

Approved Budget

Fiscal Year 24



HENRICO COUNTY, VIRGINIA
Office of Management and Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Henrico County
Virginia**

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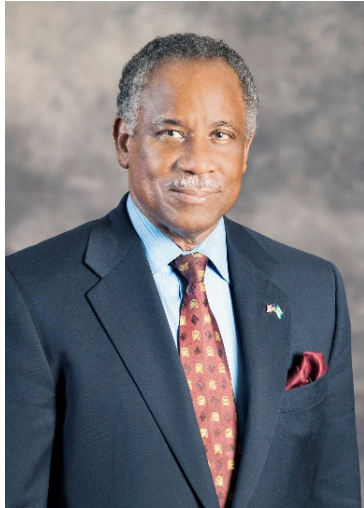
July 01, 2022

Christopher P. Morill

Executive Director

HENRICO COUNTY

Board of Supervisors



Frank J. Thornton
Chairman
Fairfield District



Tyrone E. Nelson
Vice-Chairman
Varina District



Daniel J. Schmitt
Brookland District



Patricia S. O'Bannon
Tuckahoe District



Thomas M. Branin
Three Chopt District

HENRICO COUNTY

OUR MISSION

In partnership with our citizens, the Henrico County Government is dedicated to enhancing the quality of life for all our residents. As a nationally acclaimed local government, the County accepts the challenges of our changing social, physical and economic environments by serving in an efficient manner with pride and with concern for the present and excitement for the future.

We value diversity and strive to meet the needs of our ever-changing community. Our differences enhance our performance; through individual contributions, involvement, and creativity, the quality and effectiveness of our government are strengthened. By working together and learning from each other, we reach common goals and fulfill our responsibilities.

OUR VALUES

We are dedicated to providing our citizens responsible government and offering excellent, professional customer service while considering the needs of all people and our environment.

We are committed to the concept that the public deserves honest consideration, professional conduct and respect regarding all government activities.

We are dedicated to delivering services with integrity, credibility, and sensitivity to employee and citizen needs.

We value the diversity of our continuously-changing community and workforce and are committed to providing a healthy, just, and equitable place to live and work.

We recognize that our employees are a valuable resource to be treated with equality, fairness, and justice.

We believe that accountability and responsibility in handling the public's property and money are essential and will be beyond reproach.

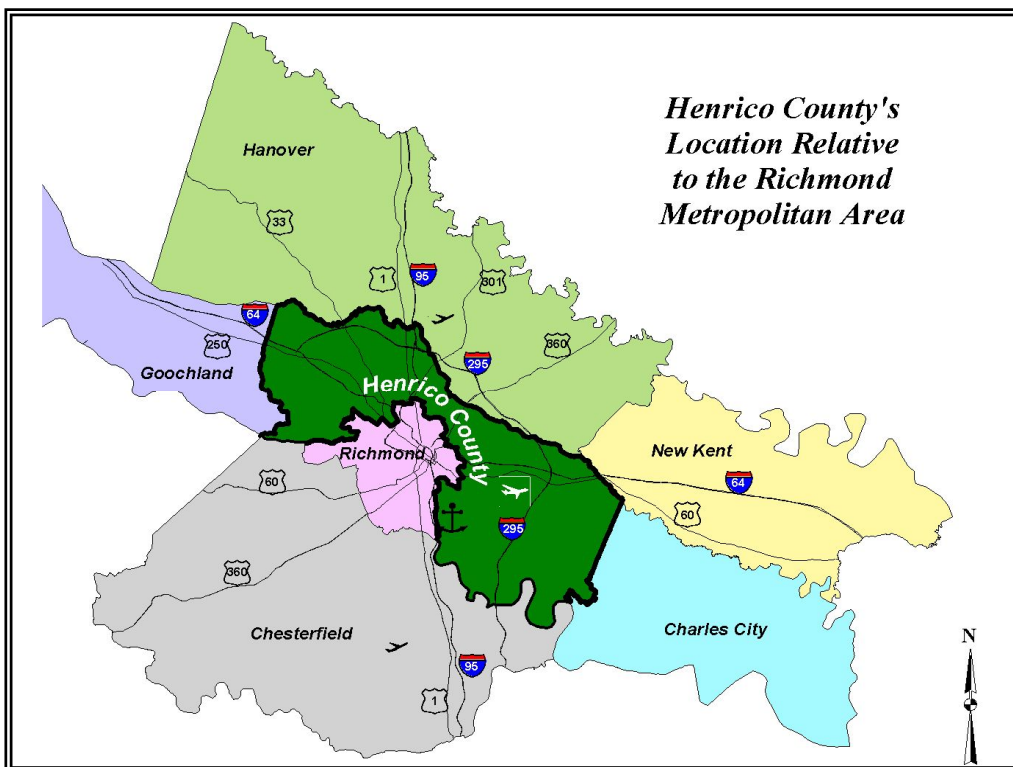
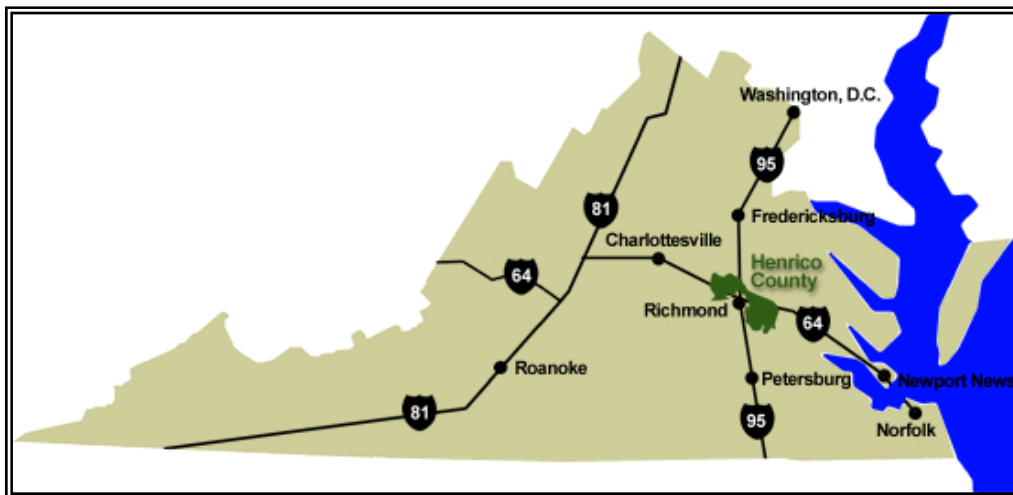


John A. Vithoukas
County Manager

Henrico County Profile

Overview of Henrico County

Henrico County is located in Virginia along the northern and eastern borders of Virginia's capital city of Richmond. The County lies between the James and Chickahominy rivers, and constitutes approximately a third of the Richmond Metropolitan area. Today, 341,365 Henrico County residents live in a well-planned community of 244.12 square miles consisting of beautiful residential communities, large expanses of farm land, and carefully developed office, retail and diversified industrial areas. Henrico has been recognized for its premier schools, neighborhoods, and government operations. Henrico's rich history has allowed the County to progress from its early beginnings in 1611, into a distinguished place to live and work.



Henrico County Profile

History of Henrico County

Henrico is one of the oldest political subdivisions in Virginia and was the scene of the second settlement in the colony. Its first boundaries incorporated an area from which 10 Virginia counties were later formed in whole or in part, as well as the cities of Richmond, Charlottesville, and Colonial Heights.

In 1611, Sir Thomas Dale left Jamestown to establish a settlement on the Powhatan River, now called the James River. Relations with the Arrohatloc Indians had steadily deteriorated since 1607, and Dale's party suffered constant attacks. They finally came to a peninsula on the north side of the river, now Farrar's Island, where Dale established the colony's second settlement, "Henricus," known also as the "city" or "town" of "Henrico."

Virginia's economy was sharply transformed in 1612 by the introduction of new strains of mild tobacco by colonist John Rolfe. Rolfe's tobacco was shipped to England, and Virginia's economy soon began to prosper. In 1614, peace with the Indians was temporarily established, following Rolfe's marriage to Powhatan's daughter, Pocahontas. Both the tobacco leaf and Pocahontas are represented on the County's seal as symbols of our early heritage.

In 1634, Virginia was divided into eight shires, or counties, one being Henrico. The County was named for Henry, Prince of Wales, the eldest son of King James I of England.

In 1776, Henrico representatives Richard Adams and Nathaniel Wilkerson participated in the Fifth Virginia Convention, which voted to send delegates to the Continental Congress to propose separation from the British which led to the Declaration of Independence. In 1788, seven years after the Revolutionary War, the General Assembly called a special convention to consider the ratification of the proposed United States Constitution with Virginia voting 89-79 in favor.

Many important Civil War battles were fought on Henrico soil, including the battles of Seven Pines, Savage's Station, Glendale, Malvern Hill, Yellow Tavern, New Market Heights, and others in defense of Richmond.

In 1934, exactly 300 years after becoming one of the original shires, Henrico became the only county in Virginia to adopt the county manager form of government.

Source: Henrico County, Public Relations



Henrico County Profile

Henrico County's Form of Government

In a public referendum held on September 19, 1933, the citizens of Henrico County approved the implementation of a new form of local government. Under the new County Manager form of government, all the administrative functions of the county government were placed under a county manager appointed by the Board of Supervisors while the legislative authority and responsibility continued to reside with the Board of Supervisors.



Henrico County's Board of Supervisors consists of five representatives, one from each of the five magisterial districts: Brookland, Fairfield, Three

Chopt, Tuckahoe and Varina. Supervisors are elected for four-year terms. The Board annually elects a chairman who presides at each Board meeting and serves as the official head of the County government, and a vice chairman who serves in the absence of the chairman. This election occurs in January of each calendar year.

The administrative head of Henrico County's form of government is the county manager. The county manager is appointed by the Board of Supervisors and serves at the pleasure of the Board. The duties of the county manager are to carry out the policies determined by the Board of Supervisors, to coordinate the business affairs of the County by installation and enforcement of administrative procedures, and to conduct the day-to-day business operations through a staff of professional administrators. This position has no definite term and the manager may be removed by a majority vote of the Board at any time.

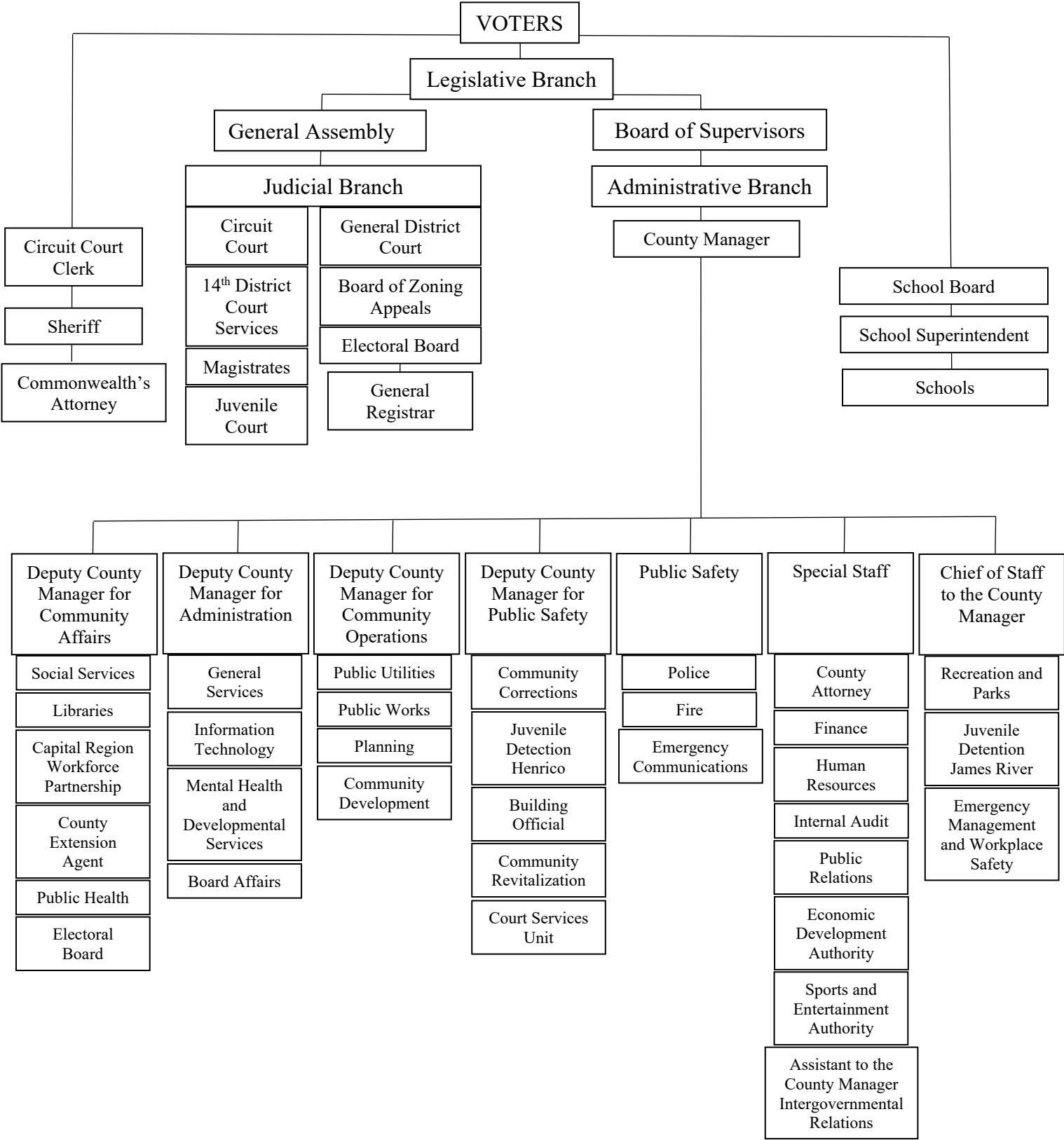
The county manager form of government allows for the grouping and consolidation of administrative functions of the County into departments. The constitutional offices of treasurer and commissioner of the revenue do not exist under the county manager form of government. Those functions are combined into a Department of Finance which is headed by a director of finance. Heads of all County government departments except for the following constitutional officers are appointed and discharged by the county manager: clerk of the circuit court, commonwealth's attorney, and sheriff. Within the limits set by the County personnel system, pay and classification plan, the county manager determines and fixes the salaries of all appointees (employees).

The School Board is elected by the voters to represent each of the five magisterial districts. They are elected for four-years in a sequence like the County Board Members and are responsible for the allocation and control of school finances, programs and personnel. The superintendent of schools is appointed by the School Board and administers the operations of the County's public schools. The County Board of Supervisors determines the total amount of local funding appropriated to the public school system; however, the use of these funds is determined solely by the School Board and is independent of the County Board of Supervisors and the County Manager, as prescribed by Virginia law.

The structure of Henrico County's government is depicted in an organizational chart on the following page.

Source: Henrico County, County Manager's Office

Henrico County Profile

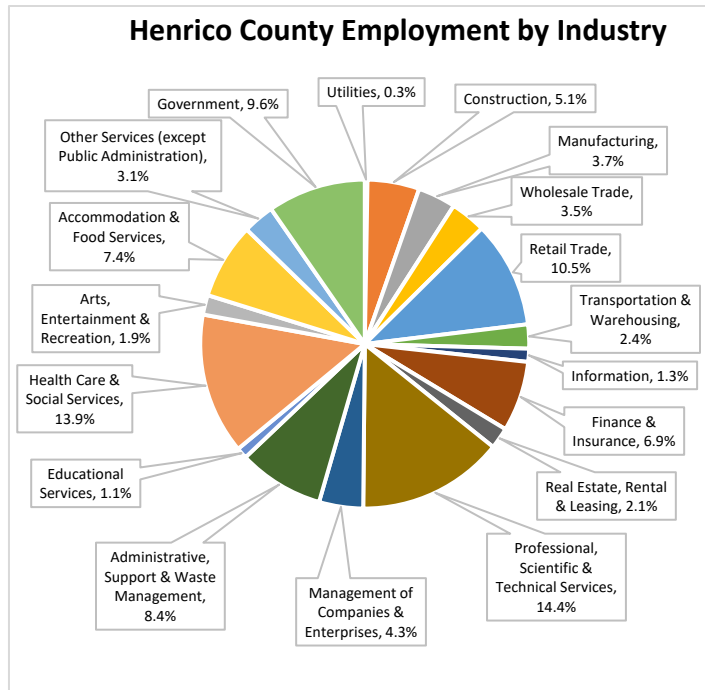


Henrico County Profile

Economy

Henrico County offers a business-friendly environment with competitive tax rates and a cost of living below the national average. The County's triple, triple-A bond rating, diverse economic base, ample land supply, and favorable location within the Richmond metropolitan area contribute to the County's continued development and expansion. The County is home to approximately 25,000 businesses and seven Fortune 1000 headquarters including Altria, Markel, Genworth Financial, ASGN, Brink's, Arko, and GPM Investments. The chart to the right displays the top ten largest employers in Henrico County according to the Virginia Employment Commission's 1st Quarter of 2022 data.

Top Ten Employers with ≥ 900 Employees	
Rank	Employer
1	Henrico County School Board
2	County of Henrico
3	Bon Secours Health System, Inc
4	Henrico Doctors' Hospital (HCA)
5	Walmart
6	United States Postal Service
7	Anthem
8	PPD Development
9	Capital One Bank
10	Apex Systems, Inc.



Henrico County's local economy is characterized by diversity with a healthy representation of businesses from numerous industries including retail, manufacturing, financial, insurance, health and life services, and more. The local employment base in the County is substantial and diverse and represents approximately one-third of the Richmond metropolitan statistical areas (MSA) employment base. In addition, the County offers a highly educated workforce, with 91.0% of the population 18 years and older holding high school degrees or higher and 38.0% holding bachelor's degrees or higher.

Henrico's unemployment rate continues to remain low at 2.7% in December 2022, which is in line with the state average of 2.9%, and lower than the national average of 3.6%. Henrico's job market remains strong with 189,077 total jobs in the County, the second highest of all localities in Virginia. In

addition, twenty-two local businesses in Henrico are among "America's Fastest Growing Companies" according to the Inc. 5000 List.

Henrico's local economy continues to get a significant boost from visitor spending in the County. During 2021, the County captured \$1.4 billion dollars in visitor spending, a 45.8% increase over 2020, an effect of reduced COVID-19 restrictions, and had the fifth highest total of any Virginia locality, according to the Virginia Tourism Corporation. Henrico topped all localities in central Virginia and trailed only the counties of Arlington, Fairfax, Loudoun, and the city of Virginia Beach. Under the direction of the Board of Supervisors, Henrico has taken steps to actively promote tourism. In March 2013, officials launched the Visit Henrico campaign to promote Henrico as a destination for tourists and youth and adult recreational sports tournaments.

Henrico County Profile

Demographics

Demographic trends of the past decade indicate that the County is becoming increasingly urban and diverse. According to the U.S Census Bureau’s decennial census, the total minority population in Henrico, which includes racial and ethnic minority groups, has increased to 49% of the whole population in 2020. As a result of these demographics, the County is infused with new cultures and traditions that are enriching the community as a whole.

Population by Race	2010	2020	% Change
American Indian & Alaska native alone	1,012	1,338	32.2%
Asian /Pacific Islander	20,179	32,450	60.8%
Black or African American alone	90,669	97,568	7.6%
Other/Multiracial	13,356	32,382	142.5%
White alone	181,719	170,651	(6.1%)
Total	306,935	334,389	8.9%

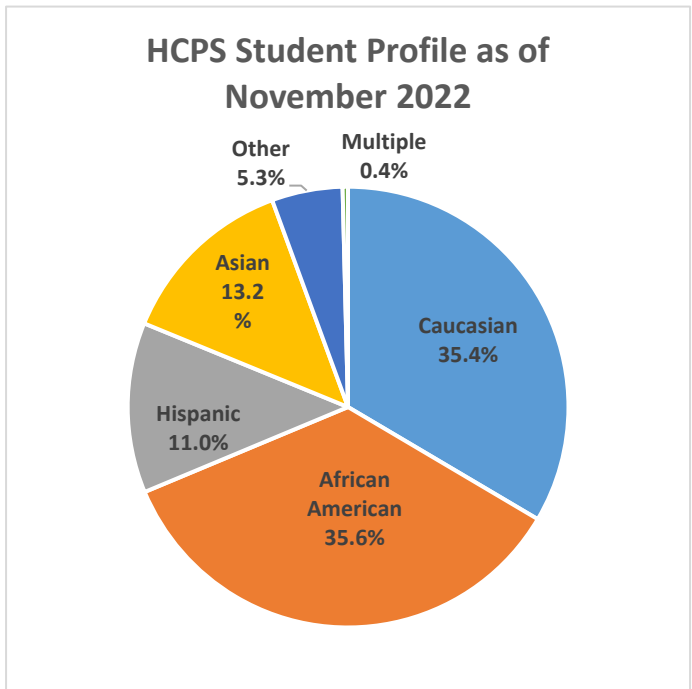
Source: United States Census 2020

Education

In Henrico County, education is a top priority. The Henrico County Public School (HCPS) system currently has 9 high schools, 12 middle schools, 46 elementary schools, 2 technical centers, and 3 program centers. As of November 2022, the membership of HCPS totaled 48,977. The County’s student population is racially and economically diverse. In fact, HCPS is a majority minority school system, as seen in the chart to the right.

Henrico County Public Schools (HCPS) is the sixth largest public school division in Virginia. Among central Virginia school divisions, HCPS employs the most teachers certified by the National Board for Professional Teaching Standards. From academics to athletics, from the arts to career skills, Henrico County Public Schools is proud to be part of helping the community thrive by ensuring that each child has the right to achieve and the support to succeed.

Henrico County’s school division is equipped with the latest technology and devices are provided for all students. HCPS was one of the first school divisions in the country to start this initiative in 2001.



Parks, Recreation and Culture

The Henrico County Public Library (HCPL) promotes reading and lifelong learning, connecting people with the information they need, and enriching community life through 9 library locations, Mobile Library Service for retirement facilities and daycare centers, online 24/7 via web site, and digital services. HCPL has also received national attention for their innovative work play stations.

Henrico’s Department of Recreation and Parks earned accreditation from the Commission for Accreditation of Park and Recreation Agencies (CAPRA) in September 2019. This department maintains over 4,700 acres of public park land. The

Henrico County Profile

park system includes 56 parks/facility sites, 215 athletic fields, 63 playgrounds, 28 miles of trail and 2 parks with access to the James River. There are over 6.0 million visits to the park system every year.

Public Safety

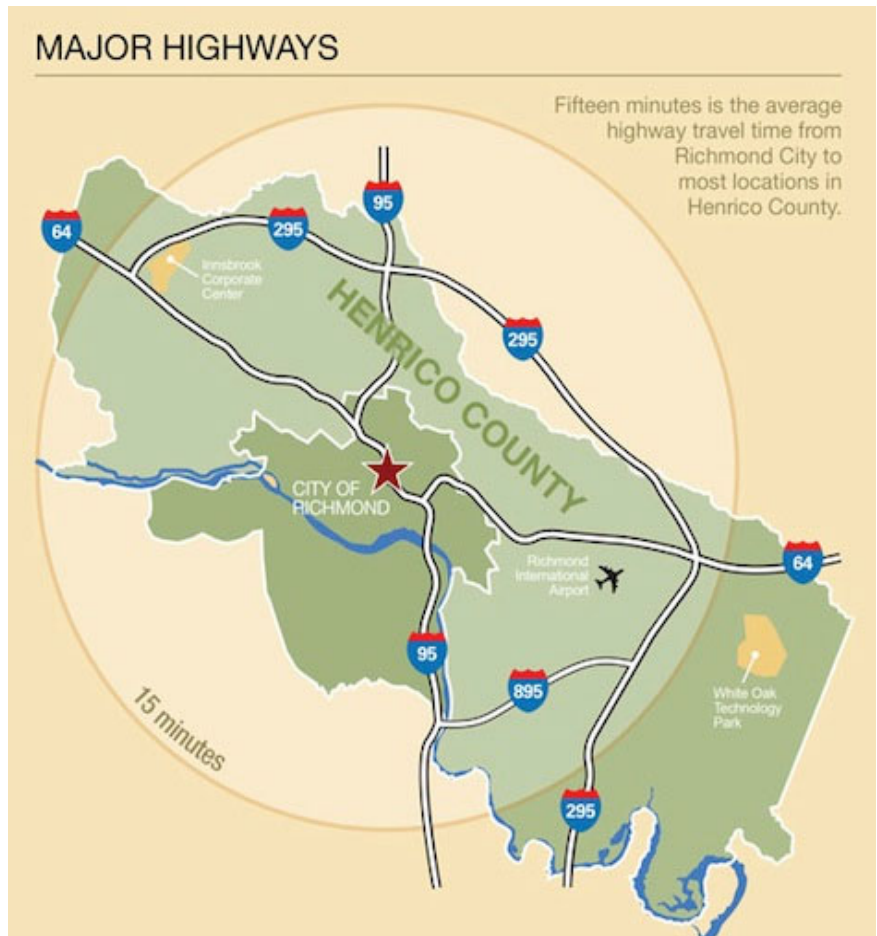
The Henrico County Police Division has three police stations and over 694 sworn police officers that serve the County. The Division is fully accredited by the Commission for Accreditation of Law Enforcement Agencies (CALEA); an accreditation it has maintained since 1987. On an annual basis, the Henrico Police Division responds to approximately 187,000 calls for service. The County remains a safe place to live, work and play because of the Division's tireless efforts.

The Henrico County Fire Division operates 22 fire stations and one training facility within the County with 552 sworn members dedicated to operations, of which 422 are firefighters. The Division currently has 22 engines, 6 ladder trucks, 3 heavy rescues, 17 medics, and 6 tanker trucks on duty night and day, responding to approximately 55,000 calls for service every year. Henrico Fire Division was one of the first in the world to receive International Accreditation from the Commission on Fire Accreditation International (CFAI) in 1998; an accreditation it has maintained since that time. It also maintains an ISO class 1 rating, the highest fire protection classification from the Insurance Service Office. All field personnel are certified to the Emergency Medical Technician (EMT) Basic level and 204 firefighters are also certified to provide advanced life support (ALS) services.

Transportation

Henrico County is one of only two counties in Virginia that maintains its own roadways. The decision made by Henrico citizens more than 80 years ago to maintain the County's roadways has allowed the County an added degree of flexibility in addressing the County's roadway needs. Henrico's Public Works Department maintains over 3,500 lane miles of road, the third largest road network in Virginia.

The region is a major interstate highway crossroads for Interstates 95 and 64. Much of the Interstate 295 northern beltway around Richmond tracks through Henrico County. In fact, as seen in the image to the right, most locations within the county can be reached within 15 minutes. The highway network is complemented by excellent air and rail service. Richmond International Airport provides both domestic and international service to more than three million passengers per year. In addition, Amtrak provides passenger rail service in Henrico County, with Henrico's Staples Mill Road Amtrak station being the busiest passenger train station in Virginia.



Henrico County Profile



With this location in the middle of the eastern seaboard, Henrico is well situated to provide air, road, water or rail alternatives for business and pleasure. More than 55% of the U.S. population and major manufacturing sites are located within 750 miles of Henrico.

Source: *Henrico County Economic Development Authority 2021 Annual Report*

- 1-DAY DRIVE TIME (11 HOURS)
- 750-MILE RADIUS (1,200 KILOMETERS)

**HENRICO COUNTY, VIRGINIA
APPROVED BUDGET
FISCAL YEAR 24
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COMMONWEALTH OF VIRGINIA
COUNTY OF HENRICO

John A. Vithoukas
County Manager

July 1, 2023

The Honorable Board of Supervisors
County of Henrico
Virginia

Honorable Members of the Board:

Enclosed is the Approved Annual Fiscal Plan for FY24, including both the operating and capital budgets, approved by the Board of Supervisors on April 25, 2023. It reflects the County Manager's Proposed Budget with the changes made during the Legislative Budget Reviews that **did not result in a change to the budget total**. There were no changes to the proposed capital budget.

Again, I would like to thank the County staff for their efforts in developing this budget. As always, the staff and I stand ready to assist you in answering any questions you may have regarding the Approved Budget for FY24.

Sincerely,

John A. Vithoukas
County Manager



COMMONWEALTH OF VIRGINIA
COUNTY OF HENRICO

John A. Vithoukas
County Manager

March 14, 2023

The Honorable Board of Supervisors
County of Henrico
Virginia

Honorable Members of the Board:

I am proud to present to you the FY24 Manager's Proposed Operating and Capital Budget. The plan, as presented, is balanced with a real estate tax rate of 85 cents with one primary focus – **people**. The proposed budget provides a historic pay increase of **8.2%**. This increase not only rewards the hard-working employees but also enhances starting salaries across the board to continue to bring in the best people to meet the needs of our residents, business community, and visitors who come to Henrico for work and play. This budget also gives us the flexibility to ensure we are the pay leader in local government employment so we can be **better every day**.

Providing tax relief is a long staple of Henrico County. In the storied tenures of Patricia O'Bannon and Frank Thornton – trailblazing public servants in their own rights – the real estate tax rate has been reduced six times. In recognition of the hard times our residents are experiencing with increasing costs, the FY24 budget accounts for additional tax relief through a second real estate tax rebate, enhancing the REAP program's maximum relief, and **reducing the vehicle personal property rate by 10 cents** per \$100 assessed value. With this additional tax relief, **over \$76 million in tax relief** will be provided to Henrico residents and businesses over a two-year period.

The proposed budget continues the Board's long-standing priorities of funding education and public safety. Over 78% of the proposed General Fund budget growth goes towards the most important functions local government provides. This includes 50 new positions for Schools and 22 new positions for Public Safety. The FY24 budget also captures the **reallocation of 10 vacant positions to Police** to add to the complement of **School Resource Officers**.

With over \$4 billion in infrastructure needs identified over the next ten years in the county's Capital Improvement Program (CIP), the FY24 capital budget provides the first appropriation of the total \$511.4 million of referendum projects for education, public safety, recreation, and drainage and flood mitigation. This is part of a \$316.8 million capital budget intended to maintain and enhance the county's schools, roadways, public buildings, and water and sewer system.

Revenues and Tax Relief

The projected revenues in the FY24 proposed budget total \$1.3 billion, an increase of \$102.2 million or 8.4% when compared to the FY23 approved budget. Local revenues reflect \$70.5 million of that increase while State & Federal revenues account for \$31.8 million of the increase. While the revenues here reflect a significant year-to-year increase in terms of the budget, it should be noted the latest FY23 revenue projections would only need to grow \$17.6 million or 1.3% to meet FY24's estimates.

General Property taxes account for \$641.4 million of the FY24 proposed budget and reflect an increase of \$62 million, or 10.7% when compared to the FY23 budget. Of that total, Real Estate accounts for \$471 million and is based on a real estate tax rate of 85 cents per \$100 assessed value.

FY24 General Fund Revenues				
Category	FY23 Approved	FY24 Proposed	FY23 to FY24	FY23 to FY24
General Property Taxes	\$578.4M	\$641.4M	\$62.0M	10.9%
Other Local Taxes	\$195.1M	\$203.1M	\$7.7M	4.1%
Permits, Fees, and Licenses	\$6.5M	\$6.5M	(\$0.3 M)	(4.0%)
Fines & Forfeitures	\$2.1M	\$1.6M	(\$0.5M)	(24.5%)
Use of Money & Property	\$2.4M	\$3.3M	\$0.9M	39.1%
Charges for Services	\$3.8M	\$3.4M	(\$0.4M)	(11.1%)
Miscellaneous Revenues	\$8.1M	\$7.8M	(\$0.2M)	(3.0%)
Total Local Revenues	\$796.5M	\$867.0M	\$70.5M	8.8%
State Aid for Schools	\$324.6M	\$354.0M	\$29.4M	9.1%
State Gasoline Tax	\$50.2M	\$51.3M	\$1.1M	2.2%
All Other State & Federal	\$47.6M	\$48.6M	\$1.2M	2.2%
Total State and Federal Revs.	\$422.3M	\$454.1M	\$31.8M	7.4%
Total General Fund Revs.	\$1,218.9M	\$1,321.1M	\$102.2M	8.4%
Transfers/Cash Reserves	(\$155.3M)	(\$164.0M)	(\$8.7M)	5.6%
TOTAL NET REVENUES	\$1,063.5M	\$1,157.1M	\$91.5M	8.8%

The total assessments as of January 1, 2023, reflected an increase of \$6.6 billion – the largest increase in the county's tax base ever recorded. Residential reassessments increased \$4.6 billion, or 13.3%. Commercial reassessments increased \$908.6 million, or 5.8% compared to 2022 values. Additionally, new construction added \$989.6 million to the land book for both residential and commercial properties. Increasing values were seen across all commercial property classifications, however warehouse and industrial properties saw the largest increase at nearly 30%.

While reassessment increases of this nature are not sustainable – the value of real estate typically tracks with inflation – the fundamentals of this real estate market (high demand, low supply) differ from those that fed the real estate bubble of the 2000s. We are bound by the Constitution of Virginia to reassess property at fair market value. As the average sales price in Henrico increased significantly in 2022 this meant the values of property in Henrico also needed to increase significantly to meet this constitutional mandate.

However, tax relief in the form of a rebate of prior paid taxes is warranted to offset the extraordinary increases to assessments across the board, which is why along with the consideration of this budget a tax relief rebate in the amount of 2 cents per \$100 assessed value is proposed. The same considerations with the previous rebate apply – the 2 cents is based on surplus revenues collected in a prior fiscal year and taxpayers whose rebate is \$30 or greater will receive a check beginning in September 2023. Rebates that are less than \$30 or taxpayers who owe delinquent taxes will receive a credit on the December bill.

In addition to the rebate, the Real Estate Advantage Program (REAP) is proposed to be enhanced in the FY24 budget by increasing the maximum relief by \$200 to \$3,200. This will make it so the maximum relief will cover the value of the average assessed value of a single-family home, which is \$367,000 in 2023. This enhancement, on top of increasing the maximum net worth of \$500,000, which excludes the value of the home and up to 10 acres of property, continues to make Henrico's REAP program the most expansive and generous program in Central Virginia.

Furthermore, vehicle values continue to be elevated compared to two to three years ago. The majority of the valuation increase was the result of supply chain issues and car companies not being able to produce enough new vehicles to keep up with demand. This created an environment where used vehicles increased in value, some vehicles increasing over 15% in that year. Vehicles, on average, have decreased an average of 10% but have not come down to normal levels of depreciation. With these elevated values, permanent tax relief for vehicles is warranted. The proposed budget includes a reduction in the vehicle personal property rate of **10 cents** per \$100 assessed value – from \$3.50 to \$3.40. This tax relief will provide \$3.6 million to over 350,000 vehicle accounts. The last time vehicles saw a personal property tax rate reduction was in **1987**.

Other local taxes are estimated over \$203.1 million in FY24 and reflect increases in sales tax collections, hotel/motel taxes, and business license taxes (BPOL). The estimate for sales tax is \$88.5 million in FY24, an increase of \$8.3 million compared to the FY23 budget estimate. The current trend for sales tax remains strong as collections during the month of December were the largest on record, even after adjusting for a one-time audit that brought a significant sum to the County. The estimate for hotel/motel taxes for FY24 is \$18.8 million and not only reflects continued improvement in collections but also accounts for the creation of the Richmond area Tourism Improvement District, which would provide additional funding for Richmond Region Tourism (RRT) to improve marketing of the Richmond metropolitan area. Finally, BPOL revenues in FY24 are projected to total \$46 million, which is in line with the amount collected in FY22.

State revenues in FY24 will total \$454.14 million, an increase of \$31.8 million over the FY23 approved budget that is based largely on the Governor's proposed biennial budget. The bulk of the increase is for state aid for education. A review of the competing budget proposals within the legislature suggests the current estimates are sound and will be met and exceeded by actual collection in the upcoming year. Conservative estimates are in place for other areas of State aid as highway maintenance (gas tax) payments are less than FY22 actuals and payments for offices funded by the Compensation Board are projected to increase by 2.3% when compared to the current-year trend of collections.

Taking Care of Our People

The FY24 budget includes a merit-based 8.2% salary increase for all general government and HCPS employees effective July 1, 2023. In addition to the impact on current employees, the salary increase will apply to the County's salary scales, meaning starting salaries will be adjusted by the same amount to improve recruitment efforts across all job classifications. Additionally, \$2.1 million is added to the Human Resources budget for a **competitiveness payroll reserve** to further adjust starting salaries as we compete year-round with other regional localities for talent. Also, the minimum wage for general government and education jobs in Henrico County, effective in FY24, will be \$15 per hour.

While being the leanest workforce is an essential part of Henrico's DNA, we have made great strides towards the goal of having the best paid workforce. Employees who have been with Henrico since April 2021 have seen their salaries increase an average of 19.3% and, after an 8.2% increase, will see their pay increase **29%**. This is the result of the multiple increases in the FY22 budget, a 5% salary increase in FY23, and other increases from additional market adjustments and career development promotions. From FY22 to FY24, **over 60% of Henrico's general fund budget growth has been dedicated to salary increases.**

8.2% Salary Increase by Area	
Education	36,908,380
Public Safety	15,454,297
General Government	9,518,893
Total	61,881,570

With inflation hovering between 6-8% over the past two years, our employees have felt the sting of rising prices. However, increases in employee salaries have exceeded the inflation experienced over that time period. Additionally, County and HCPS employees have benefited from two years of no increase to employee health care premiums. The FY24 budget picks up 70% of health care premiums for employees, which leaves an average increase to the employee of \$24 per month. By comparison, the starting salary for a teacher will increase \$4,138.

A foundational principle in the proposal of the 8.2% raise was that it was done within Henrico's normal course of business operations as part of a long-held plan to nurture a lean and well compensated County workforce. Under the leadership of the Board of Supervisors, Henrico has a long history of successfully balancing the various needs of the community in ways that are prudent and financially sustainable. These actions include:

- Conservative revenue estimates on an annual basis that are consistently exceeded;
- Fund balance levels that provide the County the flexibility to react to emergencies when necessary and provide pay-as-you-go funding for critical infrastructure;
- The utilization of the county's solid financial footing, exemplified by being one of forty-eight counties to hold AAA ratings from the three major rating agencies, to ensure the lowest debt service cost to the taxpayers;
- Using one-time resources, such as federal stimulus funding, for one-time purposes;
- Maintaining a low business tax burden while working with prospective businesses to increase the number of jobs available to residents, leading to
- A strong commercial tax base with the second highest number of jobs in the Commonwealth and the continued expansion of sports tourism efforts to bring more economic impact to Henrico.

In addition to the salary increase, the FY24 adds another retention tool with \$2 million allocated to begin the Home Purchase Assistance Program (HPAP). Discussed at the Board's retreat in December, HPAP is designed to assist employees purchase their first homes in Henrico by providing forgivable loans up to \$20,000 based on total household income. The employee must be employed for twelve months and be in good standing to be eligible for the assistance and the loan becomes a grant after the employee has lived in the home for five years.

Education

The budget for Henrico County Public Schools, including the General Fund, School Cafeteria Fund, State & Federal Grants, and debt service for Education projects, totals \$817.8 million in FY24. The General Fund alone totals \$650.4 million, an increase of \$47.7 million and reflects 56.3% of the total General Fund budget.

Education Increases in FY24 Budget	
Recalculate Current Salaries & Benefits	6,966,445
Salary Increase	36,908,380
Software Increases	4,587,500
Diesel Fuel Adjustment	1,690,000
Convert Instructional Assistants from PT to FT	843,200
2nd year of Hermitage and Varina ACE Programs	785,000
8th Grade of Achievable Dream Academy	600,000
Adult Education at Regency Square	340,000
Total	52,720,525

Along with to the salary increases, the FY24 budget includes several allocations to enhance academic growth, provide for the health and welfare of students, and expand equity and opportunity for all students. The budget expands the Achievable Dream Academy to 8th grade, provides a second year of incremental funding for two new specialty centers at Hermitage High School and Varina High School, continues to implement recommendations from the Holton Report by upgrading Instructional Assistants from part-time to full-time, and adds funding for the move of the Adult Education Center to the revitalized Regency Square.

Within the capital budget, education projects total \$111.6 million, of which \$86 million is for four projects approved by the voters in the November 2022 bond referendum. Those projects include the replacements of Jackson-Davis Elementary School and Longan Elementary School, the construction of the Environmental Education Living Building, and the planning for the replacement of Quioccasin Middle School. The capital budget also includes funding to replace the HVAC system at Freeman High School, which is on top of the \$20.5 million in maintenance allocations in the HCPS capital budget, which includes \$9 million of meals tax for maintenance projects, \$6 million for school bus replacements, \$2.5 million for roof improvements and mechanical improvements, \$2 million for technology improvements within schools, and \$1 million to begin systematic replacements of playground equipment.

Public Safety Enhancements

The budget for the Police Division includes the third round of ten police officers added to the Division’s personnel complement. This will bring the total number of patrol officers added to Police to 30 since February 2022. The FY24 budget also captures the reallocation of ten vacant positions from various departments to Police for School Resource Officers. This approach was also taken with four additional positions for Recreation for the enhancement of park maintenance efforts. This is emblematic of Henrico’s approach to being the leanest local government by repurposing resources when it makes sense.

Reallocation of Vacant Positions for Other Priorities	
Positions Gained:	
Police (School Resource Officers)	10
Recreation & Parks (Park Maintenance)	4
Total	14
Positions Reallocated:	
General Services	(6)
Hold Complement	(2)
County Manager	(1)
Libraries	(1)
MH/DS	(1)
Public Utilities	(1)
Planning	(1)
Permit Center	(1)
Total	(14)

The proposed budget continues the phased approach to staffing Firehouse 23, which will be under construction later this spring. Adding the positions now allows the Division to have a fully ready staff

for the new station once it opens. The FY24 budget enhances EMS services by adding hours to the operational medical doctor contract and adding a clinical coordinator position to further develop the training necessary for all EMS responders to best serve those who call in their greatest time of need.

Capital funding for public safety in FY24 includes construction funding for a new South Station, which will replace the current station that is a leased property. Additionally, the first of several public safety projects approved in the November 2022 bond referendum – the replacement of Firehouse 6 – will receive \$13.3 million for construction of this facility. Both projects received planning allocations in FY23 to get them shovel-ready once funding is available in FY24.

Finally, the FY24 budget provides the initial appropriation of funding received from opioid settlements through the Opioid Abatement Authority. The first allocations from this funding source will provide two peer recovery specialists within the jail and a new director over MH/DS's Substance Use Division. Peer recovery specialists will provide additional support to the programs offered in the jail by giving recovering addicts support from an individual who has been in their shoes. The SUD Division Director will oversee the many efforts countywide that are currently fragmented while coordinating overdose responses, providing supervision to peer recovery specialists, and maintaining the county's 'Bounce Back' website and other outreach efforts.



Economic Development and Community Redevelopment Efforts

Over the past three years, economic development in Henrico County has been very successful. New jobs in the county total 4,462 and the number of jobs retained in Henrico totals 2,650. Businesses have invested nearly \$1 billion in this county and have occupied 6.6 million square feet of commercial space. Henrico has the second highest number of jobs in the Commonwealth behind only Fairfax County and is primed to continue this success as the Economic Development Authority stays busy pitching Henrico to the world with businesses responding positively.



Showtime. All the time.

Additionally, Henrico's efforts in sports tourism continue to create excitement as direct spending from sports tournaments and events exceeded \$64 million in 2022. The future is extremely bright as the County's investment into the Henrico Sports & Events Center at Virginia Center Commons will open in the fall and the arena at Green City will follow within 2-3 years. To oversee and guide these efforts, the Board created the Henrico Sports and Entertainment Authority (SEA) in the fall. To continue this momentum, the FY24 budget includes a new position for the SEA that will oversee operations at the Henrico Sports and Events Center.

With the success in sports tournaments, new visitors will need new places to stay in Henrico. For the investments this county is making to be successful for our residents, every effort should be made to keep visitors here. In addition to the need for more hotel rooms, there are hotel properties in Henrico

that need revitalization. Some of these properties have become nuisance properties, attracting crime and coming under disrepair.

To increase the development of hotels and the redevelopment of older hotel properties, this budget proposes a **water and sewer connection fee holiday** for 36 months, retroactive to January 1, 2023. The goal of this holiday is to increase the number of hotel rooms in Henrico to over 10,000. There are currently 9,334 rooms, so the net gain of four to six hotels will reach this goal. To qualify, either a new hotel must be built or an older hotel must be torn down with new construction replacing it. It is important to note the connection fee holiday will apply for an older hotel being replaced with any new development – not just a hotel. The holiday will be implemented as the projects applying are finished because the connection fee will be due around the issuance of a certificate of occupancy.

In addition to the connection fee holiday, the FY24 budget includes a total of \$5 million from the General Fund for two main purposes. \$1 million will go towards assisting new customers in connecting to the county's water & sewer system as a result of the infill projects that expand the system to cover homes and businesses currently on well and septic systems. These projects are supported by the \$64 million of American Rescue Plan Act (ARPA) funding over the past two years. The remaining \$4 million will go towards making economic development projects shovel-ready.

The FY24 budget will also continue two efforts first included in the FY23 budget. First, \$2 million is allocated for neighborhood revitalization efforts through the Community Revitalization (CR) Fund. Prior to FY23, the appropriations from the CR Fund have been made throughout the fiscal year in the amendment process, but it continues to be prudent to provide the flexibility to move forward as agreements are made. The second effort is an additional \$750,000 for the Henrico Investment Program (HIP). This funding supports targeted incentives in specific commercial corridors throughout the County, which could include fee grants, sewer connection credits, and financial and technical assistance.

Continuing Focus on Environmental Quality

The budget continues the County's commitment to be a good steward of our natural resources. The FY24 budget continues to allocate \$2.3 million for efforts to remove stormwater pollutants as set out in our Municipal Separate Storm Sewer System (MS4) permit, bringing the total approved for this effort to \$18.8 million since FY16. Additionally, \$1.8 million is allocated to rehabilitate streams, conduct minor drainage projects, and acquire land in flood plains in accordance with criteria set forth by Public Works. While not as longstanding as the effort for MS4 compliance, a total of \$5.3 million has been allocated for these initiatives since FY22. New for FY24 is an additional \$1.0 million for maintaining existing stormwater management facilities on private property. FY24 also includes the first allocation of the \$50 million for drainage and flood mitigation projects approved in the November 2022 bond referendum to accelerate the improvement of the County's water management. The first allocation of \$2.5 million will kick off the prioritization and design of this enhanced drainage and flood mitigation effort. Finally, to assist in tackling this work four positions are included in the proposed budget to support a healthy watershed system and improve the Chesapeake Bay.

In the area of Solid Waste, the FY24 budget picks up the increasing costs for the new Central Virginia Waste Management Authority (CVWMA) contract. Over \$3 million in General Fund resources is included to cover the increase to \$4.98 per home for the county’s recycling efforts. Included in this increase, though, is the rollout of 96-gallon carts to all homes participating in the curbside recycling program **at no additional cost to the resident.**



The budget for the water and sewer system is projected to grow by 5.4% in FY24 to provide for clean drinking water and sewer to Henrico residents. Part of the increase is six positions, of which three will support the county’s water testing efforts that started in response to Henrico being alerted of potential per-and polyfluoroalkyl substance (PFAS) contamination regulations that are likely to come from new guidance from the Environmental Protection Agency (EPA). The other three positions will support data analysis from DPU’s systems to better assist customers and the agency.

Finally, the capital budget for water and sewer infrastructure in FY24 totals \$100.9 million and includes many projects to maintain and expand the water and sewer system. To fund both the operating and capital needs, an increase of 5% increase in water and sewer fees is recommended. The monthly impact of the proposed increase is \$3.35 on the median residential account to secure safe drinking water for our residents. Connection fees are not increased in this proposal.

Keeping Focus on Maintaining and Enhancing Public Infrastructure

Solid infrastructure is key to outstanding services, quality of life, and economic development. The FY24 budget continues to maintain and enhance public infrastructure a variety of ways.

The FY24 capital budget continues to allocate revenues generated through the Central Virginia Transportation Authority (CVTA) for County projects. The estimate for CVTA revenues totals \$27.5 million, which includes \$25.0 million for prioritized road projects and \$2.5 million for countywide pedestrian and bicycling improvements. An additional \$2.5 million for sidewalks and bike paths from local funding is also included in the budget.

The proposed capital budget includes \$114.3 million for the first allocation of bonds overwhelmingly approved by the voters in November 2022. In addition to the education, public safety, and drainage projects referenced earlier, the first round of projects includes \$10 million for the development of the Three Chopt Area Park on Kain Road and \$2.5 million for the third phase of Tuckahoe Creek Park.

<u>FY24 GO Bond Projects</u>	
Jackson-Davis Elementary Replacement	32,500,000
Longan Elementary Replacement	31,500,000
Environmental Education Living Building	12,000,000
Quioccassin Middle Replacement	10,000,000
Firehouse 6 Replacement	13,300,000
Three Chopt Area Park	10,000,000
Tuckahoe Creek Park Phase III	2,500,000
Drainage Projects	2,500,000
Total	114,300,000

Finally, the FY24 capital budget includes funding for the construction of a Henrico Visitor Center at Four Mile Creek, as well as technology upgrades through IT and maintenance funding for both General Services and Recreation. All of the ongoing maintenance programs for general government and HCPS make it possible to maintain our public buildings and systems to keep the County moving.

Better Every Day

From the beginning of this budget process in the fall, the focus of this spending plan has been on people. From taking care of our hard-working employees with the largest across-the-board salary increase in 33 years to covering the lion's share of health care premium costs to adding positions for managing increasing workloads to providing residents with tax relief, this budget has squarely focused on making everyone's lives better every day.

Focusing on improving the lives of our citizens, employees, businesses, and visitors is at the heart of public service. In this county we have been fortunate to have elected leadership that exemplifies the servant's heart. For 28 years, Board members Frank J. Thornton and Patricia S. O'Bannon have led with their heart and blazed wide trails for future generations to follow as they venture into their respective retirements. Henrico has been and continues to be better every day because of their dedication to this community.

Moving forward, this will continue to be our focus. The voters of Henrico trusted us to move the county forward with the largest bond package ever approved despite unsettled economic times. We have a moral obligation to make sure the projects put forward are completed as the people require but in a manner that is fiscally responsible. We also will make sure the physical assets and the human resources are taken care of for years to come with a budget that adheres to our principals of conservative revenue estimates, minimizing the tax on businesses to spur development and be better every day.

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'John A. Vithoukas', written over a white background.

John A. Vithoukas
County Manager

BASIS OF BUDGETING AND FUND STRUCTURE

BASIS OF BUDGETING

Budgets are adopted on a basis consistent with generally accepted accounting principles ("GAAP"). Governmental and Fiduciary Funds utilize the modified accrual basis of accounting under which revenues and related assets are recorded when measurable and available to finance operations during the year. Proprietary Funds use the accrual basis of accounting which recognizes revenues when earned and expenses when incurred. The County's accounting division utilizes an accrual basis for all funds.

Annual operating budgets are adopted for all Governmental Funds except for the Capital Projects Fund in which effective budgetary control is achieved on a project-by-project basis when funding sources become available. All funds are appropriated by the Board of Supervisors and appropriations lapse at year-end, except those for the Capital Projects Fund. It is the intention of the Board of Supervisors that appropriations for capital projects continue until completion of the project.

FUND STRUCTURE

The budget of the County is organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. The various funds are grouped as follows:

<u>Governmental Funds</u>	<u>Proprietary Funds</u>	<u>Fiduciary Funds</u>
<ul style="list-style-type: none">• General Fund• Special Revenue Fund• Debt Service Fund• Capital Projects Fund	<ul style="list-style-type: none">• Enterprise Fund• Internal Services Fund	<ul style="list-style-type: none">• JRJDC Agency Fund• OPEB• Line of Duty• Long Term Disability

GOVERNMENTAL FUNDS: those through which most governmental functions of the County are financed. These include:

General Fund

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State for educational and other purposes. Most General Fund revenue is used to maintain and operate the general government; however, a portion is also transferred to other funds principally to fund debt service requirements and capital projects. Expenditures usually include, costs associated with general government, education, public safety, highways and streets, recreation, parks, and culture.

Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the resources obtained and used relating to State and Federal Grants, Social Services programs, Mental Health and Developmental Services programs, the Utility Department's Solid Waste and Street Light operations, and the School Cafeteria.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of financial resources for the payment of interest and principal on all governmental fund long-term debt except for accrued compensated absences and capital lease obligations which are paid by the fund incurring such expenditures. Debt Service Fund resources are derived from transfers from the General Fund.

Capital Projects Fund

The Capital Projects Fund accounts for all general government and school system capital projects which are financed through a combination of proceeds from general obligation bonds and operating transfers from the General Fund, Special Revenue Fund, and Internal Service Fund.

Basis of Budgeting and Fund Structure (continued)

PROPRIETARY FUNDS: accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. These funds include:

Enterprise Funds

Enterprise Funds account for the operation, maintenance, and construction of the County-owned water and wastewater (sewer) utilities.

Internal Service Funds

An Internal Service Fund accounts for the financing of goods or services provided by one department to other departments of the government on a cost-reimbursement basis. The Internal Service Fund budgets for the County are: the Central Automotive Maintenance operations, the Technology Replacement Fund, the Risk Management Fund, and the Healthcare Fund.

FIDUCIARY FUND: used if the government has a fiduciary or custodial responsibility for assets.

James River Juvenile Detention Center (JRJDC) Agency Fund

The JRJDC Agency Fund accounts for assets held by the County for the James River Juvenile Detention Commission. All revenue and expenditures related to operations are accounted for in separate sub-funds, operating, debt, and capital. Resources for operations are primarily derived from a transfer from the General Fund and payments from the State and other localities.

Other Post Employee Benefits (OPEB) Fiduciary Fund (GASB 45)

The OPEB Fiduciary Fund accounts for assets held by the County for Other Post Employee Benefits (OPEB-GASB 45 costs). Resources for these cost requirements are derived from a transfer from the General Fund.

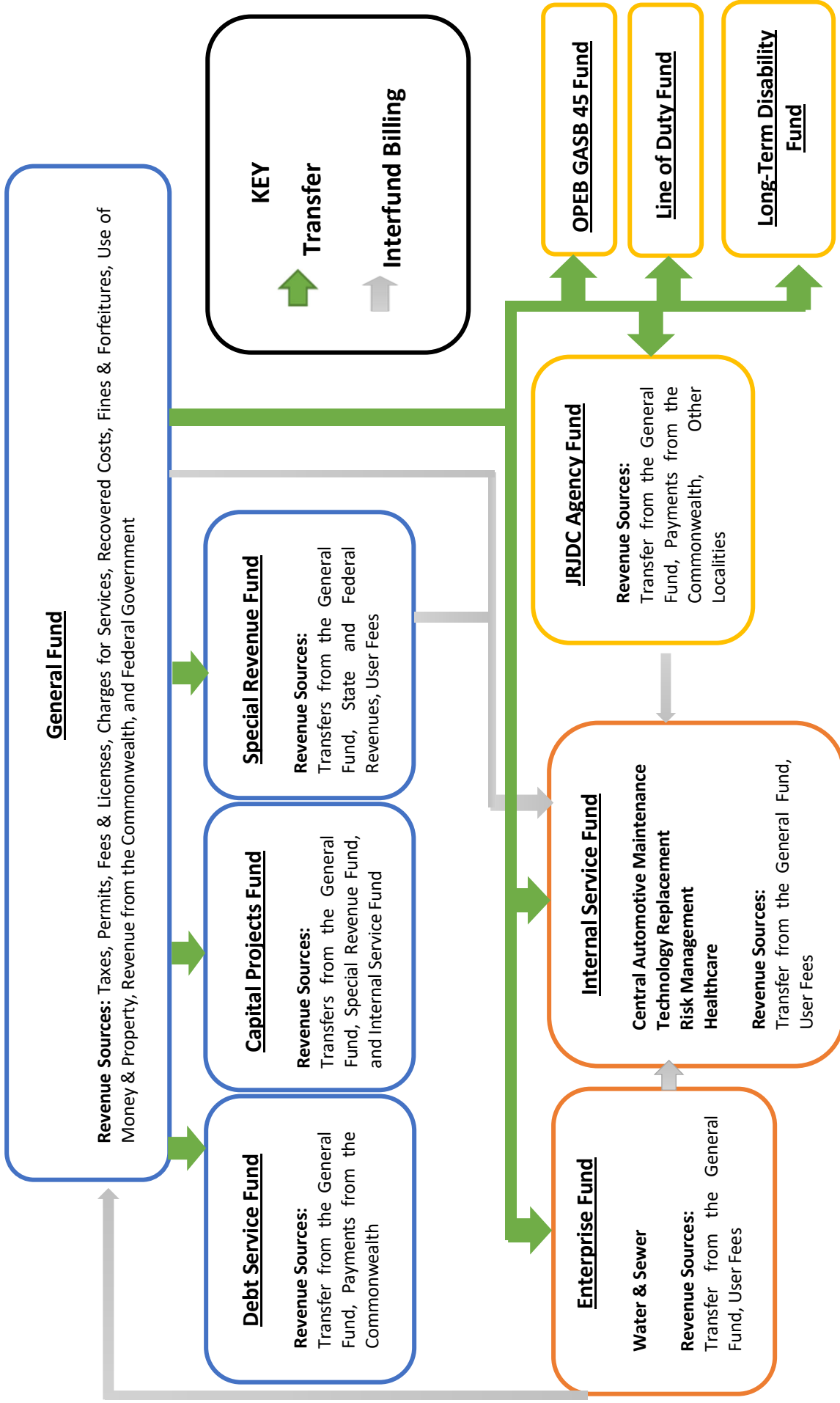
Line of Duty

The Line of Duty Fiduciary Fund was created due to a mandate from the Commonwealth of Virginia that requires localities to pay the cost of this State approved benefit. Resources for this cost requirement are derived from a transfer to OPEB-GASB 45 Fiduciary Fund.

Long-Term Disability

The Long-Term Disability Fund includes funding for the fully insured premiums to cover the basic, County-provided long-term disability benefit for eligible General Government and Schools employees. Resources for this cost requirement are derived from a transfer from the General Fund.

STRUCTURE OF COUNTY FUNDS



HENRICO COUNTY'S BUDGET PROCESS

THE BUDGET CYCLE

Transfers & Amendments

During the Fiscal Year, the County Manager is authorized to transfer budgeted amounts between departments within any Fund; however, any revisions that alter the total budgeted amounts and/or appropriations of any Fund require an amendment to the budget. The Code of Virginia requires that the Board of Supervisors consider any amendment request. If the total amendment requested at any one time is over one percent of the total expenditures shown in the current adopted budget, the request also must be advertised in the newspaper and a public hearing must be held before the Board can act. The Board of Supervisors meets twice a month, at which time Budget Amendments may be presented. All Board of Supervisors meetings have been highlighted on the calendar below.

AUGUST 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
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Revenue Estimates

Henrico County's budget process for the next fiscal year begins with an estimate of revenues in order to develop a budget balanced within resources. Revenue estimates begin in August of the year prior to the fiscal year being adopted. This process includes the review of current County finances, local and regional economic conditions, and a re-examination of key local economic indicators via the County's Financial Trends Monitoring System. The questions that are asked in this review are aimed at acquiring relevant financial information that will set the broad limits of budgetary possibilities for the following year. From a fiscal perspective, the basic question is whether current revenues support the necessary budgetary outlays. Weekly meetings with the Finance Director and County Manager's Office are central to the months between August 1 and September 30 in refining initial revenue estimates. Estimates culminate in a formal estimate that is reviewed with the County Manager and Finance Director no later than September 30.

SEPTEMBER 2022

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Target Development

After a Revenue Estimate is formulated, the next step in the budget process is to create a funding or target allocation for each department, which is calculated by the Office of Management and Budget in October. Targets are developed using the following list of priorities:

1. Debt service obligations
2. Department Payroll expenditures
3. Department operating and capital outlay expenditures

Target estimates do not automatically include an inflation factor for operating expenditures, nor are new services or positions automatically funded. The target allocations do, where applicable, include the operating costs of new facilities approved in prior year budgets. This "link" between the operating and capital budgets is performed through an annual crosswalk that determines all such costs. The FY24 Operating budget includes all operating costs arising from new facilities that are anticipated to become operational during the fiscal year. For additional information, please see "Capital Improvement Program – Implications on Operating Budget", found elsewhere in this document.

OCTOBER 2022

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THE BUDGET CYCLE

NOVEMBER 2022

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Budget Call for Estimates

Each year all County departments receive the County Manager's "Call for Estimates" (i.e., budget call) during the first week of November, which contains the budget policy, special budget instructions, various revisions to the budget manual, a budget calendar, and the target allocation. The Call for Estimates is accompanied by information on using the County's Automated Budget System, which enables the departments to prepare their budget requests on their departmental personal computers and submit them to the Office of Management and Budget (OMB) electronically. The budget request consists of expenditure estimates in detail by line item, and in summary, together with supporting narrative information. When expenditure needs exceed the target allocation, departments must submit a request for additional funding. Certain County departments such as Education, Police, and Fire are considered priorities when allocating new funds among departments. Each request must be prioritized and prepared with detailed justification to support the need for additional funding.

DECEMBER 2022

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Financial Trend Monitoring System Updates

An important step of the budget process involves the completion of the Financial Trend Monitoring System Trends Document ("Trends"), which represents an eleven-year evaluation of past financial and economic indicators. These indicators, over time, may reflect fluctuations, which prove to be extremely valuable as

the document allows staff to monitor changes in all aspects of the local economy and provides an insight into possible trends that may impact future decision making. This document, which analyzes historical trends, is utilized as a forecasting tool during initial Revenue Estimates and provides a logical way of introducing long-range considerations into the annual budget process. A copy of the Trends document can be found in Appendix C of this document or at <http://henrico.us/finance/divisions/office-of-management-and-budget/financial-trends/>

Budget Submissions

All County departments submit their budgets in the first week in December for initial review by the Office of Management and Budget. This includes both the target allocation as well as any supplemental requests for funding. The Budget Director and the OMB staff work closely with the County Manager and department administrators in reviewing expenditure estimates and available revenues both in program and financial terms.

JANUARY 2023

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Review of Budget Submissions

The Office of Management and Budget reviews each department's budget, creating a narrative for each department outlining recommendations, as appropriate, to the County Manager. These recommendations include expenditure analyses and evaluations of budget submissions. Narratives and analytical reports are compiled into a single document that is presented to the Executive Review Committee in February.

THE BUDGET CYCLE

FEBRUARY 2023

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Executive Budget Reviews

The Executive Budget Review Committee holds hearings to discuss budget submissions with departments in the last week of January through the first week in February. The Executive Budget Review Committee consists of the County Manager, Deputy County Managers, the Director of Finance, the Director of Human Resources, one department director on a rotating basis, the Director of the Office of Management and Budget (OMB), the supervisor of the Office of Management and Budget (OMB), and the supporting (six) budget analysts. The representatives from the departments are present at the time of these reviews and

have the opportunity to make presentations and answer questions relative to their budget requests. The Budget Office finalizes recommendations based on the Executive Review Committee results during the last three weeks in February.

MARCH 2023

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Legislative Budget Reviews

Based on information exchanged during the Executive Budget Reviews, a balanced budget is recommended by the County Manager to the County Board of Supervisors as the Proposed Budget in early March, fulfilling the requirement set in Section 15.2-613 of the Code of Virginia. The Legislative Budget Review Committee is comprised of the County Board of Supervisors, which represents each of the County’s five magisterial districts. The budget document that is presented to the County Board of Supervisors during these hearings represents the culmination of intensive research and analysis completed from August through February. The purpose of the document is to present to the

legislative body and the public a comprehensive picture of proposed operations for the budget year, expressed in both verbal and statistical terms. During the hearings, the Board of Supervisors examines all line items in each of the department’s budgets and all associated operational premises. These hearings are held during the course of one week, in the middle of March, approximately eight hours per day. Based on these hearings, the County Board of Supervisors may amend the County Manager’s Proposed Budget.

APRIL 2023

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Public Hearing and Adoption of Budget

Once the County Board of Supervisors has received the County Manager’s Proposed Budget, advertisements in the local newspaper are ordered and a date is set for the Budget Public Hearing in April. The FY24 Public Hearing is scheduled for April 11, 2023. On April 25, 2023, a second hearing will be held to set the tax levies. The Code of Virginia requires that the County advertise a synopsis of the budget in the newspaper and that one or more public hearings be held before the Board adopts the budget. The Board of Supervisors adopts the Annual Fiscal Plan during this month and sets tax levies for the Calendar Year.

THE BUDGET CYCLE

MAY 2023

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Publish and Distribute Budget

During the month of May, the final Annual Fiscal Plan is compiled, published, and distributed.

JUNE 2023

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Appropriation of Budget

In the final month of the current fiscal year (last Board meeting in June), the Board of Supervisors appropriates funding for the next Annual Fiscal Plan based on the budget adopted in April, which is required by the Code of Virginia.

JULY 2023

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Beginning of the new Fiscal Year

In accordance with the Code of Virginia, the new Fiscal Year begins July 1 and follows the budget approved the previous April and operates based on the appropriations from June.

FINANCIAL GUIDELINES

The following informal guidelines represent principles and practices that have guided the County in the past and have helped foster the County's current financial stability. These guidelines allow the Board maximum flexibility each year when determining how best to meet the needs of County residents when adopting the Annual Fiscal Plan.

General Guidelines:

The County of Henrico will maintain its AAA General Obligation Bond ratings with Standard and Poors, Moody's Investor Service and Fitch IBCA. Currently, Henrico County is one of 47 Counties in the nation that maintains a AAA/AAA/Aaa General Obligation Bond rating.

The County of Henrico will continue its efforts of "Changing the way Henrico does business", as a means of ensuring the County's residents an efficient and highly effective local government.

The County of Henrico will utilize technological advances as a means of providing more convenient and streamlined services to citizens, increasing employee productivity and reducing the need for new positions.

The County of Henrico will allocate new dollars (after meeting fixed commitments such as debt service requirements and benefits changes) to the areas of Education and Public Safety first.

The County of Henrico will attempt to utilize benefits of new economic development successes as a means of maintaining the low tax rate environment the residents currently enjoy. In addition, the County will maintain a balance between the need for real estate tax relief for residents with the long-term operational needs of the County. In that regard, **the FY24 Annual Fiscal Plan is based on a proposed Real Estate Tax rate of \$0.85/\$100 of assessed valuation for CY23 real estate tax levies.**

The County of Henrico will continue its proactive efforts to bolster the quality of life our residents now enjoy.

Budgetary Guidelines:

The County's budgetary policies are based upon guidelines and restrictions established by State and County Code and Generally Accepted Accounting Principles (GAAP) for Governmental entities. These provisions set forth the County's fiscal year, public hearing and advertising requirements, restrictions on taxation, and also stipulate that the County must maintain a balanced budget.

The County's budget may be considered balanced if estimated revenues meet planned expenditures.

Cash Management:

The County will invest public funds in a manner that provides the highest investment return with the maximum safety while meeting daily cash flow demands. The County will deposit available funds on the same day they are received.

Capital Improvement Program Guidelines:

The County will develop a Five-Year Capital Improvement Program annually. The first year of this plan or a portion thereof will be approved by the Board of Supervisors after legal advertising and public hearing requirements have been met.

The County's Capital Improvement Program will utilize debt financing as a funding source only after it has been determined that the County can afford to service this debt and associated operating costs in subsequent years. The County will attempt to maximize the use of pay-as-you-go financing for capital projects.

Financial Guidelines (continued)

The County will continue to enhance the level of pay-as-you-go funding in the annual Capital budget as a means of reducing reliance on debt financing for capital projects.

The County will ensure that all operating costs arising from approved capital projects are accounted for in the operating budget, through the compilation of an annual crosswalk analysis that captures all such costs.

The County will maintain its physical assets at a level adequate to protect the County's capital investment and minimize future maintenance and replacement costs. The operating budget will provide for the adequate maintenance of these facilities and infrastructure.

Debt Guidelines:

A long-term debt affordability analysis will be completed on an annual basis as a means of ensuring that the County does not exceed its ability to service current and future debt requirements. This analysis will verify that the County is maintaining the following prescribed ratios and will be performed in conjunction with the County's Capital Improvement Program Process. The guidelines that are utilized are as follows:

Debt Service as a Percentage of General Fund Expenditures: 7.75%
Debt as a Percentage of Assessed Value: 1.49%

The County will adopt annual water and sewer rates that will generate sufficient revenues to meet the legal requirements of Enterprise Fund bond covenants. These rates will also allow for adequate capital replacement in water and sewer systems.

Revenues:

Multi-Year revenue and expenditure forecasts for all County funds will be included as a part of the Adopted Annual Fiscal Plan.

The County of Henrico will attempt to maintain a stable but diversified revenue base as a means of sheltering it from fluctuations in the economy.

The County will continue to strive to exceed a 70% residential – 30% commercial real estate assessment ratio. Maintaining a healthy commercial ratio will help the County maintain current tax rates while continuing to enhance service delivery efforts – particularly in the area of Education.

While revenues are monitored continually, a report is compiled quarterly that depicts current year trends, receipts, and explains any unanticipated revenue variances.

With the approval by the voters of a referendum on November 5, 2013 and subsequent ordinance approved by the Board of Supervisors on February 25, 2014, all revenues generated by a 4% tax on food and beverages sold in restaurants, commonly known as a "meals tax", will support the operations and capital infrastructure of Henrico County Public Schools.

Financial Guidelines (continued)

Fund Balance Guidelines:

The County has, over time, maintained a healthy unassigned fund balance – as compared to similar sized Virginia localities. As a percentage of actual General Fund expenditures, the County’s unassigned (formally undesignated) fund balance has been:

FY99:	10.67%
FY00:	12.90%
FY01:	15.54%
FY02:	16.69%
FY03:	17.79%
FY04:	18.04%
FY05 to FY11:	18.00%
FY12 to current:	15.00%

During the FY2005-06 budget, the Board of Supervisors agreed with a policy recommendation to maintain the undesignated fund balance at a level of 18.0 percent of General Fund expenditures effective June 30, 2006. During the fiscal year-end closing of the County’s books, any funding over the agreed upon level of unassigned fund balance will be allocated to a Capital Reserve Fund for future allocation as a pay-as-you-go funding source in the Capital Budget. The policy of maintaining this reserve will be examined on an annual basis, during the budget process.

During the FY2012-13 Approved Budget, the Board of Supervisors agreed to reduce the amount of unassigned fund balance maintained from 18.0 percent to 15.0 percent of General Fund expenditures. The one-time funding generated due to this reduction as of June 30, 2012 was assigned to a dedicated vehicle replacement reserve that was used to replace police vehicles, fire apparatus and school buses.

The County will not use its unassigned fund balance to subsidize current operations.

Note: The fund balance portrayal above is different than the analysis performed annually in the Trends document. The Trends portrayal examines the Unassigned Fund Balance as a percentage of revenues in the Operating Funds – which includes the General, Special Revenue and Debt Service Funds. The portrayal above reflects the County’s Unassigned Fund Balance as a percentage of General Fund Expenditures.

Inter-Fund Guidelines:

The General Fund will be reimbursed annually by the Enterprise Fund for general and administrative services provided such as finance, personnel, and administration.

The General Fund will reimburse the Enterprise Fund, on an annual basis, for debt service requirements associated with the Elko Tract Infrastructure Improvement Bonds.

The General Fund will subsidize the Solid Waste Operation for costs not recouped from user fees associated with curbside recycling, bulky waste pickup, neighborhood cleanups and bagged leaf collection.

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

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

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

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

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

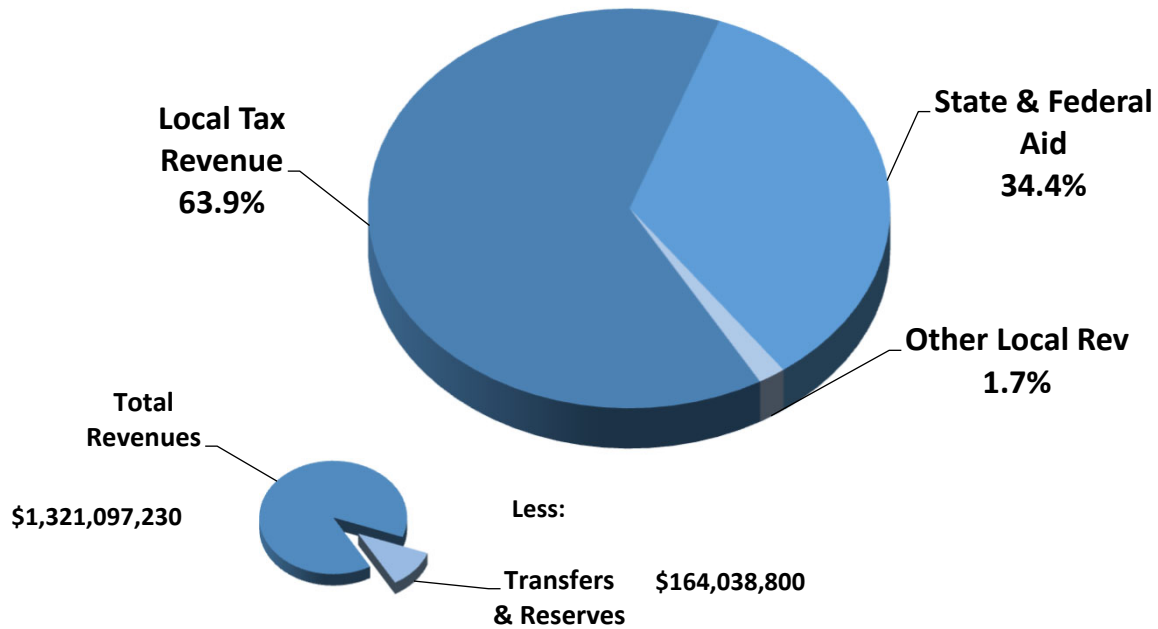
Function/Program	FY22 Actual	FY23 Original	FY24 Approved
Revenue from Local Sources			
General Property Taxes	\$538,133,142	\$578,420,000	\$641,410,000
Other Local Taxes	222,552,377	195,060,000	203,060,000
Permits, Fees, & Licenses	11,310,049	6,754,000	6,481,000
Fines & Forfeitures	1,674,840	2,085,000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

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

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

FY23 GENERAL FUND REVENUES

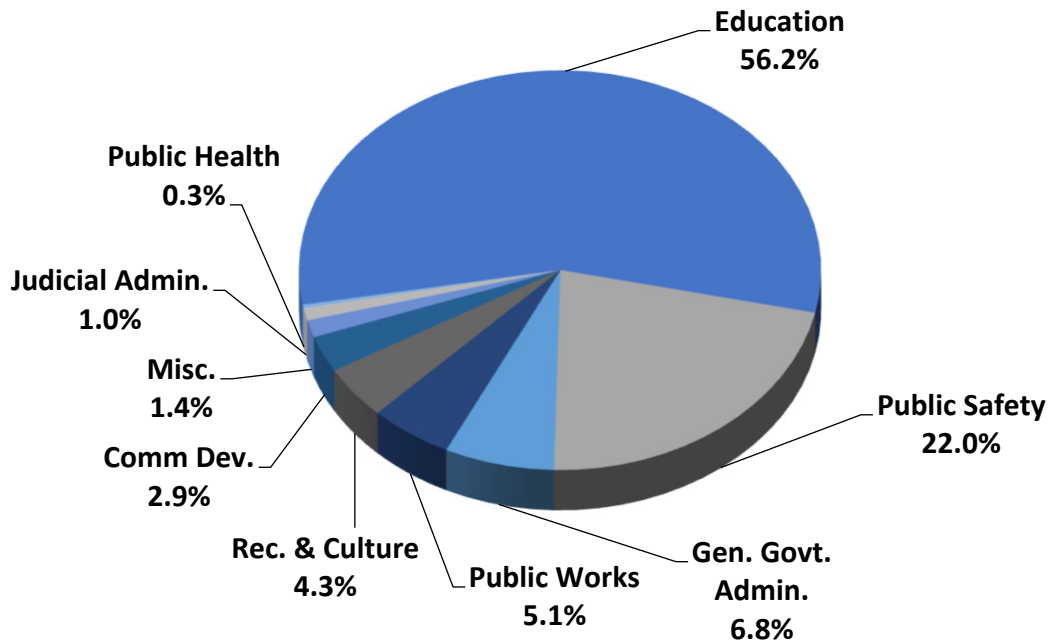
\$1,157,058,430



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

FY23 GENERAL FUND EXPENDITURES

\$1,157,058,430



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

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

SPECIAL REVENUE FUND REVENUES (cont.)

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

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

SPECIAL REVENUE FUND REVENUES (cont.)

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

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

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

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

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

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

Notes:

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

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

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

INTERNAL SERVICE DEBT SERVICE FUNDS (cont.)

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

COUNTY OF HENRICO, VIRGINIA
REVENUES AND EXPENDITURES - FIDUCIARY FUNDS

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

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

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

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

Department	General Fund	Special Revenue Fund	Water & Sewer Enterprise Fund	Debt Service Fund	Internal Service Funds	Fiduciary Funds	Total All Funds
Agriculture and Home Extension	\$443,364						\$443,364
Board of Supervisors	989,761						989,761
Building Inspections	5,741,499						5,741,499
Capital Region Workforce Partnership		4,614,619					4,614,619
Circuit Court Clerk	3,271,624						3,271,624
Circuit Court Services	898,105						898,105
Commonwealth's Attorney	6,796,165	1,659,564					8,455,729
Community Corrections Program		2,821,731					2,821,731
Community Revitalization	2,200,000						2,200,000
County Attorney	3,102,672						3,102,672
County Manager	2,335,318						2,335,318
Debt Service				28,057,571			28,057,571
Economic Development	24,927,539						24,927,539
Education	650,376,582	117,747,843		49,942,429			818,066,854
Electoral Board	2,426,568						2,426,568
Emergency Communications	8,973,627						8,973,627
Emergency Management	1,136,068						1,136,068
Finance	18,120,590				10,619,234		28,739,824
General District Court	512,001						512,001
General Services	16,691,234						16,691,234
Healthcare	11,533,297				25,397,133		42,088,367
Human Resources	20,255,029				153,779,481	4,650,000	153,779,481
Information Technology							16,183,297
Interdepartmental Billings					(131,335,792)		-131,335,792
Internal Audit	763,490						763,490
James River Juvenile Detention Ctr						6,316,035	6,316,035
Juvenile & Domestic Relations Court Services	218,675	1,239,463					1,458,138
Juvenile Detention	2,939,702						2,939,702
Juvenile Probation	23,072						23,072
Library	23,869,681						23,869,681
Magistrate	6,286						6,286
Mental Health & Developmental Services		52,094,788					52,094,788
Non-Departmental	16,127,079	670,000					16,797,079
Opioid Abatement Fund		295,838					295,838
Permit Center	1,067,491						1,067,491
Planning	5,357,447						5,357,447
Public Health	3,130,561						3,130,561
Public Relations	2,374,316						2,374,316
Public Safety - Fire	85,074,259						85,074,259
Public Safety - Police	99,357,992	602,500					99,960,492
Public Utilities		24,568,260	116,816,646				141,384,906
Public Works	59,414,272	897,000					60,311,272
Recreation & Parks	25,682,500						25,682,500
Sheriff	50,920,564						50,920,564
Social Services		33,488,720					33,488,720
Sports & Entertainment Authority		1,079,094					1,079,094
Technology Replacement					3,841,471		3,841,471
	\$1,157,058,430	\$241,779,420	\$116,816,646	\$78,000,000	\$62,301,527	\$10,966,035	\$1,666,922,058

**Estimated Changes to Unassigned Fund Balances
FY22 Actual through FY24 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
GENERAL FUND			
Unassigned Fund Balance - FY22 Actual			\$ 161,730,016
FY23 Budgeted Revenues	1,218,855,065		
FY23 Budgeted Expenditures		(1,063,596,822)	
FY23 Budgeted Transfers to Other Funds		(141,538,629)	
FY23 Use of Fund Balance - Capital Projects		-	
FY23 Anticipated Results of Operations			(2,190,493)
FY23 Projected Use of Fund Balance - Capital Projects			13,719,614
Projected Ending Unassigned Fund Balance FY23			173,259,137
FY24 Budgeted Revenues	1,321,097,230		
FY24 Budgeted Expenditures		(1,157,058,430)	
FY24 Budgeted Transfers to Other Funds		(154,211,528)	
FY24 Use of Fund Balance - Capital Projects		-	
FY24 Anticipated Results of Operations			(9,527,645)
FY24 Projected Use of Fund Balance - Capital Projects			9,827,272
Projected Ending Unassigned Fund Balance FY24			\$ 173,558,765
 SPECIAL REVENUE FUND			
Unassigned Fund Balance - FY22 Actual			\$ -
FY23 Budgeted Revenues	218,684,000		
FY23 Budgeted Use of Reserves (net)	670,943		
FY23 Budgeted Total Resources	219,354,943		
FY23 Budgeted Expenditures		(219,354,943)	
FY23 Projected Use of Unassigned Fund Balance			-
Projected Ending Unassigned Fund Balance FY23			\$ -
FY24 Budgeted Revenues	237,809,074		
FY24 Budgeted Use of Reserves (net)	3,970,346		
FY24 Budgeted Total Resources	241,779,420		
FY24 Budgeted Expenditures		(241,779,420)	
FY24 Projected Use of Unassigned Fund Balance			-
Projected Ending Unassigned Fund Balance FY24			\$ -
 INTERNAL SERVICE FUNDS			
Unreserved Retained Earnings - FY22 Actual			\$ 40,807,832
FY23 Budgeted Revenues	182,852,713		
FY23 Budgeted Expenditures		(183,385,660)	
FY23 Projected Use of Retained Earnings and Fund Balance			(532,947)
Projected Ending Unreserved Retained Earnings FY23			40,274,885
FY24 Budgeted Revenues	193,295,848		
FY24 Budgeted Expenditures		(193,637,319)	
FY24 Projected Use of Retained Earnings and Fund Balance			(341,471)
Projected Ending Unreserved Retained Earnings FY24			\$ 39,933,414

**Estimated Changes to Unassigned Fund Balances
FY22 Actual through FY24 Projected (By Fund)**

	Revenues	Expenditures/ Transfers	Fund Balance
WATER & SEWER ENTERPRISE FUND			
Unreserved Fund Equity - FY22 Actual			\$ 194,438,660
FY23 Budgeted Revenues	147,715,367		
FY23 Budgeted Revenues - Revenue Bonds - Capital	-		
FY23 Budgeted Expenditures		(110,860,892)	
FY23 Budgeted for Capital Use		(60,450,000)	
FY23 Budgeted Expenditures and Transfers		(171,310,892)	
FY23 Projected Change to Unreserved Fund Equity			(23,595,525)
Projected Unreserved Fund Equity FY23			\$ 170,843,135
FY24 Budgeted Revenues	159,141,396		
FY24 Budgeted Revenues - Revenue Bonds - Capital	-		
FY24 Budgeted Expenditures		(116,816,646)	
FY24 Budgeted for Capital Use		(100,900,000)	
FY24 Budgeted Expenditures and Transfers		(217,716,646)	
FY24 Projected Change to Unreserved Fund Equity			(58,575,250)
Projected Unreserved Fund Equity FY24			\$ 112,267,885
JRJDC AGENCY FUND			
Unreserved Retained Earnings - FY22 Actual			\$ 3,988,516
FY23 Budgeted Revenues	5,713,554		
FY23 Budgeted Expenditures		(6,181,048)	
FY23 Budgeted Use of Unreserved Retained Earnings			(467,494)
Projected Ending Unreserved Retained Earnings FY23			\$ 3,521,022
FY24 Budgeted Revenues	5,994,321		
FY24 Budgeted Expenditures		(6,316,035)	
FY24 Budgeted Use of Unreserved Retained Earnings			(321,714)
Projected Ending Unreserved Retained Earnings FY24			\$ 3,199,308

THREE YEAR FORECAST OF REVENUES AND EXPENDITURES

The information that follows constitutes the forecast of the County's cost of operations for FY24 through FY26. All projections assume current tax rates remain unchanged. The FY24 data represents the budget adopted by the Board of Supervisors, while FY25 and FY26 are estimated for projective purposes. This data is presented by fund and includes a description of major revenue and expenditure assumptions used to develop each forecast. Henrico County has opted to project revenues and expenditures of each fund, as opposed to simply projecting the County's General Fund requirements. The actual forecasts, showing the relationship between revenues and expenditures and the predicted effects on fund balance, are presented in a schedule at the end of the narrative.

