

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

Function/Program	FY23 Actual	FY24 Original	FY25 Approved
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	(\$26,366,634)	(\$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	(26,366,634)	25,648,087	33,202,083
Total Revenues and Fund Balances	1,791,300,810	\$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	1,572,964,319	\$1,666,922,058	\$1,807,405,018

COUNTY OF HENRICO, VIRGINIA
TOTAL EXPENDITURES
- ALL FUNDS -

	FY23	FY24	FY25
	Actual	Original	Approved
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	17,498,444	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	18,780,602
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	3,067,830
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	24,175,843	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	\$1,572,964,319	\$1,666,922,058	\$1,807,405,018

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

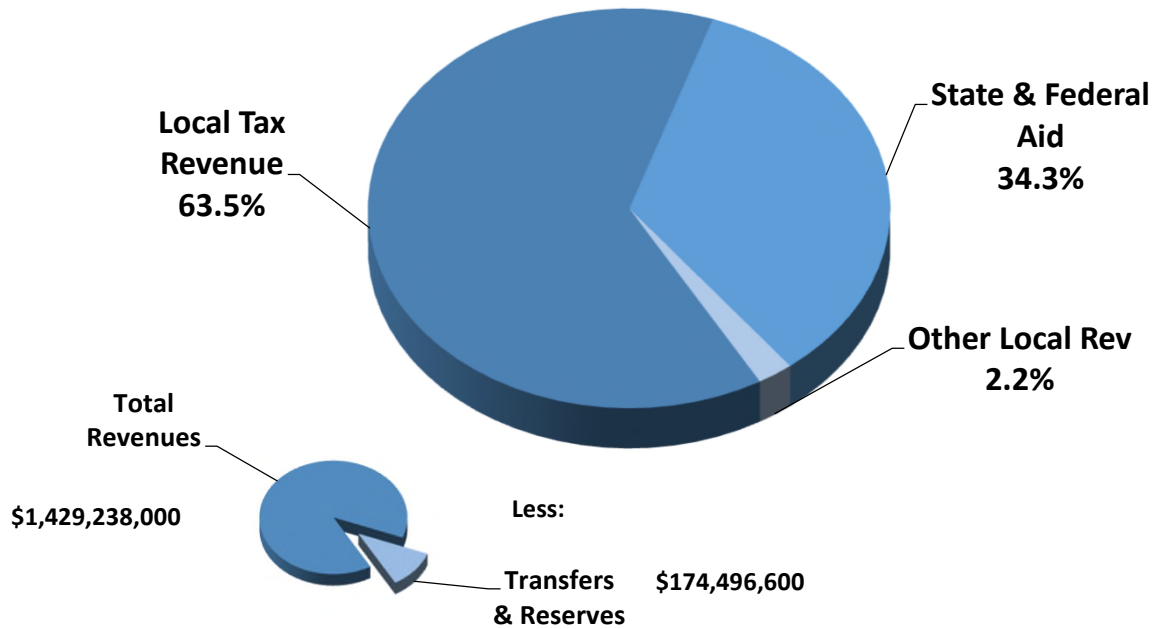
Function/Program	FY23 Actual	FY24 Original	FY25 Approved
Revenue from Local Sources			
General Property Taxes	\$607,587,881	\$641,410,000	\$685,550,000
Other Local Taxes	222,617,729	203,060,000	222,360,000
Permits, Fees, & Licenses	10,049,073	6,481,000	8,538,000
Fines & Forfeitures	1,683,001	1,575,000	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	(39,302,756)	(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	(\$243,621,093)	(\$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	(42,635,907)	0	0
Total Resources Net of Transfers	\$1,085,962,203	\$1,157,058,430	\$1,254,741,400

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

Function/Activity	FY23 Actual	FY24 Original	FY25 Approved
Expenditures			
General Government Administration	\$69,572,514	\$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	3,067,830
Education	586,621,775	650,376,582	704,044,092
Recreation, Parks, & Culture	46,180,712	49,552,181	54,048,086
Community Development	29,383,939	33,995,841	36,620,747
Miscellaneous	36,374,659	16,127,079	17,980,602
Total General Fund Expenditures	\$1,085,962,203	\$1,157,058,430	\$1,254,741,400

