

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

Revenues: Function/Program	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
Revenue from Local Sources:			
General Property Taxes	\$447,403,036	\$ 487,345,000	\$ 499,145,000
Other Local Taxes	\$186,843,818	168,560,000	139,410,000
Permits, Fees, and Licenses	\$8,294,324	6,314,912	6,313,405
Fines and Forfeitures	\$2,482,482	2,527,845	2,527,845
Use of Money and Property	\$18,027,046	8,740,542	4,022,808
Charges for Services	\$165,766,366	166,181,602	173,466,196
Recovered Costs	\$146,988,674	153,518,778	162,692,101
Miscellaneous	\$16,562,103	11,375,505	13,824,835
Shared Expenses	\$545,943	503,426	518,528
Total from Local Sources	<u>\$ 992,913,793</u>	<u>\$ 1,005,067,610</u>	<u>\$ 1,001,920,718</u>
Revenue from the Commonwealth:			
Non-categorical Aid	55,489,504	19,605,928	16,708,040
Shared Expenses	20,227,654	20,165,294	18,105,294
Categorical Aid	371,814,956	380,982,319	371,228,020
Total from the Commonwealth	<u>\$ 447,532,114</u>	<u>\$ 420,753,541</u>	<u>\$ 406,041,354</u>
Revenue from the Federal Government:			
Categorical Aid	64,122,448	64,432,481	63,516,527
Total from the Federal Government	<u>\$ 64,122,448</u>	<u>\$ 64,432,481</u>	<u>\$ 63,516,527</u>
Total Revenues	<u>\$ 1,504,568,355</u>	<u>\$ 1,490,253,632</u>	<u>\$ 1,471,478,599</u>
(To) From Fund Balance/Retained Earnings			
(To) From General Fund Balance	(4,236,912)	10,000,000	3,014,759
(To) From General Fund - Sinking Fund	-	2,243,892	-
(To) Revenue Stabilization Reserve	-	(1,000,000)	-
(To) From Fund Balance - Designated Capital Reserve	-	14,055,000	-
Use of Fund Balance - Tourism Reserve	-	2,000,000	-
Use of Fund Balance - Undesignated	-	1,000,000	-
Use of Fund Balance - Assigned - Land Reserve	-	2,987,015	-
From Fund Balance - State Revenue Stabilization Reserve	-	1,000,000	-
(To) From Fund Balance - Meals Tax Reserve	-	26,345,233	-
(To) From Fund Balance - Schools State Aid Reserve	-	3,800,000	-
(To) From Solid Waste	(448,050)	440,574	478,764
(To) From Retained Earnings - Water & Sewer	(40,897,240)	(37,019,846)	(38,269,915)
(To) From Other Funds	(4,034,265)	141,472	199,832
Total Fund Balance	<u>(49,616,468)</u>	<u>25,993,340</u>	<u>(34,576,560)</u>
Total Revenues and Fund Balances	<u>\$ 1,454,951,887</u>	<u>\$ 1,516,246,972</u>	<u>\$ 1,436,902,039</u>
Operating Transfers to Capital Projects Fund	(80,735,668)	(78,160,048)	-
Interdepartmental Billings	(\$107,429,999)	(113,528,137)	(119,011,966)
Total Source of Funding	<u><u>\$ 1,266,786,220</u></u>	<u><u>\$ 1,324,558,787</u></u>	<u><u>\$ 1,317,890,073</u></u>

COUNTY OF HENRICO, VIRGINIA
TOTAL PROPOSED EXPENDITURES
- ALL FUNDS -

Department	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
01 Board of Supervisors	\$1,123,332	\$1,130,564	\$1,126,922
02 Library	17,679,347	20,822,170	20,292,281
03 Sheriff	47,107,530	42,431,206	42,383,409
04 Circuit Court	3,308,360	3,416,472	3,269,920
05 Commonwealth's Attorney	6,617,162	6,770,348	7,002,309
06 General District Court	371,388	470,921	458,032
07 Juvenile & Domestic Relations Court	3,450,178	3,593,272	3,450,841
08 Electoral Board	1,648,400	1,926,520	1,915,103
09 County Manager	1,872,246	1,914,655	1,889,529
09 Public Relations and Media Services	1,842,948	1,992,181	1,903,867
10 County Attorney	2,634,051	2,602,393	2,617,444
11 Human Resources	22,660,516	22,044,700	5,694,056
12 Police	80,833,599	81,026,690	82,021,218
13 Fire	62,460,550	64,769,866	67,322,619
14 Finance	13,414,383	14,374,170	24,179,038
16 General Services	38,672,215	37,856,464	36,550,797
17 Internal Audit	460,419	651,937	566,535
18 Debt Service	63,427,549	71,570,276	71,665,830
19 Information Technology	14,188,065	15,960,783	15,351,821
21 Agriculture and Home Extension	320,553	443,994	396,174
22 Social Services	37,525,442	36,262,050	26,134,190
23 Recreation & Parks	20,267,474	21,348,957	18,174,555
24 Public Health	2,432,912	2,433,102	2,433,102
26 Mental Health & Developmental Services	39,423,749	40,128,900	40,438,768
27 Capital Region Workforce Partnership	4,846,202	4,154,563	4,187,441
28 Public Works	53,221,619	55,505,439	53,130,984
29 Real Property	656,550	615,782	467,200
30 Economic Development	18,982,896	18,346,726	12,928,968
31 Public Utilities	107,968,670	111,522,894	117,412,041
32 Non-Departmental	12,387,131	13,447,861	12,972,544
33 Building Inspections	4,393,737	4,774,832	4,670,481
34 Planning	4,113,867	4,593,816	4,280,615
35 Permit Centers	865,602	941,566	795,172
36 Community Corrections Program	2,013,975	2,106,331	2,117,415
37 Technology Replacement	2,825,150	2,754,568	2,750,000
38 Community Revitalization	4,406,808	1,870,711	1,509,043
40 James River Juvenile Detention Center	5,292,416	5,459,108	5,634,742
42 Healthcare	118,780,431	126,669,868	135,140,870
50 Education	550,710,133	589,380,268	601,666,163
60 Interdepartmental Billings	(107,429,299)	(113,528,137)	(119,011,966)
Total Expenditures	<u>\$1,267,778,256</u>	<u>\$1,324,558,787</u>	<u>\$1,317,890,073</u>

