

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

Function/Program	FY22 Actual	FY23 Original	FY24 Approved
Revenue from Local Sources:			
General Property Taxes	\$538,133,142	\$ 578,420,000	\$641,410,000
Other Local Taxes	222,552,377	195,060,000	203,060,000
Permits, Fees, and Licenses	\$11,310,049	7,828,905	7,378,000
Fines and Forfeitures	1,674,840	2,531,845	2,001,845
Use of Money and Property	(\$6,383,605)	3,440,536	4,361,448
Charges for Services	182,383,594	180,564,237	190,930,132
Recovered Costs	\$164,482,290	174,104,532	183,995,380
Miscellaneous	20,967,767	16,850,968	15,428,268
Shared Expenses	\$561,782	560,786	588,826
Total from Local Sources	\$1,135,682,236	\$1,159,361,809	\$1,249,153,899
Revenue from the Commonwealth:			
Non-categorical Aid	52,234,899	19,913,345	16,885,940
Shared Expenses	20,523,750	20,463,567	21,295,085
Categorical Aid	421,003,315	444,474,481	479,272,369
Total from the Commonwealth	493,761,964	\$484,851,393	\$517,453,394
Revenue from the Federal Government:			
Categorical Aid	105,228,999	71,001,435	78,800,470
Total from the Federal Government	\$105,228,999	\$71,001,435	\$78,800,470
Total Revenues	\$1,734,673,199	\$1,715,214,637	\$1,845,407,763
Fund Balance/Retained Earnings			
(To) From Fund Balance	(100,007,795)	(27,533,091)	(23,672,641)
Use of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	-	3,850,000	17,000,000
Use of Fund Balance - Vehicle Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Bond Project Planning Reserve	-	15,000,000	-
Use of Fund Balance - Tourism Reserve	-	5,000,000	-
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	2,000,000
Use of Fund Balance - Henrico Investment Program	-	750,000	750,000
Use of Fund Balance - Recycling Cost Reserve	-	-	3,049,500
(To) From Fund Balance - Meals Tax Reserve	-	5,000,000	-
From Fund Balance - Schools State Aid Reserve	-	-	5,050,000
From Fund Balance - Home Purchase Assistance Reserve	-	-	2,000,000
(To) From Fund Balance - Capital Initiatives	-	-	250,000
From Sinking Fund - Bond Ops	-	1,378,386	3,221,228
(To) From Special Revenue Fund	-	-	-
(To) From Water & Sewer Enterprise Fund	-	-	-
(To) From Debt Service Fund	-	-	-
(To) From Internal Service Funds	-	-	-
(To) From Agency Funds	-	-	-
Total Fund Balance	(100,007,795)	21,445,295	25,648,087
Total Revenues and Fund Balances	1,634,665,404	\$1,736,659,932	\$1,871,055,850
Operating Transfers to Capital Projects Fund	(63,183,241)	(70,348,000)	(72,798,000)
Interdepartmental Billings	(\$121,405,919)	(127,704,873)	(\$131,335,792)
Total Source of Funding	1,450,076,244	\$1,538,607,058	\$1,666,922,058

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Agriculture and Home Extension	407,362	420,787	443,364
Board of Supervisors	\$1,269,540	\$1,221,982	\$989,761
Building Inspections	4,715,825	5,420,220	5,741,499
Capital Region Workforce Partnership	4,589,508	4,813,545	4,614,619
Circuit Court Clerk	2,698,973	2,951,383	3,271,624
Circuit Court Services	927,142	866,311	898,105
Commonwealth's Attorney	7,652,321	8,026,666	8,455,729
Community Corrections Program	2,254,531	2,557,442	2,821,731
Community Revitalization	5,263,040	2,086,661	2,200,000
County Attorney	3,027,987	3,005,188	3,102,672
County Manager	1,902,600	1,935,704	2,335,318
Debt Service	77,487,256	78,452,484	78,000,000
Economic Development	22,217,536	18,585,699	24,927,539
Education	668,492,717	712,757,766	768,124,425
Electoral Board	1,921,365	2,212,172	2,426,568
Emergency Communications	0	0	8,973,627
Emergency Management	1,190,397	1,059,447	1,136,068
Finance	26,707,108	26,844,562	28,739,824
Fire	79,243,639	79,693,202	85,074,259
General District Court	348,239	494,777	512,001
General Services	36,502,107	39,591,416	42,088,367
Healthcare	143,909,042	145,827,244	153,779,481
Human Resources	9,995,440	11,732,749	16,183,297
Information Technology	17,631,857	18,535,074	20,255,029
Interdepartmental Billings	(121,405,919)	(127,704,873)	(131,335,792)
Internal Audit	540,203	708,991	763,490
James River Juvenile Detention Center	5,742,741	6,181,048	6,316,035
Juvenile & Domestic Relations Court Services	113,626	111,025	218,675
Juvenile Detention	2,528,196	2,727,484	2,939,702
Juvenile Probation	25,788	23,072	23,072
Library	19,393,514	22,389,665	23,869,681
Magistrate	7,139	6,286	6,286
Mental Health & Developmental Services	39,261,181	46,306,618	52,094,788
Non-Departmental	23,157,133	15,736,171	16,797,079
Opioid Abatement Funding	0	0	295,838
Permit Centers	842,997	1,089,218	1,067,491
Planning	4,199,978	5,139,389	5,357,447
Police	96,430,839	95,584,809	99,960,492
Public Health	2,888,239	2,967,497	3,130,561
Public Relations	2,118,020	2,274,217	2,374,316
Public Utilities	102,877,160	129,204,926	141,384,906
Public Works	46,731,521	59,315,365	60,311,272
Recreation & Parks	20,831,494	23,331,970	25,682,500
Sheriff	49,659,399	47,418,558	50,920,564
Social Services	29,963,873	31,394,880	33,488,720
Sports and Entertainment Authority	376,382	665,347	1,079,094
Technology Replacement	2,421,875	3,001,314	3,841,471
VJCCCA	1,015,333	1,109,967	1,239,463
Total Expenditures	\$1,450,076,244	\$1,538,075,425	\$1,666,922,058

**COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND REVENUES**

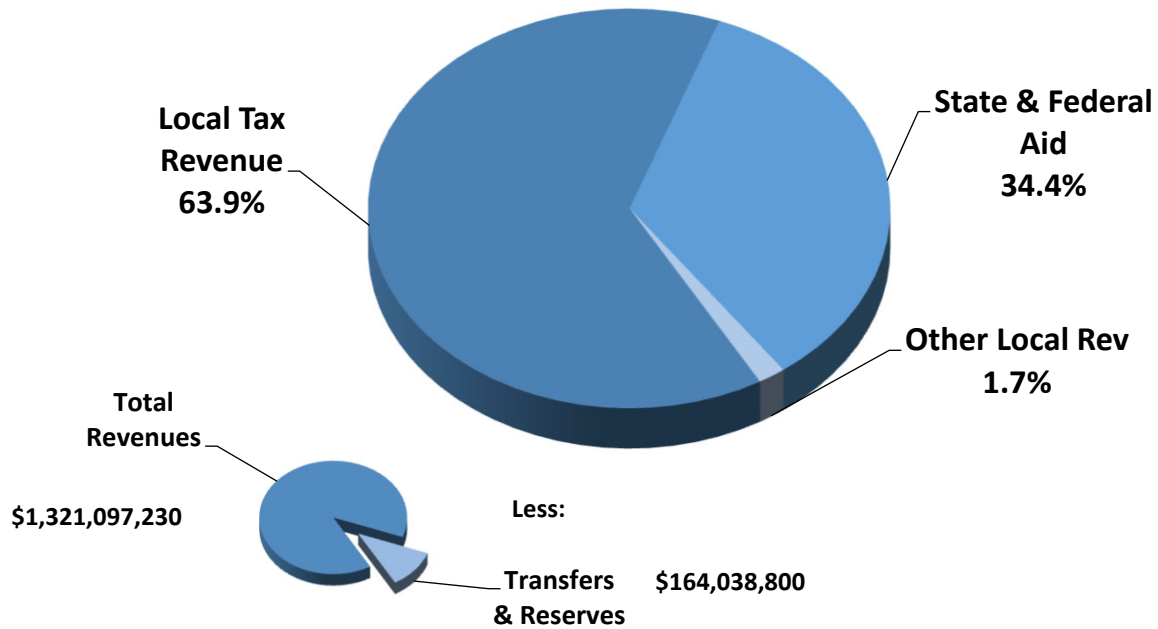
Function/Program	FY22 Actual	FY23 Original	FY24 Approved
Revenue from Local Sources			
General Property Taxes	\$538,133,142	\$578,420,000	\$641,410,000
Other Local Taxes	222,552,377	195,060,000	203,060,000
Permits, Fees, & Licenses	11,310,049	6,754,000	6,481,000
Fines & Forfeitures	1,674,840	2,085,000	1,575,000
From Use of Money & Property	(7,082,782)	2,381,700	3,314,000
Charges for Services	3,581,199	3,751,500	3,335,000
Miscellaneous	4,717,387	3,696,000	3,659,000
Recovered Costs	4,984,008	4,372,000	4,168,500
Total from Local Sources	\$779,870,220	\$796,520,200	\$867,002,500
Revenue from the Commonwealth			
Categorical Aid			
Education	\$306,182,755	\$324,597,000	\$353,995,000
Public Works	51,028,804	50,162,865	51,287,730
Public Safety (HB #599)	9,483,984	9,500,000	10,500,000
Other	\$5,053,709	5,198,000	5,665,000
Total Categorical Aid	\$371,749,252	\$389,457,865	\$421,447,730
Non-Categorical Aid:			
General Government	\$52,234,899	\$13,557,000	\$12,567,000
Total Non-Categorical Aid	\$52,234,899	\$13,557,000	\$12,567,000
Shared Expenses:			
State Share of Salaries & Benefits	\$18,810,788	\$18,935,000	\$19,695,000
Total Shared Expenses	\$18,810,788	\$18,935,000	\$19,695,000
Total from the Commonwealth	\$442,794,939	\$421,949,865	\$453,709,730
Revenue from the Federal Government			
Federal Aid	\$255,596	\$385,000	\$385,000
Total from the Federal Government	\$255,596	\$385,000	\$385,000
Total Revenues	\$1,222,920,755	\$1,218,855,065	\$1,321,097,230
Interfund Transfers			
To Debt Service Fund	(\$78,346,649)	(\$78,452,484)	(\$77,631,422)
To Capital Projects Fund	(63,183,241)	(70,348,000)	(72,798,000)
To Enterprise Fund	(1,932,108)	(2,990,750)	(7,150,500)
To Technology Replacement	(3,000,000)	(3,000,000)	(3,500,000)
To CAM	(2,064,000)	(112,780)	(327,360)
To Risk Management	(14,593,570)	(9,524,109)	(9,619,234)
To Special Revenue Fund	(40,392,503)	(39,309,305)	(47,602,602)
To JRJDC Agency Fund	(3,451,088)	(3,624,201)	(3,805,410)
To OPEB-GASB 45 Fiduciary Fund	(2,675,000)	(2,675,000)	(2,675,000)
To Line of Duty	(1,250,000)	(1,250,000)	(1,250,000)
To Long-Term Disability	(600,000)	(600,000)	(650,000)
Total Transfers	(\$211,488,159)	(\$211,886,629)	(\$227,009,528)
Fund Balance			
Use of Fund Balance - Capital Projects	0	7,650,000	13,650,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	0	3,850,000	17,000,000
Use of Fund Balance - Vehicle Replacement Reserve	0	13,500,000	13,500,000
Use of Fund Balance - Bond Project Planning	0	15,000,000	0
Use of Fund Balance - Tourism Reserve	0	5,000,000	0
Use of Fund Balance - Schools State Aid Reserve	0	0	5,050,000
Use of Fund Balance - Community Revitalization Reserve	0	2,000,000	2,000,000
Use of Fund Balance - Home Purchase Assistance Program	0	0	2,000,000
Use of Fund Balance - Henrico Investment Program	0	750,000	750,000
Use of Fund Balance - Capital Initiatives	0	0	250,000
Use of Fund Balance - Recycling Cart Reserve	0	0	3,049,500
(To) From Fund Balance - Meals Tax Reserve	0	5,000,000	0
From Sinking Fund	0	1,378,386	3,221,228
(To) Fund Balance - General Fund	(13,509,860)	0	0
Total Resources Net of Transfers	\$997,922,736	\$1,063,596,822	\$1,157,058,430

