

PROPOSED BUDGET

Fiscal Year 25



HENRICO COUNTY, VIRGINIA

Office of Management and Budget, March, 2024



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Henrico County
Virginia**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

HENRICO COUNTY

Board of Supervisors



Tyrone E. Nelson
Chairman
Varina District



Daniel J. Schmitt
Vice-Chairman
Brookland District



Jody K. Rogish
Tuckahoe District



Misty D. Whitehead
Three Chopt District



Roscoe D. Cooper III
Fairfield District



COMMONWEALTH OF VIRGINIA
COUNTY OF HENRICO

John A. Vithoukas
County Manager

March 12, 2024

The Honorable Board of Supervisors
County of Henrico
Virginia

Honorable Members of the Board:

I am proud to present to you the FY25 Manager's Proposed Operating and Capital Budget. The plan, as presented, is balanced with a real estate tax rate of 85 cents and continues the County's conservative approach to revenue projections. This prudent fiscal approach allows for the flexibility to address the many challenges we face and reward our employees with an across-the-board pay increase of **4.8%** while providing additional resources to address critical shortage areas throughout the organization, especially in education and public safety.

In addition to rewarding our hard-working employees and continuing our efforts to attract the best people to serve beside them, this budget continues to invest in our basics – education and public safety. With nearly \$135.0 million of new operating costs introduced in this budget, over \$101.3 million goes to education and public safety. Additionally, the FY25 budget begins a multi-year phase-in of the Henrico CARES initiative to meet the mental health needs of our children and acknowledges increases to meet our implementation of the Marcus Alert initiative.

The capital budget continues the 2022 G.O. Bond Referendum plan with \$110.8 million in bond projects funded in FY25. With a total of \$327.2 million, the capital budget will enhance maintenance of current facilities, replace aging school buildings, and enhance and maintain road and water & sewer infrastructure.

The budget also includes planned additional costs for new facilities. These include the final 12 positions for the Bungalow City Firehouse, 7 positions for Taylor Farm Park along with additional costs for the two renovated and expanded ACE Centers at Hermitage and Highland Springs High Schools and South Police Station. A total of \$5.1 million is allocated for new facilities in FY25.

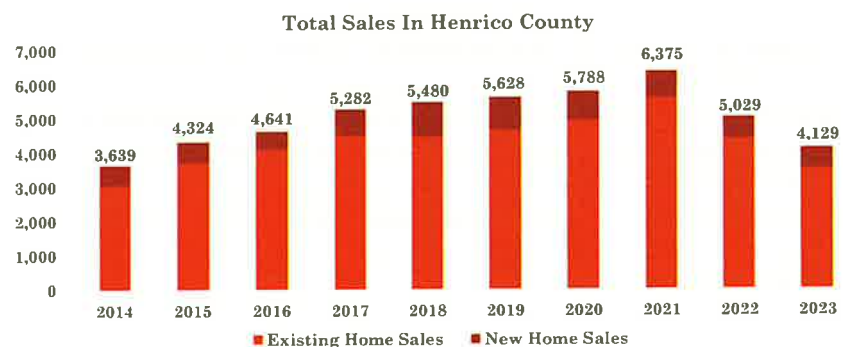
Budget Overview & Fiscal Sustainability

Projected revenues in the FY25 proposed budget total \$1.4 billion, an increase of \$108.1 million or 8.2% when compared to the FY24 approved budget. Local revenues reflect a \$72.7 million increase while State & Federal revenues increased \$35.4 million. While FY25 revenue projections present a significant budgetary increase, projections for FY24 currently meet or exceed the FY25 proposed revenue estimates.

General Property taxes account for \$685.6 million of the FY25 proposed budget and reflect an increase of \$44.1 million, or 6.9% when compared to the FY24 budget. Of this total, \$501.0 million reflects the estimate for real estate taxes and is based on January 1, 2024 assessments and the current real estate tax rate of 85 cents per \$100 assessed value – the lowest among the 10 largest localities in Virginia that leads the way for Henrico County to have the lowest tax burden among that same population.

Assessments, as of January 1, 2024, increased by \$3.1 billion or 5.5% compared to 2023 assessments. Residential reassessments, 70% of the County's tax base, increased by 5.4% while commercial property reassessments increased 2.4%. New construction, both residential and commercial properties, increased the land book by \$351.5 million in 2024.

The residential reassessment reflects a market where demand still outpaces the number of available homes for sale in the County. In looking at the total number of sales in Henrico, you have to go back to 2014 to find fewer than the 4,129 homes sold in the past



year. The drop in home sales can be attributed to increases in mortgage rates, particularly the 30-year fixed mortgage rate that increased from a low of 2.8% in August 2021 to a high of 7.6% in October 2023. But unlike 2014, which saw home values still recovering from the downturn in 2008, the market demand drove prices up by 8.0% in 2023.

The increase in home values in recent years has led the County to provide unprecedented tax relief. In 2022, the County not only provided a reduction in the real estate tax rate of 2 cents per \$100 assessed value but also was the first in the Commonwealth to provide a rebate of real estate taxes in the amount of 2 cents per \$100 assessed value. The County again provided a rebate of real estate taxes in 2023 in the amount of 2 cents per \$100 assessed value but also pushed further by creating the Real Estate Cap Program, or RECAP. This new program is an extension of Central Virginia's most expansive real estate tax relief program by freezing a RECAP participant's taxes if their income is between \$75,000 and \$105,000 and/or their net worth is between \$500,000 and \$700,000. The Department of Finance is currently accepting applications for both REAP and RECAP with a rolling deadline beginning April 1. In 2025, the

eligibility parameters **will be increased incrementally to a maximum income of \$125,000 and a maximum net worth of \$750,000.**

With commercial properties, the market dynamics are more mixed. Apartments, which are the largest component of the commercial tax base, saw a 0.4% decrease in assessments offset by new construction to bring the total value up 1.1%. Warehouse & industrial properties saw a 5.9% increase while general commercial properties increased 4.5%. However, the areas hardest hit by the pandemic (retail and hotels) still lag their 2020 values while office properties experienced a 1.4% decrease in assessed values as vacancies continue to climb.

The outlook for other local revenues remains conservative especially when you consider FY24's performance to date. Estimates for sales tax in FY25 reflect a budgetary increase of \$8.0 million or 9.0%, but much of that increase is recognizing collections of \$92.8 million in FY23 and accounting for an additional 4.0% growth over 2 years.

Similarly with Business License taxes, or BPOL, the estimate of \$46.5 million in FY24 was exceeded by collections of \$51.2 million in FY23. With the difference between estimates and actuals, the FY25 budget not only increases the budget estimate but also proposes to **double the deduction level for gross receipts** from \$500,000 to \$1,000,000. While it is projected to "cost" the County \$3.0 million to double the deduction, our history suggests otherwise as a projected \$3.0 million cost to go from \$100,000 to \$500,000 ended up resulting in a nearly \$3.0 million increase in BPOL revenues. The increase in the deduction is a valuable selling point to economic development prospects, particularly those looking for office space in Henrico County.

Meals Tax collections, since FY21, have risen considerably from \$27.4 million to \$38.1 million in FY23. As of this writing, the collections for FY24 exceed year-over-year collections by 5.0%. The budgetary increase for Meals Tax receipts simply acknowledges the increases over time and dedicates the additional resources to the Education portion of debt service for the first bonds issued for the 2022 Referendum. At \$35.0 million, there remains flexibility to absorb an economic downturn without impacting our investment in our school system while providing additional capital resources if collections continue to exceed estimates.

State revenues in FY25 total \$489.2 million, a \$35.4 million or 7.8% increase compared to the FY24 budget. The majority of funding from the State is for our school system - \$382.8 million. This reflects a conservative accounting of the Governor's introduced budget from December and is confirmed by information recently published regarding the competing budget proposals in the General Assembly. The remaining estimates for state aid are also conservative as State Highway Maintenance, or Gas Tax,

FY24 Performance vs. FY25 Estimates			
	FY24 Approved	FY24 Projection	FY25 Projection
Sales & Use Tax	\$88.5M	\$94.6M	\$96.5M
BPOL*	\$46.5M	\$52.5M	\$49.5M
Hotel/Motel Tax (Including Tourism Improvement District	\$18.8M	\$20.1M	\$20.0M
Meals Tax	\$28.0M	\$39.5M	\$35.0M
Building Permit Fees	\$5.5M	\$11.5M	\$7.5M
Interest Earnings	\$2.0M	\$24.5M	\$9.0M
*FY25 Estimate allows for increase in deduction from \$500k to \$1M.			

payments at \$56.0 million are less than the current year allocation of over \$61.0 million, the estimate for Compensation Board reimbursements for Constitutional Offices is less than FY23 collections, and the estimate for law enforcement assistance through HB#599 payments is increased to meet current year disbursements.

Pay Raise: Attract, Retain, Invest

The lifeblood of what we do as a local government is the people who choose public service as their calling. It is the teachers in the classrooms, it is the first responders keeping our community safe, and it is the workers repairing pipes and repaving roads. Without the best employees, the level of service to our community suffers. This is why investing in the County's workforce is essential to maintaining the quality-of-life residents expect.

The FY25 proposed budget includes funding for a 4.8% merit-based salary increase for all general government and HCPS employees that builds on the increases provided over the past three fiscal years while enhancing our competitiveness across-the-board. In addition to the pay raise, the budget allocates an additional \$16.9 million to address critical shortages throughout the workforce, but especially in HCPS and public safety. While not new – there have been 46 targeted, market-based adjustments since FY21 – this funding allows the County to ensure its position as a regional pay leader.