The revenue and expenditure forecasts for each fund are formulated using a combination of statistical forecasting techniques, regional economic data, and local government operating experience. Preliminary estimates for the subsequent fiscal year are initiated in August of each year using a variety of forecasting models. In the late Fall the County's annual financial audit is finalized. The previous year's revenue and expenditure forecasts are compared against audited financial statements to determine if revenue model refinements are necessary. At that point, refined forecasts are prepared for the upcoming fiscal year.

Revised estimates are analyzed against a variety of forecasted economic data with special emphasis on consumer and wholesale prices, local population, retail sales, building and construction activity, employment, wages, interest rates, Federal and State funding, and general economic conditions to ensure the forecast is consistent with future economic expectations. Refinements are made until the budget is adopted by the Board of Supervisors annually.

GENERAL FUND: THREE YEAR FORECAST REVENUES AND EXPENDITURES

DESCRIPTION

The General Fund reflects all revenues and expenditures of the County not required to be accounted for in another fund. Local revenues are primarily derived from Real and Personal Property Taxes, Business License Taxes, Local Sales Tax, Charges for Services, and Use of Money and Property. Revenues are received from the State for education, public safety, constitutional officers, and road maintenance. Revenues from the Federal Government in the General Fund are used for education.

Major expenditures include the cost of general government services such as education, public safety, streets and roadways, public health, social services, recreation, libraries, and transfers to other funds (primarily to fund the County's debt service requirements and capital projects.)

REVENUE ASSUMPTIONS

- Local Tax Revenue represents Henrico County's principal source of local revenue.
- Real Property Taxes are estimated to generate \$471.0 million, or 35.7%, of the County's total General Fund revenue in FY24.
 - The FY24 budget is balanced within the tax rate of \$0.85 per \$100 of assessed value for CY23.
 - Assessment information for January 2023 indicates real estate assessments total \$56.1 billion, reflecting an increase of approximately \$6.6 billion, or 13.2%, from the January 2022 assessed values.
 - The increase was driven by reassessments with a residential growth of 13.6% and commercial growth of 5.8%.
 - Yearly projections for countywide assessments are based on a forecast model factoring in changes in both residential and commercial values as well as the addition of new residential and commercial construction.
 - The FY25 and FY26 projections assume increases to the County's real property tax collections of 7.2% and 5.0%, respectively.
- Personal Property Taxes are levied on the tangible property of individuals and businesses.
 - Approved personal property tax rates can be seen in Appendix D of this document.
 - Personal Property Tax revenue is estimated at \$145.1 million for FY24.
 - This revenue includes taxes from current personal property, taxes on personal property owned by public service corporations, and Personal Property Tax Relief Act.
 - It is projected that Personal Property Tax receipts will increase by 3.5% in FY25 and 3.3% in FY26.
- Other General Property Tax revenue includes delinquent real estate and personal property taxes, land redemptions and interest, and penalties on delinquent taxes.
- Local Sales Tax revenue is considered an elastic revenue source because it is responsive to changes in the economy.
 - This projection only includes the 1.0% of local sales tax that is remitted to Henrico County.
 - Local Sales Tax revenue is projected to generate \$88.5 million in FY24, an increase of \$8.3 million, or 10.3%, from the current fiscal year budget.
 - Local Sales Tax revenues are projected to increase to \$94.0 million in FY25 and \$100.0 million in FY26.
- Business & Professional License (BPOL) Taxes are levied on businesses operating in the County.
 - For Henrico County businesses, the first \$500,000 of gross receipts is exempt from the BPOL tax – regardless of total gross receipts.
 - The FY24 budget maintains a maximum uniform BPOL tax rate of \$0.20/\$100 of gross receipts for all business categories.
 - The FY25 and FY26 forecast estimates BPOL tax receipts will increase to a level of \$50.0 million and \$54.0 million, respectively.
- Motor Vehicle License Taxes are collected for every motor vehicle or trailer normally garaged, stored or parked in the County.
- Consumer Utility Taxes are estimated to be \$2.0 million in FY24, FY25, and FY26.

- Hotel/Motel Taxes under the Code of Virginia are defined as “transient occupancy taxes.”
 - The Hotel/Motel Tax rate in the Richmond Metropolitan Area is 8.0%, all of which is transferred to the Greater Richmond Convention Center Authority (GRCCA.)
 - In FY24, an additional Tourism Improvement District levy of 2.0% of the room cost will be assessed and go to support Richmond Region Tourism’s marketing efforts.
 - At the end of the fiscal year, Henrico County’s local 2.0% component for tourism expenses will be returned from the GRCCA.
 - FY24 revenue estimates for the Hotel/Motel Tax total \$18.8 million, which includes the new Tourism Improvement District fee.
 - It is anticipated that revenues will increase by 34.0% in FY24 as visitors return to Henrico County and the new tourism improvement district fee is imposed, remain flat in FY25, and rise 6.7% in FY26 due to heightened Sports Tourism efforts.
- Meals Tax revenue will be earmarked for School’s operating, capital, and debt service needs.
 - The FY24 forecast remains constant at \$28.0 million, however this revenue is projected to rise to \$33.0 million in FY25 to cover debt service for schools’ 2022 bond projects and stay at \$33.0 million in FY26.
- Bank Franchise Taxes are derived from the taxation of net capital on banks located in the County. In FY24 Bank Franchise Taxes are estimated at \$5.0 million and will remain flat during the projection period.
- Other Local Taxes include funds received for grantor’s taxes, recordation taxes, daily rental tax, and the consumption tax.
 - It is projected that Other Local Taxes will decrease to \$7.3 million in FY24, increase to \$7.6 million in FY25, and increase to \$8.4 million in FY26.
- Permits, Fees and Licenses include structure and equipment permits, municipal library fees, zoning application fees, charges for the rental of school facilities, and dog licenses.
 - In FY24, Building Permit Fees are estimated to total \$6.5 million. The forecast for Permits, Fees and License revenues are projected to increase to \$7.0 million in FY25 and \$7.5 million in FY26.
- Fines and Forfeitures include revenue for traffic and parking violations, false alarm fees and courthouse maintenance fees.
 - This category is estimated at just under \$1.6 million for FY24 and is projected to grow to \$1.6 million for FY25 and remain flat in FY26.
- Use of Money and Property includes receipts from the sale of County property and interest on County investments.
 - This is estimated to generate \$3.3 million in FY24 and remain flat in FY25 and FY26. This estimate is down significantly from prior year estimates due to continuing economic conditions.
- Charges for Services are revenues paid by users of various County services including participation fees for Recreation and Parks special interest classes and sports leagues, charges for overdue and lost books, and charges for data processing services.
 - Revenue from Charges for Services is estimated at \$3.3 million in FY24 and is projected to increase 13.9% in FY25 and 2.6% in FY26.
- Miscellaneous Revenue is estimated at \$7.8 million in FY24, rising 2.2% to \$8.0 million in FY25 and 6.3% to \$8.5 million in FY26.
- State and Federal revenue is estimated at \$454.1 million in FY24, which represents 34.4% of total General Fund revenue.
 - This is a projected increase of approximately 7.5% over the current fiscal year.
- State and Federal Aid to Education is expected to increase from \$325.0 million projected in FY23 to \$354.4 million in FY24.
 - The projection assumes an increase of 5.3% in FY25 and 3.2% in FY26.
- General Government programs for which Henrico County receives State and Federal funding include street and highway maintenance, police, and partial payments for the salaries and benefits of constitutional officers and their employees.
 - State and Federal Aid to General Government is estimated at \$99.7 million in FY24.
 - These are projected to increase 2.3% in FY25 and 4.0% in FY26.
- This forecast projects no Federal Aid to General Government in FY24 as all budgeted sources of Federal Aid are included in the Special Revenue Fund.

EXPENDITURE ASSUMPTIONS

- Education is the top priority of the Board of Supervisors.
 - In FY24, the Education budget represents 56.2% of General Fund expenditures.
- For General Government, spending is primarily spent within Public Safety, which received a total increase of \$23.9 million in FY24 funding.
- General Fund expenditures are forecasted to grow by 8.8% in FY24, 5.1% in FY25, and 3.6% in FY26.
- To (From) Debt Service Fund represents the forecast of General Fund support to the Debt Service Fund. The debt service levels through FY26 are calculated on new, existing, and projected debt service requirements.
- To (From) Capital Projects is projected at \$72.8 million for FY24 for pay-as-you-go projects. Projections for anticipated capital projects in FY25 and FY26 include transfers of \$63.3 million and \$59.3 million respectively.
- To (From) Water and Sewer Enterprise Fund represents the annual transfer to pay for the debt service costs associated with \$32.0 million in debt for infrastructure improvements made at the Elko Industrial Tract for current and future economic development prospects.
 - The FY24 estimate of these costs is \$7.2 million with the costs for FY25 totaling \$8.0 million and FY26 totaling \$8.0 million.
- To (From) Risk Management Fund is the transfer of funds to support risk management operations.
 - The FY24 transfer is for \$9.6 million to support the County's Risk Management operations, which includes the cost of the County's self-insurance program (excluding healthcare).
 - The anticipated transfer to fund the cost of the County's Risk Management operation is estimated to increase to \$10.6 million in FY25 and \$11.6 million in FY26 to minimize mid-year budget amendments for this area.
- To (From) Special Revenue Fund is the anticipated local requirement from the General Fund to support a variety of State and Federal grant programs including Henrico Mental Health and Developmental Services, the Capital Region Workforce Partnership (CRWP – formerly CATC), the Community Corrections Services Program (CCP), the Department of Social Services including the Children's Services Act (CSA) program, and the Virginia Juvenile Community Crime Control Act (VJCCCA).
 - The transfer to the Special Revenue Fund is estimated at \$47.6 million in FY24.
 - The projections over the forecast period are \$48.8 million in FY25 and \$50.1 million in FY26 and were determined after analyzing all the individual components of the Special Revenue Fund.
- To (From) JRJDC Agency Fund represents the transfer to pay for Henrico County's share of the operating costs associated with the James River Juvenile Detention Center (JRJDC).
 - The transfer to the JRJDC Agency Fund is anticipated at \$3.8 million for FY24 increasing to \$4.0 million in FY25 and \$4.2 million in FY26.
- (To) From Other Post-Employment Benefits (OPEB) - GASB 45 represents the anticipated funding for the costs associated with the accounting requirement issued by the Governmental Accounting Standards Board (GASB) known as GASB 45.
 - Projections for FY24 through FY26 total \$2.7 million each year, which is anticipated to fully fund the County's obligation.
- (To) From Line of Duty represents the anticipated funding needed for expenses associated with the Line of Duty payments.
 - Projections for FY24, FY25, and FY26 are flat at \$1.3 million.
- (To) From Long Term Disability represents the anticipated funding needed for expenses associated with the payments for County-provided long-term disability benefit for eligible General Government and Schools employees.
 - Projections for FY24 increased to \$650,000 which will fund the County's obligation in this area.
- (To) From Fund Balance – General encompasses any money used to fund capital projects in 4 areas: Capital Projects, Capital Reserves (including Meals Tax exclusively for education), Pedestrian Improvements, and the Bond Project Planning Reserve.
 - Funding decreases from \$33.2 million in FY24 to \$28.4 million in FY25 to \$23.9 million in FY26.

- From Sinking Fund – Bond Ops are funds held in reserve to offset increases in future operating costs associated with schools, parks, fire facilities, and libraries that will be constructed with General Obligation Bond funds authorized by the voters in the November 2016 referendum.
 - FY24 includes \$3.2 million for operating costs related to Regency Square Adult Education Center, Firehouse #23, Police Athletic League (PAL), and multiple other Recreation projects.
 - FY25 includes \$3.9 million for operating costs related to Hermitage and Highland Springs Advanced Career Education (ACE) Centers, Regency Square Adult Education Center, Firehouse #6, Firehouse #23, PAL, Glover Park, Taylor Park, Tuckahoe area park, Tuckahoe Creek, and multiple other Recreation projects.
 - FY26 includes \$3.3 million for operating costs related to Longan and Davis Elementary Schools, Hermitage and Highland Springs ACE Centers, Virginia Randolph, HCPS Environmental Education and Living Building, Regency Square Adult Education Center, Firehouse #6, Firehouse #23, PAL, Glover Park, Taylor Park, Tuckahoe area park, Tuckahoe Creek, and multiple other Recreation projects.
- Ending General Fund Balance represents reserves not appropriated for expenditure, including the assigned and unassigned balances.
 - Per County financial guidelines, unassigned fund balance is projected at 15.0% of General Fund expenditures in FY24, FY25, and FY26.

GENERAL FUND FORECAST

	FY22 Actuals	FY23 Approved	FY24 Approved	FY25 Forecast	FY26 Forecast
Revenues:					
Current Real Estate Tax	\$ 395,797,062	\$ 415,000,000	\$ 471,000,000	\$ 505,000,000	\$ 530,000,000
P.S. Real Estate Tax	10,400,045	10,000,000	10,000,000	11,000,000	11,000,000
Current Personal Prop. Tax (1)	110,283,153	139,000,000	145,000,000	150,000,000	155,000,000
P.S. Personal Property Tax	60,072	70,000	60,000	70,000	70,000
Other General Property Tax	21,592,810	14,350,000	15,350,000	17,000,000	18,000,000
Local Sales Tax	87,993,897	80,250,000	88,500,000	94,000,000	100,000,000
Business License Tax	46,330,255	40,000,000	46,000,000	50,000,000	54,000,000
Motor Vehicle License Tax	7,445,801	7,500,000	7,500,000	7,500,000	7,500,000
Consumer Utility Tax	1,893,791	2,750,000	2,000,000	2,000,000	2,000,000
Bank Franchise Tax	17,980,194	15,000,000	5,000,000	5,000,000	5,000,000
Hotel/Motel Tax	14,944,485	14,000,000	18,750,000	18,750,000	20,000,000
Food & Beverage (Meals) Tax	34,826,570	28,000,000	28,000,000	33,000,000	33,000,000
Other Local Taxes	11,137,384	7,560,000	7,310,000	7,600,000	8,400,000
Local Taxes Sub-Total	760,685,519	773,480,000	844,470,000	900,920,000	943,970,000
Permits, Fees, & Licenses	11,310,049	6,754,000	6,481,000	7,000,000	7,500,000
Fines & Forfeitures	1,674,840	2,085,000	1,575,000	1,600,000	1,600,000
Use of Money & Property	(7,082,782)	2,381,700	3,314,000	3,314,000	3,314,000
Charges for Services	3,581,199	3,751,500	3,335,000	3,800,000	3,900,000
Miscellaneous Revenue	9,701,395	8,068,000	7,827,500	8,000,000	8,500,000
Total Local Revenue	779,870,220	796,520,200	867,002,500	924,634,000	968,784,000
State & Federal-Schools	307,139,746	324,982,000	354,380,000	373,000,000	385,000,000
State & Federal-General Government ⁽¹⁾	135,910,789	97,352,864	99,714,730	102,000,000	106,100,000
	443,050,535	422,334,864	454,094,730	475,000,000	491,100,000
Total Revenue	\$ 1,222,920,755	\$ 1,218,855,064	\$ 1,321,097,230	\$ 1,399,634,000	\$ 1,459,884,000
⁽¹⁾ Actual PPTRA Car Tax Reimbursements are reflected as State Aid, although budget estimates do not break out PPTRA Reimbursements from Current Personal Property Tax estimates. FY22 actual = \$37,001,783. Forecast period FY23 thru FY26 equal \$37,000,000.					
Transfers:					
(To) From Debt Service Fund	\$ (78,346,649)	\$ (78,452,484)	\$ (77,631,422)	\$ (85,638,636)	\$ (89,507,711)
(To) From Capital Projects Fund	(63,183,241)	(70,348,000)	(72,798,000)	(63,248,000)	(59,248,000)
(To) From Enterprise Fund	(1,932,108)	(2,990,750)	(7,150,500)	(7,990,500)	(7,991,250)
(To) From Risk Management Fund	(14,593,570)	(9,524,109)	(9,619,234)	(10,554,109)	(11,574,109)
(To) From CAM	(2,064,000)	(112,780)	(327,360)	(200,000)	(200,000)
(To) From Technology Replacement	(3,000,000)	(3,000,000)	(3,500,000)	(4,000,000)	(4,250,000)
(To) From Special Revenue Fund	(40,392,503)	(39,309,304)	(47,602,602)	(48,833,078)	(50,100,468)
(To) From JRJDC Agency Fund	(3,451,088)	(3,624,201)	(3,805,410)	(3,995,681)	(4,195,465)
(To) From OPEB - GASB 45 Fiduciary Fund	(2,675,000)	(2,675,000)	(2,675,000)	(2,675,000)	(2,675,000)
(To) From Line of Duty	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
(To) From Long Term Disability	(600,000)	(600,000)	(650,000)	(600,000)	(600,000)
Use of Fund Balance - Schools State Aid Reserve	-	-	5,050,000	-	-
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	2,000,000	2,000,000	2,000,000
Use of Fund Balance - Home Purchase Assistance Program	-	-	2,000,000	2,000,000	2,000,000
Use of Fund Balance - Henrico Investment Program (HIP)	-	750,000	750,000	750,000	750,000
Use of Fund Balance - Capital Initiatives	-	-	250,000	-	-
Use of Fund Balance - Recycling Cart Reserve	-	-	3,049,500	1,550,950	-
(To) From Fund Balance - Tourism Reserve	-	5,000,000	-	-	-
(To) From Fund Balance - Meals Tax Reserve	-	5,000,000	-	-	-
Use of Fund Balance - Capital Projects	-	7,650,000	13,650,000	11,400,000	11,400,000
Use of Fund Balance - Pedestrian Improvements	-	2,500,000	2,500,000	2,500,000	2,500,000
Use of Fund Balance - Capital Reserve	-	3,850,000	17,000,000	14,500,000	10,000,000
Use of Fund Balance - Bond Project Planning Reserve	-	15,000,000	-	-	-
Use of Fund Balance - Vehicle Replacement Reserve	-	13,500,000	13,500,000	6,750,000	-
From Sinking Fund - Bond Ops	-	1,378,386	3,221,228	3,851,000	3,250,000
(To) From Fund Balance General Fund	(13,509,860)	-	-	-	-
Total Transfers	\$ (224,998,019)	\$ (155,258,242)	\$ (164,038,800)	\$ (183,683,054)	\$ (199,692,003)
Total Resources	\$ 997,922,736	\$ 1,063,596,822	\$ 1,157,058,430	\$ 1,215,950,946	\$ 1,260,191,997
Expenditures:					
General Government Administration	63,717,308	69,436,586	78,592,275	81,735,966	84,188,045
Judicial Administration	10,364,786	10,957,805	11,725,928	12,077,706	12,319,260
Public Safety	228,637,775	230,215,605	254,143,711	269,434,059	281,725,625
Public Works	46,659,453	58,418,365	59,414,272	61,790,843	63,644,568
Public Health	2,888,239	2,967,497	3,130,561	3,255,783	3,320,899
Education	554,851,557	602,656,057	650,376,582	681,436,445	705,639,539
Recreation & Culture	40,587,993	46,386,982	49,552,181	53,434,268	55,207,296
Community Development	27,058,492	27,321,754	33,995,841	35,355,675	36,416,345
Miscellaneous	23,157,133	15,236,171	16,127,079	17,430,200	17,730,420
Total Expenditures	\$ 997,922,736	\$ 1,063,596,822	\$ 1,157,058,430	\$ 1,215,950,946	\$ 1,260,191,997
Fund Balance:					
Restricted	7,760,623	3,000,000	3,000,000	5,000,000	5,000,000
Assigned (*)	258,732,026	202,103,640	144,182,912	128,880,962	121,980,962
Unassigned Fund Balance	161,730,016	159,539,523	173,558,765	182,392,642	189,028,800
Total Fund Balance	\$ 428,222,665	\$ 364,643,163	\$ 320,741,677	\$ 316,273,604	\$ 316,009,762

* Includes changes to the Revenue Stabilization Fund, Assigned Reserves, and assumed operational impacts.

SPECIAL REVENUE FUND: THREE YEAR FORECAST

REVENUES AND EXPENDITURES

DESCRIPTION

The Special Revenue Fund accounts for proceeds from revenue sources that legally restrict expenditures to specified purposes. Henrico County's Special Revenue Fund includes the Department of Public Utilities' Solid Waste and Street Lighting operations; Public Works' Watershed and Best Management Practices programs; Schools' Cafeteria Programs; Mental Health; Social Services; State and Federal grants for various educational and County programs; certain aspects of the Economic Development Authority; asset forfeitures; and the Police Metro Aviation Unit. The Special Revenue Fund expenditure budget for FY24 is \$241,779,420, which represents an increase of \$22.5 million, or 10.3%, from the current fiscal year.

ASSUMPTIONS

- Revenues:
 - **School Cafeteria** revenues support the operations of all County public school cafeterias. Funding is received from specific State and Federal government grant programs as well as revenues generated by the school lunch program. Receipts for FY24 are estimated at \$28.0 million, which reflects a 9.3 increase over FY23. The FY25 and FY26 revenue estimates reflect projected increases of 1.0 percent based on anticipated growth in cafeteria operations.
 - **State, Federal and Other Grants** revenue funds various programs, principally those related to Education, the Capital Region Workforce Partnership (CRWP), the Community Corrections Services Program (CCP), the Community Development Block Grant (CDBG), and the Virginia Juvenile Community Crime Control Act (VJCCCA). Grant funding for FY24 totals \$81.5 million. In the event additional grant funding is received during the fiscal year, the County will recognize the revenue only after official notification has been received from the State or Federal government. The forecasts for FY25 and FY26 each reflect annual increases in revenues of 1.0 percent.
 - **Solid Waste** revenues support the operation and maintenance of the County's solid waste disposal services. A portion of the funding is user charges from customers who receive County refuse removal service. Revenue is also collected from landfill user fees paid by commercial trash hauling companies and County residents. The cost of providing curbside recycling, bagged leaf collection, neighborhood cleanup, and bulky waste services throughout the County will be funded by a General Fund subsidy to the Solid Waste Fund. The General Fund subsidy for FY24 is \$6,420,909. This amount represents an increase of \$3,049,500, or 90.5%, above the FY23 budget. This growth is due to increases in the county support of recycling efforts. The transfer is projected to remain flat in FY25 and FY26.
 - **Street Lighting** revenues fund the operation and maintenance of the street lighting districts. Funding is provided by a specific annual surcharge levied on each property within a streetlight district. Street lighting revenue estimates throughout the forecast period support operating costs of existing streetlights.
 - **Mental Health** revenues are restricted to providing community based mental health, developmental, and substance abuse services to the residents of Henrico, Charles City, and New Kent counties. Budgeted revenues for Mental Health total \$29,881,656 for FY24. State and federal

revenues are projected to be \$13,502,366 and the estimate for various fee revenues is \$15,213,440. Mental Health grant reserve funding of \$800,000, and \$100,000 of contract revenues from Sheltered Employment, are also anticipated. Additionally, Henrico is budgeted to receive a total of \$265,850 of fee revenues from Charles City and New Kent counties. A 1.0 percent increase in Mental Health revenues is projected for both FY25 and FY26.

- The Police **Metro Aviation** Unit is a regional multi-jurisdictional effort that includes the City of Richmond, along with Chesterfield and Henrico counties. It is projected that each locality will contribute \$165,832 in FY24, FY25, and FY26. It is anticipated that the State Supreme Court will reimburse the Metro Aviation Unit \$105,000 for costs incurred to extradite prisoners in each year of the forecast period.
 - **Social Services** revenues support an array of community services. Among them are supplemental nutrition, assistance for needy families, medical assistance, protective services, and assistance with foster care and adoption. Additionally, the social service portion of the Children’s Services Act (CSA) is funded within this department. The Social Services revenues for FY24 total \$33,594,811, of which \$6,866,310 is directed toward CSA. A 3.0 percent increase in revenues is projected for both FY25 and FY26, based on anticipated increases in State and Federal funding.
 - **Best Management Practice (BMP)** devices are basins for treating storm water to improve water quality. The Department of Public Works is responsible for the long-term maintenance of BMP devices in single family residential subdivisions within Henrico County. The BMP maintenance fee of \$100 per lot is paid by developers at the time subdivisions are recorded. **The Watershed Management Program** provides alternatives to construction of BMPs in certain areas.
- **(To) From General Fund** represents local revenues, received by the General Fund and transferred to the Special Revenue Fund. Several State and Federal programs require a commitment of local funds before the locality is eligible to receive grant funds.
 - FY24 transfer of \$47,602,602 includes the County’s contributions in support of the Community Corrections Programs, the Capital Region Workforce Partnership (CRWP), the Special Drug Prosecutor, the Virginia Juvenile Community Crime Control Act (VJCCCA), the State Victim/Witness Program, Schools portion of local CSA costs, the Sports and Entertainment Authority, and the Special Revenue Fund Reserve. The sum of these transfers is \$10,050,542. The remaining transfers are distributed as follows: \$165,832 for the Metro Aviation Unit; \$6,420,909 in support of Solid Waste programs; \$9,900,182 in local support of Social Services; and \$21,065,137 for Mental Health. The total transfer from the General Fund is projected to increase to \$48,833,078 in FY25 and \$50,100,468 in FY26.
 - **(To) From Fund Balance** is a reserve, which has accumulated over time from the Solid Waste operations to fund various projects. It is the County's practice to ensure Solid Waste charges are sufficient to cover operating expenditures. Occasionally, operational costs exceed revenues and a use of reserves is required. The budget for FY24 anticipates the use of \$2,747,351 from the Solid Waste Fund balance. The forecast for FY25 and FY26 projects further reductions to the fund balance.
 - (To) From **Street Light** Fund Balance is a reserve, accumulated from the operation of the six sanitary districts that have been established for streetlights. There was an addition to this fund balance in FY22 and there is no planned use of the fund balance during the forecast period.

- Expenses:
 - The development of the FY24 Special Revenue Fund budget assumes recurring revenues will support recurring expenditures in future years. Special Revenue Fund resources and requirements are expected to grow at an average rate of 1.6 percent in both FY25 and FY26. The modest growth rate in grant related revenue is predicated on the basis that the potential for renewed Federal and State budgetary constraints may limit substantial increases in grant funding.
 - Ending Special Revenue Fund Balance is the sum of fund balances in all sub-funds, which are expected to remain on June 30th of each of the forecasted fiscal years, within the School Cafeteria Fund, Solid Waste Fund, and Street Light Fund. The State and Federal Grants fund balance and the Economic Development Authority Fund balance are forecasted to be zero in FY23 through FY26. If a balance exists on June 30th, it is the County's policy to carry those funds forward to the next fiscal year.

SPECIAL REVENUE FUND FORECAST

	FY22	FY23	F24	F25	F26
	Actual	Original	Forecast	Forecast	Forecast
Revenues:					
School Cafeteria	\$ 22,693,936	\$ 25,641,197	\$ 28,013,829	\$ 28,293,967	\$ 28,576,907
State, Federal & Other Grants	89,576,960	79,088,385	81,486,670	82,301,537	83,124,552
Asset Forfeitures	648,237	0	0	0	0
Donations	13,397	0	0	0	0
Revenue from Local Sources	0	250,000	250,000	250,000	250,000
Sheriff Commissary Fund	219,535	0	0	0	0
Solid Waste	13,887,159	14,337,500	15,250,000	15,402,500	15,556,525
Street Lighting	227,348	84,100	100,000	100,000	100,000
Mental Health	25,971,566	27,041,481	29,881,656	30,180,473	30,482,277
Metro Aviation/Extradition	287,625	359,668	436,668	436,668	436,668
Social Services & CSA	31,272,285	31,675,365	33,594,811	34,602,655	35,640,735
Opioid Settlement Payments	0	0	295,838	295,838	295,838
Watershed/Best Management Practices	72,068	897,000	897,000	897,000	897,000
Subtotal Revenues	<u>\$184,870,116</u>	<u>\$179,374,696</u>	<u>\$190,206,472</u>	<u>\$192,760,638</u>	<u>\$195,360,502</u>
From General Fund:					
State, Federal & Other Grants	\$ 7,099,759	\$ 7,808,418	\$ 8,971,448	\$ 9,240,591	\$ 9,517,809
Mental Health	18,123,189	19,265,137	21,065,137	21,697,091	22,348,004
Metro Aviation	126,217	127,332	165,832	165,832	165,832
Community Development Block Grant	53,391	0	0	0	0
Economic Development	2,427,279	0	0	0	0
Sports & Entertainment Authority	0	0	1,079,094	1,111,467	1,144,811
Social Services	8,553,083	8,737,008	9,900,182	10,197,187	10,503,103
Solid Waste	3,371,409	3,371,409	6,420,909	6,420,909	6,420,909
Subtotal From General Fund	<u>\$ 39,754,327</u>	<u>\$ 39,309,304</u>	<u>\$ 47,602,602</u>	<u>\$ 48,833,078</u>	<u>\$ 50,100,468</u>
(To) Special Revenue Fund Balance	(3,857,287)	0	1,222,995	1,222,995	1,222,995
(To) From Solid Waste Fund Balance	(1,115,390)	551,025	2,747,351	2,889,534	2,982,638
(To) From Street Light Fund Balance	(163,696)	0	0	0	0
Total Resources	<u>\$219,488,070</u>	<u>\$219,235,025</u>	<u>\$241,779,420</u>	<u>\$245,706,244</u>	<u>\$249,666,603</u>
Expenditures:					
School Cafeteria	\$ 22,693,936	\$ 25,641,197	\$ 28,013,829	\$ 28,293,967	\$ 28,576,907
School CSA	14,122,232	14,400,000	16,006,273	16,486,461	16,981,055
State, Federal & Other Grants	92,495,101	87,146,803	92,108,050	93,274,433	94,408,010
Economic Development Authority	2,427,279	0	0	0	0
Solid Waste	16,201,984	18,259,934	24,468,260	24,712,943	24,960,072
Street Lighting	63,652	84,100	100,000	100,000	100,000
Mental Health	39,261,181	46,306,618	52,094,788	53,025,559	53,978,276
Metro Aviation/Extradition	2,186,764	487,000	602,500	602,500	602,500
Social Services	29,963,873	26,012,373	27,488,720	28,313,382	29,162,783
Watershed/Best Management Practices	72,068	897,000	897,000	897,000	897,000
Total Expenditures	<u>\$219,488,070</u>	<u>\$219,235,025</u>	<u>\$241,779,420</u>	<u>\$245,706,244</u>	<u>\$249,666,603</u>
Ending Special Revenue Fund Balance:					
Schools	\$ 5,956,714	\$ 5,956,714	\$ 5,956,714	\$ 5,956,714	\$ 5,956,714
State, Federal & Other Grants, Forfeitures *	45,723,549	0	0	0	0
Economic Development Authority **	0	0	0	0	0
Solid Waste	19,325,852	18,774,827	16,027,476	13,137,942	10,155,304
Street Lighting	1,079,348	1,079,348	1,079,348	1,079,348	1,079,348
Total Fund Balance	<u>\$ 72,085,463</u>	<u>\$ 25,810,889</u>	<u>\$ 23,063,538</u>	<u>\$ 20,174,004</u>	<u>\$ 17,191,366</u>

* Forecast assumes miscellaneous grant appropriations will be spent by 6/30/23. Any unspent appropriations will be carried forward into FY2022-23.

ENTERPRISE FUND – WATER & SEWER: THREE YEAR FORECAST REVENUES AND EXPENDITURES

DESCRIPTION

Enterprise Funds account for operations funded and operated in a manner similar to private business enterprises, where the intent of the county is to recover, through user charges, the cost of providing services to users of the service.

The Water and Sewer Enterprise Fund (Fund 51) accounts for the provision of water and sewer services to residents of Henrico County, and wholesale service to Hanover and Goochland Counties. All activities necessary to provide such services are accounted for in the respective fund, including operations, maintenance, construction, financing, and related debt service.

Until December 2020, Belmont Park Golf Course Enterprise Fund (Fund 52) accounted for the operations of Belmont Park Golf Course. Since that date, operations for Belmont Golf Course have been turned over to First Tee of Richmond. Due to the change in operations and funding, a forecast for Belmont Golf Course is no longer included.

The three-year forecast narrative of revenues and expenditures has been prepared for the Water and Sewer Enterprise Fund using the same basic framework as the General Fund.

ASSUMPTIONS

- Revenues are forecasted with increases in customer growth necessary to keep pace with routine operating costs, expansion, and rehabilitation of infrastructure.
- Forecasted revenues also satisfy the requirements of the county’s revenue bond covenants for current and future debt issues.
- Revenue sources are primarily user charges such as sale of water and sewer service and water and sewer connection fees.
- General Fund transfers support the debt service on the portion of \$32,000,000 subordinated Water and Sewer Revenue bonds sold in FY98 to fund the infrastructure improvements of the Elko Tract in eastern Henrico County (these bonds were refunded in FY10).
- Expenditures in this forecast represent total operating costs for providing water and sewer services to County residents including infrastructure maintenance, operation of the water and sewer systems, and debt service on bond issues.
- The capital budget expenditures for the forecast years include projects planned in the future years listed in the Capital Projects Fund section of this budget document.
- Capital Budget revenues are one of two sources: proceeds from the sale of revenue bonds or transfers from operations revenues to support costs related to system rehabilitation, expansion, and improvement.

WATER & SEWER ENTERPRISE FUND FORECAST

Water & Sewer Enterprise Fund Forecast

	FY22 Actual	FY23 Original	FY24 Forecast	FY25 Forecast	FY26 Forecast
Water & Sewer Operations Subfund					
Revenues:					
Sale of Water	\$ 65,401,751	\$ 65,648,600	\$ 69,223,395	\$ 72,684,565	\$ 76,318,793
Water Connection Fees	6,471,138	4,927,994	5,122,244	5,075,834	5,228,109
Sale of Sewer Services	64,857,880	64,255,309	67,849,989	71,242,488	74,804,613
Sewer Connection Fees	8,717,505	5,902,726	6,151,376	6,335,917	6,525,995
Miscellaneous Revenue	14,814,361	3,989,988	3,643,892	3,753,209	3,865,805
Transfer from General Fund	1,932,108	2,990,750	7,150,500	7,990,500	7,991,250
Total Revenue	\$ 162,194,743	\$ 147,715,367	\$ 159,141,396	\$ 167,082,513	\$ 174,734,565
Expenditures:					
Personnel	\$ 18,054,418	\$ 22,662,663	\$ 24,253,350	\$ 25,223,484	\$ 26,232,423
Operating	51,059,792	54,503,443	60,745,947	61,960,866	63,200,083
Capital Outlay	558,151	1,862,788	2,168,488	2,211,858	2,256,095
Sub-Total	69,672,361	79,028,894	87,167,785	89,396,208	91,688,602
Debt Service	16,939,163	31,831,998	29,648,861	33,171,021	36,692,688
Total Expenditures	\$ 86,611,524	\$ 110,860,892	\$ 116,816,646	\$ 122,567,229	\$ 128,381,290
Results of Operations (Prior to Capital Expenses)	75,583,219	36,854,475	42,324,750	44,515,285	46,353,275
Budget For Capital Use (Below)	59,274,802	75,450,000	100,900,000	82,233,000	85,900,000
Capital Budget Expenditures					
	FY22 Actual	FY23 Original	FY24 Forecast	FY25 Forecast	FY26 Forecast
Approved/Requested Capital Projects	\$ -	\$ 75,450,000	\$ -	\$ 82,233,000	\$ 85,900,000
Approved Capital Projects (New FY24 Budget)	-	-	100,900,000	-	-
Continuing Capital Projects (Previously Approved) ⁽¹⁾	59,274,802	-	-	-	-
Total Capital	\$ 59,274,802	\$ 75,450,000	\$ 100,900,000	\$ 82,233,000	\$ 85,900,000
Capital Budget Resources					
Water and Sewer Revenues	\$ 59,274,802	\$ 60,450,000	\$ 42,324,750	\$ 82,233,000	\$ 85,900,000
Water and Sewer Fund Balance	-	15,000,000	58,575,250	-	-
Total Capital Budget Resources	\$ 59,274,802	\$ 75,450,000	\$ 100,900,000	\$ 82,233,000	\$ 85,900,000

Notes:

⁽¹⁾ This number plus the budget figure reflects Utilities estimate of capital spending from previously Board approved capital projects. FY22 represents actual spending, as per the 2022 audit.

Note: Fund Equity as of June 30, 2022 was \$194,438,660.

CENTRAL AUTOMOTIVE MAINTENANCE: THREE YEAR FORECAST REVENUES AND EXPENDITURES

DESCRIPTION

Central Automotive Maintenance, which operates as an Internal Service Fund, accounts for the County's Central Automotive Maintenance operation.

ASSUMPTIONS

- Resources for this fund are primarily from interdepartmental charges, including automotive maintenance, motor pool use, gasoline, and wash facility charges.
- A General Fund transfer of \$200,000 annual for the initial purchase of new motor pool is assumed for the forecast periods FY25 & FY26.
- Retained earnings are used as a reserve for the replacement of motor pool vehicles at the end of their useful life.
 - These can also be used to offset increases in operation costs, particularly gasoline and diesel increases.
- Expenses during the forecast periods assume a 3% increase on the base annually.

CENTRAL AUTOMOTIVE MAINTENANCE FORECAST

Central Automotive Maintenance Internal Service Fund Forecast

	FY22 Actual	FY23 Original	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:					
Charges for Auto Maint West	\$ 8,722,724	\$ 9,700,000	\$ 10,000,000	\$ 10,300,000	\$ 10,815,000
Charges for Auto Maint East	1,688,423	2,632,680	3,000,000	3,090,000	3,244,500
Charges for Use of Motor Pool	4,497,864	4,500,000	4,563,873	4,655,150	4,841,356
Charges for Gasoline	6,741,786	6,050,000	7,000,000	7,000,000	7,000,000
Charges for Wash Facility	0	105,900	105,900	105,900	105,900
Miscellaneous Revenues	310,050	400,000	400,000	400,000	400,000
Gain/Loss on Sale of Property	(2,675)	0	0	0	0
Total Revenues	<u>\$ 21,958,172</u>	<u>\$ 23,388,580</u>	<u>\$ 25,069,773</u>	<u>\$ 25,551,050</u>	<u>\$ 26,406,756</u>
(To) From General Fund	2,164,000	112,780	327,360	200,000	200,000
(To) From Contributions in Aid	0	0	0	0	0
(To) From Capital Projects	0	0	0	0	0
(To) From Retained Earnings	(2,665,464)	0	0	0	0
Total Resources	<u>\$ 21,456,708</u>	<u>\$ 23,501,360</u>	<u>\$ 25,397,133</u>	<u>\$ 25,751,050</u>	<u>\$ 26,606,756</u>
Expenditures:					
Central Automotive Maintenance	<u>\$ 21,456,708</u>	<u>\$ 23,501,360</u>	<u>\$ 25,397,133</u>	<u>\$ 25,908,891</u>	<u>\$ 27,017,908</u>
Total Expenditures	<u>\$ 21,456,708</u>	<u>\$ 23,501,360</u>	<u>\$ 25,397,133</u>	<u>\$ 25,908,891</u>	<u>\$ 27,017,908</u>
Retained Earnings June 30	<u>\$ 3,233,172</u>	<u>\$ 3,233,172</u>	<u>\$ 3,233,172</u>	<u>\$ 3,233,172</u>	<u>\$ 3,233,172</u>

TECHNOLOGY REPLACEMENT FUND: THREE YEAR FORECAST REVENUES AND EXPENDITURES

DESCRIPTION

The Technology Replacement Fund, established in FY01 as an Internal Service Fund, was created to develop a method of replacing computer equipment on a regular schedule. The goal of the fund is to establish a means to pay for computer equipment and reduce the impact of large one-time computer purchases in a given year. Resources for this fund originated from interdepartmental charges and continue with funding from the General Fund.

ASSUMPTIONS

- Primary revenue source is a transfer from the General Fund for the purchase of technology equipment
 - This transfer is estimated at \$4,000,000 in FY25 & \$4,250,000 in FY26 for the forecast years.
- Any additional revenues will come from the fund's retained earnings.
- Expenditure forecasts assume all items in the Fund, which qualify for replacement, will be purchased on a pre-determined schedule. Cost increase due to supply chain issues.

TECHNOLOGY REPLACEMENT FUND FORECAST

	FY 22 Actual	FY 23 Original	FY 24 Forecast	FY 25 Forecast	FY 26 Forecast
Revenues:					
Transfer from General Fund**	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000	\$ 4,000,000	\$ 4,250,000
(To) From Retained Earnings - Technology Replacement	1,314	532,947	341,471	33,545	(14,778)
Total Revenues	<u>\$ 3,001,314</u>	<u>\$ 3,532,947</u>	<u>\$ 3,841,471</u>	<u>\$ 4,033,545</u>	<u>\$ 4,235,222</u>
Expenditures:					
Technology Equipment	\$ 3,001,314	\$ 3,532,947	\$ 3,841,471	\$ 4,033,545	\$ 4,235,222
Total Expenditures	<u>\$ 3,001,314</u>	<u>\$ 3,532,947</u>	<u>\$ 3,841,471</u>	<u>\$ 4,033,545</u>	<u>\$ 4,235,222</u>
 Retained Earnings June 30*	<u>\$ 3,843,411</u>	<u>\$ 3,310,464</u>	<u>\$ 2,968,993</u>	<u>\$ 2,935,448</u>	<u>\$ 2,950,226</u>

*Retained Earnings are designated for future technology replacement costs. There is no undesignated balance within the Technology Replacement Fund.

RISK MANAGEMENT: THREE YEAR FORECAST

REVENUES AND EXPENDITURES

DESCRIPTION

The Risk Management Fund was established in FY05 as an Internal Service Fund. Prior to this date, costs associated with this function were expended in the General Fund; because Risk Management provides services to all agencies, including education, across all funds, the budget is more properly captured within the Internal Service Fund Series. Resources for this fund are primarily provided by a transfer from the General Fund as well as interdepartmental charges from Public Utilities. Risk Management provides protection from accidental losses arising out of the County and Public Schools operations, including workers' compensation, automobile, property, and liability claims.

ASSUMPTIONS

- The majority of funding comes from a General Fund transfer which accounts for approximately 90.6% of total revenues.
 - A transfer from the General Fund totaling \$9,619,224 is anticipated for FY24, with an increase of \$1,030,000 projected for FY25 and \$1,020,000 for FY26 to minimize mid-year budget amendments.
- Public Utilities Charges are based on actual claims cost and a pro rata share of the insurance costs expended by the Department of Public Utilities in the Water and Sewer Enterprise Fund.
 - Projected billings for FY24 through FY26 are \$900,000 per year.
- While recovered costs – miscellaneous revenues of \$1,152,450 were received during FY22, revenues of \$100,000 will be anticipated in this area throughout the forecast period.
- Use of Money and Property represents interest on the certificate of deposit for self-insurance. While revenues of \$39,108 were received during FY22, there are no revenues anticipated in this area throughout the forecast period.
- In FY19, a multi-year effort to reduce mid-year budget amendments was put in place. In FY24, expenditures are budgeted at \$10,619,224, which represents no increase over the previous fiscal year. For FY25 and FY26, expenses are projected to total \$11,649,224 and \$12,669,224, respectively.

RISK MANAGEMENT FORECAST

	FY22 Actual	FY23 Original	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:					
Public Utilities Charges	\$ 691,063	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
Recovered Costs - Misc	1,152,450	100,000	100,000	100,000	100,000
Use of Money and Property	39,108	-	-	-	-
Total Revenues	<u>\$ 1,882,621</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
(To) From General Fund	<u>\$ 10,551,968</u>	<u>\$ 9,524,109</u>	<u>\$ 9,619,224</u>	<u>\$ 10,649,224</u>	<u>\$ 11,669,224</u>
Total Resources	<u><u>\$ 12,434,588</u></u>	<u><u>\$ 10,524,109</u></u>	<u><u>\$ 10,619,224</u></u>	<u><u>\$ 11,649,224</u></u>	<u><u>\$ 12,669,224</u></u>
Expenditures:					
Risk Management	<u>\$ 12,434,588</u>	<u>\$ 10,524,109</u>	<u>\$ 10,619,224</u>	<u>\$ 11,649,224</u>	<u>\$ 12,669,224</u>
Total Expenditures	<u><u>\$ 12,434,588</u></u>	<u><u>\$ 10,524,109</u></u>	<u><u>\$ 10,619,224</u></u>	<u><u>\$ 11,649,224</u></u>	<u><u>\$ 12,669,224</u></u>
Self-Insurance Reserve	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 10,000,000</u></u>	<u><u>\$ 10,000,000</u></u>

HEALTHCARE FUND: THREE YEAR FORECAST

REVENUES AND EXPENDITURES

DESCRIPTION

Effective January 1, 2008, Henrico County's healthcare program transitioned to a self-insurance program. Prior to this transition, the County's healthcare program operated as a fully insured program, which, in exchange for the payment of a premium, an insurance company assumed the risk, administered the program, and paid all claims. With the transition to a self-insured program, the County pays claims and third-party administrative fees. Self-insurance allows the County to more fully control all aspects of the plan, including setting rates to smooth out the impact of cost increases on employees and the County, while maintaining adequate funding to cover claims, expenses, and reserves. The cost to fund healthcare expenses is covered by payments from active employees, the County, the School Board, retirees, and interest earnings. The County and Schools contributions are budgeted in departmental budgets, and the Healthcare Fund charges departments based upon actual participants in the program. Revenues to the Healthcare Fund in excess of expenditures accumulate in a premium stabilization reserve, which allows the County to maintain premium increases at manageable levels.

ASSUMPTIONS

- The vast majority of revenues for this fund are received from County contributions. Other resources come from employee and retiree contributions, COBRA payments, special County subsidies, rebates, wellness payments from contractual partners, and interest income.
 - **County Contribution – Active** reflects the County's contributions for active General Government and Schools employees budgeted within each respective department. For General Government employees, the County calculates a blended rate for each County employee for healthcare calculation purposes. Schools, on the other hand, estimates healthcare costs for each individual eligible employee based on the plan in which they participate. The forecast for FY24 reflects an increase of 2.0% in the County's contribution for active employees. The forecasts for FY25 and FY26 assume 6.0% increases when combining rate increases and annual enrollment growth.
 - **Employee Contribution** represents contributions from active General Government and Schools employees toward their respective individual healthcare plans. The forecast for FY24 reflects an overall increase of 2.0%. The forecasts for FY24 and FY25 also assume 6.0% increases when combining rate increases and annual enrollment growth.
 - **Retiree Contribution** reflects rate payments by County retirees under 65 years of age that continue to participate in the County's healthcare program. The forecast for FY24 reflects a \$1,000,000 decrease in this revenue, as the number of retirees paying healthcare premiums has decreased in recent years. The forecasts for FY25 and FY26 are unchanged from this lower level.
 - **Retiree Subsidy** and **Disabled Subsidy** represent County contributions to retiree healthcare plans. The Disabled Subsidy reflects the healthcare subsidy provided to disabled retirees whose retirement occurred prior to January 1, 2003. The Disabled Subsidy forecast for FY24 has been reduced to \$0 from its previous level of \$20,000, as no disabled retirees from prior to January 1, 2003, are anticipated to receive the subsidy. For retirees after January 1, 2003, the healthcare supplement is referred to as a Retiree Subsidy. It is provided to County retirees with a minimum

of 20 years in the Virginia Retirement System (VRS) of which 10 years must be with Henrico County. The total subsidy is calculated based on each full year of VRS service. The forecast for the Retiree Subsidy for FY24 is \$200,000, which is reduced from the previous level of \$310,000 in FY23.

- COBRA reflects rate payments from eligible COBRA participants. Under the Consolidated Omnibus Reconciliation Act of 1985 (COBRA), extended coverage for healthcare may be purchased (at the participant's expense) for former participants of the County's healthcare program and their qualified beneficiaries, if coverage is lost under a group plan due to termination of employment or a reduction of work hours. The cost to COBRA participants is the full plan rate for that calendar year. This revenue is forecast to be \$220,000 in FY24 and to increase by 6.0% in the out years.
 - Prior to January 1, 2018, **Recoveries and Rebates** represented small, one-time miscellaneous recovered cost and rebate revenues related to the Healthcare Fund. In January of 2018, Henrico contracted with Express Scripts to provide pharmacy services. As part of the contract with Express Scripts, Henrico received formulary rebates for a portion of the fund's pharmacy costs on a quarterly basis. Beginning on January 1, 2023, Henrico transitioned to Anthem to manage pharmacy services. As part of that process, Anthem guaranteed far more robust rebates. The total of those rebates is forecast to be \$15,554,840 in FY24, an increase of \$6.1 million above the \$9,144,851 that was forecast in FY23. The projected annual increases are 6.0% thereafter.
 - Healthcare **Wellness Payments** in the FY24 budget reflect the annual payment from the County's healthcare administrator in the amount of \$500,000 to support the Wellness Program initiative. This represents an increase of \$120,000, or 31.6% above the FY23 forecast level.
 - **Interest Income** reflects interest earned throughout the fiscal year on bank balances relating to the Healthcare Fund. The annual estimate for this revenue is projected to be \$400,000 throughout the forecast period.
 - **(To) From Premium Stabilization Reserve** reflects the amount of funding either added to or utilized from the Premium Stabilization Reserve in each respective fiscal year. The FY24 approved budget assumes no use of reserve funds as do the forecasts for FY25 and FY26.
- Expenditures for the Healthcare Fund are highlighted as follows:
 - **Claims** expenditures reflect the County's cost of service for each participant in the program. These expenditures reflect the cost of healthcare services and pharmaceutical requirements for enrolled participants outside of any co-pay the program participant is responsible for, per the defined benefit structure. The forecast for FY24 assumes an increase in claims expenditures by 4.5%. The forecasts for FY25 and FY26 each assume annual increases of 6.2%. There was a decrease in aggregate healthcare claims early in the COVID-19 pandemic. However, FY22 featured a sharp increase in claim costs. Uncertainty prevails as the ongoing effects of the pandemic, including long COVID have not fully played out.
 - **Other Administrative Fees** represent the cost of third-party administrative fees, the costs of an annual actuarial study and claims audit, and the premium payment for excess risk insurance. The County's excess risk insurance protects the County from any individual claim greater than \$500,000. Beginning January 1, 2023, the County is no longer purchasing insurance for when total annual payments exceed 125.0% of actuarially projected annual claims. The FY24 budget also includes funding for costs related to the County's healthcare consultant. The forecast for FY24 projects an increase in other administrative fee costs of 18.9%. The increase is primarily attributable to sharp growth in the cost of the County's reinsurance policy that protects it from excessive risk. The forecasts for FY25 and FY26 assume no further change in other administrative fee costs.

- The Healthcare Fund’s **Premium Stabilization Reserve** reflects the accumulation of annual revenues collected in excess of expenditures. This reserve has allowed the County to maintain annual rate increases at manageable levels. No use of reserves is forecast for FY24. As of June 30, 2022, the PSR has a balance of \$37,341,551. However, as of that same date, it was calculated that the County has claims that were Incurred But Not Reported (IBNR) amounting to \$12,693,977. When the value of this estimate is deducted from the PSR, it leaves an uncommitted balance of \$24,647,574.

HEALTHCARE AGENCY FUND FORECAST

	FY22	FY23	FY24	FY25	FY26
	Actual	Original	Forecast	Forecast	Forecast
Revenues:					
County Contribution - Active	\$ 99,247,831	\$ 103,986,293	\$ 106,066,019	\$ 112,429,980	\$ 119,175,779
Employee Contribution	22,941,672	25,626,100	26,138,622	27,706,939	29,369,356
Retiree Contribution	4,426,814	5,700,000	4,700,000	4,700,000	4,700,000
Retiree Subsidy	200,452	310,000	200,000	200,000	200,000
Disabled Subsidy	-	20,000	-	-	0
COBRA	248,219	260,000	220,000	237,600	256,608
Recoveries and Rebates	8,506,214	9,144,851	15,554,840	16,488,130	17,477,418
Healthcare - Wellness Payment	569,815	380,000	500,000	380,000	380,000
To (From) General Fund	-	-	-	-	-
Interest Income	160,505	400,000	400,000	400,000	400,000
Total Revenues	\$ 136,301,522	\$ 145,827,244	\$ 153,779,481	\$ 162,542,650	\$ 171,959,161
(To) From Premium Stabilization Fund	\$ 7,607,520	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 143,909,042	\$ 145,827,244	\$ 153,779,481	\$ 162,542,650	\$ 171,959,161
Expenditures:					
Claims	133,216,014	136,019,684	142,113,837	150,877,006	160,293,517
Other Administrative Fees	\$ 10,693,028	\$ 9,807,560	\$ 11,665,644	\$ 11,665,644	\$ 11,665,644
Total Expenditures	\$ 143,909,042	\$ 145,827,244	\$ 153,779,481	\$ 162,542,650	\$ 171,959,161
Premium Stabilization Reserve (PSR):					
Premium Stabilization Reserve (PSR)	37,341,551	37,341,551	37,341,551	37,341,551	37,341,551
Incurred But Not Reported (IBNR)	\$ (12,693,977)	\$ (12,693,977)	\$ (12,693,977)	\$ (12,693,977)	\$ (12,693,977)
Uncommitted PSR	\$ 24,647,574	\$ 24,647,574	\$ 24,647,574	\$ 24,647,574	\$ 24,647,574

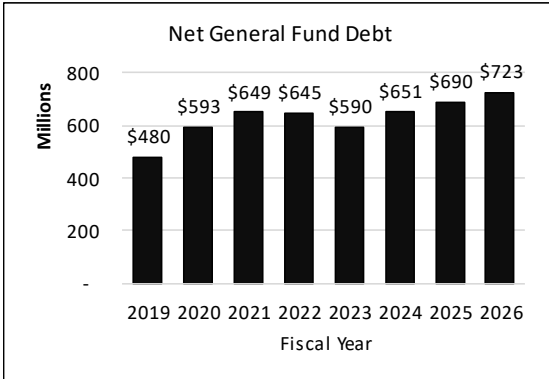
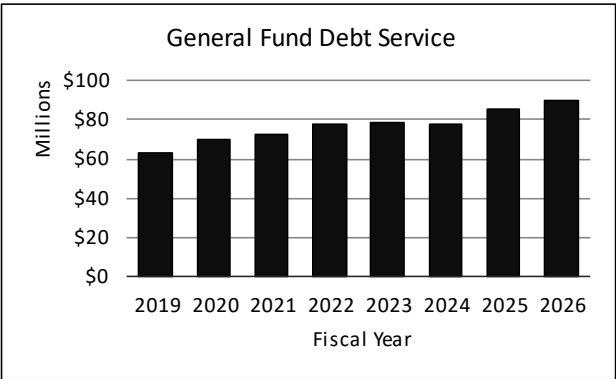
DEBT SERVICE FUND: THREE YEAR FORECAST REVENUES AND EXPENDITURES

DESCRIPTION

The Debt Service Fund accounts for the accumulation of financial resources for payment of interest and principal on all governmental fund long-term debt, except accrued compensated absences and capital lease obligations, which are paid by the fund incurring these expenses. Debt Service Fund resources can include transfers from the General Fund and Capital Projects Fund. Miscellaneous revenue includes capitalized interest and reimbursements from other localities and the State. Debt service requirements for bonds issued by the County's Water and Sewer Utility are accounted for in the Enterprise Fund.

The County citizens approved a General Obligation (G.O.) Bond referendum that was included on the November 2000 ballot. The referendum included School construction projects totaling \$170,500,000, and General Government projects totaling \$66,500,000. The G.O. Bond funding for these projects was issued between FY2001 and FY2007. The County citizens again approved a G.O. Bond referendum that was included on the March 2005 ballot. The referendum included School construction projects totaling \$220,000,000, and General Government projects totaling \$129,300,000. The funding for these projects was issued between FY2006 and FY2012. In November 2016, the County citizens approved a G.O. Bond referendum in the amount of \$419,800,000. This referendum included School construction projects totaling \$272,600,000; and General Government projects totaling \$147,200,000. In November 2022, County citizens approved a G.O. Bond referendum in the amount of \$511,350,000, split \$340,500,000 for Education projects and \$170,850,000 for General Government Projects.

Other debt included in the annual debt service calculation include the issuance of \$54,100,000 in Virginia Public School Authority Bonds, Lease Revenue Bonds in the amount of \$34,000,000 for the replacement of the 800 MHz Communication System used by Henrico's public safety agencies, Land Financing bonds in the amount of \$10,115,000 and the Indoor Sports Facility Bond in the amount of \$50,000,000.



ASSUMPTIONS

- Debt service requirements in fiscal years 2023 through 2026 are calculated on existing debt service and anticipated debt service for bonds approved in the November 2022 referendum.
- Meals Tax Revenues represent additional resources that were recognized as a partial funding source to pay for the debt service obligations on the school projects in the 2016 Bond Referendum. Assumptions for FY25 and FY26 include additional meals tax revenues for debt service requirements for education projects from the 2022 referendum.
- Debt Service - General Government includes principal and interest payments on G.O. Bond issues and Economic Development Authority (EDA) Lease Revenue Bond issues.
- Debt Service - Education includes principal and interest payments on Education G.O. Bonds and Virginia Public School Authority (VPSA) Bonds.
- Debt Service - Public Works includes principal and interest payments on G.O. Bonds issued to support road improvements throughout the County.

DEBT SERVICE FUND FORECAST

Debt Service Fund Forecast

	FY22 Actual	FY23 Approved	FY24 Forecast	FY25 Forecast	FY26 Forecast
Revenues:					
(To) From General Fund	\$ 68,487,256	\$ 69,452,484	\$ 68,631,422	\$ 71,638,636	\$ 75,507,711
Meals Tax Revenue	9,000,000	9,000,000	9,000,000	14,000,000	14,000,000
(To) From Fund Equity	0	0	368,578	0	0
Total Revenues	\$ 77,487,256	\$ 78,452,484	\$ 78,000,000	\$ 85,638,636	\$ 89,507,711
Expenditures:					
Debt Service - General					
Government	\$ 28,988,779	\$ 25,277,801	\$ 25,218,397	\$ 27,035,155	\$ 29,959,064
Debt Service - Education	45,412,860	50,184,005	49,942,429	55,865,080	57,096,040
Debt Service - Public Works	3,085,617	2,990,678	2,839,174	2,738,401	2,452,607
Total Expenditures	\$ 77,487,256	\$ 78,452,484	\$ 78,000,000	\$ 85,638,636	\$ 89,507,711
Fund Equity*	\$ 1,173,213	\$ 1,173,213	\$ 804,635	\$ 804,635	\$ 804,635

*Represents balance that has accumulated in the Debt Service Fund over a period of years.

JRJDC AGENCY FUND: THREE YEAR FORECAST

REVENUES AND EXPENDITURES

DESCRIPTION

The JRJDC Agency Fund, created in December 1998, accounts for revenues and expenditures related to the James River Juvenile Detention Center (JRJDC). The JRJDC Commission includes Goochland, Powhatan, and Henrico counties. Henrico, as the majority partner, serves as fiscal agent for the Commission, thereby eliminating duplicate administrative functions for personnel, procurement, accounting, and budget responsibilities.

ASSUMPTIONS

- Revenues for this fund are received from both the Commonwealth of Virginia and all partner localities.
 - Annual revenue from the Commonwealth is forecasted flat at \$1,600,085 for all forecast years.
 - Continued caution for this estimate is warranted due to the effect that a diminishing average daily population at the facility may have on State funding.
 - Goochland and Powhatan both fund a 6.7% share of operating costs of the facility.
 - Combined revenues from Goochland and Powhatan are budgeted at \$588,826 for FY24. Projected 5.0% annual increases would yield \$618,268 in FY25 and \$649,180 in FY26.
 - Henrico County is responsible for 86.6% of operating costs of the facility.
 - The transfer from the General Fund is forecast to be \$3,805,410 in FY24, \$3,995,681 in FY25 and \$4,195,465 in FY26, this represents projected increases of 5.0% each year.
- Retained earnings represent any anticipated difference between revenues and expenditures.
 - The Use of Fund Equity is budgeted at \$321,714 for FY24, and projected to be \$375,508 in FY25 and \$469,287 in FY26.
 - It should be noted that historically, use of fund equity has been markedly less than projections, due to expenditure savings as well as the realization of miscellaneous revenues that are not reliable enough to fall within the budget structure of the JRJDC.
- Expenditure forecasts include personnel, operating, and capital expenditures required to operate the facility.
 - An annual growth rate of 5.0% for expenditures is used for the FY25 and FY26 projections.
- At a January 23, 2023, meeting, as part of the budget approval, the Commission approved a continuation of its plan to appropriate \$100,000 of facility maintenance funding in the annual budget to provide funding for capital projects necessary to maintain the facility as it ages.

JRJDC AGENCY FUND FORECAST

	FY22	FY23	FY24	FY25	FY26
	<u>Actual</u>	<u>Original</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Revenues:					
Revenue from Commonwealth	\$ 1,712,962	\$ 1,528,567	\$ 1,600,085	\$ 1,600,085	\$ 1,600,085
Revenue from Federal Govt	59,746	0	0	0	0
Revenue from Goochland	267,041	280,393	294,413	309,134	324,590
Revenue from Powhatan	267,041	280,393	294,413	309,134	324,590
Other Localities	27,700	0	0	0	0
Interest Income	<u>(23,205)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 2,311,285</u>	<u>\$ 2,089,353</u>	<u>\$ 2,188,911</u>	<u>\$ 2,218,352</u>	<u>\$ 2,249,266</u>
Plus:					
(To) From Construction Subfund	0	0	0	0	0
(To) From General Fund	3,451,088	3,624,201	3,805,410	3,995,681	4,195,465
(To) From Retained Earnings	<u>(19,685)</u>	<u>467,494</u>	<u>321,714</u>	<u>375,508</u>	<u>469,287</u>
Total Resources	<u>\$ 5,742,688</u>	<u>\$ 6,181,048</u>	<u>\$ 6,316,035</u>	<u>\$ 6,589,541</u>	<u>\$ 6,914,018</u>
Expenditures:					
James River Juvenile Detention Center	\$ 5,560,466	\$ 6,081,048	\$ 6,216,035	\$ 6,489,541	\$ 6,814,018
Facility Maintenance Funding	<u>182,222</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total Expenditures	<u>\$ 5,742,688</u>	<u>\$ 6,181,048</u>	<u>\$ 6,316,035</u>	<u>\$ 6,589,541</u>	<u>\$ 6,914,018</u>
Ending Retained Earnings	<u>\$ 4,052,448</u>	<u>\$ 3,584,954</u>	<u>\$ 3,263,240</u>	<u>\$ 2,887,732</u>	<u>\$ 2,418,445</u>

CAPITAL PROJECTS FUND: THREE YEAR FORECAST

REVENUES AND EXPENDITURES

DESCRIPTION

The Capital Projects Fund accounts for all general government and school system capital projects, which are financed through a combination of General Obligation (G.O.), Virginia Public School Authority (VPSA), and Economic Development Authority (EDA) lease revenue bonds, as well as a mix of other revenues including operating transfers from the General Fund and Special Revenue Fund.

The County of Henrico adopts both an operating and capital budget annually. These two separate budgets, when combined, represent the total appropriation made by the Board of Supervisors each year. This “fund” forecast encompasses the county’s Capital Projects Fund, which is representative of the county’s capital budget. A separate narrative, found elsewhere in this document, includes the operating impact of approved capital projects on the county’s operating budget. The County of Henrico will not approve funding for a capital project in the capital budget unless all operating cost increases are known and have been incorporated into the operating budget.

ASSUMPTIONS

- The Central Virginia Transit Authority was created in the 2020 General Assembly legislative session and these forecasts reflect the inclusion of this new revenue source beginning in FY22.
- Other revenue sources include use of money & property, revenues from other localities or entities for shared capital project costs, and various intergovernmental revenues from state and federal sources.
- Forecasted expenditures includes the approval by the citizens of all five questions on the 2022 G.O. Bond Referendum.
- Meals tax revenues are dedicated for various Henrico County Public Schools’ infrastructure projects.
- General fund transfers are used in the forecasted years to fund expenditures such as ongoing maintenance needs for both HCPS and Henrico County Government, vehicle replacement programs, and designated stormwater projects.

CAPITAL PROJECTS FUND FORECAST

Capital Projects Fund Forecast

	FY 22 Actual	FY 23 Original	FY 24 Forecast	FY 25 Forecast	FY 26 Forecast
Resources:					
Revenues:					
Use of Money and Property	\$ 542,928	\$ 5,000,000			
Miscellaneous Revenues	359,436				
Intergovernmental	12,384,131		1,300,000	1,300,000	1,300,000
CVTA	33,678,024	27,500,000	27,500,000	27,500,000	27,500,000
Subtotal Revenues	<u>\$ 46,964,519</u>	<u>\$ 32,500,000</u>	<u>\$ 28,800,000</u>	<u>\$ 28,800,000</u>	<u>\$ 28,800,000</u>
Other Financing (Uses) Sources:					
Bonds:					
G. O. Bonds - Education	\$ -	\$ -	\$ 86,000,000	\$ 75,300,000	\$ 46,500,000
G. O. Bonds - General Gov't	313,800	-	25,800,000	10,650,000	29,000,000
G. O. Bonds - Public Works	-	-	2,500,000	7,500,000	10,000,000
VPSA	54,382,681	-	-	-	-
Subtotal Bonds:	<u>\$ 54,696,481</u>	<u>\$ -</u>	<u>\$ 114,300,000</u>	<u>\$ 93,450,000</u>	<u>\$ 85,500,000</u>
Transfers:					
(To) From General Fund:					
Designated Fund Balance	\$ 54,183,241	\$ 10,150,000	\$ 16,150,000	\$ 13,900,000	\$ 13,900,000
Designated Capital Reserve	-	3,850,000	17,250,000	14,500,000	10,000,000
Education Meals Tax	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Education Meals Tax Reserve	-	5,000,000	-	-	-
General Fund Rev - Stormwater Dedication	-	2,348,000	2,348,000	2,348,000	2,348,000
General Fund Rev - BMP Maintenance	-	-	1,000,000	1,000,000	1,000,000
General Fund Rev - Education Technology	-	2,000,000	2,000,000	2,000,000	2,000,000
General Fund Rev - Motor Vehicle License Fee	-	1,750,000	1,750,000	1,750,000	1,750,000
General Fund - Bond Planning Reserve	-	15,000,000	-	-	-
General Fund - Tourism Reserve	-	5,000,000	-	-	-
General Fund - HIP Reserve	-	750,000	750,000	750,000	750,000
General Fund - CR Reserve	-	2,000,000	2,000,000	2,000,000	2,000,000
General Fund - HPAP Reserve	-	-	2,000,000	2,000,000	2,000,000
General Fund - State Aid for Education Reserve	-	-	5,050,000	-	-
Public Works Reserve	-	-	-	-	-
General Fund Rev - Vehicle Replacement	-	13,500,000	13,500,000	14,000,000	14,500,000
Subtotal General Fund Transfers	<u>\$ 63,183,241</u>	<u>\$ 70,348,000</u>	<u>\$ 72,798,000</u>	<u>\$ 63,248,000</u>	<u>\$ 59,248,000</u>
Total Resources and Transfers	<u>\$ 164,844,241</u>	<u>\$ 102,848,000</u>	<u>\$ 215,898,000</u>	<u>\$ 185,498,000</u>	<u>\$ 173,548,000</u>
Expenditures:					
General Government	\$ 46,638,159	\$ 36,250,000	\$ 69,250,000	\$ 49,600,000	\$ 63,950,000
Education	70,344,128	35,000,000	111,550,000	95,800,000	67,000,000
Public Works	33,525,212	31,598,000	35,098,000	40,098,000	42,598,000
Utilities - Landfill	537,378	-	-	-	-
Total Expenditures	<u>\$ 151,044,878</u>	<u>\$ 102,848,000</u>	<u>\$ 215,898,000</u>	<u>\$ 185,498,000</u>	<u>\$ 173,548,000</u>
(To) From Capital Projects Fund Equity	\$ (13,799,363)	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000
Capital Projects Fund Balance*	<u>\$ 391,042,687</u>	<u>\$ 366,042,687</u>	<u>\$ 341,042,687</u>	<u>\$ 316,042,687</u>	<u>\$ 291,042,687</u>

Notes:

Revenues and Expenditures in forecast years are based on anticipated appropriations.

From Capital Projects Fund Balance is the use of cash to complete projects where funds were appropriated in prior years.

To Capital Projects Fund Balance is the anticipated addition to Fund Balance of unspent current year appropriations.

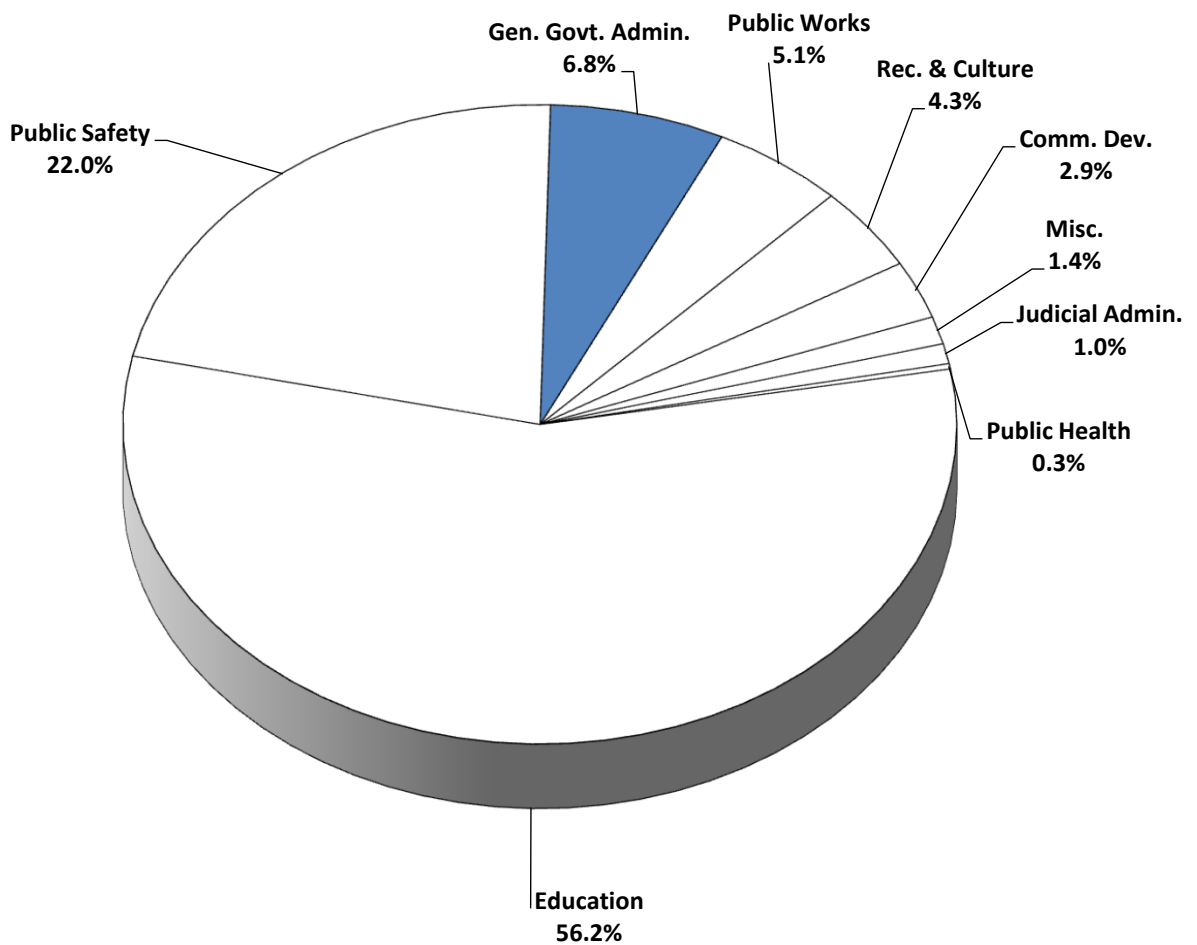
(*) Source - ACFR. Represents unspent balance as of 6/30/2022.



COUNTY OF HENRICO, VIRGINIA

General Government Administration

\$78,592,275



Total General Fund
\$1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
General Government Administration			
Board of Supervisors	\$1,269,540	\$1,221,982	\$989,761
County Manager	1,902,600	1,935,704	2,335,318
County Attorney	3,027,987	3,005,188	3,102,672
Human Resources	5,987,817	7,132,749	11,533,297
Finance	14,272,520	16,320,453	18,120,590
General Services	15,045,399	16,090,056	16,691,234
Internal Audit	540,203	708,991	763,490
Information Technology	17,631,857	18,535,074	20,255,029
Public Relations	2,118,020	2,274,217	2,374,316
Electoral Board	1,921,365	2,212,172	2,426,568
Total General Government Administration	\$63,717,308	\$69,436,586	\$78,592,275

BOARD OF SUPERVISORS

DESCRIPTION

The County Board of Supervisors is the elected governing body of the County and is responsible for establishing policy within the framework of the Constitution of Virginia and the Code of Virginia.

Board members are elected to four-year terms by the voters in each of the five magisterial districts: Brookland, Fairfield, Three Chopt, Tuckahoe, and Varina. The Board appoints the County Manager, who is the chief administrative officer of the County. They also appoint the members of the Social Services Board, Library Board, Mental Health and Developmental Services Board, the Board of Real Estate Review and Equalization, the Planning Commission, and several other advisory boards and commissions.

The Board of Supervisors adopts the annual operating and capital budgets and appropriates all funds for expenditure.

OBJECTIVES

- To provide broad policy direction and oversight to the County administration pursuant to the laws of the United States, Commonwealth, County, and other applicable regulations.
- To maintain minimum tax rates necessary to provide service levels which ensure a high quality of life for the citizens of Henrico County.

BUDGET HIGHLIGHTS

The Board of Supervisors’ approved FY24 budget includes funding for continuing correspondence with constituents and periodic “town hall” meetings, as well as office expenses and personnel costs. The County’s general advertisement requirements are also funded within the operating costs of this budget.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 811,714	\$ 849,539	\$ 917,318	8.0%
Operation	457,826	372,443	72,443	(80.5%)
Capital	0	0	0	0.0%
Total	<u>\$ 1,269,540</u>	<u>\$ 1,221,982</u>	<u>\$ 989,761</u>	<u>(19.0%)</u>
Personnel Complement*	4	4	4	0

*Five Supervisor positions are not included in the personnel complement

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Performance Measures				
Population of County Served*	341,365	344,779	348,226	3,447
Regular Board Meetings Held	22	22	22	0
Special Board Meetings Held	22	22	22	0
Town Meetings Hosted	11	14	20	6
Board Papers Considered	336	307	300	(7)
Provisional Use Permits/Zoning Cases Considered	81	51	51	0
Board and Commission Members Appointed	115	139	139	0

*Population data provided by the Department of Planning

BUDGET HIGHLIGHTS (CONTINUED)

The department’s budget for FY24 is \$989,761. This represents an overall decrease of \$232,221, or 19.0% compared to FY23. The decrease is due entirely to operating costs, partially offset by an increase in personnel. Operating was reduced by \$300,000, or 80.5% to account for the County’s annual financial audit payment being moved to the Department of Finance. Personnel increased by \$67,779, or 8.0%, reflecting heightened salary estimates as well as the associated benefit adjustments.

A final item to note is the increased total of “Board and Commission Members Appointed” in FY23 under the Board of Supervisors’ Performance Measures. This increase is a direct result of the Board of Supervisors, in collaboration with the County Manager, establishing five appointed community member positions within the County staff’s Environmental Committee and five appointed local youth positions in the newly created Henrico Youth Council. These groups will advise the county on various issues of significant impact. The remaining increase of appointed individuals in FY23 is a result of the creation of the GreenCity Community Development Authority.

COUNTY MANAGER

DESCRIPTION

The County Manager is the chief administrative officer of the County and is responsible for the execution of policies established by the Board of Supervisors and for advising and recommending actions to the Board to meet the needs of county residents. In addition to administering the day-to-day operations of the County, the Manager is required by law to present an annual budget to the Board of Supervisors for consideration of all needed county expenditures.

OBJECTIVES

- To keep the Board of Supervisors and the public informed of the activities of the County Government.
- To manage the County Government effectively and efficiently.
- To execute all duties required by law and the Board of Supervisors.
- To monitor and advise county officials on all pertinent legislation before the Virginia General Assembly and prepare the annual legislative program and summary.

BUDGET HIGHLIGHTS

The FY24 County Manager’s Office budget includes funding to cover the costs of personnel, routine office expenses, and other necessary expenditures to keep the members of the Board of Supervisors advised on county business and finances. Also, funds are included for the County Manager and his deputies to maintain memberships and to participate in organizations and meetings to keep abreast of current trends and developments beneficial to the county and its residents.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 1,813,131	\$ 1,882,941	\$ 2,282,555	21.2%
Operation	89,469	52,763	52,763	0.0%
Capital	0	0	0	0.0%
Total	<u>\$ 1,902,600</u>	<u>\$ 1,935,704</u>	<u>\$ 2,335,318</u>	<u>20.6%</u>
Personnel Complement	12	12 ⁽¹⁾⁽²⁾	12	0

⁽¹⁾ One position transferred to Police during FY23

⁽²⁾ One position transferred from Fire during FY23

BUDGET HIGHLIGHTS (CONTINUED)

Additionally, the County Manager and his deputies actively engage in promoting County interests by maintaining close communication with various important sectors of the community. These include County residents, civic groups, other governments, the local business community, and the legislative delegation for the region.

The County Manager's budget for FY24 is \$2,335,318. This represents an increase of \$399,614 or 20.6% when compared to the prior fiscal year. At the start of FY23, a long-standing, and previously unfunded, vacant Deputy County Manager position was transferred to the Department of Police's personnel complement. Shortly thereafter, a position was transferred back from the Department of Fire's personnel complement to bring on a newly funded Deputy County Manager of Public Safety. This Deputy County Manager position accounts for the majority of the increase in the County Manager's budget, alongside elevated salary estimates and their associated benefit costs.

PUBLIC RELATIONS

DESCRIPTION

The Public Relations Department directs the County’s public communications efforts and increases awareness and understanding of Henrico County Government activities for the County’s residents, businesses, news media and others. Working with County agencies and officials, the Department creates and implements print, video and graphic communications targeted to a variety of audiences. Activities include news releases, media advisories, news conferences, photography, graphic design, Henrico County Television (HCTV), media relations, news tracking, agency consultation, website news maintenance, audiovisual presentation services, streaming Board of Supervisors meetings, event planning, community-engagement efforts, and managing social media including the county’s official Instagram, Twitter, Facebook, Nextdoor, and YouTube channel. The Department manages Henrico’s Multicultural Community Engagement initiative, which provides access to resources, key information, and a variety of engagement opportunities, such as My Henrico Academy, for the county’s diverse population of multicultural, immigrant, and refugee residents.

The Department oversees operations of HCTV. Activities include production of feature-length programming and short-format video news releases to broadcast on HCTV and distribute through social media and the County website. The Department continues to offer residents timely information and quality programming through HCTV.

