

# Proposed Budget

## Fiscal Year 2026



**HENRICO COUNTY, VIRGINIA**

**Office of Management and Budget, March 2025**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Henrico  
Virginia**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

**Executive Director**

# HENRICO COUNTY

## *Board of Supervisors*



Daniel J. Schmitt  
Chairman  
Brookland District



Roscoe D. Cooper III  
Vice-Chairman  
Fairfield District



Misty D. Roundtree  
Three Chopt District



Jody K. Rogish  
Tuckahoe District



Tyrone. E Nelson  
Varina District





COMMONWEALTH OF VIRGINIA

## COUNTY OF HENRICO

John A. Vithoulikas  
County Manager

March 4, 2025

The Honorable Board of Supervisors  
County of Henrico  
Virginia

Honorable Members of the Board:

I am proud to present to you the FY26 Manager's Proposed Operating and Capital Budget. The plan, as presented, balances this community's priorities of quality services with the need for relief from continued price pressures for our residents amid uncertain times. The budget maintains the County's position as a local government pay leader in Central Virginia while focusing on the core of local government – public safety and education – and investing in the county's key infrastructure.

The budget proposes unprecedented tax rate reductions to all residents and businesses – the real estate tax rate is proposed at **83 cents** per \$100 assessed value and a uniform personal property tax rate of **\$3.35** per \$100 assessed value. The 2 cents off the real estate tax rate and the reduction in the personal property rates for both vehicles and business make up the largest comprehensive tax rate reduction since 1987.

In continuing to be the local government pay leader in Central Virginia, the budget provides a **6% merit-based salary increase to all employees** for both General Government and Henrico County Public Schools (HCPS). In addition to the across-the-board pay increase, the budget includes funding for market-based adjustments for specific support classifications within HCPS. This organization operates very efficiently – particularly when compared to our counterparts throughout the state. Rewarding our employees for their service is vital to maintaining this level of excellence.

Over 82 percent of the operating budget growth is allocated to education and public safety – maintaining this County's focus on the core services of government. It also supports the maintenance and expansion of key infrastructure with a capital budget that exceeds \$416 million. This includes the continuation of the 2022 general obligation bond referendum projects, expansion of maintenance programs, a new building for Social Services, and **\$50 million to secure safe and resilient drinking water throughout the entire county**.



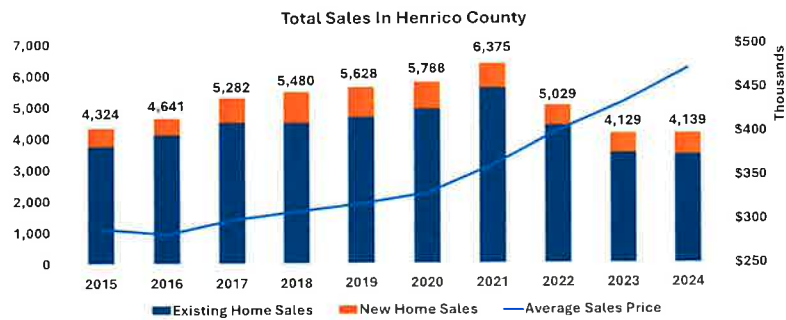
Budget Overview & Fiscal Sustainability

Projected revenues in the FY26 proposed budget total \$1.5 billion, an increase of \$110.3 million or 7.7% when compared to the FY25 approved budget. Local revenues reflect a \$53.8 million increase while State & Federal revenues increased \$56.5 million. While FY25 revenue projections present a significant budgetary increase, projections for FY25 currently meet or exceed the FY26 proposed revenue estimates, as noted on the right.

FY26 General Fund Revenues					
Category	FY25 Approved	FY25 Projection	FY26 Proposed	FY25 to FY26	FY25 to FY26
General Property Taxes	\$685.6M	\$711.5M	\$738.1M	\$52.5M	7.7%
Other Local Taxes	\$222.4M	\$232.9M	\$225.4M	\$3.0M	1.3%
Permits, Fees, and Licenses	\$8.5M	\$16.5M	\$8.5M	(\$0.0M)	(0.4%)
Fines & Forfeitures	\$1.7M	\$1.6M	\$1.7M	\$0.0M	0.0%
Use of Money & Property	\$10.2M	\$42.4M	\$10.2M	(\$0.1M)	0.7%
Charges for Services	\$3.2M	\$3.6M	\$3.1M	(\$0.1M)	(2.8%)
Miscellaneous Revenues	\$8.1M	\$15.8M	\$6.6M	(\$1.5M)	(18.4%)
Total Local Revenues	\$939.7M	\$1,024.4M	\$993.5M	\$53.8M	5.7%
State Aid for Schools	\$383.1M	\$413.5M	\$429.4M	\$46.3M	12.1%
State Gasoline Tax	\$56.0M	\$65.3M	\$64.5M	\$8.5M	15.2%
All Other State & Federal	\$50.4M	\$55.9M	\$52.2M	\$1.7M	3.5%
Total State and Federal Revs.	\$489.5M	\$534.7M	\$546.1M	\$56.5M	11.5%
Total General Fund Revs.	\$1,429.2M	\$1,559.1M	\$1,539.6M	\$110.3M	7.7%

General Property taxes account for \$738.1 million of the proposed FY26 budget and reflect an increase of \$52.5 million, or 7.7% when compared to the FY25 budget. Of this total, \$532.0 million reflects the estimate for real estate taxes and is based on January 1, 2025, assessments and a reduced rate of 83 cents per \$100 assessed value – the lowest among the 10 largest localities in Virginia.

Assessments, as of January 1, 2025, increased by \$4.8 billion or 8.2% compared to 2024 assessments. Residential reassessments, over 70% of the County’s tax base, increased by 8.1% while commercial property reassessments increased 2.2%. New construction, both residential and commercial properties, increased the land book by \$1.2 billion in 2024. It should be noted that of the increase in new construction, \$514.6 million is the value of new data centers. Real Estate tax revenues from new data centers, are dedicated to the Affordable Housing Trust. That value, and any new data center value in the future, is backed out of the real estate tax estimates for the ongoing budget until the \$60 million trust fund is fully funded.



The residential reassessment reflects a market where demand still outpaces the number of homes available for sale in the County. Last year’s budget message noted the total number of sales in Henrico being at a ten-year low in 2023. In 2024, mortgage rates remained

elevated and resulted in the number of sales staying at the lower level. On the other hand, the average sales price continued to rise significantly – nearly 9% in 2024, on top of 8% in 2023. In fact, since 2020 the

average home sales price in Henrico County has increased nearly 43%. To put the increase in the average sales price in perspective, only the early 2000s exceeds this level of growth but it did so with nearly 35% more sales than today.

With this continuation of this housing market, additional relief for all taxpayers is warranted. The FY26 proposed budget recommends a 2-cent reduction of the real estate tax rate to 83 cents per \$100 assessed value. This is on top of the consistent tax relief provided in recent years. 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 \$125,000 and/or their net worth is between \$500,000 and \$750,000.

Further tax relief is being provided in the FY26 budget to all taxpayers through reductions in the rates proposed for the personal property tax. Collections for this tax have grown nearly 40% since 2020, the bulk of which is for vehicles. This is despite the number of vehicles in the County only growing 4.2% in that same period. Both rates will be reduced to \$3.35/\$100 assessed value for 2025 to provide additional tax relief – 5 cents for 330,000 vehicles and 15 cents for 20,000 businesses. When combined with the 2-cent reduction in the real estate tax rate that will apply to 115,000 homes, the scope of rate reductions is the largest since 1987.

This tax relief is possible thanks to the increase of data centers in Henrico over the past several years. Outside of the additional real estate tax collections that have been dedicated to affordable housing efforts, each new data center will bring a significant investment in new equipment. As the 40-cent rate for data center equipment was established to nurture Henrico's digital infrastructure, the FY26 budget proposes to increase the rate to reset the rate for a more mature industry to partially offset the other tax relief provided while still providing a tax break compared to other tax rates. Prior to the 40-cent rate adopted in 2017, the tax data centers paid was \$3.50. At \$2.60, this rate will still be over \$1.00 less than localities in northern Virginia, which have a significant data center presence.

Tax Rate Changes in FY26 - Impacts	
Real Estate:	<b>Est. Impact</b>
Rate to 83 cents in 2025	(12,746,624)
Increase for REAP/RECAP	(1,000,000)
Personal Property:	
Vehicle Rate to \$3.35	(2,409,166)
Business Rate to \$3.35	(2,114,861)
Value of Reductions/Budget Inc. for REAP	(18,270,651)
Data Center Personal Property Rate to \$2.60	13,600,000

State revenues in FY26 total \$546.1 million, a \$56.5 million or 11.5% increase compared to the FY25 budget. Most of the funding from the State is for our school system - \$429.4 million. This reflects a

conservative accounting of the General Assembly adopted budget with a local estimate for current student enrollment. The remaining estimates for state aid are also conservative as State Highway Maintenance, or Gas Tax, payments at \$64.5 million are less than the current year allocation of over \$65.0 million, the estimate for Compensation Board reimbursements for Constitutional Offices is less than FY24 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 engine of this local government is the people employed to serve Henrico's residents. Their expertise, creativity, and dedication to their crafts are critical to providing the outstanding quality of life in this community. We see it time and again that, when the call to serve is made, our people respond. Over the past few years, Henrico has committed to being the local government pay leader in this region. This budget continues that push.

The FY26 budget builds on the progress made since 2021 in employee compensation with a 6% pay increase for all eligible General Government and HCPS employees. In addition to the across the board pay increases, the budget allocates an additional \$3.2 million to HCPS to adjust the salaries of custodians, maintenance staff, and instructional assistants.

Salary Increase Budget Increases, FY22 through FY26, GF Only				
	General			
	Schools	Public Safety	Government	Total
FY22 Salary Increase	32,850,000	18,875,620	7,648,864	59,374,484
FY23 Salary Increase	22,500,000	7,245,286	5,610,603	35,355,889
FY24 Salary Increase	36,908,380	11,931,847	12,985,349	61,825,576
FY25 Salary Increase	34,000,000	13,018,274	8,092,882	55,111,156
FY26 Salary Increase	36,200,000	13,449,375	7,785,287	57,434,662
<b>Total FY22 through FY26</b>	<b>162,458,380</b>	<b>64,520,402</b>	<b>42,122,985</b>	<b>269,101,767</b>
Total Budget Growth Since FY21				456,613,520
Salary Increases as a Percent of Budget Growth Since FY21				58.9%

Over the past five years, the investment in employee compensation has been significant – over \$269 million. Compared to the total increase in the budget during that time, salary increases account for nearly 59% of the growth. The budget for FY26 also continues a multi-year effort to right-size overtime budgets for public safety agencies, particularly Police, Sheriff, and Fire. A total of \$3.2 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. Finally, \$500,000 is included for employee retention efforts.

### **Education & Public Safety**

The FY26 proposed budget for HCPS, including the general fund, school cafeteria, grants, and debt service, totals \$944.0 million. The general fund portion of the HCPS budget totals \$764.1 million, reflecting a \$60.0 million or 8.5% increase over the FY25 budget. In addition to the salary increases, the budget recognizes the addition of 73 instructional assistants to expand elementary school planning periods for teachers that this Board authorized a year ago at a cost of \$4.5 million in ongoing revenues, 46 additional school security officers at elementary schools to assist with weapons scanners to further allow elementary teachers



additional time to prepare daily lessons, and 52 new positions for additional programming at the Academy at Virginia Randolph, where the extensive renovation and expansion will be completed this coming fall. To address the increasing diversity of languages in our school system, the budget also adds additional English Language Learner positions.



The FY26 budget continues the innovative 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 budget adds to the \$1.7 million allocated in FY25 with an additional \$522,342 for five counselor positions.

The proposed capital budget includes the continuation of the \$340.5 million referendum program for HCPS with funding for the renovation of Johnson Elementary and planning and sitework funding for a new elementary school in the Fairfield magisterial district. It also includes a \$16.0 million for mechanical and roof maintenance – a figure that not too long ago was only \$2.5 million per year. This is on top of the \$9.0 million of meals tax revenues dedicated to maintenance efforts throughout the school system, \$6.0 million for school bus replacements, \$2.0 million for classroom technology efforts, and \$1.0 million for playground replacements – all vital maintenance programs for our school system.

In the area of public safety, the FY26 budget picks up final operating costs for the Bungalow City Firehouse (FH23). The new station, approved in the 2016 Bond Referendum and opened this past February, addresses emergency call volume in Eastern Henrico. It also includes 13 new firefighter positions – 9 for a new medic unit added to the Crestview Firehouse in September and 4 to expand minimum staffing beginning with Truck 301. The budget continues to bring cutting-edge technology to Police efforts within the community.

The capital budget for public safety totals \$41.0 million, highlighted by two bond projects - the replacement of Firehouse #1 and construction of the Animal Adoption Center. It also includes the continuation of Fire's apparatus replacement program and Police's vehicle replacement program.

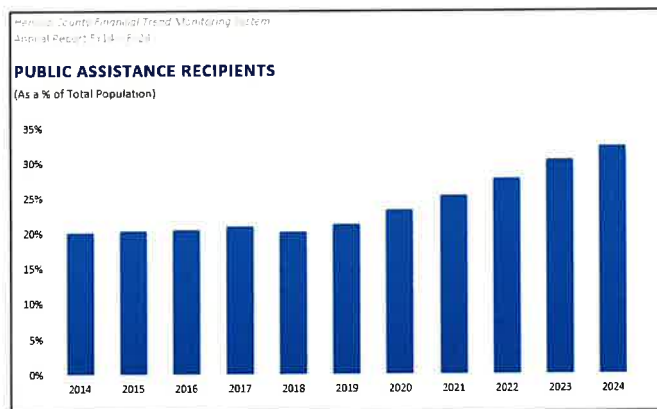
### **Infrastructure Maintenance & Expansion**

The regional water crisis in January taught us many lessons – the value of maintaining the infrastructure we have and how valuable communication and cooperation is with our regional counterparts. There have been and continue to be conversations regarding the future of water provision throughout the Richmond region and the FY26-FY35 Capital Improvement Program takes the first steps towards insuring safe and

reliable drinking water will be available throughout all of Henrico. In the plan you will find \$300 million for a water transmission infrastructure to pump water from the Water Treatment Plant to Eastern Henrico. This is over a six-year timeframe beginning with the allocation of \$50 million in FY26. This is included in the \$198.1 million total proposed capital budget for Water & Sewer that will also maintain infrastructure, meet consent orders, and expand the capacity of the current system. The capital allocation, along with the \$136.1 million operating budget, can be funded within a proposed 5% annual increase for water & sewer service rates. The average impact of this increase will be \$3.68 per month.