Currently there are 528 vacant positions in general government agencies and 607 vacancies in HCPS. Of those vacancies, 285 of the general government vacancies are in public safety and 359 of the HCPS vacancies are teaching positions. While over the years we have boasted about how lean Henrico is as a local government, there comes a point where service suffers. We do not want to be close to that level.

One of the critical shortage adjustments is starting pay for bus drivers, which the School Board addressed in February. Bus drivers play a vital role in our education system getting children to school safely and on time and \$2.0 million is included in the proposed budget to cover this cost. This increase along with the critical shortage adjustment will bring starting pay for bus drivers to \$25/hour effective July 1, 2024.

The total cost for salary increases in FY25 is \$56.4 million. This is on top of the \$156.6 million cost of salary increases in the previous three fiscal years. The four-year total of \$211.7 million for salary increases accounts for 59.5% of total budget growth in that same period. Looking at just the FY25 budget, the \$211.7 million for salary increases accounts for 16.9% of the FY25 proposed budget.

	<u>Salary Increases by Area</u>		
	<u>4.8% Adj.</u>	<u>Critical Shortage</u>	<u>Total</u>
Education	24,000,000	10,000,000	34,000,000
Public Safety	9,500,000	4,800,000	14,300,000
General Government	6,000,000	2,097,000	8,097,000
Total	39,500,000	16,897,000	56,397,000

The budget for FY25 also begins a multi-year effort to right-size overtime budgets for public safety agencies, particularly Police, Sheriff, and Fire. A total of \$2.6 million is included in these three agencies to reduce the need to cover the unbudgeted overtime costs with salary savings or year-end budget

amendments. Additionally for Fire, a total of 14 new firefighters are recognized in the proposed budget to help reduce the need for overtime within the division. The first 7 of these positions were approved by the Board of Supervisors in December, with the remaining 7 new for FY25.

Finally, several smaller adjustments to the budget are included to support employees and their ability to perform their duties. These include funding for enhancing continuing education, professional development, or just providing new or enhanced tools to better serve the citizens. It's these small efforts that go a long way in maintaining our standing as an employer of choice.

Education & Public Safety

The FY25 proposed budget for HCPS, including the general fund, school cafeteria, grants, and debt service, totals \$880.8 million. The general fund portion of the HCPS budget totals \$704.0 million, reflecting a \$53.7 million or 8.3% increase over the FY24 budget.



In addition to the salary increases, the FY25 budget includes the first of a five-year implementation of a first in Virginia approach to youth mental health care - the Henrico CARES program. Born out of the Youth Violence Committee, CARES seeks to address the growing number of children recognized with a mental health disorder by providing access to high quality mental health care that is easily accessible and comprehensive to all youth and their families in Henrico County. The estimated cost for CARES over five years is \$4.6 million, with the first year totaling \$1.7 million. \$1.1 million is in the HCPS budget for 5 school-based mental health positions and \$0.5 million for

Mental Health for 4 positions.

In FY25, the general fund picks up the cost of 62 positions funded with federal stimulus funding over the past two-three years at a cost of \$5.7 million. Additionally, the budget acknowledges the addition of 75 school security officers to enhance student safety at all schools. In response to a changing student profile, the School Board has added 97 positions to provide additional learning opportunities and classroom supports while also adding new English Language Learner teaching positions.

In the area of public safety, the FY25 budget picks up new costs for 2 key public safety facilities. First, the budget finalizes the three-year staffing plan for the Bungalow City Firehouse (FH23) by adding 12 positions: 9 firefighters, 2 fire lieutenants, and 1 fire captain. The new station, approved in the 2016 Bond Referendum, will address emergency call volume in Eastern Henrico when it opens in January 2025. Second, the budget picks up the utility and maintenance costs for the new South Station in Highland Springs.

On February 1, 2024 the County submitted its Marcus Alert plan to the State in response to the Marcus-David Peters Act, signed into law in 2020. The law was intended to ensure that emergency responses to

people in crisis are behavioral health responses. The Marcus Alert legislation, as well as Crisis Now best practices, suggest the development of mobile coordinated response teams. The plan submitted identified many of the actions Henrico has taken over the years to address calls for service that involve someone suffering a mental health crisis. These include our Crisis Intervention Teams (CIT), Services to Aid Recovery (STAR) teams, and the recently revived Mobile Response Teams. The plan submitted incorporates the efforts developed over several years and coordinates them to make sure the proper response to someone in mental health crisis is provided.

Infrastructure Maintenance & Expansion

FY25 GO Bond Projects	
Quioccassin Middle Replacement	79,000,000
Johnson Elementary Renovation	5,000,000
Jackson-Davis Elementary Replacement	4,500,000
Longan Elementary Replacement	4,500,000
Environmental Education Living Building	1,300,000
Firehouse 1 Replacement (EDA Bonds)	3,774,000
Drainage Projects	7,500,000
Animal Adoption Center	2,774,000
Tuckahoe Creek Park Phase III	2,500,000
Total	110,848,000

The FY25 proposed capital budget is \$327.2 million to maintain current facilities and build several new facilities. The budget includes \$110.8 million for 2022 Bond Referendum projects, listed to the left. The proposed budget represents the second of 6 planned issuances of bonds, with the first issue having reaffirmed Henrico's status as a triple-AAA rated county that "can maintain better credit characteristics than the U.S. in a stress scenario." As a testament to our fiscal prudence,

Henrico County is 1 of only 13 counties in the United States that has AAA ratings from all three major rating agencies for both its general obligation debt and its water & sewer system.

The capital budget reflects significant funding enhancements to the County's long-standing maintenance efforts – for the HCPS Roof & Mechanical program the increase totals \$7.5 million to bring total funding to \$10.0 million. The proposed budget also maintains funding for technology improvements, playground improvements, and Meals Tax funding for maintenance projects. For general government, a total of \$10.0 million is included to boost maintenance of County facilities along with \$2.2 million for technology infrastructure, and \$2.0 million for park maintenance.

Revenues from the Central Virginia Transportation Authority (CVTA) remain an important funding source for the County's transportation and mobility projects in FY25. A total of \$27.5 million of the CVTA local allocation is projected for the capital budget, with \$25.0 million allocated for transportation projects and \$2.5 million specifically for pedestrian and bike improvements. The \$2.5 million is matched by local reserves and is utilized to draw down State/Federal resources for large projects that have assisted in added miles of sidewalk in recent years, along with making projects such as the Fall Line Trail and improvements to Three Chopt Road a reality. To continue to keep up with the increasing project workload while minimizing project costs by keeping certain costs in-house, the operating budget allocates 12 new positions for Public Works.

The FY25 budget continues many of the County's environmental efforts with \$1.8 million in the capital budget for land acquisitions, creek and stream projects, and minor drainage projects. The budget also continues funding the County's MS/4 requirements with \$2.3 million of general fund revenue and not a

stormwater utility tax, allowing Henrico to remain the only large locality in the Chesapeake Bay watershed to not impose one. This will be the second year of providing \$1.0 million for BMP maintenance. There is \$250,000 for the Energy Management program for energy efficient improvements. Finally, the FY25 capital budget includes \$7.5 million of G.O. bonds for drainage improvements across the County. These efforts are on top of the projects through the H.E.A.R.T Committee, which are being funded through current resources and grant opportunities, or the solar efforts through power-purchase agreements.

The Water & Sewer operating budget for Public Utilities totals \$131.1 million and the capital budget totals \$120.0 million. Both budgets will ensure high quality water and sewer service our residents expect. To meet these needs, there is a proposed 5% increase for water & sewer service rates, though there is no increase in connection fees proposed. The average impact of this increase will be \$3.48 per month.

Enhancing Quality of Life

FY25 will be an exciting year for park lovers in Henrico County with four new facilities debuting this year. Chief among them will be the County's largest park – Taylor Farm Park. The 99-acre park is the first large community park in Varina since Dorey Park opened in 1982 and will feature a destination skate park, event area, large playground, spray park, pump track, bike skills course, an asphalt trail loop, and memorials to service members and first responders. The FY25 budget includes nearly \$2.0 million for 7 new positions, utilities, supplies, and equipment for maintaining and programming this new jewel in the County's park inventory.

New Recreation Facility Needs in FY25	
Taylor Farm Park	1,981,573
Former St. Gertrude Athletic Fields	423,240
Pouncey Tract Pickleball Courts	164,701
Four Mile Creek Restroom Facility	144,252
Total, New Recreation Facilities	2,713,766

Other new facilities included in the FY25 proposed budget include athletic fields acquired from St. Gertrude School, the championship pickleball courts at Pouncey Tract Park, and a new restroom facility at Four Mile Creek Park to serve the Capital Trail. These three facilities will require an additional \$0.7 million in operating and equipment funding. These facilities, along with the opening of the Henrico Sports & Events Center (HSEC) and the other exemplary parks and recreation centers, continue to make Henrico an attractive place to play.

With the opening of the HSEC in November 2023, the County's sports tourism push is now in overdrive. Henrico is well on its way to attracting the projected over \$30 million in economic impact with the new facility being booked nearly every weekend for the year. The FY25 budget builds on this momentum by continuing to invest in the relatively new Henrico Sports & Entertainment Authority with budget growth of more than \$0.5 million to enhance marketing efforts and continue building its operating capacity.