COUNTY OF HENRICO, VIRGINIA
PROPOSED GENERAL FUND REVENUES
FY 2020-21

Revenues:	FY 18-19	FY 19-20	FY 20-21
Function/Program	Actual	Original	Approved
Revenue from Local Sources:			
General Property Taxes	\$447,403,036	\$487,345,000	\$499,145,000
Other Local Taxes	186,843,818	168,560,000	139,410,000
Permits, Fees, & Licenses	7,781,388	5,275,800	5,253,500
Fines & Forfeitures	2,146,622	2,085,000	2,085,000
From Use of Money & Property	16,472,008	8,207,700	3,284,700
Charges for Services	4,371,644	4,077,800	3,845,500
Miscellaneous	10,200,893	7,163,500	3,969,000
Recovered Costs	4,250,549	4,011,000	4,138,000
Total from Local Sources	<u>679,469,958</u>	<u>686,725,800</u>	<u>661,130,700</u>
Revenue from the Commonwealth:			
Categorical Aid:			
Education	269,671,190	271,460,000	261,304,941
Public Works	49,026,337	47,000,000	47,000,000
Public Safety (HB #599)	9,127,112	9,100,000	9,000,000
Other	5,876,098	11,878,000	9,028,000
Total Categorical Aid	<u>333,700,737</u>	<u>339,438,000</u>	<u>326,332,941</u>
Non-Categorical Aid:			
General Government	52,705,830	16,207,000	13,150,000
Total Non-Categorical Aid	<u>52,705,830</u>	<u>16,207,000</u>	<u>13,150,000</u>
Shared Expenses:			
State Share of Salaries & Benefits	18,559,414	18,600,000	16,540,000
Total from the Commonwealth	<u>404,965,981</u>	<u>374,245,000</u>	<u>356,022,941</u>
Revenue from the Federal Government			
Total Revenues	<u>416,679</u>	<u>360,000</u>	<u>360,000</u>
Total Revenues	<u>1,084,852,618</u>	<u>1,061,330,800</u>	<u>1,017,513,641</u>
Interfund Transfers:			
To Debt Service Fund	(63,468,451)	(71,570,276)	(71,665,830)
To Capital Projects Fund	(80,735,668)	(78,160,048)	0
To Enterprise Fund	(1,930,021)	(1,928,921)	(1,929,858)
To Technology Replacement	(2,500,000)	(2,750,000)	(2,750,000)
To CAM	(99,500)	(454,800)	0
To Risk Management	(12,899,799)	(9,983,299)	(9,499,617)
To Workplace Safety	0	0	(483,682)
To Special Revenue Fund	(32,058,208)	(32,629,985)	(29,897,172)
To JRJDC Agency Fund	(3,158,722)	(3,253,484)	(3,351,088)
To Health Care	(3,000,000)	0	0
To OPEB-GASB 45 Fiduciary Fund	(2,675,000)	(2,675,000)	0
To Line of Duty	(1,100,000)	(1,100,000)	(1,250,000)
To Long-Term Disability	(600,000)	(600,000)	(600,000)
Total Transfers	<u>(204,225,369)</u>	<u>(205,105,813)</u>	<u>(121,427,247)</u>

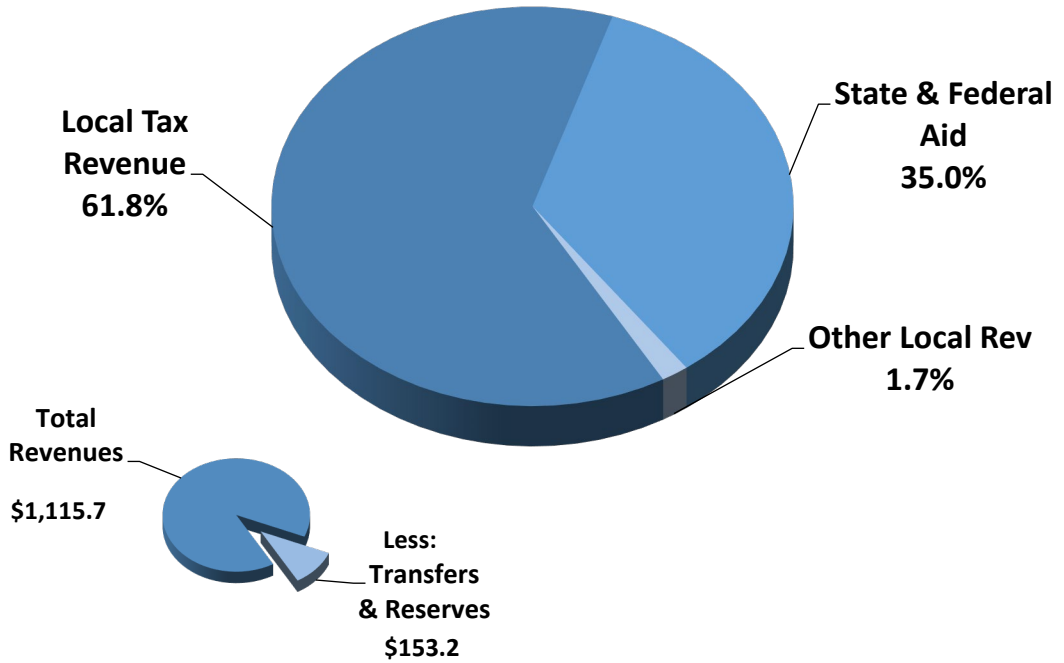
General Fund Revenues (cont'd)

