

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

Revenues: Function/Program	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
Revenue from Local Sources:			
General Property Taxes	\$390,885,952	\$421,760,000	\$439,375,000
Other Local Taxes	165,195,197	143,485,000	151,248,000
Permits, Fees, and Licenses	6,431,475	5,717,472	5,757,472
Fines and Forfeitures	2,314,529	2,978,035	2,492,607
Use of Money and Property	4,395,674	8,520,130	8,577,100
Charges for Services	152,728,469	148,151,568	155,704,712
Recovered Costs	116,537,114	129,873,597	135,536,137
Miscellaneous	11,983,567	8,621,929	9,555,570
Shared Expenses	423,888	458,482	472,236
Total from Local Sources	<u>\$850,895,865</u>	<u>\$869,566,213</u>	<u>\$908,718,834</u>
Revenue from the Commonwealth:			
Non-categorical Aid	56,213,587	18,134,135	17,639,981
Shared Expenses	20,002,200	18,613,396	19,229,500
Categorical Aid	333,646,234	343,839,449	349,681,454
Total from the Commonwealth	<u>\$409,862,021</u>	<u>\$380,586,980</u>	<u>\$386,550,935</u>
Revenue from the Federal Government:			
Categorical Aid	64,495,414	61,416,449	63,075,044
Total from the Federal Government	<u>\$64,495,414</u>	<u>\$61,416,449</u>	<u>\$63,075,044</u>
Total Revenues	<u>\$1,325,253,301</u>	<u>\$1,311,569,642</u>	<u>\$1,358,344,813</u>
(To) From Fund Balance/Retained Earnings			
(To) From General Fund Balance	(36,260,365)	5,000,000	7,500,000
(To) From General Fund - Sinking Fund	2,074,331	1,864,067	2,853,640
(To) Revenue Stabilization Reserve	0	(1,000,000)	0
(To) From Fund Balance - Designated Capital Reserve	10,430,000	4,899,400	6,826,777
Use of Fund Balance- Designated Fund Balance	0	3,100,000	0
Use of Fund Balance Undesignated	0	350,000	0
Use of Fund Balance - des FY14 Permit Fee (to Capital)	500,000	1,000,000	0
Use of Special Revenue Fund	500,000	1,018,500	6,837,223
Use of Fund Balance - Capital Initiatives	1,000,000	0	0
Use of Fund Balance Designated FY13-Gas Tax	6,531,502	0	0
From Fund Balance - Voting Machine Reserve	1,000,000	0	0
(To) Fund Balance - Voting Machine Reserve	(1,000,000)	0	0
(To) From Fund Balance -State Rev Stabilization	1,000,000	0	0
(To) From Fund Balance - Meals Tax FY14 Collection	1,990,470	0	0
(To) From Fund Balance - Meals Tax FY15 Collection	0	8,783,247	0
(To) From Fund Balance - Meals Tax FY16 Collection	0	2,000,000	0
(To) From Fund Balance - Meals Tax Reserve	(2,000,000)	(2,000,000)	(2,000,000)
(To) From School Cafeterias	(318,164)	499,894	575,947
(To) From Solid Waste	(3,894,959)	622,797	859,145
(To) From Retained Earnings - Water & Sewer	(35,884,294)	(32,439,484)	(33,396,053)
(To) From Other Funds	11,617,239	6,036,222	4,090,743
Total Fund Balance	<u>(42,714,240)</u>	<u>(265,357)</u>	<u>(5,852,578)</u>
Total Revenues and Fund Balances	<u>\$1,282,539,061</u>	<u>\$1,311,304,285</u>	<u>\$1,352,492,235</u>
Operating Transfers to Capital Projects Fund	(56,967,362)	(44,323,947)	(40,536,800)
Interdepartmental Billings	(90,030,454)	(98,260,515)	(102,804,784)
Total Source of Funding	<u><u>\$1,135,541,245</u></u>	<u><u>\$1,168,719,823</u></u>	<u><u>\$1,209,150,651</u></u>

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

<u>Department</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Original</u>	<u>FY 17-18 Approved</u>
01 Board of Supervisors	\$1,059,693	\$1,067,341	\$1,081,048
02 Library	15,189,454	18,291,338	18,821,527
03 Sheriff	38,647,603	37,491,437	38,336,592
04 Circuit Court	3,124,675	3,022,446	3,121,783
05 Commonwealth's Attorney	5,471,941	5,543,366	6,051,409
06 General District Court	239,318	252,362	311,599
07 Juvenile & Domestic Relations Court	3,300,925	3,412,783	3,460,321
08 Electoral Board	1,590,672	1,427,109	1,535,898
09 County Manager	2,024,148	1,802,580	1,802,834
09 Public Relations and Media Services	1,714,575	1,761,970	1,831,135
10 County Attorney	2,266,004	2,313,899	2,394,553
11 Human Resources	20,016,633	17,525,020	18,478,598
12 Police	73,164,822	72,757,930	75,054,847
13 Fire	55,068,921	55,331,119	58,667,363
14 Finance	13,200,324	13,798,699	13,647,914
16 General Services	32,736,404	35,136,086	35,675,693
17 Internal Audit	430,352	431,646	442,715
18 Debt Service	56,086,435	58,507,646	57,762,829
19 Information Technology	12,604,451	13,209,037	14,569,023
21 Agriculture and Home Extension	333,755	398,499	406,808
22 Social Services	30,501,894	30,982,518	32,855,479
23 Recreation & Parks	18,113,593	18,916,069	19,832,253
24 Public Health	1,950,496	1,950,729	2,219,895
26 Mental Health & Developmental Services	33,723,224	35,747,305	37,426,239
27 Capital Region Workforce Partnership	5,800,712	5,163,450	5,140,116
28 Public Works	47,623,583	49,862,254	51,452,927
29 Real Property	635,110	630,743	648,326
30 Economic Development	21,293,675	15,601,919	16,747,273
31 Public Utilities	94,947,224	98,378,259	103,484,602
32 Non-Departmental	10,639,558	11,639,899	11,758,555
33 Building Inspections	3,955,248	4,185,957	4,432,477
34 Planning	3,595,476	4,327,272	4,420,096
35 Permit Centers	844,807	869,636	908,766
36 Community Corrections Program	1,884,815	1,925,485	1,949,481
37 Technology Replacement	1,948,502	2,962,438	2,402,765
38 Community Revitalization	3,712,146	1,585,307	1,638,980
40 James River Juvenile Detention Center	5,575,012	5,046,224	5,161,281
42 Healthcare	102,775,145	108,303,548	113,525,148
50 Education	497,780,374	525,419,013	542,496,287
60 Interdepartmental Billings	(90,030,454)	(98,260,515)	(102,804,784)
Total Expenditures	<u>\$1,135,541,245</u>	<u>\$1,168,719,823</u>	<u>\$1,209,150,651</u>

COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND REVENUES
FY 2017-18

Revenues:	FY 15-16	FY 16-17	FY 17-18
Function/Program	Actual	Original	Approved
Revenue from Local Sources:			
General Property Taxes	\$387,041,952	\$421,760,000	\$439,375,000
Other Local Taxes	165,195,197	143,485,000	151,248,000
Permits, Fees, & Licenses	5,170,949	4,701,100	4,741,100
Fines & Forfeitures	1,944,848	2,590,000	2,090,000
From Use of Money & Property	3,845,089	7,925,600	7,925,600
Charges for Services	4,299,755	3,700,450	3,832,850
Miscellaneous	7,948,727	4,132,500	4,132,500
Recovered Costs	3,963,424	4,037,870	4,090,470
Total from Local Sources	<u>579,409,941</u>	<u>592,332,520</u>	<u>617,435,520</u>
Revenue from the Commonwealth:			
Categorical Aid:			
Education	237,909,902	250,510,000	254,202,000
Public Works	46,536,817	44,050,000	45,197,567
Public Safety (HB #599)	8,526,916	8,700,000	8,700,000
Other	8,094,571	4,423,475	4,424,500
Total Categorical Aid	<u>301,068,206</u>	<u>307,683,475</u>	<u>312,524,067</u>
Non-Categorical Aid:			
General Government	54,251,752	16,718,500	16,118,500
Total Non-Categorical Aid	<u>54,251,752</u>	<u>16,718,500</u>	<u>16,118,500</u>
Shared Expenses:			
State Share of Salaries & Benefits	18,326,762	17,054,000	17,715,000
Total from the Commonwealth	<u>373,646,720</u>	<u>341,455,975</u>	<u>346,357,567</u>
Revenue from the Federal Government	<u>2,463,983</u>	<u>365,000</u>	<u>370,000</u>
Total Revenues	<u>955,520,645</u>	<u>934,153,495</u>	<u>964,163,087</u>
Interfund Transfers:			
To Debt Service Fund	(54,086,435)	(57,507,646)	(57,762,829)
To Capital Projects Fund	(56,467,362)	(43,155,447)	(35,067,380)
To Enterprise Fund	(1,930,308)	(1,928,621)	(1,930,021)
To Technology Replacement	(1,000,000)	(2,000,000)	(2,250,000)
To Risk Management	(10,396,549)	(8,393,421)	(8,392,479)
To Special Revenue Fund	(24,448,907)	(27,985,219)	(29,189,507)
To JRJDC Agency Fund	(3,426,586)	(2,979,622)	(3,069,011)
To Belmont Golf Course	(40,000)	0	0
To OPEB-GASB 45 Fiduciary Fund	(2,750,000)	(2,750,000)	(2,675,000)
To Line of Duty	(514,153)	(575,000)	(700,000)
To Long-Term Disability	(260,729)	0	(600,000)
Total Transfers	<u>(155,321,029)</u>	<u>(147,274,976)</u>	<u>(141,636,227)</u>

General Fund Revenues (cont'd)

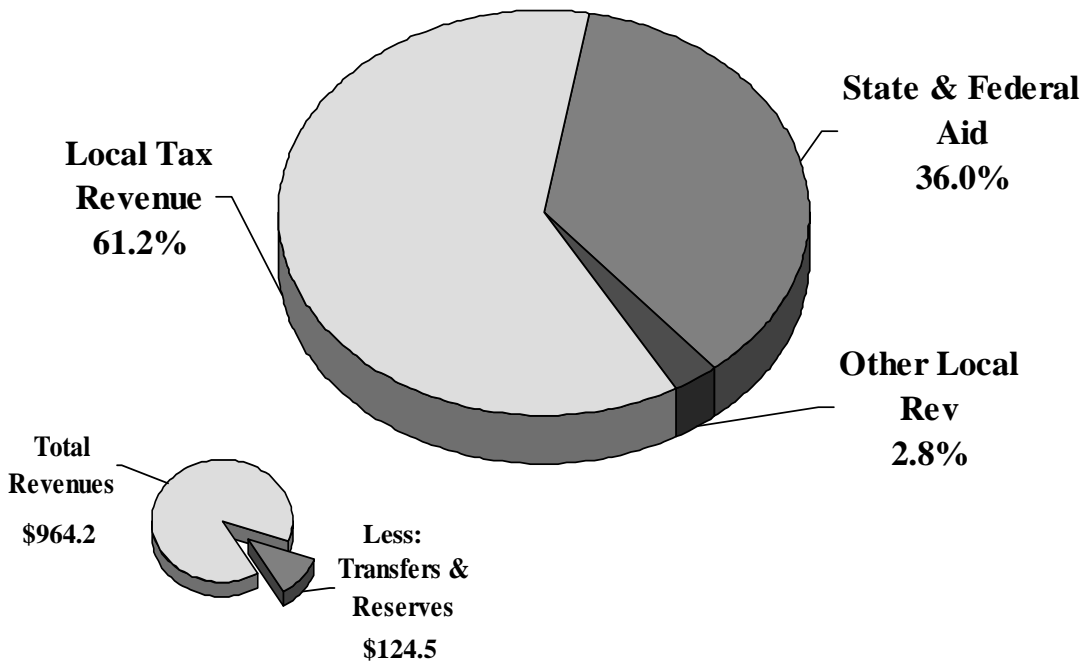
Revenues:			
Function/Program	FY 15-16	FY 16-17	FY 17-18
	Actual	Original	Approved
Use of Fund Balance - Capital Projects	5,000,000	5,000,000	5,000,000
Use of Fund Balance - Sidewalks	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	10,430,000	4,899,400	6,826,777
Use of Fund Balance - MH/DS East Center Reserve	0	0	1,967,803
Use of Fund Balance - Designated Fund Balance	0	3,100,000	0
Use of Fund Balance - Capital Initiatives	1,000,000	0	0
Use of Fund Balance - Undesignated	0	350,000	0
Use of Fund Balance - Public Works Reserve	6,531,502	0	0
From Fund Balance - Voting Machine Reserve	1,000,000	0	0
(To) Fund Balance - Voting Machine Reserve	(1,000,000)	0	0
Use of Fund Balance - Designated Permit Fee	500,000	1,000,000	0
From Fund Balance - Meals Tax FY14 Collection	1,990,470	0	0
From Fund Balance - Meals Tax FY15 Collection	0	8,783,247	0
From Fund Balance - Meals Tax FY16 Collection	0	2,000,000	0
(To) Fund Balance - Meals Tax Reserve	(2,000,000)	(2,000,000)	(2,000,000)
From Fund Balance - State Revenue Stabilization	1,000,000	0	0
(To) Revenue Stabilization Reserve	0	(1,000,000)	0
From Sinking Fund	2,074,331	1,864,067	2,853,640
(To) Fund Balance - General Fund	(41,260,365)	0	0
Total Resources Net of Transfers	<u>\$785,465,554</u>	<u>\$810,875,233</u>	<u>\$839,675,080</u>

COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND EXPENDITURES
FY 2017-18

Expenditures: Function/Activity	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
General Government Administration	\$53,863,154	\$55,811,883	\$57,871,707
Judicial Administration	7,985,854	8,102,908	8,500,620
Public Safety:			
Police Operations	63,666,845	63,463,820	65,484,699
Animal Protection	1,427,016	1,475,308	1,526,240
Communications/Radio Shop	6,265,043	6,285,368	6,504,817
Total Police	<u>71,358,904</u>	<u>71,224,496</u>	<u>73,515,756</u>
Administration	2,667,191	2,856,686	3,064,237
Emergency Planning & Safety	164,707	177,558	179,194
Operations	51,832,483	52,078,250	55,205,307
Volunteer Rescue Squads	195,264	218,625	218,625
Total Fire	<u>54,859,645</u>	<u>55,331,119</u>	<u>58,667,363</u>
Sheriff	38,647,603	37,491,437	38,336,592
Juvenile Detention	2,199,650	2,250,476	2,287,094
Building Inspections	3,955,248	4,185,957	4,432,477
Total Public Safety	<u>171,021,050</u>	<u>170,483,485</u>	<u>177,239,282</u>
Public Works:	46,587,435	48,965,254	50,555,927
Public Health:	1,950,496	1,950,729	2,219,895
Education:			
Instruction	328,267,112	343,343,161	356,901,751
Administration/Attendance & Health	15,714,385	15,638,442	16,977,818
Pupil Transportation	25,155,009	25,281,927	26,127,641
Operations and Maintenance	43,866,957	45,079,736	45,447,793
Technology	24,318,540	25,728,362	24,452,242
Total Education	<u>437,322,003</u>	<u>455,071,628</u>	<u>469,907,245</u>
Recreation, Parks, & Culture:			
Recreation & Parks	17,162,970	17,825,476	18,728,399
Library	15,188,602	18,291,338	18,821,527
Total Recreation, Parks, & Culture	<u>32,351,572</u>	<u>36,116,814</u>	<u>37,549,926</u>
Community Development	23,744,432	22,782,633	24,121,923
Miscellaneous:			
Non-Departmental	10,639,558	11,589,899	11,708,555
Total Miscellaneous	<u>10,639,558</u>	<u>11,589,899</u>	<u>11,708,555</u>
Total General Fund Expenditures	<u><u>\$785,465,554</u></u>	<u><u>\$810,875,233</u></u>	<u><u>\$839,675,080</u></u>

FY2017-18 General Fund Revenues

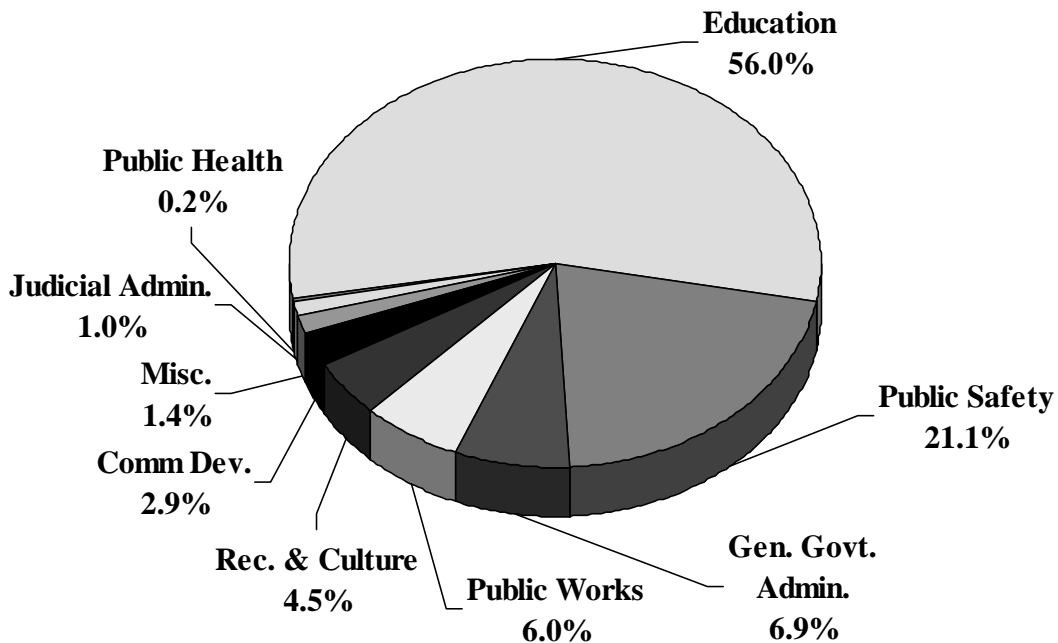
\$964,163,087



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$839,675,080.