Our Economic Development Authority (EDA) continues to make Henrico an attractive place to work. With over 201,000 jobs offered by over 25,000 businesses – 6 of which are Fortune 1000 companies with their headquarters in the County – Henrico can boast the 4th largest economy in Virginia at \$32.1 billion. Their efforts keep our tax burden for our residents low while providing job opportunities for the entire region within our borders.

The FY25 budget maintains the toolkit utilized by the EDA with \$0.8 million for the Henrico Investment Program (HIP) and \$5.0 million for water & sewer connections for economic development projects in addition to the low tax environment – enhanced with the doubling of the BPOL deduction – and collaboration with community development agencies.

Finally, the County has expanded its outreach efforts over the years across several agencies. To streamline these efforts and consolidate into a single agency, the FY25 budget establishes the Resident Outreach & Engagement Department by moving 6 positions from three agencies to simplify accessibility and improve coordination and collaboration on outreach efforts in a consolidated, more efficient manner.

County With a Heart

The FY25 budget focuses on as many priorities as possible within a conservative outlook that maintains flexibility while doing what we must to serve our constituents. It takes care of our employees and maintains the County's position as a regional pay leader among local governments. It also expands services through a meticulously planned process to enhance the quality of life for residents.

Each budget builds upon each other. Over the last four years, significant resources have been intentionally put forward to provide pay raises, expand services, and show this County's heart by doing not only what we must but what we should. It is why we are expanding access to mental health care to all students in the next five years, making it easier to move throughout this County without a vehicle, and engaging with our citizens to learn what is next on their mind.

With all that said, I want to take a moment to thank Superintendent Amy Cashwell and her staff for their efforts in helping to craft this fiscal plan. Schools and general government have worked in lockstep throughout this process and this budget would not be possible without their support.

I would also like to thank the staff for their effort in developing this spending plan. Without their countless hours of hard work and dedication, this plan would not have been possible.

In closing, I would like to thank you, our dedicated Board of Supervisors, for your input and guidance through this most important process. Staff and I stand ready to assist you as you consider this budget.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John A. Vithoukas', with a stylized, looping flourish at the end.

John A. Vithoukas
County Manager

**REVENUE
AND
EXPENDITURE
SUMMARIES**

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

Function/Program	FY23 Actual	FY24 Original	FY25 Proposed
Revenue from Local Sources:			
General Property Taxes	\$607,587,881	\$641,410,000	\$685,550,000
Other Local Taxes	222,617,729	203,060,000	222,360,000
Permits, Fees, and Licenses	10,049,073	7,378,000	9,435,000
Fines and Forfeitures	1,683,001	2,001,845	2,102,360
Use of Money and Property	30,807,429	4,361,448	11,449,805
Charges for Services	192,770,303	190,930,132	199,249,440
Recovered Costs	179,356,522	183,995,380	192,530,690
Miscellaneous	32,425,223	15,428,268	18,184,691
Shared Expenses	677,619	588,826	624,156
Total from Local Sources	\$1,277,974,780	\$1,249,153,899	\$1,341,486,142
Revenue from the Commonwealth:			
Non-categorical Aid	\$51,954,226	\$16,885,940	\$15,161,995
Shared Expenses	23,491,789	21,295,085	22,786,880
Categorical Aid	433,293,932	479,272,369	519,404,064
Total from the Commonwealth	\$508,739,947	\$517,453,394	\$557,352,939
Revenue from the Federal Government:			
Categorical Aid	\$30,952,717	\$78,800,470	\$80,343,261
Total from the Federal Government	\$30,952,717	\$78,800,470	\$80,343,261
Total Revenues	\$1,817,667,444	\$1,845,407,763	\$1,979,182,342
Fund Balance/Retained Earnings			
(To) From Fund Balance	(\$26,366,668)	(\$23,672,641)	(\$4,518,476)
Use of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	-	17,000,000	4,496,000
Use of Fund Balance - Vehicle Reserve	-	13,500,000	13,500,000
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	1,550,500
From Fund Balance - Schools State Aid Reserve	-	5,050,000	-
From Fund Balance - Home Purchase Assistance Reserve	-	2,000,000	2,000,000
(To) From Fund Balance - Capital Initiatives	-	250,000	-
(To) From Fund Balance - Federal Position Reserve	-	-	5,772,152
From Sinking Fund - Bond Ops	-	3,221,228	5,151,907
Total Fund Balance	(26,366,668)	25,648,087	33,202,083
Total Revenues and Fund Balances	\$1,791,300,776	\$1,871,055,850	\$2,012,384,425
Operating Transfers to Capital Projects Fund	(\$92,117,600)	(\$72,798,000)	(\$67,544,000)
Interdepartmental Billings	(126,218,891)	(131,335,792)	(137,435,407)
Total Source of Funding	\$1,572,964,285	\$1,666,922,058	\$1,807,405,018

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

	FY23	FY24	FY25
	Actual	Original	Proposed
Department			
Agriculture and Home Extension	\$423,431	\$443,364	\$477,826
Board of Supervisors	1,258,427	989,761	1,041,609
Building Inspections	5,097,403	5,741,499	6,028,358
Capital Region Workforce Partnership	6,306,824	4,614,619	4,742,261
Circuit Court Clerk	3,273,067	3,271,624	3,529,818
Circuit Court Services	932,246	898,105	978,579
Commonwealth's Attorney	8,560,250	8,455,729	9,825,141
Community Corrections Program	2,384,639	2,821,731	3,214,018
Community Revitalization	5,694,293	2,200,000	2,384,920
County Attorney	3,250,213	3,102,672	3,479,885
County Manager	2,162,077	2,335,318	2,520,265
Debt Service	78,433,800	78,000,000	89,700,000
Economic Development	23,528,503	24,927,539	27,034,452
Education	700,153,191	768,124,425	824,983,955
Electoral Board	2,911,593	2,426,568	2,552,426
Emergency Communications	0	8,973,627	10,515,956
Emergency Management	1,138,935	1,136,068	1,234,407
Finance	38,338,685	28,739,824	30,709,990
Fire	84,936,958	85,074,259	92,582,998
General District Court	372,053	512,001	559,100
General Services	41,434,004	42,088,367	46,517,194
Healthcare	139,333,203	153,779,481	159,454,984
Human Resources	10,964,653	16,183,297	19,016,409
Information Technology	17,498,469	20,255,029	20,131,278
Interdepartmental Billings	(126,218,891)	(131,335,792)	(137,435,407)
Internal Audit	629,882	763,490	961,392
James River Juvenile Detention Center	6,052,888	6,316,035	6,841,298
Juvenile & Domestic Relations Court Services	192,257	218,675	218,675
Juvenile Detention	2,736,796	2,939,702	3,107,163
Juvenile Probation	22,377	23,072	23,072
Library	20,983,779	23,869,681	25,089,656
Magistrate	5,554	6,286	6,286
Mental Health & Developmental Services	45,067,198	52,094,788	57,275,788
Non-Departmental	36,374,659	16,797,079	18,870,102
Opioid Abatement Funding	0	295,838	79,759
Permit Centers	994,689	1,067,491	1,170,804
Planning	4,526,185	5,357,447	5,552,745
Police	103,105,302	99,960,492	107,452,521
Public Health	3,130,561	3,130,561	2,978,330
Public Relations	2,338,966	2,374,316	2,405,747
Public Utilities	125,116,981	141,384,906	155,427,276
Public Works	57,073,170	60,311,272	65,509,803
Recreation & Parks	24,175,784	25,682,500	28,958,430
Resident Outreach and Engagement	0	0	666,929
Sheriff	51,541,709	50,920,564	55,047,770
Social Services	32,114,441	33,488,720	36,630,937
Sports and Entertainment Authority	1,046,417	1,079,094	1,608,881
Technology Replacement	2,421,875	3,841,471	4,489,495
VJCCCA	1,144,789	1,239,463	1,251,737
Total Expenditures	\$1,572,964,285	\$1,666,922,058	\$1,807,405,018