Revenues:	FY 18-19	FY 19-20	FY 20-21
Function/Program	Actual	Original	Approved
Use of Fund Balance - Capital Projects	0	7,500,000	0
Use of Fund Balance - Sidewalks	0	2,500,000	0
Use of Fund Balance - Designated Capital Reserve	0	14,055,000	0
Use of Fund Balance - Assigned - Land Reserve	0	2,987,015	0
Use of Fund Balance - Tourism Reserve	0	2,000,000	0
Use of Fund Balance - Undesignated	0	1,000,000	0
(To) From Fund Balance - Meals Tax Reserve	0	26,345,233	0
(To) From Fund Balance - Schools State Aid Reserve	0	3,800,000	0
(To) Revenue Stabilization Reserve	0	(1,000,000)	0
From Fund Balance - State Revenue Stabilization Reserve	0	1,000,000	0
From Sinking Fund	0	2,243,892	0
(To) Fund Balance - General Fund	<u>(1,185,077)</u>	<u>0</u>	<u>3,014,759</u>
Total Resources Net of Transfers	<u><u>\$879,442,172</u></u>	<u><u>\$918,656,127</u></u>	<u><u>\$899,101,153</u></u>

COUNTY OF HENRICO, VIRGINIA
PROPOSED GENERAL FUND EXPENDITURES
FY 2020-21

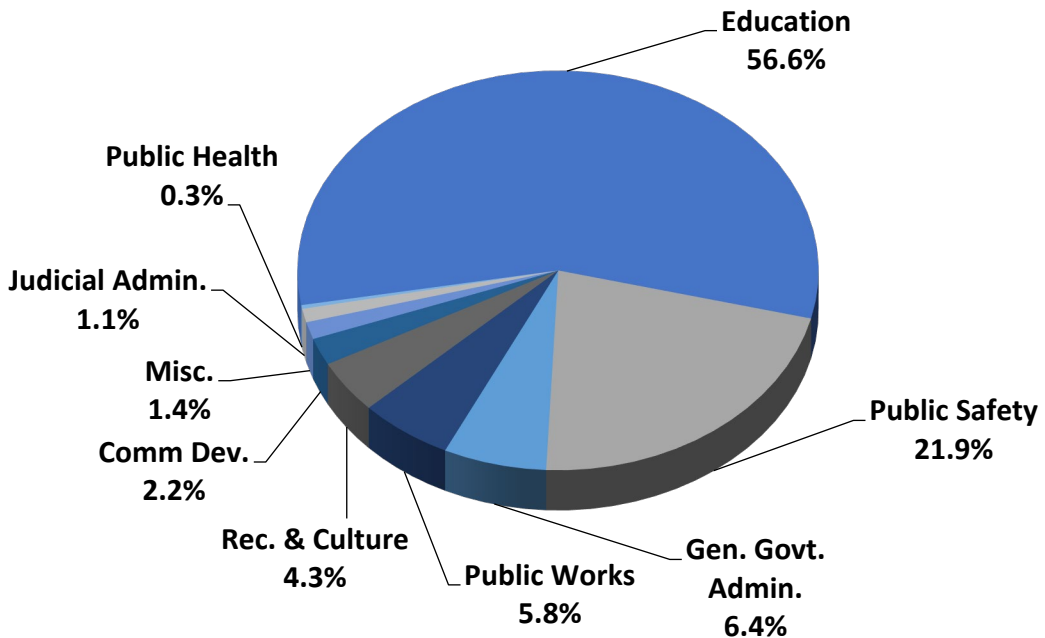
Expenditures: Function/Activity	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
General Government Administration	\$59,018,079	\$63,456,489	\$57,367,472
Judicial Administration	8,996,032	9,538,516	9,484,894
Public Safety:			
Police	78,284,281	79,407,963	80,313,716
Fire	62,201,947	64,769,866	66,838,937
Sheriff	46,967,893	42,431,206	42,383,409
Juvenile Detention	2,348,063	2,381,481	2,357,538
Building Inspections	4,393,737	4,774,832	4,670,481
Total Public Safety	<u>194,195,921</u>	<u>193,765,348</u>	<u>196,564,081</u>
Public Works:	52,945,476	54,608,439	52,233,984
Public Health:	2,432,912	2,433,102	2,433,102
Education:	486,489,886	514,448,820	509,905,768
Recreation, Parks, & Culture:			
Recreation & Parks	19,348,349	20,188,569	18,174,555
Library	17,679,347	20,822,170	20,292,281
Total Recreation, Parks, & Culture	<u>37,027,696</u>	<u>41,010,739</u>	<u>38,466,836</u>
Community Development	25,949,039	26,196,813	19,909,972
Miscellaneous:			
Non-Departmental	12,387,131	13,197,861	12,735,044
Total Miscellaneous	<u>12,387,131</u>	<u>13,197,861</u>	<u>12,735,044</u>
Total General Fund Expenditures	<u><u>\$879,442,172</u></u>	<u><u>\$918,656,127</u></u>	<u><u>\$899,101,153</u></u>

**FY2020-21 General Fund Revenues
\$1,017,513,641**



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$899,101,153.

**FY2020-21 General Fund Expenditures
\$899,101,153**



COUNTY OF HENRICO, VIRGINIA
PROPOSED SPECIAL REVENUE FUND REVENUES
FY 2020-21

Revenues:	FY 18-19	FY 19-20	FY 20-21
Subfund/Activity	Actual	Original	Approved
Capital Region Workforce Partnership (CRWP)			
CRWP	\$4,799,802	\$4,096,563	\$4,131,441
Transfer From the General Fund	46,400	58,000	56,000
Total Capital Region Workforce Partnership	<u>4,846,202</u>	<u>4,154,563</u>	<u>4,187,441</u>
Circuit Court Clerk			
Circuit Court Clerk	7,323	0	0
	<u>7,323</u>	<u>0</u>	<u>0</u>
Commonwealth's Attorney			
Commonwealth's Attorney	33,100	0	0
Special Drug Prosecutor	135,926	114,337	120,953
Victim/Witness Assistance Program	680,377	674,155	674,155
Asset Forfeitures	93,216	0	0
Transfer From the General Fund	479,052	554,830	573,202
Total Commonwealth's Attorney	<u>1,421,671</u>	<u>1,343,322</u>	<u>1,368,310</u>
Community Corrections Program			
CCP	1,314,675	1,427,865	1,458,869
CCP - Drug Court	286,583	272,410	267,410
Transfer From the General Fund	412,717	406,056	391,136
Total Community Corrections	<u>2,013,975</u>	<u>2,106,331</u>	<u>2,117,415</u>
Community Development Block Grant			
CDBG/HOME	2,358,199	0	0
ESG	167,465	0	0
Transfer From the General Fund - Local Business Assistance	65,023	0	0
Total Community Development Block Grant	<u>2,590,687</u>	<u>0</u>	<u>0</u>
Economic Development			
RIR Permitting Fee Grant	150,000	0	0
Total Economic Development	<u>150,000</u>	<u>0</u>	<u>0</u>
Education			
State, Federal & Other Grants	43,361,546	51,694,481	57,551,399
Total Schools Grants	<u>43,361,546</u>	<u>51,694,481</u>	<u>57,551,399</u>
Cafeteria Receipts	6,428,268	7,111,222	7,479,684
State Food Payments - Nat. Sch. Lunch Prog.	718,646	750,000	750,000
Federal School Lunch Program	10,675,165	15,000,000	14,864,000
Federal School Breakfast Program	2,582,822	0	50,000
Recoveries & Rebates	422,342	370,745	670,745