**COUNTY OF HENRICO, VIRGINIA
APPROVED GENERAL FUND EXPENDITURES**

Function/Activity	FY22 Actual	FY23 Original	FY24 Approved
Expenditures			
General Government Administration	\$63,717,308	\$69,436,586	\$78,592,275
Judicial Administration	10,364,786	10,957,805	11,725,928
Public Safety	228,637,775	230,215,605	254,143,711
Public Works	46,659,453	58,418,365	59,414,272
Public Health	2,888,239	2,967,497	3,130,561
Education	554,851,557	602,656,057	650,376,582
Recreation, Parks, & Culture:	40,587,993	46,386,982	49,552,181
Community Development	27,058,492	27,321,754	33,995,841
Miscellaneous	23,157,133	15,236,171	16,127,079
Total General Fund Expenditures	\$997,922,736	\$1,063,596,822	\$1,157,058,430

FY23 GENERAL FUND REVENUES

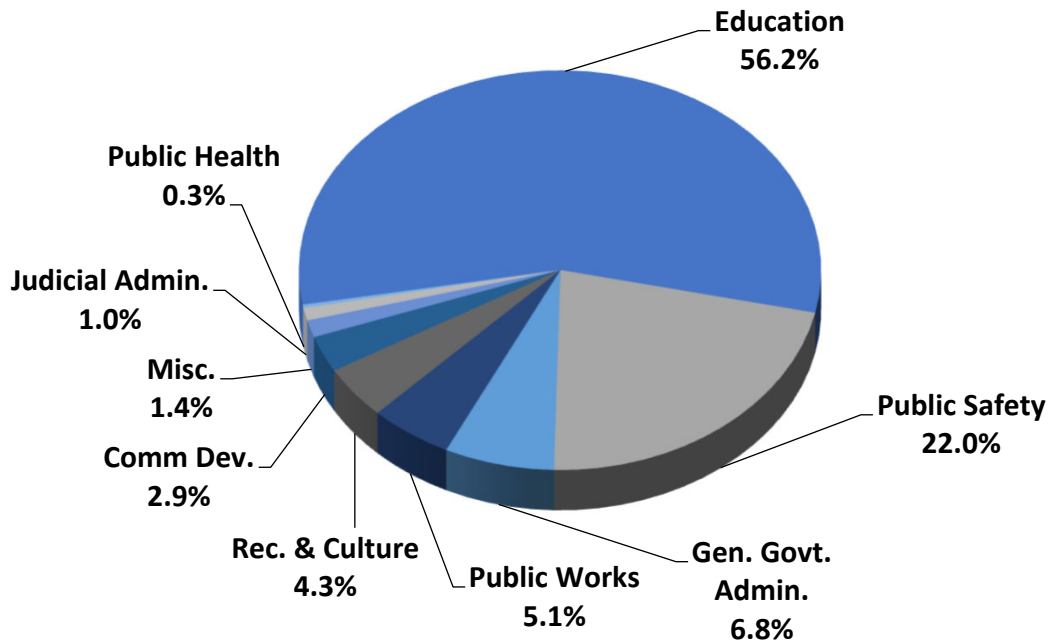
\$1,157,058,430



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$1,157,058,430

FY23 GENERAL FUND EXPENDITURES

\$1,157,058,430



**COUNTY OF HENRICO, VIRGINIA
SPECIAL REVENUE FUND REVENUES**

Subfund/Activity	FY22 Actual	FY23 Original	FY24 Approved
Capital Region Workforce Partnership (CRWP)			
CRWP	\$4,533,508	\$4,755,545	\$4,562,700
Transfer From the General Fund	56,000	58,000	51,919
Total Capital Region Workforce Partnership	\$4,589,508	\$4,813,545	\$4,614,619
Commonwealth's Attorney			
Special Drug Prosecutor	\$147,113	\$127,104	\$150,000
Victim/Witness Assistance Program	598,478	674,155	669,437
Asset Forfeitures	25,336	0	0
Transfer From the General Fund	694,897	720,456	840,127
Total Commonwealth's Attorney	\$1,465,824	\$1,521,715	\$1,659,564
Community Corrections Program			
CCP	\$1,365,184	\$1,592,103	\$1,643,941
CCP - Drug Court	253,208	262,410	262,410
Transfer From the General Fund	636,139	702,929	915,380
Total Community Corrections	\$2,254,531	\$2,557,442	\$2,821,731
Community Development Block Grant			
CDBG/HOME	\$2,618,678	\$0	\$0
ESG	773,073	0	0
Transfer from the General Fund	53,391	0	0
Total Community Development Block Grant	\$3,445,142	\$0	\$0
Economic Development			
Transfer From General Fund	\$2,427,279	\$0	\$0
Total Economic Development	\$2,427,279	\$0	\$0
Education			
State, Federal & Other Grants	\$76,824,992	\$70,060,512	\$73,727,741
Total Schools Grants	\$76,824,992	\$70,060,512	\$73,727,741
Cafeteria Receipts	\$378,279	\$7,180,000	\$7,000,000
State Food Payments - Nat. Sch. Lunch Prog.	1,185,683	850,000	1,964,100
Federal School Lunch Program	14,156,448	12,231,779	14,040,229
Federal School Breakfast Program	4,327,171	4,500,000	4,500,000
Recoveries & Rebates	303,058	500,000	500,000
Sale of Equipment	11,552	10,000	9,500
Miscellaneous	2,331,740	249,500	0
(To) From Cafeteria Fund Balance	5	119,918	0
Total School Cafeteria	\$22,693,936	\$25,641,197	\$28,013,829
Children's Services Act (CSA)*			
State/Federal Aid	\$9,017,493	\$9,017,493	\$10,006,273