FY2017-18 General Fund Expenditures

\$839,675,080



COUNTY OF HENRICO, VIRGINIA
APPROVED SPECIAL REVENUE FUND REVENUES
FY 2017-18

Revenues:			
Subfund/Activity	FY 15-16	FY 16-17	FY 17-18
	Actual	Original	Approved
Capital Region Workforce Partnership (CRWP)			
CRWP	\$5,640,739	\$5,117,349	\$5,094,866
Transfer From the General Fund	<u>159,973</u>	<u>46,101</u>	<u>45,250</u>
Total Capital Region Workforce Partnership	5,800,712	5,163,450	5,140,116
Commonwealth's Attorney			
Commonwealth's Attorney	33,100	0	0
Special Drug Prosecutor	135,694	131,998	104,207
Victim/Witness Assistance Program	363,226	374,058	674,155
Asset Forfeitures	34,495	0	0
Transfer From the General Fund	<u>451,818</u>	<u>433,307</u>	<u>429,906</u>
Total Commonwealth's Attorney	1,018,333	939,363	1,208,268
Community Corrections Program			
CCP	1,336,992	1,366,423	1,376,968
CCP - Drug Court	273,404	271,600	272,410
Transfer From the General Fund	<u>274,419</u>	<u>287,462</u>	<u>300,103</u>
Total Community Corrections	1,884,815	1,925,485	1,949,481
Community Development Block Grant			
CDBG/HOME	2,007,092	0	0
ESG	130,682	0	0
Transfer From the General Fund - Local Business Assistance	<u>53,653</u>	<u>0</u>	<u>0</u>
Total Community Development Block Grant	2,191,427	0	0
Economic Development			
White Oak CDA	<u>3,844,000</u>	<u>0</u>	<u>0</u>
Total Economic Development	3,844,000	0	0
Education			
State, Federal & Other Grants	<u>40,026,737</u>	<u>46,705,017</u>	<u>46,829,020</u>
Total Schools Grants	40,026,737	46,705,017	46,829,020
Cafeteria Receipts	6,980,791	8,553,020	9,284,452
State Food Payments - Nat. Sch. Lunch Prog.	479,125	486,422	532,584
Federal School Lunch Program	9,812,884	13,854,398	14,937,455
Recoveries & Rebates	371,359	248,634	422,267
Sale of Equipment	7,960	0	7,317
(To) From Cafeteria Fund Balance	<u>(318,164)</u>	<u>499,894</u>	<u>575,947</u>
Total School Cafeteria	20,431,634	23,642,368	25,760,022
Total Education	60,458,371	70,347,385	72,589,042

Special Revenue Fund Revenues (cont'd)

Revenues:			
Subfund/Activity	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
Juvenile & Domestic Relations Court			
Virginia Juvenile Community Crime Act	390,110	390,108	390,108
USDA	37,845	22,536	23,207
Transfer From the General Fund	505,067	525,566	535,815
Total Juvenile & Domestic Relations Court	933,022	938,210	949,130
Mental Health & Developmental Services			
State and Federal Grants	10,452,932	9,974,713	10,146,859
Payments from Other Localities	214,554	218,845	243,844
Miscellaneous Revenues	11,317,607	11,489,238	12,368,200
Operating Transfer to Capital Projects	0	(1,018,500)	(4,869,420)
Special Revenue - MH Fund Balance	0	1,018,500	4,869,420
Transfer From General Fund	11,738,131	14,064,509	14,667,336
Total Mental Health	33,723,224	35,747,305	37,426,239
Non-Departmental			
Transfer From General Fund	0	50,000	50,000
Public Safety			
Police - State & Federal Grants	1,178,065	1,071,434	1,077,091
Police - Donations	2,958	0	0
Metro Aviation/Extradition Reimbursement	205,077	334,668	334,668
Fire - Donations	6,576	0	0
Fire - State & Federal	202,700	0	0
Asset Forfeitures	345,993	0	0
Transfer to Capital Projects	(500,000)	0	0
Special Revenue Fund - Fund Balance	500,000	0	0
Transfer From General Fund	73,825	127,332	127,332
Total Public Safety	2,015,194	1,533,434	1,539,091
Public Utilities			
Solid Waste:			
Refuse Collection Billing	8,175,884	8,100,000	8,100,000
Weighing Fees - Charged Sales	0	0	0
Public Use/Host/Recycle Fees	2,715,204	1,741,000	1,933,000
Miscellaneous Revenues	522,768	281,975	329,315
Transfer to Capital Projects Fund	0	(150,000)	(600,000)
Transfer From General Fund	3,018,511	3,018,511	3,018,511
(To) From Solid Waste Fund Balance	(3,829,890)	622,797	859,145
Total Solid Waste	10,602,477	13,614,283	13,639,971
Street Lighting:			
Charge for Street Lights	3,603	83,100	83,100
Total Street Lighting	3,603	83,100	83,100

Special Revenue Fund Revenues (cont'd)

