0	0	0	0	0	0	927,279
Total All Funds	\$871,859,018	\$171,906,724	\$92,417,856	\$1,126,738	\$63,468,451	\$42,185,785	\$9,783,877	\$1,252,748,449

**COUNTY OF HENRICO, VIRGINIA**  
**TOTAL EXPENDITURES BY DEPARTMENT - ACROSS ALL FUNDS**  
**FY 2018-19**

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Belmont Golf Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
01 Board of Supervisors	\$1,100,085							\$1,100,085
02 Library	19,552,483							19,552,483
03 Sheriff	40,846,900							40,846,900
04 Circuit Court	3,278,634							3,278,634
05 Commonwealth's Attorney	5,037,655	1,234,990						6,272,645
06 General District Court	311,599							311,599
07 Juvenile & Domestic Relations Court	2,518,829	967,089						3,485,918
08 Electoral Board	1,608,371							1,608,371
09 County Manager	3,762,628							3,762,628
10 County Attorney	2,509,297							2,509,297
11 Human Resources	6,372,260					9,715,327	4,450,000	20,537,587
12 Public Safety - Police	76,111,840	1,591,595						77,703,435
13 Public Safety - Fire	61,518,326							61,518,326
14 Finance	14,104,509							14,104,509
16 General Services	14,820,549							14,820,549
17 Internal Audit	455,337					21,816,491		36,637,040
18 Debt Service					24,574,700			455,337
19 Information Technology	15,158,222							24,574,700
21 Agriculture and Home Extension	433,866							15,158,222
22 Social Services		34,087,136						433,866
23 Recreation & Parks	19,564,149							34,087,136
24 Public Health	2,287,051			1,126,738				20,690,887
26 Mental Health & Developmental Services		39,188,284						2,287,051
27 Capital Region Workforce Partnership		4,390,918						39,188,284
28 Public Works	52,701,159	897,000						4,390,918
29 Real Property	599,906							53,598,159
30 Economic Development	17,499,201							599,906
31 Public Utilities	12,720,721		92,417,856					17,499,201
32 Non-Departmental	4,650,667	50,000						106,133,078
33 Building Inspections	4,522,435							12,770,721
34 Planning	931,027							4,650,667
35 Permit Center		2,040,556						4,522,435
36 Community Corrections Program								931,027
37 Technology Replacement	1,739,317					2,878,100		2,040,556
38 Community Revitalization								2,878,100
40 James River Juvenile Detention Ctr							5,333,877	1,739,317
42 Healthcare								5,333,877
50 Education	485,141,995	73,743,934			38,893,751	116,259,266		116,259,266
60 Interdepartmental Billings								597,779,680
Total Expenditures	\$871,859,018	\$171,906,724	\$92,417,856	\$1,126,738	\$63,468,451	\$42,185,785	\$9,783,877	\$1,252,748,449