OBJECTIVES

- To tell the story of Henrico County through social media, print, and video productions.
- To provide County agencies with effective support and technical assistance in crisis consultation, media relations and promotion of their programs and services.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan				
<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 1,907,329	\$ 1,958,740	\$ 2,110,817	7.8%
Operation	205,861	315,477	315,477	0.0%
Capital	4,830	0	0	0.0%
Sub-Total	<u>\$ 2,118,020</u>	<u>\$ 2,274,217</u>	<u>\$ 2,426,294</u>	<u>6.7%</u>
Interdepartmental Billings ⁽¹⁾	0	0	(51,978)	0.0%
Total Budget	<u>\$ 2,118,020</u>	<u>\$ 2,274,217</u>	<u>\$ 2,374,316</u>	<u>4.4%</u>
Personnel Complement	20	19 ⁽²⁾	20 ⁽³⁾	1

⁽¹⁾ Reflects a 2/3 reimbursement for one position (1/3 Public Works; 1/3 Public Utilities) assigned to Public Relations, which is reflected in the Public Relations personnel complement

⁽²⁾ FOIA Officer transferred to County Attorney's complement during FY23

⁽³⁾ Public Relations Specialist included for FY24 to assist with providing information regarding public infrastructure projects, particularly road and water/sewer projects

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Facebook Posts	878	577	1,000	423
Twitter Posts	1,081	1,504	1,000	(504)
Videos Produced	226	228	100	(128)
Information Packets Distributed	708	3,964	500	(3,464)
Media Contacts Made	7,242	12,157	10,000	(2,157)
News Releases	104	177	100	(77)
Photos Taken/Distributed	3,459	1,886	3,500	1,614
All Social Media Followers	36,531	39,070	40,000	930
FOIA Requests	338	536	350	(186)

OBJECTIVES (CONTINUED)

- To establish and maintain contacts with news media representatives to ensure accurate coverage of County activities.
- To create crisis and emergency communication plans.
- To enhance the visibility of Henrico County as a desirable place to live, work, and enjoy leisure hours.
- To disseminate information to County residents through print publications, feature video productions, HCTV message boards, social media, the news media, the County website, and other available platforms.
- To help multicultural, immigrant and refugee residents learn about and connect with Henrico County government programs, services, and operations through the Multicultural Community Engagement initiative.

BUDGET HIGHLIGHTS

The department’s budget for FY24 is \$2,374,316. This is a \$100,099, or 4.4% increase from the FY23 approved budget. This increase was driven solely by the personnel component and reflects greater salary estimates as well as the associated benefit adjustments. In addition, a Public Relations Specialist was added to the department’s complement. The operating and capital components remain flat from the previous fiscal year.

The department is separated into two divisions: Public Relations and Media Services.

PUBLIC RELATIONS

The Public Relations component of the budget for FY24 is \$1,322,024 and reflects an increase of \$102,020, or 8.4% compared to FY23. The increase is attributed entirely to elevated salary and benefit adjustments as well as the addition of a Public Relations Specialist to assist with providing information regarding County infrastructure projects. The position is supported by Gas Tax revenue through Public Works and Water and Sewer revenues from Public Utilities. These reimbursements are reflected in the interdepartmental billing.

Public Relations

The employees in the Public Relations office focus on media relations and public awareness of County policies, programs, and services via coverage in print and broadcast news media, and through various publications such as news releases, departmental brochures, and other print materials. Public Relations is also responsible for social media, including the County's official Twitter, Facebook, Instagram, and Nextdoor accounts, photography, graphic design, HCTV message board bulletins, event planning and the Multicultural Community Engagement initiative.

MEDIA SERVICES

The Media Services component of the budget for FY24 is \$1,052,292, reflecting a decrease of \$1,921, or 0.2% from FY23. The decrease is within the personnel component and is due to a FOIA Officer being moved to the County Attorney's budget, partially offset by increased salary and benefit adjustments.

The employees in the Media Services office serve as a video production and media support staff, telling the story of Henrico County through feature and documentary programming and video news releases. Media Services offers other County agencies assistance with promotion of their programs and services through video productions. The office maintains and develops content for the Henrico County Government channel on YouTube.com, provides streaming video coverage of Board of Supervisors meetings, provides live streaming coverage of press conferences and other select county events, and is also responsible for producing programs and operating HCTV.

For FY24, the Public Relations Department will continue providing the same quality and level of service. The department will continue to assist agencies with media and public information needs, will be available to disseminate information during crisis situations, will write and produce various publications, will live-stream every Board of Supervisors meeting, will assist with special projects, and will produce new, original programming for HCTV and the Henrico County Government YouTube channel.

DEPARTMENTAL HIGHLIGHTS

In 2019, as part of the department's Multicultural Community Engagement initiative, Public Relations created the My Henrico Academy (MHA). MHA is a free program that engages multicultural communities with interactive lessons and culturally specific approaches to bridge the understanding of how their local government and communities work together. Individuals who thrive in MHA seek out information during the sessions to share with others who may not have the same access to resources and networks. Participants commit to attend evening sessions over the course of seven months with officials and leaders to learn how they can become more engaged in the civic process. The 28 hours in class get individuals involved in the program activities, assignments, and an introduction to county locations in each of the five magisterial districts.

In addition to gaining a better understanding of how local government works, participants also obtain the skills necessary to navigate social and governmental service systems, learn how to resolve issues and obtain information, and expand their networks so as to be prepared to pursue leadership opportunities within the community. Between the 2019 and 2022 classes, MHA has included 47 participants who represent over 28 countries, ethnicities, and communities and speak more than 19 languages.

COUNTY ATTORNEY

DESCRIPTION

The County Attorney's Office serves as legal advisor to the county government, including its various departments, divisions, and agencies. The Office prosecutes or defends all actions involving county officials and employees arising out of acts performed in the course of their employment. In addition to litigation, the office is called upon to interpret State and Federal laws, county ordinances and county resolutions, and to draft county ordinances and proposed State legislation.

OBJECTIVES

- To provide the county government with quality legal services.
- To protect the county treasury from damage awards as a result of litigation.

BUDGET HIGHLIGHTS

The department's budget for FY24 is \$3,102,672. This represents a 3.2% increase to the FY23 budget in the sum of \$97,484. This increase includes rising employee salary, healthcare, and benefit costs, as well as the addition of a Freedom of Information Act (FOIA) Officer previously budgeted within Public Relations.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 2,682,910	\$ 2,880,434	\$ 2,977,918	3.4%
Operation	329,468	124,754	124,754	0.0%
Capital	15,609	0	0	0.0%
Total	\$ 3,027,987	\$ 3,005,188	\$ 3,102,672	3.2%
Personnel Complement	22	23*	23	0

* Reflects the transfer of a FOIA Officer from Public Relations to the County Attorney's Office.

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
New Cases Filed	33	25	25	0
Cases Disposed of	31	25	25	0
Administrative Proceedings	23	25	25	0
Court Appearances	1,193	1,000	1,000	0
Contracts Drafted or Reviewed	1,608	1,298	1,298	0
Deeds and Leases Drafted or Reviewed	421	380	380	0
Board Papers Drafted or Reviewed	435	433	433	0
Freedom of Information Act Requests Handled	462	606	606	0
Subpoenas Duces Tecum Handled	65	119	119	0
Restrictive Covenants Reviewed	28	18	18	0
Proposed Legislation Reviewed	828	317	317	0
Set of Conditional Zoning Proffers Reviewed	142	139	139	0

DEPARTMENT HIGHLIGHTS

The office serves as a mini-law firm for the County, its various boards, commissions, and agencies, and Henrico County Public Schools ("HCPS"). The office drafts County ordinances for presentation to the Board of Supervisors (the "Board"); drafts resolutions for presentation to the Board, the School Board, and the Economic Development Authority (the "EDA"); and reviews and approves as to form property conveyances and contracts of the County, the School Board, and the EDA. This calendar year, the office was instrumental in helping create a new client - the Sports and Entertainment Authority ("SEA") - by drafting articles of incorporation, bylaws, and policies.

To minimize liability and ensure compliance with the law, office attorneys regularly provide advice and training on the Virginia Conflict of Interests Act, Virginia Public Procurement Act, and the Virginia Freedom of Information Act, as well as civil liability, civil commitment laws, and the confidentiality of health and educational records. Training session participants include the crisis intervention team, communications officers, police officers, deputy sheriffs; employees in Community Revitalization, Building Inspections, and the Division of Fire; and HCPS division leadership team members, school administrators, and school nurses. Attorneys in the office have also trained members of the community who serve court-involved children, including Court Appointed Special Advocates (CASA).

The office also represents the County, HCPS, and their officials and employees in a wide variety of civil actions. Thirty-three new lawsuits seeking a minimum of \$25,000 were filed against the County, HCPS, or their employees in FY22. At present, 41 cases are pending in state and federal courts of record, including appellate courts. In FY22, the office made 61 appearances in these courts. In addition, the office handled 1,193 cases in courts not of record: 183 cases in the Henrico County General District Court and 1,010 cases in the Henrico County Juvenile and Domestic Relations District Court. The office also handled 23 administrative hearings.

DEPARTMENT HIGHLIGHTS (CONTINUED)

The office provides a wide array of legal services to its clients. In FY22 the County Attorney:

- Promoted permanency and stability for dozens of children by assisting the Department of Social Services ("DSS") reunify families and, where necessary, terminate parental rights and support adoption.
- Assisted DSS in securing guardians and conservators for vulnerable adults.
- Guided County departments through numerous property acquisitions in support of road and utility projects, including the Richmond-Henrico Turnpike Project, Sadler Road Project, the Three Chopt Road Project and future Westwood pump station.
- Successfully resolved numerous condemnation cases, allowing the County to pursue necessary development goals.
- Guided the County through the 2020 redistricting process, including the new pre-clearance process with the Attorney General's Office.
- Negotiated numerous agreements, including a Comprehensive Agreement for the state-of-the-art Henrico Indoor Sports and Convocation Center and a telemedicine services agreement between HCPS and Virginia Commonwealth University (the first of its kind in the Commonwealth).
- Assisted the Purchasing Division with modernization of forms for County construction projects.
- Represented the EDA in a sale of property at White Oak Technology Park and the negotiation of six incentive agreements in furtherance of the County's robust economic development program.
- Provided guidance for updates to the Henrico County Code, including amendments to Chapter 10 related to public health and safety and the new subdivision and zoning ordinances, all of which continue the County's reputation as a well-planned community.
- Successfully resolved numerous disputes with parents related to the provision of special education thereby avoiding burdensome and costly administrative investigations, hearings, and litigation.
- Conducted a comprehensive review of the School Division's Registration Process and Training materials distributed to registrars at all 72 HCPS schools.
- Advised the School Board as they updated their policies and regulations to ensure compliance with the Virginia Department of Education's Model Policies for the Treatment of Transgender Students.
- Advised and drafted documents on the return of surplus real estate taxes to taxpayers, the first such program in the Commonwealth.

HUMAN RESOURCES

DESCRIPTION

The County of Henrico Department of Human Resources (HR) partners with county departments in a myriad of ways from collaboration on award-winning initiatives to credible implementation of compliance-driven requirements. HR made it its mission to help employees and departments meet their vision and potential through collaborative and courageous strategies, built to engage, educate, and empower. The department is a fully engaged strategic partner with the county’s operational departments in the areas of employment and compensation management, employee talent development and organizational learning, benefits administration, fitness and wellness, employee health services, job classification, employee relations, diversity equity and inclusion, employee and applicant records, and information systems, including personnel and payroll transactions.

OBJECTIVES

- To focus on helping employees and departments fulfill their missions/potential through collaborative and courageous strategies to engage, educate and empower, allowing our workforce to meet today’s needs while prioritizing future readiness.
- To remain a preferred employer in the region.
- To attract and retain high-performing employees at all levels of the organization.
- To maintain high employment and low turnover.
- To enhance employee health, fitness, and wellness efforts to manage rising health care costs.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 4,724,535	\$ 4,878,785	\$ 5,397,339	10.6%
Operation	373,820	624,813	659,813	5.6%
Capital	0	350	350	0.0%
Total	<u>\$ 5,098,355</u>	<u>\$ 5,503,948</u>	<u>\$ 6,057,502</u>	<u>10.1%</u>
Employee Services	\$ 889,462	\$ 1,628,801	\$ 5,475,795	236.2%
Total Budget	<u>\$ 5,987,817</u>	<u>\$ 7,132,749</u>	<u>\$ 11,533,297</u>	<u>61.7%</u>
Personnel Complement *	51	51	51	0

* Assistant Director and HR Analyst positions were added from the hold complement in FY22. These positions were added after the budget was introduced in March. FY23 complement reflects a revised total.

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Applications Received	21,324	12,932	14,307	1,375
Retirements (FY)	106	148	110	(38)
Effectiveness Measures				
Turnover Rate	10%	11%	12%	1%

OBJECTIVES (CONTINUED)

- To ensure leadership readiness by providing consultation and programming focused on career enrichment, succession management, leadership development, performance management and organizational development.
- To maintain the county’s compensation and benefits at a competitive level, and to partner with Henrico County Public Schools to maintain a unified pay plan.
- To support employees and supervisors in employee relations, EEO, and diversity, equity, and inclusion (DEI) awareness.
- To maintain all personnel records in an effective and efficient manner.
- To ensure that all Human Resources laws, regulations, and policies are utilized effectively.
- To be organizationally astute to the needs of the County of Henrico and serve as an internal consultant to the County Manager’s Office and to operating departments regarding human resource management.
- To provide innovative training programs for county employees to promote continued employee development how, when and where they need it most.
- To support the county in creating a culture of inclusion and belonging to respond to the ever-changing needs of the county’s workforce.

BUDGET HIGHLIGHTS

The Department of Human Resources budget for FY24 totals \$11,533,297, representing an increase of \$4,400,548 or 61.7%, from the previously approved budget. The Human Resources budget includes both the departmental budget and the group benefits budget.

The Human Resources section of the FY24 budget is \$6,057,502, which represents an increase of \$553,554, or 10.1%. The increase is the result of two positions added from the hold complement in FY22. The positions added are an HR Analyst and an Assistant Director.

The FY24 budget for the Group Benefits section of the Human Resources budget is \$5,475,795, representing an increase of \$3,846,994 from the previous fiscal year. This is to account for a portion of the County-wide wage adjustment calculated by the Office of Management and Budget. \$2.1 million is added to the Human Resources budget for a competitiveness payroll reserve to further adjust starting salaries as the County competes year-round

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with other regional localities for talent. The budget for FY24 again captures the costs associated with the retiree health benefit supplement.

DEPARTMENT HIGHLIGHTS

The employee turnover rate was reported at 11 percent this past year. Henrico County is one of the “leanest” local governments in the Commonwealth, with one of the lowest employee-to-citizen population ratios.

Employee Retention is one of the most valuable efforts provided by the Department of Human Resources and is accomplished through competitive salaries and benefits, strategic initiatives, and continuous efforts to increase the health and well-being of county employees. The County of Henrico continues to use innovative programs and processes to attract a quality workforce. The county received 12,932 applications in FY2021-22.

The Department of Human Resources truly appreciates that employees are the county’s most valuable resource by supporting them, including:

- Creating and marketing wellness initiatives that help employees enhance their emotional, physical, and professional well-being.
- Offering excellent benefits, including voluntary benefits, that assist in times of greatest need.
- Increasing career development plans across the county so that employees can grow in their positions to constantly improve how they serve Henrico residents.
- Collaborating with county leaders on strategic initiatives to positively impact the county’s future.
- Supporting Diversity, Equity, and Inclusion (DEI) within the county and the community through initiatives such as addressing rising internal DEI concerns, providing education and resources on DEI topic.
- Participating in events, job fairs and various outreach efforts.

WELLNESS EFFORTS

Human Resources continued to focus on providing quality health care options at affordable prices, an integral part of the employee wellness initiative. Even as health care costs continue to rise for Henrico County and employers throughout the country, more than 76 percent of the cost of balancing the health care budget was assumed by the county, allowing county employees to pay health care rates lower than the other regional jurisdictions.

Employee Health Services (EHS) provides services that help employees stay healthy without the cost of copays or excess time away from work:

- Courtesy visits for evaluation and treatment of common ailments. Flu and strep testing are available.

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- Preventative services including blood pressure and blood sugar checks, smoking cessation counseling, and individualized counseling for weight loss, diabetes, hypertension, or cholesterol management.
- Routine allergy and B12 injections (under the direction of their physician).

Fitness & Wellness supports employees through Health Coaching services aimed at fostering employee success in making sustainable behavior changes. Staff Health Coaches work in partnership with the employee to identify individual health and wellness related issues and collaboratively create goals and action plans for a healthier lifestyle. Employees are encouraged to challenge current ways of thinking and daily routines with the goal of replacing poor health habits with health promoting activities. Weekly one-on-one conversations center around the Health Coach providing support, accountability, reflection, insights, and resources for the employee with the goal of building-up the employee's belief and ability to take charge of their personal health and wellness.

Employees can also take charge of their health through in-person group exercise programming, Public Safety Operational Fitness programs, on-line fitness classes (during office closures due to COVID-19), and discounted local gym memberships, making it more convenient and affordable to get and stay healthy.

ORGANIZATIONAL LEARNING AND TALENT DEVELOPMENT (OLTD)

OLTD continued to support employees in an agile manner, providing programs and learning opportunities virtually and in-person.

The OLTD Division spearheaded several notable projects that had a positive impact on county employees and the organization:

- Designed and developed Year 2 of Leadership Henrico (LH), a contemporary, agile program that empowers leaders throughout the organization to network, collaborate, learn, and mentor. Forty-six supervisors progressed to Year 2, and a brand-new class of 44 new program participants began their LH journey in Year 1.
- LH includes the county's first-ever Mentorship Program, and this past year we added even more county leaders volunteering to be mentors for program participants in two levels of the program.
- Publicly recognized graduates of ELCP for the first time since the beginning of the pandemic, creating a new reception-style celebration to highlight their achievements in this leadership development program for non-supervisors. The County Manager awarded these graduates and those who had completed the program in the past a one-step increase to recognize their achievements in the program.
- Continued supporting departments with their strategic needs, including Community Corrections, Fire, Police Communications, Finance, and Recreation and Parks.

Human Resources

- As more employees were returning fully to the workplace or adapting to hybrid work arrangements, OLTD continued to offer both “live online”/virtual and classroom learning opportunities to best meet employee needs.
- Partnered with the DEI Specialist on several inclusion-related initiatives including the launch of Henrico County’s Capability Model to equip all employees with the skills needed to serve the community. The model emphasizes communication, inclusion, courage, and customer engagement, and it encourages employees to excel in leading themselves, others, and the organization.
- Tied all classes to the new Capabilities so that employees and supervisors could choose content to help them develop in specific Capabilities. Also wrote individual articles published in the County Connection for each Capability to support employees and managers in putting these Capabilities into practice.
- Continued to broaden and increase YouTube learning content, reaching a milestone of over 500 subscribers for the first time. One video alone has over 12,000 views, and overall watch time has increased 46% over the previous year.
- In collaboration with the DEI Specialist, OLTD also increased the number and variety of class offerings focused on inclusion.

DIVERSITY, EQUITY, AND INCLUSION

Human Resources continued to support the county in continuing to build a culture of inclusion, equity and belonging so that all employees can thrive and achieve their full potential. Several major accomplishments include:

- Expanded the involvement of DEI in Human Resources by continuing to lead the county’s DEI strategic initiatives, programs, and services. The DEI Division will continue to collaborate with county leaders to assess our progress and position the county for future success in meeting the needs of our workforce.
- Partnered with the HR Marketing Specialist to establish a DEI webpage on the employee portal as a central resource for county employees.
- Won a National Association of Counties (NACo) and Virginia Association of Counties (VACo) award entitled *Embracing Diversity, Equity, and Inclusion: Employee Conversations and Experiences* for collaborating with various county stakeholders to provide forums for employees to candidly dialogue about the pandemic, national events, and DEI topics.
- Continued to provide strategic guidance to departments to support their DEI needs, including Community Revitalization, Fire, IT, Libraries, Police, Recreation and Parks.
- Partnered with a cross-divisional team of HR staff to launch and build awareness of Henrico’s Capability Model, a new performance tool used for hiring, promotions, training, and performance management. Several milestones include:

Human Resources

- Launched the Capability Model to county leaders across the organization and hosted information sessions to help them navigate the new model.
- Established a Capabilities resource page on the employee portal with educational tools, resources, and videos for employees to access information about the model.
- Presented information about the model to senior executives at UVA's Senior Executive Institute in Charlottesville, Virginia to share best practices and support them in creating work cultures to drive organizational change.
- Continued to collaborate with the OLTD division to provide workshops, YouTube content and diverse resources to county employees on inclusion topics.
- Strengthened partnerships with regional and national DEI practitioners to share best practices, build community and offer DEI educational tools and resources to enhance the DEI profession.

In collaboration with county representatives, participated in community outreach events, job fairs, panel discussions and speaking engagements.

EMPLOYMENT AND COMPENSATION SERVICES

The Employment and Compensation Services (ECS) division partnered with other county agencies and promoted Henrico County as a preferred employer through targeted virtual and in person job fairs, social media, and an expanded web presence. As a result of the ECS Division's specialized recruitment efforts, they won a NACo award entitled *Meeting the Community Needs: The Evolution of County Hiring Events*.

The Employment and Compensation Services (ECS) Team engaged in a wide variety of activities to support departments' changing operational needs, especially during the COVID-19 pandemic. Efforts included restructuring departments and reallocating positions to better meet each department's needs and better serve both internal and external customers. ECS also collaborated with departments to revise and implement career development plans and reviewed and approved over 400 career development advancement requests.

The County Manager included a 5% pay increase in the FY23 budget to reward County employees who play a critical role in our community's success and to maintain Henrico's position as the pay leader in the region. The approved increase was implemented effective June 18, 2022 with a 2.628% wage adjustment for all employees and an additional 2.372% merit increase for eligible full-time and permanent part-time employees.

ECS continued to partner with local high schools, colleges, and universities throughout Virginia to provide internships to students. We continue to provide students with meaningful internships throughout FY22 in which we hosted 102 students. So far for FY23, 72 students have been hired.

The internship program has also had 14 former interns hired into various County positions and departments during the FY23. The Internship Coordinator also collaborated with HCPS to develop a pilot initiative for high school students called "The County Manager's Summer Academy for Workforce and Career Development." This pilot program, launched in the summer of 2021, and during the summer of 2022 hired students of the specialty centers and

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programs into departments whose work is directly related to the student's studies. The pilot program provided the students with the opportunity to connect their chosen field of study with careers in local government. This has been a successful initiative and several students have been hired full-time (General Services and IT).

A creative solution began in FY22 through the partnership of the Internship Coordinator, the Police Department, and the Community College Workforce Alliance (CCWA) to provide students enrolled CCWA's *Introduction to Communications* class a paid internship and class sessions would be held in the 9-1-1 Center allowing the students to learn about policy, procedures, practice, and the ability to job shadow in real-time. To date, 18 students have participated and 7 have been hired fulltime as 9-1-1 Dispatch Officers.

FINANCE

DESCRIPTION

The Director of Finance is charged by State law with all duties mandated for the constitutional offices of the Treasurer and Commissioner of Revenue as prescribed by the Code of Virginia §15.2-617, along with the preparation and administration of the county budget and the Annual Comprehensive Financial Report (ACFR). To accomplish these tasks, the Department is comprised of administration and seven divisions: Real Estate Assessment, Revenue (split into Business and Vehicle sections), Accounting, Treasury, the Office of Management and Budget, Purchasing, and Risk Management, which is budgeted within the Internal Service Fund section of this budget book. The mission of the Finance Department is to deliver customer focused financial stewardship for a better community.

OBJECTIVES

- To demonstrate exemplary customer service to all customers both internal and external.
- To provide accurate and accessible tax information for the citizens of Henrico County.
- To accurately and equitably assess all real estate and certain personal property located in the county.
- To review, assess, bill, and collect taxes, licenses, and fees in conformance with all local, state, and federal regulations.
- To maintain complete, accurate, and accessible accounting records for the county.
- To maintain the county’s AAA bond ratings through sound financial management, the accurate recording of financial activity, and the timely preparation of the Annual Comprehensive Financial Report (ACFR).
- To prepare, administer, and monitor the operating and capital budgets of the county.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 12,705,019	\$ 14,771,747	\$ 16,086,884	8.9%
Operation	1,553,722	1,546,131	2,031,131	31.4%
Capital	13,779	2,575	2,575	0.0%
Total	<u>\$ 14,272,520</u>	<u>\$ 16,320,453</u>	<u>\$ 18,120,590</u>	<u>11.0%</u>
Personnel Complement	165	163*	166**	3

* In FY23 a position previously budgeted within Finance was transferred to Risk Management. Also in FY23 a vacant position was transferred to Police as part of an effort to increase the number of School Resource Officers.

** The FY24 complement includes the addition of a Debt manager, Accounting Senior Management Assistant, and Treasury Collection Officer II.

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Parcels of Land Reviewed	120,550	120,800	121,050	250
Vehicles Assessed	403,824	396,252	400,000	3,748
Business License Payments	4,131	4,440	4,500	60
Cashier Transactions Per Teller/Day	80	80	80	0
Accounts Payable Transactions	274,361*	208,246	177,404	(30,842)
Credit and Debit Card Transactions	440,559	450,000	450,000	0
REAP Applicants	6,112	6,207	6,250	43
Citizen Calls Fielded	133,008	119,850	127,100	7,250
Electronic Check Payments Received	365,692	370,000	500,000	130,000
Tax Bills Generated	806,991	810,000	860,000	50,000
Effectiveness Measures				
G.O. Bond Ratings				
Standard & Poor's	AAA	AAA	AAA	N/A
Moody's	Aaa	Aaa	Aaa	N/A
Fitch	AAA	AAA	AAA	N/A
Number of Years - GFOA Award for Budget	32	33	34	1
Number of Years - GFOA Award for ACFR	42	43	44	1
Number of Years - GFOA Award for PAFR	3	4	5	1

* Includes Real Estate Tax Relief Rebates

OBJECTIVES (CONTINUED)

- To procure goods and services required by county departments and schools at the lowest price, in a legally responsible manner.
- To protect the County's financial resources from losses through the management of risks and administration of claims.
- To continue the commitment for the education and career development of all Department employees.
- To promote the most innovative technologies available to enhance financial service delivery, information management, and customer service.
- To administer the Real Estate Tax Advantage Program (REAP) for elderly and/or disabled residents.

BUDGET HIGHLIGHTS

The Department of Finance's budget for FY24 totals \$18,120,590 representing an overall increase of \$1,800,137 or 11.0%, compared to FY23. This increase is attributed to a \$1,315,137 increase to personnel costs as an effect of rising employee salary, healthcare, and benefit costs as well as the addition of 3 new employees to the department's personnel complement: a Debt Manager, an Accounting Senior Management Assistant and a Treasury Collection Officer II.

The newly added Debt Manager will consolidate debt issuance and perform administrative functions across the department. Consolidating debt & bond functions across Finance will centralize processes and provide better visibility over debt issuance, cash flow, compliance, and reporting processes. The Accounting Senior Management Assistant will administer an expanded virtual payment program allowing the County to capitalize off a 1.92% discount from the County's vendor for virtual card payments. The Treasury Collection Officer II will expand the department's delinquent personal property tax recovery program. Prior to this initiative, these delinquencies were written off and aging to their 5-year statute of limitations date. This additional staff add will increase the program's capacity, conservatively recovering an incremental \$200,000 in collections from backlogged accounts.

The budget also includes a \$485,000 operating increase, which absorbs the costs of the County's external financial audit previously budgeted by the Board of Supervisors, as well as rising software licensing costs.

During FY23, the Department of Finance again received recognition from the Government Finance Officers Association (GFOA) for the Annual Fiscal Plan and the Annual Comprehensive Financial Report. The Department of Finance also received its third award for its Popular Annual Financial Report (PAFR).

In addition to sound fiscal planning, Henrico County also makes every effort to operate in a fiscally conservative fashion by maximizing efficiencies, prudently managing resources, and planning for ever changing economic conditions. Economic conditions in FY22 resulted in extraordinary increases in the values of homes and vehicles, two major components of the County's taxbase. In response to those increases in assessed value, the County implemented tax relief programs that reduced the Real Estate tax rate 2 cents, provided a refund worth \$0.02/\$100 of assessed value on real estate by check, and provided a credit worth \$0.52/\$100 assessed value on the personal property bills for qualifying vehicles. Real Estate assessments continued their growth into FY24, however economic signals at the national level through calendar year 2023 indicate overall economic weakening on a global, national, and regional scale. Henrico County has approved an additional 2-cent rebate for real estate tax relief in 2023 with checks to be mailed in September 2023.

Furthermore, the County has proposed a new Tax Freeze program. The Tax Freeze program will hold Real Estate taxes at their then current amount as of the qualifying applicant approval date. Qualified applicants will be individuals over the age of 65 or totally and permanently disabled individuals who meet the income and net worth criteria. Those eligible for the Real Estate Tax Advantage Program (REAP) would continue to be eligible for that program; the tax freeze would apply to individuals who otherwise don't qualify for REAP but meet the income and net worth criteria for the freeze. Details of the plan are expected to be finalized by November 2023.

The county continues to conservatively estimate revenues and minimize expenditures without compromising service delivery. In any economic environment, fiscal prudence, combined with proactive and pragmatic fiscal management, is of absolute necessity. Henrico County continues to examine the processes by which it conducts business to more

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cost effectively provide valuable services to citizens. This examination has led to the county's departments and agencies, including Finance, to streamline operations, identify cost savings, and implement efficiency measures to maximize the value of taxpayer dollars.

ADMINISTRATION

The Administration function oversees all activities of the Finance Department with the Director of Finance establishing the policies and procedures under which the Department operates. The administrative staff is responsible for the issuance of all county debt and maintains all debt issuance records as well as handling all subsequent reviews or filings related to that debt. The Administration staff also monitors the county's investments and administers the county's Investment and Cash Management Guidelines.

REAL ESTATE ASSESSMENT

The Real Estate Assessment Division is responsible for the review and reassessment of all real property in Henrico County, in conformance with the standards of Market Value and Uniformity as mandated by Article X of the Constitution of Virginia, Title 58.1 of the Code of Virginia, and the County Manager Act within Title 15.2 of the Code of Virginia. Henrico County reassesses real property annually using a Computer Assisted Mass Appraisal (CAMA) system. Changes in assessed value are based on actions of buyers and sellers in the local real estate market. The Real Estate Assessment Division maintains accurate and up-to-date records on each parcel of real estate in the county. These records reflect uniform, comprehensive, and descriptive data relative to location, improvements, ownership, sales information, and assessed value.

The Real Estate Assessment Division is responsible for tracking all changes in assessed value including reassessment and new construction. Staff also provides valuation recommendations and administrative support to the Board of Real Estate Review and Equalization. New subdivisions, parcel splits, parcel combinations, deeds, wills, and other transactions recorded in the Clerk's Office of the Circuit Court of Henrico County are received and processed by the Real Estate Assessment Division. Also, the Real Estate Assessment Division administers a countywide Partial Real Estate Tax Credit program for qualifying rehabilitated properties. The Division manages a countywide Land Use program for the assessment of qualifying land based on agricultural, horticultural, forestry, or open-space use value rather than market value. The Real Estate Division is responsible for administering the Disabled Veteran Tax Exemption Program which exempts disabled veterans who are 100% totally and permanently disabled due to their service-connected disability from real estate taxes. The Division also administers the real estate tax exemption for the surviving spouses of the Armed Forces killed in action and certain persons killed in the line of duty up to the average assessed value.

REVENUE

The Revenue Division consists of two sections: Business and Vehicle. The Business section administers business license and personal property taxes within the County along with a variety of other taxes, including the collection and monitoring of the Meals Tax and the portion of the Virginia Sales and Use Tax attributable to Henrico County. The Vehicle section administers vehicle license and personal property taxes within the county, as well as a variety of other taxes. The Revenue Division assesses approximately 25,000 businesses for either license and/or business personal property taxes and roughly 400,000 vehicles for personal property taxes. The Division updates depreciation

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schedules for computer, furniture and fixtures, and machinery and tools as well as tax code and forms on the Internet.

The Revenue Division also ensures compliance with the Personal Property Tax Relief Act, offers State Income Tax assistance to citizens, and offers assistance to citizens through the Real Estate Tax Advantage Program (REAP), which provides real estate tax relief for persons 65 years of age and older, or permanently and totally disabled persons, so long as they own and occupy their home. Eligibility for REAP is limited to a maximum net worth of \$500,000 and annual income of \$75,000. Those that meet these requirements may receive 100% relief up to a cap of \$3,200. There are over 6,000 REAP participants who were provided tax relief totaling \$10,983,299 in FY22.

ACCOUNTING

The Accounting Division has three operating sections: General Accounting, Payroll, and Accounts Payable. The General Accounting Section assigns and establishes all account coding, exercises internal controls over receipts and disbursements, records accounting transactions, prepares the county's Annual Comprehensive Financial Report, maintains inventory records of county property, maintains and supervises fixed assets, grants accounting, and complies with IRS arbitrage and rebate requirements. The Accounting Division completes cash management reporting including bank reconciliations and the county's investment portfolio. The Payroll Section audits and approves payrolls, and processes approximately 25,000 payroll direct deposits/checks per month. Payroll is responsible for recording payroll deductions, depositing taxes and deductions withheld, and completing required reporting of such activity.

The Accounts Payable Section reviews documentation submitted with batches of invoices that have been entered into Oracle and received secondary approval. Accounts payable approves those batches for payment and processes check runs. Check runs include checks and ACH payments. Accounts Payable is also responsible for monitoring and administrating the County purchasing card program. The Accounting Division provides financial information for the county's annual external audit. The County consistently receives an unmodified, or clean, audit opinion, further illustrating the soundness and conservative nature of Henrico County's fiscal management.

TREASURY

The Treasury Division serves as the county's cashier and provides tellers, at both the Western Government Center (WGC) and the Eastern Government Center (EGC), to collect taxes, fees, utility payments, and parking ticket payments. Treasury is also responsible for billing approximately 800,000 real estate and personal property tax accounts and dog license fees. Additional functions include billing and collection of delinquent taxes and fees, taxpayer assistance, and account maintenance. Treasury is divided into three distinct areas: Cash Operations, Receivables and Account Maintenance, and Delinquent Accounts Collections.

Treasury continues to expand billing and payment options for taxpayers and county customers. A Business Tax Filing and Payment Portal was launched May 2021. Payment methods at the government centers include cash, checks, pin-based debit cards, and credit and pin-less debit cards. Treasury offers several offsite payment methods to customers paying for county services, fees and taxes by offering lockbox services, e-box services that take ACH payments, credit/debit cards, by phone or the internet, electronic checks by phone or over the internet, off site cash payment locations, monthly ACH withdrawals, 24/7 drop boxes located conveniently at each government center, and in-person payments at the cashier windows at the government centers. A remote lockbox process is used to

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quickly deposit drop box payments for personal property and real estate taxes. Real estate and personal property tax bills are mailed in two installments, with due dates of June 5th and December 5th.

OFFICE OF MANAGEMENT AND BUDGET

The Office of Management and Budget (OMB) prepares and monitors the operating and capital budgets. This Division works closely with the County Manager's Office in monitoring current revenue collections and projecting future resources as a means of preparing a realistic but conservative budget for future fiscal years. Throughout the year, OMB maintains close contact with all operating departments to avoid deficit spending and to ensure the prudent use of county funds. In addition to preparing the budget, OMB conducts a comprehensive analysis of historic and current economic conditions in the county, culminating in the Financial Trends Monitoring System. This document, which is completed every fiscal year, considers multiple economic factors and financial information to identify past trends that aid in the derivation of statistical models to accurately forecast the future county economic health.

It is also the responsibility of the OMB to engage in special studies as they are deemed necessary, as well as conduct a thorough fiscal impact analysis of legislation proposed by the General Assembly. While Henrico County is clearly not immune to changes in the economy, it can mitigate the effects of adverse economic conditions through prudent and conservative fiscal policies. One of the many such proactive measures that the Board of Supervisors has implemented is to plan on a multi-year basis. This allows budgetary and fiscal planning to be conducted more accurately, based on exhaustive analyses of current and anticipated revenues and expenditures, in a thoroughly prepared fashion.

PURCHASING

The mission of the Purchasing Division is to professionally procure all goods and services essential to Henrico County and Henrico County Public Schools (HCPS), and to ensure the integrity and efficiency of the procurement process in an environment that is fair to all qualified suppliers. The goal of the Division is to provide overall direction, management, and oversight of the county's centralized procurement functions and the surplus property program. Operation of the Division is accomplished in accordance with the Code of Virginia (Chapter 43, Title 2.2 Virginia Public Procurement Act) and the Code of the County of Henrico, Chapter 16.

The Division assures that Small, Women-Owned, and Minority-Owned (SWaM) suppliers have the maximum practicable opportunity to participate in county procurement transactions by developing and executing procedures in support of the Board of Supervisors' SWaM Supplier Policy. The county continues to reinforce and strengthen its commitment to an inclusive supply chain for the purchase of goods, services, insurance, and construction. Being "Customer Focused, Performance Driven," the Division continues to focus on education for staff and outreach for suppliers.

RISK MANAGEMENT

Risk Management, which is included in the Internal Service Fund section of the budget, and described further in a separate narrative, provides protection from accidental losses arising out of the County's General Government and Public Schools operations. Protection is provided through a combination of self-insurance, purchased insurance, and risk transfer mechanisms. The division is responsible for the management of the self-insurance fund, excess

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insurance coverages, certificates of insurance for proof of insurance, and provides oversight of workers' compensation claim administration and the administration of auto, property, and liability claims. The Risk Management staff provides training and guidance to all county agencies and Henrico County Public Schools to help identify and manage operational risks to minimize potential loss and liabilities. Additionally, Risk Management works in collaboration with Workplace Safety and Emergency Management regarding loss prevention, safety training, and environmental concerns.

GENERAL SERVICES

DESCRIPTION

The Department of General Services provides quality support services for all county operations. General Services does this in an effective, economical, and efficient manner, with pride and concern for those served. All activities are conducted in accordance with the Department’s four core values: safety in the workplace; outstanding customer service; stewardship; and respecting and valuing others. General Services is a diversified operation that consists of six divisions: Administration, Building and Grounds, Café 1611, Security, Support Services, and Central Automotive Maintenance.

The Administration Division consists of four groups. The Director’s office handles the management and administrative functions for the Department. The Financial group handles financial transactions for the Department as well as taking the lead role in budget preparation. The Capital Projects group manages the CIP request process for all County Agencies (except DPU and DPW). They also manage the design and construction of all habitable buildings as well as refresh and repurpose projects for existing facilities. Energy Management is responsible for reducing the County’s energy consumption as well as promoting conservation in all County activities.

The Building and Grounds Division provides a safe and clean environment for citizens and employees to conduct business by maintaining over 2,944,374 square feet of county buildings.

Café 1611 operates the cafeteria at the Western Government Complex and provides catering services for County functions.

The Security Division safeguards county property and monitors the security of facilities through patrols and 24 hours per day security console operations.

Support Services includes the copy center, print shop, mail delivery, clerical storeroom, and record retention functions.

Central Automotive Maintenance (CAM) provides fleet management, automotive maintenance and fueling operations for the County. Details of CAM’s budget can be found in the Internal Service Fund section of this book.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change 23 to 24
	Actual	Original	Approved	
Personnel	\$ 6,843,838	\$ 8,399,239	\$ 8,690,418	3.5%
Operation	7,819,309	7,380,997	7,690,996	4.2%
Capital	382,252	309,820	309,820	0.0%
Total	\$ 15,045,399	\$ 16,090,056	\$ 16,691,234	3.7%

Personnel Complement	112	104 *	104	0
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* In FY23, 6 Vacant Security positions were transferred to Police for School Resource Officers, 1 Vacant Food Service position was transferred to Recreation and Parks. A Capital Projects Manager position was transferred to the Division of Fire in July 22.

General Services

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Preventive Mechanical Maint. Work Orders	8,768	10,250	10,250	0%
Corrective Maintenance Work Orders	15,125	15,000	15,000	0%
Square Feet Maintained	2,914,760	2,971,027	2,971,027	0%

OBJECTIVES

- To provide county departments and agencies with effective office support services so departments and agencies can effectively carry out their assigned functions.
- To provide facilities planning, design, construction, building and grounds maintenance, food services and 24/7 security services to enhance the use and quality of county facilities.
- To exercise sound financial management and accountability of public funds used toward departmental and County-wide objectives. Through a uniform system of accounting, financial reporting, and internal control.

BUDGET HIGHLIGHTS

The Department's budget for FY24 is \$16,691,234. This represents an increase of \$601,178, or 3.7% when compared to the previous fiscal year. Personnel costs include pay increases for all employees, increases for health care cost, and retirement. The department's personnel complement reflects a reduction of six positions from the Security Operation and Café 1611 to support the addition of ten Police Officers to increase the number of School Resource Officers. The operating budget increased \$309,999 or 4.2%. Funding is provided for the following: Police Athletic League Facility to cover maintenance repairs, electric services, heating service, water service, sewer service, refuse service, and janitorial supplies. Capital funding is consistent with the previous fiscal year.

ADMINISTRATION

The General Services Administration budget totals \$2,287,419 representing an increase of \$228,803 or 11.1%, when compared to the previous fiscal year. This increase reflects a pay increase for all employees, retirement, and health care costs.

General Services Administration includes the Department management, all business functions, budgetary oversight, and fiscal management for the other divisions. It also includes the Capital Projects group, which works with other departments to develop CIP requests and manages the design and construction of all habitable buildings for the County. The Administration division is responsible for the County's energy management program and has been tasked with promoting an environment that generates conservation across all activities within the County.

BUILDING AND GROUNDS

The Building and Grounds budget for FY24 is \$12,116,549 representing an increase of \$746,942, or 6.6% percent, when compared to the previous fiscal year. This increase reflects a pay increase for all employees, retirement,

General Services

health care costs, maintenance and repairs, utilities services, janitorial supplies, repair and maintenance supplies and telecommunications.

The Buildings and Grounds Division provides building, custodial, and grounds maintenance at numerous County facilities, and coordination of the Training Center. New allocations are dedicated for the Division's Building Maintenance Program, which supports painting, re-carpeting, and fitness center equipment replacement throughout the County.

CAFÉ 1611

In FY24, the budget for the Employee Cafeteria totals \$425,537 which reflects a decrease of \$88,936 or 17.3%, when compared to the previous fiscal year. The decrease reflects a reduction in personnel costs, retirement, health care, group life and computer software. This area operates the cafeteria at the Western Government Complex and provides catering for County events.

SECURITY

The budget for the Security Division totals \$1,232,818, representing a decrease of \$326,810, or 21.0 % when compared to the previous fiscal year. The decrease reflects a reduction in personnel costs, retirement, health care, group life cost. Security safeguards county property by monitoring facilities through patrols and a 24-hour per day security console operation.

SUPPORT SERVICES

The FY24 budget of \$628,911 for the Support Services division represents an increase of \$41,179, or 7.0%, when compared to the previous fiscal year. This increase reflects a pay increase for all employees, retirement, healthcare, automotive/motor pool, and operating supplies.

CENTRAL AUTOMOTIVE MAINTENANCE

The budget for this area is captured in the Internal Service Fund as opposed to the General Fund since funding for operations is provided primarily through inter-departmental billings. Central Automotive Maintenance (CAM) is the division that maintains all County motorized equipment; operates eight self-service fueling facilities throughout

INTERNAL AUDIT

DESCRIPTION

Internal Audit assists the County Manager, Superintendent of Schools, the Board of Supervisors, and the School Board by providing objective analyses, recommendations, advice, and comments concerning areas reviewed to ensure an appropriate level of control at a reasonable cost. To be effective, Internal Audit must maintain independence, and therefore reports directly to the County Manager and the County’s and Schools’ Audit Committees.

Internal Audit evaluates the adequacy and effectiveness of internal controls within County agencies and School operating divisions and examines the quality of performance of their operations for improvement of accountability. Assessing quality of performance includes (1) evaluating the reliability and integrity of financial and operating information and the means to process data; (2) evaluating the sufficiency of compliance with significant plans, policies, procedures, laws, and regulations; (3) ascertaining the adequacy of controls for achieving objectives including safeguarding assets and, as appropriate, verifying asset existence; and (4) examining efficient use of resources and program accomplishments.

OBJECTIVES

- Perform an annual risk assessment, identify areas of risk for audit, conduct planned internal audits to evaluate controls, recommend workable improvements, and note commendable practices that can be shared with other County agencies and divisions within Schools.
- Follow up on prior internal audits to determine that agreed-upon management action plans have been effectively implemented to address the risks identified during the audits.
- Assist with the County’s annual external audit and help facilitate the external audit of the Schools’ activity funds.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 521,780	\$ 683,439	\$ 736,437	7.8%
Operation	18,423	25,552	27,053	5.9%
Capital	0	0	0	0.0%
Total	<u>\$ 540,203</u>	<u>\$ 708,991</u>	<u>\$ 763,490</u>	<u>7.7%</u>
Personnel Complement	6	6	6	0

Internal Audit

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Financial/Performance Audits and Projects	17	15	15	0
Non-Audit Projects: Follow-ups, Consults, Special Requests	10	8	8	0
% Audit Recommendations agreed to by Mgmt	100	100	100	0
# Management Plans Added for Audit Recommendations	84	50	50	0
External Audit Assistance Testing Areas	17	16	16	0
Hotline Concerns Handled	21	25	25	0
Quality Measures				
% Staff with Professional Certifications and/or Advanced Degrees	60%	60%	80%	20
% Staff Meeting Continuing Professional Education Requirements	100%	100%	100%	0

OBJECTIVES (CONTINUED)

- Advise County and School management, and the County's and School's Audit Committees on potential improvements in operations and results through technical assistance.
- Perform requested special audits and follow up on issues raised through the fraud reporting mechanisms and recommend corrective action as required.
- Administer office activities for continuous professional education, training, and skills development, ensuring excellent quality and adherence to independent auditing with integrity.

BUDGET HIGHLIGHTS

Internal Audit's budget of \$763,490 represents an increase of \$54,499 or 7.7% over the FY23 approved budget. The increase is driven primarily by the personnel component, which increased by \$52,998, or 7.8%, and accounts for rising employee salary, healthcare, and benefit costs. The operating component of the budget was increased by \$1,501 to account for rising software contract costs. As the majority of the department's budget (96.5%) consists of personnel costs, service levels are expected to remain consistent in FY24 on General Government and Schools audits, special projects and follow ups.

DEPARTMENT HIGHLIGHTS

With a consolidated Internal Audit function for both the General Government and Schools, both entities are able to leverage audit resources, audit skillsets, standardize processes and tools, and minimize redundancy.

Internal Audit continued exploring new ways to use technology to provide efficient audit services, streamline internal administrative processes, and foster greater collaboration based on the County's learnings and experiences during the pandemic. The department continued to provide feedback to agencies on their continually evolving processes and control practices. Internal Audit successfully conducted projects during FY23 that include, but are not limited to,

Internal Audit

audits of Finance's administration of the County's purchasing card program, the Cobbs Creek Reservoir project, select construction projects, and department audits related to turnover of key personnel in some General Government agencies such as Recreation & Parks and at various schools.

Internal Audit conducts annual surveys and finalizes risk-based planning assessments to select and perform routine audits of the effectiveness of controls in a number of areas. The goal of the audit planning process is to select auditable areas of risk in the major General Government operating segments and School locations and operating divisions each year. The department manages the County's webpage and telephone hotline that allow citizens and employees to report concerns of potential government fraud, waste, and abuse. These resources may generate additional special projects in the form of investigations or evaluations of controls to sufficiently respond to any reported concerns. Technical assistance is and will continue to be provided to County agencies and School divisions as requested. The department helps to facilitate the external audit of the Schools' student activity funds. The department also assists the County's external auditors with the required annual financial and compliance audits to help control those related costs.

The auditing environment has become increasingly complex and challenging as the County, its agencies, and the School system implement additional technology and as regulations and accounting requirements are continuously changing. To meet these challenges and provide quality audit results, Internal Audit uses automated audit documentation and data analysis software in all its audits to better examine activity in a cost-effective manner. The department pays annual software licensing costs to maintain current versions and vendor support for these tools. In addition, the staff maintain and/or pursue a variety of professional certifications and the department provides for annual continuing education to stay current with requirements, potential business risks, and the latest audit techniques. The software licensing costs as well as the continuing education costs are the two largest components of the operating budget for Internal Audit.

INFORMATION TECHNOLOGY

DESCRIPTION

The Department of Information Technology’s mission is to deliver technology solutions that serve the Henrico community through modern, secure, and reliable systems and applications. The department strives to deliver all solutions it provides with the core values of customer service, communication, collaboration, being a trusted partner, integrity, accountability, reliability, and fiscal responsibility at the forefront. Services provided include but are not limited to information and office automation equipment selection, application development and/or software selection assistance, ongoing hardware and software maintenance, and data and telecommunications network development and support. Major areas of service include Finance, Community Development/Operations Agencies, Human Resources, and all Public Safety agencies. IT’s Service Desk aids agency personnel on any computer-related problems.

The Department also administers and maintains the County’s security cameras, audio-visual systems, and telecommunications infrastructure including telephone systems, mobile devices, and the voice and data plant. In addition, the Department is responsible for the maintenance and support of the Emergency E-911 system for Public Safety and the management of the County’s Geographic Information System (GIS).

OBJECTIVES

- To provide enterprise server-based computer capabilities to County agencies.
- To assist County agencies in increasing efficiency and effectiveness through using advanced technological tools for administrative and field operations.
- To provide application development and/or software selection services.
- To maintain operational efficiency through using state-of-the-art equipment and software.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change 23 to 24
	Actual	Original	Approved	
Personnel	\$ 11,815,336	\$ 13,435,209	\$ 14,059,105	4.6%
Operation	6,181,043	5,201,981	5,854,981	12.6%
Capital	140,609	522,205	522,205	0.0%
Interdeptmental Billings	(505,131)	(624,321)	(626,060)	0.3%
Total	<u>\$ 17,631,857</u>	<u>\$ 18,535,074</u>	<u>\$ 19,810,231</u>	<u>6.9%</u>
Personnel Complement*	114	114	111	(3)

*Interdepartmental Billings reflect the reimbursement of positions assigned to Information Technology from the Water and Sewer Fund. In FY24 transfer of (1) Manager I and (2) IT Systems Developers to the Department of Emergency Communications to support telephones and systems.

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Support Desk - Tickets	17,782	18,500	19,000	500
Support Desk - Call Queue	6,976	7,500	8,000	500
Systems - Servers Added	70	79	75	(4)
Systems - Servers Decommissioned	60	88	43	(45)
Systems - On Prem Storage (TB)	1,500	947	1095	148
Systems - Cloud Storage (TB)	20	21	33	12.0
Systems - Accounts Created	900	1,124	943	(181)
Systems - Accounts Deleted	1,100	983	1,095	112
Network-Fiber Cabling Installed (Miles)	4	28	8	(20)
Network - Copper Cabling Installed (Miles)	17	7	19	11
Network - Data Drops Added (NEW)	0	0	480	480
DBA - Active Databases	530	534	539	5
Oracle - Change Requests/Projects Completed	627	321	350	29
Oracle - Database Supports	94	126	140	14
APEX - Support Tickets	1,352	1,407	*	0
Enterprise Applications - Support Tickets	1,390	1,500	1,600	100
Finance Applications - Oracle Support Tickets	986	1,422	1,400	(22)
Finance Applications - RCS Support	91	89	100	11
Finance Applications - RBS Support	364	283	300	17
DPU Systems - Support Tickets	333	600	700	100
Webex - Total Meetings	0	22,929	20,000	(2,929)
Teams - Total Meetings	0	13,000	16,000	3,000
eFax - Total Pages	109,716	340,000	380,000	40,000
IT Service Desk Calls - Calls Handled	350,864	330,000	320,000	(10,000)

* Apex Support Tickets are no longer being reported due to scope change

OBJECTIVES (CONTINUED)

- To administer the Department's information technology resources in a manner that best serves the County's operational and customer service needs.
- To maintain the highest level of proficiency of staff in all areas of technical support.
- To host and support various enterprise applications, including email and Internet connections, to all County agencies.
- To monitor, maintain, and upgrade the County's local and wide area network (LAN/WAN) as efficiently and effectively as possible.

Information Technology

- To manage GIS technology to enhance coordination of Community Development services among County departments.
- To provide the County with an efficient and dependable telecommunications network.
- To administer, maintain, and enhance the County's security camera and audio-visual systems.

BUDGET HIGHLIGHTS

The Department of Information Technology's (IT) FY24 budget totals \$19,810,231, representing an overall increase of \$1,275,157 or 6.9% from the previous approved budget.

The FY24 personnel budget is \$14,059,105, representing an increase of \$623,896 or 4.6% from the previous year. This reflects pay increases for all employees, increases in retirement, and health care costs. Also includes the transfer of (1) Manager I and (2) IT Systems Developers to the Department of Emergency Communications to support telephones and systems.

The FY24 operating budget is \$5,854,981 represents an increase of \$653,000 or 12.6% percent from the previous fiscal year. This reflects cost increases for software licenses and annual maintenance agreements. The capital totals \$522,205 and funding is consistent with the previous fiscal year.

Interdepartmental Billings reflects the reimbursement of positions assigned to Information Technology. In FY24 \$626,060 is budgeted as a reimbursement from Public Utilities for IT positions that serve the Water and Sewer operation.

DEPARTMENTAL HIGHLIGHTS

Information Technology is made up of several teams that handle Henrico County's technological internal and external priorities. These various teams are tasked with everyday internal fixes to substantial external projects to help employees, departments, and Henrico citizens, streamline operations for optimal services. Outlined below are the teams and a brief description of how they are an integral part of county infrastructure.

IT SYSTEM ENGINEERING TEAM

The IT System Engineering Team is balancing operational priorities along with supporting and enhancing the County's workforce telework capabilities. The Team is continually working with departmental business units to examine workflows in efforts to make systems and services more remotely accessible that would normally be solely accessed from an office location.

IT DATABASE TEAM

In FY23, the IT Database Team supports 534 production and development databases across 15 multi-node clusters and 29 standalone servers on Microsoft SQL Server, Oracle, and PostgreSQL database platforms. In addition to their normal operational responsibilities, the Database Team continues to actively support the ongoing efforts by IT's Public Safety teams to upgrade the Sheriff's Office Jail Management System (Offender Track) to a new high-

Information Technology

availability SQL Server solution as well as supporting data migrations from the legacy Tidemark application to the new ELMS/POSSE system implementation.

IT ORACLE EBUSINESS TEAM

The Oracle ERP team supports the technology and infrastructure that runs the Oracle eBusiness suite and enterprise APEX applications and provides database administration services for associated databases. Within the last year, they have successfully completed the challenging task of upgrading all Oracle EBS and all legacy Oracle databases to 19c and multitenant architecture.

IT FINANCE SUPPORT TEAM

The IT Finance Support Team played a significant role in the successful execution of the County's Real Estate 2+2 Initiatives and IExpense module of Oracle EBS. The IT Finance Support Team has completed several other notable development and support tasks such as the RBS Tax Billing System, RCS Cashier System, and Vision CAMA systems.

IT NETWORK TEAM/TELECOMM TEAM/LOW VOLTAGE TEAM

By the numbers, the IT Low Voltage team installed more than 18 miles of copper cabling in support of County CIP projects including six conference room upgrades, Fire Station #20, Police Evidence Building, Commonwealth Attorney office renovation, old Evidence Room renovations, Circuit Court renovations, Emergency Operations Center, and new networking for Westmoreland Rd annex (Police & Voter Registration) and ongoing expansion assistance for CRWP.

IT WEB TEAM

The IT Web Team continued to support the messaging and engagement for the county to the public through the main county website, web applications and mobile application. In addition, the team created a new website for Police recruitment, JoinHenricoPolice.com, a newly branded HenricoPrevention.org site with expanded functionality, and a new website for Community Revitalization, HistoricSandston.com.

COMMUNICATIONS AND COLLABORATION TEAM

The IT Communications and Collaboration Team continued to support the enterprise communication and collaboration applications for the County. This includes applications such as telecommunications, Office 365, FileNet, WebEx, Kofax Capture, eFax, and Adobe Sign.

IT SERVICE DESK

The IT Service Desk support is provided via telephone, remote access sessions and deskside visits from technicians. The IT Service Desk has now fully integrated Henrico Area Mental Health and Developmental Services Technology Support Unit. Integrating this unit was a challenge because of the sheer number of new clients to support as well as vastly expanding the number of physical locations for service calls. However, we have streamlined and synthesized business processes, workflows, provided cross-training and continue to evaluate skill gaps.

IT SECURITY TEAM

The IT Security Team actively participates in MS-ISAC, the Multi-State Information Sharing and Analysis Center, and brings industry best practices into production including always on security through any connection. The team continues to monitor and ensure email authentication, policy, and reporting with a goal to increase the trustworthiness of incoming email and protect the county's reputation in outgoing email.

IT ORACLE APPLICATION EXPRESS (APEX) TEAM

IT Enterprise Development / Oracle Application Express (APEX) Team completed development on the Real Estate Commercial Assessment system, Jury Management System, Facility Inspections and Drill System, and the Social Services Electronic Case Action Management Program.

IT ENTERPRISE APPLICATION TEAM

The IT Enterprise Applications Team, along with the IT Project Management Office (PMO) and Computronix (U.S.A.), Inc., is in design review for the final phase of the Enterprise Land Management System (ELMS) project. Once complete, the development community will submit all Planning applications electronically through the Build Henrico portal (<https://henrico.us/build/>), accomplishing the goal of a paperless land development/improvement application, review, and approval process from start to finish.

IT DPU SYSTEMS TEAM

The IT DPU Systems Team provides implementation, maintenance, and administrative support for the Department of Public Utilities and its applications. Under new management in late 2021, the team made great strides in streamlining operations, planning for, and implementing server and application upgrades, and collaborating with DPU administration to establish modern processes and eliminate bottlenecks to success.

IT PROJECT MANAGEMENT OFFICE (PMO)

The IT Project Management Office (PMO) was able to take on project requests both large and small scale across the Enterprise. First, the PMO has continued to be an integral part of the Enterprise Land Management Solution (ELMS) project. Facilitating the kickoff of the Planning and Development phase of the project, ELMS is set to be fully live in 2023, completing a multi-year, multi-million-dollar project implementation.

IT PUBLIC SAFETY TEAM

The IT Public Safety Team expanded the Incident and Crime Report (ICR) application to allow officers to submit modernized supplemental forms for Domestic Violence, Strangulation, Lethality, and Stalking. The Property Tag system, used to inventory evidence for Police, was expanded to include direct entry of storage location information via a wireless Bluetooth scanner. The team continues to assist ViaPath Technologies on behalf of the Sheriff's Office with data mapping of 3,000 fields for the new Jail Management System (JMS).

Information Technology

IT COMPUTER AIDED DISPATCH / COMMUNICATIONS SUPPORT TEAM

The IT Computer Aided Dispatch / Communications Support Team, which designed and developed the CAD24x7 system used in the County's Emergency 9-1-1 communications center, provides 24x7x365 support for this year-round non-stop operation. The CAD24x7 system processed 196,679 calls for service during the previous fiscal year. Features of the CAD24x7 system that saw enhancements and updates include the management of location data such as commonplace names, tow truck assignments, and configuration management tools.

IT GIS OFFICE

In FY23, the IT GIS Office successfully onboarded numerous departments to the County's relatively new GIS Web Portal, including Fire, Police, Planning, Building Inspections, Finance, Community Revitalizations, Public Works, and Public Utilities. In addition, they implemented Esri Redistricting for the Department of Planning, assisted with the implementation of Roads and Highways for Public Works, and built a mobile friendly Web GIS Viewer for Assessors in Finance, working with the Division of Fire with updating their Special Reporting Areas (SRA's) based off the new Magisterial Districts, creating Fire Run Books and Station Wall Maps, significantly enhancing the Fire Hazard Classification Process and 911 Response, completing numerous data requests, and developing several surveys, dashboards, and GIS web applications.

IT FIRE APPLICATIONS GROUP

In 2021 the IT Fire Applications Group launched the CAREs application, a system for Fire to manage patients and facilities under its CAREs program umbrella. It tracks patient and facility data, managing interactions, day log application, and assigned services.

IT MHDS TEAM

The IT MHDS team has concentrated on providing a full suite of reports in Credible Electronic Health Record (EHR), implementing eMAR medication management module, creating a client portal, TRAC-IT- early childhood state reporting program and rolling out the mobile application.

ELECTORAL BOARD

DESCRIPTION

The General Registrar provides appropriate forms for those registering to vote, maintains the official voter registration records for Henrico County, and other duties defined in the Code of Virginia and by the State Board of Elections. The official voter registration records allow the Registrar to provide an accurate list of voters to each polling place. The Henrico County Electoral Board delegates to the General Registrar the duties of arranging and supervising the elections held in Henrico County.

OBJECTIVES

- To provide all County residents the opportunity to register to vote.
- To provide fair and honest Federal, Commonwealth, and County elections to qualified registered voters of the county of Henrico.
- To offer absentee voting to all qualified voters of the County of Henrico who request this service.
- To ensure the number of absentee voters is correctly projected, all absentee requests are reported, and issue correct ballots to each voter.
- To provide information about the requirements, procedures, and codes governing campaign reporting.
- To educate staff and poll workers on registration and election laws as well as voting procedures and ensure all poll workers are notified of training dates before each election.
- To ensure every precinct conducts fair and impartial elections and a safe and secure voting environment is provided to each voter.
- To provide information to the public regarding the administration of elections in the County and Commonwealth.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 1,371,233	\$ 1,642,676	\$ 1,784,072	8.6%
Operation	518,757	569,296	642,296	12.8%
Capital	31,375	200	200	0.0%
Total	<u>\$ 1,921,365</u>	<u>\$ 2,212,172</u>	<u>\$ 2,426,568</u>	<u>9.7%</u>
Personnel Complement ⁽¹⁾	10	10	10	0

⁽¹⁾ Complement does not include one Complement IV position, whose salary is set and funded by the State

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Efficiency Measures				
% of Polling Locations Meeting ADA	100%	100%	100%	0
% of Ballots Passing Public Testing	100%	100%	100%	0
% of Ballots Cast Reconciled with Voters	100%	100%	100%	0

OBJECTIVES (CONTINUED)

- To ensure the programming of ballots is designed in a timely manner to permit voters to cast and mail ballots to the Registrar's office before the voting deadline for each election.
- To ensure all required media advertisements from Virginia General Code are published.
- To ensure precinct manuals on Election Day procedures and actions are supplied to all precinct workers.
- To record all candidate filings for upcoming elections and to collect information on candidates' contributions, committees, and treasurers.
- To provide regulation advice for political advertising.
- To provide required forms and supplies to candidates, treasurers, and committees.

BUDGET HIGHLIGHTS

The budget for FY24 is \$2,426,568, which represents an increase of \$214,396, or 9.7% compared to the FY23 approved budget. The \$141,396, or 8.6% increase in the personnel component reflects greater salary estimates and associated benefit adjustments as well as additional funding for Election Officials. Officers of Election have not seen a pay increase since 2008. By raising daily Officer pay from \$150 to \$225, Assistant Chief Officer pay from \$180 to \$275, and Chief Officer pay from \$200 to \$300, Election Officials compensation becomes more comparable to modern wages. The operating portion of the budget saw an increase of \$73,000, or 12.8% over last year's, primarily driven by the County's desire to provide an accurate and enjoyable voting experience for its residents. Included in this are increased polling, mailing, and advertising costs. The capital component remains flat from the previous fiscal year.

DEPARTMENTAL HIGHLIGHTS

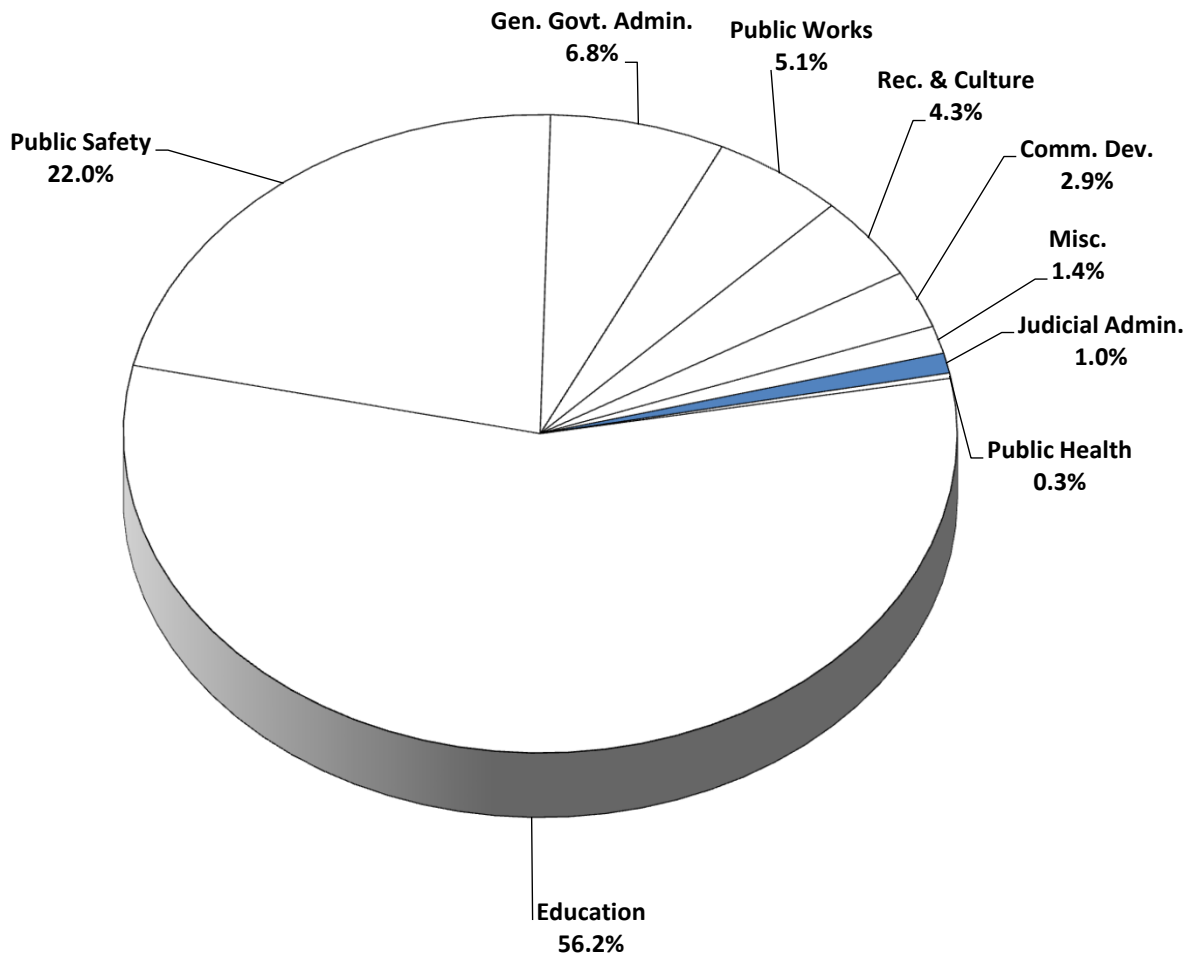
The mission statement of the Office of Voter Registration and Elections is: *To promote consistent administration of all elections, registration and campaign finance laws, rules and regulations.*

An election resource not included in the budget is the Henrico County Student Page Program, which is supervised by the department. High school students volunteer to work on Election Day at the polling places to earn community service hours. Their duties include assisting with the opening of polls on Election Day, distributing voting guide pamphlets, operating doors for elderly and disabled voters, and other duties as assigned by the Chief Officer of Election. In the 2022 November General Election, 140 student pages, representing all nine County High Schools, earned 980 hours of community service working at the polling places.

COUNTY OF HENRICO, VIRGINIA

Judicial Administration

\$11,725,928



Total General Fund

\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Judicial Administration			
Circuit Court Clerk	\$2,756,355	\$2,951,383	\$3,271,624
Circuit Court Services	927,142	866,311	898,105
General District Court	348,239	494,777	512,001
Magistrate	7,139	6,286	6,286
Juvenile and Domestic Relations District Court Services	113,626	111,025	218,675
Juvenile Probation	25,788	23,072	23,072
Commonwealth's Attorney	6,186,497	6,504,951	6,796,165
Total Judicial Administration	\$10,364,786	\$10,957,805	\$11,725,928

CIRCUIT COURT CLERK

DESCRIPTION

The Circuit Court Clerk is a Constitutional Officer elected for a term of eight years, who serves as the administrative officer of the Circuit Court, oversees the registry of deeds, and adjudicates all probate matters. The Circuit Court Clerk is responsible for maintaining and administering the files in felony cases, claims over \$25,000, matters including adoptions and divorces, disputes concerning wills and estates, controversies involving property, misdemeanors, and civil appeals from the General District and Juvenile Courts. The Clerk is responsible for collecting fines, costs in criminal cases, recordation fees and taxes, and maintains a financial system to track the collections and remittances for reporting to the State, and to local governments.

The Clerk issues and maintains marriage licenses entered by the office and issues concealed handgun permits. Land records are retained permanently by the Clerk and include deeds, surveys, wills, the indices for judgments, financing statements, and assumed names (or partnership names). The land records section of the Clerk’s office contains a portion of the history of the County of Henrico and preserves this history for future generations.

OBJECTIVES

- To provide fair and equal access to all public records using modern technology.
- To protect and preserve records of the courts and county.
- To professionally and efficiently assist the general public and attorneys using the office.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 2,409,097	\$ 2,723,775	\$ 3,044,016	11.8%
Operation	347,258	227,608	227,608	0.0%
Capital	0	0	0	0.0%
Total	<u>\$ 2,756,355</u>	<u>\$ 2,951,383</u>	<u>\$ 3,271,624</u>	<u>10.9%</u>
Personnel Complement*	39	39	39	0

*Note: All Budget years reflect 1 Complement II position, 37 Complement III positions and 1 Complement IV position.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Civil Cases Commenced	4,909	4,971	4,950	(21)
Criminal Cases Commenced	5,450	6,075	5,850	(225)
Number of Wills and Administrations Recorded	1,179	1,274	1,245	(29)
Marriage License Issued	2,211	2,326	2,295	(31)
Number of Judgments Docketed	25,211	18,881	19,100	219
Concealed Weapon Permits Issued	3,736	3,722	3,725	3
Land Recordings	64,339	41,520	41,500	(20)

BUDGET HIGHLIGHTS

The Circuit Court Clerk’s budget of \$3,271,624 represents an increase of \$320,241, or 10.9%, from the FY23 approved budget. This increase is driven by increases to the personnel component by \$320,241, or 11.8% for rising salary, healthcare, and employee benefit costs. The operating component remains unchanged from that of FY23.

The table to the right reflects actuals for FY13 through FY22 as well as the budget forecast for FY23 and FY24 for both State and County funding. In FY12, the State contributed \$1,138,564, or 53.7%. By comparison, in FY22 the State contributed \$1,455,394 or 52.8%. State funding represents only those salary reimbursements provided by the Compensation Board and excludes Clerk Excess Fees, State Recordation Taxes, and the Clerk’s Technology Trust Fund. Following a 2020 legislative session, State Recordation Taxes were redistributed to fund the Hampton Roads Regional Transit Fund. In addition, the County portion represents the difference between the Compensation Board revenues and actuals and/or budget for the Circuit Court Clerk’s Office.

Fiscal Year	State Funding	County Funding	% County
FY13	1,160,474	1,318,458	53.2%
FY14	1,226,908	1,255,521	50.6%
FY15	1,185,219	1,394,247	54.1%
FY16	1,258,458	1,330,081	51.4%
FY17	1,274,703	1,405,108	52.4%
FY18	1,304,033	1,468,495	53.0%
FY19	1,296,933	1,378,163	51.5%
FY20	1,334,481	1,309,374	50.5%
FY21	1,372,624	1,297,682	48.6%
FY22	1,455,394	1,300,961	47.2%
FY23*	1,450,000	1,501,383	50.9%
FY24*	1,475,000	1,692,554	53.4%
*FY23 and FY24 forecasted estimates.			

DEPARTMENTAL HIGHLIGHTS

From 2014 through 2021, the Circuit Court Clerk’s Office worked hard to digitalize office records and make them available online. The Office began by scanning in State and County Highway Plat Books, military discharge documents, and Board of Supervisors minutes. The Office then started accepting e-recorded land documents for the 4 basic document types and then extended it to all document types. Currently, approximately 85-90% of land document filing is done electronically. The Office accepts digital vouchers from court appointed attorneys, submits appeals to the Court of Appeals digitally, and accepts appeals from the District Court and the Juvenile and Domestic

Circuit Court Clerk

Relations Court digitally. The Office used digital certifications with DocuSign for many of its civil and criminal appeals, saving time and money on postage and paper fees. The Office also accepts e-filed documents from attorneys in civil cases, who register through the Office of the Executive Secretary.

In 2023 digital images of land records back to 1781 were released on January 16th. All real estate documents in the Courts Building starting with Deed Book 1 have now been saved digitally. The Office tripled the number of attorneys using e-filing in civil cases. The Office posted e-filing information with the Richmond Bar Association, sent out e-filing information with its civil pleadings, spoke with attorneys who still paper file their cases with the Office, and worked with Judges to share e-filing information with the civil attorneys at the annual Henrico Bar Association Breakfast.

The Office instituted a probate initiative in 2022. The Office visited every funeral home in the County and provided updated written information on its probate process and available probate resources. The Office did a series of probate lectures for funeral homes, hospice groups, funeral home partnership groups, independent living facilities, and at both monthly Tuckahoe Town Hall meetings in October 2022. The Office streamlined the appointment process within the office and can have an applicant in for an appointment within a couple of days of their submission. The Office strove to remove mystery surrounding the process and to work collaboratively with other agencies involved with the different stages of the probate process to help its customers through a difficult period of their lives.

Working with the Henrico County Police and Sheriff Offices, all weapons, drugs, and other evidence in criminal cases that were eligible for destruction have been destroyed. The Office remains current and has developed more streamlined office practices and paperwork to maintain this.

The Office was awarded \$55,609 to restore 8 books from the late 1700s to early 1800s, its largest grant to date and its 6th consecutive year of receiving restoration grants. The Office will now turn its attention to records from the early to mid-1700s stored at the Library of VA, to see which documents are most in need of restoration for future grant applications.

CIRCUIT COURT SERVICES

DESCRIPTION

The Circuit Court of Henrico County (Fourteenth Judicial Circuit) is the trial court of general jurisdiction with the authority to try a full range of civil, chancery/equity, and criminal cases.

In civil cases, the Circuit Court exercises concurrent jurisdiction with the General District Court in money claims of one to twenty-five thousand dollars, and original jurisdiction for claims over twenty-five thousand dollars. Also included on the civil docket are condemnation trials.

In criminal cases, the Circuit Court has jurisdiction over the trials of misdemeanor and felony cases – offenses punishable by confinement in jails or other correctional institutions. Court costs and fines are assessed in court against those charged.

The Circuit Court also exercises jurisdiction in domestic and other chancery/equity cases. This includes all divorce matters, as well as disputes concerning wills and estates, guardianships, and partition suits.

The Circuit Court exercises appellate jurisdiction over appeals of civil and criminal matters from the Henrico Juvenile and Domestic Relations District Court and the Henrico General District Court. Circuit Court judges also hear appeals from certain administrative agencies in the Commonwealth and Henrico County.

OBJECTIVES

- To administer justice fairly, according to applicable laws, in a timely manner.
- To operate an efficient and effective court system in the administration of justice for the citizens of Henrico County.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 861,568	\$ 800,567	\$ 832,361	4.0%
Operation	65,024	64,344	64,344	0.0%
Capital	550	1,400	1,400	0.0%
Total	<u>\$ 927,142</u>	<u>\$ 866,311</u>	<u>\$ 898,105</u>	<u>3.7%</u>
Personnel Complement	11	11	11	0

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Full Time Judges	5	5	5	0
Jury Commissioners	6	6	6	0
Citizens Eligible to Serve as Petit Jurors	7,600	7,600	7,850	250
Citizens Called to Serve as Petit Jurors	5,035	7,300	7,400	100
Jury Panels	800	800	900	100
Grand Jurors Called to Serve	108	108	91	(17)
Grand Jurors on Master Panel	88	120	101	(19)

BUDGET HIGHLIGHTS

There are five judges elected to the Circuit Court by the General Assembly of Virginia, each for a term of eight years. One Judge is elected Chief Judge every two years. The Chief Judge serves as the administrative judge of the support staff, which consists of one part-time and four full-time clerical positions, one part-time management specialist, and five law clerks. The Judges' salaries are paid directly by the Commonwealth. Fines and costs against those found guilty in certain felony and misdemeanor cases from Henrico charges are assessed by the judges. These fines and costs are collected by the Circuit Court Clerk's Office.

The Circuit Court's budget for FY24 is \$898,105. This represents an increase of \$31,794 or 3.7% from the FY23 budget. This increase was the effect of rising employee salary, healthcare, and benefit costs. The total operating and capital budgets remain flat from the previous fiscal year.

DEPARTMENTAL HIGHLIGHTS

Service levels of this court can be measured by the number of cases adjudicated in the Circuit Court each year. This includes criminal, civil, domestic, and appeals from the General District and Juvenile and Domestic Relations District Courts, along with those carried over from the past year, and requests for juries. According to 2022 Caseload Statistical Information, the caseload for the Fourteenth Circuit showed 12,531 cases (civil, criminal and miscellaneous) commenced in 2022, with an average of 2,506 per judge. There were 5,058 total criminal cases commenced, with an average of 1,011 per judge. There were 4,599 civil cases (which includes the misc. and other category) commenced, with an average of 919 per judge. The total number of cases (civil and criminal) concluded was 11,445 in 2022, with an average of 2,289 per judge. It is anticipated that as things continue to get back to "normal" these numbers will continue to increase. In addition, with the change in the law that the jury no longer sentences defendants, it is still anticipated that there will be an increase in jury trial requests.

In addition, the Circuit Court responds to telephone inquiries from citizens and other courts, coordinates with the Sheriff on courthouse security, provides internships (unpaid) to law students, and contributes to educational programs to improve the administration of justice. Individual judges also actively participate in organizations,

Circuit Court Services

committees, and programs outside of their everyday duties in the courtroom, including but not limited to the Virginia Criminal Sentencing Commission, the Benchbook Committee, the Drug Court Program, Virginia Continuing Legal Education and Bench Bar Conference. The judges make themselves available for Three Judge Panels at the request of the Chief Justice and any other committee or panel the Chief Justice may request of them. In addition to these activities, judges also participate in mock trials conducted by the University of Richmond School of Law, local high school students, and for police officer training.

GENERAL DISTRICT COURT SERVICES

DESCRIPTION

The General District Court hears civil, criminal and traffic matters. The Court exercises original jurisdiction over all misdemeanor cases and conducts preliminary hearings in felony cases to determine probable cause. In addition, the Court hears all traffic cases and certain violations of the County Code. The Court also has jurisdiction over most civil matters not exceeding \$25,000; and jurisdiction in personal injury and wrongful death cases not exceeding \$50,000. The average monthly caseload for the Court is 7,300 new cases. This represents a 17.7% increase over last year's caseload. In addition to new cases, each month the clerk's office processes an average of 2,000 witness subpoenas, 250 requests for certified copies of prior convictions, 130 requests for restricted licenses, 60 protective orders, 760 garnishments, and 500 requests for civil abstracts. The clerk's office also assists citizens with phone inquiries and in-person visits averaging 4,000 phone calls and 2,000 walk-ins monthly.

There are five judges serving in this court (currently one seat is vacant), each having been appointed by the General Assembly for a term of six years. The judges, clerk, and deputy clerks are all paid directly by the Commonwealth. The County provides space, furniture, supplemental salary, and support for the General District Court, including two part-time County employees.

OBJECTIVES

- To process cases for the public to facilitate the swift administration of justice, while providing a fair and equitable judicial process for all.
- To provide an orderly and comprehensive system of maintaining court records as required by law, and quickly update case files, so that accurate and current electronic case information is readily available.
- To maintain an accurate accounting of court funds.
- To continually add services to better serve the public.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 196,833	\$ 243,289	\$ 260,513	7.1%
Operation	151,406	251,488	251,488	0.0%
Capital	0	0	0	0.0%
Total	<u>\$ 348,239</u>	<u>\$ 494,777</u>	<u>\$ 512,001</u>	<u>3.5%</u>
Personnel Complement*	N/A	N/A	N/A	N/A

* Full-time personnel expenses are paid by the Commonwealth of Virginia. Personnel expenses in this budget reflect a salary supplement paid by the county.

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
*Workload Measures				
Total New Cases Filed	87,322	88,936	91,351	2,415
Total New Criminal Cases Filed	13,130	14,260	14,550	290
Total New Involuntary Civil Cases Filed	1,392	1,484	1,546	62
Total New Civil Cases Filed	26,319	23,122	26,319	3,197
Total New Traffic Cases Filed	46,481	50,070	48,936	(1,134)
Number of Full-Time Judges	5	5	5	-

*Note: These estimates are prepared by State Supreme Court Personnel.

BUDGET HIGHLIGHTS

The General District Court’s budget for FY24 totals \$512,001. The Personnel component of the budget will increase by \$17,224 for FY24, which is the result of a salary supplement provided to four new employees approved by the State Supreme Court. In 2019, the County began providing supplemental compensation for the state deputy clerks to assist with recruitment and retention within the General District Court Clerk’s Office. During the 2022 session, the General Assembly approved 120 new positions for the District Courts in Virginia. Of those 120 positions, Henrico General District Court was allocated an additional 4 positions based on workload statistics. The additional four fulltime positions are eligible to receive the salary supplement bringing the total employees receiving the supplement to 49. The salary supplement has enabled the clerk’s office to hire and retain qualified and well-trained staff. This support continues in the FY24 budget.