Transfer from the General Fund	5,104,739	5,382,507	6,000,000
Total CSA	\$14,122,232	\$14,400,000	\$16,006,273
Total Education	\$113,641,160	\$110,101,709	\$117,747,843
Juvenile & Domestic Relations VJCCA/USDA			
Virginia Juvenile Community Crime Act	\$390,110	\$390,109	\$390,109
USDA	32,795	25,332	30,332
(To) From Special Revenue Fund Balance	(15,556)	0	75,000
Transfer From the General Fund	607,984	694,526	744,022
Total Juvenile & Domestic Relations VJCCA/USDA	\$1,015,333	\$1,109,967	\$1,239,463

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY22 Actual	FY23 Original	FY24 Approved
Mental Health & Developmental Services			
State and Federal Grants	\$14,497,120	\$13,012,621	\$13,502,366
Payments from Other Localities	262,040	262,040	265,850
Miscellaneous Revenues	11,212,406	13,766,820	16,113,440
(To) From Special Revenue Fund Balance	(4,833,574)	0	1,147,995
Transfer From General Fund	18,123,189	19,265,137	21,065,137
Total Mental Health & Developmental Services	\$39,261,181	\$46,306,618	\$52,094,788
Non-Departmental			
Transfer From General Fund	\$0	\$250,000	\$420,000
Miscellaneous Revenues	0	250,000	250,000
Total Non-Departmental	\$0	\$500,000	\$670,000
Public Safety			
Police - State & Federal Grants	\$813,292	\$0	\$0
Police - Wireless	809,466	1,201,115	0
Metro Aviation/Extradition Reimbursement	287,625	359,668	436,668
Metro Aviation Fund Balance (Plane Purchase)	1,835,845	0	0
Fire - State & Federal	312,592	0	0
Emergency Management - State & Federal	75,204		
Sheriff - Commissary Fund	219,535	0	0
Sheriff - State and Federal Grants	27,843	0	0
Asset Forfeitures	622,901	0	0
Transfer From General Fund	126,217	127,332	165,832
Total Public Safety	\$5,130,520	\$1,688,115	\$602,500
Public Utilities			
Solid Waste			
Refuse Collection Billing	\$11,221,724	\$12,000,000	\$12,600,000
Public Use/Host/Recycle Fees	2,279,632	2,095,000	2,330,000
Miscellaneous Revenues	385,803	207,500	320,000
State Revenues	58,806	35,000	50,000
Transfer From General Fund	3,371,409	3,371,409	6,420,909
(To) From Solid Waste Fund Balance	(1,115,390)	551,025	2,747,351
Total Solid Waste	\$16,201,984	\$18,259,934	\$24,468,260
Street Lighting			
Charge for Street Lights	\$227,348	\$84,100	\$100,000
(To) From Reserve for Street Lights	(163,696)	0	0
Total Street Lighting	\$63,652	\$84,100	\$100,000
Total Public Utilities	\$16,265,636	\$18,344,034	\$24,568,260
Public Works			
Best Management Practices	\$72,068	\$50,000	\$50,000
Watershed Management Program	0	847,000	847,000
Total Public Works	\$72,068	\$897,000	\$897,000
Recreation, Parks, & Culture			
Recreation	\$0	\$0	\$0
Sports & Entertainment Authority - Transfer from GF*	0	0	1,079,094
Public Library	13,397	0	0
Total Recreation, Parks, & Culture	\$13,397	\$0	\$1,079,094

*FY22 Actuals and FY23 Budget for the Sports & Entertainment Authority reflected in the General Fund.