Special Revenue Fund Revenues (cont'd)

Revenues:	FY 18-19	FY 19-20	FY 20-21
Subfund/Activity	Actual	Original	Approved
Sale of Equipment	7,304	5,000	5,000
Miscellaneous	22,067		50,000
(To) From Cafeteria Fund Balance	2,087	0	0
Total School Cafeteria	<u>20,858,701</u>	<u>23,236,967</u>	<u>23,869,429</u>
Comprehensive Services Act (CSA)*			
State/Federal Aid	0	0	6,457,060
Transfer from the General Fund	0	0	3,882,507
Total CSA	<u>0</u>	<u>0</u>	<u>10,339,567</u>
Total Education	64,220,247	74,931,448	91,760,395
Juvenile & Domestic Relations Court			
Virginia Juvenile Community Crime Act	390,110	390,108	390,008
USDA	28,764	25,332	25,270
Transfer From the General Fund	555,125	572,254	555,082
Total Juvenile & Domestic Relations Court	<u>973,999</u>	<u>987,694</u>	<u>970,360</u>
Mental Health & Developmental Services			
State and Federal Grants	12,360,976	10,353,889	11,101,278
Payments from Other Localities	245,321	252,681	258,340
Miscellaneous Revenues	12,232,254	13,229,841	13,143,774
Transfer From General Fund	14,585,198	16,292,489	15,935,376
Total Mental Health	<u>39,423,749</u>	<u>40,128,900</u>	<u>40,438,768</u>
Non-Departmental			
Transfer From General Fund	0	250,000	237,500
Public Safety			
Police - State & Federal Grants	1,500,058	1,156,727	1,220,502
Police - Donations	9,372	0	0
Metro Aviation/Extradition Reimbursement	726,467	334,668	359,668
Fire - Donations	2,000	0	0
Fire - State & Federal	256,603	0	0
Asset Forfeitures	233,056	0	0
Transfer From General Fund	80,365	127,332	127,332
Total Public Safety	<u>2,807,921</u>	<u>1,618,727</u>	<u>1,707,502</u>
Public Utilities			
Solid Waste:			
Refuse Collection Billing	8,939,874	8,910,000	9,250,000
Public Use/Host/Recycle Fees	1,971,179	1,720,000	4,140,000
Miscellaneous Revenues	491,365	312,550	295,000
Transfer From General Fund	3,018,511	3,371,409	1,278,457
(To) From Solid Waste Fund Balance	(448,050)	440,574	478,764
Total Solid Waste	<u>13,972,879</u>	<u>14,754,533</u>	<u>15,442,221</u>

Special Revenue Fund Revenues (cont'd)

Revenues:			
Subfund/Activity	FY 18-19	FY 19-20	FY 20-21
	Actual	Original	Approved
Street Lighting:			
Charge for Street Lights	86,536	83,100	84,100
(To) From Reserve for Street Lights	(22,204)	0	0
Total Street Lighting	<u>64,332</u>	<u>83,100</u>	<u>84,100</u>
Public Works			
Best Management Practices	166,635	50,000	50,000
Watershed Management Program	109,508	847,000	847,000
Total Public Works	<u>276,143</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation	64,306	0	0
Total Recreation, Parks, & Culture	<u>64,306</u>	<u>0</u>	<u>0</u>
Sheriff			
Commissary Fund	110,052	0	0
State and Federal Grants	29,585	0	0
	<u>139,637</u>	<u>0</u>	<u>0</u>
Social Services			
State and Federal Grants - Social Services	16,976,313	17,229,285	18,059,005
Transfer From the General Fund - Social Services	3,800,474	5,536,512	5,281,953
State and Federal Grants - CSA	153,218	109,849	141,115
Comprehensive Services Act (CSA)*	9,449,147	7,925,301	1,073,490
Transfer From the General Fund - CSA Medicaid	485,000	485,000	485,000
Transfer From the General Fund - CSA*	6,661,290	4,976,103	1,093,627
Total Social Services	<u>37,525,442</u>	<u>36,262,050</u>	<u>26,134,190</u>
*Note: Beginning in FY2021 HCPS portion of CSA is reflected in Education			
Total Revenues	<u><u>\$170,498,513</u></u>	<u><u>\$177,517,668</u></u>	<u><u>\$185,345,202</u></u>