The operating budget remains flat from the previous fiscal year. The operating component is utilized to support the daily activities of the General District Court, which consists of five courtrooms and administrative offices occupied by five judges, 49.8 state employees and two part-time County employees. The salary and benefit costs of the five judges and 49.8 employees are paid by the Commonwealth of Virginia and are not reflected in this budget apart from the supplemental compensation described above. The salaries of the two part-time County employees are paid by the County and are reflected in the budget.

DEPARTMENTAL HIGHLIGHTS

In 2020, Henrico Mental Health received a state grant to begin a Mental Health Diversion Program (MHDP) which has been operating in the Henrico General District Court since that time. The program is designed to address cases in which an individual has a significant mental illness (SMI) and their criminal conduct is related to their SMI. Given the closure of mental health facilities which has resulted in a lack of bedspaces in hospitals for individuals with SMIs, our jail has unfortunately seen a marked increase in the number of these individuals being held, especially those that are homeless and not receiving treatment.

General District Court Services

When an incarcerated individual is found eligible for the MHDP program, a release plan is put in place that includes housing and a treatment plan. The cases are monitored by the MHDP team and court to confirm compliance with the program, and the individuals reappear in Court periodically until their case concludes. The program has had remarkable success, with individuals returning to the community with housing, treatment, and medication. Each of the individuals who have successfully completed the program have also found employment and most have reconnected with family that they had not been in communication with for many years.

Recently, with the full support of the County, the Court has applied to the Supreme Court of Virginia for the formation of a Behavioral Health Docket, which once approved will increase the number of individuals who will be eligible to receive services through this specialized court process. This is a great opportunity to offer to individuals who may not be incarcerated after arrest but are still in need of mental health support and services. There is a dedicated team which consists of a Judge, a prosecutor, defense counsel representative, specially trained CIT police officers, and members from both Henrico Mental Health and Community Corrections. Specialized training was completed before submission of the application, and there are plans to have the docket in place shortly after the New Year. All the team members have agreed to begin this process on an in-kind basis which will initially limit how many participants may be eligible. The hope is that as the success of the docket is proven the department will be able to obtain funding which will allow the program to expand.

MAGISTRATE

DESCRIPTION

The principal function of the Magistrate’s office is to provide independent review of complaints from police officers, sheriff’s deputies, and residents. These complaints provide the magistrate with facts needed to determine whether a warrant of arrest should be issued. In addition to issuing warrants of arrest, magistrates conduct bail hearings, commit offenders to jail, and release prisoners from jail. The Magistrate’s office operates under the supervision of the Supreme Court of Virginia.

OBJECTIVES

- To provide efficient, unbiased, and professional services to law enforcement officers, mental health professionals, and citizens including the issuance of Emergency Protective and Custody Orders and Temporary Detention Orders.
- To cooperate with the Sheriff’s department to try to develop a more efficient means of committing defendants and releasing those who have posted bonds.

BUDGET HIGHLIGHTS

Funding in FY24 continues to support the daily operation for thirteen magistrates. There are no County paid positions assigned to this office, as the thirteen magistrates are State employees. The County does provide space, furnishings, and operating expenses for the Magistrate’s office.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	7,139	6,286	6,286	0.0%
Capital	0	0	0	0.0%
Total	<u>\$ 7,139</u>	<u>\$ 6,286</u>	<u>\$ 6,286</u>	<u>0.0%</u>
Personnel Complement*	N/A	N/A	N/A	N/A

*Personnel Expenses are paid by the Commonwealth of Virginia

JUVENILE & DOMESTIC RELATIONS DISTRICT COURT

DESCRIPTION

The Juvenile and Domestic Relations District Court hears criminal, civil, traffic, and social services matters. The Juvenile and Domestic court exercises Jurisdiction of juvenile cases in which they are the offender or victim, adult misdemeanor and preliminary felony hearings of cases involving family or household members, juvenile traffic infractions, child/spousal support, custody/visitation, and social services cases including foster care. The Juvenile Court differs from other courts in their commitment to rehabilitate those who come before the court, in addition to protecting the public and holding juvenile offenders accountable for their behavior. The Juvenile and Domestic Relations Clerk’s Office is responsible for entering all cases, subpoenaing witnesses, processing criminal cases, writing support/custody orders, entering protective orders, answering phone calls, and assisting walk ins.

The Judges of the Juvenile and Domestic Relations District Court are elected by the General Assembly for a term of six years. The Judges, Clerk, and Deputy Clerks are paid directly by the Commonwealth. The county provides space, furniture, and support for the court. Currently, five full-time judges preside over the Henrico County Juvenile and Domestic Relations District Court.

OBJECTIVES

- To update records quickly and accurately so that case information is available, and accounting of court funds is correct.
- To enhance customer service to effectively assist litigants and court professionals seeking information on cases.
- To ensure the efficient and effective operation of the Juvenile and Domestic Relations District Court for the citizens of Henrico County.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel *	\$ 33,487	\$ 0	\$ 107,650	0.0%
Operation	80,139	107,275	107,275	0.0%
Capital	0	3,750	3,750	0.0%
Total	<u>\$ 113,626</u>	<u>\$ 111,025</u>	<u>\$ 218,675</u>	<u>97.0%</u>

Personnel Complement * N/A N/A N/A N/A

*Full-time Personnel expenses are paid by the Commonwealth of Virginia and are not reflected in the county's personnel complement.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Cases filed in Juvenile Court	15,049	11,768	14,000	2,232
Court Hearings	38,874	31,418	36,500	5,082

*Note: These estimates are prepared by State Supreme Court Personnel.

BUDGET HIGHLIGHTS

The FY24 budget for the Juvenile and Domestic Relations District Court is \$218,675. This budget is an increase of \$107,650 over FY23 due to a salary supplement provided by Henrico County. These funds support the operational needs of the five judges and their staff, whose salaries are funded by the State.

DEPARMENTAL HIGHLIGHTS

As noted in the FY22 narrative, Barbara Rubel, a trauma informed keynote speaker came in June 2022. Barbara addressed issues of secondary/vicarious trauma, compassion fatigue from the workplace, and effective ways to cope. Henrico JDR staff, Judges, Court Services Unit staff, and Sheriff’s Deputies were invited to attend.

Henrico JDR continues to remain fully operational with 13 full time employees and 2 part-time, hourly employees. Full staffing requires 23.5 full-time employees. Henrico County also funds 2 part-time positions for mediation coordinators. Management continues to recruit and train new employees.

In Spring 2022, Henrico JDR received an audit of FY21, and “no matters required written communication with court management.”

In August 2022, Henrico JDR began receiving a salary supplement from Henrico County of \$4,000.00/year per employee. Management worked with Henrico HR to implement this new process. Receiving this supplement has improved employee morale and assisted in recruiting efforts. There have been 2 transfers from other JDR Courts who came to Henrico JDR because of the supplement.

JUVENILE PROBATION

DESCRIPTION

The 14th District Court Services Unit provides all services mandated by the Code of Virginia, which include Diversion Intervention for non-violent offenders, domestic and delinquent intake services, assessment and investigations, supervised probation, direct-care supervision, and community-based parole services. Detention services are provided through Henrico Juvenile Detention Center. The Court Services Unit, in addition to their General Fund budget, utilizes grant funding, such as the Virginia Juvenile Community Crime Control Act (VJCCCA), to provide several programs and services which include anger management, larceny reduction programs, GPS electronic monitoring, in-home counseling services.

OBJECTIVES

- To provide necessary intake, investigative and probation/parole services as required by the Court and the Code of Virginia.
- To refer youth and parents to community-based services under the Virginia Juvenile Community Crime Control Act, or under State supported programs.
- To protect the public by preparing court involved youth to be successful citizens.

BUDGET HIGHLIGHTS

The Department's budget for FY24 is \$23,072. This amount is consistent with FY23 approved amount. Community Programs including Multi Systemic Treatment (MST) psychological evaluations, residential placements and other community programming are funded by the Department of Juvenile Justice through AMIkids, the provider for the region, which includes Henrico. The department also has a full-time mental health clinician who is employed by Henrico Mental Health, but the funding is provided by the Department of Juvenile Justice.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel *	\$ 0	\$ 0	\$ 0	0.0%
Operation	21,584	23,072	23,072	0.0%
Capital	4,204	0	0	0.0%
Total	\$ 25,788	\$ 23,072	\$ 23,072	0.0%
Personnel Complement *	N/A	N/A	N/A	N/A

*Full-time Personnel expenses are paid by the Commonwealth of Virginia and are not reflected in the county's personnel complement.

Probation

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Total Juvenile Complaints	1,636	1,260	1,260	-
Total Domestic Complaints	4,200	4,130	4,130	-

COMMONWEALTH'S ATTORNEY

DESCRIPTION

The Commonwealth's Attorney is an elected Constitutional Officer responsible for prosecuting criminal offenses that occur in Henrico County, handling some civil matters, and maintaining public safety in the community by way of prevention measures and community outreach. Trials and hearings are held in the Circuit, General District, and Juvenile and Domestic Relations Courts. Additionally, the Commonwealth's Attorney's Office provides legal advice and training to the Division of Police, State Police, Richmond Airport Police, as well as other law enforcement agencies.

OBJECTIVES

- To enforce criminal laws in Henrico County.
- To operate the Victim Witness program.
- To cooperate on behalf of Henrico County in operating two investigative multi-jurisdictional grand juries.
- To promote a better understanding of the criminal justice system among citizens.
- To proactively investigate and prosecute drug dealers with increased concentration and focus on the opioid epidemic and human trafficking.
- To prosecute criminal cases and include using diversion programs when appropriate.
- To work with other agencies to strengthen crime prevention and train local law enforcement agencies in criminal law and criminal procedures.
- To reduce firearm crimes in schools and reduce truancy/chronic absenteeism.
- To work to combat increased weapons use and violent crimes County-wide.
- To be part of the creation of and participation in a Behavioral Health Docket.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change 23 to 24
	Actual	Original	Approved	
Personnel	\$ 5,870,714	\$ 6,328,684	\$ 6,518,923	3.0%
Operation	314,933	171,125	277,242	62.0%
Capital	850	5,142	0	(100.0%)
Total	\$ 6,186,497	\$ 6,504,951	\$ 6,796,165	4.5%
Personnel Complement	56	56	56	0

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Circuit Court Defendants	1,125	1,150	1,175	25
Show Cause Hearings	858	875	900	25
Misdemeanor Appeals	342	350	375	25
General District Court Criminal Cases	47,538	47,550	47,575	25
General District Court Traffic Cases	78,521	78,525	78,550	25
Jury Trials	247	318	334	16
Juvenile Court Misdemeanors	1,980	1,990	1,995	5
Juvenile Court Felonies	864	875	900	25
Effectiveness Measure				
Circuit Court Indictments	1,886	1,900	1,925	25

BUDGET HIGHLIGHTS

The Commonwealth's Attorney's office budget for FY24 totals \$6,796,165, which is an increase of \$291,214, or 4.5% over FY23. The personnel complement increased by \$190,239, or 3.0% due to changes in compensation and benefits. The operations component increased by \$106,117, or 62% driven by a \$100,975 adjustment to the budget to fund the annual portion of a ten-year agreement with AXON. This agreement secures 85 professional licenses which enhance the Commonwealth Attorney's ability to review body worn camera footage, and coordinates with a similar agreement for the Division of Police. The capital component decreased by \$5,142, or 100% over FY23 as replacement computer equipment is not expected this fiscal year.

The table below presents a depiction of State funding for the Commonwealth's Attorney's office. While State funding has grown 33.8% since FY13, County's share of funding has increased from 59% to 62%.

Fiscal Year	State Funding	County Funding	% County
FY15	2,041,649	2,404,114	54%
FY16	2,092,617	2,360,989	53%
FY17	2,157,727	2,442,270	53%
FY18	2,202,720	2,591,841	54%
FY19	2,207,444	2,988,046	58%
FY20	2,293,347	3,197,057	58%
FY21	2,293,876	3,500,222	60%
FY22	2,431,506	3,754,992	61%
FY23	2,390,000	4,144,951	63%
FY24	2,475,000	4,080,638	62%

*FY23 and FY24 reflect projections

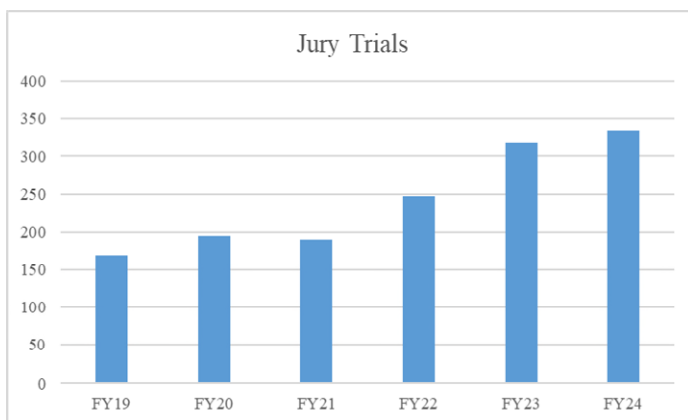
DEPARTMENTAL HIGHLIGHTS

The Henrico Commonwealth's Attorney's office, along with all 120 prosecutor offices in the Commonwealth, participated in a time study with the National Center for State Courts from February to May 2022. This was part of an effort to identify a more appropriate staffing formula to be integrated by the Compensation Board and thus reflect a more accurate figure of the State's responsibility for public safety. The goal is to have a final report for the Compensation Board by March 2023, and available for the Legislative presentation.

In FY24, the Commonwealth's Attorney's Office will continue to prosecute traffic and criminal cases, both misdemeanors and felonies, in all the Henrico County Courts. Aggressive prosecution of those who commit violent crimes will remain the number one priority. The Office will continue to work closely with the Police Division to reduce crime, not being just reactive to crime that has occurred, but being proactive with our communities to identify areas of concern and working collaboratively on solutions. The Commonwealth's Attorney's Office will continue pursuing narcotic traffickers using two multi-jurisdictional grand juries. Additionally, the Commonwealth's Attorney's Office will continue providing legal training to the Police Division in its basic academies and through regular in-service training. The Office will continue to devise alternative resolutions to ensure second chances and rehabilitation. Special efforts will continue to reduce domestic violence, human trafficking, and opioid overdoses.

The Office works with the Sheriff's Office and Judges to find alternative treatment and other diversion opportunities to keep the jail population reserved for those who are serving active sentences or for those whose release may jeopardize public safety. The Office provides necessary resources in working with other agencies to support public safety needs.

The increase of violent crime in both youth and adult populations, and the increase in numbers of jury trials based on change of law, has required changes to the office structure in order to address the increased workload. The Office participated in 170 jury trials in FY19, vs. an estimated 318 jury trials for FY23, which is an 87% increase. All jury trials continued during the COVID pandemic (March 20 through September 20).

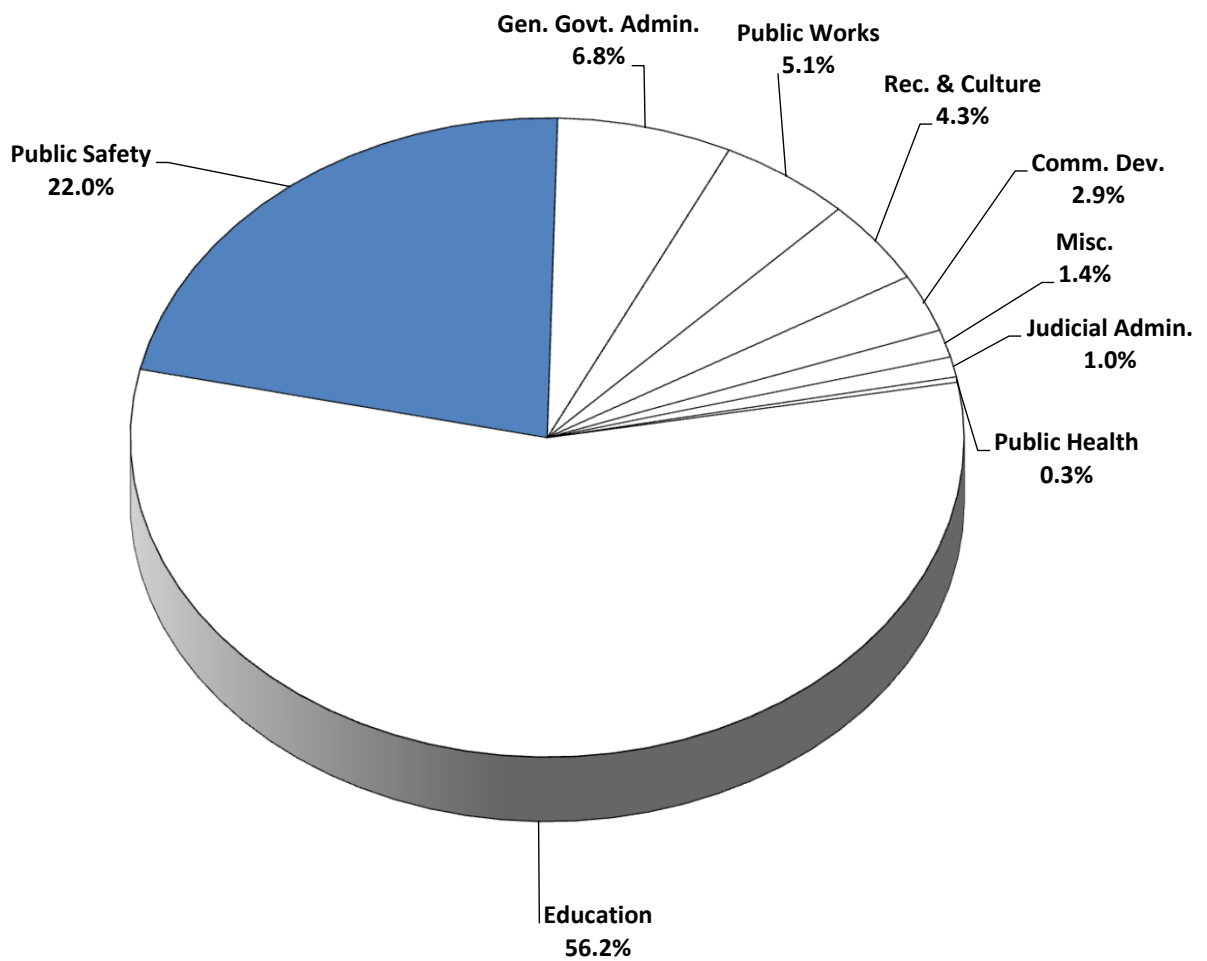


Although the legal profession will never be totally paperless, staff is committed to the goal of a digital, fileless system (CATS), and are working with IT toward this goal.



COUNTY OF HENRICO, VIRGINIA

Public Safety
\$254,143,711



Total General Fund
\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Public Safety			
Police Division	\$91,935,493	\$93,896,694	\$99,357,992
Emergency Communications	\$0	\$0	\$8,973,627
Division of Fire	78,931,047	79,693,202	85,074,259
Emergency Management	1,115,193	1,059,447	1,136,068
Sheriff	49,412,021	47,418,558	50,920,564
Juvenile Detention	2,528,196	2,727,484	2,939,702
Building Inspections	4,715,825	5,420,220	5,741,499
Total Public Safety	<u>\$228,637,775</u>	<u>\$230,215,605</u>	<u>\$254,143,711</u>

POLICE DIVISION

DESCRIPTION

The Police Division responds to citizen complaints, provides patrol coverage, enforces traffic laws, investigates criminal activity, and provides educational programs on such topics as drug awareness and crime prevention. In addition, the Division conducts crime analysis, investigates animal complaints, and operates citizen police academies. In FY24 the Police Communication Unit was designated as an independent department, including the Wireless E-911 budget, which in prior years was reflected in the Special Revenue Fund.

Except for several specialized components of the organization that report directly to the Chief of Police, the Police Division consists of two primary commands, Support Operations and Field Operations. Support Operations is responsible for the Administrative Services and Support Services Bureaus and the Division’s Fiscal Record Unit. Field Operations encompasses the Patrol Bureau, the Investigative Bureau, and the Special Operations Group. The Patrol Bureau is the largest single component of the Police Division, making up nearly half of the Division’s sworn complement. The Patrol Bureau operates three stations, in geographically distinct areas of the County, allowing the Division to better deploy officers and resources, while focusing on quality-of-life issues and engagement within communities Countywide. By dividing the agency into functions associated with various organized entities, the Division formally establishes and categorizes components according to job function and defines organizational philosophies. The Police Division’s mission is to provide innovative and collaborative police services for a safe and thriving Henrico.

OBJECTIVES

- To eliminate the opportunities for crime and reduce the fear of crime through a commitment to proactive prevention and a close working association with all citizens, businesses, and governmental agencies.
- To achieve the highest level of safety possible on our streets through education, enforcement, and high visibility.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change 23 to 24
	Actual	Original	Approved	
Personnel	\$ 83,941,509	\$ 85,766,158	\$ 90,031,956	5.0%
Operation	7,596,532	7,918,476	8,974,016	13.3%
Capital	397,452	212,060	352,020	66.0%
Total	<u>\$ 91,935,493</u>	<u>\$ 93,896,694</u>	<u>\$ 99,357,992</u>	<u>5.8%</u>
Personnel Complement	872	894	815 *	(79)

In FY24 Emergency Communications Center became an independent department, this will include moving Wireless E-911 to the General Fund. Personnel complement: Ten sworn officers added to increase law enforcement presence offset by the reduction of (74) FTE's from the Emergency Communications Center, (14) FTE's from Wireless E-911, and one Office Assistant IV.

Police (cont'd)

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Total Calls for Service	195,368	185,691	181,319	(4,372)
Number of Animal Calls	13,954	12,921	12,169	(752)
Number of Part I Crimes	8,567	7,997	7,836	(161)
Number of Criminal Arrests	25,444	24,270	24,614	344
Number of Traffic Arrests	32,942	31,130	29,043	(2,087)

OBJECTIVES (CONT'D)

- To hold ourselves accountable to the highest standards of conduct in performing our service to the community and embracing the ideals of our Constitution and democratic society.
- To establish as a cornerstone of all Division endeavors, a partnership with community that is based upon mutual trust and integrity.
- To achieve total professionalism, through training, commitment, and action within the rule of the law, in response to the needs of our community.
- To provide for our employees an environment in which to work that is sensitive to their needs, and conducive to the accomplishment of the highest quality of work.
- To extend compassion impartially to all persons, regardless of the nature of the interaction, through fairness and understanding in response to those with whom contact is necessitated.

BUDGET HIGHLIGHTS

The FY24 budget for the Police Division totals \$99,357,956, representing an overall increase of \$5,461,298 or 5.8% from the previous approved budget. In FY24 the Police Communication Unit was designated as an independent department, including the Wireless E-911 budget, which in prior years was reflected in the Special Revenue Fund.

The personnel component is budgeted at \$90,031,956 reflecting an increase of \$4,265,798, or 5.0%. This reflects a pay increase for all employees, retirement, and health care costs along with the addition of ten Patrol Officers.

The operating component is budgeted at \$8,974,016 reflecting an increase of \$1,055,540, or 13.3% from the previous year. All accounts were reviewed to determine needs. Expenses were then reallocated resulting in several adjustments within the Division. This also included adjustments for maintenance contracts for computer and software, contractual services, increases in the body worn camera contract, maintenance contracts for facilities, and other police equipment.

The capital component totals \$352,020, an increase of \$139,960, or 66.0% increase. This reflects the alignment of expenses in machinery and equipment replacement, telecommunications equipment, and computer equipment to establish a new Crime Analysis and Strategic Evaluation Unit (CASE) cost center.

DEPARTMENTAL HIGHLIGHTS

AWARDS AND ACCOMPLISHMENTS

As part of the mission of Henrico Police to provide innovative and collaborative police services, several Division members were recognized by the National Association of Counties (NACo) for their efforts. These include The First Responders Club, Open Doors and Open Hearts, The Intercultural Liaison Partnership, and The Catalytic Converter Theft Prevention Program.

During FY23, the Police Division continued to utilize available grant funding to purchase equipment or provide programs to further the goal of achieving the highest level of safety possible in our community. The Police Division was once again awarded funding by the Department of Motor Vehicles to increase efforts to ensure safe driving on our streets and help reduce the number of fatal vehicle accidents occurring in the County. Funding was also received from the Department of Criminal Justice Services to provide security to local bias-targeted organizations as well as provide self-awareness/defense courses to help individuals from these groups to recognize and avoid threats.

COMMUNITY OUTREACH AND ENGAGEMENT

The Division continues to foster a relationship of trust throughout the County through community walks and establishing relationships with business leaders, community leaders and residents. Conversations with members of the community are vital to building trust and help identify issues that are affecting the communities.

Citizen and Senior Academies are held in the fall and spring of each year. These academies provide an opportunity for community members to learn about policing as well as obtain a better understanding of the roles of both law enforcement and residents in helping to provide a safe community for everyone.

COMMUNITY SAFETY INITIATIVES

In July 2022, Animal Protection Officers were reclassified to Police Officers. For decades, animal protection officers operated as a separate entity within the Henrico County Police Divisions. APOs meet the same training standards as police officers with additional training surrounding domestic pets, wildlife, and regulations on hunting and fishing. This reclassification will help the Division to serve in a unified manner and add diversity of assignments available to officers.

FUTURE CHALLENGES

As advances in technology continue, the Division must find new ways to use these resources as well as combat crime from individuals using the same. For this, we expect to see an increase in expenses in future years as we identify new hardware and software to assist in investigations. The Division will also be looking for training opportunities on ways to use this technology.

DEPARTMENT OF EMERGENCY COMMUNICATIONS

DESCRIPTION

The Department of Emergency Communications symbolizes the establishment of a new Public Safety Agency created from components previously assigned to the Henrico Police Department. In FY24 the Police Communications Center was designated as an independent department, including the Wireless E-911 budget, which in prior years was reflected in the Special Revenue Fund. Funding for this department was transferred from the Police Department’s personnel and operating budget. The Department of Emergency Communications is a 24-hour operation which processes incoming emergency 911 and non-emergency calls for Police, Fire and EMS assistance. The department also operates a Teletype Terminal in compliance with the Virginia Criminal Information Network and the National Crime Information Center, and National Law Enforcement Telecommunications System.

OBJECTIVES

- Answer and dispatch all emergency 911 and non-emergency calls in a timely manner with proficiency and integrity.
- Improve operational performance.
- Striving to make professionalism and proficiency our tradition of excellence.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ -	\$ -	\$ 9,302,886	0.0%
Operation	-	-	107,039	0.0%
Capital	-	-	8,500	0.0%
Total	\$ -	\$ -	\$ 9,418,425	0.0%
Personnel Complement	-	-	92	92

FY22 Actual and FY23 Original Budgets for Emergency Communications Center and Wireless E-911 Units data can be found in the Police Approved FY23 Budget. FY24 Includes the transfer of (74) FTE's from the Emergency Communications Center , (14) FTE's from Wireless E-911 Unit and (3) FTE's from Information Technology, and (1) Office Assistant IV.

Department of Emergency Communications

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Total Incoming/Outgoing calls	-	-	-	0
Average dispatch time for Priority calls	-	-	-	0
Number of Priority 1 calls processed in 90 seconds or less	-	-	-	0

BUDGET HIGHLIGHTS

In FY24 the Police Communications Center was designated as an independent department, including the Wireless E-911 budget, which in prior years was reflected in the Special Revenue Fund. The FY24 budget for the Department of Emergency Communications totals \$9,418,425. The personnel component is \$9,302,866. Also includes the transfer of (1) Manager I and (2) IT Systems Developers to the Department of Emergency Communications to support telephones and systems.

This reflects a pay increase for all employees, retirement, and health care costs. The operating component is \$107,039 and the capital component is \$8,500.

DEPARTMENTAL HIGHLIGHTS

AWARDS AND ACCOMPLISHMENTS

Multiple members of the Emergency Communications Center were recognized internally and externally during FY22. A Communications Supervisor was recognized by the Old Dominion EMS Alliance, Inc for her Outstanding Contribution to EMS Telecommunications, as the Quality Assurance Supervisor for our Emergency Medical Dispatch program and her participation on several EMS and Fire related committees. Several Communications Supervisors and, Communications Officers received the Division of Police Medal for their outstanding work in assisting at the COVID vaccination clinics. Additionally, the Department of Emergency Communications was awarded the Meritorious Unit Award by the Division of Police.

Also, in FY22, Communications transitioned to the Next Generation 911, or NG911, a digital, internet protocol (IP)-based system that is replacing the old analog 911 system that has been in place for decades. With this transition from our legacy Verizon copper 911 trunks, instead of having phone lines dedicated only to landline 911 callers and some only to wireless 911 calls, our lines now accept any combination of calls which is an improvement as our call activity averages over 80% wireless.

COMMUNITY OUTREACH AND ENGAGEMENT

The Emergency Communications Center offers a community awareness program to educate the public on their local 911 Emergency Communications system. Educational materials are available in brochure or PowerPoint format, and we also offer in person presentations to community groups or organizations. The presentation explains how 911 works, what questions callers can expect to be asked, and what it is like to be a dispatcher. The presentation is suitable for all ages to ensure that all of Henrico's citizens feel knowledgeable and confident about the 911 system and those who work daily to help citizens in their time of need. Employees made presentations to multiple groups during FY22, to include presentations and tours for the Citizens' Police Academy, the Senior Citizens' Police Academy, and to an elementary school class.

COMMUNITY SAFETY INITIATIVES

Presentations to the community and the public are offered as not only an informational resource, but to educate users of the 911 system on how to quickly and efficiently mobilize help in the event of a police, fire, or medical emergency. An example of one such presentation was to a group of elementary school children. Initiatives such as this assist children who may not know their address or phone number and help prepare them to calmly provide information that can assist in citizen and responder safety.

DIVISION OF FIRE

DESCRIPTION

The Henrico County Division of Fire provides fire suppression, emergency medical services, technical rescue, hazardous materials mitigation, fire prevention, public education, and disaster preparedness to the citizens and visitors of Henrico County.

The Division of Fire is a community-driven, professional public safety and service organization that takes pride in stewardship and innovation, while maintaining public trust. The Division is committed to, and guided by, its core values of Professionalism, Respect, Integrity, Dedication, and Empathy (PRIDE).

The Division of Fire is an all-hazards department with a focus on improving the quality of life for all citizens in Henrico County. The Division takes a proactive approach to reducing risk throughout the community through a wide range of planning, response, and recovery initiatives. In addition to the traditional role as the provider of fire prevention and fire protection, the Division is also the primary provider of Emergency Medical Services (EMS), including both first response and advanced life support (ALS) emergency transport. The Division of Fire operates several specialty teams including the regional hazardous materials team, the technical rescue team, the robotics team, and the SRT (Search, Rescue, Dive Team).

OBJECTIVES

- Enhance the county’s overall ability to prepare for, respond to, mitigate, and recover from emergencies and disasters by developing a community-driven service delivery model.
- Ensure a workforce that exemplifies the core values of Henrico County Division of Fire and is prepared to achieve the mission and vision.
- Ensure business procedures, data, and technology systems that support current and future requirements of the Henrico County Division of Fire.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 68,400,140	\$ 71,108,687	\$ 76,204,023	7.2%
Operation	9,268,209	7,582,323	7,659,784	1.0%
Capital	1,262,698	1,002,192	1,210,452	20.8%
Total	<u>\$ 78,931,047</u>	<u>\$ 79,693,202</u>	<u>\$ 85,074,259</u>	<u>6.8%</u>

Personnel Complement 626 638 650 * 12

* Reflects 12 positions: 2 lieutenants and 9 firefighters for Firehouse 23, and 1 Clinical Coordinator

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Total Calls for Service	48,080	53,918	57,050	3,132
Total EMS and Rescue Calls for Service	40,259	45,422	48,002	2,580
Fire Incidents	7,821	8,496	9,048	552
Fires per 1,000 Population	2.16	2.16	2.16	0
Effectiveness Measures				
Structure Fires Contained to the Room of Origin	78%	74%	74%	0%
CPR Revival Rate	18%	20%	22%	2%

OBJECTIVES (CONTINUED)

- Utilize an adaptable, comprehensive, all-hazard whole community risk reduction program.
- Provide an effective and comprehensive training and certification program.
- Utilize and implement an effective and comprehensive communication plan for the Henrico County Division of Fire.
- Ensure a responsive, sustainable logistics program is in place to comprehensively address the current and future needs of the Henrico County Division of Fire.

BUDGET HIGHLIGHTS

The Division of Fire’s FY24 budget is \$85,074,259 representing an increase of \$5,381,057, or 6.8%, over FY23. The personnel component increased by \$5,095,336, or 7.2% and includes the addition of twelve positions: 2 lieutenants and 9 firefighters for Firehouse 23, and 1 Clinical Coordinator. The Clinical Coordinator will provide support for the EMS program with training, labs and accreditation.

The operating component increased by \$77,461, or 1.0% from FY23 due to the expansion of hours for the Operational Medical Director to provide evaluation, advising and EMS training. This increase is offset by an expected lesser need for repair of specialty equipment projected for FY24, allowing funds to shift to the capital component.

The capital component is \$1,210,452, an increase of \$208,260, or 20.8%, due mostly to a net increase to machinery and equipment replacement of \$214,560. There is \$170,00 as a second year of funding the equipment replacement plan that ensures the regular replacement of crucial items such as: stretchers, stabilization kits, high- and low-pressure air bags, hose for apparatus, and thermal imaging cameras.

The Division has reorganized several cost centers to provide for a more balanced and accurate view of current spending, including EMS, CARE, Logistics, Fleet and Facility. This includes the multi-year equipment replacement plan, which is in its second year.

DEPARTMENTAL HIGHLIGHTS

In FY24, the Division of Fire will focus on expanding the quality of existing programs as well as continuing to provide a consistently high level of service to the citizens of the County while improving efficiency and effectiveness. Examples of these programs include enhancing firefighter safety, building upon the Basic Life Support (BLS), Community Assistance Resources, and Education (CARE) programs launched in 2018, along with expanded and targeted prevention efforts in the community. These will be accomplished in an environment of increasing calls, particularly with EMS and Rescue calls.

AWARDS AND RECOGNITION

The Division continues to be a leader providing emergency medical services. In FY24, General Fund support will provide medical supplies, fuel, and insurance premium payments for two volunteer rescue squads. This is in addition to “Four for Life” funding from the Commonwealth of Virginia, which flows through the Division’s budget and is disbursed to the volunteer rescue squads to reimburse for qualifying expenses. Between the “Four for Life” and General Fund Support, over \$500,000 is provided to Lakeside and Tuckahoe volunteer rescue squads.

FIREFIGHTER SAFETY AND WELLNESS

Firefighter safety and wellness is a top priority for the Division. Proper equipment and apparatus are vital to the safety of firefighters and the FY24 budget allocates resources to ensure a systematic replacement approach. In addition to equipment, in 2020 the Division began providing firefighters with a behavioral health assessment tool as part of the annual physical process, which include cancer screenings that began in FY23. Screenings also help to monitor and assess PTSD, anxiety, depression, and insomnia related to workplace trauma.

TRAINING PROGRAMS

The Division has continued to successfully self-certify paramedics at its training facilities. EMS continuing education for the over 220 Advance Life Support providers is on track this fiscal year. Training for both experienced and new Rapid Sequence Induction (RSI) paramedics was completed with virtual learning as well as in person training, which helped keep the high acuity program operating as normal. The Division continues to train its members in live fire scenarios, maintaining their skills to meet the national standard. The development and career development of fire officers is a top priority, accomplished through the Henrico Fire Officers’ Academy (HFOA), which provides an excellent opportunity for front-line and aspiring officers to learn valuable leadership skills.

COMMUNITY PREPAREDNESS

In FY24, the Division will continue to enhance the Special Operations response programs through sound fiscal decision making and seeking external grant opportunities. During FY23, the Division was successful in obtaining Homeland Security grant funding to support All-Hazards response preparation. These grant awards were successful in purchasing and deploying equipment for hazmat response, technical rescue efforts, the Dive Team, and the Marine Team. With successful grant opportunities in FY24, the division would utilize funding to maintain, repair, and replace Special Operations gear, to be prepared for any manmade and or natural disasters.

Division of Fire

SPECIALTY REPAIR SHOP PROGRAM

The Division operates a specialty repair shop program. By assigning firefighters to these shops, in addition to their normal duties, equipment is maintained at a lower cost and with less down time than if the County had to purchase these services from an outside vendor. There are more than ten specialty shops, including: the hose and nozzle shop, SCBA shop, oxygen cylinder shop, Hurst tool shop, thermal imaging shop, and the ZOLL medical devices shop.

FUTURE CHALLENGES

The Division expects to face several challenges over the coming years. Some of these challenges include increased service demands due to an expanding and aging population, personnel turnover due to retirements, difficulty in training and retaining ALS providers, and the continued development of mixed use, high density, and high service demand properties such as nursing homes, assisted living facilities and commercial/residential mixed-use buildings. The Division has completed a trial program involving a quick response vehicle staffed by a paramedic paired with BLS units as a means of handling low acuity calls, which have grown in number. Evaluation of this trial is in progress. The Division continues to actively review and plan for these challenges.

EMERGENCY MANAGEMENT AND WORKPLACE SAFETY

DESCRIPTION

The primary focus of the Office of Emergency Management and Workplace Safety (EMWS) is to promote a safe and prepared environment for Henrico County residents, visitors, and employees.

OBJECTIVES

To develop and maintain a culture of safety, sustainability, and preparedness to all county residents and employees.

BUDGET HIGHLIGHTS

The EMWS budget for FY24 totals \$1,136,068. Personnel components comprise 83% of the EMWS budget totaling \$941,996, an increase of \$48,121 or 5.4% over prior year due to compensation and benefit changes. The operating portion of the budget increased by \$28,500 due to a change in the vendor for the alerting system requiring an additional \$18,500, and the addition of \$10,000 for tuition reimbursement. The capital portion of the budget has remained the same at \$45,000, most of which covers installation and maintenance cost of emergency defibrillator devices in all county buildings. The net increase to County funding is \$76,621 or 7.2% from FY23.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 758,721	\$ 893,875	\$ 941,996	5.4%
Operation	354,789	120,572	149,072	23.6%
Capital	1,683	45,000	45,000	0.0%
Total	<u>\$ 1,115,193</u>	<u>\$ 1,059,447</u>	<u>\$ 1,136,068</u>	<u>7.2%</u>
Personnel Complement	8	8	8	0

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Higher hazard site audits performed	3	6	12	6
Moderate to lower hazard site assessments	12	10	20	10
Instructor led (in person), courses delivered	202	450	480	30
Employee injury / illness reports reviewed	1,044	1,098	1,000	(98)
Employee injury / illness on OSHA 300 logs	913	550	600	50
DMV driver reports reviewed	171	250	200	(50)
DMV driver report deficiency notifications	59	70	60	(10)
Annual Bureau of Labor Statistics reports	6	5	6	1
GIS data and map requests	35	37	42	5
GIS event support (planned and no notice)	8	16	11	(5)
GIS dashboards	10	10	10	0
GIS Surveys	4	5	6	1
Regulatory plans reviewed (EAP and COOP)	21	19	22	3
EOC days active	20	10	10	0
Training Exercises / drills conducted	8	12	14	2
CERT hours (training and work)	1,007	1,138	908	(230)
Annual environmental spill response training	-	91	30	(61)
Efficiency Measures				
Environmental regulatory compliance	263	282	280	(2)
Effectiveness Measures				
Webnet or virtual inspector led training completed	4,492	3,466	5,000	1,534
Grant dollars used	\$ 75,522	\$ 78,513	\$ 67,504	\$ (11,009)

DEPARTMENTAL HIGHLIGHTS

EMWS has devoted the last year to developing capacity and resiliency as fulfillment of their obligations related to regulatory compliance, good stewardship, and flexibility.

The Emergency Operations Center (EOC) is an important resource for the County as it provides the structure and environment necessary for coordinated communication and information gathering among our Public Safety partners. EMWS continues to invest in the EOC, improving the quality and functionality of the technology and physical space. In-person and virtual EOC coordination has been provided for a wide variety of incidents and events over the last year including Juneteenth, July 4th, Election 2022 and the December 2022 arctic weather system.

The public alerting system used by EMWS is changing to Everbridge in June 2023, which offers a more comprehensive reach of the community, and more flexibility related to alerting. This system gives the EOC the ability to fluidly communicate and support state and area agencies in times of crisis.

COMMUNITY OUTREACH AND ENGAGEMENT

This past year, EMWS increased efforts on social media and participated in events throughout the community such as Glen Allen Day, drive-up senior engagement events and other opportunities to present information throughout the community. Along with Libraries, EMWS distributed almost 100 pallets of surplus hand sanitizer to the public for personal use. EMWS expects to engage more in the community in 2023 helping citizens to understand emergency preparedness for their homes.

DEPARTMENT PARTNERSHIPS & TRAINING

EMWS provides safety training and support to Henrico's employees with the Workplace Safety Liaison Program, which brings together a representative from each physical work location to discuss issues and best practices related to workplace safety. This program also provides semi-annual safety exercises for all County employees, so they are familiar with and prepared for emergency situations in the workplace.

EMWS provides training for Henrico Incident Management Team (HIMT) members, helping them to fulfill their primary mission of incident response and management. This well-trained group in return is able to supplement EOC staff during activations.

EMWS oversees the Automated External Defibrillator (AED) program, installing and maintaining AEDs in County facilities. During November 2022, the Springfield Landfill staff were able to use their knowledge and training of the AED device to aid a citizen at the Springfield Landfill.

SHERIFF

DESCRIPTION

The Sheriff is a Constitutional Officer elected to serve a four-year term. The Sheriff’s Office operates two jails and provides Court Services, including court security, civil process, and transportation of inmates. Court security maintains courthouse safety by screening individuals entering the courthouse and provides security for five Circuit Court courtrooms, five General District Court courtrooms, and five Juvenile and Domestic Relations Court courtrooms, all located in the western portion of the County. Civil Process deputies serve thousands of civil papers a month to individuals inside and outside the County. Transportation is responsible for taking inmates to and from court appearances, medical appointments, and for movement between detention facilities. The Sheriff’s Office is divided into two geographically separate facilities and divided into four areas of responsibility: Jail East, Jail West, Administration, and Courts and Booking.

OBJECTIVES

- Achieve the highest level of quality of life, safety, and health of inmates, as well as staff, through medical services, mental health programs, vocational and educational programs, staff training, and reduction of incidents of aggression within jail facilities.
- Maximize the level and quality of security for the court facilities and provide for the safety of the visiting public and court personnel working in these facilities.
- Provide timely and accurate service of civil papers.
- Maximize organizational effectiveness and integrity through the recruitment and employment of highly qualified personnel, ensure that all available internal and external training resources are utilized, and develop comprehensive professional and leadership training programs for all staff levels.
- Maintain American Correctional Association and Department of Corrections accreditation of the jail facilities, transportation, and training sections which will enhance the level and quality of services that are available to the inmates and the public.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 33,550,774	\$ 33,896,564	\$ 35,922,496	6.0%
Operation	15,762,003	13,505,794	14,981,868	10.9%
Capital	99,244	16,200	16,200	0.0%
Total	<u>\$ 49,412,021</u>	<u>\$ 47,418,558</u>	<u>\$ 50,920,564</u>	<u>7.4%</u>
Personnel Complement	397	397	399*	0

* Includes the addition of two Peer Recovery Specialist positions, funded through the Opioid Abatement Settlement Fund.

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Number of Civil Papers Served	89,124	132,000	132,000	0
Average Daily Inmate Population	1,037	1,200	1,300	100
Number of Committals to Jail	11,796	12,500	13,000	500
Work Release Participants (Monthly Avg)	27	60	65	5
GPS Bond (Monthly Avg)	189	200	220	20
Home Incarceration (Monthly Avg)	7	20	25	5
Average Number of State Inmates	335	360	390	30

OBJECTIVES (CONTINUED)

- Sustain a collaborative relationship with other criminal justice agencies and other units of federal, state, and local government.
- Maintain current PREA certification which is achieved by meeting or exceeding the standards set by the Prison Rape Elimination Act 2003 (Public Law No. 108-79). The Henrico Sheriff’s Office has a zero-tolerance policy for offender-on-offender sexual assault, abuse, sexual misconduct, or harassment. The agency strives to provide a safe environment where offenders are free from assaults and sexual misconduct, and makes every effort to detect, prevent, reduce, and punish sexual abuse, assault, harassment, and misconduct.
- Maintain the level of educational and vocational training programs in concert with mental health programs and services to the inmate population which improves their reintegration into society with an increased sense of self-worth, and marketable skills to lead productive and law-abiding lives.

BUDGET HIGHLIGHTS

The Sheriff’s Office budget for FY24 totals \$50,920,564, which represents an overall increase of \$3,502,006 or 7.4% compared to the FY23 approved budget. The personnel portion increased \$2,025,932 or 6.0% and includes increases for rising employee salary, health care, and benefit costs. Two Peer Recovery Specialist positions were added to the department’s personnel complement, funded through the Opioid Abatement Settlement. The operating budget increased by \$1,476,074 or 10.9%, which reflects a change in the County’s current contract for food and food services for inmates. The department’s previous contract will expire in March of 2023 and will not be renewed.

DEPARTMENTAL HIGHLIGHTS

The Sheriff’s Office operates two separate jail facilities. Henrico County Regional Jail West, located in the western portion of the county, opened in 1980 and expanded in 1996. This maximum-security facility has a capacity of 521 inmates, housing both male and female inmates. The Sheriff and administrative staff are also at this location.

Henrico County Regional Jail East, located in New Kent County, was built in 1996 as a regional cooperation effort between Goochland, Henrico, and New Kent counties. The jail is operated by the Henrico County Sheriff’s Office

Sheriff

and has a capacity of 526 inmates. It houses male and female inmates in a barrier free environment between deputies and inmates. New Kent and Goochland counties reimburse Henrico County for the number of prisoner days used by their inmates each month. The jails also house State prisoners, typically serving sentences of less than one year. The State reimburses Henrico County for inmates held on their behalf, although the reimbursement does not capture the full cost of incarceration.

Jail Security staff maintain safety and order in the facilities and move inmates throughout the facilities. Jail Services staff provide programs and services to the inmate population including recreation, mental health services, visitation, substance abuse services, and educational opportunities.

The focus of the Henrico County Sheriff's Office is the security of jail facilities and the level of services and programs offered to the inmate population. In addition to the GED certification, vocational classes in Automotive Technology, Computer Programming, and Cosmetology are offered to inmates with the assistance of Henrico County Public Schools to help their chances of gaining employment once they are released. Funding of \$805,000 is included in the budget for these courses. These services were suspended in early 2020 to maintain the life, health, and safety of inmates and staff due to COVID-19.

STUDENT BASIC JAILOR ACADEMY

The Sheriff's Office graduated the first student basic jailor academy in the summer of 2011. The academy trains students from Virginia Commonwealth University and Virginia Union University as Correctional Deputies. This program also awards students who complete the academy with college credit. After students complete the academy and are certified as Correctional Deputies they are used as Correctional Officers to reduce the need for deputies to work overtime, which reduces costs. The ninth student basic jailor academy, which had a total of 23 students enrolled, was completed in August 2019. This was presented at no cost to the enrolled students. Due to COVID the 2020 Student Academy was suspended. The last three academies have produced a total of 40 full-time deputies and 31 part-time correctional deputies.

COST SAVINGS INITIATIVES

The Sheriff executed two contracts in FY21 that are anticipated to reduce costs. The first, executed on August 13, 2020, is with a qualified vendor to provide a comprehensive and fully integrated system within the Henrico County Jail System that includes a Jail Management System, an inmate Telephone System, inmate Commissary Services, and an inmate Trust Accounting System. These systems include integrated networked kiosks, staff and inmate handheld electronic devices, and an inmate email system. The Sheriff's Office expects to reduce direct labor hours through the automation of current manual tasks such as intake, release, and depositing inmate funds. To date four of the seven items for the fully integrated Jail System have been delivered.

The second contract, executed on July 8, 2020, is with a qualified vendor to provide third party administrator inmate medical services for the Henrico County Jail System. The Sheriff's Office expects to reduce claims costs through increased utilization of Medicaid coverage as vendor management of this function was included in the contract. Since July 2021, 213 claims have been processed for inmate hospitalization and 370 inmates have been assisted in applying for benefits. No claim is paid until it has been verified that the individual has been admitted to the hospital and a Medicaid application has or will be processed. In addition to the cost savings experienced by the County, upon release from custody the inmate will have Medicaid access, which assists their transition back into the community.

Sheriff

The Sheriff's Office has also begun more diversion efforts to decrease the inmate population, which will also result in cost savings. This includes home incarceration and GPS monitoring. These diversion efforts come with the assistance of Henrico County Judges and the Commonwealth's Attorney's Office. This includes the introduction of the Community Work Force Program in 2020 and the SmartLINK monitoring program in 2021. The introduction of the SmartLINK monitoring program decreased the cost for monitoring certain individuals from \$3.45 per client per day down to \$0.75 per client per day, resulting in cost savings. In addition, the existing monitoring programs saw an increase in the number of participants from 754 clients in 2020 up to 792 clients in 2022. The Non-consecutive Reporting and Community Work Force Programs have increased from 957 participants in 2021 to 1040 participants in 2022. Increases in these alternative sentencing programs have had direct results in decreasing the general inmate population.

The canteen service offers inmates' families and friends an opportunity to purchase packs containing a variety of items year-round. In FY22, a total of \$306,304 in revenue was generated from the sales of secure packs a 15% decrease from FY21. Commissary Fund proceeds primarily fund canteen services but are also used for approved operating costs.

Bondsmen and the public are now able to access basic inmate information via the internet. This saves manpower hours for questions related to jail inmate information. The site can be found at the following address: <http://www.henricosheriff.org/search/>.

STATE COMPENSATION BOARD

The State Compensation Board reimbursement is for salaries and benefits as well as a per diem rate for State responsible inmates only. In FY22, the actual overall percentage of jail operating costs (including personnel) paid by the State was 31.8%, 62.6% was paid by the County, and the remaining 5.6% was paid with various other departmental revenues. In the FY24 budget, it is estimated that the Henrico County Sheriff's Office will receive 35.3% of funding from the State while the County will contribute 59.1% of funding the remaining 5.5% will be funded with departmental revenues.

The chart on the right shows the growth of the average daily inmate population and the number of State responsible inmates in the County's

Fiscal Year	Cost Per Inmate - County Share	Cost Per Inmate - State Share	Cost Per Inmate Total
FY13	\$19,913	\$10,935	\$30,848
FY14	\$20,618	\$11,750	\$32,368
FY15	\$20,779	\$11,230	\$32,009
FY16	\$20,516	\$12,320	\$32,836
FY17	\$20,827	\$11,158	\$31,985
FY18	\$20,186	\$10,892	\$31,078
FY19	\$20,478	\$11,012	\$31,490
FY20	\$23,965	\$10,508	\$34,473
FY21	\$25,081	\$13,637	\$38,719
FY22	\$32,506	\$15,143	\$47,649

jail over a ten-year period. State responsible inmates are any inmate that has been sentenced on all Henrico charges to felony time of greater than one year. The State reimburses a portion for these inmates in specific situations.

In FY13, the average daily population totaled 1,183, with 861 local inmates and 322 State responsible inmates. In FY22, the average daily population totaled 1,037 with 702 local inmates and 335 State responsible inmates.

Fiscal Year	Avg. Inmate Pop.	State Resp. Inmates	State % of Total Inmates
FY13	1,183	322	27%
FY14	1,175	300	26%
FY15	1,221	307	25%
FY16	1,177	334	28%
FY17	1,350	464	34%
FY18	1,436	424	30%
FY19	1,403	447	32%
FY20	1,337	515	39%
FY21	1,178	534	45%
FY22	1,037	335	32%
FY23*	1,200	360	30%
FY24*	1,300	390	30%

*Forecast Estimates

Sheriff

The chart above depicts the cost per inmate for the County and State as well as the overall cost per inmate over a ten-year period. These totals include both personnel and operating costs. In FY13 when the State Responsible inmates comprised 27% of the jail population the State contributed 35.4% of the cost per inmate. By FY22 the state contribution dropped to only 31.7% of the cost per inmate but the number of state responsible inmates increased to 32% of the jail population resulting in a significant cost shifted to Henrico County residents. Increases in the average cost per inmate can be attributed to increases in salaries, overtime, and inmate medical expenses.

JUVENILE DETENTION HOME

DESCRIPTION

Juvenile Detention incarcerates youth who are awaiting court action for committing criminal offenses. Additionally, some youth may be sentenced for up to 30 days after having been found guilty of an offense. This group includes criminal offenders, children in need of supervision including truancy, and certain traffic offenders. The facility averaged 11 youth per day in FY22. Children are offered programs in education, recreation, and optional religious services while they are detained. They also receive psychological screening/evaluation and follow-up as indicated.

OBJECTIVES

- To provide safe care for the youth placed under the supervision of the home.
- To retain certification and licensing through the State Interdepartmental Regulation of Residential Services and the State Department of Juvenile Justice every three years.
- To administer an identifiable, assessable program of detention.
- To provide on-going staff training and organization development programs.
- To provide, in conjunction with the Henrico County Public Schools, an education program that conforms to the Educational Standards for Residential Care Facilities of the Virginia Department of Education.
- To work within interagency agreements and contracts which include Police, Fire, Sheriff, Courts and Mental Health.

BUDGET HIGHLIGHTS

The Juvenile Detention Home provides protection, safe care, and basic needs and services to juveniles placed in the facility by the courts through statutory regulation. All aspects of service levels in the Detention Home are mandated by the State and will remain unchanged in the upcoming fiscal year. Operational procedures, programs, professional

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 2,383,006	\$ 2,579,619	\$ 2,761,337	7.0%
Operation	141,295	147,865	178,365	20.6%
Capital	3,895	0	0	0.0%
Total	<u>2,528,196</u>	<u>2,727,484</u>	<u>2,939,702</u>	<u>7.8%</u>
Personnel Complement	31	31	31	0

PERFORMANCE MEASURES

Performance Measures				
	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Admissions	461	386	386	0
Secure Detention Days	4,059	3,807	3,807	0
Average Daily Population	11	10	10	0
Average Length of Stay, Days	7	7	7	0

BUDGET HIGHLIGHTS

services, and support services are all to stay in compliance with State mandated regulations for licensure. In addition, staff will be provided with ongoing training and development. The personnel complement includes two full-time Mental Health Clinicians who provide mental health assessments and court ordered evaluations for the Detention Home. In addition to the 31 positions in the agency’s personnel complement, five full-time teachers from Henrico County Public Schools are currently assigned to the agency for an eleven-month educational program along with two teachers that are shared with James River Juvenile Detention Center. These positions are funded by the Virginia Department of Education and their associated costs are included in the Education budget.

The Juvenile Detention Home’s budget for FY24 is \$2,939,702. This amount represents an increase of \$212,218 or 7.8%, from the FY23 approved budget. This includes a \$181,718, or 7.0% increase to the department’s personnel component which accounts for rising employee salary, healthcare, and benefit costs. The department’s operating component increased by \$30,500, or 20.6% to account for rising food and food services costs, sanitation costs, and a federally mandated PREA audit. State aid for the Juvenile Detention Home in the FY24 budget is estimated to total \$700,000, which accounts for the Juvenile Detention Home’s block grant.

BUILDING INSPECTIONS

DESCRIPTION

The Code of Virginia requires all local governments to enforce the Virginia Uniform Statewide Building Code (USBC). The Department of Building Construction and Inspections fulfills this role for Henrico County by reviewing and inspecting the structural, mechanical, electrical, and plumbing systems of buildings and structures in Henrico County to ensure the safety, health, and welfare of the County’s citizens. The reviews and inspections are based on criteria that are consistent with nationally recognized codes and standards at reasonable cost levels.

The Department also enforces the maintenance and unsafe provisions of the USBC and the Drug Blight, Bawdy Places, and Derelict Buildings ordinances to further the objectives of the County's Community Maintenance Program. In addition, the Department administers the graffiti ordinance to remove graffiti in the County.

OBJECTIVES

- To ensure the public health, safety, and welfare affected by the design and construction of buildings and structures in Henrico County.
- To ensure the quality of inspections by field staff through education and certification to State standards.
- To provide services that equal customer expectations for professionalism and accountability.
- To establish policies and procedures that are consistent, practical, workable, and enforceable.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 4,549,437	\$ 5,170,158	\$ 5,486,629	6.1%
Operation	295,584	405,920	410,728	1.2%
Capital	1,017	300	300	0.0%
Sub-Total	\$ 4,846,038	\$ 5,576,378	\$ 5,897,657	5.8%
Interdepartmental Billings	(130,213)	(156,158)	(156,158)	0.0%
Total Budget	\$ 4,715,825	\$ 5,420,220	\$ 5,741,499	5.9%
Personnel Complement	58	58	58	0

Building Inspections

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Building Inspections	24,258	25,000	25,000	0
Electrical Inspections	14,939	15,000	15,000	0
Mechanical Inspections	9,189	10,000	10,000	0
Plumbing Inspections	12,631	13,000	13,000	0
Fire Protection Inspections	3,539	3,500	3,500	0
Elevator Inspections	248	200	200	0
Sign Inspections	685	500	500	0
Total Inspections	65,489	67,200	67,200	0
Total Permits Issued	16,590	15,000	15,000	0
Single Family Permits Issued	707	700	700	0
Total New Construction Inspections	65,489	70,000	70,000	0
Existing Structure Inspections	6,062	6,000	6,000	0
FOG Inspections	98	100	100	0
Efficiency Measures				
Residential Inspections/Inspector/Day	14	15	16	1
Mech./Plumbing Inspections/Inspector/Day	16	18	20	2
Electrical Inspections/Inspector/Day	15	16	17	1
Fire Protection Inspections/Inspector/Day	6	6	7	1
Commercial Inspections/Inspector/Day	10	10	11	1
Avg. # of Inspections/Single Family w/ Fire Spklrs	35	35	35	0
Avg. # of Inspections/Single Family Dwelling No Fire Spklrs	40	40	40	0

BUDGET HIGHLIGHTS

The Department of Building Construction and Inspections budget is divided into two sections: Building Inspections and Community Maintenance.

The total FY24 approved budget is \$5,741,499 representing an increase of \$321,279, or 5.9%, when compared to the FY23 approved budget.

The Building Inspections section is responsible for assuring that structural stability, fire safety, and electrical safety is provided in newly constructed buildings throughout the County through compliance with nationally recognized building codes and standards. This section also inspects structures for compliance with accessibility, sanitation, light and ventilation, and energy and water conservation standards as referenced in the building code.

The Building Inspections section's budget for FY24 totals \$5,193,015. This reflects a total increase of \$293,321. The personnel budget reflects an increase of \$289,109. The operating budget has increased by \$4,212. Capital outlay remains flat for FY24.

The Community Maintenance Division within the Building Inspections Department is responsible for resolving violations of the building code and graffiti ordinance for existing structures. This Division's budget totals \$548,484,

Building Inspections

which is an increase of \$27,958 when compared to the prior fiscal year. The increase is entirely reflected in the personnel component as operating expenses match funding in the prior fiscal year.

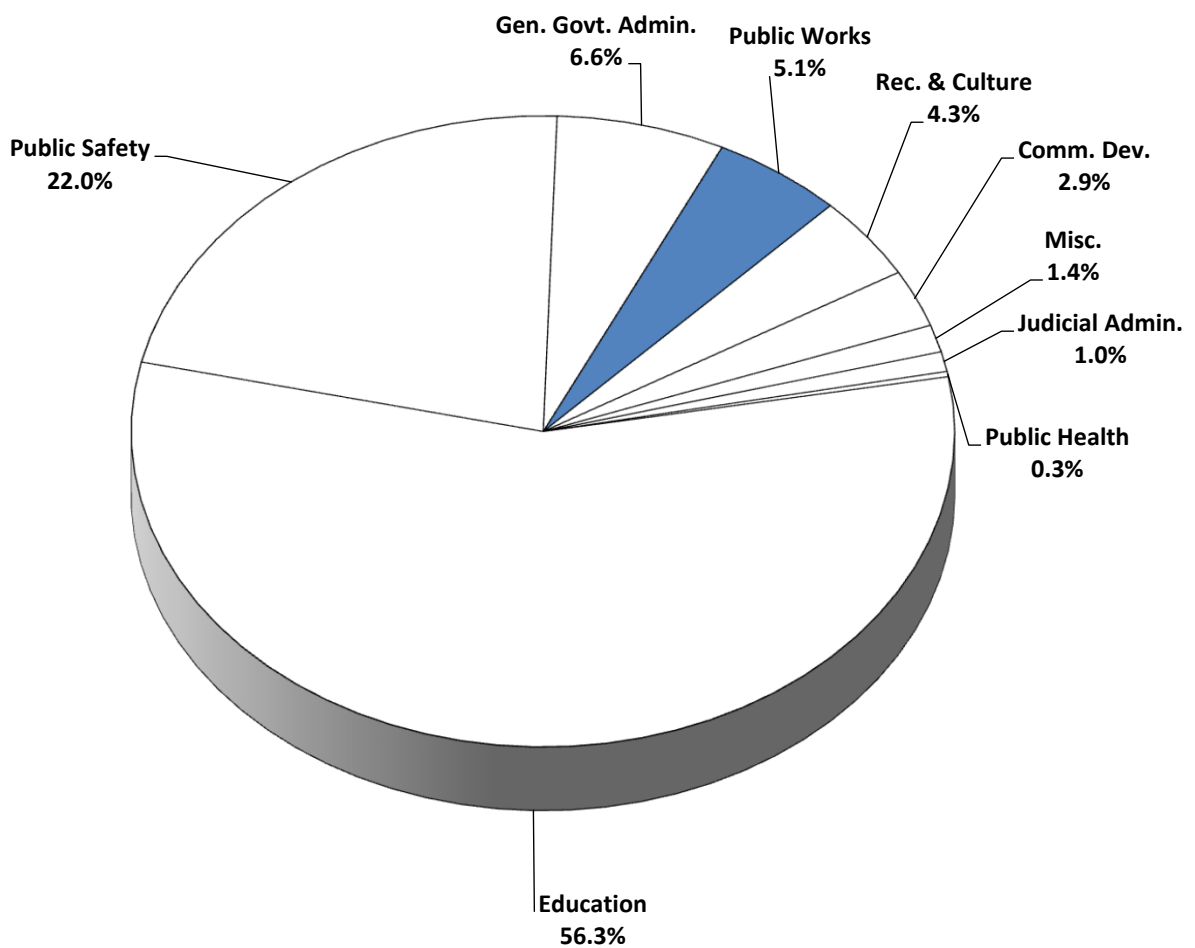
Also included in the Community Maintenance Division are the costs for two positions that are part of an initiative to ensure that restaurants have the proper equipment to prevent oil and grease from entering the sewer system. The ongoing cost for these two positions total \$156,158. The entirety of this cost will be reimbursed by the Department of Public Utilities. As such, an interdepartmental billing account has been budgeted to reflect the reimbursement of these ongoing costs.

The Community Maintenance Division will continue to work closely with the Department of Community Revitalization, as they also provide community maintenance services. Community Revitalization's services include those related to identifying the needs of established communities and aiding improving the properties in these areas.



COUNTY OF HENRICO, VIRGINIA

Public Works
\$59,414,272



Total General Fund
\$1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Public Works			
Administration	\$2,185,426	\$2,074,791	\$2,182,146
Road Maintenance	26,157,431	31,669,869	31,468,314
Traffic Engineering	3,742,952	4,745,011	4,684,128
Construction	3,576,756	4,026,423	4,144,223
Design	2,356,111	2,485,924	2,985,761
Mass Transit	5,740,256	5,983,553	6,081,329
Environmental	1,778,882	2,006,444	2,242,456
Standing Water Initiative	475,996	494,109	538,466
Transportation and Mobility	0	4,246,400	4,246,400
Real Property*	645,643	685,841	841,049
Total Public Works	\$46,659,453	\$58,418,365	\$59,414,272

*Real Property was transferred to the Department of Public Works in FY22.

PUBLIC WORKS

DESCRIPTION

The Henrico County Department of Public Works maintains the third largest road network in the State after the State of Virginia and the City of Virginia Beach. The Department is responsible for the construction and maintenance of all secondary roads in the county, storm water drainage, administration of Public Transit services, and enforcement of erosion and sedimentation laws and ordinances. The Department is organized into the following divisions: Administration, Design, Maintenance, Construction, Transportation Development, Traffic Engineering, Environmental Control, Real Property, and Standing Water Initiative.

Most departmental services are funded from highway maintenance (gasoline tax) revenues from the Department of Transportation (VDOT) and license fee revenue collected in the County’s General Fund. In addition, the General Fund provides for certain Board of Supervisors’ directives including the Environmental Control Program, Vacuum Leaf services, the JOBS transit service, the Standing Water Initiative, and supplemental funding for the Mass Transit division.

The Central Virginia Transportation Authority (CVTA) provides additional funding for transportation and mobility projects in the County and across the Richmond region through additional sales and gas taxes. Fifty percent of the revenues are sent directly to the member localities, thirty-five percent of the revenues are targeted for regionally significant projects, and fifteen percent of the revenues are dedicated to public transit and regional mobility. The Department of Public Works has representation on the CVTA Technical Advisory Committee and is responsible for programming the County's allocation of CVTA funds, as well as project development, programming, and construction.

OBJECTIVES

- Develop and maintain a safe and efficient road system.
- Develop and maintain an efficient and economical storm drainage system.
- Ensure that road and drainage facility construction is accomplished in accordance with appropriate standards and in an environmentally correct manner.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23-24
Personnel	\$ 20,993,010	\$ 24,702,954	\$ 26,502,406	7.3%
Operation	24,823,775	30,664,946	30,913,035	0.8%
Capital	842,668	3,050,465	1,998,831	(34.5%)
Total	\$ 46,659,453	\$ 58,418,365	\$ 59,414,272	1.7%
Personnel Complement	289	295	300 *	5

* Includes addition of 5 positions: 1 Engineer in the Design Division, 3 Project Specialists in the Environmental Division, 1 Transportation Specialist in the Traffic Engineering Division, and a shared Public Relations Specialist.

Public Works

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23-24
Workload Measures				
Lane Miles of Road Maintained	3,563	3,573	3,584	11
Traffic Signals Maintained	175	180	185	5
Development Plans Reviewed	1,404	1,000	1,550	550
Property and Easements Purchased	\$ 9,326,000	\$ 3,500,000	\$ 3,700,000	\$ 200,000

OBJECTIVES CONTINUED

- Review and provide the most cost-effective public transit system for county residents.
- Provide prompt responses to citizen inquiries or requests for service.
- Enforce Chesapeake Bay Act regulations along with current erosion and sedimentation control ordinances and policies.

BUDGET HIGHLIGHTS

The Department’s budget, which combines Gas Tax and General Fund supported programs, is \$59,414,272, an increase of \$995,907, or 1.7%. The personnel component is \$26,502,406, an increase of 1,799,452, or 7.3% due to the addition of five positions: 1 Engineer, 3 Project Specialists, and 1 Transportation Specialist, a shared Public Relations Specialist, and changes to salary and benefits. The Department will support one third of a Public Relation Specialist.

The operating component increased by \$248,089 or 0.8% over FY23 based on increases in automotive/motor pool, refuse services, and supplies. The capital component decreased by \$1,051,634, or 34.6%. A decrease in an expected need within motor vehicle equipment is offset by an increase in computer equipment, telecommunications, and additional vehicles.

The FY24 budget includes funding of \$ 47,948,557 the State’s Gas Tax maintenance allocation, \$11,447,755 from Henrico’s General Fund subsidy, and \$234,000 from miscellaneous departmental revenue. The total projected Gas Tax for FY24 is based on the allocation for operations and maintenance and does not include a construction allocation. If gas tax were allocated for construction, it would be included in the capital budget section of this document. There has not been a construction allocation funded by gas tax since FY09.

The State’s Gas Tax maintenance allocation is used for 80.3% of the operating budget. The gas tax allocation will support all Department of Public Works’ divisions except the Standing Water Initiative and Environmental Inspection. This revenue source is restricted to roadway maintenance activities.

The General Fund supports 100% of expenses related to the Standing Water Initiative and the Environmental Inspection Division.

Public Works has several projects included in Henrico County’s FY24 Capital Budget. Stormwater/MS4 improvements of \$2,348,000 and BMP Maintenance of \$1,000,000 are supported by the general fund. Countywide

Public Works

land acquisitions (drainage), minor drainage improvements, and countywide creeks and streams projects have a combined budget of \$1,750,000 and are funded by revenues from motor vehicle license fees. Additionally, \$5,000,000 is included in the Capital Budget for countywide pedestrian improvements and \$25,000,000 for CVTA funded projects.

What follows is a discussion of each of the divisions within Public Works.

ADMINISTRATION DIVISION

The total budget for the Administration Division is \$2,182,146, an increase of \$107,355 or 5.2% from FY23. The personnel component increased by \$56,605, or 3.0% due to one third shared cost of a Public Information Officer, and changes to salary and benefits. The operating component remained flat, and the capital component increased by \$50,750, or 49.5% due to expected replacement computer needs.

ROAD MAINTENANCE DIVISION

The total budget for the Road Maintenance Division is \$31,468,314, which is a decrease of \$201,555, or 0.6% from FY23. The personnel component increased by \$463,878, or 4.3% due to changes in salary and benefits. The operating component increased by \$145,927, or 0.8%, with funds shifting within the component to adjust for increases in refuse services and maintenance supplies, and automotive/motor pool increase to support a midsize SUV. The capital component decreased by \$811,360, or 32.9% due to an expected decreased need for motor vehicle replacement.

TRAFFIC ENGINEERING DIVISION

The total budget for the Traffic Engineering Division is \$4,684,128, a decrease of \$60,883, or 1.3% from FY23. The personnel component increased by \$231,017, or 8.0% due to the addition of a Traffic Specialist, and changes to salary and benefits. The operating component is increased by \$1,100, or 0.1% with increases to telecommunications. The capital component is decreased by \$293,000, or 75.7% due to limited need for equipment replacement.

CONSTRUCTION DIVISION

The total budget for the Construction Division is \$4,144,223, an increase of \$117,800, or 2.9% from FY23. The personnel component increased by \$49,585, or 1.9% due to changes to salary and benefits. The operating component is increased by \$53,889, or 4.0% mainly due to an increase in the bridge maintenance contract. The capital component is increased by \$14,326, or 28.6% which includes funding to replace aging office furniture. This is offset by an expected lesser need of computer equipment.

DESIGN DIVISION

The total budget for the Design Division is \$2,985,761, which is an increase of \$499,837, or 20.1% from FY23. The personnel component increased by \$482,775, or 22.6% due to the addition of an Engineer for drainage, and changes to salary and benefits. The operating component increased by \$14,562, or 4.6% due to automotive/motor pool and telecommunications increases.

Public Works

MASS TRANSIT AND TRANSPORTATION DEVELOPMENT DIVISION

The total budget for the Mass Transit Division is \$6,081,329, an increase of \$, 97,776 or 1.6% over FY23. The personnel component increased by \$137,685, or 10% due to changes to salary and benefits. The operating component decreased by \$25,059, or 0.5% due to an increase in automotive/motor pool charges for the addition of a passenger van which is offset by a reduction in other contractual services. The capital component decreased by \$14,850, or 92.8% due to an expected lesser need of computer equipment.

ENVIRONMENTAL DIVISION

The total budget for Environmental is \$3,139,456, an increase of \$236,012 or 8.1% over FY23. The personnel component increased by \$214,986, or 11.8% due to the addition of three Project Specialists for wetlands, watershed and capital projects, and changes to salary and benefits. The operating component increased by \$21,026, or 1.9%, due to increases to automotive/motor pool charges for the addition of three SUVs, education and training, and telecommunications.

STANDING WATER AND MOSQUITO CONTROL

The total budget for Standing Water and Mosquito Control is \$538,466, an increase of \$44,357, or 9.0% over FY23. The personnel component increased by \$32,700, or 8.0%, due to changes to salary and benefits. The operating component increased by \$11,657, or 13.6% with increases to other contractual services.

TRANSPORTATION AND MOBILITY DIVISION

The total budget for Transportation and Mobility is \$4,246,000, which is unchanged from FY23.

REAL PROPERTY DIVISION

The total budget for Real Property is \$841,049, an increase of \$155,208, or 22.6% from FY23. The personnel component increased by \$130,221, or 19.7% due to changes to salary and benefits. The operating component increased by \$24,987, or 101.5% due to increases in other professional services, telecommunications, education and training, and computer software.

DEPARTMENTAL HIGHLIGHTS

In 2023, the Department of Public Works accepted over 11 miles of new roads into the county road network. In addition, the department completed over 25,000 inspections of active construction projects and reviewed plans for over 600 construction projects. Public Works also secured over \$33.0 million in grant funding for roadway and pedestrian capital projects through the Virginia Department of Transportation's SMART SCALE program in FY23.

SUPPORTING ECONOMIC DEVELOPMENT

Public Works continued facilitating economic development in the county by improving access to the road system. The Department constructed an extension of the westbound Nuckols Road ramp onto I-295 to facilitate traffic flow in the Innsbrook area and is designing an extension of the off-ramp on the eastbound side. In addition, the Department

Public Works

secured a \$650,000 Economic Development Access Program grant from VDOT to extend Engineered Wood Way to accommodate future development.

COMMUNITY OUTREACH

Public Works staff conducted citizen information meetings and public hearings for new roadway, sidewalk, and stream restoration projects. They provided information at community association events and hosted interactive booths at Earth Day Spring Energy Fair, Fall Energy Fair, Native Plant Festival, and the Henrico Bug Bizarre, where attendees were educated on environmental health compliance related to mosquitoes, proper pet waste disposal, vehicle washing, and proper leaf disposal methods. They also facilitated programs and taught classes in the virtual platform during events such as the Central and Southern Virginia Mosquito Identification and information classes, which are now available on YouTube. Since in-person activities were limited due to the pandemic, biweekly mosquito outreach sessions were offered, including lengthy detailed mosquito management videos, live video Q&A sessions, virtual ride-along programs, extended mosquito biology education, and a variety of other content. Public Works participated in two career fairs: (1) hosting a booth related to job opportunities at the County's Public Works Job Fair, and (2) providing educational materials regarding stormwater and the County's Municipal Separate Storm Sewer System Program for the Mission Tomorrow event (8th grade career fair).

ROAD PROJECTS

Public Works has 96 road and drainage projects underway. There are also 22 transportation studies ongoing. Updates on several major projects include:

Dabbs House Road

A 0.8-mile section of Dabbs House Road between Nine Mile Road and East Richmond Road will be widened with curb-and-gutter, drainage improvements, a sidewalk, and a right-turn lane. Utility lines have been relocated. Construction began in October 2020 and is expected to be complete by late spring or early summer of 2023. The total cost of this project is estimated at \$13.3 million dollars.

N. Gayton Road Interchange at I-64

The Department of Public Works is working with the Virginia Department of Transportation to complete an engineering study supporting a new interchange at N. Gayton Road and I-64 in Short Pump. Upon approval by the Virginia Department of Transportation and the Federal Highway Administration, the county will work to fund and design the interchange.

Richmond-Henrico Turnpike

The county leveraged \$14.0 million in bond funds to receive \$11.7 million in Virginia Department of Transportation SMART SCALE funding for the Richmond-Henrico Turnpike Improvement Project. This project will widen and improve the existing 1.9-mile section of roadway between Laburnum Avenue and Hummingbird Road, just south of Azalea Avenue. A private developer is constructing Richmond-Henrico Turnpike from Hummingbird Road to the at-grade railroad crossing located approximately 0.7 miles north of Azalea Avenue. The road will be reconstructed as a four-lane divided roadway with turn lanes, curb-and-gutter, drainage improvements, a 10-foot multi-use trail, and sidewalk. Utility relocation is scheduled to be completed June 2023. Construction is expected to begin October 2023.

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Sadler Road

A 1.9-mile section of Sadler Road between Dominion Boulevard and Cedar Forest Road is being widened and the alignment improved. The project includes curb and gutter, drainage, a 10-foot-wide shared use path, and two roundabouts. The right-of-way acquisition is complete with utility location scheduled to be completed the end of 2023. Construction is expected to begin April, 2024 and proceed until April 2026.

Three Chopt Road

A project to improve a 2.1-mile section of Three Chopt Road between Gaskins Road and Barrington Hills Drive continues to advance with right-of-way acquisition. This project will widen the roadway to a four-lane divided section with curb-and-gutter, drainage improvements, and sidewalks. Utility relocation is scheduled to be completed by the end of 2024. Construction is expected to begin April 2025 and proceed until April 2027.

Three Chopt Road Sidewalk Improvements (Freeman High School)

The Department of Public Works started this project December 12, 2022, and expects completion in June of 2023. Project work consists of the construction of 1,980 linear feet of either four-foot-wide sidewalk with utility strip or five-foot wide sidewalk on the north side of Three Chopt Road and approximately 1,310 of either four-foot wide or five-foot wide sidewalk on the south side of Three Chopt Road. ADA compliant ramps will be provided as needed on both the north side and south side of Three Chopt Road. The project is located between Dinwiddie Avenue and Bexhill Road.

St. Claire Lane Sidewalk and Drainage Improvements

The Department of Public Works started this project September 26, 2022. The project is expected to be completed in April of 2023. Project work consists of improvements along St. Claire Lane from Mechanicsville Turnpike to Hartman Street including sidewalk construction with associated road, drainage, and utility improvements, and tie-in of existing driveway entrance aprons and concrete walkways.

Tuckahoe Volunteer Rescue Squad

The Department of Public Works started this four-phased project August 8, 2022. Project work consists of the construction of site improvements for new parking spaces and renovation of existing parking areas east and west of the existing Tuckahoe Volunteer Rescue Squad building. Additionally, a new concrete paved entry apron along the frontage of the access to the site, drainage, and sidewalk improvements along Horsepen Road. The project also includes guardrail along the intersection of Horsepen and Three Chopt Roads. The improvements include demolition of existing pavement, curb and gutter, new curb and gutter, closed drainage system improvements with underground detention, construction of new pavement for surface parking, and construction of concrete sidewalk to tie-in to exiting squad bay access.

Public Works

COMPLETED CIP PROJECTS IN 2022

PROJECT	SCOPE	DATE COMPLETED	FINAL COST
Gaskin Road Sidewalk (River Road to Derbyshire)	Sidewalk	January 15, 2022	\$ 987,613
Pump Road Widening and Sidewalk	Pedestrian Access	April 15, 2022	\$ 1,378,216
Azalea Avenue Pedestrian and Signal Improvements	Crosswalk and Traffic Signal	May 16, 2022	\$ 1,150,321
Gay Avenue Sidewalk	130 feet of Sidewalk	June 28, 2022	\$ 1,623,804
Woodman Road Extension	Roadway	August 24, 2022	\$ 7,676,882
Oakley's Lane Realignment and Improvements	Roadway	November 1, 2022	\$ 5,190,854
Engineered Wood Way Roadway Extension Phase II	Grading and Paving	November 3, 2022	\$ 1,788,312
E Laburnum Avenue Sidewalk Route 360 to Bolling Road	1450 feet Sidewalk, Curb, Gutter, Drainage	November 9, 2022	\$ 588,789
			\$ 20,384,791

PEDESTRIAN AND COMMUTER IMPROVEMENTS

The Department of Public Works is continuing an initiative to improve bicycle and pedestrian accommodations across the county. In total, the Department has 61 programmed projects scheduled to be completed or under construction over the next three years that will add over 26 miles of sidewalks and over 17 miles of paved multi-use trails.

BRIDGE PROJECTS

The Department of Public Works has three bridge and culvert repair or replacement projects and one new bridge project under design. Repairs to the Greenwood Road bridge and the Parham Road bridge over the CSX railroad tracks are both under contract with the projects expected to commence in the spring of 2023. The Lakeside Avenue and Wilkinson Road bridge replacements, and the Meadow Road culvert replacement are in final design and anticipated to begin construction in 2023. The new Magellan Parkway I-95 Bridge and Approaches Section project is currently in the right of way phase and is anticipated to be advertised for construction Spring of 2024.

MUNICIPAL SEPARATE STORM SEWER SYSTEM PERMIT (MS4)

Work is ongoing to comply with the state permit, which requires pollution reductions over a 15-year period. The Department has already achieved approximately 60% of the total required pollution reductions to date. This progress puts the county ahead of schedule, as 40% reduction is required by 2025. The Department must achieve 100% of the pollution reductions by the year 2030.

The Dietrick Road Outfall Restoration project is scheduled for 2023. Hidden Creek Park Stream Restoration, Wilder Middle School Stream Restoration, and Adams Elementary Stream Restoration projects are all currently under design and are scheduled for construction in 2023 and 2024. Projects listed have received DEQ grant funding totaling over \$2.4 million (approximately 50% of the total project costs).