The FY26 proposed capital budget outside of water & sewer is \$218.3 million to maintain current facilities and build several new facilities. The budget includes \$68.7 million for 2022 Bond Referendum projects. The proposed budget represents the third of six 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." The second issuance of G.O. bonds is currently planned for the coming fall.

In addition to the new facilities funded with G.O. Bonds, the FY26 capital budget includes a proposal to build a new building for Social Services (DSS). Currently, the space available DSS occupies is insufficient to hold current staff while meeting the increasing service demands as shown on the chart to the right, which is directly from the TRENDS document. DSS staff, during construction of the project, will occupy space in the Human Services Building being



vacated by the Extension Office moving to Recreation's Headquarters. Once the building is constructed, the space in the Human Services Building will be evaluated for the needs of other County agencies. Also, the FY26 capital budget includes the construction of a restroom building near the spray ground at Dorey Park.

The operating budget includes \$6.5 million in new operating costs related to recently completed projects. In addition to the costs for additional programming at the Academy at Virginia Randolph, the budget includes \$1.3 million for the completion of the second phase of Glover Park and \$160,000 for the completion of improvements at Three Lakes Park. Both projects were part of the 2016 Bond Referendum.

The capital budget allocates significant pay-as-you-go resources for general government maintenance in FY26. \$10.0 million is included to maintain County facilities along with \$2.0 million for park maintenance. The capital budget also adds \$1.0 million for the maintenance of trails within County parks, \$3.0 million for the upgrade of fuel sites in the County, \$1.5 million for renovations at the Juvenile & Domestic Relations Court Building, and \$400,000 for improvements at the Eastern Government Center.

There is a significant focus on technology infrastructure needs in the FY26 budget. The budget includes \$11.5 million to begin replacing the County's Enterprise Resource Program (ERP). The ERP is the financial and human resource backbone for County operations and the maintenance cost of the current system outweighs the potential innovations that could be achieved by upgrading this critical infrastructure. The capital budget also includes \$2.8 million for technology infrastructure maintenance, including planned upgrades to the County's Geographic Information Systems (GIS) technology and identified upgrades to the County's community development system. The operating budget includes over \$533,000 for increases to the County's various systems, the aforementioned upgrades to policing technology, and \$200,000 to increase security technology in County parks.



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 \$31.5 million of the CVTA local allocation is projected for the capital

budget, with \$27.5 million allocated for transportation projects, \$2.5 million specifically for pedestrian and bike improvements, and \$1.5 million in FY26 to continue the street light initiative on major county highways the Board initiated in September. In addition to CVTA revenues, additional funding for sidewalks will increase \$2.8 million, bringing the annual total allocated to increasing our community's walkability to \$7.8 million.

The FY26 budget expands on the County's environmental efforts in a few ways. First, the capital budget includes \$3.0 million for wetland and stream mitigation efforts, which the Board heard about at the September 2024 Board Retreat. The budget also enhances the County's MS/4 efforts with an additional \$2.0 million for stormwater improvements on County and School facilities. The FY26 total of \$4.3 million comes from general fund revenues and not a stormwater utility tax, allowing Henrico to remain the only large locality in the Chesapeake Bay watershed to not impose one. The budget continues BMP maintenance efforts within the community, stream restoration projects, and dam maintenance and repairs. \$250,000 is allocated to continue to support the H.E.A.R.T Committee and an additional \$250,000 is in the budget for the Energy Management program for energy efficient improvements. Finally, the FY26 capital budget includes \$10 million of G.O. bonds for drainage improvements across the County.



### **Fiscal Resilience in Uncertain Times**

Henrico County has never been in a better fiscal position than today. Our reserves are at an all-time high, revenue variances remain strong and revenue estimates, as you have seen, can remain conservative to



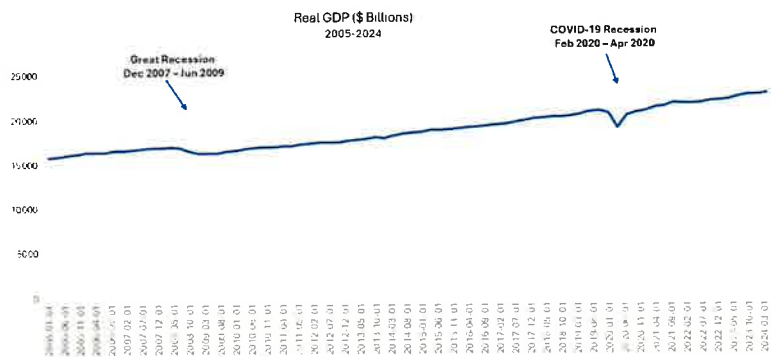
maintain progress for our community and workforce. However, the level of uncertainty – much of which we cannot control – leads us to need to be prepared for an inevitable shift in economic winds.

The resilience of our fiscal position is built on the base of a diverse local economy – one where no sector is larger than 15% of the total labor force. Over the past five years Henrico added 4,254 jobs and saw \$7.6 billion in private sector investment. That growth is due to the business-friendly tax environment nurtured by the Board of Supervisors over the years, starting with a record of consistent reductions in the Real Estate tax rate, when warranted. The FY26 budget continues this tradition with the 2-cent reduction for 2025.

A number of years ago, the County identified the area of sports tourism as an opportunity to provide capture economic activity for our community and region. As we head into 2025, the fruit of those investments is materializing, particularly with the first full year of operation of the Henrico Sports & Events Center. The massive indoor sports facility has hosted around 100 sports tournaments, including the 2024 Atlantic 10 Women's Basketball Championship. It welcomed over 37,000 visitors and assisted in bringing \$93.1 million in sports-related economic impact in 2024. With future facilities in the form of the second phase of Glover Park, the mezzanine expansion at the Regency NOVA Aquatic Center, and the reimagining of the Crossings Golf Course, this is a very exciting time for Henrico sports.

While this growth provides additional resiliency, there is a growing undercurrent of economic uncertainty. With many of the personnel actions and cost-cutting measures taken by the Federal government in the first two months of this new presidential term, it is widely expected that there will be a significant impact on the State's revenue picture.

Even without the actions of the Federal government, all economies are cyclical. The chart to the right shows GDP growth over the past 20 years. Since World War II the US economy has averaged a recession every 6.5 years. The last recession, at this point, was 4 years and 4 months ago. However, if you discount that recession as it was the result of the sudden economic shock the COVID-19 pandemic had, you have to go back over 15 years – to June 2009 – since the end of the Great Recession. Either way you look at it, now is the time to prepare for tough times.



While our reserves are at historic levels, this preparation must include re-examining our processes, practices, and approaches to how we deliver vital services to our residents. This is why I will be forming a work group to examine all facets of County operations with an eye towards permanent cost savings. I

have also asked the Superintendent to work collaboratively on this effort. Each of us will have the goal of identifying \$6.0 million – a total of \$12.0 million – in permanent cost savings without service reductions or layoffs by the end of FY26. This is the equivalent of two cents on the real estate tax rate. This is not this organization's first foray into such an exercise, and a fiscal wellness check is a prudent exercise in the environment in which we find ourselves. When I look throughout the workforce, I see the talent and creativity it takes to tackle this important task.

### **Doing the Right Thing**

At its core, the FY26 budget expresses the values of our community within the resources available to it. It puts forward tax relief to assist everyone with feeling a little less stressed about the economic and social uncertainty that abounds. It rewards the best employees any organization could want. It invests in the infrastructure necessary to continue to make this a great community to strive while keeping an eye towards the future aware of the potential for trouble ahead.

Moving forward, this County will continue to make sure we are great at the core functions of local government. Being great at the basics of government is what makes everyone want to come here to live, work and play. It also allows us to focus on the tough issues moving forward – finding ways to make housing more affordable for all, insuring safe and reliable drinking water for the entire region, and being a leader in creating a sustainable community – fiscally and environmentally - in the future.

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 budget 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. Vithoulkas', written over a horizontal line.

John A. Vithoulkas  
County Manager

**REVENUE  
AND  
EXPENDITURE  
SUMMARIES**



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

<b>Function/Program</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Revenue from Local Sources:</b>			
General Property Taxes	\$645,718,322	\$ 685,550,000	\$738,050,000
Other Local Taxes	231,836,055	222,360,000	225,360,000
Permits, Fees, and Licenses	15,910,984	9,435,000	8,503,000
Fines and Forfeitures	1,636,205	2,102,360	2,102,360
Use of Money and Property	51,883,069	11,449,805	11,551,268
Charges for Services	212,763,249	199,249,440	208,389,516
Recovered Costs	184,352,131	192,530,690	203,032,121
Miscellaneous	32,745,371	18,184,691	20,001,091
Shared Expenses	1,337,190	624,156	811,606
<b>Total from Local Sources</b>	<b>\$1,378,182,576</b>	<b>\$ 1,341,486,142</b>	<b>\$1,417,800,962</b>
<b>Revenue from the Commonwealth:</b>			
Non-categorical Aid	51,585,763	15,161,995	16,559,260
Shared Expenses	26,089,634	22,786,880	23,822,063
Categorical Aid	490,177,918	519,404,064	576,557,945
<b>Total from the Commonwealth</b>	<b>567,853,315</b>	<b>557,352,939</b>	<b>\$616,939,268</b>
<b>Revenue from the Federal Government:</b>			
Categorical Aid	27,912,770	80,343,261	83,485,700
<b>Total from the Federal Government</b>	<b>\$27,912,770</b>	<b>80,343,261</b>	<b>\$83,485,700</b>
<b>Total Revenues</b>	<b>\$1,973,948,661</b>	<b>\$1,979,182,342</b>	<b>\$2,118,225,930</b>
<b>Fund Balance/Retained Earnings</b>			
(To) From Fund Balance	6,872,502	(4,518,476)	(39,613)
Use of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	-	4,496,000	16,600,000
Use of Fund Balance - Vehicle Replacement Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	-
Use of Fund Balance - Henrico Investment Program	-	750,000	-
Use of Fund Balance - Recycling Cost Reserve	-	1,550,500	-
Use of Fund Balance - Employee Retention Reserve	-	2,000,000	2,000,000
(To) From Fund Balance - Federal Position Reserve	-	5,772,152	-
From Sinking Fund - Bond Ops	-	5,151,907	6,744,084
Total Fund Balance	6,872,502	33,202,083	41,304,471
<b>Total Revenues and Fund Balances</b>	<b>1,980,821,163</b>	<b>\$2,012,384,425</b>	<b>\$2,159,530,401</b>
Operating Transfers to Capital Projects Fund	(127,326,079)	(67,544,000)	(83,298,000)
Interdepartmental Billings	(\$129,700,391)	(\$137,435,407)	(\$146,551,583)
<b>Total Source of Funding</b>	<b>1,723,794,693</b>	<b>\$1,807,405,018</b>	<b>\$1,929,680,818</b>

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

	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
	<b>Actual</b>	<b>Original</b>	<b>Proposed</b>
<b>Department</b>			
Agriculture and Home Extension	316,018	477,826	486,947
Board of Supervisors	\$1,053,777	\$1,041,609	\$1,093,641
Building Inspections	5,213,431	6,028,358	6,432,741
Capital Region Workforce Partnership	5,560,313	4,742,261	4,593,724
Circuit Court Clerk	3,460,874	3,529,818	3,741,338
Circuit Court Services	1,025,272	978,579	1,101,090
Commonwealth's Attorney	9,328,955	9,825,141	10,747,895
Community Corrections Program	2,844,728	3,214,018	3,403,467
Community Revitalization	5,353,179	2,384,920	2,843,616
County Attorney	3,547,932	3,479,885	3,816,549
County Manager	2,494,994	2,520,265	2,646,409
Debt Service	76,659,809	89,700,000	90,000,000
Economic Development	31,334,670	27,034,452	27,415,131
Education	776,332,838	824,983,955	889,084,014
Electoral Board	3,330,004	2,552,426	3,066,402
Emergency Communications	8,797,352	10,515,956	11,517,272
Emergency Management	1,327,137	1,234,407	1,347,671
Finance	34,929,259	30,709,990	32,842,067
Fire	94,000,979	92,582,998	102,488,636
General District Court	407,421	559,100	719,050
General Services	42,455,420	46,517,194	48,231,500
Healthcare	158,596,991	159,454,984	170,863,769
Human Resources	10,368,421	11,043,614	11,508,607
Information Technology	19,617,374	20,131,278	22,430,540
Interdepartmental Billings	(129,700,391)	(137,435,407)	(146,551,583)
Internal Audit	787,585	961,392	1,058,036
James River Juvenile Detention Center	6,982,120	6,841,298	7,590,051
Juvenile & Domestic Relations Court Services	236,234	218,675	246,675
Juvenile Detention	3,170,735	3,107,163	3,381,598
Juvenile Probation	23,445	23,072	23,072
Library	22,721,846	25,089,656	25,811,933
Magistrate	5,716	6,286	7,686
Mental Health & Developmental Services	52,645,415	57,275,788	61,324,819
Non-Departmental	28,074,132	26,753,397	25,144,415
Opioid Abatement Funding	492,857	79,759	0
Permit Centers	1,096,712	1,170,804	1,273,557
Planning	4,891,944	5,552,745	5,685,145
Police	107,300,582	107,452,521	115,080,454
Public Health	3,211,130	3,067,830	3,096,073
Public Relations	2,473,232	2,405,747	3,181,353
Public Utilities	139,019,962	155,427,276	162,837,518
Public Works	60,317,292	65,509,803	69,966,173
Recreation & Parks	25,463,847	28,958,430	31,802,512
Resident Outreach and Engagement	0	666,929	890,204
Sheriff	54,092,304	55,047,770	58,640,782
Social Services	34,949,866	36,630,937	39,196,569
Sports and Entertainment Authority	2,745,564	1,608,881	1,843,275
Technology Replacement	3,275,597	4,489,495	4,467,043
VJCCCA	1,159,819	1,251,737	1,261,382
<b>Total Expenditures</b>	<b>\$1,723,794,693</b>	<b>\$1,807,405,018</b>	<b>\$1,929,680,818</b>