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

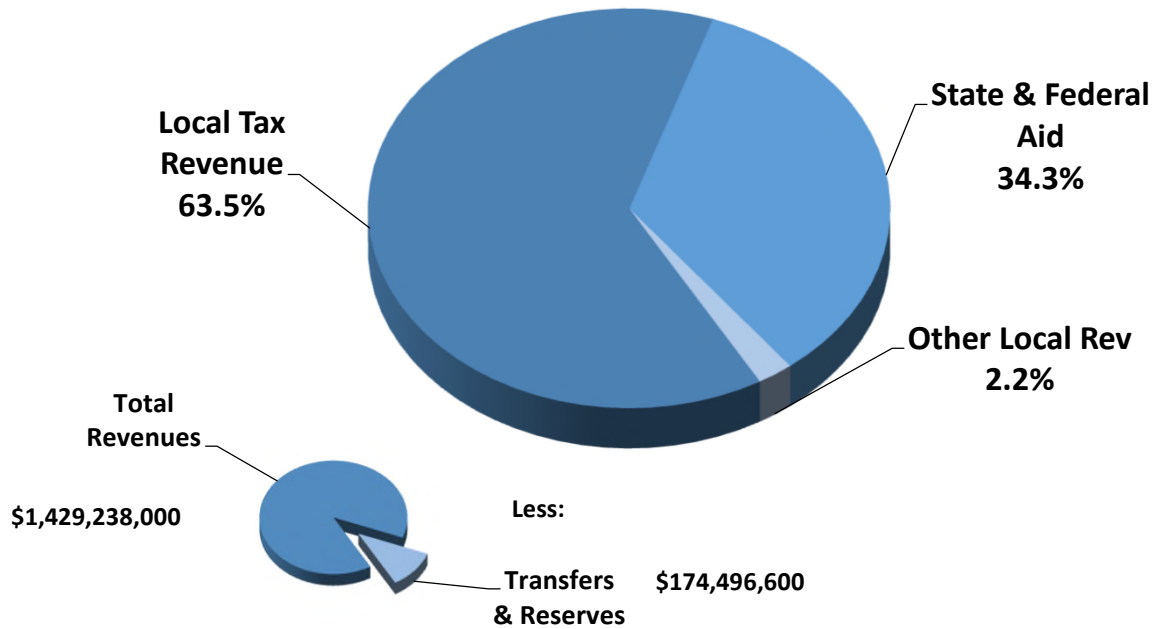
Function/Program	FY23 Actual	FY24 Original	FY25 Proposed
Revenue from Local Sources			
General Property Taxes	\$607,587,881	\$641,410,000	\$685,550,000
Other Local Taxes	222,617,729	203,060,000	222,360,000
Permits, Fees, & Licenses	10,049,073	6,481,000	8,538,000
Fines & Forfeitures	1,683,001	1,575,000	1,675,000
From Use of Money & Property	28,690,825	3,314,000	10,233,500
Charges for Services	3,542,503	3,335,000	3,217,000
Miscellaneous	10,399,189	3,659,000	3,654,000
Recovered Costs	4,762,462	4,168,500	4,468,500
Total from Local Sources	\$889,332,663	\$867,002,500	\$939,696,000
Revenue from the Commonwealth			
Categorical Aid			
Education	\$332,340,139	\$353,995,000	\$382,750,000
Public Works	55,813,284	51,287,730	56,000,000
Public Safety (HB #599)	10,426,268	10,500,000	11,000,000
Other	\$5,732,476	5,665,000	5,685,000
Total Categorical Aid	\$404,312,167	\$421,447,730	\$455,435,000
Non-Categorical Aid:			
General Government	\$51,954,226	\$12,567,000	\$12,567,000
Total Non-Categorical Aid	\$51,954,226	\$12,567,000	\$12,567,000
Shared Expenses:			
State Share of Salaries & Benefits	\$21,674,086	\$19,695,000	\$21,155,000
Total Shared Expenses	\$21,674,086	\$19,695,000	\$21,155,000
Total from the Commonwealth	\$477,940,479	\$453,709,730	\$489,157,000
Revenue from the Federal Government			
Federal Aid	\$4,946,061	\$385,000	\$385,000
Total from the Federal Government	\$4,946,061	\$385,000	\$385,000
Total Revenues	\$1,372,219,203	\$1,321,097,230	\$1,429,238,000
Interfund Transfers			
To Debt Service Fund	(\$78,452,484)	(\$77,631,422)	(\$86,988,636)
To Capital Projects Fund	(92,117,600)	(72,798,000)	(67,544,000)
To Enterprise Fund	(2,990,750)	(7,150,500)	(8,150,250)
To Technology Replacement	(3,000,000)	(3,500,000)	(4,000,000)
To CAM	(112,780)	(327,360)	(924,779)
To Risk Management	(19,495,522)	(9,619,234)	(9,790,984)
To Special Revenue Fund	(42,265,979)	(47,602,602)	(51,409,775)
To JRJDC Agency Fund	(3,624,201)	(3,805,410)	(4,033,735)
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)	(650,000)	(650,000)
Total Transfers	(\$246,584,316)	(\$227,009,528)	(\$237,417,159)
Fund Balance			
Use of Fund Balance - Capital Projects	\$0	\$13,650,000	\$25,200,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	0	17,000,000	4,496,000
Use of Fund Balance - Vehicle Replacement Reserve	0	13,500,000	13,500,000
Use of Fund Balance - Schools State Aid Reserve	0	5,050,000	0
Use of Fund Balance - Community Revitalization Reserve	0	2,000,000	2,000,000
Use of Fund Balance - Home Purchase Assistance Program	0	2,000,000	2,000,000
Use of Fund Balance - Henrico Investment Program	0	750,000	750,000
Use of Fund Balance - Capital Initiatives	0	250,000	0
Use of Fund Balance - Recycling Cart Reserve	0	3,049,500	1,550,500
(To) From Fund Balance - Federal Position Reserve	0	0	5,772,152
From Sinking Fund	0	3,221,228	5,151,907
(To) Fund Balance - General Fund	(39,672,718)	0	0
Total Resources Net of Transfers	\$1,085,962,169	\$1,157,058,430	\$1,254,741,400

COUNTY OF HENRICO, VIRGINIA
PROPOSED GENERAL FUND EXPENDITURES

Function/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Expenditures			
General Government Administration	\$69,572,539	\$78,592,275	\$85,824,325
Judicial Administration	11,637,955	11,725,928	13,176,242
Public Safety	245,986,918	254,143,711	275,366,673
Public Works	57,073,170	59,414,272	64,612,803
Public Health	3,130,561	3,130,561	2,978,330
Education	586,621,775	650,376,582	704,044,092
Recreation, Parks, & Culture:	46,180,653	49,552,181	54,048,086
Community Development	29,383,939	33,995,841	36,620,747
Miscellaneous	36,374,659	16,127,079	18,070,102
Total General Fund Expenditures	\$1,085,962,169	\$1,157,058,430	\$1,254,741,400

FY25 GENERAL FUND REVENUES

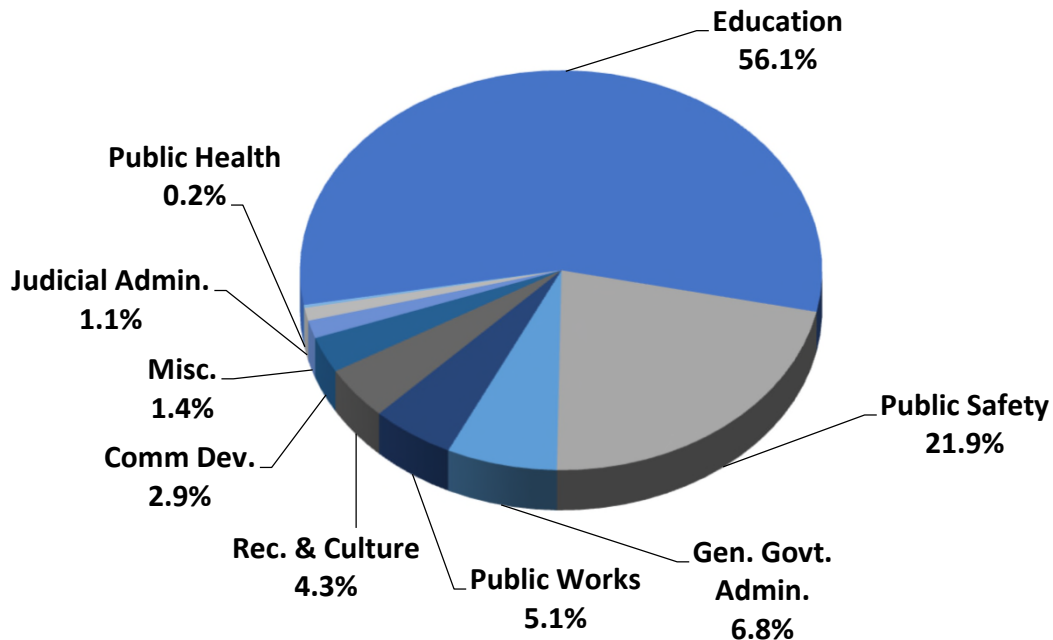
\$1,254,741,400



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$1,254,741,400

FY25 GENERAL FUND EXPENDITURES

\$1,254,741,400



COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - GENERAL GOVERNMENT ADMINISTRATION

Department	FY23 Actual	FY24 Original	FY25 Proposed
General Government Administration			
Board of Supervisors	\$1,258,427	\$989,761	\$1,041,609
County Manager	2,162,077	2,335,318	2,520,265
County Attorney	3,250,213	3,102,672	3,479,885
Human Resources	6,612,935	11,533,297	14,366,409
Finance	16,448,695	18,120,590	19,919,006
General Services	16,461,282	16,691,234	17,779,379
Internal Audit	629,882	763,490	961,392
Information Technology	17,498,469	20,255,029	20,131,278
Public Relations	2,338,966	2,374,316	2,405,747
Electoral Board	2,911,593	2,426,568	2,552,426
Resident Outreach and Engagement	0	0	666,929
Total General Government Administration	\$69,572,539	\$78,592,275	\$85,824,325

**COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - JUDICIAL ADMINISTRATION**

Department	FY23 Actual	FY24 Original	FY25 Proposed
Judicial Administration			
Circuit Court Clerk	\$3,215,685	\$3,271,624	\$3,529,818
Circuit Court Services	932,246	898,105	978,579
General District Court	372,053	512,001	559,100
Magistrate	5,554	6,286	6,286
Juvenile and Domestic Relations District Court Services	192,257	218,675	218,675
Juvenile Probation	22,377	23,072	23,072
Commonwealth's Attorney	6,897,783	6,796,165	7,860,712
Total Judicial Administration	\$11,637,955	\$11,725,928	\$13,176,242

**COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - PUBLIC SAFETY**

Department	FY23 Actual	FY24 Original	FY25 Proposed
Public Safety			
Police Division	\$101,026,521	\$99,357,992	\$106,850,021
Emergency Communications	0	8,973,627	10,515,956
Division of Fire	84,696,419	85,074,259	92,582,998
Emergency Management	1,061,114	1,136,068	1,234,407
Sheriff	51,368,665	50,920,564	55,047,770
Juvenile Detention	2,736,796	2,939,702	3,107,163
Building Inspections	5,097,403	5,741,499	6,028,358
Total Public Safety	\$245,986,918	\$254,143,711	\$275,366,673

**COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - PUBLIC WORKS**

Department	FY23 Actual	FY24 Original	FY25 Proposed
Public Works			
Administration	\$2,307,997	\$2,182,146	\$2,580,263
Road Maintenance	34,485,544	31,468,314	34,203,071
Traffic Engineering	3,974,252	4,684,128	5,145,004
Construction	3,546,173	4,144,223	4,664,342
Design	2,829,392	2,985,761	3,597,708
Mass Transit	5,509,304	6,081,329	6,382,816
Environmental	1,766,612	2,242,456	2,353,099
Standing Water Initiative	503,837	538,466	539,304
Transportation and Mobility	1,155,961	4,246,400	4,246,400
Real Property	994,098	841,049	900,796
Total Public Works	\$57,073,170	\$59,414,272	\$64,612,803

COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - PUBLIC HEALTH

Department		FY23 Actual	FY24 Original	FY25 Proposed
Public Health				
	Public Health	\$3,130,561	\$3,130,561	\$2,978,330
	Total Health	<u>\$3,130,561</u>	<u>\$3,130,561</u>	<u>\$2,978,330</u>

COUNTY OF HENRICO, VIRGINIA
EDUCATION - ALL FUNDS

	FY23 Actual	FY24 Original	FY25 Proposed
Education - General Fund			
Instruction	\$439,825,069	\$492,870,089	\$530,823,792
Administration/Attendance & Health	76,296,126	82,044,853	93,747,014
Pupil Transportation	33,333,466	37,423,009	40,740,534
Operations and Maintenance	3,411,005	3,986,334	4,809,009
Technology	33,756,109	34,052,297	33,923,743
Total Education General Fund	\$586,621,775	\$650,376,582	\$704,044,092
Education - Special Revenue Fund			
School Food Service	\$24,588,845	\$28,013,829	\$33,504,084
Children's Services Act (CSA)*	12,429,335	16,006,273	16,006,273
State, Federal, and Other Grants:			
Categorical Aid - State	14,363,292	21,036,220	23,339,852
Non-Categorical Aid	2,531,053	4,236,839	2,594,995
Categorical Aid - Federal	56,182,762	40,029,373	34,608,606
Miscellaneous	3,436,129	8,425,309	10,886,053
Subtotal Grants	76,513,236	73,727,741	71,429,506
Total Special Revenue Fund	\$113,531,416	\$117,747,843	\$120,939,863
Education - Debt Service Fund			
Education Debt Service	\$50,184,005	\$49,942,429	\$55,865,080
Total Debt Service Fund	\$50,184,005	\$49,942,429	\$55,865,080
Total Education - All Funds	\$750,337,196	\$818,066,854	\$880,849,035

COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - RECREATION, PARKS, AND CULTURE

Department	FY23 Actual	FY24 Original	FY25 Proposed
Recreation, Parks, and Culture			
Recreation & Parks	\$24,175,784	\$25,682,500	\$28,958,430
Sports and Entertainment Authority	1,046,417	0	0
Public Library	20,958,452	23,869,681	25,089,656
Total Recreation, Parks and Culture	\$46,180,653	\$49,552,181	\$54,048,086

**COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - COMMUNITY DEVELOPMENT**

Department	FY23 Actual	FY24 Original	FY25 Proposed
Community Development			
Economic Development	\$21,394,376	\$24,927,539	\$27,034,452
Planning	4,526,185	5,357,447	5,552,745
Community Revitalization	2,045,258	2,200,000	2,384,920
Agriculture and Home Extension	423,431	443,364	477,826
Permit Center	994,689	1,067,491	1,170,804
Total Community Development	\$29,383,939	\$33,995,841	\$36,620,747

**COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - MISCELLANEOUS**

Department	FY23 Actual	FY24 Original	FY25 Proposed
Miscellaneous			
Non-Departmental			
Tax Relief Program	\$33,569,773	\$11,500,000	\$13,000,000
Payments to Outside Agencies	2,597,739	2,826,881	3,108,410
Reserve - Miscellaneous	0	1,678,534	1,826,525
Other	135,423	45,214	45,214
Henricopolis	58,231	62,450	75,953
Sandston Recreation Center	13,493	14,000	14,000
Total Miscellaneous	\$36,374,659	\$16,127,079	\$18,070,102

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

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Capital Region Workforce Partnership (CRWP)			
CRWP	\$6,248,824	\$4,562,700	\$4,660,161
Transfer from the General Fund	58,000	51,919	82,100
Total Capital Region Workforce Partnership	\$6,306,824	\$4,614,619	\$4,742,261
Circuit Court Clerk			
Circuit Court Clerk	\$57,382	\$0	\$0
Total Circuit Court Clerk	\$57,382	\$0	\$0
Commonwealth's Attorney			
Special Drug Prosecutor	\$153,113	\$150,000	\$155,000
Victim/Witness Assistance Program	749,833	669,437	844,000
Asset Forfeitures	24,527	0	0
Transfer from the General Fund	734,994	840,127	965,429
Total Commonwealth's Attorney	\$1,662,467	\$1,659,564	\$1,964,429
Community Corrections Program			
CCP	\$1,522,225	\$1,643,941	\$1,734,950
CCP - Drug Court	254,839	262,410	272,410
Transfer from the General Fund	607,575	915,380	1,206,658
Total Community Corrections	\$2,384,639	\$2,821,731	\$3,214,018
Community Development Block Grant			
CDBG/HOME	\$3,124,790	\$0	\$0
ESG	369,303	0	0
Transfer from the General Fund	154,942	0	0
Total Community Development Block Grant	\$3,649,035	\$0	\$0
Economic Development			
Transfer from the General Fund	\$5,097,350	\$0	\$0
Carried Forward to Next Fiscal Year	(2,963,223)	0	0
Total Economic Development	\$2,134,127	\$0	\$0
Education			
State, Federal & Other Grants	\$76,513,236	\$73,727,741	\$71,429,506
Total Schools Grants	\$76,513,236	\$73,727,741	\$71,429,506
Cafeteria Receipts	\$3,933,225	\$7,000,000	\$7,000,000
State Food Payments - Nat. Sch. Lunch Prog.	1,163,536	1,964,100	2,000,000
Federal School Lunch Program	13,569,435	14,040,229	19,197,514
Federal School Breakfast Program	4,321,048	4,500,000	4,500,000
Recoveries & Rebates	558,524	500,000	500,000
Sale of Equipment	3,440	9,500	0
Miscellaneous	1,152,211	0	0
(To) From Cafeteria Fund Balance	(112,574)	0	306,570
Total School Cafeteria	\$24,588,845	\$28,013,829	\$33,504,084
Children's Services Act (CSA)*			
State/Federal Aid	\$6,252,881	\$10,006,273	\$10,006,273
Transfer from the General Fund	6,176,454	6,000,000	6,000,000
Total CSA	\$12,429,335	\$16,006,273	\$16,006,273
Total Education	\$113,531,416	\$117,747,843	\$120,939,863

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Juvenile & Domestic Relations VJCCA/USDA			
Virginia Juvenile Community Crime Act	\$390,110	\$390,109	\$390,109
USDA	29,432	30,332	30,332
(To) From Special Revenue Fund Balance	42,441	75,000	0
Transfer from the General Fund	682,806	744,022	831,296
Total Juvenile & Domestic Relations VJCCA/USDA	\$1,144,789	\$1,239,463	\$1,251,737
Mental Health & Developmental Services			
State and Federal Grants	\$15,428,083	\$13,502,366	\$16,735,301
Payments from Other Localities	265,851	265,850	282,394
Miscellaneous Revenues	10,754,144	16,113,440	17,641,699
(To) From Special Revenue Fund Balance	0	1,147,995	0
Transfer from the General Fund	18,619,120	21,065,137	22,616,394
Total Mental Health & Developmental Services	\$45,067,198	\$52,094,788	\$57,275,788
Non-Departmental			
Transfer from the General Fund	\$0	\$420,000	\$550,000
Miscellaneous Revenues	0	250,000	250,000
Total Non-Departmental	\$0	\$670,000	\$800,000
Public Safety			
Police - State & Federal Grants	\$605,246	\$0	\$0
Police - Wireless	532,562	0	0
Metro Aviation/Extradition Reimbursement	1,336,848	436,668	436,668
Metro Aviation Fund Balance (Plane Purchase)	(1,000,000)	0	0
Fire - State & Federal	240,539	0	0
Emergency Management - State & Federal	77,821	0	0
Sheriff - Commissary Fund	77,693	0	0
Sheriff - State and Federal Grants	95,351	0	0
Asset Forfeitures	468,763	0	0
Transfer from the General Fund	135,362	165,832	165,832
Total Public Safety	\$2,570,185	\$602,500	\$602,500
Public Utilities			
Solid Waste			
Refuse Collection Billing	\$11,712,414	\$12,600,000	\$12,600,000
Public Use/Host/Recycle Fees	2,394,354	2,330,000	2,530,000
Miscellaneous Revenues	266,902	320,000	280,000
State Revenues	68,258	50,000	50,000
Transfer to Capital Projects Fund	0	0	0
Transfer from the General Fund	3,371,409	6,420,909	6,420,909
(To) From Solid Waste Fund Balance	(1,275,920)	2,747,351	2,346,488
Total Solid Waste	\$16,537,417	\$24,468,260	\$24,227,397
Street Lighting			
Charge for Street Lights	\$227,348	\$100,000	\$100,000
(To) From Reserve for Street Lights	(154,360)	0	0
Total Street Lighting	\$72,988	\$100,000	\$100,000
Total Public Utilities	\$16,610,405	\$24,568,260	\$24,327,397