MOSQUITO CONTROL

Public Works standing water initiative (SWI) continues to perform adult mosquito surveillance operations and monitoring for the presence of mosquito borne diseases. This past year (2022) included responding to 89 resident complaints as well as sustained biweekly monitoring of 100 sites throughout the County. The SWI section collected 19,925 mosquitoes, which included 25 different species. SWI also documented 1,750 mosquito larviciding site visits. West Nile virus (WNV) and mosquito surveillance revealed not only a return to more standard WNV positive (5)

Public Works

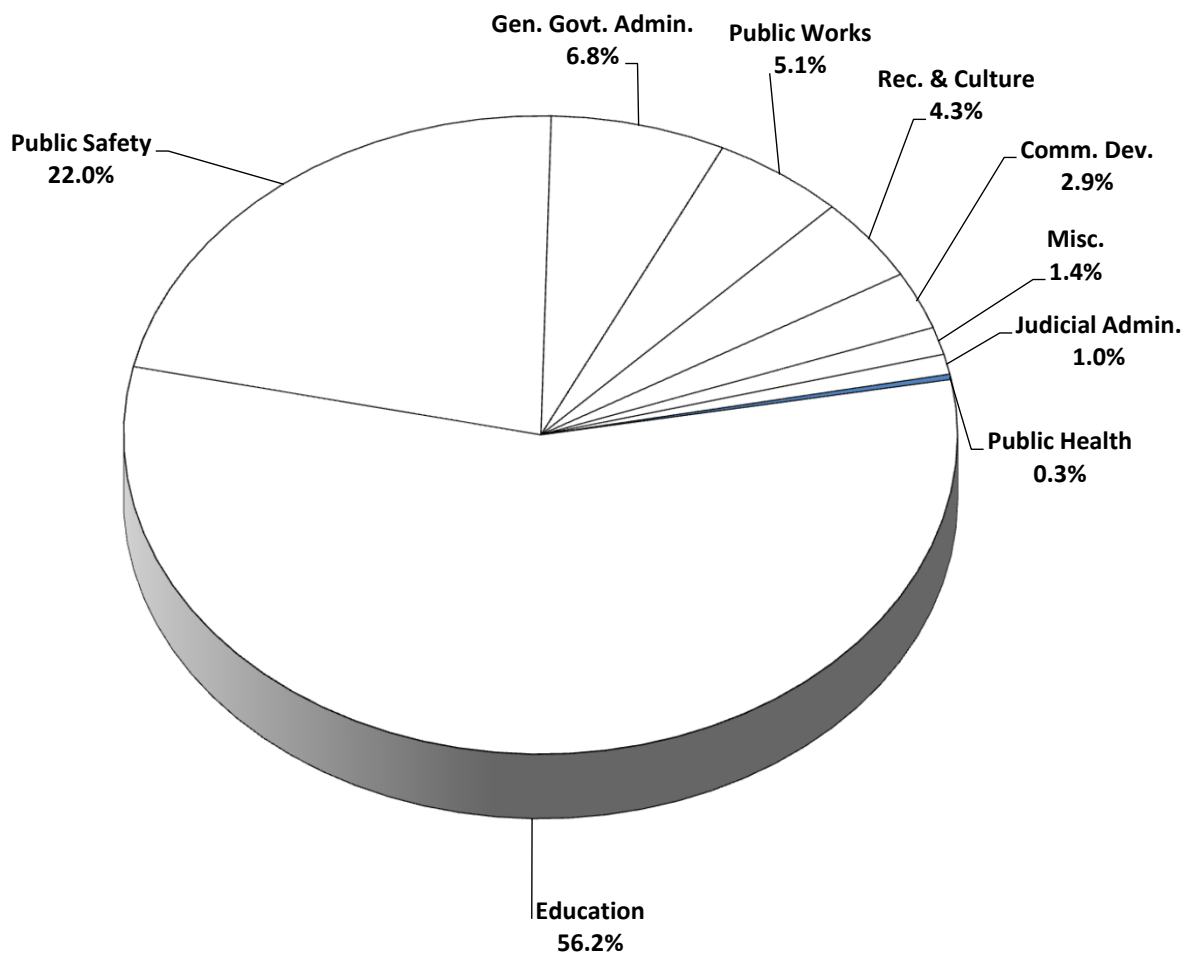
mosquito collections (pools) but also a numerical rebound in overall nuisance species such as *Aedes albopictus* (Asian Tiger mosquitoes) whose populations monitoring was disrupted by a dry-ice shortage in September.

CENTRAL VIRGINIA TRANSPORTATION AUTHORITY

The Central Virginia Transportation Authority (CVTA) was created by the General Assembly in the 2020 legislative session. CVTA provides funding for local and regional transportation projects along with additional funds for Mass Transit for Henrico and Central Virginia. In FY23, Henrico County received \$119.1 million in CVTA Regional funds for seven projects as well as \$35.8 million of funding for construction of the Fall Line Trail.

COUNTY OF HENRICO, VIRGINIA

Public Health
\$3,130,561



Total General Fund
\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Public Health			
Public Health	\$2,888,239	\$2,967,497	\$3,130,561
Total Health	<u>\$2,888,239</u>	<u>\$2,967,497</u>	<u>\$3,130,561</u>

PUBLIC HEALTH

DESCRIPTION

Public Health works collaboratively to ensure healthy living conditions for everyone. Health Department leaders serve as Chief Health Strategists, partnering across multiple sectors and leveraging data and resources to address social, environmental, and economic conditions that affect health and health equity. The Virginia Department of Health (VDH), Henrico, and the City of Richmond established a shared leadership of their local health districts in 2018. The dual district health director is offered as a model for regional public health collaboration and a first for VDH’s Central Region. The two health districts retain separate staff and operations.

The Health Department also provides clinical services, restaurant inspections, permitting of wells and septic systems, and a host of other public health services to the residents of Henrico County. The State and County provide cooperative funding consisting of 55.0% State funds and 45.0% County funds. The budget herein reflects the County’s 45.0% funding level for the cooperative budget and some additional funding to support maternal-child health outcomes, the community-based Doula program, community health workers, and trauma healing response.

OBJECTIVES

- Minimize the spread of communicable disease through epidemiological monitoring of infectious diseases.
- Understand the root causes of health disparities in Henrico County and work toward equity-driven programs and policies.
- Build partnerships and a referral network across public, private, and nonprofit sectors to better meet the clinical needs of all residents.
- Offer community-informed, culturally appropriate services addressing the evolving needs of the County.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	2,888,239	2,967,497	3,130,561	5.5%
Capital	0	0	0	0.0%
Total	<u>\$ 2,888,239</u>	<u>\$ 2,967,497</u>	<u>\$ 3,130,561</u>	<u>5.5%</u>
Personnel Complement*	N/A	N/A	N/A	N/A

*Does not reflect classified and non-classified State positions. The County portion of funding for these positions resides within the operating component of the budget.

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Nursing Home Screening	622	700	700	0
Food Service Protection Visits	2,173	3,000	3,000	0
WIC Average Monthly Participation	5,113	4,800	5,000	200
Number of Clinic Patients	4,133	4,500	4,500	0
Number of Clinic Patient Visits	8,334	9,000	9,000	0
Animal Bite Response	755	610	610	0
Maternity Navigation	202	200	200	0

BUDGET HIGHLIGHTS

The Health Department’s budget has two parts. The first reflects the 45.0% County share of the cooperative budget, which totals \$2,590,838, an increase of 6.7% from FY23 and based upon the December 2022 revised local government agreement (LGA). This budget does not reflect any state or federal funding. There are no County positions assigned to Public Health. The second part of the Health Department’s budget reflects the County funding of \$183,698 for maternal child health programming that includes maternity navigation and oversees the regional Health Taskforce, \$232,800 for community-based doula program funding, \$89,500 for community health workers, \$2,525 for telecommunications funding, and \$31,200 for a Trauma Healing Response position. Total county funding is \$3,130,561, an increase of \$163,064 or 5.5% above FY23.

SERVICES

The Health Department has 3 locations throughout the county and provides the following services:

Women, Infants and Children (WIC)

- Nutrition education, food vouchers for eligible pregnant, breast-feeding & postpartum women, and children up to age 5

Environmental Health

- Restaurant inspections
- Well and septic tank permits
- Day care facility inspections
- Rabies information

Vital Records

- Death, Marriage, Divorce, & Birth certificates

Public Health

Family Planning & Maternity Care

- Family Planning services: screening tests, birth control methods, and counseling
- Pregnancy tests
- Maternity Navigation

STD Clinic (East)

- Sexually transmitted disease screening, treatment, and counseling
- HIV testing and counseling

Communicable Disease Program (West)

- Tuberculosis (TB) and communicable disease follow-up

Refugee Program (West)

- Health assessments and immunizations for newly arrived refugees

Immunizations

- For adults and children

Medical Reserve Corps Opportunities

- Emergency Preparedness volunteers

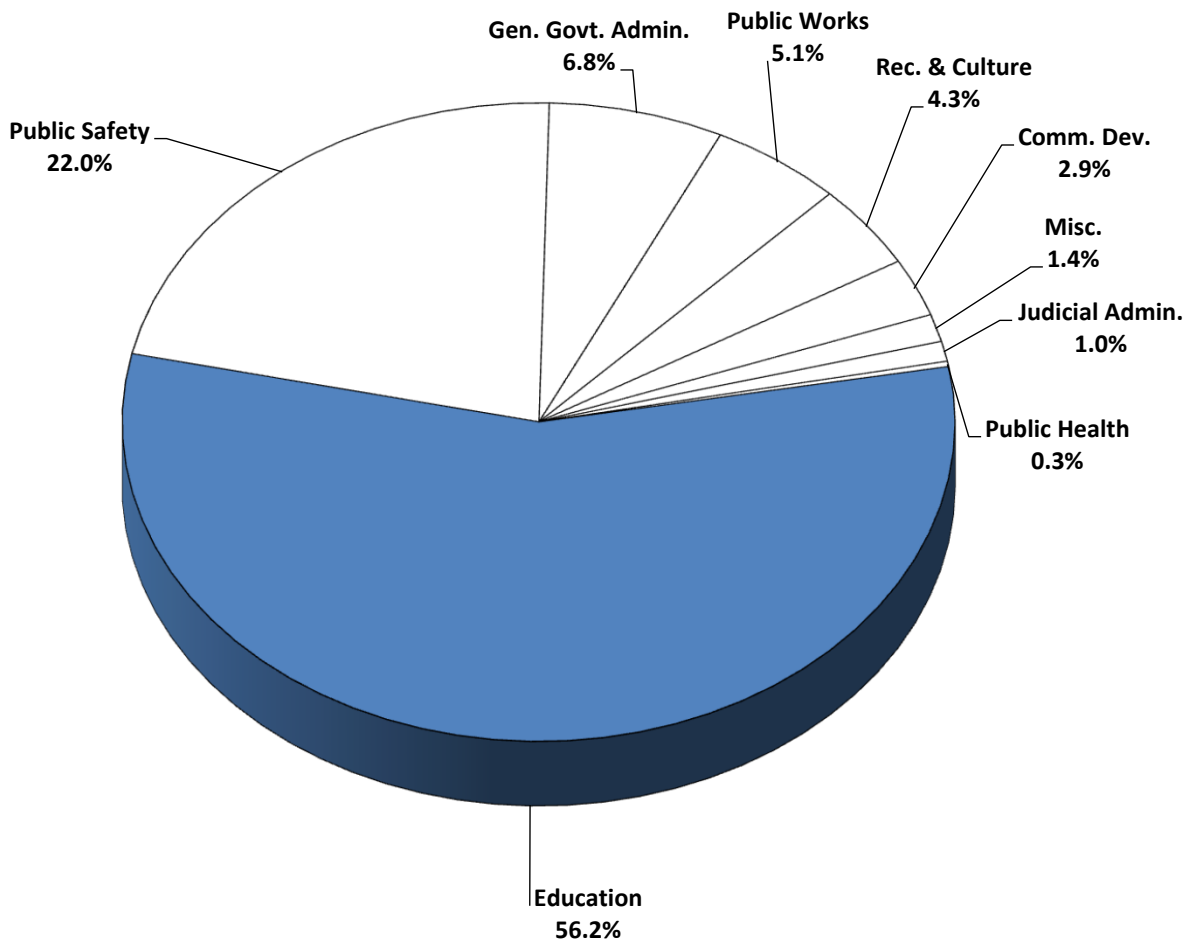
COVID-19 Services

- Navigation
- Testing
- Vaccine Distribution



COUNTY OF HENRICO, VIRGINIA

Education
\$650,376,582



Total General Fund
\$ 1,157,058,430

COUNTY OF HENRICO, VIRGINIA
EDUCATION - ALL FUNDS

	FY22 Actual	FY23 Original	FY24 Approved
Education - General Fund			
Instruction	\$410,570,576	\$454,023,975	\$492,870,089
Administration/Attendance & Health	70,509,596	78,827,759	82,044,853
Pupil Transportation	29,563,733	33,852,736	37,423,009
Operations and Maintenance	2,103,569	2,657,161	3,986,334
Technology	42,104,083	33,294,426	34,052,297
Total Education General Fund	<u>\$554,851,557</u>	<u>\$602,656,057</u>	<u>\$650,376,582</u>
Education - Special Revenue Fund			
School Food Service	\$22,693,936	\$25,641,197	\$28,013,829
Children's Services Act (CSA)*	14,122,232	14,400,000	16,006,273
State, Federal, and Other Grants:			
Categorical Aid - State	14,564,197	21,673,881	20,954,119
Non-Categorical Aid	1,268,208	5,231,187	4,318,940
Categorical Aid - Federal	55,612,011	34,614,623	40,029,373
Miscellaneous	5,380,576	8,540,821	8,425,309
Subtotal Grants	76,824,992	70,060,512	73,727,741
Total Special Revenue Fund	<u>\$113,641,160</u>	<u>\$110,101,709</u>	<u>\$117,747,843</u>
Education - Debt Service Fund			
Education Debt Service	45,412,860	50,184,005	49,942,429
Total Debt Service Fund	<u>\$45,412,860</u>	<u>\$50,184,005</u>	<u>\$49,942,429</u>
Total Education - All Funds	<u>\$713,905,577</u>	<u>\$762,941,771</u>	<u>\$818,066,854</u>

EDUCATION

DESCRIPTION

Grounded by its strategic plan, [Destination 2025](#), Henrico County Public Schools (HCPS) is responsible for the instructional programming, construction, operation, educational research, student testing and assessment, program audit services, policy management, and maintenance of educational facilities in the County. The School Board, elected by the voters of Henrico County by magisterial district, is charged with providing a total educational environment to prepare the students of today for the world of tomorrow. The Superintendent, appointed by the School Board as the Chief Administrative Officer, is charged with establishing and supervising the policies of the Henrico County Public Schools in accordance with the laws of the Commonwealth of Virginia, the regulations adopted by the State Board of Education, and the directives of the Henrico County School Board, which are guided by the mission statement: *Henrico County Public Schools, an innovative leader in educational excellence, will actively engage our students in diverse academic, social, and civic learning experiences that inspire and empower them to become contributing citizens.*

The HCPS divisions of Chief of Staff, School Leadership, Learning, Operations, Finance and Administration, Human Resources, Equity and Diversity, Communications, Family and Community Engagement, and School Board and Superintendent have been established to accomplish the educational objectives of the county. A description of each follows:

The **Division of the Chief of Staff** oversees policy and constituency relations, and includes the department of assessment, research, and evaluation.

The **Division of School Leadership** provides a supportive structure that develops current and future school leaders. The division creates a climate of collaboration by establishing structures that foster shared learning across all 74 schools and centers. It includes the department of disciplinary review.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan				
Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 533,894,577	\$ 593,397,512	\$ 632,751,331	6.6%
Operation	94,364,810	101,799,089	117,338,376	15.3%
Capital	40,233,330	17,561,165	18,034,718	2.7%
Debt Service	45,635,554	50,184,005	49,942,429	(0.5%)
Total	<u>\$ 714,128,271</u>	<u>\$ 762,941,771</u>	<u>\$ 818,066,854</u>	<u>7.2%</u>
Personnel Complement	7,322	7,441	7,491	50
Average Daily Membership	48,936	49,157	48,949	(208)

DESCRIPTION (CONTINUED)

The **Division of Learning** includes the departments of teaching, learning and innovation, exceptional education, student support and wellness, federal programs and foundational learning, and professional leadership and leadership. These departments provide instructional programs to students in pre-K through 12th grade and provide support in the areas of exceptional education, foundational learning, school counseling, professional development, school quality, school psychology, school social work, school-based mental health, student health services, and extended learning.

The **Division of Operations** supports building construction and maintenance, warehousing, pupil transportation, planning, and technology.

The **Division of Finance and Administration** includes the areas of school finance, budget, payroll, general services, school nutrition services, and support for Oracle, as well as the school division's human resources management system.

The **Division of Human Resources** provides support to all HCPS divisions through recruitment, selection, assignment, and evaluation of personnel.

The **Division of Equity, Diversity, and Opportunity** develops, implements, and assesses the school division's short and long-range equity and cultural diversity strategic plans, and coordinates related professional development for staff members

The **Division of Communications** supports meaningful two-way communication with students and their families, employees, and the Henrico community. The communications team is also responsible for media services, television services, and legislative services.

The **Division of Family and Community Engagement** provides support to various HCPS divisions through guidance and direction for engagement strategies, connections to families and communities, and best practice frameworks regarding the school division's family and community engagement efforts.

Finally, the **Division of the School Board and the Superintendent** is responsible for complying with federal and state laws, regulations, and standards, and conducting policy management, constituency services, educational research, student testing and assessment, and program audit services.

OBJECTIVES

- Achieve academic excellence by transforming teaching and learning to provide engaging learner-centered experiences for all students.
- Foster an inclusive, safe, and supportive climate for all stakeholders.
- Recruit, retain, and reward educators who nurture the whole child.
- Cultivate and maintain meaningful, collaborative partnerships to enrich the student experience and provide relevant learning opportunities.

Education

- Leverage the school division's strength of diversity and lead dialogue to ensure equity and access for all.
- Provide equitable and secure physical learning environments that inspire community pride.

BUDGET HIGHLIGHTS

The total budget for Henrico County Public Schools in FY24, which includes the General Fund budget, School Cafeteria Fund, State and Federal Grants Fund, and the education portion of the Debt Service Fund, is \$818,066,854. This reflects an increase of \$55,125,083, or 7.2%, when compared to the FY23 approved budget.

Of the total, \$650,376,582 is the General Fund budget for HCPS. The General Fund budget represents 79.5% of the total HCPS budget. The General Fund reflects an overall increase of \$47,720,525, or 7.9% when compared to the FY23 budget. The funding for the General Fund budget is accounted for as follows: State revenues are expected to fund \$353,995,000 or 54.4% of the FY24 budget; Federal revenues account for \$385,000, and local resources fund \$295,996,582, an increase of \$17,937,525 or 6.4%, compared to FY23. HCPS' personnel component increase includes a salary increase, an increase for employee health insurance, continuation of career ladders, additional funding for 7 new positions for the expansion of the Achievable Dream Academy, 8 positions for the second year phase-in for new specialty centers at Varina High School and Hermitage High School, converting 20 special education Instructional Assistant (IA) positions to full time, adding 5 English as a Second Language (ESL) positions, and 10 new family advocate positions.

The FY24 budget for HCPS continues the County's commitment to growing the Achievable Dream Academy, which started in FY18. HCPS entered into an agreement to participate in this program in FY17. This program is designed to support children to improve their academic performance in school, encourage appropriate behavior and citizenship, and increase their school attendance. The total budget for this program in FY24 is \$7,813,960, which includes additional funds to expand the academy to grade 8 as the start of developing the secondary education portion of the program.

General fund operating adjustments include \$1,690,000 for rising diesel fuel charges, \$4,587,500 for student software cost increases, and \$340,000 central maintenance and utility charges related to moving the Adult Education Center to Regency Square.

To provide a 21st-century education to the students in Henrico County, Education's FY24 General Fund and Special Revenue Fund Budgets include \$17,037,444 for technology. Included in this amount is funding for laptop leases. The laptop initiative began in FY02 when the School system entered into an agreement to provide laptop computers to all high school students and 7th and 8th graders. In FY03, the agreement was amended to include 6th-grade students. The projected cost for the laptop initiative in FY24 is \$11,740,003, which is a reduction of \$1,201,997 or 9.3% compared to FY23.

There are two components of the HCPS budget included in the Special Revenue Fund. These components are the School Cafeteria Fund and the State and Federal Grants Fund, there are no local tax dollars allocated to these funds. In the case of grants within the State and Federal Grant Fund that require a local match, those dollars are provided through utilization of General Fund expenses.

Education

The FY24 budget for the School Cafeteria Fund is \$28,013,829, which reflects an increase of \$2,372,632 or 10.8% compared to the FY23 budget. The increase is primarily due to the compensation plan for FY24 along with advancing salaries to a minimum \$15 per hour.

The FY24 budget for the State and Federal Grants Fund is \$89,734,014, which reflects an increase of \$5,273,502 or 6.2% when compared to the FY23 approved budget. This fund is where HCPS accounts for grant funds, mostly from the Commonwealth of Virginia or the Federal Government. Examples include the Title I-A program, the Algebra Readiness Grant, and the Head Start Program. Included in the FY24 State and Federal Grants fund is \$16,006,273 in grant funding related to the Children's Services Act (CSA). These funds are expected to cover expenses for children referred for CSA services by HCPS, including private day placements for students in foster care. Additional information can be found in the CSA narrative, located elsewhere in this document.

The amount budgeted for debt service related to education is \$49,942,429, which reflects a decrease of \$241,576 or 0.5% compared to the last fiscal year. The education debt service is for outstanding debt related to the issuance of General Obligation (G.O.) bonds and bonds issued through the Virginia Public School Authority (VPSA). More information on debt issued and total debt service can be found in the debt service fund narrative within this document.

The capital budget for HCPS in FY23 totals \$105,550,000 including \$5.05 million for the Douglas S. Freeman High School HVAC replacement and \$86.0 million funded through the FY22 Bond Projects with \$32.5 million for Jackson Davis Elementary School replacement, \$31.5 million for Longan Elementary School replacement, \$12.0 million for the Environmental Education Center Living Building, and \$10.0 million for planning the replacement of Quiocassin Middle School. In FY24, funding of \$20.5 million will go towards maintenance projects including \$9.0 million of meals tax for maintenance capital projects and \$6.0 million for school bus replacements. \$2.5 million will be allocated for roof and mechanical improvements, \$2.0 million will go towards technology infrastructure in schools, and \$1.0 million will address playground replacements.

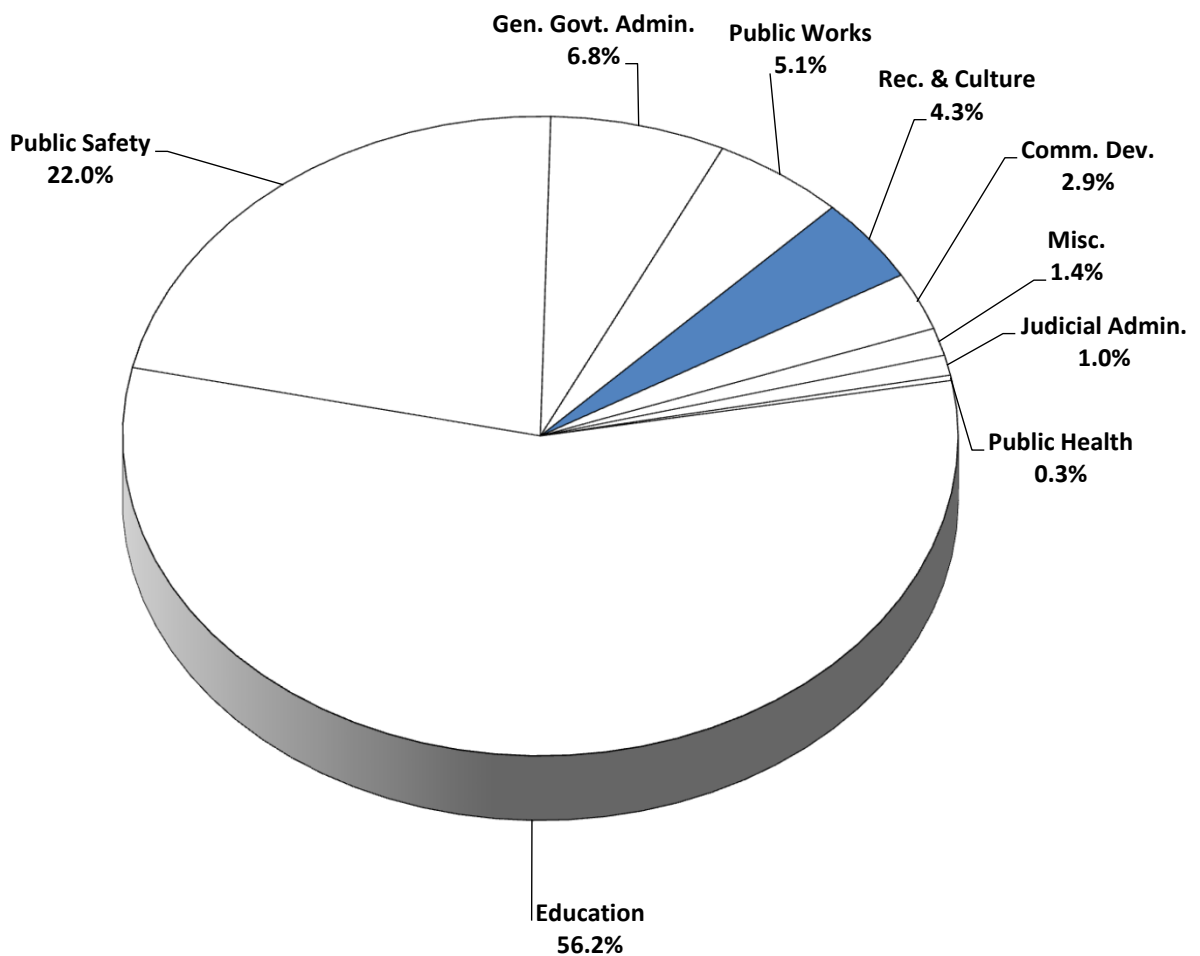
The School Resource Officer (SRO) program provides a safer environment for the students and staff of the schools while also providing a positive role model and adviser to the students. As a joint effort with the Division of Police, a uniformed Police Officer is assigned to middle and high schools in the County. With the addition of 10 SRO positions added to the complement from various vacant County positions in FY23, a total of 47 Police Officers participate in the program.

County and School leadership continue to work together to improve efficiency and optimize service and cost savings by combining services. In FY17, the print shop function of HCPS was combined with the print shop in the general government's Department of General Services to reduce redundant operations. This collaboration created savings of \$34,389. In FY18, the technology section for HCPS began collaborating with the general government's Information Technology Department to reduce redundant operations within the data centers. In FY19, the County Attorney's budget included a new attorney position for HCPS' special education cases. In FY20, the Internal Audit functions of HCPS and the general government were combined to reduce redundant operations. Combining resources is a continued effort to provide more resources to student instruction.

COUNTY OF HENRICO, VIRGINIA

Recreation, Parks, and Culture

\$49,552,181



Total General Fund

\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Recreation, Parks, and Culture			
Recreation & Parks	\$20,831,494	\$23,331,970	\$25,682,500
Sports and Entertainment Authority	376,382	665,347	0
Public Library	19,380,117	22,389,665	23,869,681
Total Recreation, Parks and Culture	<u>\$40,587,993</u>	<u>\$46,386,982</u>	<u>\$49,552,181</u>

RECREATION AND PARKS

DESCRIPTION

The Division of Recreation and Parks offers a variety of programs, facilities, and parks to enhance the standard of living and provide leisure options for residents and guests of Henrico County. To accomplish its mission, the Division is composed of the following three operational units: Park Services, Recreation Services, and Administrative Services.

Park Services

Park Services is responsible for the care and maintenance of the entire Henrico County park system of over 4,500 acres of both developed and undeveloped property. The park system also includes 104 recreation buildings, which range in size and purpose from small restrooms to full-service recreation centers. There are four service sectors within Park Services.

Support Services is responsible for custodial operations in parks as well as special event preparation and clean-up.

The Turf and Grounds section is responsible for general lawn, grounds, and plant maintenance. This section also handles the care and preparation of sports fields scheduled through the Division of Recreation and Parks, which includes many Henrico County Public School fields.

Property Services is responsible for maintaining recreation buildings and handles painting, carpentry, HVAC, plumbing, and general construction improvement projects. This area is responsible for maintenance and repair of both rolling and small equipment and maintains National Recreation and Parks Association certified playground inspectors who provide weekly safety inspections of all play areas and coordinate all necessary equipment repairs. Property Services also supports a warehouse operation responsible for managing parts, supplies and materials needed for all property and building maintenance.

Sports Operations coordinates closely with other service delivery areas within Park Services. Sports staff members schedule the use of all athletic fields. They maintain relationships with all leagues and associations operating within Henrico County and work closely with the Visit Henrico Tourism staff to ensure the needs and expectations of visiting sports tournaments and activities are also met.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 14,384,785	\$ 16,968,544	\$ 18,741,529	10.4%
Operation	5,430,361	5,328,696	5,774,111	8.4%
Capital	1,016,348	1,034,730	1,166,860	12.8%
Total	<u>\$ 20,831,494</u>	<u>\$ 23,331,970</u>	<u>\$ 25,682,500</u>	<u>10.1%</u>
Personnel Complement	180	190 ⁽¹⁾	190	0

⁽¹⁾ Personnel complement includes two additional positions for Administrative Services, three for Recreation Services, and five for Park Services

Recreation and Parks

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Park Visitation	6,295,787	6,700,000	7,000,000	300,000
Special Event Attendance	51,200	52,000	53,760	1,760
Facility Contacts	96,035	175,000	183,750	8,750
Number of Youth Sports Participants	48,000	50,000	52,500	2,500
Turf Acres Mowed	7,045	7,450	7,823	373
Number of General Acres Mowed	11,923	12,157	12,765	608
Number of Work Orders Processed	5,636	5,600	5,880	280
Number of Irrigation Sites Maintained	140	141	148	7
Number of Habitable Structures	104	104	104	0
Number of Historic Sites	35	35	35	0
Number of Shelter Reservations	2,183	2,500	2,625	125
Effectiveness Measures				
Number of Programs Offered	1,020	1,025	1,071	46
Program Attendance	94,163	95,000	99,750	4,750
Open Gym Attendance	16,964	17,812	18,703	891
Fitness Center Usage	6,573	13,146	13,803	657
Social Media Followers	21,824	24,728	25,964	1,236
Number of App Users	2,062	3,675	3,859	184

DESCRIPTION (CONTINUED)

Recreation Services

Recreation Services creates safe, fun, and affordable recreational opportunities to improve the quality of life for Henrico County citizens. This service area oversees the daily management and operation of all recreation facilities. Employees work in teams across several program focus areas to create offerings that appeal to a diverse range of interests.

Programs are targeted to serve customers of all ages and abilities, including age-appropriate offerings for preschoolers, children, tweens, teens, and adults. There are summer camps as well as nature programs at Three Lakes Nature Center and Aquarium, performing arts programs at the Henrico Theatre, and living history programs at Meadow Farm.

The preservation and interpretation of the history of Henrico County also falls under Recreation Services. Historic program and preservation staff develop and implement preservation and interpretive solutions at 10 historic sites owned and operated by Henrico County. These include Antioch School, Armour House and Gardens, Clarke Palmore Museum, Courtney Road Service Station, Dabbs House Museum, Deep Run Schoolhouse, Dorey Recreation Center, Elko Community Center, Meadow Farm Museum, and Virginia Randolph Museum.

Recreation Services also offers a variety of free public events in the parks for residents to enjoy. These include large annual events such as Juneteenth, the Red, White, and Lights Fourth of July and Glen Allen Day as well as several smaller community-scale events spread throughout the year.

Recreation and Parks

Administrative Services

Administrative Services provides all necessary support for the department to fulfill its primary customer service mission and objectives. This area oversees the department's personnel, financial, and customer service needs, including accounts receivable and payable, procurement, records management, and customer registration.

It also includes the Capital Planning and Development work team, which provides professional expertise to lead the continued development and redevelopment of the Henrico County park system. This work team is responsible for master planning, design development, construction documentation, project bidding, and construction administration as well as maintaining the department's annual five-year Capital Improvement Program.

OBJECTIVES

- To provide the citizens of Henrico County safe, clean, and well-maintained parks and facilities.
- To provide the citizens of Henrico County with a wide-range of convenient and affordable general-interest recreation programs, classes, activities, and special events.
- To maximize the use of parks, open space, athletic sites, and facilities.
- To cultivate an effective and dynamic workforce.

BUDGET HIGHLIGHTS

The Division's FY24 approved budget is \$25,682,500, which represents a \$2,350,530, or 10.1% increase when compared to the FY23 budget. This includes the addition of personnel and operating bond project funds for the projected costs of the Deep Run and Dorey Park additions and renovations. The personnel component increased \$1,772,985 or 10.4%. This increase is due to elevated salaries and rising benefit costs, as well as the addition of three new Deputy Director positions, three new Groundskeeper positions, and one new Tradesman position.

The operating component increased \$445,415, or 8.4%. The operating increase is due to additional funding for the operating costs of G.O. Bond projects, as well as funding that was added for enhanced maintenance of the park system. The capital outlay budget increased by \$132,130, or 12.8%. This increase is due to the capital needs of completed bond projects and augmented funding for park system maintenance.

ADMINISTRATIVE SERVICES

The FY24 budget for Administration totals \$2,539,397 and includes the Director's office, the Business Office, and Capital Planning and Development. The budget for FY24 reflects a net increase of \$523,335, or 26.0%, due to the addition of two positions included in FY23 and increased requirements for wages and benefits.

RECREATION SERVICES

The FY24 budget for Recreation Services totals \$8,474,230, which reflects an increase of \$763,293, or 9.9% when compared to FY23. This increase is related to the addition of funds for bond projects, three positions added in FY23, as well as adjustments to salaries and greater benefit costs.

Recreation and Parks

Operating and Capital components include funds used to pay for equipment replacement expenses, to preserve historic artifacts, and to purchase new and replacement furniture and fixtures for the various recreation centers. Revenue collected as a set-up fee supports furniture replacement. This fee was approved in FY02, and the replacement furniture expenditures program was approved in the FY03 budget.

In a similar fashion, the FY18 budget initiated the inclusion of \$20,000 annually for equipment replacement at the Eastern Henrico Recreation Center. This is funded through revenues collected from members for use of the facility.

CULTURAL ARTS CENTER

The FY24 County contribution to the Cultural Arts Center is \$600,000. This funding level reflects no change from the prior fiscal year. This funding is provided in support of the wide array of programs and services that the Center provides in the community.

PARK SERVICES

The budget for Park Services totals \$14,068,873 for FY24, which represents an increase of \$1,063,902, or 8.2%, when compared to the FY23 approved budget. This increase is driven by the additional funds for completed bond projects and five positions added in FY23.

The equipment replacement program was initiated in the FY09 budget to provide a regular replacement schedule for equipment when necessary. In FY24, \$307,700 will go towards the addition of two vibratory plate compactors, two chainsaws, and two portable floor cleaners, as well the replacement of one 5 gang reel mower, two infield groomers, one 24-ft trailer, one light tower, one woodchipper, small equipment, folding tables, and goals.

The Facility Rehabilitation portion of the budget totals \$598,800 in the FY24 budget. This plan was initiated in the FY01 budget to maintain the Division's facilities on a yearly basis. For FY24, types of projects in the Facility Rehabilitation program include two painting projects, four turf projects, one HVAC project, one fence project, five roof projects, and five other miscellaneous projects. This funding is in addition to the Facility Rehabilitation program included in Henrico's Capital Improvements Program.

REVENUES

The Division anticipates collecting revenue totaling \$507,000 in FY24. This decrease of \$60,000 from the approved FY23 budget is expected in room rental revenue. Recreation generates revenues through program fees and facility rentals. Revenue Collection lagged during the COVID-19 pandemic but has recovered briskly as conditions have improved.

DIVISION HIGHLIGHTS

When it became apparent that the COVID-19 pandemic was not going anywhere anytime soon, it was up to Recreation staff to think of innovative ways to reach out to the community. Park Mobile made that possible by bringing opportunities to connect right to people's doorstep. Over the past couple years, programming has been offered not only at Henrico Parks, but also at apartments, senior communities, and libraries. During 2022, Recreation and Parks continued its Park Mobile effort, offering 157 programs to almost 5,300 people across the County.

Recreation and Parks

The department has focused on maximizing its community connections to enhance the services provided to Henrico citizens. One partnership that was a huge success in 2022 was with the Henrico County Police Division (HCPD). Recreation and Parks partnered with HCPD to provide Bike Safety Rodeos for families of the County as a way for relationships to be developed between residents and Public Safety Officers. Other partnerships that have enhanced our reach include CAP to CAP, the Caribbean Festival, Cultural Arts Center, YMCA Aquatic Center, Dorey Park Farmers Market, Root 5 Family Farms, along with many others.

The Special Events section has focused on increasing its portfolio of events over the past few years. This section now organizes the annual Juneteenth event which is comparable in size to the department's Fourth of July event. This section also added other events to its schedule including its first ever Haunted Theatre. This event received a tremendous amount of positive feedback from the community with over 290 people attending throughout the day.

LIBRARY

DESCRIPTION

The Henrico County Public Library (HCPL) provides informational, educational, and reading resources to residents of all ages. Library services include professional information staff who expertly answer customer questions, a comprehensive and timely materials collection, programming for children, teens, and adults, computer classes and digital media creation, book discussion groups, resources for job seeking assistance, and more. The library provides mobile library services to daycare centers and retirement communities and participates in community outreach events. HCPL is known for its high standard of customer service, its responsive collection, and its attractive and well-equipped facilities.

The library offers in-person and online services through 748 public workstations, loanable laptops and wireless hotspots, and other devices embedded in libraries across the county. The library provides Internet access, web-based Library Catalog searching, Microsoft Office software, digital media creation tools, and electronic information resources. Wi-Fi is available at all public library locations. The Library catalog, eBook downloads, and research databases are available to access online, any time, from anywhere. HCPL is a resource for every resident, supporting and adapting to ever-evolving community needs.

OBJECTIVES

- To provide customers with a positive library experience that meets their needs and expectations and that enriches community life.
- All libraries will be welcoming and engaging places that provide accessibility and an array of spaces to meet the community’s growing needs.
- Residents will be offered a responsive, relevant and diverse collection that is available in a timely manner.
- Libraries will offer services and programs that reach out to Henrico County’s changing population in ways that respond to diverse community needs.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 15,531,836	\$ 17,797,754	\$ 19,052,770	7.1%
Operation	3,926,507	4,391,911	4,616,911	5.1%
Capital	104,542	200,000	200,000	0.0%
Total	<u>\$ 19,562,885</u>	<u>\$ 22,389,665</u>	<u>\$ 23,869,681</u>	<u>6.6%</u>
Personnel Complement	228	227 *	227	0

* One position transferred to the Police Division as part of the addition of 10 School Resource Officers.

Library

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Digital/E Circulation	1,063,987	1,117,186	1,173,046	55,860
Library Cards Issued	15,719	16,033	16,514	481
Meeting Room Attendance	113,375	130,381	149,938	19,557
Physical/Print Circulation	2,269,318	2,382,784	2,501,923	119,139
Program Participation	50,010	51,510	54,086	2,576
Public Computer Sessions	152,141	161,269	174,171	12,902
Questions Answered	464,175	468,817	473,505	4,688
Total Circulation	3,333,305	3,499,970	3,674,969	174,999
Visits	1,100,350	1,232,392	1,417,251	184,859
Website Visits	3,734,189	3,771,531	3,809,246	37,715
WiFi Connections	2,117,502	2,435,127	2,800,396	365,269

BUDGET HIGHLIGHTS

The Department's budget for FY24 totals \$23,869,681 representing an increase of \$1,480,016, or 6.6% from the previous approved budget. The personnel component has increased by \$1,255,016 to reflect an increase in employee salaries and benefits. The operating component of the budget has increased by \$225,000 for the restoration of the collection line. Capital Outlay remains consistent with the previous fiscal year.

DEPARTMENTAL HIGHLIGHTS

STAFF AND FACILITIES

Sandston Library Refresh

The Sandston Branch Library closed from September 12 to November 30, 2022 for a refresh of the building interior and grounds. Fresh paint, new carpet, eco-friendly landscaping, resurfaced parking lots, updated A/V, and new, modern shelving units that facilitate browsing and display are among the many improvements to the facility. Lighting at Sandston had previously been overhauled to install new energy efficient fixtures, bringing the project total to over \$411,000 of upgrades. The community was served by the Mobile Library Service on Fridays and by the nearby Varina and Fairfield Area Libraries during the closure. An open house on November 30th welcomed the public back into the building with a brief ribbon cutting ceremony, followed by a Family Storytime and activities for all ages throughout the day.

Staff Development, Emerging Leaders Certification, and Career Development Plan

In the first biennial staff development days, library staff joined a virtual event to hear updates about the system and State Library services receiving accolades and awards voted on by their peers. Several HCPL employees graduated from the County's Emerging Leaders Certification Program, having cultivated wider skillsets and networks that will benefit their careers and the library system as a whole. Thirteen HCPL staff have enrolled in Leadership Henrico.

Library

Several employees are expected to complete their Career Development Plan, meaning they are cross-trained in multiple public service areas to increase the strength of the library system's workforce. The Friends of Henrico County Public Library provided scholarships to send staff to the American Library Association conference and the Public Library Association conference, the Joint Conference of Librarians of Color, and the Virginia Library Association conference.

Achievement Awards

HCPL and its staff were recognized by the National Association of Counties (NACo) this year with three achievement awards for programs: Community Collections, in which donated or withdrawn library materials are repurposed as reading materials in waiting rooms for youth facilities or programs at other county agencies; Storyline, a phone-in story time featuring recorded children's books read aloud by library staff and updated weekly; and Computer Work and Play Stations, the custom designed furniture pieces at the Fairfield Area Library for parents and caregivers needing to use computers while accompanied by a small child. The Virginia Association of Counties (VACo) also recognized the Computer Work and Play Stations. The Fairfield Area Library was awarded the Institute of Interior Designers of America and American Library Association's Library Interior Design Award, a biennial national honor recognizing excellence and innovation in library interior design. HCPL received an honorable mention from the Virginia Energy Efficiency Council for the library system's many environmentally conscious buildings and efforts, including HCPL's five LEED certified buildings, a 23% reduction in energy usage since FY17, and solar panel installation projects. Fairfield Area Library received two awards from the US Green Building Council, Virginia Chapter: Innovative Project of the Year—New Construction and the People's Choice Award.

PROGRAMS AND SERVICES

Early Literacy, Youth, and Family Programs

Early literacy efforts at the library were building upon pre-pandemic levels of service in FY22. Options for both in-person and virtual story times were available for parents and caregivers. The Work and Play Station computer stations at Fairfield Area Library, custom designed to facilitate computer use by parents and caregivers accompanied by a small child, went viral for a second time (since the 2019 Grand Opening) on national and international social, print, and other news media, appearing in *The Washington Post*, *The New York Times*, *Newsweek*, *Good Morning America*, and *Richmond Times-Dispatch*. Library staff authored and published articles about the workstations in leading industry publications *American Libraries* magazine and *Children and Libraries* magazine. Summer Reading was an overall success with a significant rebound in participation and a popular ocean theme. Nearly 5,000 participants logged approximately 75,000 books and shared 4,100 reviews on the Summer Reading app, Beanstack. A new "100 Books Before Graduation" program, sponsored by the Friends of the Library, debuted for teens in middle and high school to track their reading for school or for pleasure and to earn rewards.

Diversity, Equity, and Inclusion

The library added another group and location to the popular Next Chapter Book Club for adults with developmental disabilities, in partnership with Henrico Mental Health and Developmental Services, at the North Park Branch Library. For patrons who require service in a language other than English, and for translation of Library promotional materials, HCPL contracted with United Language Group to offer live interpretation for customer service interactions and to receive document translation services as needed. The Fairfield Library's Trailblazers exhibit, designed to represent a diversity of identities and to inspire the youth of Fairfield on their paths in life, received new inspirational quotes from an inclusive group of luminaries added to the quote panels on the first and second floors. The Libbie

Library

Mill Heritage Wall received an update with a new story about Indigenous Peoples created with help from the Pamunkey Museum and Cultural Heritage Center and Henricus Historical Park and Foundation. HCPL continues to provide programming in support of recognized cultural heritage months and of the initiatives of Henrico County Multicultural Engagement. HCPL staff and facilities were prominent in the FY22 Henrico Citizens Academy. Staff participated in the Virginia State University and Virginia Union University Henrico Days and distributed a newly-developed library staff recruitment flyer. National non-profit Generation Hope, which supports student-parents (pregnant or those with young children) in completing their degrees, toured Fairfield Area Library with their academic partners from around the country and an HCPL partnership has been initiated with VSU's division of Student Success & Engagement.

Adult Programming

Centrally planned, system-wide programs are expanding under the new Programming Division. Over the past year, author talks, lectures, performances, screenings, and discussions have connected historical and topical subjects with the library's collection, with an emphasis on diversity and inclusion. Highlights included local author Chip Jones discussing his book *The Organ Thieves*, local scholar Elvatrice Belsches presenting her original research on Virginia Randolph, the Latin Ballet of Virginia offering workshops and performances, and Shaleigh Howells of the Pamunkey Museum and Professor Gregory Smithers of Virginia Commonwealth University providing lectures during Native American Heritage Month. Support for jobseekers continued in libraries: HCPL partnered with CareerWorks to promote virtual interviewing and résumé workshops offered weekly through the winter of 2021. Tax filing was provided in partnership with United Way's Volunteer Income Tax Assistance program to lower-income individuals and families.

All Henrico Reads

The 2023 author event was announced and will be held at J.R. Tucker High School on March 30, 2023. This event will be hosted internationally bestselling author Jamie Ford. Ford will be presenting his new novel, *The Many Daughters of Afong Moy*, which has been optioned for a TV series, debuted on the NYT Bestseller list, and was selected as a Today Show Read With Jenna pick.

Voting

Six of HCPL's nine physical locations are actively involved in supporting voting in the county. Gayton, Fairfield, North Park, and Libbie Mill libraries serve as voting precincts. Tuckahoe and Varina both had drop-off ballot boxes available to the public. Varina Library served as an early voting office site, one of three in the county.

OUTREACH

Outdoor Community Events

The Outreach Team expanded their presence as increasing numbers of community events provided new opportunities to connect with the community. For comparison, in calendar year 2021, HCPL Outreach appeared at 33 community events with 3,280 interaction, while in 2022, Outreach attended 48 community events with 7,063 interactions.

Library

Mobile Library Service

The Mobile Library Service (MLS) added five new stops to their route in locations across the county. The MLS is working to grow Youth Services offerings, and continuing their partnership with Henrico Mental Health and Developmental Services' Connect program locations. During the Sandston Library's closure for the refresh project, the MLS made weekly visits to the library parking lot on Fridays between 10 a.m. and 2 p.m. to provide materials for 150 Sandston residents.

COLLECTION AND TECHNOLOGY

1,000 Books Before Kindergarten Kits

The Friends of Henrico County Public Library provided support for the library to curate and package kits for families participating in the 1,000 Books Before Kindergarten early literacy challenge, or any families looking to grab a convenient, curated collection of picture books. These engaging backpacks contain ten unique, librarian-selected books perfect for young readers that can be used toward reaching their goals and earning prizes in our early literacy reading challenge.

Meta Community Action Grant and ARPA funding for Wireless Hotspots

Meta, parent company of Facebook, provided funding for Wi-Fi hotspots to circulate to adult library users. This funding was later augmented by additional funds from the American Rescue Plan Act (ARPA). In total, the library was able to purchase 100 hotspots, which have circulated approximately 850 times in their first 11 months of use. Meta provided funds for the program to continue for another fiscal year as part of their Meta Data Center Community Action Grant Program. The pilot has been successful and demonstrates need for the public.

Online Learning Resources Added

The library added electronic resources for patrons including Transparent Languages, a new online language-learning tool provided through the Library of Virginia. The over 3,000 digital magazines provided by the Library of Virginia migrated to a new app, Magzster. OverDrive, the library's primary host for eBook downloads, discontinued its eponymous app and moved to its new, more user-friendly Libby app, which can be used across a variety of devices with Android or iOS operating systems.

Library Catalog Update

The HCPL catalog received a new look and feel with application of a discovery layer. This software overlay provides an improved search engine, better display of search results, and greater customization for user access to the library's catalog database. HCPL IT, Collection Management, and Public Relations collaborated to customize the search experience and the visual design of the new catalog which improved the marketing of book collections. The redesigned catalog looks modern and is easily navigated on a desktop, smartphone, tablet, or other touchscreen device. Staff also worked interdepartmentally to tailor the new mobile app provided by the software overlay vendor for an enhanced mobile search experience.

CONCLUSION

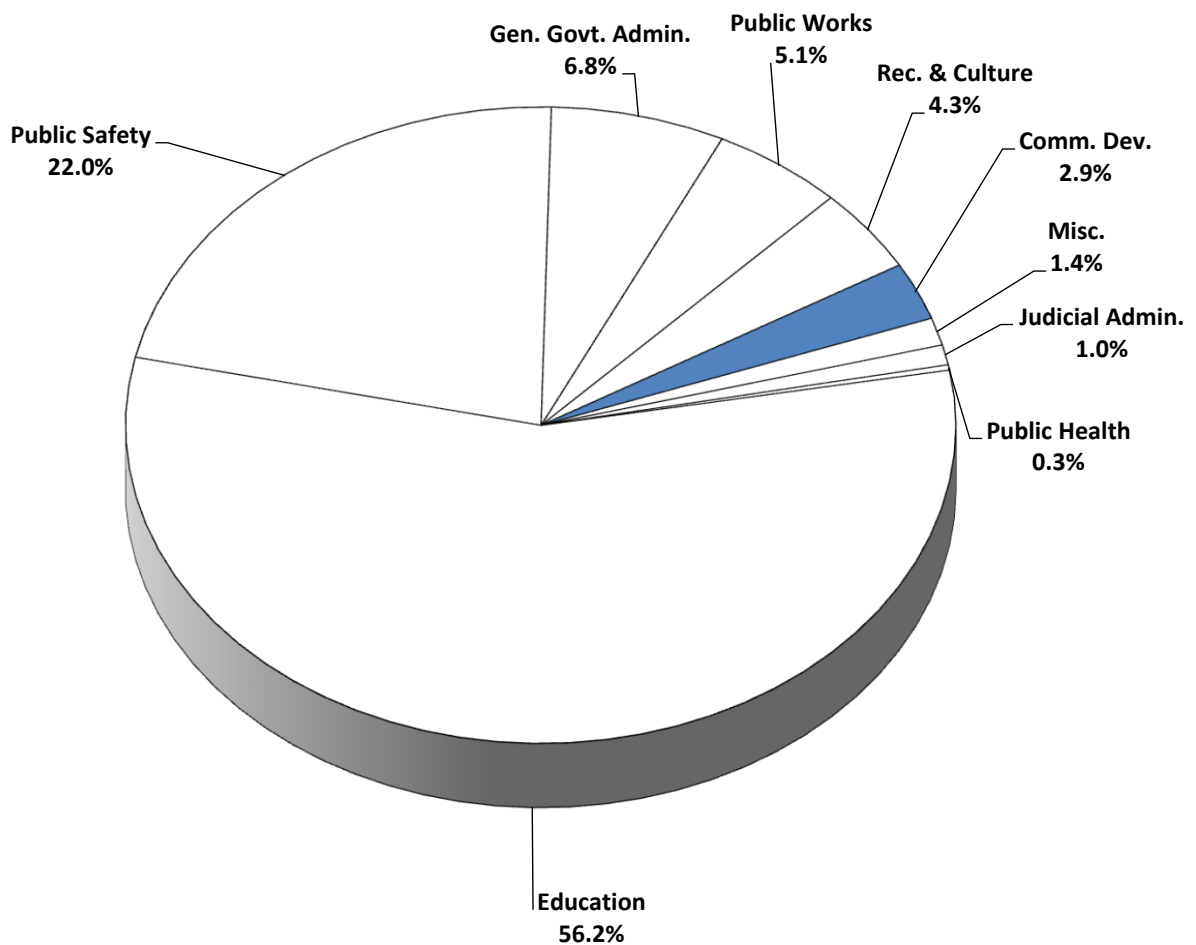
The library has found its momentum and expanded upon its pre-pandemic footprint of programs and services over this past year. With strong support from the County and a dedicated community of readers, library staff have been inspired to provide innovative, inclusive, and attentive public service that is receiving national recognition. The library is a valued and essential resource to Henrico residents and adds to their quality of life. HCPL continues to deepen engagement with the community and build on its solid foundation of excellence.



COUNTY OF HENRICO, VIRGINIA

Community Development

\$33,995,841



Total General Fund

\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Community Development			
Economic Development	\$19,790,257	\$18,585,699	\$24,927,539
Planning	4,199,978	5,139,389	5,357,447
Community Revitalization	1,817,898	2,086,661	2,200,000
Agriculture and Home Extension	407,362	420,787	443,364
Permit Center	842,997	1,089,218	1,067,491
Total Community Development	<u>\$27,058,492</u>	<u>\$27,321,754</u>	<u>\$33,995,841</u>

ECONOMIC DEVELOPMENT

DESCRIPTION

The Economic Development Authority (EDA) was created as a political subdivision of the Commonwealth of Virginia and, as such, may issue tax exempt bonds for the purpose of promoting industry and developing trade, by inducing desirable businesses to locate or remain in the county. The bonds and notes financed by private lenders for approved projects do not constitute a debt of the Commonwealth, the County, or the Authority. The debts are repaid solely from the revenues and receipts derived from EDA projects.

The Authority was designated as the official economic development organization for the County of Henrico in 1984. At that time, it was authorized to undertake those activities necessary to accomplish the county's economic development goals. Although the Authority is officially independent of the County, it works closely with the County government and receives support in the form of an annual operating subsidy. This budget includes that subsidy. Reimbursements for expenditures are subject to the same controls as other County departments.

OBJECTIVES

- To increase the number of successful locations of new businesses in Henrico County.
- To conduct a successful business retention program.
- To create employment opportunities and to increase the nonresidential tax base.
- To increase the number of corporate inquiries and prospect visits to Henrico County.
- To promote the retention and expansion of existing major primary corporate businesses.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	19,790,107	18,584,899	24,922,539	34.1%
Capital	150	800	5,000	525.0%
Total Budget	<u>\$ 19,790,257</u>	<u>\$ 18,585,699</u>	<u>\$ 24,927,539</u>	<u>34.1%</u>
Personnel Complement ⁽¹⁾	N/A	N/A	N/A	N/A

⁽¹⁾ Ten employees are supported by the County in this budget, but are not in the County's complement

Economic Development

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Effectiveness Measures				
Square Footage of Businesses	1,200,000	1,500,000	775,000	(725,000)
Jobs Created and Retained	1,271	452	700	248
Wages Paid	\$ 81,000,000	\$ 28,047,000	\$ 33,000,000	4,953,000
Investment	\$ 264,000,000	\$ 160,000,000	\$ 120,000,000	(40,000,000)

BUDGET HIGHLIGHTS

The approved FY24 budget for the Economic Development Authority is \$24,927,539. This is an increase of \$6,341,840, or 34.1%, over the FY23 approved budget. The Authority’s administrative operations and capital increased by \$112,191. The passthrough portion of this budget increased by \$6,229,649. This represents a \$4,750,000 increase in funding for the Richmond Center Expansion Project (RCEP), as well as a \$1,479,649 increase in the funding requirement for Richmond Region Tourism (RRT).

Since FY98, the county’s share of the RCEP, funded with Hotel/Motel Tax revenues has been included in this budget. Beginning in FY01, the entire 8.0% Hotel/Motel tax levy has been transferred to the Greater Richmond Convention Center Authority. At the end of the fiscal year, Henrico’s local 2.0% percent component is returned from the Convention Center. In FY24, Hotel/Motel Tax collections of \$18,750,000 are projected. This includes an additional 2.0% tax on hotel rooms to support RRT’s new Tourism Improvement District. This is a \$4,750,000 increase from the FY23 approved budget as noted above. Henrico’s annual contribution to RRT is \$3,620,391 for FY24. This is an increase of \$1,479,649.

FY24 also contains the county's \$385,000 contributions to the Greater Richmond Partnership. This is consistent with FY23 funding. This portion of the EDA budget also contains \$50,000 for the GO Virginia initiative.

The Authority’s staff members are not included in the county’s complement since they are paid by the Economic Development Authority. The funding for salary and FICA requirements for these positions is provided by the County. The benefit costs of all positions are provided by the Authority.

Setting aside the contributions for the Greater Richmond Partnership, the RCEP, and RRT, the budget for administrative operations and capital of the Authority is up \$112,191, above the FY23 approved budget. The increase reflects elevated salary and benefits costs, heightened telecommunications charges, and the replacement of outdated technology.

The following historical information is noted:

Economic Development

What follows is a table of Richmond Region Tourism (formerly RMCVB) and Greater Richmond Partnership funding budgeted in the previous ten fiscal years.

Year	Richmond Region Tourism	Greater Richmond Partnership
FY23	\$2,575,742	\$385,000
FY22	\$2,652,097	\$385,000
FY21	\$2,972,022	\$270,000
FY20	\$3,057,022	\$385,000
FY19	\$2,938,514	\$385,000
FY18	\$2,856,636	\$385,000
FY17	\$2,636,200	\$385,000
FY16	\$2,393,090	\$385,000
FY15	\$2,378,050	\$370,000
FY14	\$2,053,870	\$320,000

PLANNING

DESCRIPTION

The Department of Planning provides staff support to the Planning Commission, the Board of Zoning Appeals, and the Board of Supervisors relating to land development activities in the county. The department is organized into five divisions: Comprehensive Planning, Development Review and Design, Zoning Administration, Planning Systems, and Administrative.

Comprehensive Planning prepares long-range plans, evaluates rezoning requests, handles planning data management, demographic, and land-use information. Development Review and Design is responsible for the administration of the Plan of Development (POD) and Subdivision applications and detailed review of architectural plans, landscape, lighting and fence plans, transfers of approval, and building permit applications. Zoning Administration enforces subdivision and zoning ordinances of the Henrico County Code. The Planning Systems Division provides information technology and GIS support to the entire department. Administrative Support provides budget, personnel, and clerical support for the operation of the office.

OBJECTIVES

- To improve the efficiency of staff in the implementation of the existing zoning ordinance as it pertains to the public, Board of Supervisors, Planning Commission, Board of Zoning Appeals, and other agencies and to encourage public use of planning information through the automation of the office.
- To review and recommend reasonable changes to the comprehensive plan and its implementation tools, the zoning ordinance, and subdivision regulations to better provide for changing development trends and to promote good urban design.
- To accurately, and in a timely manner, prepare all correspondence and minutes associated with Planning Commission, Board of Zoning Appeals, Board of Supervisors, and Department of Planning activities; to facilitate the issuance of building permits, occupancy permits, and business licenses.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	FY22	FY23	FY24	Change
	<u>Actual</u>	<u>Original</u>	<u>Approved</u>	<u>23 to 24</u>
Personnel	\$ 3,634,506	\$ 4,625,725	\$ 4,843,783	4.7%
Operation	564,023	505,664	505,664	0.0%
Capital	1,449	8,000	8,000	0.0%
Total	4,199,978	5,139,389	5,357,447	4.2%
Personnel Complement	44	44	44	0

Planning

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Reviews Completed by Dev. Review & Design	347	350	325	(25)
Zoning Petitions & Provisional Use Permits	85	70	70	0
Variance and Use Permits Processed	67	85	85	0
Maps Prepared	1,142	1,050	1,050	0

OBJECTIVES (CONTINUED)

- To improve on the preparation of maps, charts, and other documents necessary for the proper presentation and understanding of various planning requirements.
- To prepare “careful and comprehensive survey studies of the existing conditions and trends of growth, and of the probable future requirements of its territory and inhabitants” as indicated in the Code of Virginia.
- To coordinate and improve public and private planning efforts through the development of data, maps, technology support, and studies to ensure consistency for planning and programming.
- To develop specific management controls and incentives for the protection and preservation of historical sites, buildings and structures from encroaching development and objectionable land uses.
- To improve past efforts and enhance existing programs that minimizes impact on environmentally sensitive areas and to improve water quality standards through development as mandated by the Chesapeake Bay Act.

BUDGET HIGHLIGHTS

The Department of Planning’s budget for FY24 is \$5,357,447, an increase of \$218,058, or 4.2% over FY23. This increase is reflected in the personnel component and is the result payroll and benefit changes offset by moving one position to Information Technology. The operating and capital components of the budget will remain flat from the prior year approved budget, at \$505,664 and \$8,000, respectively.

There are two components to the budget: Administration, which includes five divisions, and the Boards and Commissions, which includes the Planning Commission and the Board of Zoning Appeals. The Boards and Commissions budget totals \$169,527 for FY24, unchanged from FY23. The Administration budget totals \$5,187,920. These budgets combine for the \$5,357,447 total budget.

DEPARTMENTAL HIGHLIGHTS

The department’s mission “to provide the professional planning leadership to accomplish excellent management of the valued resources which create our coveted quality of life”, involves a wide spectrum of goals, functions, and accountability. The Department’s core services include reviewing and making recommendations for development applications such as rezoning, planning of developments and subdivisions, conditional use permits, and variances.

Planning

Functions go beyond reviewing development to ensure compliance with zoning and subdivision ordinances, and require several areas of expertise to understand the needs of a growing population and how this impacts the county's wide range of services and infrastructure. The Department of Planning provides a range of expertise including but not limited to drafting white papers, land use legislation and policy, and assists in long range plans for schools and other public facilities. The department also produces maps and provides geographic, statistical, and demographic data for certain GIS layers used by nearly every county department, and frequently provides internal consulting.

The Department presented at the 2022 Board Retreat, covering several topics including status and summaries of the 2045 Comprehensive Plan Update. Staff also provided design assistance for General Services, Public Works, Community Revitalization, and informal plans discussed with Board members and Planning Commissioners. Planning staff also support a variety of regional and local groups including the PlanRVA, Transportation Planning Organization, Urban Land Institute, Virginia Department of Rail and Public Transportation, special committees for the General Assembly, VCU, Sports Backers, and The Capital Region Collaborative, as well as community meetings as requested.

Planning has enjoyed participating in the intern program with support for the Comprehensive Planning division. Interns are assigned to projects designed to enhance office efficiency and productivity and given the opportunity to participate in department meetings as well as Planning Commission and Board of Zoning Appeals public hearings.

COMMUNITY REVITALIZATION

DESCRIPTION

The Department of Community Revitalization coordinates the County’s housing initiatives, revitalization efforts and community development programs. The department plays an integral role in the enhancement of existing residential, commercial, and industrial areas in the County. The Department is divided into two major divisions (Community Development and Community Maintenance) and is responsible for administering the following programs: Community Maintenance program; CDBG, HOME and ESG programs; Virginia Enterprise Zone program; Commercial Revitalization Assistance; Henrico Investment Program (HIP); Neighborhood Revitalization Assistance; Volunteer Assistance Program; and property maintenance and zoning enforcement in developed communities.

OBJECTIVES

- To administer and aggressively market the County’s Enterprise Zone and HIP programs to potential new and existing businesses and/or property owners.
- To administer the CDBG, HOME and ESG programs to assist in meeting the County’s community development objectives, develop community partnerships, and implement programs necessary to meet rapidly changing needs of the County and respond to changing federal funding.
- To administer the Community Maintenance program of environmental and zoning code enforcement.
- To identify needs within the County’s older communities and offer staff and volunteer services to improve properties and structures as a part of the Volunteer Assistance Program.
- To prepare plans and design programs for older commercial corridors and in the County in order to identify opportunities to facilitate investment and improvement and to develop realistic plans of action for addressing concerns.
- To coordinate the review of tax credit applications and low-interest bond financing requests in order to encourage rehabilitation and new investment in the County’s aging multi-family developments.
- To develop neighborhood enhancement strategies for mature residential and commercial areas of the County in order to ensure that such areas remain attractive for existing and potential residents and retain viable businesses.
- To perform special projects requested by the Board of Supervisors, County Manager, or other departments.

FISCAL YEAR 2024 SUMMARY

Description	Annual Fiscal Plan			
	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 1,490,233	\$ 1,716,179	\$ 1,829,518	6.6%
Operation	322,883	362,379	362,379	0.0%
Capital	4,782	8,103	8,103	0.0%
Total	<u>\$ 1,817,898</u>	<u>\$ 2,086,661</u>	<u>\$ 2,200,000</u>	<u>5.4%</u>
Personnel Complement ⁽¹⁾	21	20	21 ⁽²⁾	1

⁽¹⁾ Does not include five Complement III positions funded through grant programs

⁽²⁾ Moved Revitalization Specialist II, a grant funded Complement III position, into the General Fund

Community Revitalization

PERFORMANCE MEASURES

	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Community Maintenance Cases	8,638	10,287	10,801	514
Inspections Made	27,199	27,989	29,388	1,399
Technical Assistance/Outreach to Businesses	998	600	700	100
Enterprise Zone Design Asst. Provided	4	6	6	0
Efficiency Measures				
Volunteers Participating	134	160	200	40
Volunteer Hours Worked	504	550	600	50
CCP Hours Worked	2,200	1,680	1,800	120
Effectiveness Measures				
Notices of Violation Issued	2,044	2,200	2,300	100
Enterprise Zone Grants Completed	18	18	19	1
Value of Enterprise Zone Grant Assisted Projects	\$ 452,230	\$ 450,000	\$ 800,000	\$ 350,000
Value of All Enterprise Zone Projects	\$ 83,554,036	\$ 70,000,000	\$ 80,000,000	\$ 10,000,000
Value of Grants Awarded	\$ 59,571	\$ 75,000	\$ 90,000	\$ 15,000
Henrico Investment Program Grants Completed	4	6	8	2

BUDGET HIGHLIGHTS

The Department's budget for FY24 is \$2,200,000. This represents an overall increase of \$113,339 or 5.4%, from the FY23 approved budget. This increase was driven solely by the personnel component and reflects heightened salary estimates as well as the associated benefit adjustments. Additionally, a Revitalization Specialist II position was moved from Complement III to Complement I, enabling the position to work on HIP projects and other commercial and business assistance projects. The operating and capital components remain flat from the previous fiscal year.

DEPARTMENTAL HIGHLIGHTS

The Community Revitalization Department's mission statement is: *"To coordinate the county's revitalization programs and services intended to promote healthy, vibrant, and attractive residential, commercial, and industrial communities."*

Community Revitalization collaborates with the Department of Building Inspections in a multi-faceted effort to proactively enforce compliance with applicable codes directed at creating and maintaining clean and safe communities. The Department is dedicated to preserving and revitalizing the County's mature neighborhoods, business corridors and industrial areas through its programs and activities. Staff coordinates with neighborhood, businesses, and community organizations to raise citizen awareness regarding community maintenance requirements, housing assistance, Enterprise Zone and HIP programs administered by the Department. Meetings with these organizations also allow for the collection of valuable feedback on Department programs and an opportunity to solicit volunteers for assistance projects.

Community Revitalization

The Community Development Division administers the programs funded by the U.S. Department of Housing and Urban Development (HUD), which includes the Community Development Block Grant (CDBG), Home Investment Partnerships (HOME), and Emergency Solutions Grant (ESG) programs within Henrico County. Beginning with the latter part of FY20, special allocations of CARES Act funds from HUD are also administered by the Community Development Division. The ESG funds are used for homeless prevention, rapid rehousing, and support for the operation of homeless shelters. All three of these grant programs, which are awarded by the Federal government each year, are based on the Federal fiscal year that runs from October 1st through September 30th. There are six positions within the Department that are grant-funded and are not included in the County's personnel complement. This funding is appropriated once the grant awards are announced by HUD and the projects and programs to be supported by the award have been identified and approved by the Board of Supervisors. The projects and programs begin after grant contracts are signed by HUD and the County. Grant funding that is not expended by the end of the federal program year is re-appropriated in the following year to complete the use of this funding.

A few of the Community Development Division's major accomplishments within the CDBG, HOME, and ESG grant programs include the continuation of the Housing Rehabilitation program and Critical Home Repair programs, the CONNECT Program for at-risk youth, the down payment assistance program providing homeownership opportunities to first-time homebuyers, and funding of the Commercial Assistance and Enterprise Zone Programs.

CDBG funds from the 2020 program year were also used to enable the purchase of a building for Safe Harbor to use as a Human Trafficking Shelter and provide legal assistance to low-income renters to help avoid eviction. The ESG program provided homelessness prevention and assistance to homeless persons with shelter and case management, and rapid re-housing for homeless families. Programs funded with CDBG and ESG CARES Act funds helped to provide a variety of services to Henrico residents impacted by the COVID-19 pandemic. Such services include housing, food, and legal assistance for homeless persons as well as support for small businesses. The Community Development Division also administers the Enterprise Zone Program, Commercial Assistance Program, and Henrico Investment Zone Program to facilitate improvements to commercial buildings and business corridors. Enterprise Zone businesses in Henrico received just under \$1.3 million in State grants for work completed or jobs created in 2021.

The Community Maintenance Division conducts field inspections, coordinates community clean-ups, and aids activities for neighborhoods throughout the County. The Division is involved in volunteer assistance programs, which matches civic, church, business, and neighborhood groups with low-income senior citizens whose homes need minor yard work maintenance and painting. The community clean-up and all volunteer assistance programs have resumed in a reduced capacity due to the need to have participants work socially distant.

Community Corrections Program (CCP) participants that perform community service on weekends also contribute additional hours to the community maintenance programs; however, this additional service has been limited to work at the Woodland Cemetery. Staff expects the program will take on additional projects when COVID-19 is no longer a major health issue for our country.

During FY22, Community Revitalization staff participated in the hotel/motel task force charged with addressing the challenges faced by the County as it relates to hotels that have made a business decision to allow their properties to become de facto rental housing as well as pseudo crisis stabilization facilities. The Department engaged Commonwealth Catholic Charities to help long-term hotel guests find permanent housing. Commonwealth Catholic Charities started their work in September of 2022.

Community Revitalization

The Department of Community Revitalization also plays a major role in coordinating the County’s various housing initiatives. The Department has worked with other agencies to establish a Memorandum of Understanding (MOU) with apartment owners interested in recapitalizing their apartment communities. To date, the County has entered 5 MOUs with the owners of Hope Village, Henrico Arms, St. Luke, Newbridge Village, and Place One.

Community Revitalization continues to work with the Maggie Walker Community Land Trust (MWCLT) to develop and sell homes at an affordable price point and those homes remain perpetually affordable to lower and moderate-income households under the community land trust model. To date, MWCLT has constructed or renovated and sold nine homes and have approximately 23 in their pipeline.

The Department has also supported the designation of revitalization areas for new development projects seeking tax-exempt and taxable bond financing from Virginia Housing. Such projects increase the availability of affordable housing because Virginia Housing’s financing requires applicants to lease a percentage of the units to persons earning less than 80% of the County’s median income. The Board has approved such determinations for Regency, Virginia Center Commons, Laurel Park, and Henrico Plaza.

In addition, the Department provided \$500,000 – \$100,000 in general fund dollars and \$400,000 in federal funding – to Virginia Supportive Housing to support their plan to convert a vacant assisted living facility into 86 units of affordable housing and onsite support services for formerly homeless and low-income residents.

Lastly, the Department of Community Revitalization partnered with Virginia Department of Housing and Community Development (DHCD) to provide \$68.6 million in rent relief funds to over 11,200 households in the County during the COVID-19 pandemic.

The Community Maintenance Division of the Department of Community Revitalization will continue to work closely with Building Inspection’s Existing Structures Division as they provide certain community maintenance services related to violations of the building code in existing structures and ordinances on graffiti. Historical budget expenses in both areas are depicted below:

Year	Building Inspections	Community Revitalization	Total
FY15	148,065	1,403,493	1,551,558
FY16	210,521	1,520,717	1,731,238
FY17	264,474	1,584,001	1,848,475
FY18	236,784	1,684,625	1,921,409
FY19	274,056	1,816,119	2,090,175
FY20	267,358	1,639,828	1,907,186
FY21	402,501	1,568,609	1,971,110
FY22	277,985	1,817,900	2,095,885
FY23*	520,526	2,086,661	2,607,187
FY24*	548,484	2,200,000	2,748,484

*FY23 Approved and FY24 Approved

One of the many expectations placed upon Henrico County is the ability to look forward. As such, during the December 2022 Board of Supervisor’s Retreat, Community Revitalization staff, along with employees from various

Community Revitalization

agencies, presented a conceptual program called the Henrico Home Purchase Assistance Program. The program could help permanent full-time employees, who have been employed for more than 12 months and have a satisfactory or better performance appraisal, purchase their first home in Henrico. Employees would have to remain in the home as their primary residence and stay employed with Henrico for a minimum of five years. Staff feels that the program could serve as a potential recruitment and retention tool for qualified and performing employees.

AGRICULTURE AND HOME EXTENSION

DESCRIPTION

The Henrico Extension Office is the local arm of the national Cooperative Extension system that began with the passage of the Smith-Lever Act in 1914. The Cooperative Extension is a partnership between the USDA, the 106 land-grant colleges and universities across the nation, and state and local governments. In Virginia, Cooperative Extension is administered through Virginia Tech and Virginia State University.

The Cooperative Extension system employs tens of thousands of community-based educators and campus-based faculty and staff nationwide. It has a remarkably broad scope of work centered on program areas that include the following: agriculture and natural resources; 4-H youth development; family and consumer sciences; leadership development; and community and economic development. Cooperative Extension provides research-based information through an informal educational process that is designed to address specific issues and needs relevant to the communities each local office serves.

OBJECTIVES

- To assess local issues and needs through a periodic situational analysis process conducted in cooperation with the Henrico Extension Leadership Council.
- To provide timely, research-based recommendations to citizens in response to their inquiries.
- To develop the subject matter expertise and leadership skills of a dedicated cadre of volunteers who, in turn, multiply the educational reach of the professional staff far beyond their capacity alone.
- To design educational programs by employing a variety of delivery methods that provide citizens with needed information to make life-enhancing decisions.
- To make appropriate use of technology to provide more efficient, cost-effective means of communication and service to citizens.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 143,404	\$ 149,611	\$ 159,288	6.5%
Operation	263,958	271,176	284,076	4.8%
Capital	0	0	0	0.0%
Total	\$ 407,362	\$ 420,787	\$ 443,364	5.4%
Personnel Complement*	2	2	2	0

*Does not include Extension Agents who are paid directly by Virginia Tech.

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Citizens Assisted	90,200	139,918	112,000	(27,918)
Programs Presented	360	404	410	6
4-H Youth Enrolled	2,500	6,533	6,500	(33)
Samples Analyzed and Identified	925	855	1,025	170
Efficiency Measures				
Volunteer Hours Supporting Programs	13,600	13,705	15,100	1,395

BUDGET HIGHLIGHTS

The Agriculture and Home Extension budget of \$443,364 for FY24 increased by \$22,577, or 5.4%, from the FY23 approved budget. This increase includes a \$9,677 increase to the personnel component for rising salary, healthcare, and employee benefit costs, plus a \$12,900 increase to the department’s operating budget, which reflects a State raise of 5% and covers rising costs for professional services budgeted under the office’s operating component.

DEPARTMENT HIGHLIGHTS

The Extension Office is known as a cooperative program because of its partnership between local, state and federal government. During FY23, Extension returned toward more traditional programming, which included an increase in face-to-face programs. Through the use of technology and dedicated volunteers, citizens were still able to participate in a variety of program opportunities. Extension continues to increase its use of social media to reach citizens. While Facebook was used most often, Instagram and YouTube are also outlets to share our educational resources.

The 4-H Youth Development program saw an almost 300% increase in 4-H youth participation. This is due in large part to an increase in school programming. Through a partnership with Title-I programs and Agriculture in the Classroom, a statewide educational program, in-school programming increased to include embryology and agriculture literacy offerings. New Special Interest Clubs include cake decorating and youth led art initiatives. 4-H camping programs continued with summer day camps and overnight camp at the Jamestown 4-H Center.

Family and Consumer Sciences programming continued to focus on overall wellness. In partnership with Henrico County Public Schools and the Henrico Education Foundation, Teen Cuisine, a youth nutrition program, was offered at Fairfield Elementary after school. In addition, a nutrition series was held at St. Luke’s apartments. Both programs taught how to make healthy food choices and include hands on food preparation. Through the same partnership, the Strengthening Families 10-14 Program, a comprehensive family skill building series, was offered as a pilot to three families.

Agriculture and Natural Resources offered virtual programs through the virtual classroom on the Extension Office’s website. Henrico’s traditional Master Gardener training returned in 2022, training 14 new Master Gardener volunteers. With the help of Master Gardener volunteers, the Agriculture and Natural Resources program reached

Agriculture and Home Extension

over 70,000 citizens. This includes assisting homeowners meet their lawn-care needs through the SMART Lawns and Smart Scapes programs. In addition, the successful Bug Bizarre continued with over 500 in-person attendees.

The Agriculture and Home Extension budget for FY24 continues to reflect only Henrico County's contribution to the Department's annual expenses. The personnel complement includes two support staff positions. A total of four Extension Agent positions, whose funding is located in the operating portion of the Department's budget, are paid directly by Virginia Tech. Henrico County reimburses Virginia Tech for 100% of the salary and benefit costs of two Extension Agent positions, and 50% of the salary and benefit costs of the other two Extension Agent positions.

PERMIT CENTERS

DESCRIPTION

The Department of Community Development, better known as the Permit Centers, is a convenient “one-stop shop” for residents seeking community development services including permits and applications. The Department has two locations referred to as the Permit Center-East and the Permit Center-West. The Permit Center-East has been in service since 1989. Due to the success of the eastern location, services were expanded to a western location that opened in April 2001. The Permit Centers are staffed by representatives from Building Inspections, Planning, Public Utilities, and Public Works.

OBJECTIVES

- To consistently provide quality services to all citizens and customers in a professional, accurate, and efficient manner.
- To assist the public, including private citizens, builders, developers, and engineers, with their permitting and licensing needs.
- To provide information to the public concerning the requirements and regulations related to zoning and subdivisions of property, building construction, and other aspects of the development process.
- To assist the public with questions concerning the agendas and processes of the Planning Commission and Board of Zoning Appeals.
- To provide a streamlined development review process at a convenient location.
- To accurately track, monitor, and administer the costs of providing these services in order to provide them in a cost-efficient manner.

FISCAL YEAR 2024 SUMMARY

Description	Annual Fiscal Plan			
	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 1,058,343	\$ 1,336,741	\$ 1,315,014	(1.6%)
Operation	15,352	25,931	25,931	0.0%
Capital	460	9,372	9,372	0.0%
Sub-Total	<u>\$ 1,074,155</u>	<u>\$ 1,372,044</u>	<u>\$ 1,350,317</u>	<u>(1.6%)</u>
Interdepartmental Billings*	(231,158)	(282,826)	(282,826)	0.0%
Total Budget	<u>\$ 842,997</u>	<u>\$ 1,089,218</u>	<u>\$ 1,067,491</u>	<u>(2.0%)</u>
Personnel Complement	16	15 **	15	0

*Reflects the reimbursement for positions assigned to the Permit Center, which are reflected in the Permit Centers' personnel complement.

**In FY23 a vacant position was transferred to Police to increase the number of School Resource Officers.

Permit Centers

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Total Number of Inquiries	10,178	10,453	10,662	209
Permit Applications Received	7,432	7,715	7,869	154
Permits Issued	4,849	4,752	4,847	95
Reviews Performed	6,925	9,275	9,460	185
Business Licenses Reviewed	2,691	2,353	2,400	47

BUDGET HIGHLIGHTS

The primary objective of the Permit Centers is to provide accurate, efficient, and professional services to all customers (both internal and external) who come to the Centers needing assistance. The FY24 budget is \$1,067,491. The salaries of four staff positions are paid by other Departments. \$282,826 has been budgeted for the reimbursement of these salary costs.

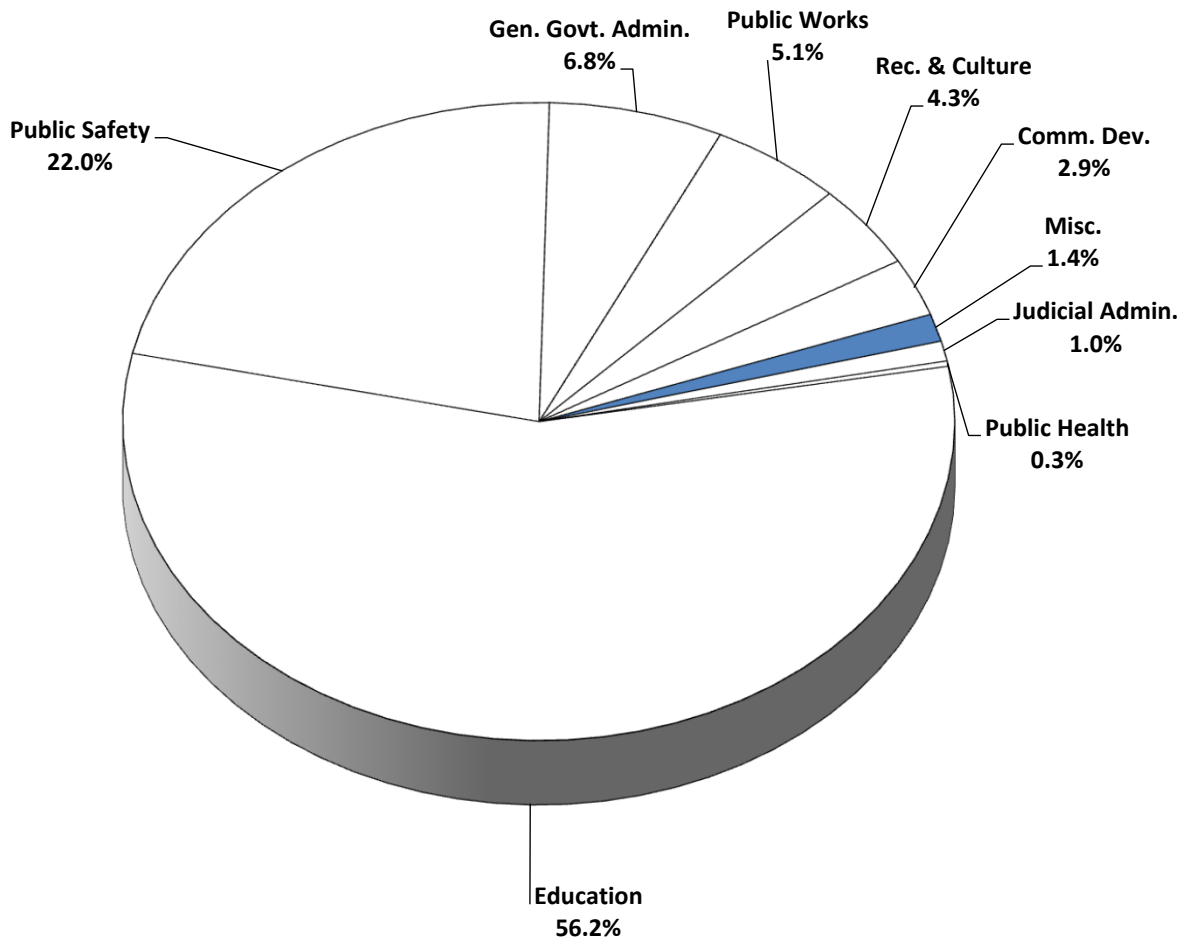
During the second half of 2021 the Department began using the new POSSE permit submission, review, and tracking software in conjunction with other development agencies. The new system requires all building and trade permit applications be submitted electronically and has been very well received. As a result of the new application procedures the amount of walk-in traffic and telephone/email inquiries to the two Centers has declined, but only because applicants may now apply from their office or home. This saves the applicant time, money, and resources. The increased volume of work is reflected in the "Permits Issued," which is projected to rise approximately 34% for the current fiscal year.