FY25 GENERAL FUND REVENUES

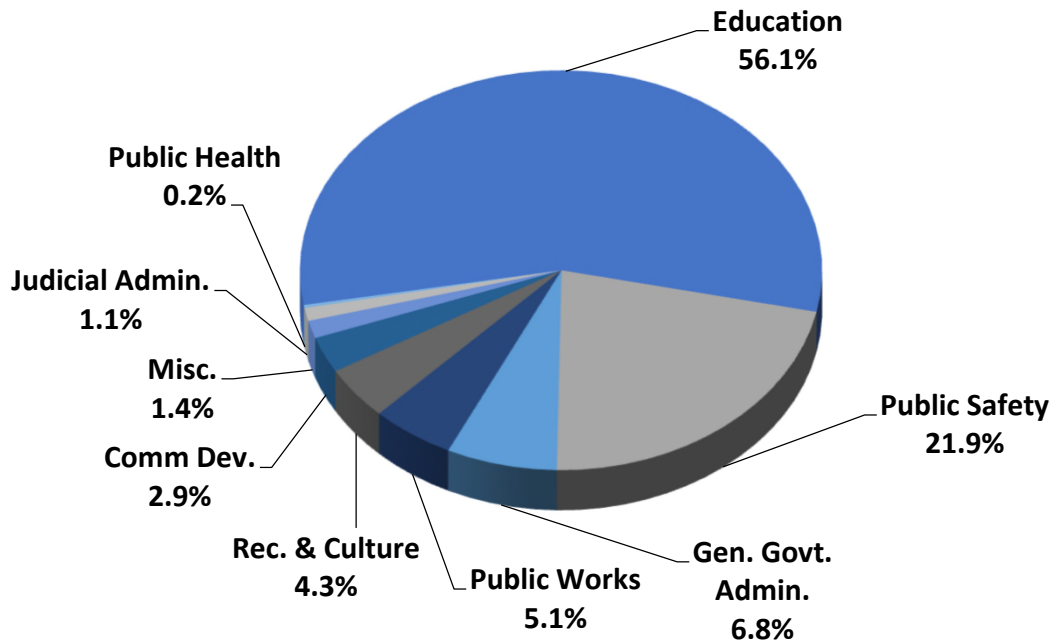
\$1,254,741,400



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
SPECIAL REVENUE FUND REVENUES**

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Approved
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 Approved
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 Approved
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.

*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 Approved
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 - VJCCA	\$693,492	\$801,908	\$808,175
Detention - VJCCA	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

Subfund/Activity	FY23 Actual	FY24 Original	FY25 Approved
Non-Departmental			
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	Approved
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.