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

Function/Program	FY24 Actual	FY25 Original	FY26 Proposed
<b>Revenue from Local Sources</b>			
General Property Taxes	\$645,718,322	\$685,550,000	\$738,050,000
Other Local Taxes	231,836,055	222,360,000	225,360,000
Permits, Fees, & Licenses	15,910,984	8,538,000	8,503,000
Fines & Forfeitures	1,636,205	1,675,000	1,675,000
From Use of Money & Property	48,235,075	10,233,500	10,158,500
Charges for Services	3,631,489	3,217,000	3,127,500
Miscellaneous	9,586,574	3,654,000	3,654,000
Recovered Costs	5,245,616	4,468,500	2,973,500
<b>Total from Local Sources</b>	<b>\$961,800,320</b>	<b>\$939,696,000</b>	<b>\$993,501,500</b>
<b>Revenue from the Commonwealth</b>			
Categorical Aid			
Education	\$376,571,643	\$382,750,000	\$429,025,000
Public Works	61,351,534	56,000,000	64,500,000
Public Safety (HB #599)	10,966,182	11,000,000	11,250,000
Other	\$7,851,031	5,685,000	5,235,000
<b>Total Categorical Aid</b>	<b>\$456,740,390</b>	<b>\$455,435,000</b>	<b>\$510,010,000</b>
Non-Categorical Aid:			
General Government	\$51,585,763	\$12,567,000	\$13,767,000
<b>Total Non-Categorical Aid</b>	<b>\$51,585,763</b>	<b>\$12,567,000</b>	<b>\$13,767,000</b>
Shared Expenses:			
State Share of Salaries & Benefits	\$24,176,649	\$21,155,000	\$21,920,000
<b>Total Shared Expenses</b>	<b>\$24,176,649</b>	<b>\$21,155,000</b>	<b>\$21,920,000</b>
<b>Total from the Commonwealth</b>	<b>\$532,502,802</b>	<b>\$489,157,000</b>	<b>\$545,697,000</b>
<b>Revenue from the Federal Government</b>			
Federal Aid	\$552,593	\$385,000	\$385,000
<b>Total from the Federal Government</b>	<b>\$552,593</b>	<b>\$385,000</b>	<b>\$385,000</b>
<b>Total Revenues</b>	<b>\$1,494,855,715</b>	<b>\$1,429,238,000</b>	<b>\$1,539,583,500</b>
<b>Interfund Transfers</b>			
To Debt Service Fund	(\$78,452,484)	(\$86,988,636)	(\$89,270,296)
To Capital Projects Fund	(127,326,079)	(67,544,000)	(83,298,000)
To Enterprise Fund	(7,150,312)	(8,150,250)	(8,152,500)
To Technology Replacement	(3,500,000)	(4,000,000)	(4,000,000)
To CAM	(729,003)	(924,779)	(359,000)
To Risk Management	(12,453,718)	(9,790,984)	(9,824,995)
To Special Revenue Fund	(42,681,171)	(51,409,775)	(53,957,362)
To JRJDC Agency Fund	(3,805,410)	(4,033,735)	(4,275,757)
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	(650,000)	(650,000)	(650,000)
<b>Total Transfers</b>	<b>(\$280,673,177)</b>	<b>(\$237,417,159)</b>	<b>(\$257,712,910)</b>
<b>Fund Balance</b>			
Use of Fund Balance - Capital Projects	0	25,200,000	32,500,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	0	4,496,000	16,600,000
Use of Fund Balance - Vehicle Replacement Reserve	0	13,500,000	13,500,000
Use of Fund Balance - Community Revitalization Reserve	0	2,000,000	0
Use of Fund Balance - Employee Retention Reserve	0	2,000,000	2,000,000
Use of Fund Balance - Henrico Investment Program	0	750,000	0
Use of Fund Balance - Recycling Cart Reserve	0	1,550,500	0
(To) From Fund Balance - Federal Position Reserve	0	5,772,152	0
From Sinking Fund	0	5,151,907	6,744,084
(To) Fund Balance - General Fund	(23,706,811)	0	0
<b>Total Resources Net of Transfers</b>	<b>\$1,190,475,727</b>	<b>\$1,254,741,400</b>	<b>\$1,355,714,674</b>

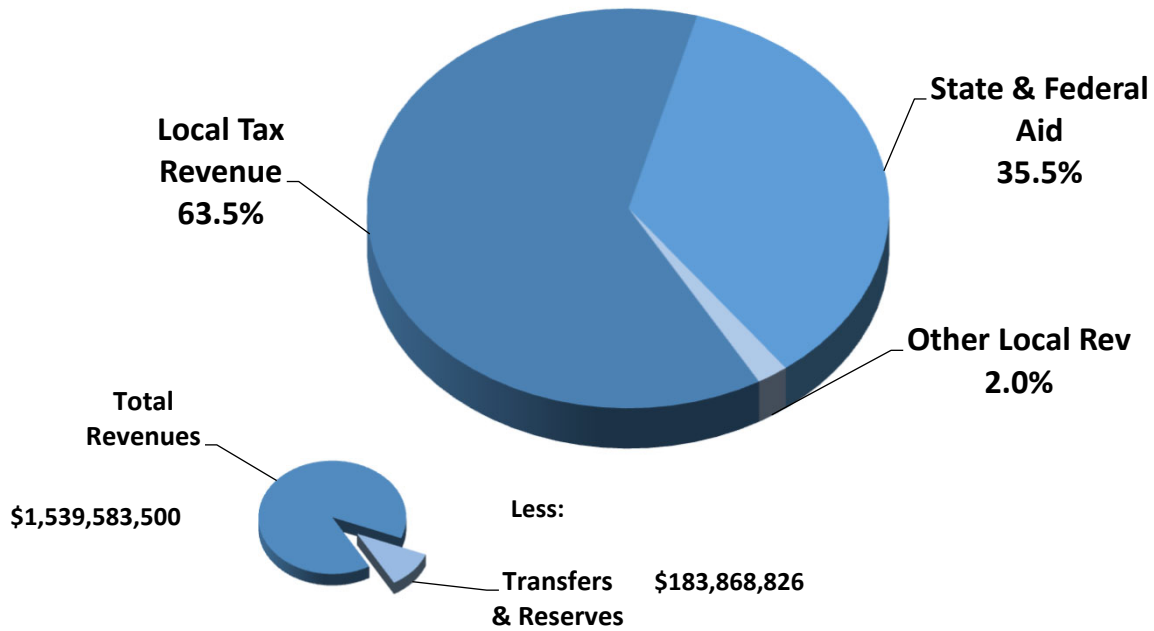


**COUNTY OF HENRICO, VIRGINIA**  
**PROPOSED GENERAL FUND EXPENDITURES**

<b>Function/Activity</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Expenditures</b>			
General Government Administration	\$75,177,019	\$77,851,530	\$86,183,129
Judicial Administration	12,697,018	13,176,242	14,462,321
Public Safety	269,698,514	275,366,673	298,286,654
Public Works	60,316,072	64,612,803	69,966,173
Public Health	3,211,130	3,067,830	3,096,073
Education	657,962,895	704,044,092	764,057,068
Recreation, Parks, & Culture:	48,151,317	54,048,086	57,614,445
Community Development	35,187,630	36,620,747	37,704,396
Miscellaneous	28,074,132	25,953,397	24,344,415
<b>Total General Fund Expenditures</b>	<b>\$1,190,475,727</b>	<b>\$1,254,741,400</b>	<b>\$1,355,714,674</b>

## FY26 GENERAL FUND REVENUES

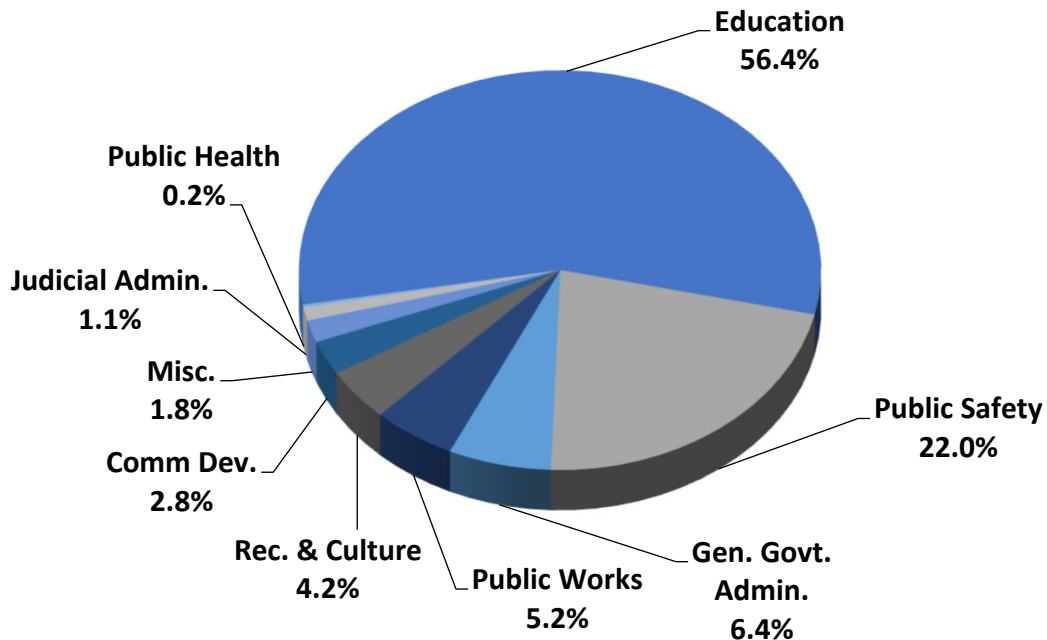
**\$1,355,714,674**



Note: General Fund Revenues less Transfers & Reserves equals General Fund Expenditures of \$1,355,714,674

## FY26 GENERAL FUND EXPENDITURES

**\$1,355,714,674**



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

<b>Function/Program</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Revenue from Local Sources:</b>			
General Property Taxes	\$645,718,322	\$ 685,550,000	\$738,050,000
Other Local Taxes	231,836,055	222,360,000	225,360,000
Permits, Fees, and Licenses	15,910,984	9,435,000	8,503,000
Fines and Forfeitures	1,636,205	2,102,360	2,102,360
Use of Money and Property	51,883,069	11,449,805	11,551,268
Charges for Services	212,763,249	199,249,440	208,389,516
Recovered Costs	184,352,131	192,530,690	203,032,121
Miscellaneous	32,745,371	18,184,691	20,001,091
Shared Expenses	1,337,190	624,156	811,606
<b>Total from Local Sources</b>	<b>\$1,378,182,576</b>	<b>\$ 1,341,486,142</b>	<b>\$1,417,800,962</b>
<b>Revenue from the Commonwealth:</b>			
Non-categorical Aid	51,585,763	15,161,995	16,559,260
Shared Expenses	26,089,634	22,786,880	23,822,063
Categorical Aid	490,177,918	519,404,064	576,557,945
<b>Total from the Commonwealth</b>	<b>567,853,315</b>	<b>557,352,939</b>	<b>\$616,939,268</b>
<b>Revenue from the Federal Government:</b>			
Categorical Aid	27,912,770	80,343,261	83,485,700
<b>Total from the Federal Government</b>	<b>\$27,912,770</b>	<b>80,343,261</b>	<b>\$83,485,700</b>
<b>Total Revenues</b>	<b>\$1,973,948,661</b>	<b>\$1,979,182,342</b>	<b>\$2,118,225,930</b>
<b>Fund Balance/Retained Earnings</b>			
(To) From Fund Balance	6,872,502	(4,518,476)	(39,613)
Use of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	-	4,496,000	16,600,000
Use of Fund Balance - Vehicle Replacement Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	-
Use of Fund Balance - Henrico Investment Program	-	750,000	-
Use of Fund Balance - Recycling Cost Reserve	-	1,550,500	-
Use of Fund Balance - Employee Retention Reserve	-	2,000,000	2,000,000
(To) From Fund Balance - Federal Position Reserve	-	5,772,152	-
From Sinking Fund - Bond Ops	-	5,151,907	6,744,084
Total Fund Balance	6,872,502	33,202,083	41,304,471
<b>Total Revenues and Fund Balances</b>	<b>1,980,821,163</b>	<b>\$2,012,384,425</b>	<b>\$2,159,530,401</b>
Operating Transfers to Capital Projects Fund	(127,326,079)	(67,544,000)	(83,298,000)
Interdepartmental Billings	(\$129,700,391)	(\$137,435,407)	(\$146,551,583)
<b>Total Source of Funding</b>	<b>1,723,794,693</b>	<b>\$1,807,405,018</b>	<b>\$1,929,680,818</b>

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

	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
	<b>Actual</b>	<b>Original</b>	<b>Proposed</b>
<b>Department</b>			
Agriculture and Home Extension	316,018	477,826	486,947
Board of Supervisors	\$1,053,777	\$1,041,609	\$1,093,641
Building Inspections	5,213,431	6,028,358	6,432,741
Capital Region Workforce Partnership	5,560,313	4,742,261	4,593,724
Circuit Court Clerk	3,460,874	3,529,818	3,741,338
Circuit Court Services	1,025,272	978,579	1,101,090
Commonwealth's Attorney	9,328,955	9,825,141	10,747,895
Community Corrections Program	2,844,728	3,214,018	3,403,467
Community Revitalization	5,353,179	2,384,920	2,843,616
County Attorney	3,547,932	3,479,885	3,816,549
County Manager	2,494,994	2,520,265	2,646,409
Debt Service	76,659,809	89,700,000	90,000,000
Economic Development	31,334,670	27,034,452	27,415,131
Education	776,332,838	824,983,955	889,084,014
Electoral Board	3,330,004	2,552,426	3,066,402
Emergency Communications	8,797,352	10,515,956	11,517,272
Emergency Management	1,327,137	1,234,407	1,347,671
Finance	34,929,259	30,709,990	32,842,067
Fire	94,000,979	92,582,998	102,488,636
General District Court	407,421	559,100	719,050
General Services	42,455,420	46,517,194	48,231,500
Healthcare	158,596,991	159,454,984	170,863,769
Human Resources	10,368,421	11,043,614	11,508,607
Information Technology	19,617,374	20,131,278	22,430,540
Interdepartmental Billings	(129,700,391)	(137,435,407)	(146,551,583)
Internal Audit	787,585	961,392	1,058,036
James River Juvenile Detention Center	6,982,120	6,841,298	7,590,051
Juvenile & Domestic Relations Court Services	236,234	218,675	246,675
Juvenile Detention	3,170,735	3,107,163	3,381,598
Juvenile Probation	23,445	23,072	23,072
Library	22,721,846	25,089,656	25,811,933
Magistrate	5,716	6,286	7,686
Mental Health & Developmental Services	52,645,415	57,275,788	61,324,819
Non-Departmental	28,074,132	26,753,397	25,144,415
Opioid Abatement Funding	492,857	79,759	0
Permit Centers	1,096,712	1,170,804	1,273,557
Planning	4,891,944	5,552,745	5,685,145
Police	107,300,582	107,452,521	115,080,454
Public Health	3,211,130	3,067,830	3,096,073
Public Relations	2,473,232	2,405,747	3,181,353
Public Utilities	139,019,962	155,427,276	162,837,518
Public Works	60,317,292	65,509,803	69,966,173
Recreation & Parks	25,463,847	28,958,430	31,802,512
Resident Outreach and Engagement	0	666,929	890,204
Sheriff	54,092,304	55,047,770	58,640,782
Social Services	34,949,866	36,630,937	39,196,569
Sports and Entertainment Authority	2,745,564	1,608,881	1,843,275
Technology Replacement	3,275,597	4,489,495	4,467,043
VJCCCA	1,159,819	1,251,737	1,261,382
<b>Total Expenditures</b>	<b>\$1,723,794,693</b>	<b>\$1,807,405,018</b>	<b>\$1,929,680,818</b>