The Department continues to work closely with its "sister" agencies. Technicians regularly consult with their counterparts in these other agencies to make sure the customer is receiving assistance consistent with established policies, regulations, and interpretations.

During the coming fiscal year, the Department will continue to use County resources in an efficient, professional manner.

COUNTY OF HENRICO, VIRGINIA

Miscellaneous
\$16,127,079



Total General Fund
\$ 1,157,058,430

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

Department	FY22 Actual	FY23 Original	FY24 Approved
Miscellaneous			
Non-Departmental			
Tax Relief Program	\$20,884,841	\$11,000,000	\$11,500,000
Payments to Outside Agencies	2,222,780	2,562,524	2,796,881
Reserve - Miscellaneous	0	1,556,202	1,708,534
Other	35,740	45,214	45,214
Henricopolis	0	58,231	62,450
Sandston Recreation Center	13,772	14,000	14,000
Total Miscellaneous	\$23,157,133	\$15,236,171	\$16,127,079

NON-DEPARTMENTAL

County Supported Activities

DESCRIPTION

Certain General Fund functions that cannot logically be categorized with any of the established departments are included within this Non-Departmental category. These functions are largely comprised of funding for community organizations and the County’s Real Estate Advantage (Tax Relief) Program.

OBJECTIVES

- To cover the funding requirements of a number of approved regionally or jointly supported outside agencies.
- To provide funding for the County’s Real Estate Advantage Program (REAP), which provides tax relief for elderly and handicapped citizens.
- To provide funding to a number of approved not-for-profit agencies that provide needed and useful services to residents of Henrico County
- To provide funding for payments to County Board members who serve on certain boards and commissions

BUDGET HIGHLIGHTS

The amount of funding requested from organizations in the private sector for contributions from the County continues to exceed available funding. The FY24 budget has attempted to strike a balance between these requests and available resources.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Tax Relief Programs	\$ 20,884,841	\$ 11,000,000	\$ 11,500,000	4.5%
Board Members ⁽¹⁾	35,740	45,214	45,214	0.0%
Donations to Agencies	977,334	1,522,489	1,568,989	3.1%
Share of Other Agencies	1,245,446	1,040,035	1,257,892	20.9%
Reserve for Contingences	0	1,556,202	1,678,529	7.9%
Total ⁽²⁾	<u>\$ 23,143,361</u>	<u>\$ 15,163,940</u>	<u>\$ 16,050,624</u>	<u>5.8%</u>
Personnel Complement	N/A	N/A	N/A	N/A

⁽¹⁾Capital Regional Airport Commission, Housing Advisory Committee and Plan RVA

⁽²⁾Not including Sandston Community House.

Non-Departmental

BUDGET HIGHLIGHTS (CONTINUED)

In addition to the funding for outside agencies shown in this budget, contributions are made to other agencies in the Schools' budget, including: Partners in the Arts; Richmond Symphony; Valentine Museum; Virginia Historical Society; Maymont; and The American Civil War Center at Tredegar.

Henrico's \$385,000 contribution to the Greater Richmond Partnership and its \$3,620,391 amount of funding for Richmond Region Tourism (formerly Richmond Metropolitan Convention and Visitor's Bureau) are allocated in the County's Economic Development budget.

The cost of the County's Real Estate Tax Advantage Program (REAP) is also budgeted in the Non-Departmental area. The maximum benefit for the REAP program is to increase \$200 to \$3,200 per participating home. The eligibility parameter for net worth, which excludes the value of the home and up to 10 acres of land, was raised from \$400,000 to \$500,000 in 2022. The annual income threshold for the program remains \$75,000.

In addition to the REAP tax relief program, during Calendar Year 2022, Henrico provided real estate rebates of \$0.02 per \$100 in assessed value. This was designed to reduce the impact of rapid increases in real estate assessments in many areas of the County. A second real estate rebate in the amount of \$0.02 per \$100 of assessed value is approved for 2023, with checks anticipated to be sent to taxpayers in September 2023. Additionally, personal property tax rebates were issued to ease the burden caused by the tremendous growth in automobile values. These costs will be reflected in FY23 actual expenses.

Non-Departmental - County Supported Activities (cont'd)

	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Requested</u>	<u>FY24 Approved</u>
A. County Functions:				
1. Real Estate Advantage Program	\$ 10,983,299	\$ 11,000,000	\$ 11,500,000	\$ 11,500,000
2. Tax Refunds	<u>9,901,542</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sub-Total	20,884,841	11,000,000	11,500,000	11,500,000
B. Board Members for:				
1. Capital Region Airport Commission	12,918	12,918	12,918	12,918
2. Housing Advisory Committee	5,329	9,689	9,689	9,689
3. Richmond Regional Plan. Dist. Comm.	<u>17,493</u>	<u>22,607</u>	<u>22,607</u>	<u>22,607</u>
Sub-Total	35,740	45,214	45,214	45,214
C. Donations to: *				
1. A Servant's Heart	0	0	5,000	0
2. American Red Cross of Capital Virginia	0	10,000	10,000	10,000
3. Asian American Society of Virginia	5,000	5,500	10,000	5,500
4. Assoc. for the Preservation of Henrico Antiquities	10,000	0	20,000	5,000
5. Better Housing Coalition	38,405	38,405	38,405	38,405
6. Boys and Girls Clubs of Metro Richmond	0	50,000	50,000	50,000
7. Building Constructive Communities	0	35,000	100,000	35,000
8. CARITAS	50,000	50,000	75,000	50,000
9. CASA (Court Appointed Special Advocates)	5,000	5,000	5,000	5,000
10. Central Virginia Legal Aid Society	0	10,000	10,000	10,000
11. Children's Hospital	1,500	0	1,500	0
12. ChildSavers	0	15,000	25,000	15,000
13. ChinaFest ⁽¹⁾	0	0	5,000	0
14. Coal Pit Learning Center	15,000	15,000	15,000	15,000
15. Community Brain Injury Services (Mill House)	26,250	26,250	27,562	26,250
16. Community Food Collaborative	30,000	30,000	35,000	30,000
17. Cristo Rey ⁽²⁾	34,000	34,000	35,000	34,000
18. Crossover Health Clinic	50,000	75,000	75,000	75,000
19. Cultureworks (Arts and Cultural Funding Consortium) ⁽³⁾	20,000	20,000	50,000	20,000
20. Family Restoration Network ⁽⁴⁾	0	20,000	0	0
21. FeedMore (Meals on Wheels, Cent. Va. Foodbank)	25,000	25,000	25,000	25,000
22. Festival of India	0	0	10,000	0
23. FISH (Eastern Henrico County)	26,244	26,244	26,244	26,244
24. Friends of Henrico Public Library (All Henrico Reads)	0	0	5,000	0
25. Full Circle Grief Center	0	20,000	80,000	20,000
26. Ginter (Lewis) Botanical Garden	0	115,000	115,000	115,000
27. The Healing Place	25,000	25,000	50,000	25,000
28. Henrico Community Food Bank ⁽⁵⁾	50,000	50,000	50,000	50,000
29. Henrico Community Partners	9,300	2,300	2,300	2,300
30. Henrico Police Athletic League ⁽⁶⁾	21,000	50,000	50,000	50,000
31. Homeward	20,500	0	25,000	20,500
32. H.O.P.E. in the Community	20,000	20,000	30,000	30,000
33. Housing Families First (Hilliard House)	70,000	70,000	80,000	70,000
34. India Association of Virginia	0	5,000	10,000	5,000
35. Latinos in Virginia	0	0	50,000	10,000
36. Liberation Veteran Services	0	10,000	25,000	10,000
37. Local Initiatives Support Corporation of Virginia (LISC)	30,000	30,000	50,000	30,000
38. Local Recovery Organizations Grant Program	0	60,000	60,000	60,000
39. Maymont Foundation Nature Center	50,000	40,000	40,000	40,000
40. Metropolitan Junior Baseball League	15,000	0	40,000	0
41. Metropolitan Richmond Sports Backers	20,000	20,000	30,000	20,000
42. Moments of Hope Outreach	0	30,000	40,000	30,000
43. Neighborhood Resource Center	0	0	75,000	40,000

Non-Departmental - County Supported Activities (cont'd)

	FY22 Actual	FY23 Original	FY24 Requested	FY24 Approved
44. One Heart ⁽⁷⁾	0	50,000	0	0
45. Opportunity Alliance. Reentry (OAR)	15,000	15,000	25,000	15,000
46. Partnership for Housing Affordability	0	50,000	75,000	50,000
47. Ramp Access Made Possible by Students (RAMPS)	10,000	10,000	20,000	10,000
48. Read Center, The	0	15,000	25,000	15,000
49. Re-Establish Richmond	15,000	25,000	50,000	25,000
50. Resources for Independent Living	36,162	25,000	36,162	25,000
51. Richmond Performing Arts Alliance (Centerstage)	0	0	10,000	10,000
52. Ride Finders	0	0	10,000	0
53. River City Inclusive Gym ⁽⁸⁾	10,000	0	20,000	20,000
54. Street Foodies Foundation	0	10,000	10,000	10,000
55. Safe Harbor	51,290	51,290	51,290	51,290
56. Salvation Army	0	16,000	20,000	16,000
57. Senior Connections (CAAA)	56,000	56,000	56,000	56,000
58. SOAR 365 (Formerly Richmond Area ARC - Camp Baker)	7,500	7,500	7,500	7,500
59. Sportable	20,000	25,000	40,000	25,000
60. St. Francis Home	0	0	30,000	0
61. St. Joseph's Villa (Flagler Home)	35,000	35,000	35,000	35,000
62. Start 1 Spark	0	0	9,000	5,000
63. Tech For Troops	7,500	20,000	20,000	20,000
64. Virginia Capital Trail Foundation	25,000	25,000	50,000	25,000
65. Virginia Hispanic Foundation	15,000	20,000	25,000	20,000
66. Woodland Cemetery Restoration Foundation ⁽⁹⁾	16,683	25,000	25,000	25,000
67. Youth Life Foundation	0	4,000	4,000	0
Sub-Total	977,334	1,522,489	2,214,963	1,568,989

* - A categorized list of agencies that applied for funding is attached.

D. Henrico's Share of Funding for:

1. Capital Trees	0	0	50,000	50,000
2. Henricopolis Soil/Water Conservation ⁽¹⁰⁾	116,462	0	0	0
3. Henricus Foundation	338,900	233,100	355,845	355,845
4. Med-Flight Program	6,100	22,500	37,500	37,500
5. National Association of Counties	6,001	6,001	6,001	6,001
6. Plan RVA	180,950	199,373	201,367	201,367
7. Reynolds Community College (Oper.)	123,988	129,876	137,257	137,257
8. Reynolds Community College (Capital)	345,955	362,381	382,972	382,972
9. Virginia Association of Counties	69,090	71,804	71,950	71,950
10. Virginia Institute of Government	15,000	15,000	15,000	15,000
11. Other Civic & Cultural Organizations ⁽¹¹⁾	43,000	0	0	0
Sub-Total	1,245,446	1,040,035	1,257,892	1,257,892

E. Reserve for Contingencies:

Total	0	1,556,202	1,556,202	1,678,529
	\$ 23,143,361	\$ 15,163,940	\$ 16,574,271	\$ 16,050,624

Notes:

⁽¹⁾ Funding of \$10,000 was provided to ChinaFest through budget transfers in FY07, FY08, FY09, FY15, and FY16.

⁽²⁾ Funding of \$34,000 was provided via budget transfers in FY21 and FY22

NON-DEPARTMENTAL

Sandston Recreation Center

DESCRIPTION

The Sandston Recreation Center provides a facility for indoor recreation for the Sandston community. The center also receives funds in addition to those included in the County budget from rental fees and donations from users and community organizations.

OBJECTIVES

- To provide meeting and recreational opportunities for the Sandston community.
- To provide space to community organizations for meetings and public activities.

BUDGET HIGHLIGHTS

There are no changes in service levels for FY24. Funds are used for utilities, maintenance, and repairs of the facility. In FY17, the Board of Supervisors approved, as part of the adoption of the Water & Sewer rates, the elimination of the \$0.50 per month fee charged on water bills within Sanitary District Two so support now comes entirely from the General Fund.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	13,772	14,000	14,000	0.0%
Capital	0	0	0	0.0%
Total	\$ 13,772	\$ 14,000	\$ 14,000	0.0%
Personnel Complement	N/A	N/A	N/A	N/A

NON-DEPARTMENTAL

Henricopolis Soil and Water Conservation District

DESCRIPTION

The Henricopolis Soil and Water Conservation District is a subdivision of Virginia’s government, responsible under State law for natural resource conservation. Established in 1975, Henricopolis is one of 47 soil and water conservation districts in the State of Virginia.

The District is governed by a five member Board of Directors comprised of local citizens who serve without pay. Three director positions are elected and two are appointed. The District employs staff to carry out its programs.

OBJECTIVES

- To conserve Henrico’s natural resources.
- To augment environmental awareness of Henrico youth through standards of learning based natural resources classroom programs.

BUDGET HIGHLIGHTS

The FY24 budget for the Henricopolis Soil and Water Conservation District is \$62,450. This is a 7.2% increase over the FY23 approved budget. This amount of support enables Henricopolis to provide environmental education programming in Henrico County Public Schools, in support of Standards of Learning requirements for science curriculum. The District also receives state funding in support of its programs.

FISCAL YEAR 2024 SUMMARY

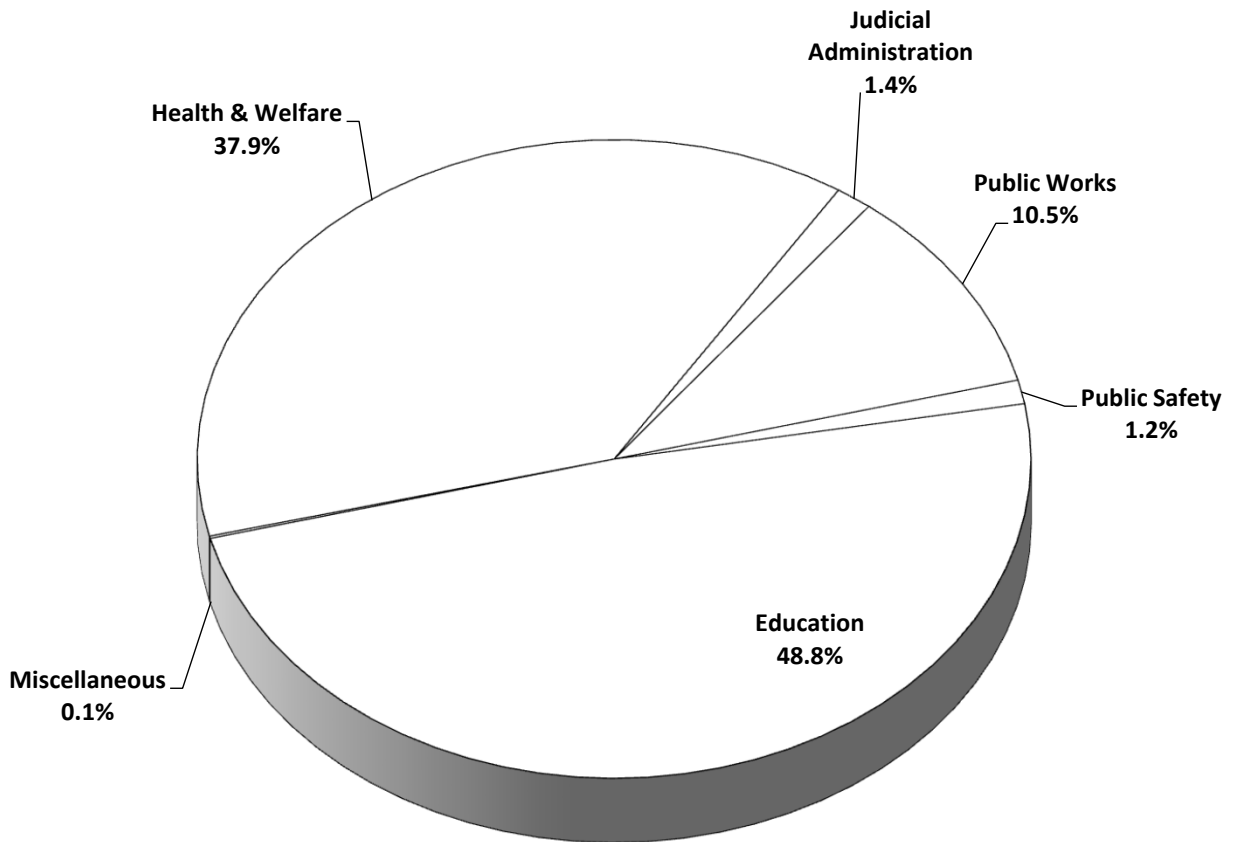
Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	0 *	58,231	62,450	7.2%
Capital	0	0	0	0.0%
Total	\$ 0	\$ 58,231	\$ 62,450	7.2%
Personnel Complement	N/A	N/A	N/A	N/A

* - FY22 Actuals are reflected elsewhere in the Non-departmental section of this budget.

COUNTY OF HENRICO, VIRGINIA

Special Revenue Fund



Total \$241,779,420

COMMONWEALTH’S ATTORNEY

Special Drug Prosecutor

DESCRIPTION

The General Assembly of Virginia passed legislation in 1983 establishing the Special Drug Prosecutor Program and creating multi-jurisdiction grand juries (MJGJs). A MJGJ, in contrast to a regular grand jury, is an investigative body with the statutory authority to issue statewide subpoenas for documents and other evidence, and to call for sworn testimony of persons with information related to specific criminal offenses. Henrico's Drug Prosecutor program was implemented in May of 1984. Police and prosecutors for the Counties of Chesterfield, Hanover, Henrico, and the City of Richmond work together to conduct multi-jurisdictional investigations and direct a special grand jury as authorized by state law. The grand jury is authorized to investigate various crimes committed in the metro area, including murder, maiming, robbery, abduction, financial and computer crimes, and drug trafficking.

OBJECTIVES

- Investigate and prosecute those involved in the illegal use or distribution of drugs, and drug paraphernalia.
- Provide assistance in any other provision of law when such condition is discovered in the course of an investigation, which a multi-jurisdiction drug prosecutor is otherwise authorized to undertake, and to investigate any condition that involves or tends to promote any attempt, solicitation, or conspiracy to violate laws.
- Administer use of the grand jury by prosecutors from each of the member jurisdictions.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change 23 to 24
	Actual	Original	Approved	
Personnel	\$ 182,108	\$ 187,954	\$ 234,397	24.7%
Operation	3,268	5,458	5,458	0.0%
Capital	0	0	0	0.0%
Total	\$ 185,376	\$ 193,412	\$ 239,855	24.0%

Personnel Complement* 1 1 1 0

* Special Drug Prosecutor maintains the budget for two positions but the 1 complement III position is excluded from this Personnel Count.

Special Drug Prosecutor

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Subpoenas	1,634	1,650	1,675	25
Indictments	677	700	725	25
Defendants	227	250	275	25

BUDGET HIGHLIGHTS

The Special Drug Prosecutor budget for FY24 is \$239,855, an increase of \$46,443, or 24% over FY23. This increase is reflected in the personnel component and is the result of changes in compensation and benefits related to staff assigned to the Special Drug Prosecutor. The operating and capital components are unchanged.

The State Compensation Board and the county both contribute to the salaries and associated personnel costs for the two positions funded through the program. The budget includes projected General Fund support of \$82,230.

The table below presents a depiction of the State/County split of the spending for this program.

Fiscal Year	State Funding	County Funding	% County
FY15	135,258	52,570	28%
FY16	135,694	56,833	30%
FY17	134,790	81,887	38%
FY18	135,174	29,379	18%
FY19	135,926	42,415	24%
FY20	141,280	40,865	22%
FY21	138,714	22,189	14%
FY22	147,113	38,262	21%
FY23	127,104	66,308	34%
FY24	150,000	89,855	37%

* FY23 and FY24 reflect projections

DEPARTMENT HIGHLIGHTS

The Special Drug Prosecutor Program provides a vital public safety function for the county by working with a multi-jurisdictional investigative grand jury comprised of the Counties of Henrico, Hanover, Chesterfield, and the City of Richmond. The Special Drug Prosecutor coordinates witnesses and subpoenas for tangible evidence ordered by the grand jury and handles a full caseload of criminal matters. The multi-jurisdictional grand jury plays an essential role in the investigation of drug and homicide cases in the metro area, including murder, maiming, robbery, abduction, financial and computer crimes, and drug trafficking.

COMMONWEALTH'S ATTORNEY

Victim/Witness Assistance Program

DESCRIPTION

The Victim/Witness Assistance Program was established in Virginia in 1984 by the General Assembly. Henrico's Victim/Witness program was implemented in May of 1988. The goal is to assist crime victims and witnesses through the criminal justice system by providing the information and assistance required by the Crime Victim and Witness Rights Act. These services include assistance finding information of the victim/witness' case, understanding court procedures, applying for Crime Victims' compensation, preparing Victim Impact Statements, preparing Parole Input Forms, and arranging short-term crisis counseling.

OBJECTIVES

- Reduce delays in the court process by reducing the incidences of witness "no-show" through improved notification services.
- Reduce the trauma of crime for victims through crisis intervention and specialized counseling.
- Enable authorities to quickly establish and maintain contact with victims and witnesses.
- Increase victim cooperation and successful prosecution through providing the victim/witness more information on court room procedures and the criminal justice system.
- Provide services in a cost-effective manner by coordinating volunteer time and talent.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 1,117,721	\$ 1,187,608	\$ 1,275,709	7.4%
Operation	133,586	136,695	140,500	2.8%
Capital	3,805	4,000	3,500	(12.5%)
Total	<u>\$ 1,255,112</u>	<u>\$ 1,328,303</u>	<u>\$ 1,419,709</u>	<u>6.9%</u>
Personnel Complement*	5	5	5	0

*The Victim Witness Program maintains the budget for thirteen positions, eight of which are complement III positions excluded from the personnel complement.

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Victims Assisted	5,782	6,053	6,324	271

BUDGET HIGHLIGHTS

The Victim Witness Assistance Program budget for FY24 is \$1,419,709, an increase of 6.9% over FY23. The personnel component increased by \$88,101, or 7.4% due to changes in compensation and benefits.

The operating component is \$140,500, an increase of \$3,805, or 2.8% from FY23. This includes an increase of \$3,305 or 3.0% for the contractually based lease increases for the Victim Witness office space, also used by CASA, an increase of \$1,000, or 100% for transportation services, and an increase of \$500 or \$100 for medical and lab supplies. These increases are offset by a reduction of \$1,000, or 25% in emergency assistance.

The capital component was reduced by \$500, or 12.5%, which is due to an expected lesser need in furniture and fixtures.

The FY24 budget includes a General Fund transfer to provide a projected \$750,272 funding for program costs. State and Federal grant funding is projected to be \$669,437. Estimated grant funding is fully budgeted in the FY24 budget. The budget includes funding for thirteen full-time positions, eight of which are complement III, four are complement II, and one complement I position.

The table provides a depiction of budgeted state and county funding by fiscal year over a ten-year period.

Fiscal Year	State/Federal Funding	County Funding	% County
FY15	370,298	336,659	48%
FY16	429,565	328,647	43%
FY17	660,936	307,157	32%
FY18	654,559	395,689	38%
FY19	680,377	436,635	39%
FY20	674,155	514,558	43%
FY21	673,458	459,310	41%
FY22	598,478	656,634	52%
FY23	674,155	652,630	49%
FY24	669,437	750,272	53%

*FY23 and FY24 reflect projections

COMMUNITY CORRECTIONS PROGRAM

Community-Based Probation and Pretrial Services Program

DESCRIPTION

The purpose of the Henrico Community Corrections Program (CCP) is to provide the Henrico County Court System with alternatives to incarceration through a range of probation and pretrial services for adults. The CCP mission is to enhance public safety through assessments and community supervision guided by best practices.

Probationers are supervised according to risks and needs, based upon assessments and success plans, and referred to counseling and community resources. They also perform community service work and make restitution to their victims as retribution and restorative justice. Pretrial Services Officers conduct risk assessments with defendants who are in jail awaiting trial. They provide the court with risk assessments and bond recommendations at arraignment, and supervise defendants so ordered by the court as a condition of release pending trial. Henrico's Community Corrections Program has provided services to the courts since 1995, and, through the former Community Diversion Incentive (CDI) Program, since 1983.

The Drug Court Program is under the auspices of the Community Corrections Program and is presented in this document as a separate budget for clarity in understanding its functions as well as its separate funding source.

OBJECTIVES

- To collaborate with community service agencies and community resources.
- To implement evidence-based practices and programs, including conducting risk assessments, motivational interviewing, and Effective Practices in Community Supervision (EPICS).

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 1,724,444	\$ 1,919,448	\$ 2,109,508	9.9%
Operation	103,329	146,030	183,530	25.7%
Capital	10,698	11,077	11,077	0.0%
Total	\$ 1,838,471	\$ 2,076,555	\$ 2,304,115	11.0%
Personnel Complement*	3	4	4	0

* 4 positions are reflected as Complement I positions. Additionally, there are 20 Complement III positions and 1 Complement IV position, which are not included in the county's personnel complement.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
New Pretrial Cases Supervised	1,407	1,554	1,480	(74)
New Probation Cases Supervised	1,041	1,054	1,047	(7)
Compliance Rate for Pretrial	82%	84%	83%	-1%
Compliance Rate for Prob. (Misdemeanors)	76%	75%	75%	0%
Compliance Rate for Prob. (Felons)	56%	58%	59%	1%

OBJECTIVES (CONTINUED)

- To provide risk assessments and bond recommendations to the courts and a means of either pretrial release to bail, unsecured release on recognizance, or release on secured bond.
- To monitor probationers for payment of court ordered costs and restitution to the courts and victims.
- To provide community supervision to individuals referred by the Court.

BUDGET HIGHLIGHTS

The Community Corrections budget includes four distinct programs for FY24: (a) Pretrial Services; (b) Probation Services; (c) Community Service Coordination; and (d) the Drug Court Program (The Drug Court Program is presented as a separate budget narrative). Pretrial and Probation Services are principally funded by the State, with probation fees that are collected by the Department also contributing to the funding of these services. The Community Corrections Program continues to experience a high volume of referrals because of jail diversion efforts.

The Community Corrections Program’s budget request for FY24 is \$2,304,115 which is an increase of \$227,560 or 11%, from the FY23 approved budget. This budgetary growth is entirely in the personnel area due to salary increases that occurred during FY23 and increases in benefit costs. Operating costs have increased by \$37,500 due to leased space for the department. Capital outlay is estimated at \$11,077 compared to FY23. Most of the capital funds are provided the replacement of computer equipment.

The allotment of General Fund support for FY24 is budgeted to increase of \$175,722, or 36.3%, to a total of \$660,174. State support for the program is proposed to increase by \$51,838 or 3.8%, to a total of \$1,398,991. The Department also collects probation and restitution monitoring fees, which are utilized to support program services. Those fee collections are estimated to be \$244,950 during FY24.

COMMUNITY CORRECTIONS PROGRAM

Drug Court Program

DESCRIPTION

The Drug Court Program was initiated in January of 2003. The Drug Court provides intense supervision and treatment, frequent judicial reviews, mandatory drug testing, graduated sanctions, aftercare, and other rehabilitative services to nonviolent, substance abusing offenders for a minimum of twelve months. The average participant spends eighteen months in the program. New participants are placed in the program each year. Their progress is closely monitored and evaluated by program staff.

Working with other organizations and agencies is key to the success of the Drug Court. The program coordinates its efforts with other County agencies and nonprofit organizations in the region to help deliver the program’s services. In addition, the Sheriff provides one part-time investigator to the program as an in-kind County contribution. The Henrico Commonwealth’s Attorney’s Office, Henrico Mental Health and Developmental Services, the Circuit Court and the Community Corrections Program also provide in-kind contributions to the program.

OBJECTIVES

- To provide comprehensive treatment to individuals with substance use disorders
- To assist participants with finding gainful employment or increasing their educational achievements.
- To locate additional resources to contribute towards the support of the Drug Court Program.
- To administer, monitor, and evaluate the Drug Court Program for effectiveness and economic impact.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 333,909	\$ 405,923	\$ 442,652	9.0%
Operation	81,042	73,464	73,464	0.0%
Capital	1,109	1,500	1,500	0.0%
Total	<u>\$ 416,060</u>	<u>\$ 480,887</u>	<u>\$ 517,616</u>	<u>7.6%</u>
Personnel Complement*	1	1	1	0

*Note: The FY24 Budget reflects 1 position as a Complement I position, and 4 positions as Complement III positions.

Drug Court

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Successful Graduates	20	17	18	1
Number of Referrals	19	27	24	(3)
Efficiency Measures				
% of Referrals Assessed on Time	100%	100%	100%	0%
Effectiveness Measures				
% of Participants Staying Drug-Free	97%	96%	96%	0%

BUDGET HIGHLIGHTS

The program was started with the use of federal funding. However, federal funds were discontinued in FY06. The Drug Court program for Henrico County received a grant from the State in the amount of \$232,261 in FY06 to support the program and replace the discontinued federal funding. It is anticipated that funding from the Virginia Supreme Court, which administers these grants will be \$240,000 in FY24. This estimate is unchanged from the amount of State support in the FY23 approved budget. The requirement for General Fund support in FY24 is projected to be \$255,206, which is a increase of \$28,808 or 11.9%. The Drug Court also collects probation fees to help defray the costs of the program. Fee collections are expected to be \$22,410 during FY24.

The requested budget for FY24 is \$517,616. This is an increase of \$36,729, or 7.6%, from the FY23 approved budget. The request for funding for operations is unchanged from the FY23 approved budget and the allocation for capital equipment remains at \$1,500. Those funds are allocated for the replacement of computer equipment.

In January of 2017, the Drug Court instituted a limit of 55 participants in the program, with new slots becoming available when participants leave. Services are provided by; one Complement I position, a Community Corrections Unit Supervisor, and four positions that are Complement III, including one County Probation Officer, one Office Assistant III, and two MH/DS Clinicians.

In recent years, the Drug Court began to offer a new Moral Reconciliation Therapy (MRT) program that is focused on changing the criminal thinking mindset that can create problems for program participants, and a Seeking Safety program, which focuses on treating the mental trauma that has led many to addiction. With these two new programs, the Drug Court has doubled its treatment for participants. Despite challenges presented by the COVID-19 pandemic, Drug Court worked continuously to provide 5.5 hours of weekly treatment dosage to ensure continued success of these programs.

The Henrico Drug Court’s NACo Award winning “Healthy Lifestyles Initiative” continues to provide information and assistance for participants to gain access to primary health and wellness programming. The Health Department provides annual HIV and Hepatitis testing at the Drug Court Office.

Drug Court

The Drug Court continues to plan sober activities for their participants. In previous years, the Drug Court has collaborated with other departments and have encouraged friendly competition among participants by playing basketball, softball, and kickball games.

VJCCCA - PROBATION

DESCRIPTION

Since 1996, the Virginia Juvenile Community Crime Control Act (VJCCCA) has provided funding for community based programs and services in the juvenile justice system outside of secure detention. These programs and services continue to be utilized as alternatives to secure detention. Juvenile and Domestic Relations District Court Judges and court services staff utilize VJCCCA funding to provide an array of programs and services to juveniles and their families. This is accomplished by the use of private vendors, independent contractors and VJCCCA staff. In 2019, the General Assembly added a provision to VJCCCA services to allow for VJCCCA programs to be used as a prevention option for youth and families that do not have a matter before the Court. Select VJCCCA programs were identified by the VJCCCA Planning Committee to be utilized for these services; primarily for truancy youth referred by Henrico County Public Schools.

The programs and services provided include home based services, mentoring, GPS electronic monitoring, a two-level larceny reduction program, parent, and anger management groups, Project Fresh Start groups, and Promoting Empowerment and Resiliency through Learning Strengths (PEARLS), a program that specifically addresses the need of female youth. If a youth and family need specific nonresidential services, funding is also available to provide these services through a category called Service Plan Supervision. In December 2022, a weapons program was written and developed to provide group services to any youth who have utilized a weapon with the goal to be able to receive referrals into the program in early 2023. Referrals may come as a prevention or diversion referral, or upon a court order.

VJCCCA funding continues to offer services that are accessible in a timely manner and provide must needed resources to youth and their families. The VJCCCA Office continues to develop programs and services that address the juvenile justice system needs of Henrico County. Each VJCCCA program has its own unique goals, but all seek to hold youth accountable for their behavior and reduce continued delinquency. Beyond these goals, parental participation is required within all VJCCCA programs.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 297,646	\$ 327,903	\$ 354,243	8.0%
Operation	334,788	372,665	447,665	20.1%
Capital	3,936	0	0	0.0%
Total	<u>\$ 636,370</u>	<u>\$ 700,568</u>	<u>\$ 801,908</u>	<u>14.5%</u>

Personnel Complement*	N/A	N/A	N/A	N/A
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*Personnel Complement does not reflect 3 Complement III positions that are supported by this budget.

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Number of Referrals from Probation/Court Order	499	520	620	100

OBJECTIVES

- To provide a continuum of service to the Court and Court Service Unit staff that best fit the needs of Henrico County.
- To continue to provide services and meet the needs of families.
- To continue to provide services that promotes parental participation to assist juveniles and their families in making positive changes.
- To encourage a public/private partnership in the design and delivery of services.

BUDGET HIGHLIGHTS

The Juvenile Probation VJCCCA budget for FY24 totals \$801,908. The Program's budget reflects a \$101,340 increase, or 14.5% when compared to the FY23 budget. The personnel component increased by \$26,340, an 8.0% growth, due to rising employee salary, healthcare, and benefit costs. The operating component increased by \$75,000, a 20.1% increase, and adds additional funding for prevention services and programming. An increase in program referrals from Henrico County Public Schools supports the need for this operating adjustment.

VJCCCA – DETENTION HOME

DESCRIPTION

In 1996, funding through the Virginia Juvenile Community Crime Control Act (VJCCCA) replaced the State Block Grant system for all community-based programs and services in the juvenile justice system outside of secure detention. A major advantage of this funding is Henrico’s ability to develop programs and services that specifically address its juvenile justice needs.

OBJECTIVES

- To help alleviate the problem of over-crowding in Secure Detention.
- To allow children to live with their custodial parents while in the program or until Court disposition.
- To operate the Outreach Program effectively per Court orders, thereby reducing the number of youths kept in detention.
- To provide a less restrictive alternative to incarceration.
- To allow for day-to-day contact to keep youth trouble-free.

BUDGET HIGHLIGHTS

Juvenile Detention’s budget for the VJCCCA totals \$407,223. The total budget reflects an increase of \$23,156, or 6.0%, when compared to the FY23 approved budget. This increase was driven by the personnel component and reflects rising employee salary, healthcare, and benefit costs.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 292,251	\$ 340,036	\$ 363,192	6.8%
Operation	30,050	44,031	44,031	0.0%
Capital	150	0	0	0.0%
Total	\$ 322,451	\$ 384,067	\$ 407,223	6.0%
 Personnel Complement	 3	 3	 3	 0

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Electronic Monitoring Days	4,522	5,973	5,973	0
Outreach Participants w/Electronic Monitoring	129	121	121	0
Outreach Participants w/o Electronic Monitoring	27	36	36	0
STOP Participants*	3	21	21	0
STOP Program Days*	12	90	90	0
Efficiency Measures				
Average Length of Stay	29	34	34	0
Average Length of Stay w/Electronic Monitoring	29	50	50	0
Average Length of Stay w/o Electronic Monitoring	29	38	38	0

BUDGET HIGHLIGHTS (CONTINUED)

The budget will support Detention Outreach and the Services Through Opportunity Programs (STOP) offered through Juvenile Detention.

The Detention Outreach program is tailored to youths who need more restrictive supervision but serves as an alternative to Secure Detention. This includes programs like Electronic Monitoring. Juveniles who generally qualify for this program experience reoccurring behavioral issues such as curfew violations, running away from home, and truancy. Should juveniles violate the conditions of the Outreach program, they are placed in Secure Detention awaiting further order of the Juvenile Court. The Detention Outreach Program is supported by 3 Complement II positions (1 Outreach Coordinator, and 2 Outreach Workers). This program can accommodate 28 youth.

The STOP program was developed to monitor non-violent juveniles as an alternative to weekend sentencing in secure detention. The Department coordinates with Recreation and Parks to identify various park sites that require cleanup including picking up trash and sweeping sidewalks. The program requires juveniles that violate conditions of the program to finish the remainder of their court ordered sentence in Secure Detention. All employees working with the STOP program are required to take CPR, first aid, and defensive driving classes. This program can accommodate 10 youth per weekend.

DETENTION HOME – USDA GRANT

DESCRIPTION

Each year the United States Department of Agriculture (USDA) awards a grant to the County to assist with caring for juveniles who are in some form of detention. Henrico County’s Juvenile Detention Home qualifies for a portion of this grant. Funds can be used for food, supplies, kitchen equipment, and relief wages for cooks. Funds are awarded based upon the number of breakfast and lunch meals served and reported monthly. Unspent funds at the end of each year may be carried over to the next fiscal year and accumulated for qualifying large item purchases. The Virginia Department of Juvenile Justice and the Federal Government jointly monitor the program’s guidelines and expenditures.

OBJECTIVES

- To file all reports promptly and accurately for reimbursement of funds.
- To disburse grant funds for eligible items for the benefit of detained youths.

BUDGET HIGHLIGHTS

In FY24, the Juvenile Detention Home will continue to use USDA Federal grant funds to supplement operating expenses for the Detention Home’s kitchen and food service. The Department projects \$30,332 in USDA grant funding for FY24, an increase of \$5,000, or 19.7% from FY23’s budget. These funds will continue to be used to purchase food, food service equipment, and maintain and repair kitchen equipment.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	32,795	25,332	30,332	19.7%
Capital	0	0	0	0.0%
Total	<u>\$ 32,795</u>	<u>\$ 25,332</u>	<u>\$ 30,332</u>	<u>19.7%</u>
Personnel Complement	N/A	N/A	N/A	N/A

OPIOID ABATEMENT PRIORITIES

DESCRIPTION

The Opioid Abatement Authority (OAA) was established by the Virginia General Assembly in 2021 as an independent entity to abate and remediate the opioid epidemic in the Commonwealth through financial support from the Virginia Opioid Abatement Fund in the form of grants, donations, or other assistance, for efforts to treat, prevent, and reduce opioid use disorder and the misuse of opioids in the Commonwealth.

Financial assistance offered through the OAA consists of settlement funds paid to Virginia by prescription opioid manufacturers and companies in the prescription opioid distribution network. As of January 19, 2023, three national-level opioid settlements have been approved by Virginia state courts, resulting in payments to Virginia. The first was from McKinsey, a consulting and marketing company for just over \$13 million. The second settlement was part of a nationwide agreement that may reach a maximum of \$21 billion involving three wholesale distributors of prescription opioid medications (McKesson, Cardinal Health, and AmerisourceBergen). The third was with opioid manufacturer Janssen Pharmaceutical which may be worth a nationwide maximum of \$5 billion.

Some portions, currently 30% of the settlements, are distributed directly to Virginia’s cities and counties, and the distributors’ settlement will provide annual payments until 2039.

OBJECTIVES

- To expand Crisis Intervention (CIT) programs.
- To maintain an updated inventory of organizations and resources for treatment and recovery.
- To develop comprehensive outpatient treatment programs.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 0	\$ 0	\$ 295,498	0.0%
Operation	0	0	0	0.0%
Capital	0	0	0	0.0%
Total	\$ 0	\$ 0	\$ 295,498	0.0%
Personnel Complement	0	0	3	3

*Positions reflected elsewhere in this budget document, see Sheriff and Mental Health narratives.

Opioid Abatement Priorities

BUDGET HIGHLIGHTS

The total FY24 budget for opioid abatement priorities is \$295,498. The budget is completely personnel supporting one Assistant Division Director in the Mental Health Substance Use Division (SUD) and two peer recovery specialists working in the Sherriff's Department. Revenue supporting these priorities comes from the opioid settlement funds. Settlement funds will be managed using a separate account code to better track revenues and uses.

Peer recovery specialists will provide additional support to the programs offered in the jail by giving recovering addicts support from an individual who has been in their shoes. The SUD Division Director will oversee the many efforts countywide that are currently fragmented while coordinating overdose responses, providing supervision to peer recovery specialists, and maintaining the county's 'Bounce Back' website and other outreach efforts.

POLICE – METRO AVIATION UNIT

DESCRIPTION

In 1986 the Counties of Henrico and Chesterfield, and the City of Richmond entered into a multi-jurisdictional agreement that facilitated the use of police aircraft in all three jurisdictions and created the Metro Aviation Unit. As a part of this agreement, the Henrico Police Division is charged with housing the aircraft, supervision of the pilots, fiscal management, and planning the training for the Unit.

OBJECTIVES

- The Unit will provide aerial observation and support for local area jurisdictions.
- The Unit will conduct patrols of identified high crime areas.
- The Unit will provide transportation of prisoners to and from other jurisdictions upon request.
- The Unit will provide aerial photographs of any location in the metropolitan area upon request.
- The Unit will provide routine and special aerial patrol within the tri-jurisdictional area.

BUDGET HIGHLIGHTS

The FY24 Approved Budget includes \$105,000 for the extradition of prisoners. Extradition costs are fully reimbursable from the State Supreme Court. The balance of the budget, \$497,500, is divided equally between Chesterfield County, the City of Richmond, and Henrico County. In FY24, Henrico’s share of the budget increased to \$165,833. Metro Aviation budget increased in the following accounts: Maintenance and Repairs - \$60,000 for aircraft repairs and maintenance; Gasoline - \$25,500 for rising fuel prices; Motor Vehicles and Equipment - Rehabilitation – \$30,000 for increase repairs to aging aircraft. A total increase of \$115,500 will be allocated between the 3 localities with each contributing an additional \$38,500 to the FY24 budget.

Henrico’s Police Division fiscally manages and supervises the Metro Aviation Unit. The combined budget for Metro Aviation and Extradition totals \$602,500.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	382,177	417,000	532,500	27.7%
Capital	1,867,510 *	70,000	70,000	0.0%
Total	<u>\$ 2,249,687</u>	<u>\$ 487,000</u>	<u>\$ 602,500</u>	<u>23.7%</u>
Personnel Complement	N/A	N/A	N/A	N/A

* Purchase of new 2021 Cessna T206 aircraft

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Number of Aerial Transports	34	30	55	25
Flight Hours for Aerial Transports	116	105	220	115
Extraditions (commercial carriers)	25	31	41	10

BUDGET HIGHLIGHTS

The Metro Aviation Unit continues to be a valuable and effective crime fighting tool to the participating localities and the region. A total of three pilots are assigned to the Metro Aviation Unit, with each locality providing a pilot. Discussions among the three localities is underway for the replacement of the transport aircraft. The current transport aircraft is 43 years old and is out of service for most of the time for maintenance repairs. The anticipated total cost would be \$1.2 million to \$1.5 million or \$400,000 to \$500,000 per locality for a used aircraft.

The three participating jurisdictions own four aircraft:

- 2021 Cessna T206
- 2006 Cessna 182
- 2000 Cessna 172
- 1979 Cessna 182RG (Transport Aircraft)

All aircraft, except for the transport plane, are equipped with a spotlight, a forward looking infra-red (FLIR) camera, and a video downlink that permits the aircraft to broadcast images while flying for viewing at varying locations within the three jurisdictions.

During FY 22, the unit responded to 636 calls for service, conducted 61 surveillances, with a total of 935 flight hours. In addition, aircraft assisted with 65 apprehensions and 70 aerial pictures.

MENTAL HEALTH & DEVELOPMENTAL SERVICES

DESCRIPTION

The Department of Mental Health, Developmental, and Substance Use Disorder Services (MH/DS/SUD) provides community-based mental health, developmental, substance use, prevention, and early intervention services to the residents of Henrico, Charles City, and New Kent Counties, under the direction of the Henrico Area Mental Health & Developmental Services Board. The vision of the Department is:

We strive for inclusive, healthy, safe communities where individuals and families live meaningful lives.

The vision is carried out through a wide range of emergency, inpatient, outpatient, case management, day support, assertive community intervention, residential, prevention, jail based, and early intervention services.

OBJECTIVES

- To provide emergency services 24 hours per day, seven days a week.
- To link people to protective inpatient services for individuals who are dangerous to themselves or to others or unable to care for themselves.
- To provide outpatient psychotherapy and related services to adults, youth and their families.
- To provide early intervention for infants and toddlers experiencing significant developmental delay.
- To provide ongoing support and treatment services to individuals with long-term mental illness, including case management, psychiatric treatment, crisis intervention, residential and day support services.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 32,166,869	\$ 36,845,146	\$ 42,446,360	15.2%
Operation	6,735,655	9,461,472	9,648,428	2.0%
Capital	358,657	0	0	0.0%
Total	<u>\$ 39,261,181</u>	<u>\$ 46,306,618</u>	<u>\$ 52,094,788</u>	<u>12.5%</u>
Personnel Complement*	216	219	219	0

* - Three positions were approved in the FY23 budget to assist with efforts to prevent youth violence. One vacant position was transferred from the Department's complement to Police to become a School Resource Officer. A Director of Substance Use Disorder Services position is proposed in the FY24 budget. Personnel Complement totals above do not include 190 Complement III positions.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Individuals Served - MH/DS	9,175	9,200	9,500	300
Individuals Served - Mental Health	6,650	6,650	6,650	0
Individuals Served - Developmental	1,522	1,522	1,550	28
Individuals Served - Substance Abuse	595	700	800	100
Individuals Served - Early Intervention	1,110	1,110	1,200	90
Jail Inmates Served	1,679	1,700	1,700	0
Emergency Psychiatric Hosp. Screenings	1,506	1,500	1,400	(100)
Same Day Access Assessments	2,333	2,500	2,500	0
Integrated Primary Healthcare Encounters	1,266	1,200	1,300	100
Psychiatry Services	1,690	1,700	1,800	100

OBJECTIVES (CONTINUED)

- To provide case management, outpatient psychotherapy, in-home intervention and related services to children and their families.
- To provide medication assisted treatment to the chemically dependent.
- To provide outpatient treatment to adults and adolescents abusing alcohol and drugs.
- To provide evidence-based prevention services to youth and their families to prevent mental health problems, substance abuse and delinquency.
- To provide case management to individuals with developmental disabilities.
- To provide ongoing supportive services to individuals with intellectual disabilities, including residential, day support, employment or vocational, and case management services.
- To provide same day access where individuals seeking services walk in and receive an assessment by a licensed clinician.
- To provide primary health screening, monitoring and coordination of care.
- To meet all code requirements relating to emergency custody, temporary detention, involuntary commitment and mandatory outpatient treatment.

BUDGET HIGHLIGHTS

The State Department of Behavioral Health and Developmental Services (DBHDS) has identified four priority population groups for the Community Services Board system. MH/DS/SUD spends the majority of its funding serving these groups, which are: those with serious mental illness, those with developmental disabilities, those with

Mental Health & Development Services

substance use disorders, and children and youth. Services to these priority populations are delivered directly by MH/DS/SUD and/or contracted through private vendors.

Each of these priority groups requires a continuum of care in order to achieve a better quality of life and avoid more costly services. The continuum of care for these populations may include psychiatric services, vocational or day support programs, intensive case management, outpatient care, housing, transportation, or inpatient care.

The Department's budget is divided into areas that mirror these priority groups. In Mental Health Services, persons with general mental health problems and those ordered by the courts and other correctional agencies for evaluation/treatment are also served in addition to those with serious mental illness.

Services in support of other county agencies are among the important contributions of this Department. These include services to Public Safety (Police, Fire, Sheriff, and Juvenile Detention) and on-site services to the Juvenile Court. Emergency Services are available to all residents of the three counties on a 7-day a week, 24-hour per day basis. The Emergency Services Program works closely with public safety personnel to address community safety issues. This division continues to train first responders in the Crisis Intervention Team (CIT) model and the Crisis Receiving Center at Parham Doctors Hospital operates 24 hours per day. Mental health and substance use disorder services are provided in both Henrico jail facilities and both detention facilities. The Department also provides extensive evaluations to local courts.

The Administrative Services section supports the Executive Director's office, the information systems, and the general business functions of the Department. The Department operates a large wide area network on which resides a client data and billing system in addition to general office software. Administrative Services includes office support staff at various locations, facilities management for 17 facilities, medical records management, quality assurance, human resources and financial management.

Sheltered Employment enables individuals with intellectual disabilities to work at jobs outside of their home and earn wages. This section operates Cypress Enterprises and Hermitage Enterprises.

REVENUE HIGHLIGHTS

Fee revenue has been budgeted at \$13,981,005 for FY24, a 19.2% increase. Medicaid revenue increases \$2,184,900 due to rate increases for case management services and waiver services. Self-pay and insurance revenue is anticipated to increase \$65,700 primarily in outpatient services to youth and adults.

State performance contract revenue for FY24 is projected to be \$8,947,370, a 4.1% increase compared with FY23. Increases include STEP-VA (the Department of Behavioral Health and Developmental Services System Transformation Excellence and Performance Initiative) Ancillary \$80,000 and a cost-of-living increase being received in FY24 of \$272,956.

Federal Performance Contract revenue for FY24 is projected to remain the same as the FY23 approved budget.

Other State Fees are projected to increase 13.2% to \$596,524 in FY24, primarily due to an anticipated increase in payments for employment services funded by the Department of Aging and Rehabilitative Services.

Mental Health & Development Services

Sheltered Employment revenue and expenditures are projected to be \$100,000 for FY24, 33.3% lower than FY23, to reflect the planned program transition away from sheltered workshop to community engagement.

The FY24 budget includes a General Fund transfer of \$21,065,137. The contribution is a 9.3% increase over FY23 funding levels. The Henrico contribution represents 40.4% of MH/DS/SA funding. In addition, a use of \$1,147,995 in fund balance is also budgeted for this department.

A reserve of \$800,000 has been budgeted to cover anticipated grant funding. Funds from this reserve will only be appropriated when the funds are received and approved by the Office of Management and Budget.

EXPENDITURE HIGHLIGHTS

The department's approved budget of \$52,094,788 is a 12.5% increase over the FY23 approved budget.

Personnel requirements are \$42,446,360, or 81.5%, of the total FY24 budget. Personnel increased \$5,601,214, or 15.2%, over the FY23 budget due to an 8.2% wage scale adjustment, the regrading of several classes of the department's positions, and the addition of the positions noted below. The agency added six complement III full time positions since the FY23 approved budget. The new positions are: an institutional physician and three case managers funded by fees and a case manager funded by a Virginia Housing grant. One nurse practitioner position was added and another was converted from a part-time position into a full-time position to meet increased needs in the jails, funded by a contract with the Sheriff. The regrades of case managers, clinicians, training assistants, therapists, clinical supervisors and program managers during FY23 are reflected in the FY24 budget.

A Director of Substance Use Disorder Services position will be added to the Department's complement in the FY24 budget. The costs for that position are reflected in the narrative for the Opioid Abatement Authority, found elsewhere in this document.

Operating expenses are \$9,648,428, or 18.5% of the total FY24 budget. The allocation for rent of facilities is \$757,927, increasing \$45,307, or 6.4%, from the approved FY23 budget.

DAY SUPPORT SERVICES

Over the past twenty-six years, the County of Henrico has provided additional funding to Mental Health and Developmental Services Day Support programs to ensure that individuals who graduate from special education programs and other adults living in the community who need day support services will be served immediately upon completion of high school.

In FY24 it is anticipated that approximately one individual with intellectual disabilities, graduating from high school, will need the day support program. The cost of services for this graduate will be absorbed within the current day support budget.

Mental Health & Development Services

What follows is a list of additional funding received in prior years.

FY2023-24	Fully Funded
FY2022-23	Fully Funded
FY2021-22	Fully Funded
FY2020-21	\$25,850
FY2018-19	\$199,953
FY2017-18	Fully Funded
FY2016-17	\$34,000
FY2015-16	Fully Funded
FY2014-15	\$92,574
FY2013-14	\$125,435
FY2012-13	(\$100,000)
FY2011-12	\$21,130
FY2010-11	\$226,376
FY2009-10	\$126,650
FY2008-09	\$214,800
FY2007-08	\$147,000
FY2006-07	\$167,000
FY2005-06	Fully Funded
FY2004-05	\$199,000
FY2003-04	\$253,330
FY2002-03	\$192,935
FY2001-02	\$172,110
FY2000-01	\$200,790
FY1999-00	\$172,110

SOCIAL SERVICES

DESCRIPTION

The Department of Social Services focuses on providing an array of services to children, families, and individuals who are in need of human-based services including financial assistance. The financial assistance and social services programs provided by the Department assist individuals and families in meeting their basic human needs; increase their capacity to function independently; and provide protection for the elderly, disabled, and abused or neglected children. Funding to support these efforts is provided by the Federal, State, and County governments as well as through community partnerships.

The Department helps those who cannot provide for themselves financially to obtain the basic necessities of life, including adequate health care. The financial assistance programs provide temporary cash assistance and employment-related services to enable families with children to become self-supporting. These programs also include medical and health-related services for certain individuals and families with low incomes.

The Department is also responsible for the protection of the community's children and adults from abuse and neglect. Family services workers engage in various local, State, and Federal initiatives that will support and preserve families. When these efforts are no longer viable options and/or the courts remove the child or children from their caretaker, foster care services are provided. When children are unable to return to their own families, the goal for the child is adoption.

A goal of the Department of Social Services is to reduce the number of children in institutional placements. Another goal is to make home and community-based services available to assist the disabled and elderly. Through the use of varied program funds and community resources, the Department works with clients to become or to remain economically self-supporting. These efforts are accomplished via job training, other employment related activities, and other supportive services.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 15,799,532	\$ 18,767,238	\$ 19,512,007	4.0%
Operation	7,023,431	7,072,944	7,078,543	0.1%
Capital	44,430	37,460	31,860	(14.9%)
Total	<u>\$ 22,867,393</u>	<u>\$ 25,877,642</u>	<u>\$ 26,622,410</u>	<u>2.9%</u>
Personnel Complement *	213	213	213	0

* - Total does not include five Complement III positions

PERFORMANCE MEASURES

	Performance Measures			Change
	FY22	FY23	FY24	23 to 24
Workload Measures				
Family Foster Home Recruitment	30	35	35	0
Efficiency Measures				
SNAP Application Timely Processing	97%	97%	97%	0%
CPS Complaints Initiate Within Timeframe	83%	90%	90%	0%
Effectiveness Measures				
Fraud Prosecution Rate	100%	100%	100%	0%
Customer Appeals Sustained	99%	99%	99%	0%

OBJECTIVES

- To process applications and reviews for benefit programs within State and Federal standards of promptness.
- To offer and/or provide family services and interventions as prescribed by State/Federal standards.
- To guarantee all foster parent applicants will receive orientation and training prior to the placement of a child.
- To make certain required foster care administrative responsibilities and judicial hearings will be held in compliance with State and Federal rules.
- To initiate investigations on all valid adult and child abuse complaints within policy timeframes.
- To ensure all ongoing cases closed in the Adult Protective Services program will result in the provision of accepted services to assist the client with living in a safe situation.
- To provide job registrants with employment, education, or training that will lead to employment.
- To ensure employed clients will maintain employment for more than 90 days.
- To successfully prosecute all cases where payment fraud is evident.

BUDGET HIGHLIGHTS

The Department’s approved budget for FY24 is \$26,622,410, which represents an increase of \$744,768, or 2.9%, from the FY23 approved budget. This budget will be supported by State and Federal revenues and the General Fund transfer, which is budgeted to total \$6,900,182 in FY24, and represents 25.9% of total funding. The Department anticipates collecting \$19,655,907 in revenue from State and Federal governments, which is 73.8% of total funding. The Department also anticipates receiving \$66,321 from other local sources, which is 0.3% of the total budget.

Social Services

The entirety of the increase in expenditure requirements for FY24 is in the personnel component of the budget, which is 4.0% higher than the FY23 approved budget. This budgetary growth is due to wage scale increases and associated benefit costs more than offsetting turnover savings and the restructuring of the TANF Hard To Serve Program, which removed two complement III positions.

The operating and capital outlay components of the budget are \$7,078,543, and \$31,860, respectively. The capital outlay budget has decreased by \$5,600, while the operating allocation increased by \$5,599.

CASELOAD HIGHLIGHTS

The Department of Social Services provides critical services to County residents within legally binding timeframes. These services are rendered to all socio-economic groups and are often the last resort for residents of Henrico County. Programs provided by Social Services include: Adult/Child Protective Services, Adult Services, Foster Care, Adoptions, Child Day Care, Employment Services, Custody Investigations, Home Studies, and Information and Referral Services. Benefits administered by the Department include Medicaid, Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), General Relief, Refugee Assistance, and Long-Term Care.

The Services Division persevered and had some successes despite continued workforce challenges and caseloads that have increased in volume and complexity.

Child Protective Services (CPS) Investigations saw a slight increase in caseload from FY21 to FY22, but operated at 50% staffing for many months in 2022. Currently, CPS has seen an increase in caseload of approximately 6% year-to-date from this time period in FY22, which is 20 families reported for suspected child abuse and neglect.

Family Preservation Services serves children and families at high and very high risk for abuse/neglect and out of home placement. Family preservation services has seen a 6.6% increase in families served year-to-date from this time period in FY22, operating with a staff shortage of 20-40% in 2022.

As of December 2022, the department was serving 132 youth in foster care, the highest number of youth served since August of 2021 with a 20% vacancy rate in the workforce. Many youths entering care have significant emotional, behavioral and mental health needs that require residential treatment

Approximately 22% of foster care youth are currently placed in approved kinship foster homes which allows children to remain with natural supports when they can no longer safely remain at home. The department hit a statewide high of 32% of foster care youth in kinship placements in FY22, with a number of those youth ultimately returning home or being adopted by their relatives.

Henrico Social Services had 28 adoptions finalized in FY22, a 133% increase from FY21 and the highest number in the central region and 8th highest in the state.

Adult Protective Services saw a 31% increase in investigations from FY21 to FY22 and were operating at a reduced staff capacity of 20% most of that time period.

Child Care subsidy saw an increase in caseload of 77.8% between FY21 and FY22. Year-to-date, there has been an increase of 57.9% with staff vacancies throughout this time period. The department has recently reallocated two positions to this team to better meet the capacity to serve children in this early childhood education initiative.

Social Services

In FY22, Social Services experienced a 12.9% increase in the number of cases for the Medicaid Program. The SNAP Program noted a 6.9% caseload increase during FY22, while the TANF program experienced a 8.9% increase in cases during that fiscal year. The Department anticipates the TANF caseloads to remain steady in FY23, while SNAP caseloads are estimated to increase 5.0%, and Medicaid caseloads are projected to increase by 10.0%. Medicaid cases continue to be protected under the Federal Public Health Emergency. It is anticipated that the Health Emergency will end in April, and all Medicaid cases will be subject to review for current eligibility.

Continued need for foster care residential placements is an ongoing concern. In many cases these youth come into foster care with significant emotional, behavioral, and mental health needs. Some of those needs are met through the Children's Services Act, which is located in another section of this document.

In FY22, 156 different children received adoption subsidies, up from 140 in FY21, an 11.4% increase.

It is noted that the economic impact of the COVID-19 pandemic has added strains on the department and has resulted in creative ideas and new methods used to meet the need of clients. Leadership and staff will continue to seek out ways to best serve the community in this time of crisis.

CHILDREN’S SERVICES ACT

DESCRIPTION

The Children’s Services Act (CSA) is a State mandated program that assures foster care, special education, residential, and community-based services are provided to at-risk youth and families. CSA provides a collaborative system of services and funding that is child-centered, family-focused, and community-based. The Children’s Services Act is implemented by law at a local level under the direction of a Community Policy and Management Team (CPMT). The Henrico Policy and Management Team (HPMT), which is a multi-agency team within the county, must plan all services to children. Funding for these services must be approved by the CPMT. The Henrico Department of Social Services acts as the fiscal agent for CSA.

OBJECTIVES

- Provide services that are responsive to diverse strengths and needs of youth and family.
- Increase interagency collaboration and family involvement in the provision of services to children.
- Encourage public and private partnerships.
- Identify and intervene early with young children and their families.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 489,933	\$ 525,017	\$ 561,686	7.0%
Operation	6,606,528	4,991,871	6,304,274	26.3%
Capital	19	350	350	0.0%
Total	<u>\$ 7,096,480</u>	<u>\$ 5,517,238</u>	<u>\$ 6,866,310</u>	<u>24.5%</u>
Purchase of Services				
Purchase of Services	\$ 6,419,539	\$ 4,803,069	\$ 6,115,472	\$ 27.3%
Administration ⁽¹⁾	676,941	714,169	750,838	5.1%
Total	<u>\$ 7,096,480</u>	<u>\$ 5,517,238</u>	<u>\$ 6,866,310</u>	<u>\$ 24.5%</u>
Personnel Complement ⁽²⁾	3	3	3	0

⁽¹⁾ - Administration cost includes the Safe and Stable Families Program.

⁽²⁾ - CSA is staffed by Department of Social Services personnel. The total shown here does not include three Complement III positions.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Children Served	295	350	350	0
Children Served in Residential Programs	64	70	70	0

BUDGET HIGHLIGHTS

The budget for the Children's Services Act for FY24 is \$6,866,310, an increase of 24.5% above the FY23 approved budget. The budget does not include CSA funds in the Henrico County Public Schools budget.

The table below illustrates the rapid growth in actual expenditures for General Government CSA programs in recent years, excluding Henrico County Public Schools. These costs have grown by 152.4 percent in the period between FY14 and FY22.

Fiscal Year	Expenses	Change	Percent
FY2013-14	\$2,141,340	(\$16,883)	(0.8%)
FY2014-15	\$2,887,181	\$745,841	34.8%
FY2015-16	\$3,371,268	\$484,087	16.8%
FY2016-17	\$2,636,905	(\$734,363)	(21.8%)
FY2017-18	\$3,173,202	\$536,297	20.3%
FY2018-19	\$4,498,724	\$1,325,522	41.8%
FY2019-20	\$5,418,543	\$919,819	20.4%
FY2020-21	\$5,404,049	(\$14,494)	(0.3%)
FY2021-22	\$6,419,539	\$1,015,490	18.8%

The Henrico Policy and Management Team (HPMT) administers the CSA program with the help of a full-time coordinator. The existence and membership of HPMT is established by the Code of Virginia and includes the agency directors of Mental Health and Developmental Services, Juvenile Court Services, Public Health, Education, and Social Services; a local government administrator; a private provider representative; and a parent representative.

In FY24, CSA for the Department of Social Services, Henrico Mental Health, and the Court Services Unit are projected to fund services for 300 children. These services will include the following: 1) placement of foster care children into services ranging from family foster homes to intensive psychiatric residential treatment facilities; 2) special education programs including private programs when children's educational needs exceed public school resources; 3) residential treatment for youth who present with serious emotional and/or behavioral issues that pose a serious threat to the wellbeing and physical safety of themselves or others and require services and supervision beyond what community-based services in the home can provide. 4) community-based services for children and families such as home-based counseling, virtual residential services, intensive care coordination, parent coaching, and psychological or parenting assessments which assess parenting capacity, risks, and provide recommendations that assist with service planning and reunification of children that are in foster care.

Children's Services Act

Funding to purchase services for children and families, along with the Safe and Stable Families Program, accounts for 90.5 percent of the total budget. The administrative requirements increased by \$36,651 above the FY23 approved budget, an increase of less than 7.0%. This budgetary growth occurred because wage scale adjustments and increased benefit rates were minimally offset by savings from staff turnover.

The FY24 budget includes continued provision of staff for structured oversight of purchased services, conducting state required utilization review activities, and supporting the placement of children into family-based environments as well as monitoring the cases of children funded through CSA. The CSA staff has an active role in the development of prevention services through participation in all family partnership meetings.

The CSA Coordinator works closely with the HPMT and Henrico County Public Schools to review expenditures for students in private school placements. Policies are in place to ensure timely completion of paperwork and funding authorizations that will allow for better budget forecasting.

CSA services are critical for discharge planning and maintaining the goal of returning children to the home. Members of the CSA staff provide consistent utilization review of children placed in congregate care. Staff also participate in treatment meetings for residential and private agency foster homes and facilitate Family Assessment and Planning Team reviews three to four times a week. The frequency and detailed level of reviews are key to reducing the length of time for all services, and the overall expenditures, while also providing the best outcome for the youth and families served.

In FY24, the county will provide a projected total of \$3,000,000 as a direct match for the Social Services portion of CSA funding; that is purchased services, administration, and Medicaid. This total represents an increase of \$373,890, or 14.2 percent, above the FY23 approved budget. Almost the entirety of this budgetary growth is in support of enhanced requirement for purchase of services.

The local share is derived from several different estimated percentages, based on the type of service being provided by CSA. Purchased services will receive local funding in the amount of \$2,022,863 and CSA Administration will receive \$350,787 in local funding. In addition, the county will provide a forecasted local match of Medicaid services, totaling \$600,000. A local match of \$26,350 for the Safe and Stable Families Program noted below, brings the total local contribution to \$3,000,000.

The State will provide \$3,738,811 for the Social Services portion of CSA services. Of this amount, \$3,492,609 is being provided for purchased services, \$230,052 will be directed toward administrative costs and \$16,150 is allocated for the Safe and Stable Families Program.

The grant for the Safe and Stable Families Program is also administered through the CSA. This grant is expected to receive \$127,499 federal and \$16,150 state funding, along with the local match of \$26,350, for a total of \$169,999.

The portion of CSA costs stemming from Henrico County Public Schools is found within the expenses for that department.

CAPITAL REGION WORKFORCE PARTNERSHIP

DESCRIPTION

The Capital Region Workforce Partnership (CRWP) is an eight-jurisdiction consortium with elected representation from Henrico, Charles City, Chesterfield, Goochland, Hanover, New Kent and Powhatan Counties and the City of Richmond. The Partnership, in cooperation with the Capital Region Workforce Development Board (WDB) it appoints, has responsibility for oversight and disbursing federal funds allocated to the region from the Workforce Innovation and Opportunity Act of 2014 (WIOA), and other federal, state, and local grants and resources that become available. Henrico County serves the important role of grant recipient and fiscal agent for these funds.

The CRWP is organized as a Henrico County department with responsibility for providing administrative support to the Partnership Board, the WDB, its standing committees, and managing contracts for delivery of WIOA services through the three Workforce Centers in the Region. Staff are also responsible for ensuring compliance with applicable state and federal regulations.

OBJECTIVES

- Create and align workforce development services to meet business and economic development needs through a demand-driven system.
- Lead in partnership and system-building efforts that achieve greater collective impact, reduce duplication and enhance efficiencies and effectiveness.
- Raise awareness of the public workforce development system as the “go-to place” for workforce solutions for both business sector and job seekers.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel *	\$ 568,961	\$ 768,815	\$ 897,855	16.8%
Operating	3,947,402	4,044,730	3,716,764	(8.1%)
Capital	73,145	0	0	0.0%
Total	<u>4,589,508</u>	<u>4,813,545</u>	<u>4,614,619</u>	<u>(4.1%)</u>

Personnel Complement * N/A N/A N/A N/A

* The budget for CRWP supports eight complement III positions, which are not included in the county's personnel complement.

PERFORMANCE MEASURES

Performance Measures				
	FY22	FY23	FY24	Change 23 to 24
Workload Measures				
Customers Receiving Basic Career Services	12,000	18,000	18,000	0
Customers Enrolled in Individualized Services	825	875	900	25
Customers Receiving Training	160	185	225	40

DEPARTMENTAL HIGHLIGHTS

The CRWP is responsible for meeting the administrative requirements of its various funding sources, developing policies, resource management, and achieving performance requirements, as may be set by the Partnership, the State, Commonwealth of Virginia, and the U.S. Department of Labor.

Workforce efforts continue to evolve with a changing economy and societal shifts in the attitude about work. During FY23, the Department continued with more “employer-based” efforts during the COVID era such as on-the-job and incumbent worker training as there is less demand for job placement efforts from those seeking work. Workforce center visitor counts are on the rise and CRWP is starting to see program enrollments are returning to pre-COVID levels.

Equus continues to operate the Title I WIOA contract to deliver Adult and Dislocated Worker Services to those who meet WIOA eligibility criteria. WIOA services include individualized career planning, resume and interviewing workshops, counseling, basic work readiness such as computer skills, paid work experiences and internships, and various forms of training assistance such as tuition vouchers and on-the-job training. Through a separate procurement, they also serve as the region’s “One Stop Operator”, a federally required role that ensures that workforce centers and partners operate in a consistent and collaborative manner with high-quality standards for the benefit of customers.

The out-of-school youth program targets disengaged young adults ages 17 - 24 that have certain barriers to success in employment or education. Ross Employment Solutions is the current operator of these services. In the past year, CRWP also awarded contracts for in-school youth services recognizing that many students have fallen behind as a result of virtual learning and can benefit from enhanced coaching, mentoring and resources beyond what schools alone can provide.

CRWP

OUTCOMES

The performance outcomes of CRWP's services are an important indicator of the program's success, as they measure what we have done to help customer's rather than simply how many we served. In FY22, CRWP met or exceeded 14 of 15 benchmarks set by the Commonwealth of Virginia. The targets set for FY24 are outlined on the right. The CRWP's most recent annual report can be found at: <https://vcwcapital.com/about/public-documents/annual-report-2021/>

	<i>Adults/Dislocated Workers</i>	<i>Youth</i>
Job Placement	84%	79.4%
Job Retention	85%	76.1%
Credential Attainment	71%	68.5%

BUDGET HIGHLIGHTS

The FY24 CRWP budget in the amount of \$4,614,619 reflects a \$198,926 decrease or 4.1% compared to last fiscal year's approved budget. The decrease is the result of a reduction in federal funds. This is a conservative estimate as federal revenues are unknown until after the County's budget is adopted.

Direct service level spending through contracts remains our largest line item at 69% of the total. Rent of workforce center spaces is the second largest line as we are not able to purchase real estate with our federal funds. CRWP staff salaries represent just over 16% of the approved budget.

The FY24 budget includes a grant reserve that allows transfers into the program based on need. It is not unusual for CRWP to receive special grant awards in any given fiscal year and the reserve affords the department the ability to implement grant activities until the Board of Supervisors is able to appropriate the funds through a budget amendment.

HENRICO COUNTY AND LOCAL FUNDING

Revenue from local contributions outside of Henrico County are expected to total \$138,081 in FY24. Henrico County's contribution to CRWP is budgeted at \$51,919 for FY24, a decrease from the prior year.

Federal funding makes up the majority of the CRWP revenue. Rent income is received from partner agencies that rent space in the workforce centers. The CRWP also benefits each year from various grant opportunities that further enhance its offerings.

CRWP

This table shows contributions to CRWP from Henrico County and from the other localities as well as Henrico's contributions as a percentage of total local contributions. Locality contributions have been based on the proportional service level received in the prior year since a new formula was adopted in FY16. The average Henrico contribution was 69% before the formula and has averaged 28% since adoption, illustrating the more equitable distribution that is in place.

Fiscal Year	Henrico Contribution	All Other Local Contributions	Henrico as a % of Total
FY2012	\$217,695	\$127,280	63%
FY2013	\$206,810	\$127,280	62%
FY2014	\$200,606	\$62,280	76%
FY2015	\$170,028	\$62,080	73%
FY2016	\$64,380	\$120,435	35%
FY2017	\$46,101	\$138,899	25%
FY2018	\$45,250	\$114,750	28%
FY2019	\$46,400	\$124,300	27%
FY2020	\$58,000	\$144,000	29%
FY2021	\$56,000	\$147,000	28%
FY2022	\$56,000	\$136,000	29%
FY2023	\$58,000	\$132,000	31%
FY2024	\$51,919	\$138,081	27%

SPORTS & ENTERTAINMENT AUTHORITY

DESCRIPTION

The Sports and Entertainment Authority is a political subdivision of the Commonwealth of Virginia that was created due to the changing nature of how Henrico County operates certain sports and entertainment-related facilities, and the growing significance of sports tourism on the County’s local economy. This Authority’s mission is two-fold: 1) ensure that identified facilities with third-party operating agreements are being appropriately managed and maintained per existing agreements and 2) to maximize the County’s sports and entertainment tourism potential and opportunities.

The Sports and Entertainment Authority required approval from the Board of Supervisors for creation via ordinance or resolution following an advertised public hearing as required under Virginia Code § 15.2-5602, also known as the “Public Recreational Facilities Authorities Act.” Creation of the Authority began with dedicated funding and staff in the FY22 budget.

OBJECTIVES

- To promote Henrico County as a desirable location for sports tourism.
- To promote Henrico County venues as a desirable entertainment destination.
- To conduct a sports management and retention program.
- To provide an avenue for existing and future public-private partnerships and management related to sports and entertainment facilities.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 279,759	\$ 537,687	\$ 888,234	65.2%
Operation	96,623	127,660	190,860	49.5%
Capital	0	0	0	0.0%
Total	\$ 376,382	\$ 665,347	\$ 1,079,094	62.2%
Personnel Complement	5	6 ⁽¹⁾	6	0

⁽¹⁾ Recreation Tourism Specialist added to assist with the Virginia Center Commons indoor sports facility

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Effectiveness Measures				
Economic Impact	\$ 60,000,000	\$ 60,000,000	\$ 65,000,000	\$ 5,000,000
Number of Events	160	162	172	10
Prospects	N/A	10	40	30
Tradeshows/Conferences	N/A	4	4	0
New Business/Bids Awarded	N/A	2	10	8
Business Retention	N/A	N/A	70%	70%

BUDGET HIGHLIGHTS

The budget for the Sports and Entertainment Authority for FY24 is \$1,079,094. This includes an increase in personnel of \$350,547, or 65.2% over FY23. This increase is due to greater salary estimates and the associated benefit adjustments, as well as the addition of one position transferred from the hold complement in May FY22. Moreover, beginning in February FY23, funding was included for an Event and Facility Coordinator. Lastly, an hourly graduate assistant position will be included in the Authority’s personnel component for FY24. Driven by the County’s continued push to be a leader in sports tourism, the operating component of the Authority’s budget increased by \$63,200, or 49.5%, for advertising and networking resources. The capital component remains flat from the previous fiscal year.

DEPARTMENTAL HIGHLIGHTS

The newly created Sports and Entertainment Authority (SEA) has made tremendous strides in less than one year as an established authority.

From start-up to entering its first full year of operation, the SEA is focused on delivering tourism impact for Henrico and delivering against four key pillars:

Sports Tourism and Entertainment events; Facility Development; Owned and Operated or Joint Venture event production; and Growth and Development of Sports at all levels – youth, scholastic, collegiate, amateur, and professional.

The SEA works collaboratively with many stakeholders, including the SEA Board of Directors, Economic Development Authority, Recreation and Parks, HCPS, Public Safety, and Richmond Region Tourism, as well as many other County departments and County leadership.

The SEA is “writing the playbook” for this type of Authority, not only in Henrico but for the Commonwealth of Virginia. The SEA is embarking on a strategic planning process to help the organization chart its future by clearly defining its mission, vision, and core values. The talented team within the SEA is positioned to lead on bidding on large-scale national and regional events for our facilities. The County is blessed with amazing sports facilities imbedded within its recreation and parks facilities that provide the opportunity for the SEA to bid on and host sports tourism events. In addition, the Henrico Sports and Events Center set to open this fall will be a game-changer for the County and the region. It was estimated that nearly \$30 million was being left on the table by not having an indoor

Sports and Entertainment Authority

sports facility to host basketball, volleyball, futsal, and other indoor related activities. The SEA has already started the process of booking tournaments and events in this facility. The Authority is actively marketing the facility and all County sports properties through a variety of mediums, as well as being active and visible at the industry's largest conferences and trade shows. We currently have our website under construction. The SEA team actively pursues many leads, RFP requests, and prospects daily for events and entertainment attractions for the County.

In the next few years, the SEA will take an active role in the development of the Arena at Green City, as well as the expansion of Pickle Ball at Pouncey Tract, and the next phase of development at Glover Park. These projects will open new avenues of sports and entertainment events for the County and the region, so that it is "Showtime. All the Time" in Henrico!

PUBLIC UTILITIES

Solid Waste and Street Lighting

DESCRIPTION

In addition to the Water and Sewer services reflected in the Enterprise Fund, the Department of Public Utilities provides solid waste disposal, limited refuse collection, and street lighting services to residents of Henrico County.

Solid Waste services consist of operating a transfer station, public use areas, curbside refuse collection and recyclables collection, neighborhood and community maintenance cleanups, Keep Henrico Beautiful program, bulky waste, and bagged leaf collection, maintaining two closed landfills and maintaining the gas collection system at the Glen Allen Softball Complex. The street lighting services provided consist of accounting for the operation and maintenance of several designated street lighting districts.

OBJECTIVES

- To provide for disposal of solid waste in a manner consistent with State and Federal laws and regulations and policies of the County Board of Supervisors.
- To administer the street lighting program in sanitary Districts 2, 3, 3.1, 12, 23, 63.1 and Virginia Center Commons in a manner consistent with policies of the County Board of Supervisors.

FISCAL YEAR 2024 SUMMARY

Description	Annual Fiscal Plan			
	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 5,421,675	\$ 5,430,084	\$ 6,219,349	14.5%
Operation	8,785,902	10,543,097	15,498,911	47.0%
Capital	1,994,407	2,286,753	2,750,000	20.3%
Total Solid Waste	<u>\$ 16,201,984</u>	<u>\$ 18,259,934</u>	<u>\$ 24,468,260</u>	<u>34.0%</u>
Street Lights	63,652	84,100	100,000	18.9%
Total Solid Waste/Street Lights	<u>\$ 16,265,636</u>	<u>\$ 18,344,034</u>	<u>\$ 24,568,260</u>	<u>33.9%</u>
Personnel Complement*	69	71	71	0

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Tons Collected by Refuse Collection	57,271	57,000	57,000	0
Tons Collected by Bulky Waste	0 ⁽¹⁾	0	0	0
Tons Collected by Neighborhood Cleanups	326 ⁽²⁾	750	750	0
Tons Deposited in Public Use Areas	29,095	30,000	30,000	0
Number of Refuse Customers	53,735	54,000	54,200	200

(1) Bulky waste pickups for County residents is now being done by contractor.

(2) Community maintenance stopped during the pandemic now on fewer weekends.

BUDGET HIGHLIGHTS

Projected Solid Waste revenues in FY24 are \$18,047,451, which is inclusive of a General Fund subsidy of \$6,420,989 and street lighting district revenue of \$100,000. Street lighting district includes the addition of a Virginia Center Commons (VCC) district to enhance the Sports Entertainment Authority Complex. The General Fund subsidy supports four programs that are administered by Solid Waste. The Division’s total expenditure increased by \$30,861 or 0.2% when compared to the FY23 approved budget.

The personnel component is budgeted at \$6,219,349 in FY24 and reflects an increase of \$789,265 or 14.5% from the previous fiscal year. This includes pay increases for all employees, retirement, and health care cost.

The operating is funded at \$15,498,911 in FY24 and reflects an increase of \$4,955,814 or 47.0% from the previous fiscal year. Of the total increase \$3,049,500 is allocated for the revised recycling contract with CVWMA. Included in this cost is 96 gallon recycling carts for all participants. Includes funding increases for temporary contracts, sewer services, preventive maintenance, MS4 Inspections & Sweeping, funding for refuse trucks, refuse packers and refuse carts, postage, environmental services, and fuel. Capital outlay is funded at \$2,075,394 in FY24 and reflects an decrease of \$211,359 or 9.2 % from the previous fiscal year. The Solid Waste budget is captured in four distinct areas – Administration, Collection Operations, Processing and Disposal, and Litter Control (Keep Henrico Beautiful). What follows is a description of each major area in the Solid Waste Budget:

ADMINISTRATION

The budget for Administration is \$3,775,544 and reflects an increase of \$469,150, or 14.2% from the previous fiscal year. This increase is due to pay increases for all employees, and funding for refuse trucks, refuse packers.

COLLECTION OPERATIONS

The budget for Collection Operations totals \$9,696,349 and represents an increase of \$2,166,183 or 28.8% when compared to the prior fiscal year approved budget. This area is split between four distinct sections described below:

Public Utilities – Solid Waste and Street Lighting

Refuse Collection

The budget for the Refuse Collection area is \$8,575,789, which represents an increase of \$1,899,518 or 28.5% from the previous fiscal year. Weekly refuse collection services are provided to over 50,000 households in the County by fifteen refuse collection crews operating County owned equipment. Reflects increases for all employees, retirement, and health care cost. Includes funding increases for refuse spills, an increase for the cost of preventive maintenance, and diesel fuel.