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY22 Actual	FY23 Original	FY24 Approved
Social Services			
State and Federal Grants - Social Services	\$18,067,715	\$19,766,744	\$19,722,228
Transfer From the General Fund - Social Services	5,643,680	6,110,898	6,900,182
(To) From Special Revenue Fund Balance	(844,002)	0	0
State and Federal Grants - CSA	147,604	127,499	143,649
Children's Services Act (CSA)*	4,039,473	2,763,629	3,722,661
Transfer From the General Fund - CSA Medicaid	809,360	750,000	1,000,000
Transfer From the General Fund - CSA*	2,100,043	1,876,110	2,000,000
*Note: Beginning in FY2021 HCPS portion of CSA is reflected in Education			
Total Social Services	\$29,963,873	\$31,394,880	\$33,488,720
Opioid Abatement Authority Funding			
Opioid Settlement Payments	\$0	\$0	\$295,838
Total Opioid Abatement Authority Funding	\$0	\$0	\$295,838
Total Revenues	\$219,488,070	\$219,235,025	\$241,779,420

**COUNTY OF HENRICO, VIRGINIA
SPECIAL REVENUE FUND EXPENDITURES**

Subfund/Activity	FY22 Actual	FY23 Original	FY24 Approved
Capital Region Workforce Partnership (CRWP)			
Capital Region Workforce Partnership (CRWP)	\$4,589,508	\$4,813,545	\$4,614,619
Total CRWP	\$4,589,508	\$4,813,545	\$4,614,619
Circuit Court Clerk			
Circuit Court Clerk	(\$57,382)	\$0	\$0
Total Circuit Court Clerk	(\$57,382)	\$0	\$0
Commonwealth's Attorney			
Victim/Witness Program	\$1,255,112	\$1,328,303	\$1,419,709
Special Drug Prosecutor	185,376	193,412	239,855
Asset Forfeitures - Commonwealth's Attorney	25,336	0	0
Total Commonwealth's Attorney	\$1,465,824	\$1,521,715	\$1,659,564
Community Corrections Program			
CCP	\$1,838,471	\$2,076,555	\$2,304,115
CCP - Drug Court	416,060	480,887	517,616
Total Community Corrections Program	\$2,254,531	\$2,557,442	\$2,821,731
Community Revitalization			
CDBG	\$2,117,183	\$0	\$0
Home	501,495	0	0
Local Business Assistance	53,055	0	0
ESG	773,073	0	0
Community Revitalization	336	0	0
Total Community Revitalization	\$3,445,142	\$0	\$0
Economic Development			
EDA Agreements	\$2,427,279	\$0	\$0
Total Economic Development	\$2,427,279	\$0	\$0
Education			
State, Federal & Other Grants	\$76,824,992	\$70,060,512	\$73,727,741
School Cafeterias	22,693,936	25,641,197	28,013,829
Children's Services Act (CSA)	14,122,232	14,400,000	16,006,273
Total Education	\$113,641,160	\$110,101,709	\$117,747,843
Juvenile & Domestic Relations Court			
Probation - VJCCA	\$636,370	\$700,568	\$801,908
Detention - VJCCA	322,451	384,067	407,223
Juvenile Detentiion	23,717	0	0
USDA	32,795	25,332	30,332
Total Juvenile & Domestic Relations Court	\$1,015,333	\$1,109,967	\$1,239,463
Mental Health & Developmental Services			
Clinical Services	\$20,103,021	\$23,828,475	\$27,306,691
Community Support Services	12,539,651	14,515,584	16,260,606
Administrative and Program Support	6,618,509	7,962,559	8,527,491
Total Mental Health	\$39,261,181	\$46,306,618	\$52,094,788
Non-Departmental			
Non-Departmental	\$0	\$500,000	\$670,000
Total Non-Departmental	\$0	\$500,000	\$670,000

Subfund/Activity	FY22 Actual	FY23 Original	FY24 Approved
Public Safety			
State and Federal Grants - Police	\$813,292	\$0	\$0
Communications	809,466	1,201,115	0
Metro Aviation	2,186,764	387,000	502,500
Henrico Extraditions	62,923	100,000	100,000
Asset Forfeitures - Police	622,901	0	0
State and Federal Grants - Fire	312,592	0	0
State and Federal Grants - Emergency Management	75,204	0	0
Sheriff - Commissary Fund	219,535	0	0
Sheriff - State and Federal Grants	27,843	0	0
Total Public Safety	\$5,130,520	\$1,688,115	\$602,500
Public Utilities			
Solid Waste	\$16,201,984	\$18,259,934	\$24,468,260
Street Lighting	63,652	84,100	100,000
Total Public Utilities	\$16,265,636	\$18,344,034	\$24,568,260
Public Works			
Best Management Practices	\$72,068	\$50,000	\$50,000
Watershed Program	0	847,000	847,000
Total Public Works	\$72,068	\$897,000	\$897,000
Recreation, Parks & Culture			
Sports & Entertainment Authority*	\$0	\$0	\$1,079,094
Public Library	\$13,397	0	0
*FY22 Actuals and FY23 Budget for the Sports & Entertainment Authority reflected in the General Fund.			
Total Recreation, Parks, & Culture	\$13,397	\$0	\$1,079,094
Social Services			
Administration	16,572,014	19,756,824	20,697,311
Public Welfare Board	37,915	290,489	290,489
Public Assistance	6,257,464	5,830,329	5,634,610
Children's Services Act (CSA)*	7,096,480	5,517,238	6,866,310
*Note: Beginning in FY2021 HCPS portion of CSA is reflected in Education expenses			
Total Social Services	\$29,963,873	\$31,394,880	\$33,488,720
Opioid Abatement Authority Funding			
Sheriff	0	0	147,733
Mental Health & Developmental Services	0	0	148,105
Total Opioid Abatement Authority Funding	\$0	\$0	\$295,838
Total Expenditures	\$219,488,070	\$219,235,025	\$241,779,420

**COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - WATER & SEWER ENTERPRISE FUND**

	FY22	FY23	FY24
	Actual	Original	Approved
Revenues/Resources			
Sale of Water	\$65,401,751	\$65,648,600	\$69,223,395
Sale of Sewer	64,857,880	64,255,309	67,849,989
Water Charges	6,471,138	4,927,994	5,122,244
Sewer Charges	8,717,505	5,902,726	6,151,376
Strong Waste Surcharge	640,929	335,000	375,000
City of Richmond	1,245,359	1,215,688	1,215,688
Interest Earnings	357,439	893,611	525,000
Federal Funding	2,572,081	0	0
Other Water/Sewer Revenues	9,290,005	1,545,689	1,528,204
Transfer from General Fund	7,282,108	2,990,750	7,150,500
Total Operating Revenues	\$166,836,195	\$147,715,367	\$159,141,396
Operating Expenditures			
Personnel	\$18,054,418	\$22,662,663	\$24,253,350
Operating	51,059,792	55,144,433	60,745,947
Capital Outlay	558,151	1,862,788	2,168,488
Sub-Total Operating	\$69,672,361	\$79,669,884	\$87,167,785
Debt Service	16,939,163	31,191,008	29,648,861
Total Operating Expenditures	\$86,611,524	\$110,860,892	\$116,816,646
Results of Operations (Prior to Capital Expenses)	(80,224,671)	(36,854,475)	(42,324,750)
Budget For Capital Use (Below)	(59,274,802)	(60,450,000)	(42,324,750)
Capital Budget Expenditures			
Approved Capital Projects (FY23 Budget)	\$0	\$75,450,000	\$0
Approved Capital Projects (New FY24 Budget)	0	0	100,900,000
Continuing Capital Projects (Previously Approved) ⁽¹⁾	59,274,802	0	0
Total Capital Budget Expenses:	\$59,274,802	\$75,450,000	\$100,900,000
Capital Budget Resources			
Water and Sewer Revenues	59,274,802	60,450,000	42,324,750
Water and Sewer Fund Balance	0	15,000,000	58,575,250
Total Capital Budget Resources:	\$59,274,802	\$75,450,000	\$100,900,000

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY2022 represents actual spending, as per the 2022 audit.

**HENRICO COUNTY, VIRGINIA
INTERNAL SERVICE AND DEBT SERVICE FUNDS**

Fund	FY22 Actual	FY23 Original	FY24 Approved
Central Automotive Maintenance Revenues			
Revenues:			
Charges for Automotive Maintenance - West	\$8,722,724	\$9,700,000	\$10,000,000
Charges for Automotive Maintenance - East	1,688,423	\$2,632,680	\$3,000,000
Charges for Use of Motor Pool	4,497,864	\$4,500,000	\$4,563,873
Charges for Gasoline	6,741,786	\$6,050,000	\$7,000,000
Charges for Vehicle Wash Facility	0	\$105,900	\$105,900
Miscellaneous	310,050	\$400,000	\$400,000
Gain/(Loss) on Sale of Property	(2,675)	\$0	\$0
Transfer to Capital Projects	0	\$0	\$0
Transfer from General Fund	2,164,000	\$112,780	\$327,360
(To) From Retained Earnings - CAM	(2,665,464)	\$0	\$0
Total CAM Revenues	\$21,456,708	\$23,501,360	\$25,397,133
Central Automotive Maintenance Expenditures			
Central Automotive Maintenance	\$21,456,708	\$23,501,360	\$25,397,133
Total CAM Expenditures	\$21,456,708	\$23,501,360	\$25,397,133
Technology Replacement Revenues			
Transfer from General Fund	\$3,250,000	\$3,000,000	\$3,500,000
(To) From Retained Earnings - Technology	(828,125)	\$532,947	\$341,471
Total Technology Replacement Revenues	\$2,421,875	\$3,532,947	\$3,841,471
Technology Replacement Expenditures			
Technology Replacement	\$2,421,875	\$3,001,314	\$3,841,471
Total Technology Replacement Expenditures	\$2,421,875	\$3,001,314	\$3,841,471
Risk Management Revenues			
Transfer from General Fund	\$10,911,451	\$9,524,109	\$9,619,234
Public Utilities Charges	778,608	\$900,000	\$900,000
Recon-Workers' Compensation	343,651	\$50,000	\$50,000
Prop/Liability Recovery	380,618	\$50,000	\$50,000
A/R-S1 P/L Subrogation	0	\$0	\$0
Interest Income	20,260	\$0	\$0
Recoveries & Rebates - General	0	\$0	\$0
Total Risk Management Revenues	\$12,434,588	\$10,524,109	\$10,619,234
Risk Management Expenditures			
Risk Management	\$12,434,588	\$10,524,109	\$10,619,234
Total Risk Management Expenditures	\$12,434,588	\$10,524,109	\$10,619,234

INTERNAL SERVICE DEBT SERVICE FUNDS (cont.)

