

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

Function/Program	FY24 Actual	FY25 Original	FY26 Proposed
Revenue from Local Sources:			
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
Total from Local Sources	\$1,378,182,576	\$ 1,341,486,142	\$1,417,800,962
Revenue from the Commonwealth:			
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
Total from the Commonwealth	567,853,315	557,352,939	\$616,939,268
Revenue from the Federal Government:			
Categorical Aid	27,912,770	80,343,261	83,485,700
Total from the Federal Government	\$27,912,770	80,343,261	\$83,485,700
Total Revenues	\$1,973,948,661	\$1,979,182,342	\$2,118,225,930
Fund Balance/Retained Earnings			
(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
Total Revenues and Fund Balances	1,980,821,163	\$2,012,384,425	\$2,159,530,401
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)
Total Source of Funding	1,723,794,693	\$1,807,405,018	\$1,929,680,818

COUNTY OF HENRICO, VIRGINIA
TOTAL EXPENDITURES
- ALL FUNDS -

	FY24	FY25	FY26
	Actual	Original	Proposed
Department			
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
Total Expenditures	\$1,723,794,693	\$1,807,405,018	\$1,929,680,818

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

Function/Program	FY24 Actual	FY25 Original	FY26 Proposed
Revenue from Local Sources			
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
Total from Local Sources	\$961,800,320	\$939,696,000	\$993,501,500
Revenue from the Commonwealth			
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
Total Categorical Aid	\$456,740,390	\$455,435,000	\$510,010,000
Non-Categorical Aid:			
General Government	\$51,585,763	\$12,567,000	\$13,767,000
Total Non-Categorical Aid	\$51,585,763	\$12,567,000	\$13,767,000
Shared Expenses:			
State Share of Salaries & Benefits	\$24,176,649	\$21,155,000	\$21,920,000
Total Shared Expenses	\$24,176,649	\$21,155,000	\$21,920,000
Total from the Commonwealth	\$532,502,802	\$489,157,000	\$545,697,000
Revenue from the Federal Government			
Federal Aid	\$552,593	\$385,000	\$385,000
Total from the Federal Government	\$552,593	\$385,000	\$385,000
Total Revenues	\$1,494,855,715	\$1,429,238,000	\$1,539,583,500
Interfund Transfers			
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)
Total Transfers	(\$280,673,177)	(\$237,417,159)	(\$257,712,910)
Fund Balance			
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
Total Resources Net of Transfers	\$1,190,475,727	\$1,254,741,400	\$1,355,714,674

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

Function/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Expenditures			
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
Total General Fund Expenditures	\$1,190,475,727	\$1,254,741,400	\$1,355,714,674

COUNTY OF HENRICO, VIRGINIA
GENERAL FUND - GENERAL GOVERNMENT ADMINISTRATION

Department	FY24 Actual	FY25 Original	FY26 Proposed
General Government Administration			
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
Total General Government Administration	\$75,177,019	\$77,851,530	\$86,183,129

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

Department	FY24 Actual	FY25 Original	FY26 Proposed
Judicial Administration			
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
Total Judicial Administration	\$12,697,018	\$13,176,242	\$14,462,321

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

Department	FY24 Actual	FY25 Original	FY26 Proposed
Public Safety			
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
Total Public Safety	\$269,698,514	\$275,366,673	\$298,286,654

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

Department	FY24 Actual	FY25 Original	FY26 Proposed
Public Works			
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
Total Public Works	\$60,316,072	\$64,612,803	\$69,966,173

*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

	FY24 Actual	FY25 Original	FY26 Proposed
Education - General Fund			
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
Total Education General Fund	\$657,962,895	\$704,044,092	\$764,057,068
Education - Special Revenue Fund			
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
Total Special Revenue Fund	\$118,369,943	\$120,939,863	\$125,026,946
Education - Debt Service Fund			
Education Debt Service	48,222,429	56,059,521	54,908,638
Total Debt Service Fund	\$48,222,429	\$56,059,521	\$54,908,638
Total Education - All Funds	\$824,555,267	\$881,043,476	\$943,992,652

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

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

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

Department	FY24 Actual	FY25 Original	FY26 Proposed
Community Development			
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
Total Community Development	\$35,187,630	\$36,620,747	\$37,704,396

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

Department	FY24 Actual	FY25 Original	FY26 Proposed
Miscellaneous			
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
Total Miscellaneous	\$28,074,132	\$25,953,397	\$24,344,415