COUNTY OF HENRICO, VIRGINIA
PROPOSED SPECIAL REVENUE FUND EXPENDITURES
FY 2020-21

Expenditures:	FY 18-19	FY 19-20	FY 20-21
Subfund/Activity	Actual	Original	Approved
Capital Region Workforce Partnership (CRWP)	\$4,846,202	\$4,154,563	\$4,187,441
Circuit Court Clerk			
Circuit Court Clerk	\$7,323	\$0	\$0
	<u>\$7,323</u>	<u>\$0</u>	<u>\$0</u>
Commonwealth's Attorney			
Commonwealth's Attorney	33,100	0	0
Victim/Witness Program	1,117,014	1,167,642	1,189,081
Special Drug Prosecutor	178,341	175,680	179,229
Asset Forfeitures - Commonwealth's Attorney	93,216	0	0
Total Commonwealth's Attorney	<u>1,421,671</u>	<u>1,343,322</u>	<u>1,368,310</u>
Community Corrections Program			
CCP	1,583,588	1,650,304	1,670,186
CCP - Drug Court	430,387	456,027	447,229
Total Community Corrections Program	<u>2,013,975</u>	<u>2,106,331</u>	<u>2,117,415</u>
Community Revitalization			
CDBG	1,514,064	0	0
Home	843,565	0	0
Local Business Assistance	65,594	0	0
ESG	167,464	0	0
Total Community Revitalization	<u>2,590,687</u>	<u>0</u>	<u>0</u>
Economic Development			
RIR Permitting Fee Grant	150,000	0	0
Total Economic Development	<u>150,000</u>	<u>0</u>	<u>0</u>
Education			
State, Federal & Other Grants	43,361,546	51,694,481	57,551,399
School Cafeterias	20,858,701	23,236,967	23,869,429
Comprehensive Services Act (CSA)	0	0	10,339,567
Total Education	<u>64,220,247</u>	<u>74,931,448</u>	<u>91,760,395</u>
Juvenile & Domestic Relations Court			
Probation - VJCCCA	615,809	619,660	590,517
Detention - VJCCCA	334,965	342,702	354,573
USDA	23,225	25,332	25,270
Total Juvenile & Domestic Relations Court	<u>973,999</u>	<u>987,694</u>	<u>970,360</u>
Mental Health & Developmental Services			
Clinical Services	19,449,335	19,856,157	40,438,768
Community Support Services	12,763,083	12,903,750	0
Administrative and Program Support	7,211,331	7,368,993	0
Total Mental Health	<u>39,423,749</u>	<u>40,128,900</u>	<u>40,438,768</u>

Special Revenue Fund Expenditures (cont'd)

Expenditures:	FY 18-19	FY 19-20	FY 20-21
Subfund/Activity	Actual	Original	Proposed
Non-Departmental	0	250,000	237,500
Public Safety			
State and Federal Grants - Police	373,270	0	0
Communications	961,680	1,156,727	1,220,502
Metro Aviation	967,615	387,000	387,000
Henrico Extraditions	95,212	75,000	100,000
Asset Forfeitures - Police	151,541	0	0
State and Federal Grants - Fire	258,603	0	0
Total Public Safety	<u>2,807,921</u>	<u>1,618,727</u>	<u>1,707,502</u>
Public Utilities			
Solid Waste	13,972,879	14,754,533	15,442,221
Street Lighting	64,332	83,100	84,100
Total Public Utilities	<u>14,037,211</u>	<u>14,837,633</u>	<u>15,526,321</u>
Public Works			
Best Management Practices	166,635	50,000	50,000
Watershed Program	109,508	847,000	847,000
Total Public Works	<u>276,143</u>	<u>897,000</u>	<u>897,000</u>
Recreation, Parks & Culture			
Recreation & Parks	64,306	0	0
Total Recreation, Parks, & Culture	<u>64,306</u>	<u>0</u>	<u>0</u>
Sheriff			
Commissary Fund	110,052	0	0
State and Federal Grants	29,585	0	0
	<u>139,637</u>	<u>0</u>	<u>0</u>
Social Services			
Administration	14,481,467	16,683,501	23,340,958
Public Welfare Board	37,530	290,489	0
Public Assistance	6,257,790	5,791,807	0
Comprehensive Services Act (CSA) *	16,748,655	13,496,253	2,793,232
Total Social Services	<u>37,525,442</u>	<u>36,262,050</u>	<u>26,134,190</u>
Total Expenditures	<u>\$170,498,513</u>	<u>\$177,517,668</u>	<u>\$185,345,202</u>

*Note: Beginning in FY2021 HCPS portion of CSA is reflected in Education expenses

COUNTY OF HENRICO, VIRGINIA
PROPOSED REVENUES & EXPENDITURES - WATER & SEWER ENTERPRISE FUND
FY 2020-21

Water and Sewer Enterprise Fund

Revenues/Resources	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
<u>Water and Sewer Operating Budget:</u>			
Sale of Water	\$57,458,997	\$59,531,001	\$62,252,832
Sale of Sewer	57,593,466	58,909,374	61,440,215
Water Charges	6,847,766	4,785,606	5,189,550
Sewer Charges	6,879,189	4,863,316	5,199,853
Strong Waste Surcharge	375,933	600,000	370,000
City of Richmond	1,348,830	890,100	1,215,688
Interest Earnings	523,389	850,000	981,787
Other Water/Sewer Revenues	1,871,108	1,346,789	1,575,852
Transfer from General Fund	1,930,021	1,928,921	1,929,858
Total Operating Revenues	134,828,699	133,705,107	140,155,635

Operating Expenditures

<u>Water and Sewer Operating Budget:</u>			
Personnel	21,773,154	22,966,323	23,665,477
Operating	44,731,431	43,638,992	45,274,849
Capital Outlay	580,799	781,922	1,135,653
Sub-Total Operating	67,085,384	67,387,237	70,075,979
Debt Service	26,846,075	29,298,024	31,809,741
Total Operating Expenditures	93,931,459	96,685,261	101,885,720
Results of Operations (Prior to Capital Expenses)	(40,897,240)	(37,019,846)	(38,269,915)
Budget For Capital Use (Below)	(103,004,520)	(69,650,000)	(27,500,000)

Capital Budget Expenditures	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
Approved Capital Projects (FY2019-20 Budget)		69,650,000	
Approved Capital Projects (New FY2020-21 Budget)			27,500,000
Continuing Capital Projects (Previously Approved) (1)	103,004,520		
Total Capital Budget Expenses:	103,004,520	69,650,000	27,500,000
Capital Budget Resources			
Water and Sewer Revenues	28,648,730	61,150,000	27,500,000
Revenue Bonds	74,355,790	8,500,000	0
Total Capital Budget Resources:	103,004,520	69,650,000	27,500,000

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY2018-19 represents actual spending, as per the 2019 audit.