Fund	FY22 Actual	FY23 Original	FY24 Approved
Healthcare Fund Revenues			
County Contribution	\$99,247,295	\$103,986,293	\$106,066,019
Employee Contribution	22,942,207	\$25,626,100	\$26,138,622
Retiree Contribution	4,426,814	\$5,700,000	\$4,700,000
Retiree Subsidy	200,452	\$310,000	\$200,000
Disabled Subsidy	-	\$20,000	\$0
COBRA	248,218	\$260,000	\$220,000
Interest Income	160,505	\$400,000	\$400,000
Recoveries and Rebates	8,506,214	\$9,144,851	\$15,554,840
Healthcare - Wellness Payment	569,815	\$380,000	\$500,000
Transfer from General Fund	0	\$0	\$0
(To) From Fund Balance (Includes IBNR)	7,607,522	\$0	\$0
Total Healthcare Fund Revenues	\$143,909,042	\$145,827,244	\$153,779,481
Healthcare Fund Expenditures			
Healthcare	\$143,909,042	\$145,827,244	\$153,779,481
Total Healthcare Fund Expenditures	\$143,909,042	\$145,827,244	\$153,779,481
Debt Service Fund Revenues			
Transfer from General Fund	\$78,346,649	\$78,452,484	\$77,631,422
Use of Debt Service Fund Balance	(\$859,393)	\$0	\$368,578
Total Debt Service Revenues	\$77,487,256	\$78,452,484	\$78,000,000
Debt Service Fund Expenditures			
Debt Service - General Government	\$28,988,779	\$25,277,801	\$25,218,397
Debt Service - Public Works	3,085,617	\$2,990,678	\$2,839,174
Debt Service - Education	45,412,860	\$50,184,005	\$49,942,429
Total Debt Service Expenditures	\$77,487,256	\$78,452,484	\$78,000,000
Adjustment for Interfund Transactions	(\$121,405,919)	(\$127,704,873)	(\$131,335,792)

COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - FIDUCIARY FUNDS

Fund	FY22 Actual	FY23 Original	FY24 Approved
JRJDC Agency Fund Revenues			
Transfer from General Fund	\$3,451,088	\$3,624,201	\$3,805,410
Revenue from Federal Government	59,746	0	0
Revenue from the Commonwealth	1,712,962	1,528,567	1,600,085
Revenue from Goochland/Powhatan	534,082	560,786	588,826
Revenue from Other Localities	27,700	0	0
Interest Income	(23,205)	0	0
(To) From Fund Balance-JRJDC	(19,632)	467,494	321,714
Total JRJDC Revenues	\$5,742,741	\$6,181,048	\$6,316,035
JRJDC Agency Fund Expenditures			
Operating	\$5,560,519	\$6,081,048	\$6,216,035
Capital Projects	182,222	100,000	100,000
Total JRJDC Expenditures	\$5,742,741	\$6,181,048	\$6,316,035
Other Post Employment Benefits - GASB 45 Revenues			
Transfer from General Fund	\$2,675,000	\$2,675,000	\$2,675,000
Revenue from Enterprise Fund	75,000	75,000	75,000
Total OPEB - GASB 45 Revenues	\$2,750,000	\$2,750,000	\$2,750,000
Other Post Employment Benefits - GASB 45 Expenditures			
Operating	\$2,750,000	\$2,750,000	\$2,750,000
Total OPEB - GASB 45 Expenditures	\$2,750,000	\$2,750,000	\$2,750,000
Line of Duty Act (LODA) Revenues			
Operating Transfer from General Fund	\$1,250,000	\$1,250,000	\$1,250,000
(To) From Line of Duty Fund Balance	(306,722)	0	0
Total LODA Revenues	\$943,278	\$1,250,000	\$1,250,000
Line of Duty Act (LODA) Expenditures			
Operating	\$943,278	\$1,250,000	\$1,250,000
Total LODA Expenditures	\$943,278	\$1,250,000	\$1,250,000
Long-Term Disability Revenues			
Fiduciary Fund Balance			
Operating Transfer from General Fund	\$600,000	\$600,000	\$650,000
(To) From Long-Term Disability Fund Balance	(285,655)	\$0	\$0
Total Long-Term Disability Revenues	314,345	\$600,000	\$650,000
Long-Term Disability Expenditures			
Operating	\$314,345	\$600,000	\$650,000
Total Long-Term Disability Expenditures	\$314,345	\$600,000	\$650,000