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

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Capital Region Workforce Partnership (CRWP)			
CRWP	\$5,508,394	\$4,660,161	\$4,527,024
Transfer from the General Fund	51,919	82,100	66,700
Total Capital Region Workforce Partnership	\$5,560,313	\$4,742,261	\$4,593,724
Circuit Court Clerk			
Circuit Court Clerk	\$37,177	\$0	\$0
Total Circuit Court Clerk	\$37,177	\$0	\$0
Commonwealth's Attorney			
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
Total Commonwealth's Attorney	\$1,753,722	\$1,964,429	\$2,124,485
Community Corrections Program			
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
Total Community Corrections	\$2,844,728	\$3,214,018	\$3,403,467
Community Development Block Grant			
CDBG/HOME	\$2,959,569	\$0	\$0
ESG	124,036	0	0
Prior Year Carryforward	178,888	0	0
Total Community Development Block Grant	\$3,262,493	\$0	\$0
Economic Development			
Prior Year Carryforward	4,542,400	0	0
Total Economic Development	\$4,542,400	\$0	\$0
Education			
State, Federal & Other Grants	\$76,794,065	\$71,429,506	\$73,610,269
Total Schools Grants	\$76,794,065	\$71,429,506	\$73,610,269
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
Total School Cafeteria	\$28,692,855	\$33,504,084	\$35,410,404
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
Total CSA	\$12,883,023	\$16,006,273	\$16,006,273
Total Education	\$118,369,943	\$120,939,863	\$125,026,946
Finance			
Federal Grants	\$100,000	\$0	\$0
Total Finance	\$100,000	\$0	\$0

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Juvenile & Domestic Relations VJCCCA/USDA			
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
Total Juvenile & Domestic Relations VJCCCA/USDA	\$1,159,819	\$1,251,737	\$1,261,382
Mental Health & Developmental Services			
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
Total Mental Health & Developmental Services	\$52,645,415	\$57,275,788	\$61,324,819
Non-Departmental			
Transfer from the General Fund	\$0	\$550,000	\$550,000
Miscellaneous Revenues	0	250,000	250,000
Total Non-Departmental	\$0	\$800,000	\$800,000
Public Safety			
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
Total Public Safety	\$4,204,006	\$602,500	\$602,500
Public Utilities			
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
Total Solid Waste	\$21,142,451	\$24,227,397	\$25,879,447
Street Lighting			
Charge for Street Lights	\$157,179	\$100,000	\$100,000
(To) From Reserve for Street Lights	(83,494)	0	0
Total Street Lighting	\$73,685	\$100,000	\$100,000
Total Public Utilities	\$21,216,136	\$24,327,397	\$25,979,447

SPECIAL REVENUE FUND REVENUES (cont.)

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Public Works			
Best Management Practices	\$0	\$50,000	\$0
Watershed Management Program	1,220	847,000	0
Total Public Works	\$1,220	\$897,000	\$0
Recreation, Parks, & Culture			
Sports & Entertainment Authority - General Fund Transfer	2,745,564	1,608,881	1,843,275
Public Library	34,376	0	0
Total Recreation, Parks, & Culture	\$2,779,940	\$1,608,881	\$1,843,275
Social Services			
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
Total Social Services	\$34,949,866	\$36,630,937	\$39,196,569
Opioid Abatement Authority Funding			
Opioid Settlement Payments	\$492,857	\$79,759	\$0
Total Opioid Abatement Authority Funding	\$492,857	\$79,759	\$0
Total Revenues	\$253,920,035	\$254,334,570	\$266,156,614

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

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

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Capital Region Workforce Partnership (CRWP)			
Capital Region Workforce Partnership (CRWP)	\$5,560,313	\$4,742,261	\$4,593,724
Total CRWP	\$5,560,313	\$4,742,261	\$4,593,724
Circuit Court Clerk			
Circuit Court Clerk	\$37,177	\$0	\$0
Total Circuit Court Clerk	\$37,177	\$0	\$0
Commonwealth's Attorney			
Victim/Witness Program	\$1,545,114	\$1,757,639	\$1,827,544
Special Drug Prosecutor	208,608	206,790	296,941
Total Commonwealth's Attorney	\$1,753,722	\$1,964,429	\$2,124,485
Community Corrections Program			
CCP	\$2,336,795	\$2,630,564	\$2,780,736
CCP - Recovery Court	507,933	583,454	622,731
Total Community Corrections Program	\$2,844,728	\$3,214,018	\$3,403,467
Community Revitalization			
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
Total Community Revitalization	\$3,262,493	\$0	\$0
Economic Development			
EDA Agreements	\$4,542,400	\$0	\$0
Total Economic Development	\$4,542,400	\$0	\$0
Education			
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
Total Education	\$118,369,943	\$120,939,863	\$125,026,946
Finance			
Federal Grants	\$100,000	\$0	\$0
Total Finance	\$100,000	\$0	\$0
Juvenile & Domestic Relations Court			
Probation - VJCCA	\$716,214	\$808,175	\$785,896
Detention - VJCCA	415,124	413,230	445,154
USDA	28,481	30,332	30,332
Total Juvenile & Domestic Relations Court	\$1,159,819	\$1,251,737	\$1,261,382
Mental Health & Developmental Services			
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
Total Mental Health	\$52,645,415	\$57,275,788	\$61,324,819