COUNTY OF HENRICO, VIRGINIA
PROPOSED REVENUES & EXPENDITURES - BELMONT GOLF COURSE ENTERPRISE FUND
FY 2020-21

<u>Fund-Function/Activity</u>	<u>FY 18-19 Actual</u>	<u>FY 19-20 Original</u>	<u>FY 20-21 Approved</u>
Belmont Golf Course Fund			
Revenues:			
Operating	\$782,252	\$1,160,388	\$0
Gain/Loss on Sales of Property	0	0	0
Miscellaneous Revenue	4,350	0	0
Total Revenues	<u>786,602</u>	<u>1,160,388</u>	<u>0</u>
(To) From Retained Earnings	<u>68,217</u>	<u>0</u>	<u>0</u>
Total Resources	<u>\$854,819</u>	<u>\$1,160,388</u>	<u>\$0</u>
Expenses:			
Operating	<u>854,819</u>	<u>1,160,388</u>	<u>0</u>
Total Operating Expenses	<u>\$854,819</u>	<u>\$1,160,388</u>	<u>\$0</u>

COUNTY OF HENRICO, VIRGINIA
ALL OTHER FUNDS
FY 2020-21

<u>Fund-Function/Activity</u>	<u>FY 18-19 Actual</u>	<u>FY 19-20 Original</u>	<u>FY 20-21 Approved</u>
Central Automotive Maintenance			
Revenues:			
Charges for Automotive Maintenance - West	\$9,376,400	\$9,300,000	\$9,400,000
Charges for Automotive Maintenance - East	2,325,831	2,300,000	2,500,000
Charges for Use of Motor Pool	3,953,194	4,000,000	4,014,323
Charges for Gasoline	5,215,559	5,967,561	6,050,000
Charges for Vehicle Wash Facility	0	108,000	105,900
Miscellaneous	495,858	300,000	400,000
Gain/(Loss) on Sale of Property	(52,735)	0	0
Transfer from General Fund	960,544	454,800	0
Fund Balance-CAM	299,505	0	0
Total Revenues	<u>\$22,574,156</u>	<u>\$22,430,361</u>	<u>\$22,470,223</u>
Expenses:			
Central Automotive Maintenance	<u>\$22,574,156</u>	<u>\$22,430,361</u>	<u>\$22,470,223</u>
Total Expenses	<u>\$22,574,156</u>	<u>\$22,430,361</u>	<u>\$22,470,223</u>
Technology Replacement Fund			
Revenues:			
Transfer from General Fund	\$2,500,000	\$2,750,000	\$2,750,000
(To) From Retained Earnings - Technology	325,150	4,568	0
Total Revenues	<u>\$2,825,150</u>	<u>\$2,754,568</u>	<u>\$2,750,000</u>
Expenses:			
Technology Replacement	<u>\$2,825,150</u>	<u>\$2,754,568</u>	<u>\$2,750,000</u>
Total Expenses	<u>\$2,825,150</u>	<u>\$2,754,568</u>	<u>\$2,750,000</u>
Risk Management			
Revenues:			
Transfer from General Fund	\$11,873,109	\$9,983,299	\$9,499,617
Public Utilities Charges	547,096	750,000	900,000
Recon-Workers' Compensation	433,734	0	50,000
Prop/Liability Recovery	293,657	0	50,000
Interest Income	191,360	0	0
Total Revenues	<u>\$13,338,956</u>	<u>\$10,733,299</u>	<u>\$10,499,617</u>
Expenses:			
Risk Management	<u>\$13,338,956</u>	<u>\$10,733,299</u>	<u>\$10,499,617</u>
Total Expenses	<u>\$13,338,956</u>	<u>\$10,733,299</u>	<u>\$10,499,617</u>

All Other Funds (cont'd)

Fund-Function/Activity	FY 18-19 Actual	FY 19-20 Original	FY 20-21 Approved
Workplace Safety			
Revenues:			
Transfer from General Fund	\$0	\$0	\$483,682
Total Revenues	\$0	\$0	\$483,682
Expenses:			
Workplace Safety	\$0	\$0	\$483,682
Total Expenses	\$0	\$0	\$483,682
Healthcare Fund			
Revenues:			
County Contribution	\$84,587,347	\$90,732,776	\$96,176,743
Employee Contribution	21,738,332	22,316,312	23,705,290
Retiree Contribution	5,204,465	5,900,000	5,700,000
Retiree Subsidy	239,256	325,000	325,000
Disabled Subsidy	28,540	40,000	40,000
COBRA	305,088	385,780	385,780
Interest Income	302,677	100,000	200,000
Recoveries and Rebates	7,517,838	6,720,000	8,458,057
Healthcare - Wellness Payment	315,625	150,000	150,000
Transfer from General Fund	3,000,000	0	0
(To) From Fund Balance (Includes IBNR)	(4,458,737)	0	0
Total Revenues	\$118,780,431	\$126,669,868	\$135,140,870
Expenses:			
Healthcare	\$118,780,431	\$126,669,868	\$135,140,870
Total Expenses	\$118,780,431	\$126,669,868	\$135,140,870
Debt Service Fund			
Revenues:			
Transfer from General Fund	\$63,427,549	\$71,570,276	\$71,665,830
Total Revenues	\$63,427,549	\$71,570,276	\$71,665,830
Expenditures:			
Debt Service - General Government	\$20,993,627	\$25,802,987	\$28,043,772
Debt Service - Public Works	3,746,282	3,012,565	2,994,883
Debt Service - Education	38,687,640	42,754,724	40,627,175
Total Expenditures	\$63,427,549	\$71,570,276	\$71,665,830
Adjustment for Interfund Transactions	(\$107,429,299)	(\$113,528,137)	(\$119,011,966)