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

<b>Function/Program</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Revenue from Local Sources</b>			
General Property Taxes	\$645,718,322	\$685,550,000	\$738,050,000
Other Local Taxes	231,836,055	222,360,000	225,360,000
Permits, Fees, & Licenses	15,910,984	8,538,000	8,503,000
Fines & Forfeitures	1,636,205	1,675,000	1,675,000
From Use of Money & Property	48,235,075	10,233,500	10,158,500
Charges for Services	3,631,489	3,217,000	3,127,500
Miscellaneous	9,586,574	3,654,000	3,654,000
Recovered Costs	5,245,616	4,468,500	2,973,500
<b>Total from Local Sources</b>	<b>\$961,800,320</b>	<b>\$939,696,000</b>	<b>\$993,501,500</b>
<b>Revenue from the Commonwealth</b>			
Categorical Aid			
Education	\$376,571,643	\$382,750,000	\$429,025,000
Public Works	61,351,534	56,000,000	64,500,000
Public Safety (HB #599)	10,966,182	11,000,000	11,250,000
Other	\$7,851,031	5,685,000	5,235,000
<b>Total Categorical Aid</b>	<b>\$456,740,390</b>	<b>\$455,435,000</b>	<b>\$510,010,000</b>
Non-Categorical Aid:			
General Government	\$51,585,763	\$12,567,000	\$13,767,000
<b>Total Non-Categorical Aid</b>	<b>\$51,585,763</b>	<b>\$12,567,000</b>	<b>\$13,767,000</b>
Shared Expenses:			
State Share of Salaries & Benefits	\$24,176,649	\$21,155,000	\$21,920,000
<b>Total Shared Expenses</b>	<b>\$24,176,649</b>	<b>\$21,155,000</b>	<b>\$21,920,000</b>
<b>Total from the Commonwealth</b>	<b>\$532,502,802</b>	<b>\$489,157,000</b>	<b>\$545,697,000</b>
<b>Revenue from the Federal Government</b>			
Federal Aid	\$552,593	\$385,000	\$385,000
<b>Total from the Federal Government</b>	<b>\$552,593</b>	<b>\$385,000</b>	<b>\$385,000</b>
<b>Total Revenues</b>	<b>\$1,494,855,715</b>	<b>\$1,429,238,000</b>	<b>\$1,539,583,500</b>
<b>Interfund Transfers</b>			
To Debt Service Fund	(\$78,452,484)	(\$86,988,636)	(\$89,270,296)
To Capital Projects Fund	(127,326,079)	(67,544,000)	(83,298,000)
To Enterprise Fund	(7,150,312)	(8,150,250)	(8,152,500)
To Technology Replacement	(3,500,000)	(4,000,000)	(4,000,000)
To CAM	(729,003)	(924,779)	(359,000)
To Risk Management	(12,453,718)	(9,790,984)	(9,824,995)
To Special Revenue Fund	(42,681,171)	(51,409,775)	(53,957,362)
To JRJDC Agency Fund	(3,805,410)	(4,033,735)	(4,275,757)
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	(650,000)	(650,000)	(650,000)
<b>Total Transfers</b>	<b>(\$280,673,177)</b>	<b>(\$237,417,159)</b>	<b>(\$257,712,910)</b>
<b>Fund Balance</b>			
Use of Fund Balance - Capital Projects	0	25,200,000	32,500,000
Use of Fund Balance - Sidewalks	0	2,500,000	2,500,000
Use of Fund Balance - Designated Capital Reserve	0	4,496,000	16,600,000
Use of Fund Balance - Vehicle Replacement Reserve	0	13,500,000	13,500,000
Use of Fund Balance - Community Revitalization Reserve	0	2,000,000	0
Use of Fund Balance - Employee Retention Reserve	0	2,000,000	2,000,000
Use of Fund Balance - Henrico Investment Program	0	750,000	0
Use of Fund Balance - Recycling Cart Reserve	0	1,550,500	0
(To) From Fund Balance - Federal Position Reserve	0	5,772,152	0
From Sinking Fund	0	5,151,907	6,744,084
(To) Fund Balance - General Fund	(23,706,811)	0	0
<b>Total Resources Net of Transfers</b>	<b>\$1,190,475,727</b>	<b>\$1,254,741,400</b>	<b>\$1,355,714,674</b>

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

<b>Function/Activity</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Expenditures</b>			
General Government Administration	\$75,177,019	\$77,851,530	\$86,183,129
Judicial Administration	12,697,018	13,176,242	14,462,321
Public Safety	269,698,514	275,366,673	298,286,654
Public Works	60,316,072	64,612,803	69,966,173
Public Health	3,211,130	3,067,830	3,096,073
Education	657,962,895	704,044,092	764,057,068
Recreation, Parks, & Culture:	48,151,317	54,048,086	57,614,445
Community Development	35,187,630	36,620,747	37,704,396
Miscellaneous	28,074,132	25,953,397	24,344,415
<b>Total General Fund Expenditures</b>	<b>\$1,190,475,727</b>	<b>\$1,254,741,400</b>	<b>\$1,355,714,674</b>



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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>General Government Administration</b>			
Board of Supervisors	\$1,053,777	\$1,041,609	\$1,093,641
County Manager	2,494,994	2,520,265	2,646,409
County Attorney	3,547,932	3,479,885	3,816,549
Human Resources	6,000,216	6,393,614	6,858,607
Finance	18,055,296	19,919,006	21,969,471
General Services	17,816,609	17,779,379	19,171,917
Internal Audit	787,585	961,392	1,058,036
Information Technology	19,617,374	20,131,278	22,430,540
Public Relations	2,473,232	2,405,747	3,181,353
Electoral Board	3,330,004	2,552,426	3,066,402
Outreach and Engagement	0	666,929	890,204
<b>Total General Government Administration</b>	<b>\$75,177,019</b>	<b>\$77,851,530</b>	<b>\$86,183,129</b>

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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Judicial Administration</b>			
Circuit Court Clerk	\$3,423,697	\$3,529,818	\$3,741,338
Circuit Court Services	1,025,272	978,579	1,101,090
General District Court	407,421	559,100	719,050
Magistrate	5,716	6,286	7,686
Juvenile and Domestic Relations District Court Services	236,234	218,675	246,675
Juvenile Probation	23,445	23,072	23,072
Commonwealth's Attorney	7,575,233	7,860,712	8,623,410
<b>Total Judicial Administration</b>	<b>\$12,697,018</b>	<b>\$13,176,242</b>	<b>\$14,462,321</b>

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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Public Safety</b>			
Police Division	\$103,849,242	\$106,850,021	\$114,477,954
Emergency Communications	8,797,352	10,515,956	11,517,272
Division of Fire	93,484,080	92,582,998	102,488,636
Emergency Management / Workplace Safety	1,262,052	1,234,407	1,347,671
Sheriff	53,921,622	55,047,770	58,640,782
Juvenile Detention	3,170,735	3,107,163	3,381,598
Building Inspections	5,213,431	6,028,358	6,432,741
<b>Total Public Safety</b>	<b>\$269,698,514</b>	<b>\$275,366,673</b>	<b>\$298,286,654</b>

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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Public Works</b>			
Administration	\$2,552,844	\$2,580,263	\$2,736,777
Road Maintenance	35,498,479	34,203,070	34,904,399
Traffic Engineering	5,213,755	5,145,004	5,464,381
Construction	3,500,588	4,330,048	4,390,025
Design	3,021,047	3,800,173	4,062,674
Mass Transit	6,077,913	6,382,816	6,581,173
Environmental	1,980,181	2,353,099	2,995,237
Standing Water Initiative	609,621	539,304	0
Transportation and Mobility	989,403	4,246,400	4,246,400
Real Property	872,241	900,796	944,397
Construction Engineering Inspection (CEI)*	0	131,830	140,710
Vacuum Leaf**	0	0	3,500,000
<b>Total Public Works</b>	<b>\$60,316,072</b>	<b>\$64,612,803</b>	<b>\$69,966,173</b>

\*Construction Engineering Inspections was added in FY25.

\*\*Vacuum Leaf was added in FY26.

COUNTY OF HENRICO, VIRGINIA  
GENERAL FUND - PUBLIC HEALTH

Department	FY24 Actual	FY25 Original	FY26 Proposed
Public Health			
Public Health	\$3,211,130	\$3,067,830	\$3,096,073
Total Health	<u>\$3,211,130</u>	<u>\$3,067,830</u>	<u>\$3,096,073</u>

**COUNTY OF HENRICO, VIRGINIA**  
**EDUCATION - ALL FUNDS**

	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Education - General Fund</b>			
Instruction	\$488,101,805	\$524,389,655	\$574,550,145
Administration/Attendance & Health	89,942,224	96,853,831	102,754,318
Pupil Transportation	36,841,984	43,205,380	45,072,588
Operations and Maintenance	4,181,146	4,957,652	5,584,546
Technology	38,895,736	34,637,574	36,095,471
<b>Total Education General Fund</b>	<b>\$657,962,895</b>	<b>\$704,044,092</b>	<b>\$764,057,068</b>
<b>Education - Special Revenue Fund</b>			
School Food Service	\$28,692,855	\$33,504,084	\$35,410,404
Children's Services Act (CSA)*	12,883,023	16,006,273	16,006,273
State, Federal, and Other Grants:			
Categorical Aid - State	23,456,437	22,469,745	24,412,634
Non-Categorical Aid	1,025,595	2,601,976	2,792,260
Categorical Aid - Federal	49,785,399	35,638,480	34,914,759
Miscellaneous	2,526,634	10,719,305	11,490,616
Subtotal Grants	76,794,065	71,429,506	73,610,269
<b>Total Special Revenue Fund</b>	<b>\$118,369,943</b>	<b>\$120,939,863</b>	<b>\$125,026,946</b>
<b>Education - Debt Service Fund</b>			
Education Debt Service	48,222,429	56,059,521	54,908,638
<b>Total Debt Service Fund</b>	<b>\$48,222,429</b>	<b>\$56,059,521</b>	<b>\$54,908,638</b>
<b>Total Education - All Funds</b>	<b>\$824,555,267</b>	<b>\$881,043,476</b>	<b>\$943,992,652</b>



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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Recreation, Parks, and Culture</b>			
Recreation & Parks	\$25,463,847	\$28,958,430	\$31,802,512
Public Library	22,687,470	25,089,656	25,811,933
<b>Total Recreation, Parks and Culture</b>	<b>\$48,151,317</b>	<b>\$54,048,086</b>	<b>\$57,614,445</b>

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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Community Development</b>			
Economic Development	\$26,792,270	\$27,034,452	\$27,415,131
Planning	4,891,944	5,552,745	5,685,145
Community Revitalization	2,090,686	2,384,920	2,843,616
Agriculture and Home Extension	316,018	477,826	486,947
Permit Center	1,096,712	1,170,804	1,273,557
<b>Total Community Development</b>	<b>\$35,187,630</b>	<b>\$36,620,747</b>	<b>\$37,704,396</b>

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

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Miscellaneous</b>			
Human Resources			
Employee Benefits and Compensation Reserve	929,669	7,972,795	3,798,730
Non-Departmental			
Tax Relief Program	\$24,036,361	\$13,000,000	\$14,000,000
Payments to Outside Agencies	2,955,749	2,782,565	4,324,412
Reserve - Miscellaneous	0	2,062,870	2,086,106
Other	139,500	45,214	45,214
Henricopolis	0	75,953	75,953
Sandston Recreation Center	12,853	14,000	14,000
<b>Total Miscellaneous</b>	<b>\$28,074,132</b>	<b>\$25,953,397</b>	<b>\$24,344,415</b>

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

<b>Subfund/Activity</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Capital Region Workforce Partnership (CRWP)</b>			
CRWP	\$5,508,394	\$4,660,161	\$4,527,024
Transfer from the General Fund	51,919	82,100	66,700
<b>Total Capital Region Workforce Partnership</b>	<b>\$5,560,313</b>	<b>\$4,742,261</b>	<b>\$4,593,724</b>
<b>Circuit Court Clerk</b>			
Circuit Court Clerk	\$37,177	\$0	\$0
<b>Total Circuit Court Clerk</b>	<b>\$37,177</b>	<b>\$0</b>	<b>\$0</b>
<b>Commonwealth's Attorney</b>			
Special Drug Prosecutor	\$168,800	\$155,000	\$180,000
Victim/Witness Assistance Program	615,690	844,000	844,000
Transfer from the General Fund	969,232	965,429	1,100,485
<b>Total Commonwealth's Attorney</b>	<b>\$1,753,722</b>	<b>\$1,964,429</b>	<b>\$2,124,485</b>
<b>Community Corrections Program</b>			
CCP	\$1,635,310	\$1,734,950	\$1,779,950
CCP - Recovery Court	251,555	272,410	272,410
Transfer from the General Fund	957,863	1,206,658	1,351,107
<b>Total Community Corrections</b>	<b>\$2,844,728</b>	<b>\$3,214,018</b>	<b>\$3,403,467</b>
<b>Community Development Block Grant</b>			
CDBG/HOME	\$2,959,569	\$0	\$0
ESG	124,036	0	0
Prior Year Carryforward	178,888	0	0
<b>Total Community Development Block Grant</b>	<b>\$3,262,493</b>	<b>\$0</b>	<b>\$0</b>
<b>Economic Development</b>			
Prior Year Carryforward	4,542,400	0	0
<b>Total Economic Development</b>	<b>\$4,542,400</b>	<b>\$0</b>	<b>\$0</b>
<b>Education</b>			
State, Federal & Other Grants	\$76,794,065	\$71,429,506	\$73,610,269
<b>Total Schools Grants</b>	<b>\$76,794,065</b>	<b>\$71,429,506</b>	<b>\$73,610,269</b>
Cafeteria Receipts	\$4,298,136	\$7,000,000	\$7,000,000
State Food Payments - Nat. Sch. Lunch Prog.	1,229,584	2,000,000	2,000,000
Federal School Lunch Program	16,005,969	19,197,514	20,664,498
Federal School Breakfast Program	5,752,745	4,500,000	5,000,000
Recoveries & Rebates	752,874	500,000	500,000
Sale of Equipment	19,813	0	0
Miscellaneous	958,665	0	0
(To) From Cafeteria Fund Balance	(324,931)	306,570	245,906
<b>Total School Cafeteria</b>	<b>\$28,692,855</b>	<b>\$33,504,084</b>	<b>\$35,410,404</b>
Children's Services Act (CSA)*			
State/Federal Aid	\$8,053,783	\$10,006,273	\$10,006,273
Transfer from the General Fund	4,829,240	6,000,000	6,000,000
<b>Total CSA</b>	<b>\$12,883,023</b>	<b>\$16,006,273</b>	<b>\$16,006,273</b>
<b>Total Education</b>	<b>\$118,369,943</b>	<b>\$120,939,863</b>	<b>\$125,026,946</b>
<b>Finance</b>			
Federal Grants	\$100,000	\$0	\$0
<b>Total Finance</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>

## SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
<b>Juvenile &amp; Domestic Relations VJCCCA/USDA</b>			
Virginia Juvenile Community Crime Act	\$390,109	\$390,109	\$390,110
USDA	29,781	30,332	30,332
(To) From Special Revenue Fund Balance	(4,093)	0	0
Transfer from the General Fund	744,022	831,296	840,940
<b>Total Juvenile &amp; Domestic Relations VJCCCA/USDA</b>	<b>\$1,159,819</b>	<b>\$1,251,737</b>	<b>\$1,261,382</b>
<b>Mental Health &amp; Developmental Services</b>			
State and Federal Grants	\$18,794,155	\$16,735,301	\$18,080,803
Payments from Other Localities	282,394	282,394	285,000
Miscellaneous Revenues	13,774,508	17,641,699	19,209,016
(To) From Special Revenue Fund Balance	4,566,132	0	0
Transfer from the General Fund	15,228,226	22,616,394	23,750,000
<b>Total Mental Health &amp; Developmental Services</b>	<b>\$52,645,415</b>	<b>\$57,275,788</b>	<b>\$61,324,819</b>
<b>Non-Departmental</b>			
Transfer from the General Fund	\$0	\$550,000	\$550,000
Miscellaneous Revenues	0	250,000	250,000
<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>
<b>Public Safety</b>			
Police - State & Federal Grants	\$1,062,215	\$0	\$0
Police - Wireless	68,200	0	0
Metro Aviation/Extradition Reimbursement	358,365	436,668	436,668
Fire - State & Federal	516,899	0	0
Emergency Management - State & Federal	65,085	0	0
Sheriff - Commissary Fund	76,483	0	0
Sheriff - State and Federal Grants	94,199	0	0
Asset Forfeitures	538,803	0	0
Transfer from the General Fund	1,423,757	165,832	165,832
<b>Total Public Safety</b>	<b>\$4,204,006</b>	<b>\$602,500</b>	<b>\$602,500</b>
<b>Public Utilities</b>			
Solid Waste			
Refuse Collection Billing	\$11,920,698	\$12,600,000	\$12,600,000
Public Use/Host/Recycle Fees	3,226,111	2,530,000	2,530,000
Miscellaneous Revenues	114,655	280,000	280,000
State Revenues	89,251	50,000	50,000
Transfer from the General Fund	6,420,909	6,420,909	6,420,909
(To) From Solid Waste Fund Balance	(629,173)	2,346,488	3,998,538
<b>Total Solid Waste</b>	<b>\$21,142,451</b>	<b>\$24,227,397</b>	<b>\$25,879,447</b>
Street Lighting			
Charge for Street Lights	\$157,179	\$100,000	\$100,000
(To) From Reserve for Street Lights	(83,494)	0	0
<b>Total Street Lighting</b>	<b>\$73,685</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>Total Public Utilities</b>	<b>\$21,216,136</b>	<b>\$24,327,397</b>	<b>\$25,979,447</b>

## SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
<b>Public Works</b>			
Best Management Practices	\$0	\$50,000	\$0
Watershed Management Program	1,220	847,000	0
<b>Total Public Works</b>	<b>\$1,220</b>	<b>\$897,000</b>	<b>\$0</b>
<b>Recreation, Parks, &amp; Culture</b>			
Sports & Entertainment Authority - General Fund Transfer	2,745,564	1,608,881	1,843,275
Public Library	34,376	0	0
<b>Total Recreation, Parks, &amp; Culture</b>	<b>\$2,779,940</b>	<b>\$1,608,881</b>	<b>\$1,843,275</b>
<b>Social Services</b>			
State and Federal Grants - Social Services	\$21,376,382	\$21,783,130	\$23,161,647
Transfer from the General Fund - Social Services	5,901,886	7,928,507	8,701,488
Federal Grants - CSA	157,495	312,885	361,341
Children's Services Act (CSA)*	4,105,550	3,572,646	3,805,467
Transfer from the General Fund - CSA Medicaid	1,000,000	600,000	600,000
Transfer from the General Fund - CSA *	2,408,553	2,433,769	2,566,626
<b>Total Social Services</b>	<b>\$34,949,866</b>	<b>\$36,630,937</b>	<b>\$39,196,569</b>
<b>Opioid Abatement Authority Funding</b>			
Opioid Settlement Payments	<b>\$492,857</b>	<b>\$79,759</b>	<b>\$0</b>
<b>Total Opioid Abatement Authority Funding</b>	<b>\$492,857</b>	<b>\$79,759</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$253,920,035</b>	<b>\$254,334,570</b>	<b>\$266,156,614</b>

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



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

<b>Subfund/Activity</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Capital Region Workforce Partnership (CRWP)</b>			
Capital Region Workforce Partnership (CRWP)	\$5,560,313	\$4,742,261	\$4,593,724
<b>Total CRWP</b>	<b>\$5,560,313</b>	<b>\$4,742,261</b>	<b>\$4,593,724</b>
<b>Circuit Court Clerk</b>			
Circuit Court Clerk	\$37,177	\$0	\$0
<b>Total Circuit Court Clerk</b>	<b>\$37,177</b>	<b>\$0</b>	<b>\$0</b>
<b>Commonwealth's Attorney</b>			
Victim/Witness Program	\$1,545,114	\$1,757,639	\$1,827,544
Special Drug Prosecutor	208,608	206,790	296,941
<b>Total Commonwealth's Attorney</b>	<b>\$1,753,722</b>	<b>\$1,964,429</b>	<b>\$2,124,485</b>
<b>Community Corrections Program</b>			
CCP	\$2,336,795	\$2,630,564	\$2,780,736
CCP - Recovery Court	507,933	583,454	622,731
<b>Total Community Corrections Program</b>	<b>\$2,844,728</b>	<b>\$3,214,018</b>	<b>\$3,403,467</b>
<b>Community Revitalization</b>			
CDBG	\$1,748,206	\$0	\$0
Home	1,211,363	0	0
Local Business Assistance	100,760	0	0
ESG	124,036	0	0
Community Revitalization	78,128	0	0
<b>Total Community Revitalization</b>	<b>\$3,262,493</b>	<b>\$0</b>	<b>\$0</b>
<b>Economic Development</b>			
EDA Agreements	\$4,542,400	\$0	\$0
<b>Total Economic Development</b>	<b>\$4,542,400</b>	<b>\$0</b>	<b>\$0</b>
<b>Education</b>			
State, Federal & Other Grants	\$76,794,065	\$71,429,506	\$73,610,269
School Cafeterias	28,692,855	33,504,084	35,410,404
Children's Services Act (CSA)	12,883,023	16,006,273	16,006,273
<b>Total Education</b>	<b>\$118,369,943</b>	<b>\$120,939,863</b>	<b>\$125,026,946</b>
<b>Finance</b>			
Federal Grants	\$100,000	\$0	\$0
<b>Total Finance</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Juvenile &amp; Domestic Relations Court</b>			
Probation - VJCCA	\$716,214	\$808,175	\$785,896
Detention - VJCCA	415,124	413,230	445,154
USDA	28,481	30,332	30,332
<b>Total Juvenile &amp; Domestic Relations Court</b>	<b>\$1,159,819</b>	<b>\$1,251,737</b>	<b>\$1,261,382</b>
<b>Mental Health &amp; Developmental Services</b>			
Clinical Services	\$29,432,504	\$32,174,217	\$35,230,749
Community Support Services	15,089,152	16,006,446	16,629,534
Administrative and Program Support	8,123,759	9,095,125	9,464,536
<b>Total Mental Health</b>	<b>\$52,645,415</b>	<b>\$57,275,788</b>	<b>\$61,324,819</b>

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
<b>Non-Departmental</b>			
Non-Departmental	\$0	\$800,000	\$800,000
<b>Total Non-Departmental</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>
<b>Public Safety</b>			
State and Federal Grants - Police	\$1,062,215	\$0	\$0
Communications	68,200	0	0
Metro Aviation	1,727,360	502,500	502,500
Henrico Extraditions	54,762	100,000	100,000
Asset Forfeitures - Police	538,803	0	0
State and Federal Grants - Fire	516,899	0	0
State and Federal Grants - Emergency Management	65,085	0	0
Sheriff - Commissary Fund	76,483	0	0
Sheriff - State and Federal Grants	94,199	0	0
<b>Total Public Safety</b>	<b>\$4,204,006</b>	<b>\$602,500</b>	<b>\$602,500</b>
<b>Public Utilities</b>			
Solid Waste	\$21,142,451	\$24,227,397	\$25,879,447
Street Lighting	73,685	100,000	100,000
<b>Total Public Utilities</b>	<b>\$21,216,136</b>	<b>\$24,327,397</b>	<b>\$25,979,447</b>
<b>Public Works</b>			
Best Management Practices	\$0	\$50,000	\$0
Watershed Program	1,220	847,000	0
<b>Total Public Works</b>	<b>\$1,220</b>	<b>\$897,000</b>	<b>\$0</b>
<b>Recreation, Parks &amp; Culture</b>			
Sports & Entertainment Authority*	\$2,745,564	\$1,608,881	\$1,843,275
Public Library	34,376	0	0
<b>Total Recreation, Parks, &amp; Culture</b>	<b>\$2,779,940</b>	<b>\$1,608,881</b>	<b>\$1,843,275</b>
<b>Social Services</b>			
Administration	\$19,660,321	\$22,686,538	\$24,818,781
Public Welfare Board	49,860	390,489	390,489
Public Assistance	7,568,087	6,634,610	6,653,865
Children's Services Act (CSA)*	7,671,598	6,919,300	7,333,434
<b>Total Social Services</b>	<b>\$34,949,866</b>	<b>\$36,630,937</b>	<b>\$39,196,569</b>
<b>Opioid Abatement Authority Funding</b>			
Sheriff	\$43,200	\$0	\$0
Mental Health & Developmental Services	435,253	0	0
Fire	0	79,759	0
Non-Departmental	14,404	0	0
<b>Total Opioid Abatement Authority Funding</b>	<b>\$492,857</b>	<b>\$79,759</b>	<b>\$0</b>
<b>Total Expenditures</b>	<b>\$253,920,035</b>	<b>\$254,334,570</b>	<b>\$266,156,614</b>

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

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

	<b>FY24</b>	<b>FY25</b>	<b>FY26</b>
	<b>Actual</b>	<b>Original</b>	<b>Proposed</b>
<b>Revenues/Resources</b>			
Sale of Water	\$75,582,539	\$72,684,565	\$76,500,000
Sale of Sewer	73,998,594	71,242,488	75,000,000
Water Charges	8,858,097	5,095,000	5,095,000
Sewer Charges	13,260,926	6,114,000	6,114,000
Strong Waste Surcharge	627,031	335,000	400,000
City of Richmond	1,278,253	1,215,688	1,240,000
Interest Earnings	6,028,806	858,604	1,700,000
Federal Funding	0	0	0
Other Water/Sewer Revenues	15,353,650	1,528,204	1,063,000
Transfer from General Fund	7,150,312	8,150,250	8,152,500
<b>Total Operating Revenues</b>	<b>\$202,138,208</b>	<b>\$167,223,799</b>	<b>\$175,264,500</b>
<b>Operating Expenditures</b>			
Personnel	\$27,643,551	\$32,036,581	\$34,399,773
Operating	59,800,617	60,775,830	64,170,830
Capital Outlay	1,259,331	2,138,300	2,138,300
<b>Sub-Total Operating</b>	<b>\$88,703,499</b>	<b>\$94,950,711</b>	<b>\$100,708,903</b>
Debt Service	\$29,100,327	\$36,149,168	\$36,149,168
<b>Total Operating Expenditures</b>	<b>\$117,803,826</b>	<b>\$131,099,879</b>	<b>\$136,858,071</b>
<b>Results of Operations (Prior to Capital Expenses)</b>	<b>(84,334,382)</b>	<b>(36,123,920)</b>	<b>(38,406,429)</b>
<b>Budget For Capital Use (Below)</b>	<b>(60,717,195)</b>	<b>(42,324,750)</b>	<b>(93,875,000)</b>
<b>Capital Budget Expenditures</b>			
Approved Capital Projects (FY25 Budget)	\$0	119,975,000	\$0
Approved Capital Projects (New FY26 Budget)	0	0	198,050,000
Continuing Capital Projects (Previously Approved) <sup>(1)</sup>	64,461,320	0	0
<b>Total Capital Budget Expenses:</b>	<b>\$64,461,320</b>	<b>\$119,975,000</b>	<b>\$198,050,000</b>
<b>Capital Budget Resources</b>			
Water and Sewer Revenues	\$64,461,320	\$93,875,000	\$111,800,000
Water and Sewer Fund Balance	0	26,100,000	86,250,000
<b>Total Capital Budget Resources:</b>	<b>\$64,461,320</b>	<b>\$119,975,000</b>	<b>\$198,050,000</b>

Notes:

(1) This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY24 represents actual spending, as per the 2024 audit.