Subfund/Activity	FY24 Actual	FY25 Original	FY26 Proposed
Non-Departmental			
Non-Departmental	\$0	\$800,000	\$800,000
Total Non-Departmental	\$0	\$800,000	\$800,000
Public Safety			
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
Total Public Safety	\$4,204,006	\$602,500	\$602,500
Public Utilities			
Solid Waste	\$21,142,451	\$24,227,397	\$25,879,447
Street Lighting	73,685	100,000	100,000
Total Public Utilities	\$21,216,136	\$24,327,397	\$25,979,447
Public Works			
Best Management Practices	\$0	\$50,000	\$0
Watershed Program	1,220	847,000	0
Total Public Works	\$1,220	\$897,000	\$0
Recreation, Parks & Culture			
Sports & Entertainment Authority*	\$2,745,564	\$1,608,881	\$1,843,275
Public Library	34,376	0	0
Total Recreation, Parks, & Culture	\$2,779,940	\$1,608,881	\$1,843,275
Social Services			
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
*Note: Beginning in FY21 HCPS portion of CSA is reflected in Education expenses.			
Total Social Services	\$34,949,866	\$36,630,937	\$39,196,569
Opioid Abatement Authority Funding			
Sheriff	\$43,200	\$0	\$0
Mental Health & Developmental Services	435,253	0	0
Fire	0	79,759	0
Non-Departmental	14,404	0	0
Total Opioid Abatement Authority Funding	\$492,857	\$79,759	\$0
Total Expenditures	\$253,920,035	\$254,334,570	\$266,156,614

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

	FY24	FY25	FY26
	Actual	Original	Proposed
Revenues/Resources			
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
Total Operating Revenues	\$202,138,208	\$167,223,799	\$175,264,500
Operating Expenditures			
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
Sub-Total Operating	\$88,703,499	\$94,950,711	\$100,708,903
Debt Service	\$29,100,327	\$36,149,168	\$36,149,168
Total Operating Expenditures	\$117,803,826	\$131,099,879	\$136,858,071
Results of Operations (Prior to Capital Expenses)	(84,334,382)	(36,123,920)	(38,406,429)
Budget For Capital Use (Below)	(60,717,195)	(42,324,750)	(93,875,000)
Capital Budget Expenditures			
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) ⁽¹⁾	64,461,320	0	0
Total Capital Budget Expenses:	\$64,461,320	\$119,975,000	\$198,050,000
Capital Budget Resources			
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
Total Capital Budget Resources:	\$64,461,320	\$119,975,000	\$198,050,000

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

Fund	FY24 Actual	FY25 Original	FY26 Proposed
Central Automotive Maintenance Revenues			
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
Total CAM Revenues	\$24,638,811	\$28,737,815	\$29,059,583
Central Automotive Maintenance Expenditures			
Central Automotive Maintenance	\$24,638,811	\$28,737,815	\$29,059,583
Total CAM Expenditures	\$24,638,811	\$28,737,815	\$29,059,583
Technology Replacement Revenues			
Transfer from General Fund	\$3,500,000	\$4,000,000	\$4,000,000
(To) From Retained Earnings - Technology	(224,403)	489,495	467,043
Total Technology Replacement Revenues	\$3,275,597	\$4,489,495	\$4,467,043
Technology Replacement Expenditures			
Technology Replacement	\$3,275,597	\$4,489,495	\$4,467,043
Total Technology Replacement Expenditures	\$3,275,597	\$4,489,495	\$4,467,043
Risk Management Revenues			
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
Total Risk Management Revenues	\$16,773,963	\$10,790,984	\$10,872,596
Risk Management Expenditures			
Risk Management	\$16,773,963	\$10,790,984	\$10,872,596
Total Risk Management Expenditures	\$16,773,963	\$10,790,984	\$10,872,596

INTERNAL SERVICE DEBT SERVICE FUNDS (cont.)

Fund	FY24 Actual	FY25 Original	FY26 Proposed
Healthcare Fund Revenues			
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
Total Healthcare Fund Revenues	\$158,596,991	\$159,454,984	\$170,863,769
Healthcare Fund Expenditures			
Healthcare	\$158,596,991	\$159,454,984	\$170,863,769
Total Healthcare Fund Expenditures	\$158,596,991	\$159,454,984	\$170,863,769
Debt Service Fund Revenues			
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
Total Debt Service Revenues	\$76,659,809	\$89,700,000	\$90,000,000
Debt Service Fund Expenditures			
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
Total Debt Service Expenditures	\$76,659,809	\$89,700,000	\$90,000,000
Adjustment for Interfund Transactions	(\$129,700,391)	(\$137,435,407)	(\$146,551,583)

COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - FIDUCIARY FUNDS

Fund	FY24 Actual	FY25 Original	FY26 Proposed
JRJDC Agency Fund Revenues			
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
Total JRJDC Revenues	\$6,982,120	\$6,841,298	\$7,590,051
JRJDC Agency Fund Expenditures			
Operating	\$6,586,979	\$6,691,298	\$7,440,051
Capital Projects	395,141	150,000	150,000
Total JRJDC Expenditures	\$6,982,120	\$6,841,298	\$7,590,051
Other Post Employment Benefits - GASB 45 Revenues			
Transfer from General Fund	\$2,675,000	\$2,675,000	\$2,675,000
Revenue from Enterprise Fund	75,000	75,000	75,000
Total OPEB - GASB 45 Revenues	\$2,750,000	\$2,750,000	\$2,750,000
Other Post Employment Benefits - GASB 45 Expenditures			
Operating	\$2,750,000	\$2,750,000	\$2,750,000
Total OPEB - GASB 45 Expenditures	\$2,750,000	\$2,750,000	\$2,750,000
Line of Duty Act (LODA) Revenues			
Operating Transfer from General Fund	\$1,250,000	\$1,250,000	\$1,250,000
Other State Fees	(36,750)	0	0
(To) From Line of Duty Fund Balance	(197,022)	0	0
Total LODA Revenues	\$1,016,228	\$1,250,000	\$1,250,000
Line of Duty Act (LODA) Expenditures			
Operating	\$1,016,228	\$1,250,000	\$1,250,000
Total LODA Expenditures	\$1,016,228	\$1,250,000	\$1,250,000
Long-Term Disability Revenues			
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
Total Long-Term Disability Revenues	\$601,977	\$650,000	\$650,000
Long-Term Disability Expenditures			
Operating	\$601,977	\$650,000	\$650,000
Total Long-Term Disability Expenditures	\$601,977	\$650,000	\$650,000

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

	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Fiduciary Funds	Total All Funds
Revenue from Local Sources							
General Property Taxes	\$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
Total from Local Sources	\$993,501,500	\$55,613,903	\$167,112,000	\$0	\$200,611,953	\$961,606	\$1,417,800,962
Revenue from the Commonwealth							
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
Total from the Commonwealth	\$545,697,000	\$69,340,205	\$0	\$0	\$0	\$1,902,063	\$616,939,268
Revenue from the Federal Government							
Categorical Aid	385,000	83,000,700	0	0	0	100,000	83,485,700
Total from the Federal Government	\$385,000	\$83,000,700	\$0	\$0	\$0	\$100,000	\$83,485,700
Total Revenues	\$1,539,583,500	\$207,954,808	\$167,112,000	\$0	\$200,611,953	\$2,963,669	\$2,118,225,930
Operating Transfers							
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)
Total Resources	\$1,281,870,590	\$261,912,170	\$175,264,500	\$89,270,296	\$68,244,365	\$11,814,426	\$1,888,376,347
Fund Balance							
(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
Total All Funds	\$1,355,714,674	\$266,156,614	\$136,858,071	\$90,000,000	\$68,711,408	\$12,240,051	\$1,929,680,818

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

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Fiduciary Funds	Total All Funds
Agriculture and Home Extension	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		54,908,638			\$943,992,652
Electoral Board	3,066,402						\$3,066,402
Emergency Communications	11,517,272						\$11,517,272
Emergency Management	1,347,671				10,872,596		\$1,347,671
Finance	21,969,471						\$32,842,067
General District Court	719,050						\$719,050
General Services	19,171,917						\$48,231,500
Healthcare					29,059,583		\$170,863,769
Human Resources	6,858,607				170,863,769	4,650,000	\$11,508,607
Information Technology	22,430,540						\$22,430,540
Interdepartmental Billings							(\$146,551,583)
Internal Audit	1,058,036				(146,551,583)		\$1,058,036
James River Juvenile Detention Ctr						7,590,051	\$7,590,051
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		61,324,819					\$61,324,819
Non-Departmental	24,344,415	800,000					\$25,144,415
Opioid Abatement Fund							\$0
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						\$102,488,636
Public Safety - Police	114,477,954	602,500					\$115,080,454
Public Utilities		25,979,447	136,858,071				\$162,837,518
Public Works	69,966,173						\$69,966,173
Recreation & Parks	31,802,512						\$31,802,512
Resident Outreach and Engagement	890,204						\$890,204
Sheriff	58,640,782						\$58,640,782
Social Services		39,196,569					\$39,196,569
Sports & Entertainment Authority		1,843,275					\$1,843,275
Technology Replacement					4,467,043		\$4,467,043
	\$1,355,714,674	\$266,156,614	\$136,858,071	\$90,000,000	\$68,711,408	\$12,240,051	\$1,929,680,818