COUNTY OF HENRICO, VIRGINIA
REVENUES & EXPENDITURES - AGENCY FUNDS
FY 2020-21

<u>Fund-Function/Activity</u>	<u>FY 18-19</u> <u>Actual</u>	<u>FY 19-20</u> <u>Original</u>	<u>FY 20-21</u> <u>Approved</u>
JRJDC Agency Fund			
Revenues:			
Transfer from General Fund	\$3,158,722	\$3,253,484	\$3,351,088
Revenue from Federal Government	60,265	0	0
Revenue from the Commonwealth	1,668,240	1,565,294	1,565,294
Revenue from Goochland/Powhatan	488,764	503,426	518,528
Revenue from Other Localities	57,179	0	0
Interest Income	112,225	0	0
(To) From Fund Balance-JRJDC	(252,979)	136,904	199,832
Total Revenues	<u>\$5,292,416</u>	<u>\$5,459,108</u>	<u>\$5,634,742</u>
Expenses:			
Operating	5,192,416	5,359,108	5,534,742
Capital Projects	100,000	100,000	100,000
Total Expenses	<u>\$5,292,416</u>	<u>\$5,459,108</u>	<u>\$5,634,742</u>
Other Post Employment Benefits - GASB 45			
Revenues:			
Transfer from General Fund	\$2,675,000	\$2,675,000	\$0
Transfer from Enterprise Fund	75,000	0	0
Revenue from Enterprise Fund	0	75,000	75,000
Total Revenues	<u>\$2,750,000</u>	<u>\$2,750,000</u>	<u>\$75,000</u>
Expenses:			
Operating	\$2,750,000	\$2,750,000	\$75,000
Total Expenses	<u>\$2,750,000</u>	<u>\$2,750,000</u>	<u>\$75,000</u>
Line of Duty Act (LODA)			
Revenues:			
Operating Transfer from General Fund	\$1,023,760	\$1,100,000	\$1,250,000
Total Revenues	<u>\$1,023,760</u>	<u>\$1,100,000</u>	<u>\$1,250,000</u>
Expenses:			
Operating	\$1,023,760	\$1,100,000	\$1,250,000
Total Expenses	<u>\$1,023,760</u>	<u>\$1,100,000</u>	<u>\$1,250,000</u>
Long-Term Disability			
Revenues:			
Operating Transfer from General Fund	\$468,174	\$600,000	\$600,000
Total Revenues	<u>\$468,174</u>	<u>\$600,000</u>	<u>\$600,000</u>
Expenses:			
Operating	\$468,174	\$600,000	\$600,000
Total Expenses	<u>\$468,174</u>	<u>\$600,000</u>	<u>\$600,000</u>

COUNTY OF HENRICO, VIRGINIA
TOTAL EXPENDITURES BY DEPARTMENT - ACROSS ALL FUNDS
FY 2020-21

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
01 Board of Supervisors	\$1,126,922						\$1,126,922
02 Library	20,292,281						20,292,281
03 Sheriff	42,383,409						42,383,409
04 Circuit Court	3,269,920						3,269,920
05 Commonwealth's Attorney	5,633,999	1,368,310					7,002,309
06 General District Court	458,032						458,032
07 Juvenile & Domestic Relations Court	2,480,481	970,360					3,450,841
08 Electoral Board	1,915,103						1,915,103
09 County Manager	3,793,396						3,793,396
10 County Attorney	2,617,444						2,617,444
11 Human Resources	3,769,056					1,925,000	5,694,056
12 Public Safety - Police	80,313,716	1,707,502					82,021,218
13 Public Safety - Fire	66,838,937				483,682		67,322,619
14 Finance	13,679,421				10,499,617		24,179,038
16 General Services	14,080,574				22,470,223		36,550,797
17 Internal Audit	566,535						566,535
18 Debt Service				31,038,655			31,038,655
19 Information Technology	15,351,821						15,351,821
21 Agriculture and Home Extension	396,174						396,174
22 Social Services		26,134,190					26,134,190
23 Recreation & Parks	18,174,555						18,174,555
24 Public Health	2,433,102						2,433,102
26 Mental Health & Developmental Services		40,438,768					40,438,768
27 Capital Region Workforce Partnership		4,187,441					4,187,441
28 Public Works	52,233,984	897,000					53,130,984
29 Real Property	467,200						467,200
30 Economic Development	12,928,968						12,928,968
31 Public Utilities		15,526,321	101,885,720				117,412,041
32 Non-Departmental	12,735,044	237,500					12,972,544
33 Building Inspections	4,670,481						4,670,481
34 Planning	4,280,615						4,280,615
35 Permit Center	795,172						795,172
36 Community Corrections Program		2,117,415					2,117,415
37 Technology Replacement					2,750,000		2,750,000
38 Community Revitalization	1,509,043						1,509,043
40 James River Juvenile Detention Ctr						5,634,742	5,634,742
42 Healthcare					135,140,870		135,140,870
50 Education	509,905,768	91,760,395		40,627,175			642,293,338
60 Interdepartmental Billings					(119,011,966)		(119,011,966)
Total Expenditures	<u>\$899,101,153</u>	<u>\$185,345,202</u>	<u>\$101,885,720</u>	<u>\$71,665,830</u>	<u>\$52,332,426</u>	<u>\$7,559,742</u>	<u>\$1,317,890,073</u>