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Public Works			
Best Management Practices	\$0	\$50,000	\$50,000
Watershed Management Program	0	847,000	847,000
Total Public Works	\$0	\$897,000	\$897,000
Recreation, Parks, & Culture			
Recreation	\$0	\$0	\$0
Sports & Entertainment Authority - General Fund Transfer*	0	1,079,094	1,608,881
Public Library	25,327	0	0
Total Recreation, Parks, & Culture	\$25,327	\$1,079,094	\$1,608,881
Social Services			
State and Federal Grants - Social Services	\$20,380,920	\$19,722,228	\$21,783,130
Transfer from the General Fund - Social Services	5,378,525	6,900,182	7,928,507
Federal Grants - CSA	125,257	143,649	312,885
Children's Services Act (CSA)*	4,825,355	3,722,661	3,572,646
Transfer from the General Fund - CSA Medicaid	750,000	1,000,000	1,000,000
Transfer from the General Fund - CSA *	654,384	2,000,000	2,033,769
Total Social Services	\$32,114,441	\$33,488,720	\$36,630,937
Opioid Abatement Authority Funding			
Opioid Settlement Payments	\$0	\$295,838	\$79,759
Total Opioid Abatement Authority Funding	\$0	\$295,838	\$79,759
Total Revenues	\$227,258,235	\$241,779,420	\$254,334,570

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

*Note: Beginning in FY21 HCPS portion of CSA is reflected in Education

COUNTY OF HENRICO, VIRGINIA
SPECIAL REVENUE FUND EXPENDITURES

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Capital Region Workforce Partnership (CRWP)			
Capital Region Workforce Partnership (CRWP)	\$6,306,824	\$4,614,619	\$4,742,261
Total CRWP	\$6,306,824	\$4,614,619	\$4,742,261
Circuit Court Clerk			
Circuit Court Clerk	\$57,382	\$0	\$0
Total Circuit Court Clerk	\$57,382	\$0	\$0
Commonwealth's Attorney			
Victim/Witness Program	\$1,403,782	\$1,419,709	\$1,757,639
Special Drug Prosecutor	234,158	239,855	206,790
Asset Forfeitures - Commonwealth's Attorney	24,527	0	0
Total Commonwealth's Attorney	\$1,662,467	\$1,659,564	\$1,964,429
Community Corrections Program			
CCP	\$1,912,656	\$2,304,115	\$2,630,564
CCP - Drug Court	471,983	517,616	583,454
Total Community Corrections Program	\$2,384,639	\$2,821,731	\$3,214,018
Community Revitalization			
CDBG	\$2,472,007	\$0	\$0
Home	652,783	0	0
Local Business Assistance	94,992	0	0
ESG	369,303	0	0
Community Revitalization	59,950	0	0
Total Community Revitalization	\$3,649,035	\$0	\$0
Economic Development			
EDA Agreements	\$2,134,127	\$0	\$0
Total Economic Development	\$2,134,127	\$0	\$0
Education			
State, Federal & Other Grants	\$76,513,236	\$73,727,741	\$71,429,506
School Cafeterias	24,588,845	28,013,829	33,504,084
Children's Services Act (CSA)	12,429,335	16,006,273	16,006,273
Total Education	\$113,531,416	\$117,747,843	\$120,939,863
Juvenile & Domestic Relations Court			
Probation - VJCCCA	\$693,492	\$801,908	\$808,175
Detention - VJCCCA	379,423	407,223	413,230
Juvenile Detention	42,442	0	0
USDA	29,432	30,332	30,332
Total Juvenile & Domestic Relations Court	\$1,144,789	\$1,239,463	\$1,251,737
Mental Health & Developmental Services			
Clinical Services	\$24,088,691	\$27,306,691	\$32,174,217
Community Support Services	13,599,442	16,260,606	16,006,446
Administrative and Program Support	7,379,065	8,527,491	9,095,125
Total Mental Health	\$45,067,198	\$52,094,788	\$57,275,788
Non-Departmental			

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Proposed
Non-Departmental	\$0	\$670,000	\$800,000
Total Non-Departmental	\$0	\$670,000	\$800,000
Public Safety			
State and Federal Grants - Police	\$605,246	\$0	\$0
Communications	532,562	0	0
Metro Aviation	386,162	497,500	497,500
Henrico Extraditions	86,048	105,000	105,000
Asset Forfeitures - Police	468,763	0	0
State and Federal Grants - Fire	240,539	0	0
State and Federal Grants - Emergency Management	77,821	0	0
Sheriff - Commissary Fund	77,693	0	0
Sheriff - State and Federal Grants	95,351	0	0
Total Public Safety	\$2,570,185	\$602,500	\$602,500
Public Utilities			
Solid Waste	\$16,537,417	\$24,468,260	\$24,227,397
Street Lighting	72,988	100,000	100,000
Total Public Utilities	\$16,610,405	\$24,568,260	\$24,327,397
Public Works			
Best Management Practices	\$0	\$50,000	\$50,000
Watershed Program	0	847,000	847,000
Total Public Works	\$0	\$897,000	\$897,000
Recreation, Parks & Culture			
Sports & Entertainment Authority*	\$0	\$1,079,094	\$1,608,881
Public Library	25,327	0	0
*FY23 Actuals for the Sports & Entertainment Authority are reflected in the General Fund.			
Total Recreation, Parks, & Culture	\$25,327	\$1,079,094	\$1,608,881
Social Services			
Administration	\$18,282,391	\$20,697,311	\$22,686,538
Public Welfare Board	40,711	290,489	390,489
Public Assistance	7,436,343	5,634,610	6,634,610
Children's Services Act (CSA)*	6,354,996	6,866,310	6,919,300
*Note: Beginning in FY21 HCPS portion of CSA is reflected in Education expenses.			
Total Social Services	\$32,114,441	\$33,488,720	\$36,630,937
Opioid Abatement Authority Funding			
Sheriff	\$0	\$147,733	\$0
Mental Health & Developmental Services	0	148,105	0
Fire	0	0	79,759
Total Opioid Abatement Authority Funding	\$0	\$295,838	\$79,759
Total Expenditures	\$227,258,235	\$241,779,420	\$254,334,570

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

	FY23	FY24	FY25
	Actual	Original	Proposed
Revenues/Resources			
Sale of Water	\$69,783,233	\$69,223,395	\$72,684,565
Sale of Sewer	68,364,111	67,489,989	71,242,488
Water Charges	9,717,493	5,122,244	5,095,000
Sewer Charges	10,834,842	6,151,376	6,114,000
Strong Waste Surcharge	726,965	375,000	335,000
City of Richmond	1,263,400	1,215,688	1,215,688
Interest Earnings	3,067,389	525,000	858,604
Federal Funding	0	0	0
Other Water/Sewer Revenues	16,701,524	1,528,204	1,528,204
Transfer from General Fund	2,990,750	7,150,750	8,150,250
Total Operating Revenues	\$183,449,707	\$158,781,646	\$167,223,799
Operating Expenditures			
Personnel	\$23,479,185	\$29,596,350	\$32,036,581
Operating	54,818,019	55,402,947	60,775,830
Capital Outlay	1,135,931	2,168,488	2,138,300
Sub-Total Operating	\$79,433,135	\$87,167,785	\$94,950,711
Debt Service	\$29,073,441	\$29,648,861	\$36,149,168
Total Operating Expenditures	\$108,506,576	\$116,816,646	\$131,099,879
Results of Operations (Prior to Capital Expenses)	(74,943,131)	(41,965,000)	(36,123,920)
Budget For Capital Use (Below)	(60,717,195)	(42,324,750)	(93,875,000)
Capital Budget Expenditures			
Approved Capital Projects (FY24 Budget)	\$0	\$100,900,000	\$0
Approved Capital Projects (New FY25 Budget)	0	0	119,975,000
Continuing Capital Projects (Previously Approved) ⁽¹⁾	60,717,195	0	0
Total Capital Budget Expenses:	\$60,717,195	\$100,900,000	\$119,975,000
Capital Budget Resources			
Water and Sewer Revenues	\$60,717,195	\$42,324,750	\$93,875,000
Water and Sewer Fund Balance	0	58,575,250	26,100,000
Total Capital Budget Resources:	\$60,717,195	\$100,900,000	\$119,975,000

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY23 represents actual spending, as per the 2023 audit.

COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - FIDUCIARY FUNDS

Fund	FY23 Actual	FY24 Original	FY25 Proposed
JRJDC Agency Fund Revenues			
Transfer from General Fund	\$3,624,201	\$3,805,410	\$4,033,734
Revenue from Federal Government	144,877	0	0
Revenue from the Commonwealth	1,817,703	1,600,085	1,631,880
Revenue from Goochland/Powhatan	560,786	588,826	624,156
Revenue from Other Localities	116,833	0	0
Interest Income	222,640	0	0
(To) From Fund Balance-JRJDC	(434,152)	321,714	551,528
Total JRJDC Revenues	\$6,052,888	\$6,316,035	\$6,841,298
JRJDC Agency Fund Expenditures			
Operating	\$5,970,807	\$6,216,035	\$6,691,298
Capital Projects	82,081	100,000	150,000
Total JRJDC Expenditures	\$6,052,888	\$6,316,035	\$6,841,298
Other Post Employment Benefits - GASB 45 Revenues			
Transfer from General Fund	\$2,675,000	\$2,675,000	\$2,675,000
Revenue from Enterprise Fund	0	75,000	75,000
(To) From OPEB - GASB 45 Fund Balance	57,000	0	0
Total OPEB - GASB 45 Revenues	\$2,732,000	\$2,750,000	\$2,750,000
Other Post Employment Benefits - GASB 45 Expenditures			
Operating	\$2,732,000	\$2,750,000	\$2,750,000
Total OPEB - GASB 45 Expenditures	\$2,732,000	\$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
Other State Fees	(11,250)	0	0
(To) From Line of Duty Fund Balance	79,612	0	0
Total LODA Revenues	\$1,318,362	\$1,250,000	\$1,250,000
Line of Duty Act (LODA) Expenditures			
Operating	\$1,318,362	\$1,250,000	\$1,250,000
Total LODA Expenditures	\$1,318,362	\$1,250,000	\$1,250,000
Long-Term Disability Revenues			
Fiduciary Fund Balance			
Operating Transfer from General Fund	\$600,000	\$650,000	\$650,000
Interest Income	10,792	0	0
(To) From Long-Term Disability Fund Balance	(309,436)	0	0
Total Long-Term Disability Revenues	\$301,356	\$650,000	\$650,000
Long-Term Disability Expenditures			
Operating	\$301,356	\$650,000	\$650,000
Total Long-Term Disability Expenditures	\$301,356	\$650,000	\$650,000

COUNTY OF HENRICO, VIRGINIA
TOTAL 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	\$685,550,000	\$0	\$0	\$0	\$0	\$0	\$685,550,000
Other Local Taxes	222,360,000	0	0	0	0	0	222,360,000
Permits, Fees, and Licenses	8,538,000	897,000	0	0	0	0	9,435,000
Fines and Forfeitures	1,675,000	267,360	160,000	0	0	0	2,102,360
Use of Money and Property	10,233,500	316,305	0	0	900,000	0	11,449,805
Charges for Services	3,217,000	39,345,699	156,686,741	0	0	0	199,249,440
Recovered Costs	4,468,500	1,219,170	0	0	186,768,020	75,000	192,530,690
Shared Expenses	0	0	0	0	0	624,156	624,156
Miscellaneous	3,654,000	11,703,883	2,226,808	0	600,000	0	18,184,691
Total from Local Sources	\$939,696,000	\$53,749,417	\$159,073,549	\$0	\$188,268,020	\$699,156	\$1,341,486,142
Revenue from the Commonwealth							
Non-categorical Aid	\$12,567,000	\$2,594,995	\$0	\$0	\$0	\$0	\$15,161,995
Shared Expenses	21,155,000	0	0	0	0	1,631,880	22,786,880
Categorical Aid	455,435,000	63,969,064	0	0	0	0	519,404,064
Total from the Commonwealth	\$489,157,000	\$66,564,059	\$0	\$0	\$0	\$1,631,880	\$557,352,939
Revenue from the Federal Government							
Categorical Aid	\$385,000	\$79,958,261	\$0	\$0	\$0	\$0	\$80,343,261
Total from the Federal Government	\$385,000	\$79,958,261	\$0	\$0	\$0	\$0	\$80,343,261
Total Revenues	\$1,429,238,000	\$200,271,737	\$159,073,549	\$0	\$188,268,020	\$2,331,036	\$1,979,182,342
Operating Transfers							
Operating Transfers	(\$169,873,159)	\$51,409,775	\$8,150,250	\$86,988,636	(\$122,719,644)	\$8,608,734	(\$137,435,408)
Transfers to Capital Projects	(67,544,000)	0	0	0	0	0	(67,544,000)
Total Resources	\$1,191,820,841	\$251,681,512	\$167,223,799	\$86,988,636	\$65,548,376	\$10,939,770	\$1,774,202,934
Fund Balance							
(To) From Fund Balance	\$25,200,000	\$2,653,058	(\$36,123,920)	\$2,711,364	\$489,495	\$551,528	(\$4,518,475)
Use of Fund Balance - Sidewalks	2,500,000	0	0	0	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	4,496,000	0	0	0	0	0	4,496,000
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	1,550,500	0	0	0	0	0	1,550,500
From Fund Balance - Home Purchase Assistance Reserve	2,000,000	0	0	0	0	0	2,000,000
(To) From Fund Balance - Federal Position Reserve	5,772,152	0	0	0	0	0	5,772,152
From Sinking Fund - Bond Ops	5,151,907	0	0	0	0	0	5,151,907
Total All Funds	\$1,254,741,400	\$254,334,570	\$131,099,879	\$89,700,000	\$66,037,871	\$11,491,298	\$1,807,405,018

COUNTY OF HENRICO, VIRGINIA
TOTAL 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	\$477,826						\$477,826
Board of Supervisors	1,041,609						1,041,609
Building Inspections	6,028,358						6,028,358
Capital Region Workforce Partnership		4,742,261					4,742,261
Circuit Court Clerk	3,529,818						3,529,818
Circuit Court Services	978,579						978,579
Commonwealth's Attorney	7,860,712	1,964,429					9,825,141
Community Corrections Program		3,214,018					3,214,018
Community Revitalization	2,384,920						2,384,920
County Attorney	3,479,885						3,479,885
County Manager	2,520,265						2,520,265
Debt Service				33,640,479			33,640,479
Economic Development	27,034,452			56,059,521			83,093,973
Education	704,044,092	120,939,863					825,000,000
Electoral Board	2,552,426						2,552,426
Emergency Communications	10,515,956						10,515,956
Emergency Management	1,234,407						1,234,407
Finance	19,919,006						19,919,006
General District Court	559,100						559,100
General Services	17,779,379						17,779,379
Healthcare							
Human Resources	14,366,409						14,366,409
Information Technology	20,131,278						20,131,278
Interdepartmental Billings							
Internal Audit	961,392						961,392
James River Juvenile Detention Ctr							
Juvenile & Domestic Relations Court Services	218,675	1,251,737					1,470,412
Juvenile Detention	3,107,163						3,107,163
Juvenile Probation	23,072						23,072
Library	25,089,656						25,089,656
Magistrate	6,286						6,286
Mental Health & Developmental Services		57,275,788					57,275,788
Non-Departmental	18,070,102	800,000					18,870,102
Opioid Abatement Fund		79,759					79,759
Permit Center	1,170,804						1,170,804
Planning	5,552,745						5,552,745
Public Health	2,978,330						2,978,330
Public Relations	2,405,747						2,405,747
Public Safety - Fire	92,582,998						92,582,998
Public Safety - Police	106,850,021	602,500					107,452,521
Public Utilities		24,327,397	131,099,879				155,427,276
Public Works	64,612,803	897,000					65,509,803
Recreation & Parks	28,958,430						28,958,430
Resident Outreach and Engagement	666,929						666,929
Sheriff	55,047,770						55,047,770
Social Services		36,630,937					36,630,937
Sports & Entertainment Authority		1,608,881					1,608,881
Technology Replacement					4,489,495		4,489,495
	\$1,254,741,400	\$254,334,570	\$131,099,879	\$89,700,000	\$66,037,871	\$11,491,298	\$1,807,405,018

Capital Improvement Program
Fiscal Years 2029-34
Projects Identified by Department
Capital Projects Fund

Department	Project Name	Year	Cost
Education			
	Ruby F. Carver ES Renovation	FY30	27,500,000
	Elizabeth Holiday ES Renovation	FY30	26,400,000
	Three Chopt ES Renovation	FY30	21,000,000
	Dumbarton ES Renovation	FY30	35,700,000
	Hermitage HS Renovation	FY31	123,000,000
	Cashell Donahoe ES Renovation	FY31	26,300,000
	Glen Allen ES Renovation	FY32	30,000,000
	John Rolfe MS Renovation	FY32	74,500,000
	Mills E. Godwin HS Renovation	FY32	90,000,000
	Gayton ES Renovation	FY33	34,200,000
	Montrose ES Renovation	FY33	TBD
	Short Pump ES Renovation	FY33	TBD
	Varina ES Renovation	FY33	TBD
	Longdale ES Renovation	FY33	TBD
	Lakeside ES Renovation	FY34	TBD
	Glen Lea ES Renovation	FY34	TBD
	Anthony Mehfond ES Renovation	FY34	TBD
Fire			
	Firehouse 4 - Relocation and Construction	FY30	25,575,000
	Firehouse 2 - Replacement and Construction	FY32	26,589,000
	East End Firehouse	FY33	27,606,000
	Fire Logistics	FY34	23,787,000
Information Technology			
	Information Technology Projects		8,346,861
	Geographic Information System		2,450,000
Public Works			
	Highway Interchanges Projects		306,000,000
	Roadway Projects		607,900,000
	Multimodal Projects		149,500,000
Recreation			
	Facility Rehab		10,274,000
	Capital Maintenance - Turf/Infill		7,000,000
Sheriff			
	Jail East Special Housing Unit	FY30	46,299,497
Enterprise Fund			
Public Utilities			
	Gambles Mill FEB & Emergency Generator	FY30	1,000,000
	Allen's Branch SPS Improvement & FM	FY32	12,000,000
	Water Reclamation Facility Expansion	FY34	43,000,000
	Water Reclamation Facility Improvements	FY34	15,000,000
	Sewer Connections		1,875,000
	Sewer Line Extensions		5,000,000
	Sewer Line Rehabilitation		25,000,000
	Sewer Pump Station Improvements		10,000,000
	Sewer Relocations, Adjustments and Xings		1,000,000
	Plan Review and Inspection		11,500,000
	Sewer Sub-basin Area Wide Sewer Rehabilitation		79,500,000
	Shovel Ready Henrico Fund		25,000,000
	Water Reclamation Facility Flow Equalization Facility		53,000,000
	Water Connections		1,000,000
	Water Line Extension		2,500,000
	Water Line Rehabilitation		42,000,000
	Water Pumping Station Improvements		5,000,000
	Water Relocations, Adjustments and Xings		1,000,000
	Water Meters		6,500,000
	Water Treatment Facility Improvements		1,000,000
	Old Williamsburg Water Pumping Station		3,000,000