COUNTY OF HENRICO, VIRGINIA
TOTAL APPROVED REVENUES (BY SOURCE) - ACROSS ALL FUNDS

	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Fiduciary Funds	Total All Funds
Revenue from Local Sources							
General Property Taxes	\$641,410,000	\$0	\$0	\$0	\$0	\$0	\$641,410,000
Other Local Taxes	203,060,000	0	0	0	0	0	203,060,000
Permits, Fees, and Licenses	6,481,000	897,000	0	0	0	0	7,378,000
Fines and Forfeitures	1,575,000	267,360	159,485	0	0	0	2,001,845
Use of Money and Property	3,314,000	247,448	0	0	800,000	0	4,361,448
Charges for Services	3,335,000	37,657,440	149,937,692	0	0	0	190,930,132
Recovered Costs	4,168,500	1,202,626	0	0	178,549,254	75,000	183,995,380
Shared Expenses	0	0	0	0	0	588,826	588,826
Miscellaneous	3,659,000	9,375,549	1,893,719	0	500,000	0	15,428,268
Total from Local Sources	\$867,002,500	\$49,647,423	\$151,990,896	\$0	\$179,849,254	\$663,826	\$1,249,153,899
Revenue from the Commonwealth							
Non-categorical Aid	12,567,000	4,318,940	0	0	0	0	16,885,940
Shared Expenses	19,695,000	0	0	0	0	1,600,085	21,295,085
Categorical Aid	421,447,730	57,824,639	0	0	0	0	479,272,369
Total from the Commonwealth	\$453,709,730	\$62,143,579	\$0	\$0	\$0	\$1,600,085	\$517,453,394
Revenue from the Federal Government							
Categorical Aid	385,000	78,415,470	0	0	0	0	78,800,470
Total from the Federal Government	\$385,000	\$78,415,470	\$0	\$0	\$0	\$0	\$78,800,470
Total Revenues	\$1,321,097,230	\$190,206,472	\$151,990,896	\$0	\$179,849,254	\$2,263,911	\$1,845,407,763
Operating Transfers							
Operating Transfers	(154,211,528)	47,602,602	7,150,500	77,631,422	(117,889,198)	8,380,410	(131,335,792)
Transfers to Capital Projects	(72,798,000)	0	0	0	0	0	(72,798,000)
Total Resources	\$1,094,087,702	\$237,809,074	\$159,141,396	\$77,631,422	\$61,960,056	\$10,644,321	\$1,641,273,971
Fund Balance							
(To) From Fund Balance	13,650,000	3,970,346	(42,324,750)	368,578	341,471	321,714	(23,672,641)
Use of Fund Balance - Sidewalks	2,500,000	0	0	0	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	17,000,000	0	0	0	0	0	17,000,000
Use of Fund Balance - Vehicle Reserve	13,500,000	0	0	0	0	0	13,500,000
Use of Fund Balance - Community Revitalization Reserve	2,000,000	0	0	0	0	0	2,000,000
Use of Fund Balance - Henrico Investment Program	750,000	0	0	0	0	0	750,000
Use of Fund Balance - Recycling Cost Reserve	3,049,500	0	0	0	0	0	3,049,500
From Fund Balance - Schools State Aid Reserve	5,050,000	0	0	0	0	0	5,050,000
From Fund Balance - Home Purchase Assistance Reserve	2,000,000	0	0	0	0	0	2,000,000
(To) From Fund Balance - Capital Initiatives	250,000	0	0	0	0	0	250,000
From Sinking Fund - Bond Ops	3,221,228	0	0	0	0	0	3,221,228
Total All Funds	\$1,157,058,430	\$241,779,420	\$116,816,646	\$78,000,000	\$62,301,527	\$10,966,035	\$1,666,922,058

**COUNTY OF HENRICO, VIRGINIA
TOTAL APPROVED EXPENDITURES (BY DEPARTMENT) - ACROSS ALL FUNDS**

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Fiduciary Funds	Total All Funds
Agriculture and Home Extension	\$443,364						\$443,364
Board of Supervisors	989,761						989,761
Building Inspections	5,741,499						5,741,499
Capital Region Workforce Partnership		4,614,619					4,614,619
Circuit Court Clerk	3,271,624						3,271,624
Circuit Court Services	898,105						898,105
Commonwealth's Attorney	6,796,165	1,659,564					8,455,729
Community Corrections Program		2,821,731					2,821,731
Community Revitalization	2,200,000						2,200,000
County Attorney	3,102,672						3,102,672
County Manager	2,335,318						2,335,318
Debt Service				28,057,571			28,057,571
Economic Development	24,927,539						24,927,539
Education	650,376,582	117,747,843		49,942,429			818,066,854
Electoral Board	2,426,568						2,426,568
Emergency Communications	8,973,627						8,973,627
Emergency Management	1,136,068						1,136,068
Finance	18,120,590				10,619,234		28,739,824
General District Court	512,001						512,001
General Services	16,691,234				25,397,133		42,088,367
Healthcare					153,779,481	4,650,000	153,779,481
Human Resources	11,533,297						16,183,297
Information Technology	20,255,029						20,255,029
Interdepartmental Billings					(131,335,792)		-131,335,792
Internal Audit	763,490						763,490
James River Juvenile Detention Ctr						6,316,035	6,316,035
Juvenile & Domestic Relations Court Services	218,675	1,239,463					1,458,138
Juvenile Detention	2,939,702						2,939,702
Juvenile Probation	23,072						23,072
Library	23,869,681						23,869,681
Magistrate	6,286						6,286
Mental Health & Developmental Services		52,094,788					52,094,788
Non-Departmental	16,127,079	670,000					16,797,079
Opioid Abatement Fund		295,838					295,838
Permit Center	1,067,491						1,067,491
Planning	5,357,447						5,357,447
Public Health	3,130,561						3,130,561
Public Relations	2,374,316						2,374,316
Public Safety - Fire	85,074,259						85,074,259
Public Safety - Police	99,357,992	602,500					99,960,492
Public Utilities			116,816,646				116,816,646
Public Works	59,414,272	24,568,260					83,982,532
Recreation & Parks	25,682,500	897,000					26,579,500
Sheriff	50,920,564						50,920,564
Social Services		33,488,720					33,488,720
Sports & Entertainment Authority		1,079,094					1,079,094
Technology Replacement					3,841,471		3,841,471
	\$1,157,058,430	\$241,779,420	\$116,816,646	\$78,000,000	\$62,301,527	\$10,966,035	\$1,666,922,058