Revenues:			
Subfund/Activity	FY 15-16	FY 16-17	FY 17-18
	Actual	Original	Approved
Public Works			
Best Management Practices	107,527	50,000	50,000
Watershed Management Program	928,621	847,000	847,000
Total Public Works	<u>1,036,148</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation	5,325	0	0
Public Library	852	0	0
Total Recreation	<u>6,177</u>	<u>0</u>	<u>0</u>
Social Services			
State and Federal Grants - Social Services	15,237,749	14,635,091	15,565,303
Transfer From the General Fund - Social Services	3,683,438	4,684,199	5,059,850
State and Federal Grants - CSA	166,189	109,849	109,849
Comprehensive Services Act (CSA)	6,924,446	6,805,147	7,165,073
Transfer From the General Fund - CSA Medicaid	876,075	485,000	485,000
Transfer From the General Fund - CSA	3,613,997	4,263,232	4,470,404
Total Social Services	<u>30,501,894</u>	<u>30,982,518</u>	<u>32,855,479</u>
Total Revenues	<u><u>\$154,019,397</u></u>	<u><u>\$162,221,533</u></u>	<u><u>\$168,326,917</u></u>

COUNTY OF HENRICO, VIRGINIA
APPROVED SPECIAL REVENUE FUND EXPENDITURES
FY 2017-18

Expenditures:			
Subfund/Activity	FY 15-16	FY 16-17	FY 17-18
	Actual	Original	Approved
Capital Region Workforce Partnership (CRWP)	\$5,800,712	\$5,163,450	\$5,140,116
Commonwealth's Attorney			
Commonwealth's Attorney	34,862	0	0
Victim/Witness Program	758,211	741,140	1,043,218
Special Drug Prosecutor	192,527	198,223	165,050
Asset Forfeitures - Commonwealth's Attorney	32,733	0	0
Total Commonwealth's Attorney	<u>1,018,333</u>	<u>939,363</u>	<u>1,208,268</u>
Community Corrections Program			
CCP	1,466,020	1,496,816	1,512,018
CCP - Drug Court	418,795	428,669	437,463
Total Community Corrections Program	<u>1,884,815</u>	<u>1,925,485</u>	<u>1,949,481</u>
Community Revitalization			
CDBG	1,521,495	0	0
Home	485,597	0	0
Local Business Assistance	53,653	0	0
ESG	130,682	0	0
Total Community Revitalization	<u>2,191,427</u>	<u>0</u>	<u>0</u>
Economic Development			
White Oak Village CDA	3,844,000	0	0
Total Economic Development	<u>3,844,000</u>	<u>0</u>	<u>0</u>
Education			
State, Federal & Other Grants	40,026,737	46,705,017	46,829,020
School Cafeterias	20,431,634	23,642,368	25,760,022
Total Education	<u>60,458,371</u>	<u>70,347,385</u>	<u>72,589,042</u>
Juvenile & Domestic Relations Court			
Probation - VJCCCA	584,646	602,259	606,883
Detention - VJCCCA	310,531	313,415	319,040
USDA	37,845	22,536	23,207
Total Juvenile & Domestic Relations Court	<u>933,022</u>	<u>938,210</u>	<u>949,130</u>
Mental Health & Developmental Services			
Clinical Services	16,006,092	17,223,908	17,846,519
Community Support Services	11,107,689	11,397,583	12,191,546
Administrative and Program Support	6,609,443	7,125,814	7,388,174
Total Mental Health	<u>33,723,224</u>	<u>35,747,305</u>	<u>37,426,239</u>

Special Revenue Fund Expenditures (cont'd)

Expenditures: Subfund/Activity	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
Non-Departmental	0	50,000	50,000
Public Safety			
State and Federal Grants - Police	385,048	0	0
Donations - Police	2,958	0	0
Communications	793,017	1,071,434	1,077,091
Metro Aviation	223,518	387,000	387,000
Henrico Extraditions	55,384	75,000	75,000
Asset Forfeitures - Police	345,993	0	0
State and Federal Grants - Fire	209,276	0	0
Total Public Safety	<u>2,015,194</u>	<u>1,533,434</u>	<u>1,539,091</u>
Public Utilities			
Solid Waste	10,537,408	13,614,283	13,639,971
Street Lighting	68,672	83,100	83,100
Total Public Utilities	<u>10,606,080</u>	<u>13,697,383</u>	<u>13,723,071</u>
Public Works			
Best Management Practices	50,000	50,000	50,000
Watershed Program	986,148	847,000	847,000
Total Public Works	<u>1,036,148</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation & Parks	5,325	0	0
Public Library	852	0	0
Total Recreation, Parks, & Culture	<u>6,177</u>	<u>0</u>	<u>0</u>
Social Services			
Administration	12,443,377	13,249,867	14,551,885
Public Welfare Board	40,443	290,489	290,489
Public Assistance	6,437,367	5,778,934	5,782,779
Comprehensive Services Act (CSA)	11,580,707	11,663,228	12,230,326
Total Social Services	<u>30,501,894</u>	<u>30,982,518</u>	<u>32,855,479</u>
Total Expenditures	<u>\$154,019,397</u>	<u>\$162,221,533</u>	<u>\$168,326,917</u>

COUNTY OF HENRICO, VIRGINIA
APPROVED REVENUES & EXPENDITURES - WATER & SEWER ENTERPRISE FUND
FY 2017-18

Water and Sewer Enterprise Fund

Revenues/Resources	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
<u>Water and Sewer Operating Budget:</u>			
Sale of Water	\$50,971,745	\$51,550,971	\$53,973,909
Sale of Sewer	50,550,730	50,739,661	53,095,870
Water Charges	6,468,837	4,081,357	5,170,231
Sewer Charges	7,011,151	4,560,203	4,752,271
Strong Waste Surcharge	1,735,368	2,000,000	1,500,000
City of Richmond	1,149,254	820,000	820,000
Interest Earnings	1,019,734	799,459	1,204,593
Miscellaneous Revenues	(611,689)	640,088	785,689
Transfer from General Fund	1,930,308	1,928,621	1,855,021
Total Operating Revenues	120,225,438	117,120,360	123,157,584

Operating Expenditures

<u>Water and Sewer Operating Budget:</u>			
Personnel	19,961,637	20,817,368	21,262,571
Operating	43,659,324	40,797,511	42,075,332
Capital Outlay	743,939	785,527	785,527
Sub-Total Operating	64,364,900	62,400,406	64,123,430
Debt Service	19,976,244	22,280,470	25,638,101
Total Operating Expenditures	84,341,144	84,680,876	89,761,531
Results of Operations (Prior to Capital Expenses)	(35,884,294)	(32,439,484)	(33,396,053)
Budget For Capital Use (Below)		(200,050,000)	(77,550,000)