Capital Improvement Program Requests Summary

FY25 through FY29

By Department	Requested FY25	Requested FY26	Requested FY27	Requested FY28	Requested FY29	Total Requested
Capital Projects Fund						
Community Revitalization	4,750,000	0	0	0	0	4,750,000
Education	118,300,000	51,500,000	70,000,000	69,000,000	65,700,000	374,500,000
Electoral Board	-	1,300,000	-	500,000	-	1,800,000
Fire	3,774,000	19,353,000	17,489,000	8,413,000	25,778,000	74,807,000
General Services	21,578,000	17,658,000	28,012,000	1,200,000	1,200,000	69,648,000
Information Technology	1,948,952	13,270,225	2,286,939	9,000,754	1,395,393	27,902,263
Mental Health	-	-	-	3,107,000	21,546,000	24,653,000
Police	466,000	2,275,000	6,058,000	-	18,095,000	26,894,000
Public Library	271,000	2,253,000	1,248,000	3,602,000	-	7,374,000
Public Safety	2,774,000	17,341,000	15,000,000	0	-	35,115,000
Public Utilities - Solid Waste	-	-	-	-	700,000	700,000
Public Works - Environmental	10,098,000	17,598,000	17,598,000	17,598,000	10,098,000	72,990,000
Public Works - Transportation Network	229,500,000	229,500,000	229,500,000	229,500,000	229,500,000	1,147,500,000
Recreation	8,420,000	14,974,000	16,137,000	7,046,000	34,744,000	81,321,000
Sheriff	1,446,000	-	-	-	-	1,446,000
Sports & Entertainment Authority	2,556,000	36,288,000	-	-	-	38,844,000
Total	405,881,952	423,310,225	403,328,939	348,966,754	408,756,393	1,990,244,263
Vehicle Replacement Reserve						
Education	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Fire	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	26,500,000
Police	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Total	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Enterprise Fund - Utilities						
Public Utilities - Sewer	93,875,000	82,508,000	47,621,000	79,875,000	126,875,000	430,754,000
Public Utilities - Water	26,100,000	22,700,000	10,200,000	14,200,000	14,700,000	87,900,000
Total	119,975,000	105,208,000	57,821,000	94,075,000	141,575,000	518,654,000
Grand Total	540,656,952	543,318,225	475,949,939	457,841,754	565,131,393	2,582,898,263
By Revenue Source	FY25	FY26	FY27	FY28	FY29	Total
Capital Projects Fund						
Capital Reserve	3,438,000	1,754,000	250,000	250,000	250,000	5,942,000
CVTA	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
G.O. Bonds - Education - 2022	94,300,000	27,500,000	46,000,000	45,000,000	41,700,000	254,500,000
G.O. Bonds - General Gov't - 2022	14,048,000	49,194,000	44,989,000	16,421,000	30,307,000	154,959,000
General Fund	51,707,952	43,465,725	38,029,939	29,387,754	28,731,393	191,322,763
General Fund - Education Meals Tax	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	45,000,000
No Funding Source	230,888,000	289,896,500	262,560,000	246,408,000	295,568,000	1,325,320,500
Total	405,881,952	423,310,225	403,328,939	348,966,754	408,056,393	1,989,544,263
Vehicle Replacement Reserve						
General Fund	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Total	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Enterprise Fund - Utilities						
Enterprise Fund	119,975,000	105,208,000	57,821,000	94,075,000	142,275,000	519,354,000
Total	119,975,000	105,208,000	57,821,000	94,075,000	142,275,000	519,354,000
Grand Total	540,656,952	543,318,225	475,949,939	457,841,754	565,131,393	2,582,898,263

Capital Improvement Program Requests Summary

FY25 through FY29

By Project Type	FY25	FY26	FY27	FY28	FY29	Total
Capital Projects Fund						
Building (New)	97,120,000	45,116,000	99,016,000	51,026,000	82,266,000	374,544,000
Building Addition	2,556,000	36,288,000	660,000	7,028,000	24,853,000	71,385,000
Building Improvements	45,514,000	60,264,000	37,552,000	26,802,000	23,200,000	193,332,000
Drainage	6,750,000	14,250,000	14,250,000	14,250,000	6,750,000	56,250,000
Park	8,420,000	14,974,000	11,716,000	5,512,000	34,744,000	75,366,000
Roadway	229,500,000	229,500,000	229,500,000	229,500,000	229,500,000	1,147,500,000
Site Improvements	8,475,000	3,000,000	3,000,000	-	-	14,475,000
Solid Waste	-	-	-	-	700,000	700,000
Stormwater	3,348,000	3,348,000	3,348,000	3,348,000	3,348,000	16,740,000
Technology Improvements	4,198,952	16,570,225	4,286,939	11,500,754	3,395,393	39,952,263
Vehicle Replacement	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Total	420,681,952	438,110,225	418,128,939	363,766,754	423,556,393	2,064,244,263
Enterprise Fund - Utilities						
Sewer	93,875,000	82,508,000	47,621,000	79,875,000	126,875,000	430,754,000
Water	26,100,000	22,700,000	10,200,000	14,200,000	14,700,000	87,900,000
Total	119,975,000	105,208,000	57,821,000	94,075,000	141,575,000	518,654,000
Grand Total	540,656,952	543,318,225	475,949,939	457,841,754	565,131,393	2,582,898,263

FY25 Capital Budget Plan		
Project	Recommended FY25	Funding Source
Schools Mechanical/Roof	10,000,000	GF Fund Balance
Schools Meals Tax Reserve	9,000,000	Meals Tax Revenues
School Playground Replacement	1,000,000	GF Fund Balance
Schools Technology	2,000,000	General Fund Revenue
Environmental Center Living Building	1,300,000	2022 GO Bonds - Schools
Jackson-Davis Elementary School Replacement	4,500,000	2022 GO Bonds - Schools
Longan Elementary School Replacement	4,500,000	2022 GO Bonds - Schools
Quiocassin Middle School Replacement	79,000,000	2022 GO Bonds - Schools (\$60M FY25 Bonds; \$19M FY26 Bonds)
Johnson Elementary School Renovation	5,000,000	2022 GO Bonds - Schools
General Services Maintenance Projects	10,000,000	GF Fund Balance
IT Projects	2,000,000	GF Fund Balance
GIS Funding	200,000	GF Fund Balance
Recreation Facility Rehabilitation	2,000,000	GF Fund Balance
Energy Management	250,000	Capital Reserve
Community Revitalization Project	2,000,000	GF Fund Balance (CR Reserve)
HPAP Program	2,000,000	GF Fund Balance (Permit Fee Overage)
HIP	750,000	GF Fund Balance (HIP Reserve)
Animal Shelter Renovation	1,400,000	Capital Reserve (P&D Early)
Jail East Upgrades (Casework & Kitchen Upgrades)	1,346,000	Capital Reserve
HSB Lobby Renovations	1,400,000	Capital Reserve (P&D Early)
Jail West Study	100,000	Capital Reserve
Animal Adoption Center	2,774,000	2022 GO Bonds - General Government
Tuckahoe Creek Park Phase III	2,500,000	2022 GO Bonds - General Government
Drainage Improvements	7,500,000	2022 GO Bonds - General Government
Firehouse 1 Relocation/Construction	3,774,000	2024 EDA Bonds
DPW Stormwater Projects	2,348,000	General Fund Revenue
BMP Maintenance	1,000,000	General Fund Revenue
DPW Land Acquisitions - Drainage	500,000	Motor Vehicle License Fee
DPW Streams and Creeks - Drainage	750,000	Motor Vehicle License Fee
DPW Minor Drainage Projects	500,000	Motor Vehicle License Fee
Countywide Dam Repairs & Maintenance	500,000	Motor Vehicle License Fee
Countywide Alley Maintenance/Vacation	500,000	Motor Vehicle License Fee
Countywide Pedestrian Improvements	2,500,000	GF Fund Balance
Countywide Pedestrian Improvements	2,500,000	CVTA
CVTA Reserve	25,000,000	CVTA
Total, FY25 Capital Budget, Fund 21	192,392,000	
Fund 22 - Vehicle Replacement Fund		
School Bus Replacement	6,000,000	GF Fund Balance
Vehicle Replacement - Police	3,500,000	GF Fund Balance
Vehicle Replacement - Fire	5,300,000	GF Fund Balance, Fire ATL State Funding
Total - Fund 22	14,800,000	
Fund 51 Projects	119,975,000	
Total FY25 Capital Budget	327,167,000	