HENRICO COUNTY, VIRGINIA
APPROVED INTERNAL SERVICE AND DEBT SERVICE FUNDS

Fund	FY23 Actual	FY24 Original	FY25 Approved
Central Automotive Maintenance Revenues			
Revenues:			
Charges for Automotive Maintenance - West	\$9,466,427	\$10,000,000	\$10,750,000
Charges for Automotive Maintenance - East	1,914,878	3,000,000	3,500,000
Charges for Use of Motor Pool	4,930,564	4,563,873	5,557,136
Charges for Gasoline	7,057,426	7,000,000	7,500,000
Charges for Vehicle Wash Facility	0	105,900	105,900
Miscellaneous	125,926	400,000	400,000
Transfer from General Fund	112,780	327,360	924,779
(To) From Retained Earnings - CAM	1,364,721	0	0
Total CAM Revenues	\$24,972,722	\$25,397,133	\$28,737,815
Central Automotive Maintenance Expenditures			
Central Automotive Maintenance	\$24,972,722	\$25,397,133	\$28,737,815
Total CAM Expenditures	\$24,972,722	\$25,397,133	\$28,737,815
Technology Replacement Revenues			
Transfer from General Fund	\$3,000,000	\$3,500,000	\$4,000,000
(To) From Retained Earnings - Technology	(578,125)	341,471	489,495
Total Technology Replacement Revenues	\$2,421,875	\$3,841,471	\$4,489,495
Technology Replacement Expenditures			
Technology Replacement	\$2,421,875	\$3,841,471	\$4,489,495
Total Technology Replacement Expenditures	\$2,421,875	\$3,841,471	\$4,489,495
Risk Management Revenues			
Transfer from General Fund	\$19,495,522	\$9,619,234	\$9,790,984
Public Utilities Charges	723,041	900,000	900,000
Recon-Workers' Compensation	1,110,667	0	0
Prop/Liability Recovery	266,816	100,000	100,000
A/R-S1 P/L Subrogation	0	0	0
Interest Income	293,944	0	0
Recoveries & Rebates - General	0	0	0
Total Risk Management Revenues	\$21,889,990	\$10,619,234	\$10,790,984
Risk Management Expenditures			
Risk Management	\$21,889,990	\$10,619,234	\$10,790,984
Total Risk Management Expenditures	\$21,889,990	\$10,619,234	\$10,790,984

INTERNAL SERVICE DEBT SERVICE FUNDS (cont.)

Fund	FY23 Actual	FY24 Original	FY25 Approved
Healthcare Fund Revenues			
County Contribution	\$102,542,798	\$106,066,019	\$109,422,371
Employee Contribution	23,941,383	26,138,622	26,420,815
Retiree Contribution	4,709,093	4,700,000	4,700,000
Retiree Subsidy	180,872	200,000	200,000
Disabled Subsidy	0	0	0
COBRA	258,201	220,000	220,000
Interest Income	1,114,023	400,000	500,000
Recoveries and Rebates	15,823,716	15,554,840	17,391,798
Healthcare - Wellness Payment	656,775	500,000	600,000
Transfer from General Fund	0	0	0
(To) From Fund Balance (Includes IBNR)	(9,893,658)	0	0
Total Healthcare Fund Revenues	\$139,333,203	\$153,779,481	\$159,454,984
Healthcare Fund Expenditures			
Healthcare	\$139,333,203	\$153,779,481	\$159,454,984
Total Healthcare Fund Expenditures	\$139,333,203	\$153,779,481	\$159,454,984
Debt Service Fund Revenues			
Transfer from General Fund	\$78,452,484	\$77,631,422	\$86,988,636
Use of Debt Service Fund Balance	(18,684)	368,578	2,711,364
Total Debt Service Revenues	\$78,433,800	\$78,000,000	\$89,700,000
Debt Service Fund Expenditures			
Debt Service - General Government	\$25,259,117	\$25,218,397	\$30,902,078
Debt Service - Public Works	2,990,678	2,839,174	2,738,401
Debt Service - Education	50,184,005	49,942,429	56,059,521
Total Debt Service Expenditures	\$78,433,800	\$78,000,000	\$89,700,000
Adjustment for Interfund Transactions	(\$126,218,891)	(\$131,335,792)	(\$137,435,407)

COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - FIDUCIARY FUNDS

Fund	FY23 Actual	FY24 Original	FY25 Approved
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						\$27,034,452
Education	704,044,092	120,939,863		56,059,521			\$881,043,476
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				10,790,984		\$30,709,990
General District Court	559,100						\$559,100
General Services	17,779,379				28,737,815		\$46,517,194
Healthcare					159,454,984		\$159,454,984
Human Resources	14,366,409					4,650,000	\$19,016,409
Information Technology	20,131,278						\$20,131,278
Interdepartmental Billings					(137,435,407)		(\$137,435,407)
Internal Audit	961,392						\$961,392
James River Juvenile Detention Ctr						6,841,298	\$6,841,298
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	17,980,602	800,000					\$18,780,602
Opioid Abatement Fund		79,759					\$79,759
Permit Center	1,170,804						\$1,170,804
Planning	5,552,745						\$5,552,745
Public Health	3,067,830						\$3,067,830
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