Capital Budget Expenditures	FY 15-16 Actual	FY 16-17 Original	FY 17-18 Approved
Approved Capital Projects (FY2016-17 Budget)		200,050,000	
Approved Capital Projects (New FY2017-18 Budget)			77,550,000
Continuing Capital Projects (Previously Approved) (1)	60,364,174		
Total Capital Budget Expenses:	60,364,174	200,050,000	77,550,000
Capital Budget Resources			
Water and Sewer Revenues	9,712,373	59,200,000	77,550,000
Revenue Bonds	50,651,801	140,850,000	0
Total Capital Budget Resources:	60,364,174	200,050,000	77,550,000

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY2015-16 represents actual spending, as per the 2016 audit.

COUNTY OF HENRICO, VIRGINIA
APPROVED REVENUES & EXPENDITURES - BELMONT GOLF COURSE ENTERPRISE FUND
FY 2017-18

<u>Fund-Function/Activity</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Original</u>	<u>FY 17-18 Approved</u>
Belmont Golf Course Fund			
Revenues:			
Operating	\$870,258	\$1,090,593	\$1,103,854
Gain/Loss on Sales of Property	(5,082)	0	0
Miscellaneous Revenue	1,960	0	0
Transfer from General Fund	40,000	0	0
Total Revenues	<u>907,136</u>	<u>1,090,593</u>	<u>1,103,854</u>
(To) From Retained Earnings	<u>38,162</u>	<u>0</u>	<u>0</u>
Total Resources	<u>\$945,298</u>	<u>\$1,090,593</u>	<u>\$1,103,854</u>
Expenses:			
Operating	<u>945,298</u>	<u>1,090,593</u>	<u>1,103,854</u>
Total Operating Expenses	<u>\$945,298</u>	<u>\$1,090,593</u>	<u>\$1,103,854</u>

**COUNTY OF HENRICO, VIRGINIA
ALL OTHER FUNDS
FY 2017-18**

<u>Fund-Function/Activity</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Original</u>	<u>FY 17-18 Approved</u>
Central Automotive Maintenance			
Revenues:			
Charges for Automotive Maintenance - West	\$7,646,499	\$6,547,180	\$7,149,379
Charges for Automotive Maintenance - East	2,257,920	2,234,192	2,179,072
Charges for Use of Motor Pool	4,182,773	4,095,000	4,010,000
Charges for Gasoline	3,730,177	7,466,354	7,200,000
Charges for Vehicle Wash Facility	0	136,000	136,000
Miscellaneous	396,181	345,100	369,100
(Gain)/Loss on Sale of Property	(114,894)	0	0
Fund Balance-CAM	879,656	0	0
Total Revenues	<u>\$18,978,312</u>	<u>\$20,823,826</u>	<u>\$21,043,551</u>
Expenses:			
Central Automotive Maintenance	\$18,978,312	\$20,823,826	\$21,043,551
Total Expenses	<u>\$18,978,312</u>	<u>\$20,823,826</u>	<u>\$21,043,551</u>
Technology Replacement Fund			
Revenues:			
Transfer from General Fund	\$1,000,000	\$2,000,000	\$2,250,000
(To) From Retained Earnings - Technology	948,502	962,438	152,765
Total Revenues	<u>\$1,948,502</u>	<u>\$2,962,438</u>	<u>\$2,402,765</u>
Expenses:			
Technology Replacement	\$1,948,502	\$2,962,438	\$2,402,765
Total Expenses	<u>\$1,948,502</u>	<u>\$2,962,438</u>	<u>\$2,402,765</u>
Risk Management			
Revenues:			
Transfer from General Fund	\$10,396,549	\$8,393,421	\$8,392,479
Public Utilities Charges	959,355	750,000	750,000
Recon-Workers' Compensation	305,871	0	0
Prop/Liability Recovery	225,688	0	0
Interest Income	24,555	0	0
Total Revenues	<u>\$11,912,018</u>	<u>\$9,143,421</u>	<u>\$9,142,479</u>
Expenses:			
Risk Management	\$11,912,018	\$9,143,421	\$9,142,479
Total Expenses	<u>\$11,912,018</u>	<u>\$9,143,421</u>	<u>\$9,142,479</u>

All Other Funds (cont'd)

<u>Fund-Function/Activity</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Original</u>	<u>FY 17-18 Approved</u>
Healthcare Fund			
Revenues:			
County Contribution	70,273,205	76,440,957	80,751,847
Employee Contribution	18,057,747	19,097,537	19,861,439
Retiree Contribution	5,436,225	7,169,315	7,456,088
Retiree Subsidy	722,092	879,440	893,094
Disabled Subsidy	56,845	116,292	116,292
COBRA	148,437	349,947	363,944
Interest Income	148,873	75,000	100,000
Recoveries and Rebates	94,649	0	0
Healthcare - Wellness Payment	111,310	150,000	150,000
Use of Fund Balance (Includes IBNR)	7,725,762	4,025,060	3,832,444
Total Revenues	<u>\$102,775,145</u>	<u>\$108,303,548</u>	<u>\$113,525,148</u>
Expenses:			
Healthcare	\$102,775,145	\$108,303,548	\$113,525,148
Total Expenses	<u>\$102,775,145</u>	<u>\$108,303,548</u>	<u>\$113,525,148</u>
Debt Service Fund			
Revenues:			
Transfer from General Fund	\$54,086,435	\$57,507,646	\$57,762,829
From Capital Projects Fund Balance	2,000,000	0	0
Fund Balance - Debt	0	1,000,000	0
Total Revenues	<u>\$56,086,435</u>	<u>\$58,507,646</u>	<u>\$57,762,829</u>
Expenditures:			
Debt Service - General Government	\$17,641,000	\$21,721,694	20,287,617
Debt Service - Public Works	3,495,948	3,493,179	3,729,843
Debt Service - Education	34,949,487	33,292,773	33,745,369
Total Expenditures	<u>\$56,086,435</u>	<u>\$58,507,646</u>	<u>\$57,762,829</u>
Adjustment for Interfund Transactions	<u>(\$90,030,454)</u>	<u>(\$98,260,515)</u>	<u>(\$102,804,784)</u>