**Estimated Changes to Unassigned Fund Balances  
FY2017 Actual through FY2019 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
<b>GENERAL FUND</b>			
Undesignated Fund Balance - FY2017 Actual			\$ 124,315,651 *
FY2018 Budgeted Revenues	964,163,087		
FY2018 Budgeted Expenditures		(839,675,080)	
FY2018 Budgeted Transfers to Other Funds		(124,488,007)	
FY2018 Use of Fund Balance - Capital Projects		7,500,000	
FY2018 Anticipated Results of Operations			(5,864,389)
FY2018 Projected Use of Fund Balance - Capital Projects			7,500,000
Projected Ending Undesignated Fund Balance FY2018			125,951,262
FY2019 Budgeted Revenues	1,006,796,305		
FY2019 Budgeted Expenditures		(871,859,018)	
FY2019 Budgeted Transfers to Other Funds		(134,937,287)	
FY2019 Use of Fund Balance - Capital Projects		10,000,000	
FY2019 Anticipated Results of Operations			(5,172,409)
FY2019 Projected Use of Fund Balance - Capital Projects			10,000,000
Projected Ending Undesignated Fund Balance FY2019			\$ 130,778,853
*Reflects an undesignated fund balance of 15.0 percent of General Fund expenditures as of June 30, 2017. Prior to this adjustment Henrico policy for General Fund undesignated fund balance reflected 18.0 percent of expenditures.			
<b>SPECIAL REVENUE FUND</b>			
Undesignated Fund Balance - FY2017 Actual			\$ 0
FY2018 Budgeted Revenues	162,022,405		
FY2018 Budgeted Use of Reserves (net)	6,304,512		
FY2018 Budgeted Total Resources	168,326,917		
FY2018 Budgeted Expenditures		(168,326,917)	
FY2018 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2018			0
FY2019 Budgeted Revenues	172,452,565		
FY2019 Budgeted Use of Reserves (net)	(545,841)		
FY2019 Budgeted Total Resources	171,906,724		
FY2019 Budgeted Expenditures		(171,906,724)	
FY2019 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2019			\$ 0
<b>INTERNAL SERVICE FUNDS</b>			
Unreserved Retained Earnings - FY2017 Actual			\$ 27,263,492
FY2018 Budgeted Revenues	142,128,734		
FY2018 Budgeted Expenditures		(146,113,943)	
FY2018 Projected Use of Retained Earnings and Fund Balance			(3,985,209)
Projected Ending Unreserved Retained Earnings FY2018			23,278,283
FY2019 Budgeted Revenues	150,291,084		
FY2019 Budgeted Expenditures		(150,669,184)	
FY2019 Projected Use of Retained Earnings and Fund Balance			(378,100)
Projected Ending Unreserved Retained Earnings FY2019			\$ 22,900,183

**Estimated Changes to Unassigned Fund Balances  
FY2017 Actual through FY2019 Projected (By Fund)**

	<u>Revenues</u>	<u>Expenditures/ Transfers</u>	<u>Fund Balance</u>
<b><i>WATER &amp; SEWER ENTERPRISE FUND</i></b>			
Unreserved Fund Equity - FY2017 Actual			\$ 101,851,492
FY2018 Budgeted Revenues	123,157,584		
FY2018 Budgeted Revenues - Revenue Bonds - Capital	0		
FY2018 Budgeted Expenditures		(89,761,531)	
FY2018 Budgeted for Capital Use		<u>(77,550,000)</u>	
FY2018 Budgeted Expenditures and Transfers		<u>(167,311,531)</u>	
FY2018 Projected Change to Unreserved Fund Equity			<u>(44,153,947)</u>
Projected Unreserved Fund Equity FY2018			57,697,545
FY2019 Budgeted Revenues	128,564,768		
FY2019 Budgeted Revenues - Revenue Bonds - Capital	20,300,000		
FY2019 Budgeted Expenditures		(92,417,856)	
FY2019 Budgeted for Capital Use		<u>(62,400,000)</u>	
FY2019 Budgeted Expenditures and Transfers		<u>(154,817,856)</u>	
FY2019 Projected Change to Unreserved Fund Equity			<u>(5,953,088)</u>
Projected Unreserved Fund Equity FY2019			\$ 51,744,457
<b><i>JRJDC AGENCY FUND</i></b>			
Unreserved Retained Earnings - FY2017 Actual			\$ 3,536,407
FY2018 Budgeted Revenues	5,055,747		
FY2018 Budgeted Expenditures		<u>(5,161,281)</u>	
FY2018 Budgeted Use of Unreserved Retained Earnings			<u>(105,534)</u>
Projected Ending Unreserved Retained Earnings FY2018			3,430,873
FY2019 Budgeted Revenues	5,225,825		
FY2019 Budgeted Expenditures		<u>(5,333,877)</u>	
FY2019 Budgeted Use of Unreserved Retained Earnings			<u>(108,052)</u>
Projected Ending Unreserved Retained Earnings FY2019			\$ 3,322,821