Bulky Waste Collection

The budget for the Bulky Waste Collection area is \$42,694 which represents a decrease of \$4,114 or 8.8% from the previous fiscal year. The Bulky Waste program typically operates during normal business hours and collects large items such as furniture, appliances, and yard waste. The Solid Waste Division continues to collect REAP Bulky Waste orders only, which are free to qualifying households. The requested budget covers the collection and processing costs associated with the REAP Bulky Waste program.

Bagged Leaf Services

The budget for Bagged Leaf Services is \$452,554, which is an increase of \$260,343 or 135.4% from the previous fiscal year. Cost increase for contractor leaf collection. Bagged Leaf Services provides two collections in each neighborhood from November through February per a published Leaf Collection Schedule. A transfer from the General Fund supports the costs associated with Bagged Leaf Services.

Community Maintenance and Neighborhood Cleanup

Cleanup expenditures total \$625,312, which is an increase of \$10,436 or 1.7% from the previous fiscal year. In previous years, the Department of Public Utilities' (DPU) Operations Division and the Department of Public Works' (DPW) Road Maintenance Division were able to provide collection crews and equipment to facilitate collection in addition to Solid Waste Division equipment and staff. The DPU Operations Division and DPW Road Maintenance Division are no longer able to provide staffing and equipment for cleanup activities. Therefore, contractors have been utilized to work alongside Solid Waste Division staffing to facilitate the cleanup.

PROCESSING AND DISPOSAL

The FY24 budget of \$10,856,563 for Processing and Disposal represents a increase of \$3,566,466 or 48.9% from the previous fiscal year. The Processing and Disposal budget components cover recycling, transfer station and public use area operation, and landfill post closure.

Recycling

Recycling expenditures total \$7,288,665 which is an increase of \$3,112,009 or 74.5% from the previous fiscal year. The County contracts recycling services through the Central Virginia Waste Management Authority (CVWMA). The curbside recycling program currently serves homes in the County at \$2.24 per home per month. Funding includes an increase in the county recycling contract, cost for recycling carts, contractual services, fuel, and environmental expenses.

Changes to this program are needed because of the increasing cost of processing recyclable materials as a result of international buyers refusing to take certain materials due to contamination and their inability to utilize contaminated materials. Despite these challenges, there is still strong interest in continued recycling efforts that

Public Utilities – Solid Waste and Street Lighting

minimize the amount of refuse from Henrico County that enters a landfill. The County's new recycling agreement will expand its program to townhomes, condominiums, and apartments while also transitioning from 24-gallon bins to 96-gallon carts.

Transfer Station

On July 1, 2014, the County began operating a transfer station at Ford's Country Lane due to the closure of the landfill. The cost of the transfer station is entirely covered by charges to other functions through interdepartmental billings for transfer station services. The transfer station will accept refuse from the County's Refuse Collection Service, Public Use Areas, Bulky Waste Collection, and Community/ Neighborhood Cleanups.

Public Use Areas

The FY24 budget for the Public Use Areas is \$3,136,801, which is a decrease of \$17,348 or 0.6% from the previous fiscal year. Solid Waste operates two Public Use Areas in the County, in the western end at Ford's Country Lane, and in the eastern end at Charles City Road. The Public Use Areas are available to individual property owners to deposit refuse for a fee of \$3 per visit and deposit recyclables at no charge. Coupon books are available for ten visits at a cost of \$27 and for fifteen visits at a cost of \$40. The balance of the costs in this area are covered by the solid waste fund. The Public Use Areas are open 360 days per year and receive approximately 29,000 tons of refuse annually.

Landfill Post Closure

Landfill Post Closure expenditures of \$484,150 which is an increase of \$26,400 or 5.8% from the previous fiscal year. Funding in this area exists for post closure care of both closed landfills which are located at Nine Mile Rd. and Springfield Rd. In addition, funding for the operation, maintenance, and environmental sampling of the landfill gas collection system at the Glen Allen Softball Complex comes from this component.

LITTER CONTROL (KEEP HENRICO BEAUTIFUL):

The FY24 budget for Litter Control is \$139,804 which reflects an increase of \$6,527 or 4.9% compared to the FY23 approved budget.

STREET LIGHTING

The County provides street lighting in certain areas, which are funded with supplemental tax levies to residents and businesses in those areas. The approved FY24 budget includes creating a new Virginia Center Commons (VCC) street lighting district to enhance the Sports Entertainment Authority Complex. The budget for FY24 will maintain service levels for the current 156 streetlights in District #2, 163 streetlights in District #3, the 27 streetlights in District #3.1, the 27 streetlights in District #23, the 87 streetlights in District #12, and the 10 streetlights in District #63.1. It is approved that a new streetlighting district be established around the redeveloped Virginia Center Commons. Projected street lighting revenues and expenditures in FY24 total \$100,000 remaining flat to the prior year approved budget.

The street lighting personal property levy for each Sanitary District remains at \$0.001 for all districts. The real property levies for the existing districts remain unchanged for FY24. The FY24 district rates are as follows:

Public Utilities – Solid Waste and Street Lighting

Sanitary District	Real Property Rate
District #2	\$0.003
District #3	\$0.010
District #3.1	\$0.031
District #23	\$0.010
District #12	\$0.010
District #63.1	\$0.019

It should be noted that the real property rates were decreased for street lighting in the FY07 approved budget. Prior to that decrease, the real property tax levies had not been reduced since calendar year 1981 for all existing sanitary districts.

The rate for the VCC street light district will be determined for 2024 tax rates.

PUBLIC WORKS – BEST MANAGEMENT PRACTICES

DESCRIPTION

The Department of Public Works is responsible for the long-term maintenance of Best Management Practice (BMP) devices in single-family residential subdivisions within Henrico County. BMP devices are basins for treating storm water to improve water quality. A fee is paid by developers at the time subdivisions are recorded to offset the county's cost of maintaining BMPs.

OBJECTIVE

- To provide the long-term maintenance of BMP devices in accordance with Federal and State regulations.

BUDGET HIGHLIGHTS

The budget of \$50,000 is based on anticipated fee revenue. The BMP maintenance fee is \$100 per lot and is paid by developers when subdivisions are recorded. The Department plans to use an annual contractor to perform BMP maintenance.

An alternative storm water management program has been developed. Adopted on August 14, 2001 by the Board of Supervisors, the program will reduce the number of BMPs constructed for future development projects by providing more cost-effective alternatives through a comprehensive watershed management approach. Use of a subdivision lot for a BMP device not only reduces revenue for the developer by preventing the sale of this lot, but also effectively decreases the value of adjacent lots. The Best Management Practices Program will eventually be phased out as the new Watershed Management Program is implemented. Eventually, all revenue will be generated through the new Environmental Fund that was established to fund projects identified by the Watershed Management Program.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	72,068	50,000	50,000	0.0%
Capital	0	0	0	0.0%
Total	\$ 72,068	\$ 50,000	\$ 50,000	0.0%
Personnel Complement	N/A	N/A	N/A	N/A

PUBLIC WORKS – WATERSHED PROGRAM

DESCRIPTION

The Department of Public Works developed and implemented an innovative program that addresses storm water quality requirements mandated by State and Federal regulations for development projects. The Watershed Program provides more effective alternatives to the typical Best Management Practices (BMPs). One of these alternatives is the contribution to an environmental fund in lieu of constructing BMPs in certain areas. This fund will be used by the Department of Public Works to restore streams and otherwise improve water quality throughout the county.

OBJECTIVES

- Restore streams and otherwise improve water quality to achieve the mandated levels of water quality benefit as the typical on-site BMP approach.

BUDGET HIGHLIGHTS

The budget of \$847,000 is based on the amount of anticipated revenue from this program, which began in FY03. The fee for the environmental fund is \$8,000 per pound of pollutant removal required and is paid by developers prior to POD approval and subdivision recordation. Currently, the Department plans to conduct individual projects through Requests for Proposal and Professional Service Agreements.

The alternative storm water management program was adopted on August 14, 2001 by the Board of Supervisors. The Program provides alternatives to constructing BMPs in certain areas and will reduce the number of BMPs in the future. To offset the storm water treatment that will not be provided by those BMPs, the Department of Public Works will use funds generated by the Watershed Program to conduct projects along streams to improve water quality. These projects will include stream restoration, stream bank stabilization, a streamside buffer establishment, and stream obstruction removal. Funding will also be made available for large, regional BMPs as opportunities become available through cooperation with developers and citizens. Watershed Program expenditures will not exceed revenues.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	0	847,000	847,000	0.0%
Capital	0	0	0	0.0%
Total	\$ 0	\$ 847,000	\$ 847,000	0.0%
Personnel Complement	N/A	N/A	N/A	N/A



COUNTY OF HENRICO, VIRGINIA

ENTERPRISE FUND

Total \$159,141,396

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Average No. of Fire Hydrants in Service	13,849	13,950	14,050	100
Miles of Water Mains	1,669	1,675	1,685	10
Miles of Sewer Mains	1,539	1,545	1,550	5
Number of Water Customers	101,667	102,500	103,300	800
Number of Sewer Customers	98,591	99,400	100,100	700

BUDGET HIGHLIGHTS

The Public Utilities' Water and Sewer Fund is an enterprise fund, supporting its operating and capital infrastructure expenditures with revenues derived from customer charges and water and sewer revenue bonds. Additionally, funding has been provided by the America Rescue Plan to assist new customers with connecting to the system. This effort is being supported with \$1,000,000 from the General Fund to assist new customers with the cost to connect to the water & sewer system.

The Department provides water and wastewater services to approximately 94% of the County's citizens, including the delivery of clean drinking water, sewer disposal, street lighting, refuse management and recycling services. The Solid Waste and Street Lighting functions are discussed in greater detail in a separate narrative within this document.

Ensuring the efficient delivery of services to citizens has required a commitment to making necessary investments in the System's operations and critical water and sewer infrastructure. In addition, to address system demands resulting from consumer growth, Public Utilities performs capacity improvements that are consistent with the County's broader planning, and residential and commercial development objectives. The Department also engages in strategic, long-term infrastructure planning to ensure that citizens' and businesses' water and sewer capacity requirements are sufficiently met well into the future.

RESOURCES

In FY24, projected operating resources of \$151,868,267 will support water and wastewater operations, reflecting a increase of 2.8% from the FY23 adopted budget.

In addition to supporting operating requirements, resources must be sufficient to service debt, bond coverage requirements and future capital requirements within the five-year Capital Improvement Program. Due to the nature of the infrastructure maintained by the Water and Sewer Fund, consistent infrastructure maintenance and replacement must be planned on a multi-year basis, as opposed to the year-to-year analysis included in each budget cycle.

The total resources for FY24 includes a total of \$7,150,500 of General Fund resources. There are three areas supported by the General Fund. First is \$2,150,500 to support debt service to support Elko Tract infrastructure improvements. Second is \$1,000,000 to assist new customers with the cost to connect to the Water & Sewer system. Finally, \$4,000,000 from the General Fund is to support water & sewer improvements related to economic development projects. The funding for infill connections and EDA projects, new funding for FY24, equates roughly

Public Utilities - Water & Sewer

to the value of 1 penny on the County's Real Estate tax rate. On an annual basis, Public Utilities performs cash flow projections verifying cash flows are sufficient to cover current and future operating costs, capital infrastructure improvements, debt service, and bond coverage requirements over a multi-year period. These projections are critical in ensuring that rate changes are sufficient for meeting all the obligations of the fund. The FY24 budget adheres to that premise.

EXPENDITURES

The FY24 budget of \$116,816,646 includes expenditures for personnel, operating, capital outlay, and debt service and is equal to the budget target. Overall, the Water and Sewer operating budget is increasing by 5.4%, or \$5,955,754. The increase reflects pay increases for all employees and benefit rate increases and funding for: 1 – Senior Business Manager, 2 – Instrumentation Specialist III, 1 – Water Quality Compliance Specialist, 1 – Chemist and 1 – Laboratory Analyst III.

DEBT SERVICE REQUIREMENTS

Projected debt service expenditures of \$29,648,861 represents a net decrease of \$1,542,147 or 4.9% when compared to the approved FY23 budget. The debt service in the FY24 budget is based on existing debt service.

The debt service budget will fully fund requirements arising from the Water and Sewer Fund's outstanding debt, which on June 30, 2021, was \$432,145,000. According to bond covenants for outstanding debt, the Water and Sewer Fund must ensure that net operating revenues are at least 1.25 times the Fund's debt service requirements. In the year that ended June 30, 2022, this coverage equaled 2.25 times the debt service requirement. (Source: Annual Comprehensive Financial Report June 30, 2022: Pledged Revenue Coverage Table X).

Debt service expenditures, in total, represent 27.0% of the FY24 Water & Sewer budget. As a note, this is a much higher percentage than what is seen in the General Fund (target of 7.75% of General Fund expenditures) and is representative of another difference between the County's General Fund and the Water and Sewer Enterprise Fund.

The FY24 budget for the Department of Public Utilities continues to plan for infrastructure improvement and replacement, meet all debt service coverage requirements, and cover all known fixed operational cost increases. Because of the continued emphasis on multi-year planning and strong financial policies, the County of Henrico Department of Public Utilities possesses AAA bond ratings from the following three bond rating agencies: Moody's Investors Service, Standard & Poor's and Fitch IBCA. It is one of only 15 public utilities in the United States to possess a triple AAA bond rating.

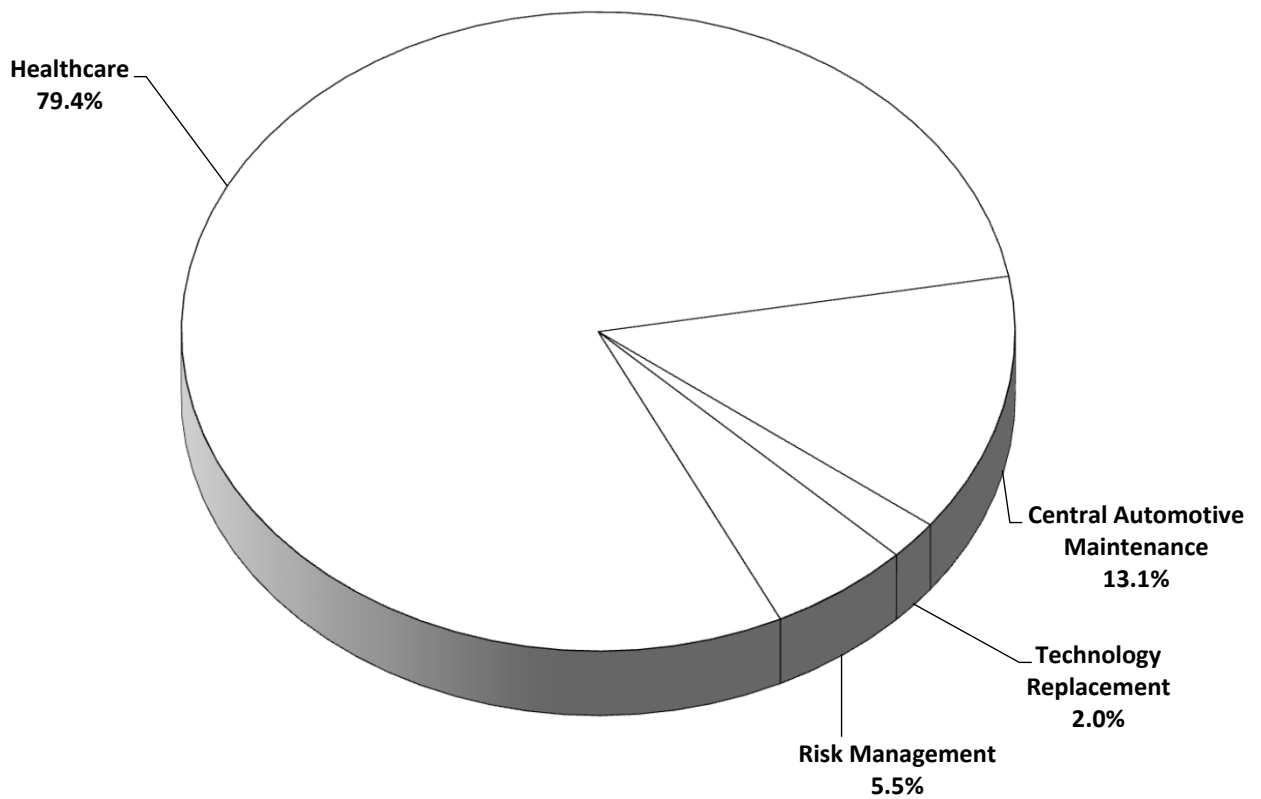
Historical Depiction of Fund Equity (Outside of Restricted Equity for Accounts Receivable, and Debt Service Coverage Requirements):

At the end of each year, the annual audit offers a depiction of fund equity that is available largely for future-year infrastructure improvements in the Capital Improvement Program. For the past five years, this unrestricted fund equity has been noted as follows: (Source: Annual Audit of the Water and Sewer Enterprise Fund, Respective Fiscal Year.)

FY18: \$ 140,813,367
FY19: \$ 146,439,690
FY20: \$ 158,493,173
FY21: \$ 196,635,341
FY22: \$ 194,438,660

COUNTY OF HENRICO, VIRGINIA

Internal Service Fund



Total \$193,637,319

CENTRAL AUTOMOTIVE MAINTENANCE

DESCRIPTION

Central Automotive Maintenance (CAM) is a division within the Department of General Services tasked with supporting the county’s diverse fleet of over 3,650 units. CAM provides fleet management services, repair and preventive maintenance services, fleet refueling, motor pool lease vehicles, and a large vehicle wash facility. Fleet repair and maintenance activities are performed at two locations. The main shop is located in the western portion of the County on Woodman Road, and a satellite shop is located in the eastern portion of the County on Dabbs House Road. CAM operates eight (8) self-service refueling facilities strategically located within the County that provide unleaded gasoline and diesel fuel. CAM owns and leases approximately 789 passenger sedans, pickup trucks, vans, and other miscellaneous vehicles to county departments through its motor pool operation. CAM is an Internal Service Fund organization and as such funding for all activities is provided through inter-departmental billings.

OBJECTIVES

- To provide high quality fleet and equipment management services.
- To maintain the County’s automotive and equipment fleet as safely and efficiently as possible.
- To provide motor pool lease vehicles to County agencies.
- To provide dependable fuel supplies for County-owned vehicles.

BUDGET HIGHLIGHTS

The Central Automotive Maintenance budget for FY24 totals \$25,397,133, which represents a net increase of \$1,895,773 or 8.1% from the previous approved budget. This increase is driven pay increases for all employees, health care, machinery, and equipment, janitorial, maintenance and repairs, and fleet miscellaneous charges.

FISCAL YEAR 2024 SUMMARY

Description	Annual Fiscal Plan			
	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Personnel	\$ 4,713,017	\$ 5,676,601	\$ 6,149,544	8.3%
Operation	15,643,972	15,067,124	15,774,939	4.7%
Capital	1,098,083	2,757,635	3,472,650	25.9%
Sub-Total	<u>\$ 21,455,072</u>	<u>\$ 23,501,360</u>	<u>\$ 25,397,133</u>	<u>8.1%</u>
Personnel Complement	71	72	72	0

Central Automotive Maintenance

PERFORMANCE MEASURES

	Performance Measures			Change 23 to 24
	FY22	FY23	FY24	
Workload Measures				
Total Vehicles/Equip. Maintained by CAM	3,681	3,680	3,680	0
Gallons of Fuel Consumed	2,762,704	2,750,000	2,750,000	0
Annual Miles Driven	20,557,130	21,150,000	21,500,000	350,000
Equipment to Mechanic Ratio	77:1	77:1	77:1	0
Fleet Readiness (Countywide Goal of 95%)	94.0%	95.0%	95.0%	0
Technician Manhours Applied to Work Orders	74.0%	95.0%	95.0%	0
Billable Work Order Labor Hours	62,659	68,500	68,500	0

BUDGET HIGHLIGHTS (CONTINUED)

The overall operating budget totals \$15,774,939 which reflects an overall increase of \$707,815 or 4.7% from the previous fiscal year. The capital budget totals \$3,472,650 which reflects an overall increase of \$715,015 or 25.9% from the previous fiscal year. This increase is the result of substantial fluctuations in the costs of replacement vehicles and equipment over the past year.

Central Automotive Maintenance is an Internal Service Fund program and as such CAM generates revenue through its rates and fees to recover expenditures. CAM's revenues are generated from charges to user departments for three primary services: fleet repair and preventive maintenance, motor pool vehicle leasing, and fuel services. Revenues from fleet repair and maintenance performed at both the West End and East End maintenance facilities are estimated at \$12,453,693 for FY24. The internal labor rate for CAM repair services in FY24 will be \$84.00 per hour.

Motor pool vehicle lease revenues are projected at \$4,582,030 in FY24. Vehicle rental rates are designed to recover maintenance and operational costs along with a vehicle replacement additive that accumulates in CAM's fund balance. This additional revenue is then used for the purchase of replacement motor pool vehicles. A rental rate increase, not to exceed 12%, is included for FY24.

The estimate for CAM's fuel revenues totals \$6,050,000 for FY24. Fuel consumed by a department owned vehicle is charged to departments at actual cost-plus a per gallon markup to cover certain operating costs. A fuel mark-up of \$0.14 per gallon will be added for FY24 to offset fuel site maintenance and system operating costs.

CAM miscellaneous revenue for the sale of surplus vehicles/equipment is projected at \$400,000 for FY24.

TECHNOLOGY REPLACEMENT FUND

DESCRIPTION

The Technology Replacement Fund was created in FY01 to serve as an internal service function for general government technology replacement costs. This fund provides for the replacement of general government computers and related technology equipment.

OBJECTIVES

- To allow Henrico County to utilize technological advancements as they occur.
- To spread the cost of replacing technology equipment over a period of multiple years to reduce the impact of large one-time purchases in a given year.
- To provide centralized accounting to accurately monitor the number and cost of technology equipment replacement.
- To ensure the County does not find itself in the position of having to issue long-term debt to pay for routine technology equipment.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 0	\$ 0	\$ 0	0.0%
Operation	0	0	0	0.0%
Capital	3,001,314	3,532,947	3,841,471	8.7%
Total	<u>\$ 3,001,314</u>	<u>\$ 3,532,947</u>	<u>\$ 3,841,471</u>	<u>8.7%</u>

Technology Replacement Fund

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Accumulated Value of Equipment	12,554,800	12,985,000	13,140,000	155,000
Computers in Program	3,265	3,365	3,397	32
Other Equipment in Program	1,315	1,356	1,367	11
Effectiveness Measures				
Percent of Eligible Departments in Program	100%	100%	100%	0%

BUDGET HIGHLIGHTS

The FY24 budget for the Technology Replacement Fund totals \$3,841,471. It is important to note that funding of \$3,500,000 to support this budget request is to be provided by a transfer from the General Fund. This reflects an increase of \$500,000 from the previous approved budget.

The request for replacement equipment includes equipment that is eligible and approved for replacement based on age and usage. While there may be a budget for specific items, some funding is provided for contingency and will only be spent if necessary. In an effort to reduce expenses, departments were requested to review computer requirements to determine if an extended replacement cycle is practical based on the use of the computer. The Department of Information Technology approves the replacement request based on the computer's use as well as the user's anticipated needs.

RISK MANAGEMENT

DESCRIPTION

Risk Management is a division within the Department of Finance that provides protection from accidental losses arising out of the County’s General Government and Public Schools operations. Protection is provided through a combination of self-insurance and purchased insurance. The division is responsible for the management of the Self-Insurance fund, excess insurance coverages, certificates of insurance for proof of insurance, and provides oversight of workers’ compensation claim administration and the administration of auto, property, and liability claims. The Risk Management staff provides training and guidance to all county agencies and Henrico County Public Schools to help identify and manage operational risks to minimize potential loss and liabilities. Additionally, Risk Management works in collaboration with Workplace Safety and Emergency Management regarding loss prevention, safety training, and environmental concerns.

OBJECTIVES

- To protect the county against losses that could significantly impact its personnel, property, or financial stability in providing services to the general public.
- To provide comprehensive insurance coverage for the General Government and Schools at the lowest possible cost when considering the various risks involved.

BUDGET HIGHLIGHTS

The FY24 budget is reflected within the Internal Service Fund series because Risk Management provides services to all areas of General Government and Education, across all funds. Risk Management will continue to administer all applicable programs and services to all county agencies.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Personnel	\$ 670,530	\$ 731,133	\$ 826,258	13.0%
Operation *	11,764,058	9,789,701	9,789,701	0.0%
Capital	0	3,275	3,275	0.0%
Total	<u>\$ 12,434,588</u>	<u>\$ 10,524,109</u>	<u>\$ 10,619,234</u>	<u>0.9%</u>
Personnel Complement	7	8*	8	0

* A position previously budgeted within Finance was transferred to Risk Management.

Risk Management

PERFORMANCE MEASURES

	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Workers' Compensation Claims Processed	1,155	970	1,048	78
Auto. Gen. Liability, Other Claims Processed	1,194	1,296	1,401	105
Property Damage and Loss Claims Processed	188	122	132	10

BUDGET HIGHLIGHTS (CONTINUED)

The Risk Management budget for FY24 totals \$10,619,234 and is funded with a transfer of \$9,619,234 from the county's General Fund and projected revenue of \$1,000,000 from the Department of Public Utilities' Water & Sewer Enterprise and Solid Waste Funds. In FY20, the Workplace Safety component was separated from Risk Management and is currently with the Emergency Management department.

In FY24, the budget for Risk Management's Self-Insurance Administration function totals \$1,012,375, a 10.4% increase. This increase is the effect of rising employee salary, health care, and benefit costs along with a position transferred from Finance Administration. Within the Self-Insurance Administration function, eight employees provide services including oversight and support of workers' compensation claim administration, auto, property, and liability claim administration, as well as administration of the Self-Insurance Reserve for the General Government and Schools. During FY24, the risk assessment of programs and activities will continue in order to recognize, reduce, and control risk exposures.

In FY24, the budget for claims totals \$7,620,811. Funding for a portion of the Division's costs is typically provided in the December amendment via a transfer from the Self-Insurance Reserve within the General Fund. Funding remains unchanged from FY23.

Also included in the FY24 budget is \$1,986,048 for insurance policies and premiums. These funds are for costs associated with purchased commercial insurance for both property liability and workers' compensation. It should be noted that the county's costs in this area are supplemented by the Self-Insurance Reserve and remains unchanged from FY23.

HEALTHCARE FUND

DESCRIPTION

Effective January 1, 2008, Henrico County’s health care program transitioned to a self-insurance program. Prior to this transition, the County’s health care program operated as a fully insured program, which, in exchange for the payment of a premium, an insurance company assumed the risk, administered the program, and paid all claims. With the transition to a self-insured program, the County pays claims and third-party administrative fees. Self-insurance allows the County to more fully control all aspects of the plan, including setting rates to smooth out the impact of increases on employees and the County, while maintaining adequate funding to cover claims, expenses, and reserves.

BUDGET HIGHLIGHTS

The cost to fund healthcare expenses is covered by payments from active employees, the County and the School Board, retirees, and retention of interest earnings. The County and Schools contributions are budgeted in departmental budgets, and the Healthcare Fund charges departments based upon actual participants in the program. Revenues to the Healthcare Fund in excess of expenditures accumulate in a premium stabilization reserve. These funds are utilized to allow the County to maintain rate increases at manageable levels.

The budget for FY24 provides funding of \$153,779,481 for the Healthcare Fund. Included in this figure is \$106,066,019 in funding that is budgeted within individual County and Schools departments as the County’s contributions for healthcare for active employees. This means that the County provides direct support for 69.0 percent of the Healthcare Fund’s budget. Also included in this budget is the cost to the County and Schools for retiree subsidies, which are present within the Human Resources budget. It is important to note that expenditures already budgeted within individual departments are negated from the Healthcare Fund budget in the “Adjustments for Interdepartmental Billings” to avoid double counting of expenditures. The balance of \$47,713,462 reflects anticipated payments from employees and retirees that participate in the program, as well as rebates for pharmacy claims and interest earnings.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22	FY23	FY24	Change
	Actual	Original	Approved	23 to 24
Claims	\$ 133,216,014	\$ 136,019,684	\$ 142,113,837	4.5%
Other Administrative Fees	10,682,558	9,797,560	11,655,644	19.0%
Payments to Federal Government	10,470	10,000	10,000	0.0%
Total Healthcare	\$ 143,909,042	\$ 145,827,244	\$ 153,779,481	5.5%

Healthcare Fund

BUDGET HIGHLIGHTS

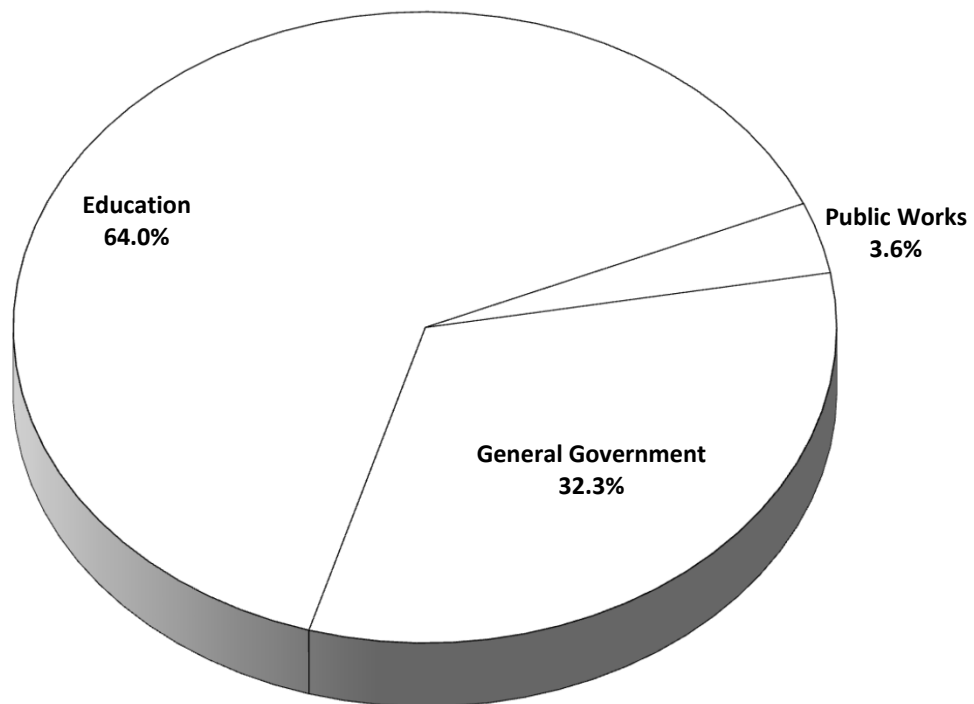
Of the \$153,779,481 budget allocation for Healthcare, \$142,113,837, or 92.4 percent reflects estimated claims expenditures. The balance of \$10,665,644 is highlighted by anticipated third-party administrative fees (\$6,000,000), health spending account costs (\$1,250,000), costs of actuarial services (\$150,000), wellness initiatives funding (\$150,000) and the premium payments for excess risk insurance, which is \$4,000,000. The insurance protects the County from single large claims greater than \$500,000. Insurance protecting the County from annual claims in excess of 125.0 percent of actuarially projected annual claims was dropped for Calendar Year 2023. Also included in the budget is \$105,644 in funding for the retainer agreement for the County's healthcare consultant.

Also in Calendar Year 2023, Henrico changed its provider of pharmaceutical benefits to Anthem. This move is expected to gain the County several million dollars of rebate payments annually.



COUNTY OF HENRICO, VIRGINIA

Debt Service Fund



Total \$78,000,000

DEBT SERVICE FUND

DESCRIPTION

The Debt Service Fund is used to accumulate financial resources for the payment of interest and principal on all general obligation debt of the county. The debt service on revenue bonds issued by the county's Water and Sewer utility is paid and accounted for within the Enterprise Fund. The county's authority to issue general obligation debt secured solely by the pledge of its full faith and credit is provided by the Constitution of Virginia and the Public Finance Act. There are no limitations imposed by State law or local ordinance on the amount of general obligation debt that may be issued either directly or indirectly. However, with certain exceptions, all debt, which is secured by the general obligation of a county, must be approved at public referendum prior to issuance.

The process of issuing general obligation bonded debt in the county begins with the departments' presentation of capital expenditure needs to the County Manager, who then presents recommendations for funding to the Board of Supervisors. The Board of Supervisors must approve any debt issue before it is placed on the ballot. Then county citizens must vote on the bond referendum and if the bond referendum is approved the debt can be issued. While there are no limitations imposed by State law, the county utilizes debt guidelines (described herein) to ensure that debt service payments do not impact current operations.

The county's projected total outstanding general debt is \$590,475,000 as of June 30, 2023. This reflects the General Obligation (G.O.) Bond issuance of \$102,255,000 in the Spring of 2017, \$99,395,000 in the Spring of 2018, \$105,155,000 in the Summer of 2019, and the \$105,980,000 in the Summer of 2020, representing all of the issuances related to the November 2016 G.O. Bond Referendum. It also reflects the issuance of \$48,115,000 in Virginia Public School Authority Bonds (VPSA) in the fall of 2021. The distribution of the debt is: \$484,575,000 of G.O. bonds (\$335,288,219 for Schools and \$149,286,070 for General Government), \$51,675,000 of EDA bonds (\$43,465,000 for the Indoor Sports Facility and \$8,210,000 for land financing), \$45,705,000 in VPSA bonds and \$8,520,000 of Virginia Resource Authority (VRA) bonds for the replacement of the County's 800mhz Public Safety Communications System.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan				
Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Principal Payments	\$ 52,245,000	\$ 54,435,001	\$ 54,035,000	(0.7%)
Interest Payments	25,204,781	23,967,483	23,850,922	(0.5%)
Other Debt Expenses	37,475	50,000	114,078	128.2%
Total	\$ 77,487,256	\$ 78,452,484	\$ 78,000,000	(0.6%)
General Government	\$ 32,074,396	\$ 28,268,479	\$ 28,057,571	(0.7%)
Education	45,412,860	50,184,005	49,942,429	(0.5%)
Total Budget	\$ 77,487,256	\$ 78,452,484	\$ 78,000,000	(0.6%)

Debt Service Fund

DESCRIPTION

Another way to view the \$590,475,000 projected outstanding debt is \$380,993,219, or 64.5%, is attributed to Education projects and \$209,481,781, or 35.5%, is attributed to General Government projects.

To ensure that the county does not exceed its ability to service current and future debt requirements, an annual long-term debt affordability analysis is performed and utilized as a forecasting tool when confronted with the question of potential debt issues. The County has established the following debt affordability guidelines – debt service as a percentage of General Fund Expenditures, 7.75% and debt service as a percentage of assessed value, 1.49%.

The Board of Supervisors established the debt guidelines in the FY99 Annual Fiscal Plan, which were reaffirmed during growth retreats held in the summer of 2004. Following these guidelines has allowed the county to meet its infrastructure needs without sacrificing other operational requirements.

Following are the two ratios used for the debt affordability guidelines calculated in the debt capacity analysis, which was most recently completed in February 2023. The ratio of **net bonded debt to total assessed value** is a standard measure of the county's ability to meet interest and principal payments on its long-term debt. The county has a ratio of **1.01%** in FY23. The **ratio of debt service to General Fund expenditures** measures the percentage of the budget used to pay debt service and provides a measure of the annual demands placed on the operating budget by the county's long-term debt. This ratio is **6.87%** in FY23.

The County's bond ratings are as follows:

- **Moody's Investors Service: Aaa**
- **Standard & Poor's: AAA**
- **Fitch IBCA: AAA**

As a note, Henrico is one of only 48 localities in the United States to hold the highest rating from each of the three bond rating agencies, which is referred to as a triple AAA bond rating (Aaa, AAA, and AAA).

BUDGET HIGHLIGHTS

The budget for the Debt Service fund is \$78,000,000, which reflects a 0.6% decrease when compared to the FY23 Approved Budget. Of the total, \$54,035,000 is payment towards the principal amount owed, \$23,850,922 is interest owed on the debt, and \$114,078 is for fees paid related to servicing the debt.

Another way to view the debt service anticipated to be paid in FY24 is by service area, of which \$49,942,429 is payment on Education debt, \$22,155,806 is payment on debt related to General Government functions, \$2,839,174 is debt related to Public Works projects, and \$3,062,591 is debt service on VRA. As noted earlier, this budget does not include debt related to the Water and Sewer Enterprise Fund as those payments are reflected in that budget.

In November 2016, the county had a General Obligation Bond Referendum that was overwhelmingly approved by the citizens of the county. The amount approved was \$419,800,000 for projects in Schools, Fire, Recreation and Parks, Libraries, and Public Works. All debt and capital appropriations for the 2016 Referendum have been

Debt Service Fund

completed as the final bonds were issued in June 2020 and the final appropriations of those bonds were included in the FY22 Capital Budget.

In November 2022, voters again overwhelmingly approved a General Obligation Bond Referendum in the amount of \$511,400,000 split between education, public safety, recreation, and drainage projects. The first issue for these bonds is anticipated to occur in FY24.

There are three types of debt the county has issued over the past 18 years that the county will pay debt service on in FY24: General Obligation (G.O.) Bonds, Virginia Public School Authority (VPSA) Bonds, and Lease/Revenue Bonds.

GENERAL OBLIGATION (G.O.) DEBT

Of the total debt service in FY24, \$66,927,192 is related to General Obligation (G.O.) Bonds. This debt vehicle is issued against the full faith and credit of the County and must be approved by the voters of Henrico. All the debt service related to G.O. Bonds is for debt issued as part of three referenda: November 2000, March 2005, November 2016. It should be noted the debt service related to the November 2022 referendum will add to this total once debt is issued.

In November 2000, the county’s voters approved a \$237,000,000 G.O. Bond Referendum. The referendum included projects for Schools, Fire, Public Library, Public Works – road projects, and Recreation and Parks. Of the total \$237,000,000 referendum approved by the voters, Education projects totaled \$170,500,000 and General Government projects totaled \$66,500,000. The financing plan that supported the 2000 G.O. Bond Referendum utilized \$12,600,000 in VPSA interest earnings and \$4,100,000 from the county’s General Fund balance.

The G.O. Bond referendum approved in November 2000, anticipated the issuance of G.O. Bonds over a six-year period from FY01 to FY07. G.O. Bonds were issued six times over a six-year period with the final issue in November 2006. The table to the right provides a summary of each G.O. Bond issue.

Fiscal Year	Amount	Issue Date
FY01	\$37,110,000	May 2001
FY02	\$27,035,000	February 2002
FY03	\$50,230,000	January 2003
FY04	\$38,920,000	May 2004
FY06	\$46,729,550	August 2005
FY07	\$33,169,057	November 2006

On March 8, 2005, the county voters approved a \$349,300,000 G.O. Bond Referendum. The referendum included projects for Schools, Fire, Public Library, Public Works – one road project - and Recreation and Parks. Of the total \$349,300,000 referendum approved by the voters, Education projects totaled \$220,000,000 and General Government projects totaled \$129,300,000. The financing plan funded the projects over a seven-year period instead of a six-year period. By stretching the period of debt issuance over seven years, the debt service and operating costs for these projects came online more slowly and allowed the maximum use of incremental county resources. The table on the left provides a summary of each G.O. Bond issue.

Fiscal Year	Amount	Issue Date
FY06	\$31,085,450	August 2005
FY07	\$38,745,943	November 2006
FY08	\$29,810,000	January 2008
FY09	\$93,090,000	November 2008
FY10	\$0	Delayed to FY11
FY11	\$72,205,000	July 2010
FY12	\$66,075,000	August 2011

Because of the difficult economic environment, the county chose to take the prudent approach and delay the planned FY10 issuance of G.O. Bonds one year, to FY11. This

Debt Service Fund

decision also pushed back the originally planned bond issues for FY11 and FY12 one year as well. However, due to favorable interest rates, the two issues were combined into one issue that occurred in August 2011.

In November 2016, the county voters approved a \$419,800,000 G.O. Bond Referendum for projects in Schools, Fire, Recreation and Parks, Libraries, and Public Works-road project. Of the total \$419,800,000 referendum approved by the voters, Education projects totaled \$272,600,000 and General Government's total was \$147,200,000.

The FY18 budget included funding for the first issuance of the G.O. Bonds for the 2016 referendum, appropriating the \$102,255,000 that had been issued May 2017. The second G.O. Bond issue of \$99,395,000, was issued during FY19 in July 2018 and the third issue for \$105,115,000 followed in October 2019. The final issuance related to the 2016 Bond referendum of \$105,980,000 was issued in July 2020 and the FY22 CIP and Budget appropriated the remainder of these funds to projects. The FY23 budget includes debt service payments for all of these issuances in accordance with the published debt service schedules related to each issuance.

Fiscal Year	Amount	Issue Date
FY17	\$102,255,000	May 2017
FY19	\$99,395,000	July 2018
FY20	\$105,115,000	October 2019
FY21	\$105,980,000	July 2020

On November 8, 2022, county voters approved a \$511,350,000 G.O. Bond Referendum including \$340,500,000 that will be issued for School Projects, \$37,000,000 for Parks and Recreation projects, \$83,850,000 for Public Safety projects, and \$50,000,000 for drainage projects. The first G.O. bond issuance, included in the FY24 budget will be for \$114,300,000. The next five issues are planned in consecutive years with the FY25 issue of \$93,450,000, the FY26 issue for \$85,500,000, the FY27 issue for \$76,900,000, followed by the FY28 issue of 69,500,000. The final issue planned for FY29 is for \$71,700,000. It should be noted this schedule could change should economic conditions make issuing debt untenable.

Fiscal Year	Amount
FY24	\$114,300,000
FY25	\$93,450,000
FY26	\$85,500,000
FY27	\$76,900,000
FY28	\$69,500,000
FY29	\$71,700,000

VPSA BONDS

Virginia Public School Authority (VPSA) Bonds are the second debt instrument utilized that the county will pay debt service on in FY24. VPSA Bonds may only be utilized for school improvements, and the issuance of VPSA Bonds does not require a vote of the citizens. However, the debt issued is a liability of the county and therefore is included when calculating the county's debt affordability.

The county issued a VPSA Bond in September 2021 totaling \$48.1 million. Debt service in the amount of \$3,952,581 is included in the FY24 budget to make the first full-year debt service payment on these bonds. There are no other outstanding VPSA bond issuances. There was a VPSA issue in 2008 for \$44,440,000 but this issuance was included in the March 2015 refunding and is now reflected as G.O. debt.

LEASE/REVENUE BONDS

The third debt instrument utilized that the county will pay debt service on in FY24 is lease/revenue bonds issued through the Henrico Economic Development Authority. These bonds were initially issued in 1996 and 1998 in the amounts of \$28,765,000 and \$24,765,000 respectively and utilized to build the county's Emergency Communications and Training Center, renovate what became the Public Safety Building, purchase an 800 MHz Communication System,

Debt Service Fund

renovate several facilities and enhance the county’s technology systems. In 2009, the county refunded the balance of these bonds to achieve savings on debt service payments. These bonds were refunded a second time to achieve additional savings in 2020. In 2016, the county secured a direct bank 10-year lease revenue bond in the amount of \$34,000,000, which will partially fund a replacement and upgraded 800 MHz communication system. In 2019 and 2020, the county issued two additional lease/revenue bonds including the 2019 Land Financing bond in the amount of \$10,115,000 and the 2020A Indoor Sports Facility Bond in the amount of \$50,000,000. In May 2021, the remaining bonds for the 800 MHz communication system, which totaled \$13,560,000, were refunded through the Virginia Resource Authority. Through the Virginia Pooled Financing Program, the County was able to achieve a true interest cost of 0.957% on the refunded bonds, which saved the County a total of \$2,551,262 in debt service costs over a five-year period. The FY24 budget includes debt service payments in the total amount of \$7,006,149, each amount in accordance with the published debt service schedules related to each issuance.

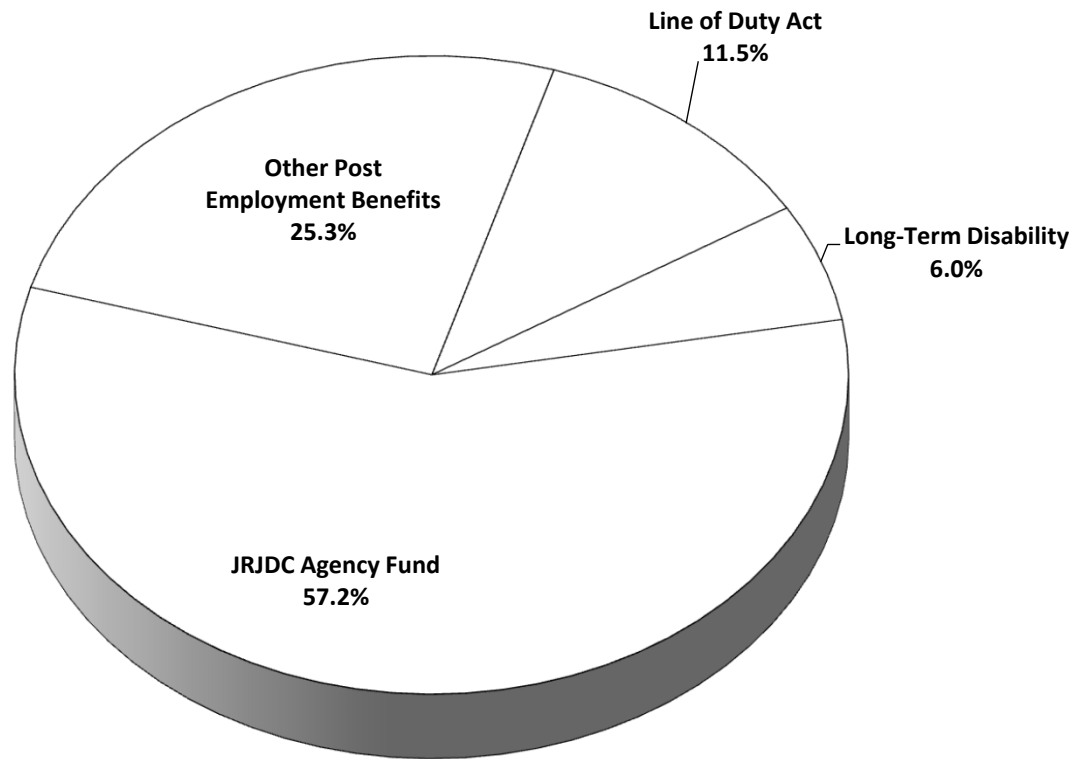
BOND REFUNDINGS

On a regular basis, county staff in conjunction with the county’s financial advisor analyze the county’s debt to determine if there is a potential for debt service savings by refunding (or refinancing) any of the county’s debt at a lower interest rate. This analysis of the county’s debt and bond refundings were vital during the Great Recession starting in 2009. As a note, Henrico will not increase the length of time debt is paid off to realize savings. Through these efforts the Water and Sewer Enterprise Fund has realized a savings of \$30,452,613 and the county has saved an additional \$29,119,566 in debt service payments. The table below provides a summary of the General Fund savings.

Refunding Date	Bond Types	Amount	Savings
May, 2009	G.O. Bonds - 2001,2002	\$ 33,785,000	\$ 1,840,000
August, 2009	IDA Lease Revenue Bonds - 1996,1998,1999	36,425,000	5,150,000
May, 2010	G.O. Bonds - 2003, 2004,2005,2006,2008,2008A	119,735,000	5,100,000
September, 2012	G.O. Bonds - 2005,2006.2010A	37,500,000	2,360,000
March, 2015	G.O. Bonds - 2008A and VPSA Bond-2008	50,485,000	3,290,000
May, 2017	G.O. Bonds - 2010A, 2011	53,755,000	2,898,722
February, 2020	EDA Lease Revenue Bonds - 2009B, 2009B	5,530,000	519,839
March, 2020	G.O. Bonds - 2010	24,930,000	3,503,212
July, 2020	G.O. Bonds- 2011	14,720,000	1,906,531
May, 2021	Bank Loan – 2016	13,560,000	2,551,262
Total Refunding		\$390,425,000	\$29,119,566

COUNTY OF HENRICO, VIRGINIA

Fiduciary Fund



Total \$10,866,035

JRJDC AGENCY FUND

James River Juvenile Detention Center

DESCRIPTION

The James River Juvenile Detention Center detains youth who are awaiting court action in Henrico, Goochland, or Powhatan counties for criminal offense charges. Additionally, some youth may be sentenced for up to six months after having been found guilty of an offense. This group includes criminal offenders, children in need of supervision, and certain traffic offenders. The facility can house up to 60 youths, who are offered psychological screening and follow-ups as needed, as well as programs in education and recreation, and opportunities for success through a high expectation management program.

OBJECTIVES

- To operate a safe and secure facility for residents and staff, free of serious incidents.
- To establish and maintain a quality system of health and physical care for residents.
- To provide quality programs and services for residents that enable them to return to their communities better equipped for a productive, crime-free life.
- To encourage and develop the professional skills of all employees.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Personnel	\$ 4,787,752	\$ 5,370,537	\$ 5,505,524	2.5%
Operation	740,534	701,381	701,381	0.0%
Capital	32,233	9,130	9,130	0.0%
Subtotal	5,560,519	6,081,048	6,216,035	2.2%
Facility Maintenance	182,222	100,000	100,000	0.0%
Total	<u>\$ 5,742,741</u>	<u>\$ 6,181,048</u>	<u>\$ 6,316,035</u>	<u>2.2%</u>
Personnel Complement*	N/A	N/A	N/A	N/A

*The Commission has approved funding for 66 full-time positions and 1 part-time position. All positions are Complement III.

PERFORMANCE MEASURES

Performance Measures				
	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>Change 23 to 24</u>
Workload Measures				
Admissions - Secure Detention	243	300	300	0
Average Daily Population	32	45	50	5
Admissions - Post Dispositional	16	32	32	0

BUDGET HIGHLIGHTS

The James River Juvenile Detention Commission (JRJDC) is a regional organization of Goochland, Powhatan, and Henrico Counties, formed to operate a juvenile detention facility. Henrico as majority partner serves as the fiscal agent for the operation of the JRJDC. This arrangement eliminates the need for the Commission to duplicate various administrative functions related to personnel matters, procurement activities, and the management of accounting and budgeting efforts.

During a January 23, 2023, meeting, the Commission approved a budget submission, which reflects funding needed to operate the facility on a day-to-day basis. The operating budget for the JRJDC (excluding facility maintenance funding) totals \$6,216,035 for FY24. This is an increase of \$134,987, or 2.2%, compared to the FY23 approved budget. The budgetary growth was entirely found in personnel, which rose by 2.5%, as wage adjustments were partially offset by savings from turnover of long-serving staff.

The budget for operations is steady at \$701,381 and capital outlay remains level \$9,130. The capital outlay funding is for replacement of furniture, as well as medical and recreational equipment. Beginning in the FY17 approved budget, \$100,000 of annual funding has been included to address increased maintenance needs as the facility ages. Maintenance appropriation as of January 1, 2022, is \$435,679.

In FY24, the Commission will bill each participating locality their operating share based on the number of beds assigned in the 60-bed facility. Per the JRJDC agreement, Henrico has 52 beds and Powhatan and Goochland have 4 beds each. This allocation results in the Commission billing the participating localities for the operating costs at the following percentages: Henrico - 86.6%, Powhatan - 6.7%, and Goochland - 6.7%. The Commission anticipates that these locality contributions will be as follows: Henrico - \$3,805,410, Powhatan - \$294,413, and Goochland - \$294,413.

State aid for the Commission is estimated to be \$1,600,085 for FY24. This figure is 4.7% above the estimate for FY23 and is relatively unchanged from the amount of the State contribution in FY02, the first full year of operations for the facility. As the State’s funding formula depends in part on average daily population over a five-year span, future reductions in state funding are possible.

The Commission projects the use of \$321,714 of reserves as part of the budget for FY24. While the Commission has often used this budgeting practice, actual use of reserves has been minimal.

JRJDC Agency Fund

As of June 30, 2022, the Commission had a balance of cash and cash equivalents equaling \$4,052,448. The amount of assets in reserve remains at a healthy level equal to almost two-thirds of the Commission’s annual operating budget.

The following is a list of State aid to the Commission for the fiscal years that the JRJDC has been in full operation. As noted above, the projected FY24 level of funding is little changed from that of FY02, the first full year of operations for the facility.

Fiscal Year	State Aid	Percentage of Operating Expenses	ADP
2001-02	\$1,570,378	43.0%	34
2002-03	\$1,077,234	31.9%	34
2003-04	\$1,130,195	31.6%	34
2004-05	\$1,346,574	36.1%	46
2005-06	\$1,328,775	32.8%	54
2006-07	\$1,519,703	32.6%	59
2007-08	\$1,554,710	34.9%	59
2008-09	\$1,522,679	31.6%	57
2009-10	\$1,432,612	31.3%	58
2010-11	\$1,412,270	28.7%	43
2011-12	\$1,417,499	28.0%	47
2012-13	\$1,571,668	29.6%	56 ⁽¹⁾
2013-14	\$1,596,771	33.1%	41
2014-15	\$1,602,976	33.3%	35
2015-16	\$1,675,438 facility.	34.1%	39
2016-17	\$1,609,492	31.6%	38
2017-18	\$1,677,328	31.9%	37
2018-19	\$1,668,240	30.2%	24
2019-20	\$1,672,542	31.3%	30
2020-21	\$1,646,877	29.4%	27
2021-22	\$1,712,962	27.5%	32
2022-23	\$1,528,567*	24.7%	45*
2023-24	\$1,600,085*	25.3%	50*
* Figures for FY23 and FY24 are projections.			
⁽¹⁾ Average Daily Population was inflated in FY13 due to serving Richmond City juveniles.			

OTHER POST EMPLOYMENT BENEFITS (OPEB)

DESCRIPTION

Non-pension benefits provided to employees after employment ends are referred to as Other Post-Employment Benefits (OPEB). The Governmental Accounting Standards Board (GASB) defines OPEB as health insurance, dental insurance, life insurance, and term care coverage for retirees and their families. Other post-employment benefits are part of the compensation package employees earn each year, even though the benefits are not received until employment has ended. For Henrico County, these benefits are confined to retiree health insurance for those retirees opting to remain with the County’s health care provider.

The rating agencies consider OPEB funding status in their evaluations of government financial condition. It is possible that bond ratings may suffer for governments with large liabilities and no defined way to pay for these future costs. Under the guidelines, OPEB financial information will be produced using actuarial valuations performed in accordance with GASB standards. The actuarial valuations should be performed at least every two years for plans that administer OPEB for 200 or more plan members (active and retired) or every three years for plans with fewer than 200 members. Henrico County’s update was completed as of June 30, 2020.

As a result of the financial reporting requirements of the Governmental Accounting Standards Board (GASB), this fiduciary fund was created in FY08. This fund allows the County to budget for the annual cost of public employee non-pension benefits and all outstanding obligations and commitments related to OPEB in the same manner as reporting financial information for pensions. It is the intent of the County of Henrico to fully meet the GASB 45 funding requirement that began in FY08.

BUDGET HIGHLIGHTS

The budget for FY24 provides funding of \$2,750,000 for costs associated with this accounting standard. It should be noted that \$2,675,000 will come from the General Fund and \$75,000 will cover the Water and Sewer portion of this requirement. The budget continues to meet the anticipated funding requirements. Future contributions will continue to be based on completed independent actuarial analysis.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan				
Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
OPEB Contribution	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	0.0%
Total OPEB	\$ 2,750,000	\$ 2,750,000	\$ 2,750,000	0.0%

LINE OF DUTY – FIDUCIARY FUND

DESCRIPTION

The Line of Duty Fiduciary Fund was created in the FY13 Annual Fiscal Plan due to a mandate from the Commonwealth of Virginia that requires localities to pay the cost of this State approved benefit. The Line of Duty benefit was initially approved by the General Assembly as an additional life insurance payment for public safety employees that die in the line of duty. However, the General Assembly expanded the benefit during the 1998 session to include health insurance coverage. The health insurance benefit covers the public safety employee that dies or becomes disabled in the line of duty as well as their spouse and dependents. The expanded benefit was effective July 1, 2000.

During the 2010 General Assembly session, due to the increasing cost of this State benefit directly related to the increasing cost of providing healthcare insurance, the 2010-2012 Biennial Budget passed the cost of the line of duty benefits from the Commonwealth of Virginia to localities. Localities were given two options to pay for the line of duty costs. Henrico County selected the first option which allowed localities to pay the benefit costs directly. The second option was to participate in a line of duty pool administered by the Virginia Retirement System (VRS).

BUDGET HIGHLIGHTS

The budget for FY24 provides funding for the costs associated with the Line of Duty payments.

As a result of the General Assembly passing the cost of this State approved benefit to localities, a new fiduciary fund was created in the FY13 approved budget with an original forecasted budget of \$500,000. This fiduciary fund allows the County to budget for the annual cost of the Line of Duty. Currently, this benefit provides coverage for 80 retirees.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Line of Duty Contribution	\$ 943,278	\$ 1,250,000	\$ 1,250,000	0.0%
Total Line of Duty	\$ 943,278	\$ 1,250,000	\$ 1,250,000	0.0%

LONG-TERM DISABILITY - FIDUCIARY FUND

DESCRIPTION

Since 1985, the County has provided a self-insured long-term disability program to employees after six months of full-time service. In prior years, this benefit was funded through the budget amendment process and the remaining budget was automatically carried forward into the next fiscal year.

Effective January 1, 2017, the County contracted with Metropolitan Life Insurance Company to fully insure and administer a similar long-term disability program. This budget includes funding for the fully insured premiums to cover the basic, County-provided long-term disability benefit for eligible General Government and Schools employees.

BUDGET HIGHLIGHTS

The Long-Term Disability Fiduciary Fund was added to the budget beginning with the FY19 Annual Fiscal Plan to capture the on-going expenses associated with this program. The program has a forecast budget of \$650,000 based on contract estimates. It should be noted the actuals for FY21 include paid claims through the legacy self-insured program. These claims will be paid until all claims have been satisfied.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

Description	FY22 Actual	FY23 Original	FY24 Approved	Change 23 to 24
Long-Term Disability Contribution	\$ 314,345	\$ 600,000	\$ 650,000	8.3%
Total Long Term Disability	\$ 314,345	\$ 600,000	\$ 650,000	8.3%

ADJUSTMENTS

DESCRIPTION

Resources to support the Central Automotive Maintenance operation, the Technology Replacement functions, and the Healthcare Fund in the Internal Service Funds, come via transfers from other operating departments in the form of interdepartmental billings and transfers from the operating Funds, as required. To avoid a duplication of those anticipated expenditures, the amount of funds budgeted for Internal Service Fund activities are deducted from total budget requests.

OBJECTIVES

- To be sure that any anticipated expenditure in the Internal Service Fund is recognized and offset by a negative entry of like amount to avoid duplication of anticipated expenditures to be billed to other departments.

BUDGET HIGHLIGHTS

The amount to be funded through interdepartmental billings is determined by the level of service required by the user departments. Service levels for those departments can be found within their individual operating budgets.

Beginning in FY97, only the Central Automotive Maintenance operation was accounted for in the Internal Service Fund. Prior to FY97, all county Information Technology operations were also in the Internal Service Fund. The Department of Information Technology was moved and is accounted for in the General Fund where its activities can more properly be reported at year-end. The Technology Replacement Fund was also funded by interdepartmental billings from FY01 to FY12. Since FY13, funding has been provided by a transfer from the General Fund and retained earnings. Effective January 1, 2008, the county's healthcare program transitioned to a self-insurance program. The Healthcare Fund has been designated as an Internal Service Fund as the majority of its funding is budgeted in departmental budgets. The healthcare costs that are budgeted within departmental budgets are included in the adjustment, while revenues from outside sources are not included in the adjustment.

FISCAL YEAR 2024 SUMMARY

Annual Fiscal Plan

<u>Description</u>	<u>FY22 Actual</u>	<u>FY23 Original</u>	<u>FY24 Approved</u>	<u>Change 23 to 24</u>
Total	\$ (121,405,919)	\$ (127,704,873)	\$ (131,335,792)	(2.8%)

COUNTY OF HENRICO, VIRGINIA

Ten-Year Capital Improvement Program

&

Fiscal Year 2024 Capital Budget

CAPITAL IMPROVEMENT PROGRAM

EXECUTIVE SUMMARY

Henrico County prepares a ten-year Capital Improve Program (CIP) annually to account for capital improvement projects that generally require a significant outlay of funds and have a project life of longer than one year. Needs are put forward by Departments and prioritized by the Departments over the initial five-year period with projects identified for years six through ten to assist in planning for future capital needs. With the adoption of the budget, funds are appropriated for the first year of the CIP plan. Once funds are appropriated to the Capital Projects Fund for a project, the funds remain appropriated until the project is completed. The CIP also includes estimates of any operating costs associated with each project.

The County’s CIP is divided into two main project categories: General Government and Utilities. The general government category includes functions like public safety, transportation, parks, environmental, libraries, and all projects within Henrico County Public Schools. The Utilities category provides details on capital investments to the County’s water and wastewater infrastructure.

The 10-year list of capital various County departments have identified is summarized below:

Department	Year 1 Projects	Year 1 Costs	Overall Projects	Overall Cost
Education	9	\$117,600,000	22	\$886,000,000
Fire	2	\$14,549,000	10	\$93,044,000
General Services	6	\$7,934,400	7	\$36,455,450
Information Technology	3	\$10,067,750	3	\$37,642,500
Mental Health	0	0	1	\$18,665,000
Police	1	\$11,217,000	7	\$37,641,596
Public Library	0	0	3	\$16,196,000
Public Safety	0	0	2	\$32,847,000
Public Utilities – Sewer	13	\$87,400,000	26	\$502,220,000
Public Utilities – Water	8	\$13,500,000	16	\$133,000,000
Public Works – Environmental	6	\$15,098,000	6	\$75,490,000
Public Works – Roadway	4	\$221,840,000	4	\$2,188,700,000
Public Utilities – Solid Waste	1	\$5,000,000	1	\$5,000,000
Recreation	4	\$17,600,000	14	\$108,041,000
Sheriff	1	\$721,000	1	\$721,000
Vehicle Replacement	3	\$14,800,000	3	\$148,000,000
Emergency Management	2	1,909,645	2	\$1,909,645
Total	63	\$539,236,795	128	\$4,321,573,191

Capital Improvement Program

FY24 Highlights

In total, recommendations for capital improvement funding for FY24 amount to \$316,798,000. The following highlights for departmental project recommendations are noted:

Capital funding for Henrico County Public Schools (HCPS) totals \$111,550,000 ensuring that taking care of schools remains a top priority. Construction begins with \$12,000,000 allocated to the new Environmental Education Living building, \$32,500,000 for Jackson Davis Elementary replacement, \$31,500,000 for Longan Elementary replacement, and \$10,000,000 for planning costs for replacement of Quioccasin Middle school, all four projects are funded with general obligation bonds approved by voters in the November 2022 referendum. The FY24 Capital Budget also sees the inclusion of \$9,000,000 in ongoing, Meals Tax funding for maintenance projects throughout HCPS. Education will utilize \$5,050,000 for replacing the HVAC system in Douglas S. Freeman High School. Also, \$2,500,000 is allocated for mechanical and roof replacements, \$2,000,000 for technology infrastructure, \$1,000,000 to begin a playground replacement plan, and \$6,000,000 is allocated for bus replacements. It is important to note that every school except one built before 1960 has been significantly remodeled or replaced showing Henrico County takes care of its assets.

Public Safety projects total \$37,100,000. The Division of Fire will use \$13,300,000 for construction of Firehouse 6, and \$5,300,000 for apparatus replacement. The Police Division will use \$15,000,000 recommended for construction of the South station and \$3,500,000 for police vehicle replacement.

A total of \$37,598,000 is proposed for Public Works projects. Of this total, \$27,500,000 will come from CVTA resources with \$25,000,000 going towards prioritized road projects, and \$2,500,000 for pedestrian improvements, which will have an additional \$2,500,000 of local resources allocated for the same purpose. The proposed budget continues the County's efforts to reduce pollutants to meet its MS/4 permit requirements with an allocation of \$2,348,000 while also continuing annual environmental efforts with \$2,750,000 for BMP maintenance, land acquisitions, stream clean-up, and minor drainage projects. Finally, an additional \$2,500,000 will be used for planning drainage projects funded with general obligation bonds approved by voters in the November 2022 referendum.

The remaining recommended funding for General Government agencies totals \$29,650,000. Recreation and Parks will utilize \$2,000,000 for its facility rehabilitation program while \$10,000,000 is allocated for planning and construction for Three Chopt Area Park, \$1,250,000 for the Henrico Visitor's Center, and \$2,500,000 for construction of the third phase of Tuckahoe Creek Park. Funded projects for General Services total \$7,500,000 to be used for various maintenance and enhancement projects. An allocation of \$2,000,000 is provided for neighborhood revitalization efforts from the Community Revitalization reserve. An additional \$750,000 provides support for the Henrico Investment Program and \$2,000,000 provides resources to support the new Home Purchase Assistance Program (HPAP). For Information Technology projects including the County's GIS maintenance, \$1,650,000 is recommended in the capital budget.

Finally, the recommended funding for the Department of Public Utilities Water & Sewer Enterprise Fund is \$100,900,000. This funding level will allow DPU to continue maintenance and expansion of the County's vast water and sewer infrastructure network.

Capital Improvement Program

Fiscal Responsibility

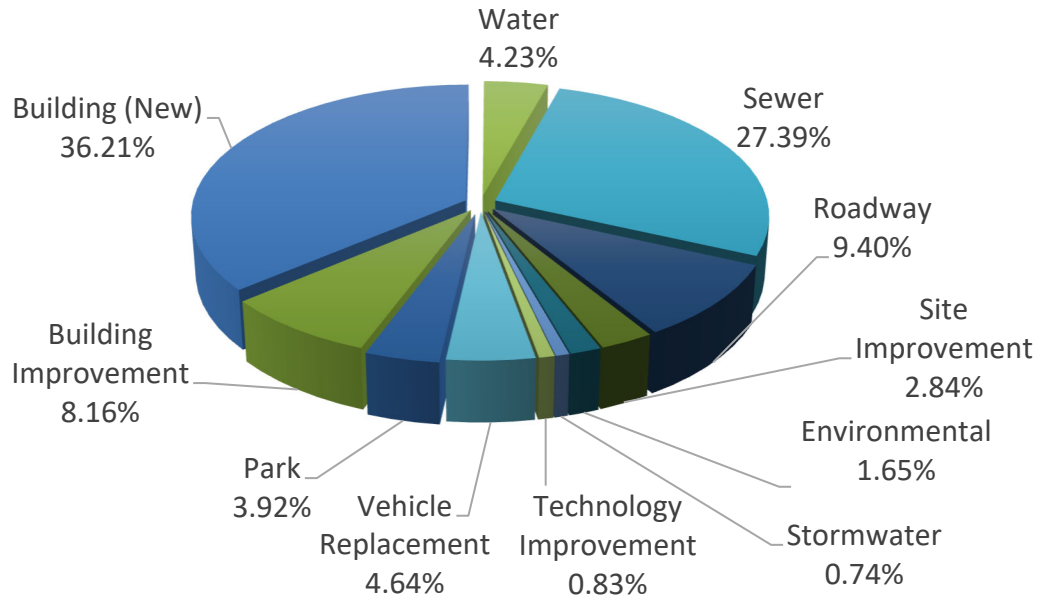
The CIP also represents a balance between available resources and competing county priorities. To ensure that the county's infrastructure is meeting the service delivery needs of the residents, the Board of Supervisors, in consultation with the Henrico County School Board on HCPS projects, can authorize a bond referendum for projects considered the highest priority.

By projecting and scheduling capital improvements in advance of actual needs, the county obtains several advantages.

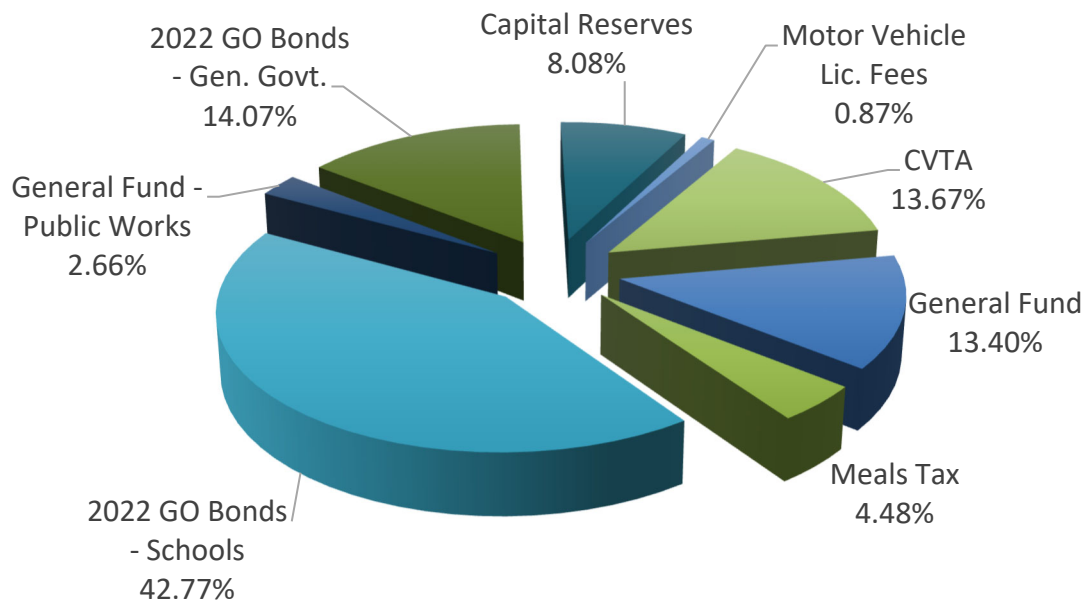
1. Reduction of the need for "crash programs" to finance the construction of County facilities.
2. Budgeting takes place within a system, which assures capital projects will be built according to a predetermined priority system while planning in advance for revenue needed to finance and complete these capital projects.
3. Advance planning ensures projects are well thought out in advance of construction.
4. Major financing purchases can be scheduled in conjunction with favorable market conditions.
5. Coordination with the operating budget is ensured. An important aspect of capital improvement planning is the affect capital expenditures have upon the annual operating cost of the county. When a new facility is established, it must be maintained and staffed, and obligations, which begin when it is made operational, will become continuous. Within the FY24 Operating Budget, all operating costs arising from current and previously approved capital projects that are becoming operational have been accounted for through a crosswalk analysis that is updated annually.

EXPENDITURE SUMMARY - \$316,798,000

By Project Type



By Funding Source



Capital Improvement Program

OPERATING IMPACT

The Capital Improvement Program (CIP) accounts for capital improvement projects that generally require a significant outlay of funds and have a project life longer than one year. Henrico County's capital improvement needs and funding requirements are outlined in the Capital Improvement Program FY24 through FY33.

Bringing a new facility on-line may require additional costs such as maintenance, utilities, and personnel to operate the facility. This impact to future operating budgets is considered before funding for a capital project is recommended. Operating costs associated with a new facility are added to department's budgets in the year of the facility's projected opening date through a complete "crosswalk" between the capital and operating budgets.

The proposed Capital Budget for FY24 is \$316,798,000, which funds a portion of the project requests in the first year of the CIP. Operating impacts for projects funded in the FY24 capital budget are accounted for in the county's multi-year expenditure forecasts.

Also appearing in the following pages is the estimated incremental impact of operating costs that would arise from all current capital projects requested within the first five years of the Capital Improvement Program.

DEVELOPMENT PROCESS

Departmental capital project requests are solicited each year with direction to provide a thoughtful and realistic look at projects beyond the five-year range to allow for better planning of infrastructure needs. Each project in the current CIP is carefully reviewed and prioritized before being submitted and projects that are no longer justifiable are not requested. Departmental requests for facility improvements or new buildings are submitted to General Services for assessment and cost estimates, including operating impacts. More detail assessments are made for projects in year 1 to 5 of the plan with the most focus on year 1 projects. The goal of the CIP is to produce a concise document that provides specific project information to the County Manager and the CIP review committee. Hearings are held to review each project where departments advocate for their priorities.

CIP DEVELOPMENT TIMELINE

July – Requests solicited from departments

August/September – Departments work with General Services to determine project cost estimates.

Mid-Late September – Departments submit final requests to the Office of Management and Budget (OMB.)

October/November – OMB reviews requests and determines initial funding availability.

December – Review of all requested projects by the CIP review committee.

January/February – First year CIP funding is finalized.

March – First year CIP is presented to the Board of Supervisors in the proposed budget. A public hearing is held on the CIP by the Planning Commission to determine substantial and accord with the County's Comprehensive Plan.

April – Board of Supervisors adopts the CIP as part of the annual budget.

June – Funds are appropriated by the Board of Supervisors.

Capital Improvement Program

FUNDING SOURCES

Funding for CIP projects typically comes from two major sources: long-term borrowing and current revenues (pay-as-you-go financing). The operating budget is the primary mechanism through which current revenues are appropriated to capital projects. It is important to note that the FY24 budget includes the Education Meals Tax revenue which was approved by voters in November 2013 and dedicated to HCPS by the Board of Supervisors. A total of \$9.0 million associated with this revenue has been dedicated to various school maintenance and rehabilitation projects. Meals Tax revenue, which is dedicated to Henrico County Public Schools, also provides a resource to fund debt service for GO bond referendum projects. The amount appropriated for capital projects each year is based on the Capital Improvement Program in effect at the time the capital budget is developed. The first five years of requests from FY24 to FY28 total \$2,324,243,191, which represents an increase of \$255,268,789 from the current FY23 through FY27 CIP of \$2,068,974,402.