**COUNTY OF HENRICO, VIRGINIA
REVENUES & EXPENDITURES - AGENCY FUNDS
FY 2017-18**

<u>Fund-Function/Activity</u>	<u>FY 15-16 Actual</u>	<u>FY 16-17 Original</u>	<u>FY 17-18 Approved</u>
JRJDC Agency Fund			
Revenues:			
Transfer from General Fund	\$2,765,760	\$2,979,622	\$3,069,011
Transfer from General Fund - Debt Service	660,826	0	0
Revenue from Federal Government	82,443	0	0
Revenue from the Commonwealth	1,675,438	1,559,396	1,514,500
Revenue from Goochland/Powhatan	423,888	458,482	472,236
Interest Income	6,569	0	0
(To) From Fund Balance-JRJDC	(39,912)	48,724	105,534
Total Revenues	<u>\$5,575,012</u>	<u>\$5,046,224</u>	<u>\$5,161,281</u>
Expenses:			
Operating	4,914,186	4,946,224	5,061,281
Debt Service	660,826	0	0
Capital Projects	0	100,000	100,000
Total Expenses	<u>\$5,575,012</u>	<u>\$5,046,224</u>	<u>\$5,161,281</u>
Other Post Employment Benefits - GASB 45			
Revenues:			
Transfer from General Fund	\$2,750,000	\$2,750,000	\$2,675,000
Transfer from Enterprise Fund	0	0	75,000
Total Revenues	<u>\$2,750,000</u>	<u>\$2,750,000</u>	<u>\$2,750,000</u>
Expenses:			
Operating	\$2,750,000	\$2,750,000	\$2,750,000
Total Expenses	<u>\$2,750,000</u>	<u>\$2,750,000</u>	<u>\$2,750,000</u>
Line of Duty Act (LODA)			
Revenues:			
Operating Transfer from General Fund	\$514,153	\$575,000	\$700,000
Total Revenues	<u>\$514,153</u>	<u>\$575,000</u>	<u>\$700,000</u>
Expenses:			
Operating	\$514,153	\$575,000	\$700,000
Total Expenses	<u>\$514,153</u>	<u>\$575,000</u>	<u>\$700,000</u>
Long-Term Disability			
Revenues:			
Operating Transfer from General Fund	\$260,729	\$0	\$600,000
Total Revenues	<u>\$260,729</u>	<u>\$0</u>	<u>\$600,000</u>
Expenses:			
Operating	\$260,729	\$0	\$600,000
Total Expenses	<u>\$260,729</u>	<u>\$0</u>	<u>\$600,000</u>

COUNTY OF HENRICO, VIRGINIA
TOTAL REVENUES (BY SOURCE) - ACROSS ALL FUNDS
FY 2017-18

	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	\$439,375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$439,375,000
Other Local Taxes	151,248,000	0	0	0	0	0	0	151,248,000
Permits, Fees, and Licenses	4,741,100	1,016,372	0	0	0	0	0	5,757,472
Fines and Forfeitures	2,090,000	246,918	155,689	0	0	0	0	2,492,607
Use of Money and Property	7,925,600	183,500	0	0	0	468,000	0	8,577,100
Charges for Services	3,832,850	31,455,727	119,312,281	1,103,854	0	0	0	155,704,712
Recovered Costs	4,090,470	578,512	0	0	0	130,867,155	0	135,536,137
Shared Expenses	0	0	0	0	0	0	472,236	472,236
Miscellaneous	4,132,500	3,437,377	1,834,593	0	0	151,100	0	9,555,570
Total from Local Sources	617,435,520	36,918,406	121,302,563	1,103,854	0	131,486,255	472,236	908,718,834
Revenue from the Commonwealth:								
Non-categorical Aid	16,118,500	1,521,481	0	0	0	0	0	17,639,981
Shared Expenses	17,715,000	0	0	0	0	0	1,514,500	19,229,500
Categorical Aid	312,524,067	37,157,387	0	0	0	0	0	349,681,454
Total from the Commonwealth	346,357,567	38,678,868	0	0	0	0	1,514,500	386,550,935
Revenue from the Federal Government:								
Categorical Aid	370,000	62,705,044	0	0	0	0	0	63,075,044
Total from the Federal Government	370,000	62,705,044	0	0	0	0	0	63,075,044
Total Revenues	\$964,163,087	\$138,302,318	\$121,302,563	\$1,103,854	\$0	\$131,486,255	\$1,986,736	\$1,358,344,813
Operating Transfers	(106,568,847)	29,189,507	1,855,021	0	57,762,829	(92,162,305)	7,119,011	(102,804,784)
Transfers to Capital Projects	(35,067,380)	(5,469,420)	0	0	0	0	0	(40,536,800)
Total Resources	\$822,526,860	\$162,022,405	\$123,157,584	\$1,103,854	\$57,762,829	\$39,323,950	\$9,105,747	\$1,215,003,229
(To) From Fund Balance	5,000,000	6,304,512	(33,396,053)	0	0	3,985,209	105,534	(18,000,798)
Use of Fund Balance - Sidewalks	2,500,000	0	0	0	0	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	6,826,777	0	0	0	0	0	0	6,826,777
Use of Fund Balance - MH/DS East Center Reserve	1,967,803	0	0	0	0	0	0	1,967,803
(To) Fund Balance - Meals Tax Reserve	(2,000,000)	0	0	0	0	0	0	(2,000,000)
From Sinking Fund - Bond Ops	2,853,640	0	0	0	0	0	0	2,853,640
Total All Funds	\$839,675,080	\$168,326,917	\$89,761,531	\$1,103,854	\$57,762,829	\$43,309,159	\$9,211,281	\$1,209,150,651