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

<b>Fund</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Central Automotive Maintenance Revenues</b>			
Revenues:			
Charges for Automotive Maintenance - West	\$9,579,395	\$10,750,000	\$11,300,000
Charges for Automotive Maintenance - East	1,979,379	3,500,000	3,500,000
Charges for Use of Motor Pool	5,635,113	5,557,136	5,894,683
Charges for Gasoline	6,521,804	7,500,000	7,500,000
Charges for Vehicle Wash Facility	0	105,900	105,900
Miscellaneous	262,793	400,000	400,000
Transfer from General Fund	729,003	924,779	359,000
(To) From Retained Earnings - CAM	(68,676)	0	0
<b>Total CAM Revenues</b>	<b>\$24,638,811</b>	<b>\$28,737,815</b>	<b>\$29,059,583</b>
<b>Central Automotive Maintenance Expenditures</b>			
Central Automotive Maintenance	\$24,638,811	\$28,737,815	\$29,059,583
<b>Total CAM Expenditures</b>	<b>\$24,638,811</b>	<b>\$28,737,815</b>	<b>\$29,059,583</b>
<b>Technology Replacement Revenues</b>			
Transfer from General Fund	\$3,500,000	\$4,000,000	\$4,000,000
(To) From Retained Earnings - Technology	(224,403)	489,495	467,043
<b>Total Technology Replacement Revenues</b>	<b>\$3,275,597</b>	<b>\$4,489,495</b>	<b>\$4,467,043</b>
<b>Technology Replacement Expenditures</b>			
Technology Replacement	\$3,275,597	\$4,489,495	\$4,467,043
<b>Total Technology Replacement Expenditures</b>	<b>\$3,275,597</b>	<b>\$4,489,495</b>	<b>\$4,467,043</b>
<b>Risk Management Revenues</b>			
Transfer from General Fund	\$12,453,718	\$9,790,984	\$9,824,995
Public Utilities Charges	1,266,880	900,000	947,601
Recon-Workers' Compensation	284,254	0	0
Prop/Liability Recovery	2,295,094	100,000	100,000
A/R-S1 P/L Subrogation	0	0	0
Interest Income	474,017	0	0
Recoveries & Rebates - General	0	0	0
<b>Total Risk Management Revenues</b>	<b>\$16,773,963</b>	<b>\$10,790,984</b>	<b>\$10,872,596</b>
<b>Risk Management Expenditures</b>			
Risk Management	\$16,773,963	\$10,790,984	\$10,872,596
<b>Total Risk Management Expenditures</b>	<b>\$16,773,963</b>	<b>\$10,790,984</b>	<b>\$10,872,596</b>

## INTERNAL SERVICE DEBT SERVICE FUNDS (cont.)

<b>Fund</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>Healthcare Fund Revenues</b>			
County Contribution	\$105,508,587	\$109,422,371	\$117,626,000
Employee Contribution	24,502,726	26,420,815	25,391,799
Retiree Contribution	4,169,884	4,700,000	4,700,000
Retiree Subsidy	213,320	200,000	225,000
COBRA	239,271	220,000	220,000
Interest Income	2,281,849	500,000	700,000
Recoveries and Rebates	16,202,447	17,391,798	21,250,970
Healthcare - Wellness Payment	905,550	600,000	750,000
Transfer from General Fund	0	0	0
(To) From Fund Balance (Includes IBNR)	4,573,357	0	0
<b>Total Healthcare Fund Revenues</b>	<b>\$158,596,991</b>	<b>\$159,454,984</b>	<b>\$170,863,769</b>
<b>Healthcare Fund Expenditures</b>			
Healthcare	\$158,596,991	\$159,454,984	\$170,863,769
<b>Total Healthcare Fund Expenditures</b>	<b>\$158,596,991</b>	<b>\$159,454,984</b>	<b>\$170,863,769</b>
<b>Debt Service Fund Revenues</b>			
Transfer from General Fund	\$78,452,484	\$86,988,636	\$89,270,296
Use of Debt Service Fund Balance	(1,792,675)	2,711,364	729,704
<b>Total Debt Service Revenues</b>	<b>\$76,659,809</b>	<b>\$89,700,000</b>	<b>\$90,000,000</b>
<b>Debt Service Fund Expenditures</b>			
Debt Service - General Government	\$25,595,801	\$30,902,078	\$32,229,078
Debt Service - Public Works	2,839,174	2,738,401	2,862,284
Debt Service - Education	48,224,834	56,059,521	54,908,638
<b>Total Debt Service Expenditures</b>	<b>\$76,659,809</b>	<b>\$89,700,000</b>	<b>\$90,000,000</b>
<b>Adjustment for Interfund Transactions</b>	<b>(\$129,700,391)</b>	<b>(\$137,435,407)</b>	<b>(\$146,551,583)</b>

**COUNTY OF HENRICO, VIRGINIA**  
**REVENUES AND EXPENDITURES - FIDUCIARY FUNDS**

<b>Fund</b>	<b>FY24 Actual</b>	<b>FY25 Original</b>	<b>FY26 Proposed</b>
<b>JRJDC Agency Fund Revenues</b>			
Transfer from General Fund	\$3,805,410	\$4,033,734	\$4,275,757
Revenue from Federal Government	107,836	0	100,000
Revenue from the Commonwealth	1,912,985	1,631,880	1,902,063
Revenue from Goochland/Powhatan	588,826	624,156	661,606
Revenue from Other Localities	748,364	0	150,000
Interest Income	344,408	0	75,000
(To) From Fund Balance-JRJDC	(525,709)	551,528	425,625
<b>Total JRJDC Revenues</b>	<b>\$6,982,120</b>	<b>\$6,841,298</b>	<b>\$7,590,051</b>
<b>JRJDC Agency Fund Expenditures</b>			
Operating	\$6,586,979	\$6,691,298	\$7,440,051
Capital Projects	395,141	150,000	150,000
<b>Total JRJDC Expenditures</b>	<b>\$6,982,120</b>	<b>\$6,841,298</b>	<b>\$7,590,051</b>
<b>Other Post Employment Benefits - GASB 45 Revenues</b>			
Transfer from General Fund	\$2,675,000	\$2,675,000	\$2,675,000
Revenue from Enterprise Fund	75,000	75,000	75,000
<b>Total OPEB - GASB 45 Revenues</b>	<b>\$2,750,000</b>	<b>\$2,750,000</b>	<b>\$2,750,000</b>
<b>Other Post Employment Benefits - GASB 45 Expenditures</b>			
Operating	\$2,750,000	\$2,750,000	\$2,750,000
<b>Total OPEB - GASB 45 Expenditures</b>	<b>\$2,750,000</b>	<b>\$2,750,000</b>	<b>\$2,750,000</b>
<b>Line of Duty Act (LODA) Revenues</b>			
Operating Transfer from General Fund	\$1,250,000	\$1,250,000	\$1,250,000
Other State Fees	(36,750)	0	0
(To) From Line of Duty Fund Balance	(197,022)	0	0
<b>Total LODA Revenues</b>	<b>\$1,016,228</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>
<b>Line of Duty Act (LODA) Expenditures</b>			
Operating	\$1,016,228	\$1,250,000	\$1,250,000
<b>Total LODA Expenditures</b>	<b>\$1,016,228</b>	<b>\$1,250,000</b>	<b>\$1,250,000</b>
<b>Long-Term Disability Revenues</b>			
Fiduciary Fund Balance			
Operating Transfer from General Fund	\$650,000	\$650,000	\$650,000
Interest Income	17,639	0	0
(To) From Long-Term Disability Fund Balance	(65,662)	0	0
<b>Total Long-Term Disability Revenues</b>	<b>\$601,977</b>	<b>\$650,000</b>	<b>\$650,000</b>
<b>Long-Term Disability Expenditures</b>			
Operating	\$601,977	\$650,000	\$650,000
<b>Total Long-Term Disability Expenditures</b>	<b>\$601,977</b>	<b>\$650,000</b>	<b>\$650,000</b>



**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
<b>Revenue from Local Sources</b>							
General Property Taxes	\$738,050,000	\$0	\$0	\$0	\$0	\$0	\$738,050,000
Other Local Taxes	225,360,000	0	0	0	0	0	225,360,000
Permits, Fees, and Licenses	8,503,000	0	0	0	0	0	8,503,000
Fines and Forfeitures	1,675,000	267,360	160,000	0	0	0	2,102,360
Use of Money and Property	10,158,500	217,768	0	0	1,100,000	75,000	11,551,268
Charges for Services	3,127,500	40,913,016	164,349,000	0	0	0	208,389,516
Recovered Costs	2,973,500	1,221,668	0	0	198,761,953	75,000	203,032,121
Shared Expenses	0	0	0	0	0	811,606	811,606
Miscellaneous	3,654,000	12,994,091	2,603,000	0	750,000	0	20,001,091
<b>Total from Local Sources</b>	<b>\$993,501,500</b>	<b>\$55,613,903</b>	<b>\$167,112,000</b>	<b>\$0</b>	<b>\$200,611,953</b>	<b>\$961,606</b>	<b>\$1,417,800,962</b>
<b>Revenue from the Commonwealth</b>							
Non-categorical Aid	13,767,000	2,792,260	0	0	0	0	16,559,260
Shared Expenses	21,920,000	0	0	0	0	1,902,063	23,822,063
Categorical Aid	510,010,000	66,547,945	0	0	0	0	576,557,945
<b>Total from the Commonwealth</b>	<b>\$545,697,000</b>	<b>\$69,340,205</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,902,063</b>	<b>\$616,939,268</b>
<b>Revenue from the Federal Government</b>							
Categorical Aid	385,000	83,000,700	0	0	0	100,000	83,485,700
<b>Total from the Federal Government</b>	<b>\$385,000</b>	<b>\$83,000,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$83,485,700</b>
<b>Total Revenues</b>	<b>\$1,539,583,500</b>	<b>\$207,954,808</b>	<b>\$167,112,000</b>	<b>\$0</b>	<b>\$200,611,953</b>	<b>\$2,963,669</b>	<b>\$2,118,225,930</b>
<b>Operating Transfers</b>							
Operating Transfers	(174,414,910)	53,957,362	8,152,500	89,270,296	(132,367,588)	8,850,757	(146,551,583)
Transfers to Capital Projects	(83,298,000)	0	0	0	0	0	(83,298,000)
<b>Total Resources</b>	<b>\$1,281,870,590</b>	<b>\$261,912,170</b>	<b>\$175,264,500</b>	<b>\$89,270,296</b>	<b>\$68,244,365</b>	<b>\$11,814,426</b>	<b>\$1,888,376,347</b>
<b>Fund Balance</b>							
(To) From Fund Balance	32,500,000	4,244,444	(38,406,429)	729,704	467,043	425,625	(39,613)
Use of Fund Balance - Sidewalks	2,500,000	0	0	0	0	0	2,500,000
Use of Fund Balance - Designated Capital Reserve	16,600,000	0	0	0	0	0	16,600,000
Use of Fund Balance - Vehicle Reserve	13,500,000	0	0	0	0	0	13,500,000
From Fund Balance - Home Purchase Assistance Reserve	2,000,000	0	0	0	0	0	2,000,000
From Sinking Fund - Bond Ops	6,744,084	0	0	0	0	0	6,744,084
<b>Total All Funds</b>	<b>\$1,355,714,674</b>	<b>\$266,156,614</b>	<b>\$136,858,071</b>	<b>\$90,000,000</b>	<b>\$68,711,408</b>	<b>\$12,240,051</b>	<b>\$1,929,680,818</b>

**COUNTY OF HENRICO, VIRGINIA**

Department					
Agriculture and Home Extension	486,947			\$486,947	
Board of Supervisors	\$1,093,641			\$1,093,641	
Building Inspections	6,432,741			\$6,432,741	
Capital Region Workforce Partnership		4,593,724		\$4,593,724	
Circuit Court Clerk	3,741,338			\$3,741,338	
Circuit Court Services	1,101,090			\$1,101,090	
Commonwealth's Attorney	8,623,410	2,124,485		\$10,747,895	
Community Corrections Program		3,403,467		\$3,403,467	
Community Revitalization	2,843,616			\$2,843,616	
County Attorney	3,816,549			\$3,816,549	
County Manager	2,646,409			\$2,646,409	
Debt Service			35,091,362	\$35,091,362	
Economic Development	27,415,131			\$27,415,131	
Education	764,057,068	125,026,946		\$943,992,652	
Electoral Board	3,066,402			\$3,066,402	
Emergency Communications	11,517,272			\$11,517,272	
Emergency Management	1,347,671			\$1,347,671	
Finance	21,969,471		10,872,596	\$32,842,067	
General District Court	719,050			\$719,050	
General Services	19,171,917			\$19,171,917	
Healthcare			29,059,583	\$48,231,500	
Human Resources	6,858,607		170,863,769	\$170,863,769	
Information Technology	22,430,540		4,650,000	\$22,430,540	
Interdepartmental Billings				\$0	
Internal Audit	1,058,036		(146,551,583)	(\$146,551,583)	
James River Juvenile Detention Ctr				\$1,058,036	
Juvenile & Domestic Relations Court Services	246,675	1,261,382		\$1,508,057	
Juvenile Detention	3,381,598			\$3,381,598	
Juvenile Probation	23,072			\$23,072	
Library	25,811,933			\$25,811,933	
Magistrate	7,686			\$7,686	
Mental Health & Developmental Services				\$0	
Non-Departmental	24,344,415	61,324,819		\$85,669,234	
Opioid Abatement Fund		800,000		\$800,000	
Permit Center	1,273,557			\$1,273,557	
Planning	5,685,145			\$5,685,145	
Public Health	3,096,073			\$3,096,073	
Public Relations	3,181,353			\$3,181,353	
Public Safety - Fire	102,488,636	602,500		\$102,488,636	
Public Safety - Police	114,477,954			\$114,477,954	
Public Utilities				\$0	
Public Works			136,858,071	\$136,858,071	
Recreation & Parks	69,966,173			\$69,966,173	
Resident Outreach and Engagement	31,802,512			\$31,802,512	
Sheriff	890,204			\$890,204	
Social Services	58,640,782			\$58,640,782	
Sports & Entertainment Authority		39,196,569		\$39,196,569	
Technology Replacement		1,843,275		\$1,843,275	
			4,467,043	\$4,467,043	
	\$1,355,714,674	\$266,156,614	\$136,858,071	\$90,000,000	\$1,929,680,818