COUNTY OF HENRICO, VIRGINIA
TOTAL REVENUES (BY SOURCE) - ACROSS ALL FUNDS
FY 2020-21

	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Agency Funds	Total All Funds
Revenue from Local Sources:							
General Property Taxes	\$499,145,000	\$0	\$0	\$0	\$0	\$0	\$499,145,000
Other Local Taxes	\$139,410,000	0	0	0	0	0	139,410,000
Permits, Fees, and Licenses	\$5,253,500	1,059,905	0	0	0	0	6,313,405
Fines and Forfeitures	\$2,085,000	283,360	159,485	0	0	0	2,527,845
Use of Money and Property	\$3,284,700	138,108	0	0	600,000	0	4,022,808
Charges for Services	\$3,845,500	33,952,558	135,668,138	0	0	0	173,466,196
Recovered Costs	\$4,138,000	618,008	0	0	157,861,093	75,000	162,692,101
Shared Expenses	0	0	0	0	0	518,528	518,528
Miscellaneous	3,969,000	7,307,681	2,398,154	0	150,000	0	13,824,835
Total from Local Sources	661,130,700	43,359,620	138,225,777	0	158,611,093	593,528	1,001,920,718
Revenue from the Commonwealth:							
Non-categorical Aid	13,150,000	3,558,040	0	0	0	0	16,708,040
Shared Expenses	16,540,000	0	0	0	0	1,565,294	18,105,294
Categorical Aid	326,332,941	44,895,079	0	0	0	0	371,228,020
Total from the Commonwealth	356,022,941	48,453,119	0	0	0	1,565,294	406,041,354
Revenue from the Federal Government:							
Categorical Aid	360,000	63,156,527	0	0	0	0	63,516,527
Total from the Federal Government	360,000	63,156,527	0	0	0	0	63,516,527
Total Revenues	\$1,017,513,641	\$154,969,266	\$138,225,777	\$0	\$158,611,093	\$2,158,822	\$1,471,478,599
Operating Transfers	(121,427,247)	29,897,172	1,929,858	71,665,830	(106,278,667)	5,201,088	(119,011,966)
Transfers to Capital Projects	0	0	0	0	0	0	0
Total Resources	\$896,086,394	\$184,866,438	\$140,155,635	\$71,665,830	\$52,332,426	\$7,359,910	\$1,352,466,633
(To) From Fund Balance	3,014,759	478,764	(38,269,915)	0	0	199,832	(34,576,560)
Total All Funds	\$899,101,153	\$185,345,202	\$101,885,720	\$71,665,830	\$52,332,426	\$7,559,742	\$1,317,890,073

**Estimated Changes to Unassigned Fund Balances
FY2019 Actual through FY2021 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
GENERAL FUND			
Undesignated Fund Balance - FY2019 Actual			\$ 135,638,462
FY2020 Budgeted Revenues	1,061,330,800		
FY2020 Budgeted Expenditures		(918,656,127)	
FY2020 Budgeted Transfers to Other Funds		(142,674,673)	
FY2020 Use of Fund Balance - Capital Projects		10,000,000	
FY2020 Anticipated Results of Operations			(7,840,043)
FY2020 Projected Use of Fund Balance - Capital Projects			10,000,000
Projected Ending Undesignated Fund Balance FY2020			137,798,419
FY2021 Budgeted Revenues	1,017,513,641		
FY2021 Budgeted Expenditures		(899,101,153)	
FY2021 Budgeted Transfers to Other Funds		(118,412,488)	
FY2021 Use of Fund Balance - Capital Projects		0	
FY2021 Anticipated Results of Operations			(2,933,246)
FY2021 Projected Use of Fund Balance - Capital Projects			0
Projected Ending Undesignated Fund Balance FY2021			\$ 134,865,173
*Reflects an undesignated fund balance of 15.0 percent of General Fund expenditures as of June 30, 2018. Prior to this adjustment, Henrico policy for General Fund undesignated fund balance reflected 18.0 percent of expenditures.			
SPECIAL REVENUE FUND			
Undesignated Fund Balance - FY2019 Actual			\$ 0
FY2020 Budgeted Revenues	177,077,094		
FY2020 Budgeted Use of Reserves (net)	440,574		
FY2020 Budgeted Total Resources	177,517,668		
FY2020 Budgeted Expenditures		(177,517,668)	
FY2020 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2020			0
FY2021 Budgeted Revenues	184,866,438		
FY2021 Budgeted Use of Reserves (net)	478,764		
FY2021 Budgeted Total Resources	185,345,202		
FY2021 Budgeted Expenditures		(185,345,202)	
FY2021 Projected Use of Undesignated Fund Balance			0
Projected Ending Undesignated Fund Balance FY2021			\$ 0
INTERNAL SERVICE FUNDS			
Unreserved Retained Earnings - FY2019 Actual			\$ 20,991,537
FY2020 Budgeted Revenues	162,583,528		
FY2020 Budgeted Expenditures		(162,588,096)	
FY2020 Projected Use of Retained Earnings and Fund Balance			(4,568)
Projected Ending Unreserved Retained Earnings FY2020			20,986,969
FY2021 Budgeted Revenues	171,344,392		
FY2021 Budgeted Expenditures		(171,344,392)	
FY2021 Projected Use of Retained Earnings and Fund Balance			0
Projected Ending Unreserved Retained Earnings FY2021			\$ 20,986,969

**Estimated Changes to Unassigned Fund Balances
FY2019 Actual through FY2021 Projected (By Fund)**

	<u>Revenues</u>	<u>Expenditures/ Transfers</u>	<u>Fund Balance</u>
<i>WATER & SEWER ENTERPRISE FUND</i>			
Unreserved Fund Equity - FY2019 Actual			\$ 146,439,690
FY2020 Budgeted Revenues	133,705,107		
FY2020 Budgeted Revenues - Revenue Bonds - Capital	8,500,000		
FY2020 Budgeted Expenditures		(96,685,261)	
FY2020 Budgeted for Capital Use		(69,650,000)	
FY2020 Budgeted Expenditures and Transfers		<u>(166,335,261)</u>	
FY2020 Projected Change to Unreserved Fund Equity			<u>(24,130,154)</u>
Projected Unreserved Fund Equity FY2020			122,309,536
FY2021 Budgeted Revenues	140,155,635		
FY2021 Budgeted Revenues - Revenue Bonds - Capital	0		
FY2021 Budgeted Expenditures		(101,885,720)	
FY2021 Budgeted for Capital Use		(27,500,000)	
FY2021 Budgeted Expenditures and Transfers		<u>(129,385,720)</u>	
FY2021 Projected Change to Unreserved Fund Equity			10,769,915
Projected Unreserved Fund Equity FY2021			\$ 133,079,451
<i>JRJD AGENCY FUND</i>			
Unreserved Retained Earnings - FY2019 Actual			\$ 3,626,006
FY2020 Budgeted Revenues	5,322,204		
FY2020 Budgeted Expenditures		<u>(5,459,108)</u>	
FY2020 Budgeted Use of Unreserved Retained Earnings			<u>(136,904)</u>
Projected Ending Unreserved Retained Earnings FY2020			3,489,102
FY2021 Budgeted Revenues	5,434,910		
FY2021 Budgeted Expenditures		<u>(5,634,742)</u>	
FY2021 Budgeted Use of Unreserved Retained Earnings			<u>(199,832)</u>
Projected Ending Unreserved Retained Earnings FY2021			\$ 3,289,270