COUNTY OF HENRICO, VIRGINIA
TOTAL EXPENDITURES BY DEPARTMENT - ACROSS ALL FUNDS
FY 2017-18

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	\$1,081,048							\$1,081,048
02 Library	18,821,527							18,821,527
03 Sheriff	38,336,592							38,336,592
04 Circuit Court	3,121,783							3,121,783
05 Commonwealth's Attorney	4,843,141	1,208,268						6,051,409
06 General District Court	311,599							311,599
07 Juvenile & Domestic Relations Court	2,511,191	949,130						3,460,321
08 Electoral Board	1,535,898							1,535,898
09 County Manager	3,633,969							3,633,969
10 County Attorney	2,394,553							2,394,553
11 Human Resources	5,286,119					9,142,479	4,050,000	18,478,598
12 Public Safety - Police	73,515,756	1,539,091						75,054,847
13 Public Safety - Fire	58,667,363							58,667,363
14 Finance	13,647,914							13,647,914
16 General Services	14,632,142					21,043,551		35,675,693
17 Internal Audit	442,715							442,715
18 Debt Service					24,017,460			24,017,460
19 Information Technology	14,569,023							14,569,023
21 Agriculture and Home Extension	406,808							406,808
22 Social Services		32,855,479						32,855,479
23 Recreation & Parks	18,728,399			1,103,854				19,832,253
24 Public Health	2,219,895							2,219,895
26 Mental Health & Developmental Services		37,426,239						37,426,239
27 Capital Region Workforce Partnership		5,140,116						5,140,116
28 Public Works	50,555,927	897,000						51,452,927
29 Real Property	648,326							648,326
30 Economic Development	16,747,273							16,747,273
31 Public Utilities		13,723,071	89,761,531					103,484,602
32 Non-Departmental	11,708,555	50,000						11,758,555
33 Building Inspections	4,432,477							4,432,477
34 Planning	4,420,096							4,420,096
35 Permit Center	908,766							908,766
36 Community Corrections Program		1,949,481						1,949,481
37 Technology Replacement						2,402,765		2,402,765
38 Community Revitalization	1,638,980							1,638,980
40 James River Juvenile Detention Ctr							5,161,281	5,161,281
42 Healthcare						113,525,148		113,525,148
50 Education	469,907,245	72,589,042			33,745,369			576,241,656
60 Interdepartmental Billings						(102,804,784)		(102,804,784)
Total Expenditures	<u>\$839,675,080</u>	<u>\$168,326,917</u>	<u>\$89,761,531</u>	<u>\$1,103,854</u>	<u>\$57,762,829</u>	<u>\$43,309,159</u>	<u>\$9,211,281</u>	<u>\$1,209,150,651</u>

**Estimated Changes to Undesignated Fund Balances
FY2016 Actual through FY2018 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
GENERAL FUND			
Undesignated Fund Balance - FY2016 Actual			\$ 121,249,182 *
FY2017 Budgeted Revenues	934,153,495		
FY2017 Budgeted Expenditures		(810,875,233)	
FY2017 Budgeted Transfers to Other Funds		(123,278,262)	
FY2017 Use of Fund Balance - Capital Projects		(5,000,000)	
FY2017 Anticipated Results of Operations			5,382,103
FY2017 Projected Use of Fund Balance - Capital Projects			(5,000,000)
Projected Ending Undesignated Fund Balance FY2017			121,631,285
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		5,000,000	
FY2018 Anticipated Results of Operations			(680,023)
FY2018 Projected Use of Fund Balance - Capital Projects			5,000,000
Projected Ending Undesignated Fund Balance FY2018			\$ 125,951,262
*Reflects an undesignated fund balance of 15.0 percent of General Fund expenditures as of June 30, 2016. Prior to this adjustment Henrico policy for General Fund undesignated fund balance reflected 18.0 percent of expenditures.			
SPECIAL REVENUE FUND			
Undesignated Fund Balance - FY2016 Actual			\$ 0
FY2017 Budgeted Revenues	160,080,342		
FY2017 Budgeted Use of Reserves (net)	2,141,191		
FY2017 Budgeted Total Resources	162,221,533		
FY2017 Budgeted Expenditures		(162,221,533)	
FY2017 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2017			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
INTERNAL SERVICE FUNDS			
Unreserved Retained Earnings - FY2016 Actual			\$ 31,697,871
FY2017 Budgeted Revenues	136,245,735		
FY2017 Budgeted Expenditures		(141,233,233)	
FY2017 Projected Use of Retained Earnings and Fund Balance			(4,987,498)
Projected Ending Unreserved Retained Earnings FY2017			26,710,373
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			\$ 22,725,164

**Estimated Changes to Undesignated Fund Balances
FY2016 Actual through FY2018 Projected (By Fund)**

	<u>Revenues</u>	<u>Expenditures/ Transfers</u>	<u>Fund Balance</u>
<i>WATER & SEWER ENTERPRISE FUND</i>			
Unreserved Fund Equity - FY2016 Actual			\$ 84,663,117
FY2017 Budgeted Revenues	117,120,360		
FY2017 Budgeted Revenues - Revenue Bonds - Capital	140,850,000		
FY2017 Budgeted Expenditures		(84,680,876)	
FY2017 Budgeted for Capital Use		<u>(200,050,000)</u>	
FY2017 Budgeted Expenditures and Transfers		<u>(284,730,876)</u>	
FY2017 Projected Change to Unreserved Fund Equity			<u>(26,760,516)</u>
Projected Unreserved Fund Equity FY2017			57,902,601
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			\$ 13,748,654
<i>JRJDC AGENCY FUND</i>			
Unreserved Retained Earnings - FY2016 Actual			\$ 3,456,889
FY2017 Budgeted Revenues	4,997,500		
FY2017 Budgeted Expenditures		<u>(5,046,224)</u>	
FY2017 Budgeted Use of Unreserved Retained Earnings			<u>(48,724)</u>
Projected Ending Unreserved Retained Earnings FY2017			3,408,165
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			\$ 3,302,631