## Capital Improvement Program Requests Summary

FY26 through FY30

By Department	Requested FY26	Requested FY27	Requested FY28	Requested FY29	Requested FY30	Total Requested
<b>Capital Projects Fund</b>						
Community Revitalization	1,500,000	-	-	-	-	1,500,000
Education	52,500,000	76,800,000	86,500,000	73,500,000	45,500,000	334,800,000
Electoral Board	-	600,000	-	-	-	600,000
Fire	22,070,000	2,216,000	19,963,000	4,378,000	7,262,000	55,889,000
General Services	73,268,603	13,000,000	8,500,000	6,150,000	6,150,000	107,068,603
Information Technology	14,275,265	2,333,000	2,225,000	2,959,439	872,000	22,664,704
Mental Health	-	-	-	3,059,975	21,355,999	24,415,974
Police	5,732,000	-	-	-	-	5,732,000
Public Library	313,000	2,568,000	2,023,000	3,683,000	-	8,587,000
Public Safety	18,175,000	31,381,000	-	2,656,000	24,844,000	77,056,000
Public Utilities - Solid Waste	-	-	-	700,000	-	700,000
Public Works - Environmental	19,098,000	19,098,000	19,098,000	19,098,000	9,098,000	85,490,000
Public Works - Transportation Network	249,840,000	249,840,000	249,840,000	249,840,000	249,840,000	1,249,200,000
Recreation	10,162,058	17,637,024	33,482,072	12,590,594	43,556,222	117,427,970
Sheriff	12,600,408	-	-	-	-	12,600,408
<b>Total</b>	<b>479,534,334</b>	<b>415,473,024</b>	<b>421,631,072</b>	<b>378,615,008</b>	<b>408,478,221</b>	<b>2,103,731,659</b>
<b>Vehicle Replacement Reserve</b>						
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
<b>Total</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>74,000,000</b>
<b>Enterprise Fund - Utilities</b>						
Public Utilities - Sewer	111,800,000	87,946,000	83,700,000	125,200,000	74,200,000	482,846,000
Public Utilities - Water	86,250,000	62,400,000	66,400,000	69,900,000	68,400,000	353,350,000
<b>Total</b>	<b>198,050,000</b>	<b>150,346,000</b>	<b>150,100,000</b>	<b>195,100,000</b>	<b>142,600,000</b>	<b>836,196,000</b>
<b>Grand Total</b>	<b>692,384,334</b>	<b>580,619,024</b>	<b>586,531,072</b>	<b>588,515,008</b>	<b>565,878,221</b>	<b>3,013,927,659</b>
<b>By Revenue Source</b>	<b>FY26</b>	<b>FY27</b>	<b>FY28</b>	<b>FY29</b>	<b>FY30</b>	<b>Total</b>
<b>Capital Projects Fund</b>						
Capital Reserve	16,447,524	5,250,000	5,250,000	5,250,000	10,750,000	42,947,524
CVTA	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
G.O. Bonds - Education - 2022	23,000,000	40,000,000	-	-	-	63,000,000
G.O. Bonds - General Gov't - 2022	46,752,000	10,000,000	10,000,000	10,000,000	-	76,752,000
General Fund	50,654,591	40,410,701	36,996,832	30,595,346	29,671,809	188,329,279
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	296,199,603	306,812,323	356,384,240	319,769,662	355,056,412	1,634,222,240
Other Debt Financing	33,480,616	-	-	-	-	33,480,616
<b>Total</b>	<b>479,534,334</b>	<b>415,473,024</b>	<b>421,631,072</b>	<b>378,615,008</b>	<b>408,478,221</b>	<b>2,103,731,659</b>
<b>Vehicle Replacement Reserve</b>						
General Fund	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
<b>Total</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>74,000,000</b>
<b>Enterprise Fund - Utilities</b>						
Enterprise Fund	198,050,000	150,346,000	150,100,000	195,100,000	142,600,000	836,196,000
<b>Total</b>	<b>198,050,000</b>	<b>150,346,000</b>	<b>150,100,000</b>	<b>195,100,000</b>	<b>142,600,000</b>	<b>836,196,000</b>
<b>Grand Total</b>	<b>692,384,334</b>	<b>580,619,024</b>	<b>586,531,072</b>	<b>588,515,008</b>	<b>565,878,221</b>	<b>3,013,927,659</b>

# Capital Improvement Program Requests Summary

## FY26 through FY30

By Project Type	FY26	FY27	FY28	FY29	FY30	Total
<b>Capital Projects Fund</b>						
Building (New)	66,757,000	69,175,667	79,807,665	46,656,000	65,094,000	327,490,332
Building Addition	-	-	798,000	7,437,975	25,367,999	33,603,974
Building Improvements	111,805,475	60,320,516	38,713,985	34,113,809	40,452,015	285,405,800
Drainage	15,750,000	15,750,000	15,750,000	15,750,000	5,750,000	68,750,000
Park	4,000,000	2,500,000	12,500,000	8,466,601	5,500,000	32,966,601
Roadway	249,840,000	249,840,000	249,840,000	249,840,000	249,840,000	1,249,200,000
Site Improvements	9,226,186	8,105,841	15,148,422	5,843,184	8,754,207	47,077,840
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	17,307,673	4,933,000	4,225,000	4,959,439	2,872,000	34,297,112
Vehicle Replacement	16,300,000	16,300,000	16,300,000	16,300,000	16,300,000	81,500,000
<b>Total</b>	<b>494,334,334</b>	<b>430,273,024</b>	<b>436,431,072</b>	<b>393,415,008</b>	<b>423,278,221</b>	<b>2,177,731,659</b>
<b>Enterprise Fund - Utilities</b>						
Sewer	111,800,000	87,946,000	83,700,000	125,200,000	74,200,000	482,846,000
Water	86,250,000	62,400,000	66,400,000	69,900,000	68,400,000	353,350,000
<b>Total</b>	<b>198,050,000</b>	<b>150,346,000</b>	<b>150,100,000</b>	<b>195,100,000</b>	<b>142,600,000</b>	<b>836,196,000</b>
<b>Grand Total</b>	<b>692,384,334</b>	<b>580,619,024</b>	<b>586,531,072</b>	<b>588,515,008</b>	<b>565,878,221</b>	<b>3,013,927,659</b>

Capital Improvement Program Five Year Summary FY26 through FY30

Department Requests by Fiscal Year and Priority Number - Capital Projects Fund - Fund 21 and Fund 22

Project	Source	Priority	Type	Recommended FY26	Request FY26	Request FY27	Request FY28	Request FY29	Request FY30	Total Five Year	Beyond FY30
<b>Community Revitalization</b>											
09536	Employee Home Purchase Assistance Program (EHPAP)	1	Site Improvements	1,500,000	1,500,000	-	-	-	-	1,500,000	-
<b>Department Subtotal</b>				<b>1,500,000</b>	<b>1,500,000</b>	-	-	-	-	<b>1,500,000</b>	-
<b>Education</b>											
00518 / 00527	Mechanical and Roof Replacements	1	Building Improvements	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	80,000,000	-
09098	Technology Improvements	2	Technology Improvements	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	-
09425	Playground Replacements	3	Site Improvements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-
08899	Meals Tax	4	Building Improvements	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	45,000,000	-
06292	Charles M. Johnson ES Renovation	5	Building Improvements	21,500,000	17,000,000	-	-	-	-	17,000,000	-
08912	New Fairfield ES	6	Building (New)	6,000,000	40,000,000	40,000,000	-	-	-	46,000,000	-
NEW	Vehicle Replacement	7	Vehicle Replacement	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	-
06743	Highland Springs ES Replacement	8	Building (New)	-	-	7,300,000	51,000,000	-	-	58,300,000	-
NEW	West End Elementary	9	Building (New)	-	-	-	6,000,000	44,000,000	-	50,000,000	-
06744	Elizabeth Holladay ES Renovation	10	Building Improvements	-	-	-	-	-	3,000,000	3,000,000	33,000,000
06746	Ruby F. Carver ES Replacement	11	Building (New)	-	-	-	-	-	7,000,000	7,000,000	69,000,000
08772	Dumbarton ES Renovation	12	Building Improvements	-	-	-	-	-	4,000,000	4,000,000	41,000,000
08874	Three Chopt ES Renovation	13	Building Improvements	-	-	-	-	-	2,000,000	2,000,000	23,000,000
08775	Hermitage HS Replacement	14	Building (New)	-	-	-	-	-	-	-	300,000,000
08914	Cashell Donahoe ES Renovation	15	Building Improvements	-	-	-	-	-	-	-	38,600,000
NEW	Glen Allen ES Renovation	16	Building Improvements	-	-	-	-	-	-	-	41,300,000
NEW	John Rolfe MS Replacement	17	Building (New)	-	-	-	-	-	-	-	164,000,000
NEW	Mills E. Godwin HS Replacement	18	Building (New)	-	-	-	-	-	-	-	260,000,000
NEW	Gayton ES Renovation	19	Building Improvements	-	-	-	-	-	-	-	88,200,000
NEW	Montrose ES Replacement	20	Building (New)	-	-	-	-	-	-	-	88,400,000
NEW	Short Pump ES Replacement	21	Building (New)	-	-	-	-	-	-	-	88,300,000
NEW	Varina ES Replacement	22	Building (New)	-	-	-	-	-	-	-	61,500,000
NEW	Longdale ES Renovation	23	Building Improvements	-	-	-	-	-	-	-	97,300,000
NEW	Lakeside ES Replacement	24	Building (New)	-	-	-	-	-	-	-	97,300,000
NEW	Glen Lea ES Replacement	25	Building (New)	-	-	-	-	-	-	-	97,400,000
NEW	Anthony McFound ES Replacement	26	Building (New)	-	-	-	-	-	-	-	1,637,000,000
<b>Department Subtotal</b>				<b>55,500,000</b>	<b>52,500,000</b>	<b>76,800,000</b>	<b>86,500,000</b>	<b>73,500,000</b>	<b>45,500,000</b>	<b>334,800,000</b>	-
<b>Electoral Board</b>											
NEW	Express Voting Machines	1	Technology Improvements	-	-	600,000	-	-	-	600,000	-
<b>Department Subtotal</b>				-	-	<b>600,000</b>	-	-	-	<b>600,000</b>	-
<b>Fire</b>											
06366	Firehouse 1 - Relocation and Construction	1	Building (New)	19,000,000	22,070,000	-	-	-	-	22,070,000	-
06529	Firehouse 11 - Replacement and Construction	2	Building (New)	-	-	2,216,000	19,165,000	-	-	21,381,000	-
08995	Firehouse 14 - Addition and Renovation	3	Building Addition	-	-	386,000	1,688,000	1,688,000	-	2,074,000	-
08994	Firehouse 15 - Addition and Renovation	4	Building Addition	-	-	-	412,000	1,827,000	-	2,239,000	-
08993	Firehouse 16 - Addition and Renovation	5	Building Addition	-	-	-	-	439,000	1,894,000	2,333,000	-
08992	Firehouse 17 - Addition and Renovation	6	Building Addition	-	-	-	-	424,000	2,118,000	2,542,000	-
06519	Firehouse 4 - Relocation and Construction	7	Building (New)	-	-	-	-	-	3,250,000	3,250,000	23,564,000
NEW	Firehouse 2 - Replacement and Construction	8	Building (New)	-	-	-	-	-	-	-	28,773,000
NEW	I-95/Parham Road Corridor Firehouse	9	Building (New)	-	-	-	-	-	-	-	30,203,000
NEW	East End (Varina) Firehouse Building	10	Building (New)	-	-	-	-	-	-	-	32,842,000
NEW	Fire Logistics Building	11	Building (New)	-	-	-	-	-	-	-	30,539,000
<b>Department Subtotal</b>				<b>19,000,000</b>	<b>22,070,000</b>	<b>2,216,000</b>	<b>19,963,000</b>	<b>4,378,000</b>	<b>7,262,000</b>	<b>55,889,000</b>	-
<b>Department Subtotal</b>				<b>19,000,000</b>	<b>22,070,000</b>	<b>2,216,000</b>	<b>19,963,000</b>	<b>4,378,000</b>	<b>7,262,000</b>	<b>55,889,000</b>	-

Project	Priority Type	Source	Recommended FY26	Request FY26	Request FY27	Request FY28	Request FY29	Request FY30	Total Five Year	Beyond FY30
<b>General Services</b>										
00572	Core Facility Improvements	General Fund	10,000,000	16,700,000	6,850,000	2,350,000	-	-	25,900,000	-
NEW	Social Services Building	Other Debt Financing	22,000,000	22,000,000	-	-	-	-	22,000,000	-
NEW	Elevator Efficiency Remediation Phase 1	No Funding Source	-	5,000,000	-	-	-	-	5,000,000	-
NEW	Juvenile Courts Renovation	Capital Reserve	1,500,000	1,500,000	-	-	-	-	1,500,000	-
NEW	EGC Mechanical, Electrical & Plumbing Upgrades	No Funding Source	-	4,500,000	-	-	-	-	4,500,000	-
09567	Varina on the James	No Funding Source	-	7,000,000	-	-	-	-	7,000,000	-
NEW	Life Safety and Building Automation Systems	No Funding Source	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	-
08767	County Buildings Restroom ADA Upgrades	No Funding Source	-	1,500,000	650,000	650,000	650,000	650,000	4,100,000	-
06370	CAM Fuel Site Upgrades	Capital Reserve	3,000,000	3,000,000	-	-	-	-	3,000,000	-
00423	Exterior Infrastructure Repairs and Replacement	No Funding Source	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	-
NEW	East End CAM Facility	No Funding Source	-	250,000	-	-	-	-	250,000	-
06477	Small Project Improvements and Renovations	No Funding Source	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-
NEW	Finance Office Renovation	No Funding Source	-	1,572,000	-	-	-	-	1,572,000	-
01198	Energy Management	Capital Reserve	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000	-
09070	EGC Social Services & Registrar Improvements	Capital Reserve	400,000	2,815,000	-	-	-	-	2,815,000	-
NEW	Magistrate's Office Renovation	No Funding Source	-	183,000	-	-	-	-	183,000	-
NEW	Clinic Renovation	No Funding Source	-	590,000	-	-	-	-	590,000	-
NEW	HEART	Capital Reserve	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000	-
NEW	Circuit Court Clerk Civil & Criminal Renovation	No Funding Source	-	839,000	-	-	-	-	839,000	-
NEW	Commonwealth's Attorney Office & Breakroom Renovation	No Funding Source	-	202,000	-	-	-	-	202,000	-
NEW	Extension Office Renovation	No Funding Source	-	117,603	-	-	-	-	117,603	-
<b>Information Technology</b>			<b>37,400,000</b>	<b>73,268,603</b>	<b>13,000,000</b>	<b>8,500,000</b>	<b>6,150,000</b>	<b>6,150,000</b>	<b>107,068,603</b>	-
09185	Enterprise Resource Planning System Replacement	Other Debt Financing	11,500,000	11,480,616	-	-	-	-	11,480,616	-
06481	Information Technology Projects	General Fund	2,250,000	2,283,000	2,083,000	1,925,000	2,659,439	547,000	9,497,439	8,306,000
00429	Geographic Information System	General Fund	250,000	261,649	250,000	300,000	300,000	325,000	1,436,649	1,750,000
01033	POSSE Enhancements	General Fund	250,000	250,000	-	-	-	-	250,000	-
<b>Mental Health</b>			<b>14,250,000</b>	<b>14,275,265</b>	<b>2,333,000</b>	<b>2,225,000</b>	<b>2,959,439</b>	<b>872,000</b>	<b>22,664,704</b>	<b>10,056,000</b>
06662	Woodman Road Expansion	No Funding Source	-	-	-	-	3,059,975	21,355,999	24,415,974	-
<b>Police</b>			-	-	-	-	<b>3,059,975</b>	<b>21,355,999</b>	<b>24,415,974</b>	-
08874 & 08750	Range Renovations	No Funding Source	-	5,732,000	-	-	-	-	5,732,000	-
<b>Public Library</b>			-	<b>5,732,000</b>	-	-	-	-	<b>5,732,000</b>	-
07034	Tuckahoe Library Space Reallocation - First floor	No Funding Source	-	313,000	2,240,000	-	-	-	2,553,000	-
07033	Twin Hickory Library Space Reallocation - Second floor	No Funding Source	-	-	328,000	2,023,000	-	-	2,351,000	-
NEW	North Park Library Adult/Teen Area Refresh	No Funding Source	-	-	-	-	3,683,000	-	3,683,000	-
NEW	North Park Library Expansion	No Funding Source	-	-	-	-	-	-	-	20,300,000
<b>Public Safety</b>			-	<b>313,000</b>	<b>2,568,000</b>	<b>2,023,000</b>	<b>3,683,000</b>	-	<b>8,587,000</b>	<b>20,300,000</b>
09177	Animal Adoption Center	2022 GO Bonds	12,226,000	14,682,000	-	-	-	-	14,682,000	-
08991	Public Safety Training Center Phase I	No Funding Source	-	1,755,000	14,872,000	-	-	-	16,627,000	-
NEW	Public Safety Building Renovations	No Funding Source	-	1,738,000	16,509,000	-	-	-	18,247,000	-
08991	Public Safety Training Center Phase II	No Funding Source	-	-	-	-	2,656,000	24,844,000	27,500,000	-
<b>Public Utilities - Solid Waste</b>			<b>12,226,000</b>	<b>18,175,000</b>	<b>31,381,000</b>	-	<b>2,656,000</b>	<b>24,844,000</b>	<b>77,056,000</b>	-
NEW	Springfield Road Landfill Flare Replacement	No Funding Source	-	-	-	-	200,000	-	200,000	-
NEW	Springfield Landfill Transfer Station Floor Replacement	No Funding Source	-	-	-	-	500,000	-	500,000	-
<b>Department Subtotal</b>			-	-	-	-	<b>700,000</b>	-	<b>700,000</b>	-

Project	Priority Type	Source	Recommended FY26	Request FY26	Request FY27	Request FY28	Request FY29	Request FY30	Total Five Year	Beyond FY30
<b>Public Works - Environmental</b>										
07046	Chesapeake Bay TMDL/MS4*	General Fund	4,348,000	2,348,000	2,348,000	2,348,000	2,348,000	2,348,000	11,740,000	-
09539	Countywide BMP Maintenance	General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-
NEW	Countywide Wetland & Stream Mitigation Bank	Capital Reserve	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000	-
09537	Countywide Drainage Improvements	2022 GO Bonds	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	-	40,000,000	-
00363	Minor Drainage Improvements	Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	-
08932	Countywide Creek and Streams	Capital Reserve	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000	-
09100	DPW Land Acquisitions	No Funding Source	-	500,000	500,000	500,000	500,000	500,000	2,500,000	-
09184	Countywide Dam Repairs and Maintenance	Capital Reserve	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	-
09696	Countywide Alley Improvements and Vacation	No Funding Source	-	500,000	500,000	500,000	500,000	500,000	2,500,000	-
<b>Department Subtotal</b>			<b>20,098,000</b>	<b>19,098,000</b>	<b>19,098,000</b>	<b>19,098,000</b>	<b>19,098,000</b>	<b>9,098,000</b>	<b>85,490,000</b>	-
<b>Public Works - Transportation Network</b>										
06837	Countywide Pedestrian Improvements	General Fund/CVTA	7,750,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	-
Multiple	Transportation Projects	No Funding Source	-	243,340,000	243,340,000	243,340,000	243,340,000	243,340,000	1,216,700,000	1,194,200,000
09757	Countywide Pedestrian Safety - Street Lights	CVTA	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000	-
<b>CVTA Reserve</b>			<b>27,500,000</b>	-	-	-	-	-	-	-
<b>Department Subtotal</b>			<b>36,750,000</b>	<b>249,840,000</b>	<b>249,840,000</b>	<b>249,840,000</b>	<b>249,840,000</b>	<b>249,840,000</b>	<b>1,249,200,000</b>	<b>1,194,200,000</b>
<b>Recreation</b>										
06194	Facility Rehabilitation	General Fund	2,000,000	3,085,756	5,243,516	5,190,985	1,280,809	2,302,015	17,103,081	13,055,000
09754	Trail & Sign Rehabilitation	General Fund	1,000,000	1,726,186	1,136,185	2,382,847	1,507,098	1,649,794	8,402,110	5,000,000
09600	Dorey Spray Park Restroom	Capital Reserve	1,300,000	1,350,116	-	-	-	-	1,350,116	-
00496	Deep Bottom Boat Landing	Capital Reserve	1,500,000	1,500,000	-	-	-	5,500,000	7,000,000	-
23007	Tuckahoe Creek Phase III	No Funding Source	-	2,500,000	-	-	-	-	2,500,000	-
09434	Three Chopt Area Park	No Funding Source	-	-	2,500,000	12,500,000	-	-	15,000,000	-
09599	Glen Allen Maintenance Shop	No Funding Source	-	-	4,787,667	-	-	-	4,787,667	-
09432	Echo Lake Park Rehabilitation	No Funding Source	-	-	3,969,656	-	-	-	3,969,656	-
09436	Capital Maintenance- Turf/ Infill	No Funding Source	-	-	-	9,765,575	1,336,086	4,104,413	15,206,074	3,000,000
09431	Dorey Park- Softball Complex Refresh	No Funding Source	-	-	-	3,642,665	-	-	3,642,665	-
09433	Laurel Park Overhaul	No Funding Source	-	-	-	-	8,466,601	-	8,466,601	-
09761	Dorey Recreation Center	No Funding Source	-	-	-	-	-	30,000,000	30,000,000	-
NEW	Tuckahoe District Neighborhood Park	No Funding Source	-	-	-	-	-	-	-	20,000,000
NEW	Highland Springs Neighborhood Park	No Funding Source	-	-	-	-	-	-	-	20,000,000
NEW	Holladay Neighborhood Park	No Funding Source	-	-	-	-	-	-	-	20,000,000
<b>Department Subtotal</b>			<b>5,800,000</b>	<b>10,162,058</b>	<b>17,637,024</b>	<b>33,482,072</b>	<b>12,590,594</b>	<b>43,556,222</b>	<b>117,427,970</b>	<b>81,055,000</b>
<b>Sheriff</b>										
NEW	Jail Management System	Capital Reserve	1,000,000	1,032,408	-	-	-	-	1,032,408	-
NEW	Jail East Kitchen Renovation	No Funding Source	-	9,405,000	-	-	-	-	9,405,000	-
NEW	Jail East Bldg. #8 Outdoor Recreation Enclosure	No Funding Source	-	2,163,000	-	-	-	-	2,163,000	-
<b>Department Subtotal</b>			<b>1,000,000</b>	<b>12,600,408</b>	-	-	-	-	<b>12,600,408</b>	-
<b>Vehicle Replacement- Fund 22</b>										
06690	School Bus Replacement	General Fund	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000	-
06691	Vehicle Replacement - Police	General Fund	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000	-
06692	Vehicle Replacement - Fire	General Fund	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	26,500,000	-
<b>Department Subtotal</b>			<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>14,800,000</b>	<b>74,000,000</b>	-
<b>Grand Total - Capital Projects Fund</b>			<b>218,324,000</b>	<b>494,334,334</b>	<b>430,275,024</b>	<b>436,431,072</b>	<b>393,415,008</b>	<b>423,278,221</b>	<b>2,177,731,659</b>	<b>3,088,532,000</b>



Capital Improvement Program Five Year Summary FY26 through FY30  
Department Requests by Fiscal Year and Priority Number - Enterprise Fund - Fund 51

Project	Priority	Source	Recommended FY26	FY26 Request	FY27 Request	FY28 Request	FY29 Request	FY30 Request	Total Five Year	Beyond FY30
<b>Public Utilities - Sewer</b>										
00782		1 Enterprise Fund	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000
00772		2 Enterprise Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000
00732		3 Enterprise Fund	5,000,000	5,000,000	5,000,000	5,000,000	7,000,000	5,000,000	27,000,000	25,000,000
00743		4 Enterprise Fund	6,500,000	6,500,000	6,500,000	6,500,000	2,000,000	2,000,000	23,500,000	10,000,000
00737		5 Enterprise Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	1,000,000
00725		6 Enterprise Fund	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000	12,500,000
08172		7 Enterprise Fund	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	3,000,000	26,000,000	19,000,000
01076		8 Enterprise Fund	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000	67,000,000
09572		9 Enterprise Fund	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000	25,000,000
NEW		10 Enterprise Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	-
06666		11 Enterprise Fund	10,000,000	10,000,000	-	-	-	-	10,000,000	-
06449		12 Enterprise Fund	10,000,000	10,000,000	-	-	-	-	10,000,000	-
09703		13 Enterprise Fund	16,000,000	16,000,000	-	-	-	-	16,000,000	-
NEW		14 Enterprise Fund	2,500,000	2,500,000	-	-	-	-	2,500,000	-
NEW		15 Enterprise Fund	6,000,000	6,000,000	-	48,000,000	-	-	54,000,000	53,000,000
07027		16 Enterprise Fund	18,000,000	18,000,000	-	-	-	-	18,000,000	-
07026		17 Enterprise Fund	-	-	14,000,000	-	-	-	14,000,000	-
07028		18 Enterprise Fund	1,000,000	1,000,000	5,000,000	-	-	-	6,000,000	-
06155		19 Enterprise Fund	600,000	600,000	3,246,000	-	-	-	3,846,000	-
06154		20 Enterprise Fund	7,000,000	7,000,000	-	-	38,000,000	-	45,000,000	-
06158		21 Enterprise Fund	6,000,000	6,000,000	-	-	32,000,000	-	38,000,000	-
06838		22 Enterprise Fund	-	-	12,000,000	-	-	-	12,000,000	-
06667		23 Enterprise Fund	-	-	5,500,000	-	22,000,000	-	27,500,000	-
NEW		24 Enterprise Fund	-	-	5,000,000	-	-	30,000,000	35,000,000	-
07029		25 Enterprise Fund	-	-	7,500,000	-	-	-	7,500,000	-
06152		26 Enterprise Fund	-	-	-	-	-	16,000,000	16,000,000	-
<b>Department Subtotal</b>			<b>111,800,000</b>	<b>111,800,000</b>	<b>87,946,000</b>	<b>83,700,000</b>	<b>125,200,000</b>	<b>74,200,000</b>	<b>482,846,000</b>	<b>220,000,000</b>
<b>Public Utilities - Water</b>										
00771		1 Enterprise Fund	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000	1,500,000
00770		2 Enterprise Fund	600,000	600,000	600,000	600,000	600,000	600,000	3,000,000	3,000,000
00768		3 Enterprise Fund	5,000,000	5,000,000	5,000,000	5,000,000	6,000,000	7,000,000	28,000,000	44,000,000
00769		4 Enterprise Fund	2,500,000	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000	6,500,000	5,000,000
00767		5 Enterprise Fund	400,000	400,000	200,000	200,000	200,000	200,000	1,200,000	1,000,000
00780		6 Enterprise Fund	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000	6,500,000
08171		7 Enterprise Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000	12,000,000
NEW		8 Enterprise Fund	5,000,000	5,000,000	-	5,000,000	-	5,000,000	15,000,000	5,000,000
NEW		9 Enterprise Fund	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	250,000,000	50,000,000
09706		10 Enterprise Fund	750,000	750,000	-	-	-	-	750,000	-
06121		11 Enterprise Fund	1,000,000	1,000,000	-	-	-	-	1,000,000	-
06124		12 Enterprise Fund	2,200,000	2,200,000	-	-	-	-	2,200,000	-
NEW		13 Enterprise Fund	2,500,000	2,500,000	-	-	-	-	2,500,000	-
08556		14 Enterprise Fund	4,000,000	4,000,000	-	-	-	-	4,000,000	-
09704		15 Enterprise Fund	4,000,000	4,000,000	-	-	-	-	4,000,000	3,000,000
09705		16 Enterprise Fund	600,000	600,000	-	-	-	-	600,000	-
NEW		17 Enterprise Fund	3,100,000	3,100,000	-	-	-	-	3,100,000	-
NEW		18 Enterprise Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000
06118		19 Enterprise Fund	-	1,000,000	-	-	-	-	1,000,000	-
06615		20 Enterprise Fund	-	-	-	-	3,500,000	-	3,500,000	-
08162		21 Enterprise Fund	-	-	-	-	4,000,000	-	4,000,000	-
<b>Department Subtotal</b>			<b>86,250,000</b>	<b>86,250,000</b>	<b>62,400,000</b>	<b>66,400,000</b>	<b>69,900,000</b>	<b>68,400,000</b>	<b>353,350,000</b>	<b>136,000,000</b>
<b>Grand Total - Enterprise W/S Fund</b>			<b>198,050,000</b>	<b>198,050,000</b>	<b>150,346,000</b>	<b>150,100,000</b>	<b>195,100,000</b>	<b>142,600,000</b>	<b>836,196,000</b>	<b>356,000,000</b>