Fiscal Year 24 Capital Budget

Fund 21 - General Capital Projects			
Project Number	Project	FY24 Budget	Funding Source
Various	General Services Maintenance Projects	7,500,000	GF Fund Balance
00518/00527	Schools Mechanical/Roof	2,500,000	GF Fund Balance (request is \$3.5M)
06899	Schools Meals Tax Reserve	9,000,000	Meals Tax Revenues
09425	School Playground Replacement	1,000,000	GF Fund Balance/Capital Reserve
09098	Schools Technology (Infrastructure Only - no devices)	2,000,000	General Fund Revenue (Facebook)
New	Freeman HS HVAC	5,050,000	GF Fund Balance (FY23 State Revs)
06481	IT Projects	1,500,000	GF Fund Balance
00429	GIS Funding	150,000	GF Fund Balance
06194	Recreation Facility Rehabilitation	2,000,000	GF Fund Balance
08567	Police South Station	15,000,000	Capital Reserve
New	Henrico Visitor Center	1,250,000	\$1M Capital Reserve; \$250k Capital Initiatives
08892	Community Revitalization Fund	2,000,000	GF Fund Balance (CR Reserve)
New	HPAP Program	2,000,000	GF Fund Balance (Permit Fee Overage)
09320	HIP	750,000	GF Fund Balance (HIP Reserve)
09319	Environmental Center Living Building	12,000,000	2022 GO Bonds - Schools (Revised Plan)
06672	Jackson-Davis Elementary School Replacement	32,500,000	2022 GO Bonds - Schools (Revised Plan)
06673	Longan Elementary School Replacement	31,500,000	2022 GO Bonds - Schools (Revised Plan)
08773	Quiocassin Middle School Replacement	10,000,000	2022 GO Bonds - Schools
06177	Firehouse 6 Relocation	13,300,000	2022 GO Bonds - General Government
09434	Three Chopt Area Park	10,000,000	2022 GO Bonds - General Government
23007	Tuckahoe Creek Park Phase III	2,500,000	2022 GO Bonds - General Government
New	Drainage Improvements	2,500,000	2022 GO Bonds - General Government
07046	DPW Stormwater Projects	2,348,000	General Fund Revenue
New	BMP Maintenance	1,000,000	General Fund Revenue
09100	DPW Land Acquisitions - Drainage	500,000	Motor Vehicle License Fee
08932	DPW Streams and Creeks - Drainage	750,000	Motor Vehicle License Fee
00363	DPW Minor Drainage Projects	500,000	Motor Vehicle License Fee
06837	Countywide Pedestrian Improvements	2,500,000	GF Fund Balance
06837	Countywide Pedestrian Improvements	2,500,000	CVTA
09099	CVTA Reserve	25,000,000	CVTA
Total, FY24 Capital Budget, Fund 21 Projects		201,098,000	
Fund 22 - Vehicle Replacement Fund			
Project	Project	FY24 Budget	Funding Source
06690	School Bus Replacement	6,000,000	GF Fund Balance (Vehicle Reserve)
06691	Vehicle Replacement - Police	3,500,000	GF Fund Balance (Vehicle Reserve)
06692	Vehicle Replacement - Fire	5,300,000	GF Fund Balance (Vehicle Reserve)
Total, FY24 Capital Budget - Fund 22 Projects		14,800,000	
Fund 51 - Water & Sewer Enterprise Fund			
Project	Project	FY24 Budget	Funding Source
00782	New Sewer Connections	350,000	Water & Sewer Revenues
00772	Sewer Line Extensions	550,000	Water & Sewer Revenues
00732	Sewer Line Rehabilitation	4,000,000	Water & Sewer Revenues
00743	Sewer Pump Station Improvements	2,700,000	Water & Sewer Revenues
00737	Sewer Reloc., Adjustments & Crossings	200,000	Water & Sewer Revenues
00725	Plan Review and Inspection	2,600,000	Water & Sewer Revenues
08172	Water Reclamation Facility Improvements	20,000,000	Water & Sewer Revenues
01076	Strawberry Hill Basin Area Wide Sewer Rehab.	9,000,000	Water & Sewer Revenues
00735	Water reclamation Facility Expansion	5,000,000	Water & Sewer Revenues
06569	Upham Brook Storage Facilities & Lakeside	3,000,000	Water & Sewer Revenues
06666	Horespen Branch Truck Sewer	30,000,000	Water & Sewer Revenues
06157	Almond Creek Sewer Pump Station Replacement	4,000,000	Water & Sewer Revenues
06159	Almond Creek Force Main	6,000,000	Water & Sewer Revenues
00771	Water Connections	200,000	Water & Sewer Revenues
00770	Water Line Extension	300,000	Water & Sewer Revenues
00768	Water Line Rehabilitation	4,000,000	Water & Sewer Revenues
00769	Water Pumping Station Improvements	1,000,000	Water & Sewer Revenues
00767	Water Reloc., Adjustments & Crossings	200,000	Water & Sewer Revenues
00780	Water Meters	1,300,000	Water & Sewer Revenues
08171	Water Treatment Facility Improvements	1,000,000	Water & Sewer Fund Balance
08555	Portugee Road Water Pumping Station	5,500,000	Water & Sewer Fund Balance
Total, FY24 Capital Budget - Fund 51 Projects		100,900,000	
Total FY24 Capital Budget		316,798,000	

Capital Improvement Program Requests Summary

Fiscal Year 24 through Fiscal Year 28

By Department	Requested FY24	Requested FY25	Requested FY26	Requested FY27	Requested FY28	Total Requested
Capital Projects Fund						
Education	117,600,000	99,500,000	43,000,000	61,500,000	60,500,000	382,100,000
Fire	14,549,000	8,665,000	14,149,000	1,929,000	4,668,000	43,960,000
General Services	7,934,400	8,330,350	6,090,700	7,050,000	7,050,000	36,455,450
Information Technology	10,067,750	11,398,250	2,958,500	3,178,000	3,370,000	30,972,500
Mental Health	0	0	0	2,335,000	16,330,000	18,665,000
Police	11,217,000	4,844,596	1,193,000	0	4,539,000	21,793,596
Public Library	0	173,000	1,203,000	1,012,000	0	2,388,000
Public Safety	0	1,861,000	13,616,000	11,022,000	6,348,000	32,847,000
Public Works - Environmental	15,098,000	15,098,000	15,098,000	15,098,000	15,098,000	75,490,000
Public Works - Roadway	221,840,000	221,840,000	221,840,000	221,840,000	221,840,000	1,109,200,000
Public Utilities - Solid Waste	5,000,000	0	0	0	0	5,000,000
Recreation	17,600,000	12,350,000	10,930,000	6,780,000	13,861,000	61,521,000
Sheriff	721,000	0	0	0	0	721,000
Emergency Management	1,909,645	0	0	0	0	1,909,645
Total	423,536,795	384,060,196	330,078,200	331,744,000	353,604,000	1,823,023,191
Vehicle Replacement Reserve						
Education	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Fire	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
Police	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	26,500,000
Total	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Enterprise Fund - Utilities						
Public Utilities - Sewer	87,400,000	66,233,000	66,400,000	27,241,000	108,946,000	356,220,000
Public Utilities - Water	13,500,000	16,000,000	19,500,000	13,000,000	9,000,000	71,000,000
Total	100,900,000	82,233,000	85,900,000	40,241,000	117,946,000	427,220,000
Grand Total	539,236,795	481,093,196	430,778,200	386,785,000	486,350,000	2,324,243,191
By Revenue Source						
	FY24	FY25	FY26	FY27	FY28	Requested
Capital Projects Fund						
Capital Reserves	43,200,000	0	0	0	0	43,200,000
CVTA	27,500,000	27,500,000	27,500,000	27,500,000	27,500,000	137,500,000
G.O. Bonds - Education - 2022	86,000,000	75,300,000	46,500,000	46,000,000	45,000,000	298,800,000
G.O. Bonds - General Gov't - 2022	28,300,000	18,150,000	39,000,000	30,900,000	24,500,000	140,850,000
General Fund	5,348,000	5,348,000	5,348,000	5,348,000	5,348,000	26,740,000
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	222,438,795	247,012,196	200,980,200	211,246,000	240,506,000	1,122,183,191
Other Local Revenue	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	8,750,000
Total	423,536,795	384,060,196	330,078,200	331,744,000	353,604,000	1,823,023,191
Vehicle Replacement Reserve						
General Fund	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Total	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Enterprise Fund - Utilities						
Enterprise Fund	100,900,000	82,233,000	85,900,000	40,241,000	117,946,000	427,220,000
Total	100,900,000	82,233,000	85,900,000	40,241,000	117,946,000	427,220,000
Grand Total	539,236,795	481,093,196	430,778,200	386,785,000	486,350,000	2,324,243,191

Capital Improvement Program Requests Summary

Fiscal Year 24 through Fiscal Year 28

By Project Type	Requested FY24	Requested FY25	Requested FY26	Requested FY27	Requested FY28	Total Total
Capital Projects Fund						
Building (New)	122,066,000	90,903,000	34,958,000	51,752,000	24,203,000	323,882,000
Building Addition	0	3,278,000	0	1,929,000	1,663,000	6,870,000
Building Improvement	29,791,700	31,042,946	42,943,700	30,597,000	76,580,000	210,955,346
Drainage (Environmental)	12,750,000	12,750,000	12,750,000	12,750,000	12,750,000	63,750,000
Park	12,500,000	2,500,000	0	0	2,500,000	17,500,000
Roadway	221,840,000	221,840,000	221,840,000	221,840,000	221,840,000	1,109,200,000
Site Improvement	4,600,000	7,000,000	11,280,000	6,350,000	7,350,000	36,580,000
Solid Waste	5,000,000	0	0	0	0	5,000,000
Stormwater (Environmental)	2,348,000	2,348,000	2,348,000	2,348,000	2,348,000	11,740,000
Technology Improvement	11,067,750	12,398,250	3,958,500	4,178,000	4,370,000	35,972,500
Vehicle Replacement	16,373,345	14,800,000	14,800,000	14,800,000	14,800,000	75,573,345
Total	438,336,795	398,860,196	344,878,200	346,544,000	368,404,000	1,897,023,191
Enterprise Fund - Utilities						
Sewer	87,400,000	66,233,000	66,400,000	27,241,000	108,946,000	356,220,000
Water	13,500,000	16,000,000	19,500,000	13,000,000	9,000,000	71,000,000
Total	100,900,000	82,233,000	85,900,000	40,241,000	117,946,000	427,220,000
Grand Total	539,236,795	481,093,196	430,778,200	386,785,000	486,350,000	2,324,243,191

**Capital Improvement Program Five Year Summary FY24 through FY28
Department Requests by Fiscal Year and Priority Number - Fund 21 and Fund 22**

Project	Priority Type	District	Recommended FY24	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Community Revitalization									
08892	1 Site Improvement	Countywide	2,000,000	0	0	0	0	0	0
	2 Site Improvement	Countywide	2,000,000	0	0	0	0	0	0
09320	3 Site Improvement	Countywide	750,000	0	0	0	0	0	0
			4,750,000	0	0	0	0	0	0
Education									
00518/00527	1 Building Improvement	Countywide	2,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
09098	2 Building Improvement	Countywide	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
09425	3 Technology Improvement	Countywide	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
06899	4 Building Improvement	Countywide	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000	45,000,000
New	5 Building Improvement	Countywide	5,050,000	5,800,000	0	0	0	0	5,800,000
09319	6 Building (New)	Varina	12,000,000	13,300,000	0	0	0	0	13,300,000
06672	7 Building (New)	Three Chopt	32,500,000	36,000,000	0	0	0	0	36,000,000
06673	8 Building (New)	Brookland	31,500,000	37,000,000	0	0	0	0	37,000,000
08773	9 Building (New)	Brookland	10,000,000	10,000,000	79,000,000	0	0	0	89,000,000
New	10 Building Improvement	Brookland	0	0	5,000,000	21,500,000	0	0	26,500,000
08912	11 Building (New)	Fairfield	0	0	0	6,000,000	40,000,000	0	46,000,000
06743	12 Building Improvement	Varina	0	0	0	0	6,000,000	39,000,000	45,000,000
New	13 Building (New)	Three Chopt	0	0	0	0	0	6,000,000	6,000,000
		Department Subtotal	105,550,000	117,600,000	99,500,000	43,000,000	61,500,000	60,500,000	382,100,000
Fire									
13003	1 Building (New)	Varina	0	3,000,000	2,200,000	0	0	0	5,200,000
06177	2 Building (New)	Varina	13,300,000	11,549,000	0	0	0	0	11,549,000
06366	3 Building (New)	Fairfield	0	0	3,187,000	14,149,000	0	0	17,336,000
08995	4 Firehouse Addition	Varina	0	0	1,589,000	0	0	0	1,589,000
08994	5 Building Addition	Brookland	0	0	1,689,000	0	0	0	1,689,000
08993	6 Building Addition	Brookland	0	0	0	0	1,523,000	0	1,523,000
08992	7 Building Addition	Three Chopt	0	0	0	0	406,000	1,663,000	2,069,000
06529	8 Building (New)	Fairfield	0	0	0	0	0	3,005,000	3,005,000
		Department Subtotal	13,300,000	14,549,000	8,665,000	14,149,000	1,925,000	4,668,000	43,960,000
General Services									
00572	1 Building Improvement	General Government	4,050,000	4,049,400	4,634,350	2,990,700	4,600,000	4,600,000	20,874,450
New	2 Building Improvement	Bookland	1,429,000	1,429,000	1,496,000	0	0	0	2,925,000
New	3 Building Improvement	Fairfield	1,100,000	1,106,000	0	0	0	0	1,106,000
06477	4 Building Improvement	General Government	0	500,000	500,000	500,000	500,000	500,000	2,500,000
01198	5 Building Improvement	General Government	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
00425	6 Building Improvement	General Government	671,000	600,000	1,200,000	2,000,000	1,400,000	1,400,000	6,600,000
00423	7 Site Improvement	General Government	0	0	250,000	350,000	300,000	300,000	1,200,000
		Department Subtotal	7,500,000	7,934,400	8,330,350	6,090,700	7,050,000	7,050,000	36,455,450
Information Technology									
06481	1 Technology Improvement	General Government	1,500,000	1,796,000	1,680,000	1,690,000	2,525,000	3,220,000	10,911,000
00429	2 Technology Improvement	General Government	150,000	150,000	150,000	150,000	150,000	150,000	750,000
09185	3 Technology Improvement	General Government	0	8,121,750	9,568,250	1,118,500	503,000	0	19,311,500
		Department Subtotal	1,650,000	10,067,750	11,398,250	2,958,500	3,178,000	3,370,000	30,972,500
Mental Health									
06662	1 Building Improvement	General Government	0	0	0	0	2,335,000	16,330,000	18,665,000
		Department Subtotal	0	0	0	0	2,335,000	16,330,000	18,665,000

Project	Priority Type	District	Recommended FY24	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Police									
08567	1 Building (New)	Varina	15,000,000	11,217,000	0	0	0	0	11,217,000
New	2 Building Improvement	Fairfield	0	0	189,596	0	0	0	189,596
08874	3 Building (New)	Varina	0	0	4,655,000	0	0	0	4,655,000
New	4 Building (New)	General Government	0	0	0	1,193,000	0	0	1,193,000
08873	5 Building (New)	General Government	0	0	0	0	0	4,539,000	4,539,000
Department Subtotal			15,000,000	11,217,000	4,844,596	1,193,000	0	4,539,000	21,793,596
Public Library									
07034	1 Building Improvement	Tuckahoe	0	0	173,000	1,041,000	0	0	1,214,000
07033	2 Building Improvement	Three Chopt	0	0	0	162,000	1,012,000	0	1,174,000
Department Subtotal			0	0	173,000	1,203,000	1,012,000	0	2,388,000
Public Safety									
09177	1 Building (New)	General Government	0	-	1,861,000	12,133,000	-	-	13,994,000
08991	2 Building (New)	General Government	0	-	-	1,483,000	11,022,000	6,348,000	18,853,000
Department Subtotal			0	0	1,861,000	13,616,000	11,022,000	6,348,000	32,847,000
Public Works - Environmental									
Asst	1 Drainage (Environmental)	Countywide	2,500,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
00363	2 Drainage (Environmental)	Countywide	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
08932	3 Drainage (Environmental)	Countywide	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000
09100	4 Drainage (Environmental)	Countywide	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
New	5 Drainage (Environmental)	Countywide	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
07046	6 Stormwater (Environmental)	Countywide	2,348,000	2,348,000	2,348,000	2,348,000	2,348,000	2,348,000	11,740,000
Department Subtotal			7,598,000	15,098,000	15,098,000	15,098,000	15,098,000	15,098,000	75,490,000
Public Works - Roadway									
Asst	1 Roadway	Countywide	0	35,000,000	35,000,000	35,000,000	35,000,000	35,000,000	175,000,000
Asst	2 Roadway	Countywide	25,000,000	135,680,000	135,680,000	135,680,000	135,680,000	135,680,000	678,400,000
Asst	3 Roadway	Countywide	0	46,160,000	46,160,000	46,160,000	46,160,000	46,160,000	230,800,000
06837	4 Roadway	Countywide	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Department Subtotal			30,000,000	221,840,000	221,840,000	221,840,000	221,840,000	221,840,000	1,109,200,000
Public Utilities - Solid Waste									
08353	1 Solid Waste	Brookland	0	5,000,000	0	0	0	0	5,000,000
Department Subtotal			0	5,000,000	0	0	0	0	5,000,000
Recreation									
New	Building (New)	Varina	1,250,000	0	0	0	0	0	0
09434	1 Park	Three Chopt	10,000,000	10,000,000	0	0	0	0	12,500,000
23007	2 Park	Tuckahoe	2,500,000	2,500,000	2,500,000	0	0	0	5,000,000
06194	3 Site Improvement	Countywide	2,000,000	1,600,000	1,020,000	3,230,000	1,250,000	1,850,000	8,950,000
09435	4 Site Improvement	Fairfield	0	3,000,000	0	0	0	0	3,000,000
23008	5 Building Improvement	Fairfield	0	500,000	0	0	0	0	500,000
09431	6 Building Improvement	Varina	0	0	3,100,000	0	0	0	3,100,000
09432	7 Site Improvement	Brookland	0	0	5,730,000	0	0	0	5,730,000
09433	8 Site Improvement	Brookland	0	0	0	7,700,000	0	0	7,700,000
	9 Site Improvement	Countywide	0	0	0	0	4,800,000	5,200,000	10,000,000
06213	10 Building (New)	Fairfield	0	0	0	0	730,000	4,311,000	5,041,000
Department Subtotal			15,750,000	17,600,000	12,350,000	10,930,000	6,780,000	13,861,000	61,521,000

Project	Priority Type	District	Recommended FY24	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Sheriff									
New	1 Building Improvement	General Government	0	721,000	0	0	0	0	721,000
Department Subtotal			0	721,000	0	0	0	0	721,000
Emergency Management									
New	1 Vehicle Replacement	Countywide	0	1,573,345	0	0	0	0	1,573,345
New	2 Building Improvement	General Government	0	336,300	0	0	0	0	336,300
Department Subtotal			0	1,909,645	0	0	0	0	1,909,645
Vehicle Replacement- Fund 22									
06690	School Bus Replacement	Countywide	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
	Vehicle Replacement - Police	Countywide	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
	Vehicle Replacement - Fire	Countywide	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	26,500,000
Department Subtotal			14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	14,800,000	74,000,000
Grand Total - Capital Projects Fund			215,898,000	438,336,795	398,860,196	344,878,200	346,544,000	368,404,000	1,897,023,191

Capital Improvement Program FY24 through FY28
 Department Requests by Fiscal Year and Priority Number - Enterprise Fund - Fund 51

Project	Priority	Type	Source	District	FY24 Recommended	FY24 Request	FY25 Request	FY26 Request	FY27 Request	FY28 Request	Total Five Year	
Public Utilities - Sewer												
00782	1	Sewer	Enterprise Fund	Countywide	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000	
00772	2	Sewer	Enterprise Fund	Countywide	550,000	550,000	550,000	550,000	550,000	550,000	2,750,000	
00732	3	Sewer	Enterprise Fund	Countywide	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000	5,000,000	23,000,000	
00743	4	Sewer	Enterprise Fund	Countywide	2,700,000	2,700,000	2,500,000	3,200,000	2,500,000	2,000,000	12,900,000	
00737	5	Sewer	Enterprise Fund	Countywide	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	
00725	6	Sewer	Enterprise Fund	Countywide	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	13,000,000	
08172	7	Sewer	Enterprise Fund	Varina	20,000,000	20,000,000	3,000,000	3,000,000	3,000,000	3,000,000	32,000,000	
01076	8	Sewer	Enterprise Fund	Countywide	9,000,000	9,000,000	5,000,000	15,000,000	8,500,000	5,000,000	42,500,000	
00735	9	Sewer	Enterprise Fund	Varina	5,000,000	5,000,000	0	0	0	0	5,000,000	
06569	10	Sewer	Enterprise Fund	Fairfield	3,000,000	3,000,000	0	0	0	0	3,000,000	
06666	11	Sewer	Enterprise Fund	Brookland	30,000,000	30,000,000	0	0	0	0	30,000,000	
06157	12	Sewer	Enterprise Fund	Varina	4,000,000	4,000,000	0	0	0	0	4,000,000	
06159	13	Sewer	Enterprise Fund	Varina	6,000,000	6,000,000	0	0	0	0	6,000,000	
06449	14	Sewer	Enterprise Fund	Varina	0	8,000,000	0	0	0	0	8,000,000	
06450	15	Sewer	Enterprise Fund	Varina	0	2,000,000	0	0	0	0	2,000,000	
07027	16	Sewer	Enterprise Fund	Three Chopt	0	20,500,000	0	0	0	0	20,500,000	
06158	17	Sewer	Enterprise Fund	Countywide	0	5,000,000	0	0	0	30,000,000	35,000,000	
06154	18	Sewer	Enterprise Fund	Fairfield	0	7,033,000	0	0	0	35,000,000	42,033,000	
06667	19	Sewer	Enterprise Fund	Countywide	0	5,500,000	0	0	0	22,000,000	27,500,000	
07026	20	Sewer	Enterprise Fund	Three Chopt	0	0	0	13,000,000	0	0	13,000,000	
07028	21	Sewer	Enterprise Fund	Three Chopt	0	0	0	5,500,000	0	0	5,500,000	
06838	22	Sewer	Enterprise Fund	Three Chopt	0	0	0	11,000,000	0	0	11,000,000	
07029	23	Sewer	Enterprise Fund	Varina	0	0	0	7,000,000	0	0	7,000,000	
06155	24	Sewer	Enterprise Fund	Varina	0	0	0	0	541,000	3,246,000	3,787,000	
New	25	Sewer	Enterprise Fund	Varina	0	0	0	0	1,500,000	0	1,500,000	
New	26	Sewer	Enterprise Fund	Varina	0	0	0	0	2,500,000	0	2,500,000	
Department Subtotal					87,400,000	87,400,000	66,233,000	66,400,000	27,241,000	108,946,000	356,220,000	
Public Utilities - Water												
00771	1	Water	Enterprise Fund	Countywide	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	
00770	2	Water	Enterprise Fund	Countywide	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000	
00768	3	Water	Enterprise Fund	Countywide	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000	5,000,000	23,000,000	
00769	4	Water	Enterprise Fund	Countywide	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	
00767	5	Water	Enterprise Fund	Countywide	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	
00780	6	Water	Enterprise Fund	Countywide	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000	
08171	7	Water	Enterprise Fund	Three Chopt	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	
08555	8	Water	Enterprise Fund	Varina	5,500,000	5,500,000	0	0	0	0	5,500,000	
06118	9	Water	Enterprise Fund	Three Chopt	0	0	2,000,000	0	0	0	2,000,000	
New	10	Water	Enterprise Fund	Three Chopt	0	0	2,000,000	0	0	0	2,000,000	
08556	11	Water	Enterprise Fund	Varina	0	4,000,000	0	0	0	0	4,000,000	
New	12	Water	Enterprise Fund	Fairfield	0	0	0	2,000,000	0	0	2,000,000	
06121	13	Water	Enterprise Fund	Varina	0	0	0	2,000,000	0	0	2,000,000	
06124	14	Water	Enterprise Fund	Varina	0	0	0	2,500,000	0	0	2,500,000	
New	15	Water	Enterprise Fund	Varina	0	0	0	4,000,000	0	0	4,000,000	
06119	16	Water	Enterprise Fund	Fairfield	0	0	0	0	4,000,000	0	4,000,000	
Department Subtotal					13,500,000	13,500,000	16,000,000	19,500,000	13,000,000	9,000,000	71,000,000	
Grand Total - Enterprise W/S Fund					100,900,000	100,900,000	82,233,000	85,900,000	40,241,000	117,946,000	427,220,000	

**Capital Improvement Program
Fiscal Years 29 through 33
Projects Identified by Department
Capital Projects Fund**

Department	Project Name	Year	Cost
Education			
	West Area ES Design and Construction	FY29	41,700,000
	Carver ES Renovation	FY30	27,500,000
	Dumbarton ES Renovation	FY30	35,700,000
	Three Chopt ES Renovation	FY30	21,000,000
	Hermitage HS Renovation	FY31	123,000,000
	Donahoe ES Renovation	FY31	26,300,000
	Glen Allen ES Renovation	FY32	30,000,000
	John Rolph MS Renovation	FY32	74,500,000
	Godwin HS Renovation	FY32	90,000,000
	Gayton ES Renovation	FY33	34,200,000
Fire			
	Firehouse #11 - Replacement and Construction	FY29	13,977,000
	Firehouse #4 - Relocation and Construction	FY30	17,245,000
	Firehouse #2 Replacement and Construction	FY32	17,862,000
Information Technology			
	Information Technology Projects	FY29	5,920,000
	Geographic Information System	FY29	750,000
Police			
	EVOT Training Center	FY33	12,195,000
	PSB Renovations	FY33	2,933,000
Public Library			
	North Park Expansion	FY29	13,808,000
Public Works			
	Highway Interchanges Projects		356,000,000
	Roadway Projects		584,000,000
	Multimodal Projects		139,500,000
Recreation			
	Three Chopt Area Park	FY29	12,500,000
	Capital Maintenance - Turf/Infill	FY29	16,500,000
	Deep Bottom Boat Landing	FY29	7,000,000
	Playground Replacement		4,800,000
	Facility Rehab - Vawter/Glen Lea Park		5,720,000
Sheriff			
	Jail East Special Housing Unit	FY29	46,299,497
Enterprise Fund			
Public Utilities			
	Sewer Connections		1,750,000
	Water Connections		1,000,000
	Sewer Line Extensions		2,750,000
	Water Line Extensions		1,500,000
	Sewer Line Rehabilitation		30,000,000
	Water Line Rehabilitation		39,000,000
	Sewer Pump Station Improvements		10,000,000
	Water Pumping Station Improvements		5,000,000
	Sewer Relocation, Adjustments and Crossings		1,000,000
	Water Relocation, Adjustments and Crossings		1,000,000
	Plan Review and Inspection		13,000,000
	Water Meters		6,500,000
	Water Reclamation Facility Improvements		15,000,000
	Water Treatment Facility Improvements		5,000,000
	Strawberry Hill Basin Area Wide Sewer Rehabilitation		72,500,000
	Old Williamsburg Water Pumping Station		3,000,000
	New Market SPS Upgrade and Force Main Interconnect		3,500,000
	New Market and Buffin Road Force Main		14,500,000

**Capital Improvement Program Five Year Summary FY24 through FY28 - Capital Projects Fund - Fund 21 and Fund 22
Department Operating Requests by Fiscal Year and Priority Number - Fund 21 and Fund 22**

Project	Priority Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Community Revitalization								
08892	1. Site Improvement	Countywide	0	0	0	0	0	0
	2. Site Improvement	Countywide	0	0	0	0	0	0
09320	3. Site Improvement	Countywide	0	0	0	0	0	0
Education								
00518/00527	1. Building Improvement	Countywide	0	0	0	0	0	0
09098	2. Building Improvement	Countywide	0	0	0	0	0	0
09425	3. Technology Improvement	Countywide	0	0	0	0	0	0
06899	4. Building Improvement	Countywide	0	0	0	0	0	0
New	5. Building Improvement	Countywide	0	0	0	0	0	0
09319	6. Building (New)	Varina	0	0	0	0	0	0
06672	7. Building (New)	Three Chopt	0	0	0	0	0	0
06673	8. Building (New)	Brookland	0	0	0	0	0	0
08773	9. Building (New)	Brookland	0	0	0	0	0	0
New	10. Building Improvement	Brookland	0	0	0	0	0	0
08912	11. Building (New)	Fairfield	0	0	0	0	0	0
06743	12. Building Improvement	Varina	0	0	0	0	0	0
New	13. Building (New)	Three Chopt	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Fire								
13003	1. Building (New)	Varina	0	0	0	0	0	0
06177	2. Building (New)	Varina	0	44,035	0	0	0	44,035
06366	3. Building (New)	Fairfield	0	0	0	53,535	0	53,535
08995	4. Building Addition	Varina	0	0	0	13,656	0	13,656
08994	5. Building Addition	Brookland	0	0	0	15,045	0	15,045
08993	6. Building Addition	Brookland	0	0	0	0	12,502	12,502
08992	7. Building Addition	Three Chopt	0	0	0	0	0	0
06529	8. Building (New)	Fairfield	0	0	0	0	0	0
Department Subtotal			0	44,035	0	82,236	12,502	138,773
General Services								
00572	1. Building Improvement	General Government	0	0	0	0	0	0
New	2. Building Improvement	Bookland	0	0	0	0	0	0
New	3. Building Improvement	Fairfield	0	0	0	0	0	0
06477	4. Building Improvement	General Government	0	0	0	0	0	0
01198	5. Building Improvement	General Government	0	0	0	0	0	0
00425	6. Building Improvement	General Government	0	0	0	0	0	0
00423	7. Site Improvement	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Information Technology								
06481	1. Technology Improvement	General Government	0	295,000	30,000	45,000	35,000	405,000
00429	2. Technology Improvement	General Government	0	0	0	0	0	0
09185	3. Technology Improvement	General Government	0	5,030,000	262,500	0	0	5,292,500
Department Subtotal			0	5,326,000	292,500	45,000	35,000	5,698,500

Project	Priority Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Mental Health								
06662	Woodman Road Expansion	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Police								
08567	Police South Station	Varina	0	0	0	0	0	0
New	Villa Park Station Fence	Fairfield	0	0	0	0	0	0
08874	Range Improvements	Varina	0	0	0	0	0	0
New	911 Training Center	General Government	0	0	0	0	0	0
08873	Canine Facility	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Library								
07034	Tuckahoe Library Teen Relocation - Repurpose	Tuckahoe	0	0	0	0	0	0
07033	Twin Hickory Library Teens	Three Chopt	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Safety								
09177	Animal Adoption Center	General Government	0	0	0	81,088	0	81,088
08991	Public Safety Training Center	General Government	0	0	0	0	286,103	286,103
Department Subtotal			0	0	0	81,088	286,103	367,191
Public Works - Environmental								
Asst	Countywide Drainage Improvements	Countywide	0	0	0	0	0	0
00363	Minor Drainage Improvements	Countywide	0	0	0	0	0	0
08932	Countywide Creek and Streams	Countywide	0	0	0	0	0	0
09100	DPW Land Acquisition	Countywide	0	0	0	0	0	0
New	Countywide BMP Maintenance	Countywide	0	0	0	0	0	0
07046	Chesapeake Bay TMDL/MS4	Countywide	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Works - Roadway								
Asst	Highway Interchanges Projects	Countywide	0	0	0	0	0	0
Asst	Roadway Projects	Countywide	0	0	0	0	0	0
Asst	Multimodal Projects	Countywide	0	0	0	0	0	0
06837	Countywide Pedestrian Improvements	Countywide	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Utilities - Solid Waste								
08353	Woodman Road Solid Waste Project	Brookland	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0

Project	Priority	Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Recreation									
New	Henrico Visitor's Center	Building (New)	Varina	0	0	0	0	0	0
09434	Three Chopt Area Park	1 Park	Three Chopt	0	310,000	0	0	0	310,000
23007	Tuckahoe Creek Phase III	2 Park	Tuckahoe	0	0	0	0	0	0
06194	Facility Rehab	3 Site Improvement	Countywide	0	0	0	0	0	0
09435	Glen Allen Softball Complex	4 Site Improvement	Fairfield	0	170,000	0	0	0	170,000
23008	Three Lakes Nature Center	5 Building Improvement	Fairfield	0	0	0	0	0	0
09431	Dorey Park - Softball Restroom/Concessions	6 Building Improvement	Varina	0	0	170,000	0	0	170,000
09432	Echo Lake Park Rehab	7 Site Improvement	Brookland	0	0	0	0	0	0
09433	Laurel Park Rehab	8 Site Improvement	Brookland	0	0	0	0	0	0
	Capital Maintenance - Turf/Infill - New	9 Site Improvement	Countywide	0	0	0	0	0	0
06213	Western Maintenance Facility	10 Building (New)	Fairfield	0	0	0	0	0	0
	Department Subtotal			0	480,000	170,000	0	0	650,000
Sheriff									
New	Jail East Casework Replacement	1 Building Improvement	General Government	0	0	0	0	0	0
	Department Subtotal			0	0	0	0	0	0
Emergency Management									
New	County Command Unit	1 Vehicle Replacement	Countywide	0	0	0	0	0	0
New	EOS Renovation	2 Building Improvement	General Government	0	0	0	0	0	0
	Department Subtotal			0	0	0	0	0	0
Vehicle Replacement- Fund 22									
06690	School Bus Replacement	Vehicle Replacement	Countywide	0	0	0	0	0	0
	Vehicle Replacement - Police	Vehicle Replacement	Countywide	0	0	0	0	0	-
	Vehicle Replacement - Fire	Vehicle Replacement	Countywide	0	0	0	0	0	-
	Department Subtotal			0	0	0	0	0	0

Grand Total - Capital Projects Fund 0 5,850,035 462,500 208,324 333,605 6,854,464

**Capital Improvement Program Five Year Summary FY24 through FY28
Capital Projects Fund - Associated Operating Costs (Incremental by Year)**

Project	Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Community Revitalization								
08892	Neighborhood Revitalization Fund	Countywide	0	0	0	0	0	0
	Home Purchase Assistance Program (HPAP)	Countywide	0	0	0	0	0	0
09320	Henrico Investment Program (HIP)	Countywide	0	0	0	0	0	0
Education								
00518/00527	Roof and Mechanical Replacements	Countywide	0	0	0	0	0	0
09098	Technology Improvements	Countywide	0	0	0	0	0	0
09425	Playground Replacements	Countywide	0	0	0	0	0	0
06899	Meals Tax Funds	Countywide	0	0	0	0	0	0
New	Douglas S. Freeman HS HVAC Replacement	Countywide	0	0	0	0	0	0
09319	HGPS Environmental Education Living Building	Varina	0	0	0	0	0	0
06672	Jackson Davis ES Replacement Planning & Const.	Three Chopt	0	0	0	0	0	0
06673	Longan ES Replacement Planning & Const.	Brookland	0	0	0	0	0	0
08773	Quiocassin MS Replacement Planning & Const.	Brookland	0	0	0	0	0	0
New	Charles M. Johnson ES Renovation Planning & Const.	Brookland	0	0	0	0	0	0
08912	Fairfield Area ES Design and Const.	Fairfield	0	0	0	0	0	0
06743	Highland Springs ES Replacement Planning & Const.	Varina	0	0	0	0	0	0
New	West Area ES Design and Const.	Three Chopt	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Fire								
13003	Firehouse #23 - Construction	Varina	0	0	0	0	0	0
06177	Firehouse #6 - Relocation and Construction	Varina	0	44,035	0	0	0	44,035
06366	Firehouse #1 - Relocation and Construction	Fairfield	0	0	0	53,535	0	53,535
08995	Firehouse #14 - Addition and Renovation	Varina	0	0	0	13,656	0	13,656
08994	Firehouse #15 - Addition and Renovation	Brookland	0	0	0	15,045	0	15,045
08993	Firehouse #16 - Addition and Renovation	Brookland	0	0	0	0	12,502	12,502
08992	Firehouse #17 - Addition and Renovation	Three Chopt	0	0	0	0	0	0
06529	Firehouse #11 - Replacement and Construction	Fairfield	0	0	0	0	0	0
Department Subtotal			0	44,035	0	82,236	12,502	138,773
General Services								
00572	Core Facility Improvements	General Government	0	0	0	0	0	0
New	Western Government Center Renovations	Bookland	0	0	0	0	0	0
New	Eastern Government Center Renovations	Fairfield	0	0	0	0	0	0
06477	Small Project Improvements and Renovations	General Government	0	0	0	0	0	0
01198	Energy Management	General Government	0	0	0	0	0	0
00425	Roof Replacement and Rehabilitation	General Government	0	0	0	0	0	0
00423	Pavement Rehabilitation	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Information Technology								
06481	Information Technology Projects	General Government	0	201,000	95,000	30,000	80,000	406,000
00429	Geographic Information System	General Government	0	0	0	0	0	0
09185	ERP System Replacement	General Government	0	2,718,750	2,311,250	262,500	0	5,292,500
Department Subtotal			0	2,919,750	2,406,250	292,500	80,000	5,698,500

Project	Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Mental Health								
06662	Woodman Road Expansion	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Police								
08567	Police South Station	Varina	0	0	0	0	0	0
New	Villa Park Station Fence	Fairfield	0	0	0	0	0	0
08874	Range Improvements	Varina	0	0	0	0	0	0
New	911 Training Center	General Government	0	0	0	0	0	0
08873	Canine Facility	General Government	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Library								
07034	Tuckahoe Library Teen Relocation - Repurpose	Tuckahoe	0	0	0	0	0	0
07033	Twin Hickory Library Teens	Three Chopt	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Safety								
09177	Animal Adoption Center	General Government	0	0	0	81,088	0	81,088
08991	Public Safety Training Center	General Government	0	0	0	0	286,103	286,103
Department Subtotal			0	0	0	81,088	286,103	367,191
Public Works - Environmental								
Asst	Countywide Drainage Improvements	Countywide	0	0	0	0	0	0
00363	Minor Drainage Improvements	Countywide	0	0	0	0	0	0
08932	Countywide Creek and Streams	Countywide	0	0	0	0	0	0
09100	DPW Land Acquisition	Countywide	0	0	0	0	0	0
New	Countywide BMP Maintenance	Countywide	0	0	0	0	0	0
07046	Chesapeake Bay TMDL/MS4	Stormwater (Environmental)	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Works - Roadway								
Asst	Highway Interchanges Projects	Roadway	0	0	0	0	0	0
Asst	Roadway Projects	Countywide	0	0	0	0	0	0
Asst	Multimodal Projects	Countywide	0	0	0	0	0	0
06837	Countywide Pedestrian Improvements	Countywide	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0
Public Utilities - Solid Waste								
08353	Woodman Road Solid Waste Project	Brookland	0	0	0	0	0	0
Department Subtotal			0	0	0	0	0	0

Project	Type	District	Request FY24	Request FY25	Request FY26	Request FY27	Request FY28	Total Five Year
Recreation								
New	Henrico Visitor's Center	Varina	0	0	0	0	0	0
09434	Three Chopt Area Park	Three Chopt	0	0	0	0	0	0
23007	Tuckahoe Creek Phase III	Tuckahoe	0	310,000	0	0	0	310,000
06194	Facility Rehab	Countywide	0	0	0	0	0	0
09435	Glen Allen Softball Complex	Fairfield	0	170,000	0	0	0	170,000
23008	Three Lakes Nature Center	Fairfield	0	0	0	0	0	0
09431	Dorey Park - Softball Restroom/Concessions	Varina	0	0	170,000	0	0	170,000
09432	Echo Lake Park Rehab	Brookland	0	0	0	0	0	0
09433	Laurel Park Rehab	Brookland	0	0	0	0	0	0
	Capital Maintenance - Turf/Infill - New	Countywide	0	0	0	0	0	0
06213	Western Maintenance Facility	Fairfield	0	0	0	0	0	0
	Department Subtotal		0	480,000	170,000	0	0	650,000
Sheriff								
New	Jail East Casework Replacement	General Government	0	0	0	0	0	0
	Department Subtotal		0	0	0	0	0	0
Emergency Management								
New	County Command Unit	Countywide	0	0	0	0	0	0
New	EOS Renovation	General Government	0	0	0	0	0	0
	Department Subtotal		0	0	0	0	0	0
Vehicle Replacement- Fund 22								
06690	School Bus Replacement	Countywide	0	0	0	0	0	0
	Vehicle Replacement - Police	Countywide	0	0	0	0	0	-
	Vehicle Replacement - Fire	Countywide	0	0	0	0	0	-
	Department Subtotal		0	0	0	0	0	0

Grand Total - Capital Projects Fund 0 3,443,785 2,576,250 455,824 378,605 6,854,464



COUNTY OF HENRICO, VIRGINIA

Fiscal Year 24 Budget Appendices

APPENDIX "A" GLOSSARY

Accrual Basis - A basis of accounting in which transactions are recognized at a time when they are earned, not when cash is received or spent (i.e., an invoice).

ADA - The Americans with Disabilities Act (ADA) provides comprehensive civil rights protection to individuals with disabilities in the areas of employment, public accommodations, state and local government services and programs, and telecommunications.

Advanced Life Support (ALS) - The rapid intervention of advanced emergency medical services such as cardiac monitoring, starting IV fluids, giving medication, manual defibrillation, and the process of using advanced airway adjuncts.

Agency Fund - This fund accounts for assets held by the County for outside organizations. Agency funds eliminate the duplication of administrative functions related to personal matters, procurement activities and accounting and budget responsibilities.

Annual Fiscal Plan - The formal title of the County's budget. See *Operating Budget*.

Appropriation - This is the legal authorization granted by the Board of Supervisors to expend or obligate funds for specific purposes. An appropriation usually is limited in the amount and time that it may be expended. The Board appropriates annually, at the beginning of each fiscal year, by department, agency, or project, based upon the adopted Annual Fiscal Plan. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

ARPA – American Rescue Plan Act of 2021, H.R. 1319 of the 117th Congress (2021-2022) Public Law 117-2.

Assessed Value - A value set on real and other property as a basis for levying taxes. See *Tax Rate*.

Audit - The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes: a. To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and account groups of the governmental unit in accordance with generally accepted accounting principles and on a basis consistent with that of the preceding year. b. To determine the compliance with applicable laws and regulations of a governmental unit's financial transactions. c. To review the efficiency and economy with which operations were carried out. d. To review effectiveness in achieving program results.

Automated External Defibrillator (AED) – AED devices are positioned throughout County facilities to aid in emergency response. These battery powered devices are used in combination with cardiopulmonary resuscitation (CPR) to treat sudden cardiac arrest.

Balanced Budget – A term used to describe a budget in which total revenues equal total expenditures, reserves, and unassigned fund balance.

Bond - A promissory note to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified interest rate. These payments are identified in the budget documents as debt service.

Budget - The County's Annual Fiscal Plan showing estimated expenditures and revenues as well as other related data for a specific fiscal year. The Board of Supervisors adopts the Annual Fiscal Plan by resolution.

Budget Adjustment – A Budget Adjustment is used to record both income and expense transaction changes against the current budget.

Budgetary Basis - Is the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual. See *“Basis of Budgeting”* in the front section of this document.

CAM - Central Automotive Maintenance is a division within the Department of General Services and is accounted for in the Internal Service Fund.

Capital Budget - A plan of proposed capital projects and means of financing them. Capital projects are approved and funds are appropriated for expenditure by the Board of Supervisors for the duration of the project. The capital budget contains the funds available for expenditure in a specific fiscal year.

Capital Improvement Program (CIP) - A plan for capital expenditures to be incurred each year over a five-year period to meet capital requests by the departments and agencies of the County. It sets forth each project, by department, in which the County is to have a part and it specifies the full resources estimated to be available to finance the projected expenditures. The first year of the CIP, or a portion thereof, becomes the capital budget for that fiscal year.

Capital Outlay - Outlays which result in the acquisition (either new or replacement) or additions to fixed assets except outlays for major capital facilities which are constructed or acquired (e.g., land and buildings). Expenditures for these major capital facilities are reflected within the capital budget. Examples of capital outlays are furniture, fixtures, machinery, and equipment.

CDBG - A federal grant entitled the Community Development Block Grant. Funds support housing, economic development, health and human services, and planning and administration.

Community Assistance Resource and Education Team (CARE) – The CARE team supports the Division of Fire’s efforts to educate and address underlying needs within the community, which may at times prompt unnecessary calls to 911.

Complement - A listing of authorized positions by department as approved by the Board of Supervisors and maintained by the Human Resources Department. Complement I - 100% County funded position. Complement II - Position partially County funded. Complement III - 100% Non-County funded position. Complement IV – Positions that, regardless of funding source and classified status, are exempt from use of the County’s grievance procedure as determined by the County Manager (i.e., elected officers).

Contingency - Funds set aside in a special account in the Annual Fiscal Plan, but not always appropriated for expenditure. These funds are for emergency and unforeseen needs or for previously identified items that may have funding held for further actions or approvals before being appropriated for expenditure.

CVTA – Central Virginia Transportation Authority was established by the 2020 General Assembly of Virginia as a resource for expert planning and staff support and administers funding generated through the imposition of an additional regional percent of sales and use tax and a wholesale tax on gasoline and diesel fuel, rates are indexed to inflation.

Debt Service Fund - This fund is used to finance and account for the principal and interest payments on long-term debt incurred by the County.

Department - An entity within the County organization setup, either by State code or identified need, for the administration of specifically related duties or responsibilities.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Designated Fund Balance - That portion of resources, which at year's end, exceeded requirements and has been designated for use at some future time for a specific project or use. Money in a designated fund balance is not in the Annual Fiscal Plan and therefore has not been appropriated for expenditure.

Development Services (DS) Day Support - A program offered by the Mental Health Department. The program provides supported employment, vocational services and life enrichment services to graduates of Henrico County's special education program.

Division - For manageability and accounting purposes, some departments are further divided into smaller units of control, called divisions. Example: Treasury and Accounting Divisions are both part of the Department of Finance.

EDA Revenue Bonds - The type of bonds issued by Henrico County through the Economic Development Authority for the construction of public facilities.

Enterprise Fund - These types of funds account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the County is that the cost of providing services to the general public be financed or recovered through charges to users of such services. One example of an enterprise fund is Water and Sewer operations.

Expenditure - The authorized paying out of County funds to defray the County charges and expenses and all necessary obligations relating to, or arising from, the execution of the lawful authority of the Board of Supervisors.

Fiduciary Fund – These funds are used if the government has a fiduciary or custodial responsibility for assets.

Financial Guidelines - The principles utilized by the Henrico County Board of Supervisors. The Henrico County Board of Supervisors has chosen to adhere to the use of broad financial guidelines as a means of maintaining their flexibility in decision making.

Financial Trend Monitoring System – The process in which a locality reviews the economic trends that are predictive of its financial outlook for the purpose of assessing its ability to maintain existing service levels, withstand local and regional economic disruptions, and meet the demands of natural growth, decline and change.

Fiscal Year (FY) - The County of Henrico operates with a fiscal year from July 1 to June 30.

Fringe Benefits - Employer contributions to pension and fringe benefit systems for County employees. Examples of such benefits include health care, unemployment compensation, the Virginia Retirement System, and life insurance.

Full-time Employee (FTE) – A full-time employee.

Fund - Each fund is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds can be further divided into subfunds.

Fund Balance - The difference between fund assets and fund liabilities for governmental and trust funds. This balance is classified into subcategories: restricted, committed, assigned and unassigned. The Enterprise Funds refer to these funds as retained earnings.

GAAP - Generally Accepted Accounting Principles are uniform standards and guidelines for financial accounting and reporting.

General Fund - This fund accounts for all revenues and expenditures of the County which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State for educational and other purposes. Some revenue collected in the General Fund is transferred to support requirements of other funds such as the Debt Service Fund.

General Obligation Bonds - The type of bonds issued when repayment is backed by the full faith and credit of the County and which have been approved by the voters of the County through a bond referendum.

Goal - A broad statement of departmental purpose. Within this document, the departmental goal is generally included within the "description" component of individual departmental narratives.

Governmental Fund Type – Funds generally used to account for tax-supported activities. Most of the County's governmental functions are accounted for in governmental funds. These funds are appropriated by the Board of Supervisors.

Grant - A contribution by one governmental unit or organization to another. Typically, these contributions are made to local governments from the Federal and State governments for specified purposes.

HCPL – Henrico County Public Library

HCPS – Henrico County Public Schools

Interdepartmental Billings (IDT) - Expenditures and credits to expenditures between departments. No net change in Countywide expenditures results. One primary use of IDT's is the payment by operating departments for services rendered by departments in the Internal Service Fund.

Internal Service Funds - These account for the County's Central Automotive Maintenance, Technology Replacement operations, Risk Management, and Health Care Fund. Resources for these funds come from IDT's and transfers from the General Fund.

Local Government Agreement (LGA) – A document that outlines financial responsibilities between government agencies engaged together to provide services, such as the annual agreement between the Commonwealth of Virginia and Henrico County regarding Public Health.

Natural Account - A more detailed and specific listing of expenditures in the County's Oracle Financial Management System. Examples of natural accounts are: 50100 - Salaries and Wages, Regular; and 50101 - Salaries and Wages, Overtime.

Objective - A statement of purpose for a program or service describing anticipated outputs or outcomes.

Operating Budget - Includes all funds except those accounted for in the capital budget. The Operating Budget or Annual Fiscal Plan is adopted by the Board of Supervisors by resolution on a fiscal year basis, and an appropriation is made, also by resolution, based upon this Plan. The Plan may be amended during the fiscal year pursuant to the Virginia State Code.

Operating Expenses - The cost of contractual services, materials, supplies and other expenses not related to personnel and capital outlay expenses or capital projects.

Other Post Employment Benefits (OPEB) - Non-pension benefits provided to employees after employment ends. The Governmental Accounting Standards Board (GASB) has required a financial reporting of this expenditure which is captured in a fiduciary fund. This fund will allow the County to budget for the annual cost of public employee non-pension benefits and all outstanding obligations and commitments related to OPEB.

Pay-As-You-Go - A method of financing capital projects. Funding is 100% from local revenue. No borrowing or issuing of bonds is undertaken. This method may be used, as warranted, to reduce long term debt requirements.

Performance Measure - Specific quantitative or qualitative indicators used to measure an organization's progress. Henrico County utilizes mostly quantitative performance measures, the majority of which have been tracked for over a decade.

Personnel Expenses - Cost of salaries, wages, and fringe benefits such as the employer's share of social security contributions, retirement expenses, and health and life insurance payments.

Project (Capital) - An item for which the purchase, construction, or other acquisition will represent a public betterment to the community and add to the total physical worth of the County provided that the project considered meets the

criteria for total cost and life expectancy. Examples of capital projects are land, buildings and certain major pieces of equipment of a fixed nature.

Proprietary Fund - A business-like fund of a state or local government. Examples of proprietary funds include enterprise funds and internal service funds.

Requirement - The use of resources to meet expenditures, to transfer to other County operations, or to set up a reserve. Resources for a given fiscal year must at least equal the requirements for the same fiscal year.

Reserve - Each fund may have one or more reserve accounts. These accounts contain funds which have been set aside for a specific purpose or use, but not included in the Annual Fiscal Plan and not appropriated for expenditure. A reserve may be adjusted year-to-year as the needs are adjusted. An example is the Reserve For Self-Insurance in the General Fund.

Resource- The income which supports the operation of the County. Sufficient resources each fiscal year must be received to meet the total requirements of the County. Examples of a resource are: revenue (from taxes, fees, etc.), sale of bonds (or other borrowings), certain recoveries and rebates, contributions-in-aid, and prior year fund balance.

Retained Earnings – The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

Revenue - The Government's income from taxes, permits, fees, licenses, etc., including funds received from other governmental entities. Excludes borrowings and funds from sources such as use of prior years fund balances, contributions-in-aid, and certain recoveries and rebates.

Service Level - The supporting information pertinent to departmental approved expenditures that describes the impact on efficiency and/or effectiveness of departmental functions.

Special Revenue Fund - This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This includes resources obtained and used relating to State and Federal grants, the Utility Department's Solid Waste operation, School Cafeterias, Mental Health/Developmental Services, and Street Lighting. There are times when revenue collected in one of the other funds may be transferred into this fund to support those operations such as the County's share of a grant program.

Subfund - Within each fund there are often operations, which by their unique characteristics, are best accounted for separately. These related subfunds are combined into one of the major funds. These subfunds are reported separately in revenue and expenditure reports.

Tax Levy - Charges imposed by a government to finance activities for the common benefit. Henrico County's tax levies are based on an approved tax rate per one hundred dollars of assessed value.

Tax Rate - The level of taxation levied by the County on specifically identified classifications of property. For example, the real estate tax rate for calendar year 2023 is \$0.85 per \$100 of assessed value.

Transfer - A resource recorded in one fund may be moved to another fund with the approval of the Board of Supervisors. An example of this interfund transfer would be revenues recorded in the General Fund and then transferred to the Debt Service Fund for payments on principal and interest on bonds.

Unassigned Fund Balance - The portion of fund balance representing financial resources available to finance expenditures other than those assigned for future review.

VPSA Bonds - The type of bonds issued by Henrico County through the Virginia Public School Authority to finance capital projects for educational purposes.

VRS – Virginia Retirement System

APPENDIX "B"
PERSONNEL COMPLEMENT ¹

Department	FY22 Revised	FY23 Original	FY23 Changes	FY23 Revised³	FY24 Changes	FY24 Approved
General Government:						
Agriculture & Home Extension	2	2		2		2
Board of Supervisors	4	4		4		4
Building Inspections	58	58		58		58
Central Auto. Maintenance	71	72		72		72
Circuit Court Clerk	39	39		39		39
Circuit Court Services	11	11		11		11
Commonwealth's Attorney	62	62		62		62
Community Corrections	4	5		5		5
Community Revitalization	21	20		20	1	21
County Attorney	22	22	1	23		23
County Manager	12	12		12		12
Electoral Board	10	10		10		10
Emergency Communications	0	0		0	92	92
Emergency Management	8	8		8		8
Finance	165	165	(2)	163	3	166
Fire	626	639	(1)	638	12	650
General Services	112	111	(7)	104		104
Human Resources	51	48	3	51		51
Hold Complement ²	1	10	(7)	3	13	16
Information Technology	114	113	1	114	(3)	111
Internal Audit	6	6		6		6
Juvenile Detention	31	31		31		31
Juvenile Detention/VJCCCA	3	3		3		3
Library	228	228	(1)	227		227
Mental Health	216	219	(1)	218	1	219
Permit Centers	16	16	(1)	15		15
Planning	44	45	(1)	44		44
Police	872	884	10	894	(79)	815
Public Relations	20	20	(1)	19	1	20
Public Utilities	307	317	(1)	316	6	322
Public Works	289	295		295	5	300
Recreation	180	183	7	190		190
Risk Management	7	7	1	8		8
Sheriff	397	397		397	2	399
Social Services	216	216		216		216
Solid Waste	69	71		71		71
Sports and Entertainment Authority	5	4	2	6		6
Sub-Total	4,299	4,353	2	4,355	54	4,409
Education:	7,322	7,468	(27)	7,441	50	7,491
TOTAL	11,621	11,821	(25)	11,796	104	11,900

1

¹ The County's personnel complement reflected here includes only those positions funded either wholly or in part with County funds. Positions funded 100% by other agencies (306 as of 1/3/2023) are not included. With the exception of Library, General Government positions are based on headcount while Library and Education positions are measured using FTE.

² Certain approved, vacant, and frozen positions have been removed from the department where previously assigned and are being held in the Hold Complement until reassignment is made.

³ As of 5/11/23

**Personnel Complement
By Fund**

<u>Fund</u>	<u>FY22 Revised</u>	<u>FY23 Original</u>	<u>FY23 Changes</u>	<u>FY23 Revised</u>	<u>FY24 Changes</u>	<u>FY24 Approved</u>
General Fund						
General Government	3,384	3,412	9	3,422	32	3,454
Education	6,372	6,530	0	6,530	50	6,580
Total	9,755	9,941	9	9,951	82	10,033
Special Revenue Fund						
General Government	529	535	0	534	3	537
Education	950	938	(27)	912	0	912
Total	1,479	1,473	(27)	1,446	3	1,449
Enterprise Funds						
Public Utilities	307	317	(1)	316	6	322
Total	307	317	(1)	316	6	322
Internal Service Fund						
Cent. Auto. Maint.	71	72	0	72	0	72
Risk Management	7	7	1	8	0	8
Total	78	79	1	80	0	80
Hold Complement	1	10	(7)	3	13	16
Grand Total	11,621	11,821	(25)	11,796	104	11,900

⁽¹⁾ As of 5/11/23

General Government Total	4,299	4,353	2	4,355	54	4,409
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New Positions for FY24 Budget

Department	Title	# of Positions
Community Revitalization	Revitalization Specialist II	1
Finance	County Debt Manager	1
Finance	Virtual Payments Sr. Management Specialist	1
Finance	Treasury Collection Officer II	1
Fire	Clinical Coordinator	1
Fire	Firefighters (Firehouse 23)	9
Fire	Lieutenants (Firehouse 23)	2
Police	Police Officers	10
Public Relations	Public Relations Specialist, Infrastructure	1
Public Works	Engineer I Drainage	1
Public Works	Project Specialist Chesapeake Bay Preservation and Wetlands	1
Public Works	Project Specialist Capital Projects and Enforcement	1
Public Works	Project Specialist Watershed and Stream Management	1
Public Works	Transportation Specialist Traffic Engineering Technician	1
Sheriff	Peer Recovery Specialist	2
Public Utilities	Senior Business Manager	1
Public Utilities	Instrumentation Specialist III	2
Public Utilities	Water Quality Compliance Specialist	1
Public Utilities	Chemist	1
Public Utilities	Lab Assistant III	1
Sports and Entertainment Authority	Senior Management Specialist	1
HCPS	Instructional Assistants (PT to FT Conversion)	20
HCPS	Family Advocates	10
HCPS	ACE Center Expansion Positions (6 Teachers, 2 IA's)	8
HCPS	Achievable Dream 8th Grade Teachers	7
HCPS	English Language Learner Teachers	5
Hold Complement	Vacant Positions/Repay Previous Position Reallocations	13
Total, General Government and HCPS		104

APPENDIX "C"
STATISTICAL SECTION

This section is provided as an appendix to supplement the material covered in other parts of this document. Data contained herein was utilized in decisions made for estimating purposes. Data is as of the date indicated. This section concludes in a copy of the Henrico County Financial Management System Trends Document.

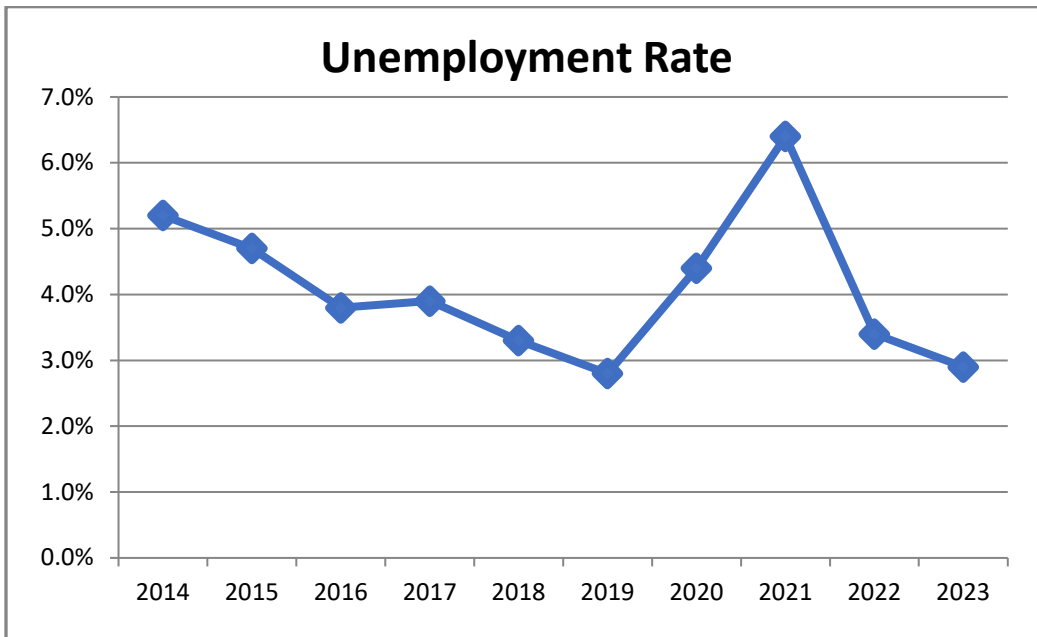
BOND RATINGS

Year	Moody's	Fitch	Standard & Poor's
General Obligation	Aaa	AAA	AAA
Utilities Revenue	Aaa	AAA	AAA

Source: Henrico County Department of Finance

UNEMPLOYMENT RATE

The unemployment rate is highly indicative of changes in the economy and offers an accurate representation of the local economy. In the past eleven years, Henrico County has had an average annual unemployment rate ranging from a high of 6.4% in FY21, to a low of 2.8% in FY19. Increases in FY20 and FY21 are indicative of global unemployment caused by COVID-19, the sharp decline witnessed in FY22 indicates a return to normalcy in the local economy and the weakening effects of the pandemic. Henrico County’s unemployment rate reached a peak in April 2020 at 10.9% and has since decreased steadily. The graph below shows the average monthly unemployment rate by fiscal year. FY23 represents an average of the monthly unemployment rates from May 2022 – April 2023, at 2.90%.

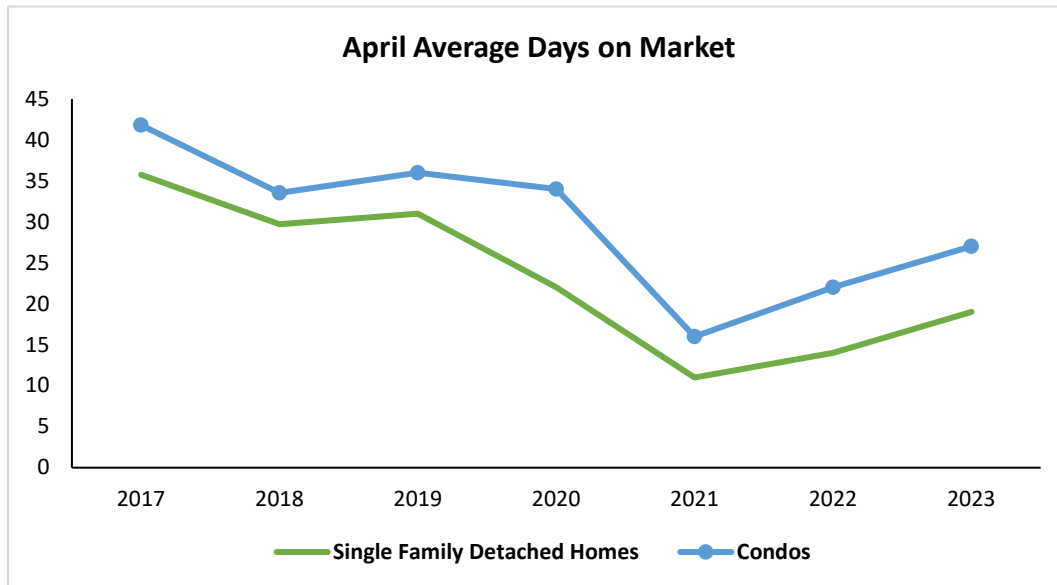
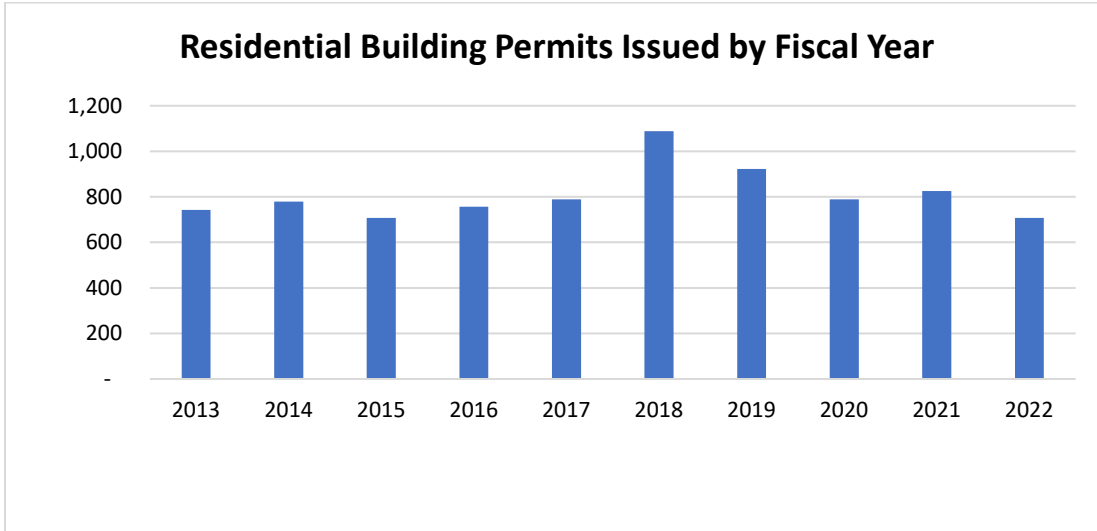


Source: U.S. Bureau of Labor Statistic

STATISTICAL SECTION

NEW RESIDENTIAL CONSTRUCTION

New residential construction is an important indicator in that steady building levels are indicative of a strong and stable economy, especially when there is an active real estate market with a healthy level of demand. Between FY13-FY22, the Henrico County Department of Building Inspections issued an average of 811 permits on an annual basis. FY22 year to date building permits issued are comparable to the year-to-date totals seen in pre-pandemic FY19 values. The average days on market for both Single Family Detached Homes and Condos are beginning to slow but remain below averages of recent pre-pandemic fiscal years.

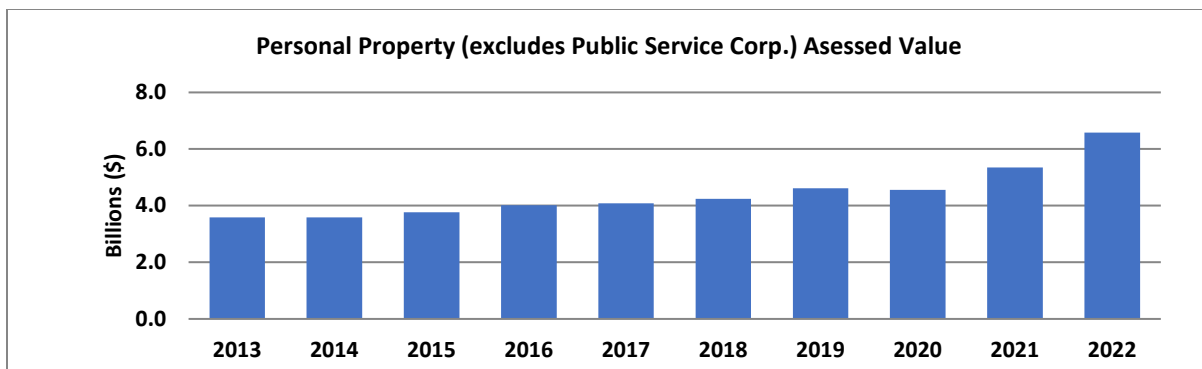
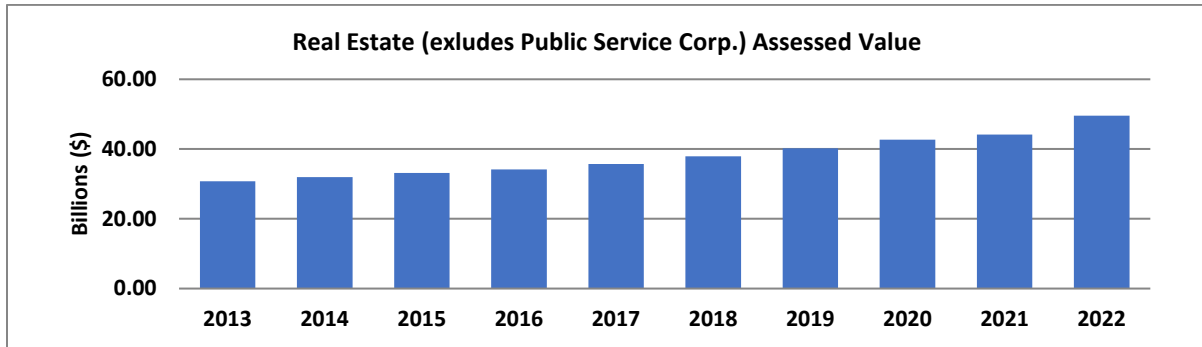


Sources: County of Henrico Department of Building Inspections; Central Virginia Regional Multiple Listing Service

STATISTICAL SECTION

ASSESSED VALUE OF TAXABLE PROPERTY

The assessed value of taxable property is a major indicator of the stability of a local economy. The assessed valuation of taxable property in the County of Henrico has experienced steady increases in most years. Since 2013, the County has averaged a growth rate of 4.96% in taxable Real Property and 6.97% in taxable Personal Property with continued growth expected.



Source: Annual Comprehensive Financial Report, FY22

STATISTICAL SECTION

HENRICO COUNTY PRINCIPAL TAXPAYERS

Taxpayer	Type of Business	2022 Assessed Value	Percent of Total Valuation
Scout Development LLC	Data Center	1,359,531,360	2.37%
Virginia Power Company	Utility	842,366,522	1.47%
Short Pump Town Centers LLC (Queensland)	Retail and Offices	307,750,100	0.54%
Verizon	Utility	182,275,544	0.32%
Liberty Property, LP	Offices and Warehouses	180,247,100	0.31%
Highwood Properties	Offices and Warehouses	150,025,400	0.26%
HCA Health Services of VA	Hospital	142,537,020	0.25%
IBM Credit LLC	Personal Property Leasing	133,297,752	0.23%
Bank of America	Data Center & Bank	129,064,300	0.22%
PFI VPN Portfolio	Offices	127,594,200	0.22%
Totals		\$3,554,689,298	6.19%
Total Assessed Values		\$57,420,115,849	

Source: Annual Comprehensive Financial Annual Report FY22

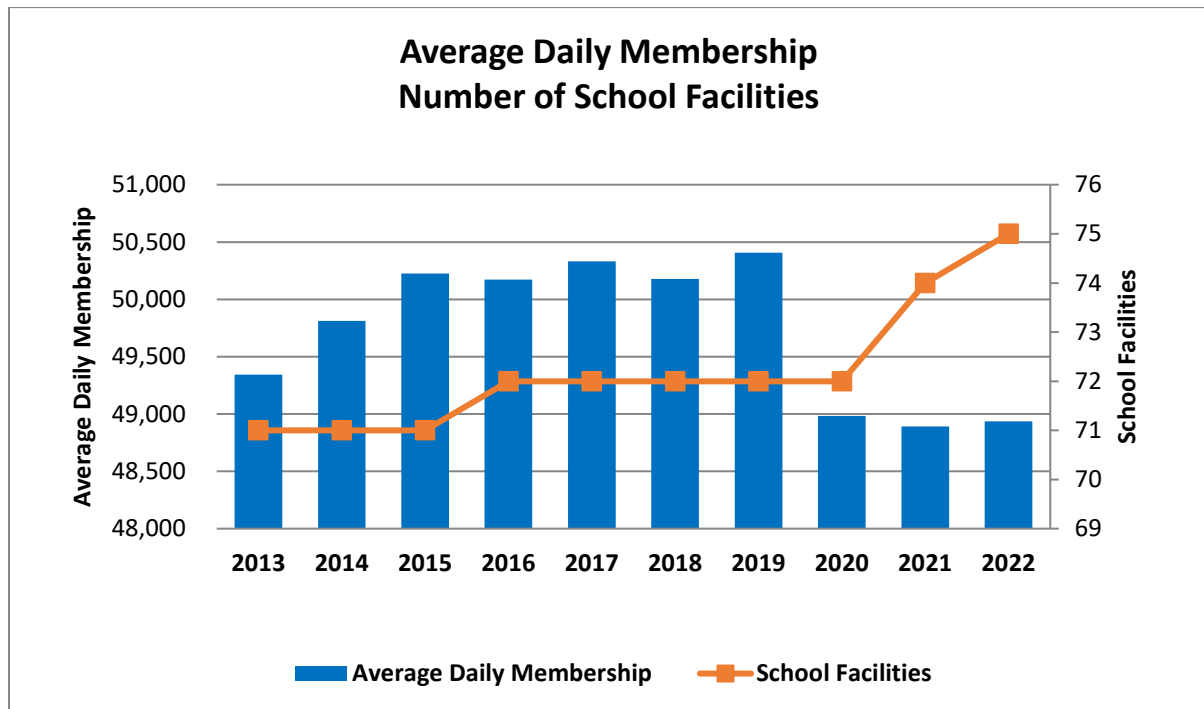
STATISTICAL SECTION

HENRICO COUNTY SCHOOLS

From 2013 to 2022, the average daily membership in Henrico County Public Schools has declined by a total of 0.09%. Henrico County currently operates 75 learning facilities. The COVID-19 pandemic resulted in many parents withdrawing their children from public schools as virtual education took over and reduced daily membership numbers are reflective of this. Henrico County Public Schools believes that as the effects of the pandemic subside, school enrollment will return to previously projected levels. FY22 marks the first year in a three year period with an increase in the average daily membership of students.

Source: Henrico County Public Schools

Year	Average Daily Membership
2022	48,936
2021	48,892
2020	48,982
2019	50,406
2018	50,178
2017	50,330
2016	50,173
2015	50,226
2014	49,812
2013	49,343

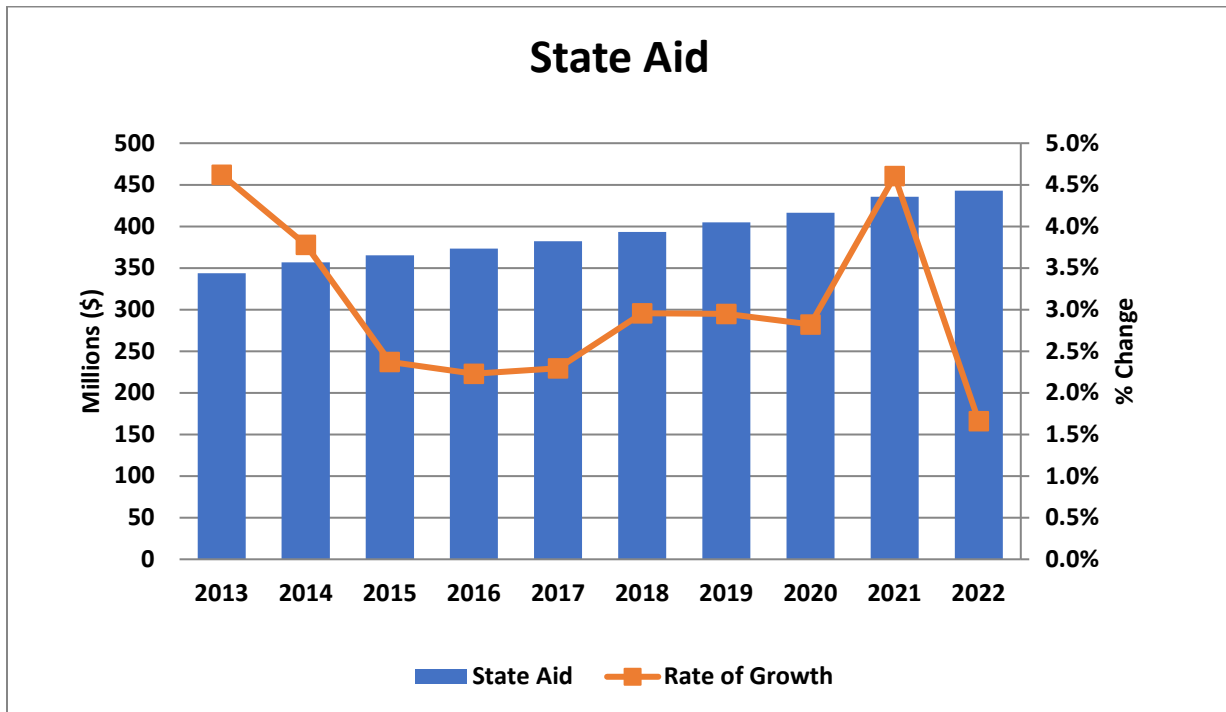


STATISTICAL SECTION

STATE AID-GENERAL FUND

This chart tracks the amount of General Fund aid received by the County of Henrico from the Commonwealth of Virginia since 2013. It should be noted that since FY1998-99, these figures include payments made by the State to Henrico for the Personal Property Tax Relief Act. The County received approximately \$7.23 million more in General Fund support from the State in FY22 compared to the previous year.

Year	State Aid (In Millions)	Change
2022	442.795	1.66%
2021	435.565	4.61%
2020	416.389	2.82%
2019	404.966	2.95%
2018	393.366	2.96%
2017	382.068	2.29%
2016	373.499	2.23%
2015	365.354	2.37%
2014	356.884	3.78%
2013	343.887	8.93%



STATISTICAL SECTION

OTHER DATA

Over the past ten years, the County of Henrico has been able to meet increases in the population with modern public facilities that offer extensive benefits even though the total number of facilities has remained constant. For example, Recreation/Community Centers, Libraries, and Fire Stations have been renovated and replaced as part of the Capital Improvement program to ensure that resources offered to the public are the most effective.

Year	Recreation/ Community Centers	Library Facilities	Registered Voters	Fire Stations
2022	20	10	241,367	21
2021	20	10	237,122	21
2020	20	10	238,089	21
2019	20	10	225,979	21
2018	21	10	221,429	21
2017	21	10	217,757	20
2016	21	11	208,366	20
2015	21	11	207,029	20
2014	20	11	206,176	20
2013	20	11	205,890	20

During the same time period, Henrico County has maintained consistent tax rates and, in some cases, offered significant tax rate decreases. In line with this history, the FY17 budget included a reduction in the Aircraft Tax Rate to \$0.50 per \$100 assessed value and the FY18 budget included a reduction in the tax rate applied to Data Centers to \$0.40 per \$100 of assessed value. The FY22 budget continued tax relief efforts for businesses by increasing the BPOL tax full exemption threshold to \$500,000.

FY22 also saw the reduction of the County's real estate tax rate to \$0.85 per \$100 dollars of assessed value. The table below shows property tax rates for the last ten years.

<i>Personal Property</i>									
Year	Real Estate	Aircraft	Computer Equip. and Peripherals used in a Data Center	Equipment used in Biotech Research & Development	Veh. of Volunteer Rescue Squad Members - Virginia Defense Force *	Specially Equipped Veh. for the Physically Handicapped/Disabled Veterans' Vehicles	All Other Personal Property	Machinery & Tools	Machinery & Tools Semi-Conductor
2023	0.85	0.50	0.40	0.90	1.00	0.01	3.50	0.30	0.30
2022	0.85	0.50	0.40	0.90	1.00	0.01	3.50	0.30	0.30
2021	0.87	0.50	0.40	-	1.00	0.01	3.50	0.30	0.30
2020	0.87	0.50	0.40	-	1.00	0.01	3.50	0.30	0.30
2019	0.87	0.50	0.40	-	1.00	0.01	3.50	0.30	0.30
2018	0.87	0.50	0.40	-	1.00	0.01	3.50	0.30	0.30
2017	0.87	0.50	3.50	-	1.00	0.01	3.50	0.30	0.30
2016	0.87	1.60	3.50	-	1.00	0.01	3.50	0.30	0.30
2015	0.87	1.60	3.50	-	1.00	0.01	3.50	0.30	0.30
2014	0.87	1.60	3.50	-	1.00	0.01	3.50	1.00	0.40

* Virginia Defense Force Adopted in FY22

Source: Annual Comprehensive Financial Report, FY22; Approved Annual Fiscal Plan, FY23; Virginia Department of Elections, 2022 Registration Statistics

STATISTICAL SECTION

FINANCIAL TRENDS MONITORING SYSTEM 2012 - 2022

Note to the reader:

The County of Henrico compiles the Financial Trend Monitoring System (Trends) annually as a means of reviewing historical financial and demographic data prior to composing the annual budget. In completing the Trends document, an extensive review of the County's financial history over the preceding eleven fiscal years is performed using a series of twenty-eight key economic, demographic, and budgetary factors. By reviewing historical actuals over an extensive period, possibly forgotten financial impacts may be reviewed for validity to current economic conditions and variables. This marks the thirty-sixth year of this financial trends analysis.

Completing the Trends document is completed early in Henrico County's annual budgetary process. The findings that emerge from this review form the foundation on which budget recommendations are planned and created. The County Manager presents the final Trends Document to the Board of Supervisors prior to the recommended operating and capital budgets. This provides the Board the opportunity to undertake an extensive review of the data, allowing them to make the informed and proactive decisions that have led to Henrico's premier reputation for planning and financial management.

The Trends document is included in the County's Approved Annual Fiscal Plan to provide the reader with a historical perspective, and thus a more holistic understanding of the economic, demographic and financial factors that have been accounted for in the process of approving this document.

What follows is a reproduction of the original Trends document for FY22.

APPENDIX "D"

APPROVED TAX AND FEE SCHEDULE

Real Estate

- Tax Rate: \$0.85 per \$100 of the assessed value.

Tangible Personal Property

- Tax Rate: \$3.50 per \$100.00 of the assessed value
- Tax Rate \$3.40 per \$100.00 of assessed value on cars, trucks, and motorcycles
- \$1.00 per \$100.00 of the assessed value for qualifying vehicles used by volunteer firefighters, volunteer members of rescue squads, and members of the Virginia Defense Force
- \$0.01 per \$100.00 of the assessed value for disabled veterans' vehicles, and motor vehicles specially equipped to provide transportation for physically handicapped individuals

Food and Beverage (Meals) Tax

- 4% of a taxable meal

Tax Rate for Machinery Used for Manufacturing/Mining

- \$0.30 per \$100.00 of the assessed value of the machinery and tools

Tax Rate for Data Centers (at least one megawatt of electrical power capacity)

- \$0.40 per \$100.00 of the assessed value of computers and peripherals used in a data center

Tax Rate for Equipment Used Primarily for Research, Development, Production, or Provision of Biotechnology Services

- \$0.90 per \$100.00 of the assessed value of the equipment

Watercraft Tax Rate

- \$3.50 per \$100.00 of the assessed value of the watercraft

Aircraft Tax Rate

- \$0.50 per \$100.00 of the assessed value of the aircraft

Sanitary District Tax

In Sanitary Districts 2, 3, 3.1, 12, 23, and 63.1 an additional tax is levied on real estate and personal property for the provision of streetlights.

Real Estate rates:

- District 2: \$0.003 per \$100.00 of assessed value
- District 3: \$0.010 per \$100 of the assessed value
- District 3.1: \$0.031 per \$100 of the assessed value
- District 12: \$0.010 per \$100 of the assessed value
- District 23: \$0.010, per \$100.00 of the assessed value
- District 63.1: and \$0.889 per \$100 of the assessed value

Personal property rates:

- \$0.001 per \$100 of the assessed value

Appendix "D" (cont'd)

Motor Vehicle License Tax

- \$20.00 for a vehicle under 4,000 pounds
- \$25.00 for a vehicle over 4,000 pounds
- \$15.00 for motorcycles.

Local Sales Tax

The County receives 1.0% of the 6.0% collected on each purchase. The State of Virginia disburses these receipts.

Lodging Tax

- 8.0% of the total amount paid for room rental

Utility Consumers' Tax

Electric

- Residential - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00.
- Master Metered Units w/Residential Use - \$0.70 plus the rate of \$0.007537 per kilowatt hour delivered not to exceed a maximum monthly tax of \$1.00 per dwelling unit.
- Commercial - \$1.15 plus the rate of \$0.00713 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.
- Industrial - \$1.15 plus the rate of \$0.007603 per kilowatt hour delivered not to exceed a maximum monthly tax of \$10.00.

Natural Gas: There is no tax on the use of gas in either Residential or Commercial areas.

Business and Professional Licenses Tax Rates

- Wholesale Merchants: The first \$500,000 of gross purchases is excluded from tax for the item:
 - \$0.20 per \$100.00 for \$10,001 to \$5,000,000
 - \$0.15 per \$100 for \$5,000,001 to \$15,000,000
 - \$0.10 per \$100 for \$15,000,001 to \$25,000,000
 - \$0.05 per \$100 for \$25,000,001 to \$50,000,000
 - \$0.025 per \$100 for \$50,00,001 to \$100,000,000
 - \$0.0125 per \$100 for \$100,000,001 and over
- The following items assess taxes on gross receipts. When gross receipts are \$500,000 or less, an application is required but no tax is due.
 - Retail Merchant: \$0.20 per \$100.00 of gross receipts or \$30.00, whichever is greater
 - Professional Service: \$0.20 per \$100.00 of gross receipts or \$30.00, whichever is greater
 - Fee Basis Contractor: \$1.50 per \$100.00 of gross receipts or \$30.00, whichever is greater
 - Contract Basis Contractor: \$0.15 per \$100.00 of gross receipts or \$30.00, whichever is greater
 - Utility Companies (including cellular telephone companies): One-half of 1.0% of the gross receipts or \$30.00, whichever is greater

Landfill Fees

- \$3.00 per visit effective April 1, 1998 to public use area by private citizens
- Coupon books are available for purchase as follows:
 - 15 coupons for \$40.00
 - 10 coupons for \$27.00
- Weekly collection is \$15.00 per month or \$180.00 for the year.

GENERAL FUND REVENUES

Appendix C

<u>Function/Activity</u>	<u>FY 22 Actual</u>	<u>FY 23 Original</u>	<u>FY 24 Approved</u>
Revenue From Local Sources:			
General Property Taxes:			
Current Real Property Taxes	\$ 395,797,062	\$ 415,000,000	\$ 471,000,000
Delinquent Real Prop Taxes	7,420,001	3,000,000	4,000,000
Cur Real Prop Taxes Pub Svc Corp.	10,400,045	10,000,000	10,000,000
Cur Per Prop Taxes Pub Svc Corp.	60,072	70,000	60,000
Current Personal Prop Taxes	110,283,153	139,000,000	145,000,000
Delinq Personal Prop Taxes	13,479,448	11,000,000	11,000,000
Interest & Ad - All Taxes	693,362	350,000	350,000
Total General Property Taxes	538,133,142	578,420,000	641,410,000
Other Local Taxes:			
County Recordation Tax	\$ 8,062,570	\$ 5,000,000	\$ 5,000,000
Local Sales & Use Taxes	87,993,897	80,250,000	88,500,000
Consumer Utility Taxes	1,893,791	2,750,000	2,000,000
Business & Prof License Taxes	46,330,255	40,000,000	46,000,000
Motor Vehicle Lic Taxes	7,445,801	7,500,000	7,500,000
Bank Franchise Taxes	17,980,194	15,000,000	5,000,000
Grantor'S Tax	2,190,587	1,400,000	1,500,000
Hotel & Motel Tax	3,736,268	3,500,000	3,750,000
Hotel & Motel Tax - Optional 4%	7,472,131	7,000,000	7,500,000
Daily Rental Tax	82,867	60,000	60,000
Pare-Mutuel Wagering	34,530	-	-
Hotel & Motel Tax - Dedicated 2%	3,736,086	3,500,000	3,750,000
Hotel & Motel Tax - RRT 2%	-	-	3,750,000
Consumption Tax	766,830	1,100,000	750,000
Food & Beverage (Meals) Tax	34,826,570	28,000,000	28,000,000
Total Other Local Taxes	222,552,377	195,060,000	203,060,000
Permits, Privilege Fees, & Regulatory Licenses:			
Short Term Rental Registry Fee	\$ 135	\$ -	\$ -
Municipal Library Court Fees	107,417	130,000	100,000
Jury Fees	74,521	60,000	60,000
Adult Video/Bookstore Permit	500	-	-
Concealed Weapon Permit	103,872	75,000	75,000
Elevator Fees	47,741	45,000	45,000
Dog Licenses	33,338	50,000	20,000
Transfer Fees	10,417	7,700	10,000
Structure & Equip Permits	10,277,589	5,500,000	5,500,000
Septic Tank Permit	7,548	4,000	5,000
Going Out Of Business Permit	25	-	-
Taxi-Cab Certificates	6,640	10,000	5,000
Permit To Pur Precious Metals	6,600	8,000	6,000
Public Utility Permit	2,285	1,000	2,000
Hauling & Moving Permit	1,570	1,000	1,000
Vacation Of Roads	1,350	1,000	1,000
Zoning Application Fees-Plan	286,994	150,000	200,000
High School Parking Fees	52,108	100,000	100,000
School-Facilities Rental	119,843	300,000	100,000
Criminal Justice Training Acad	166,032	210,000	150,000
Dangerous Or Vicious Dog Registrations	1,300	900	1,000
Dance Hall Permit App Fee	-	400	-
Vsmp - Permit	2,224	100,000	100,000
Total Permits, Fees, And License	11,310,049	6,754,000	6,481,000

GENERAL FUND REVENUES

Appendix C

<u>Function/Activity</u>	<u>FY 22 Actual</u>	<u>FY 23 Original</u>	<u>FY 24 Approved</u>
Fines And Forfeitures:			
False Alarm Penalty	\$ 66,965	\$ 65,000	\$ 65,000
Traffic Violation	1,595,093	2,000,000	1,500,000
Parking Violation	12,782	20,000	10,000
Total Fines And Forfeitures	1,674,840	2,085,000	1,575,000
Revenue From Use Of Money And Property:			
Interest On Crim. Judgments	\$ 91,816	\$ 90,000	\$ 90,000
Rental On County Property	680,964	580,000	580,000
Records & Services Fee	75,256	80,000	75,000
Interest On Investments	(8,848,643)	1,000,000	2,000,000
Rental Of County Property (DSS)	80,860	68,000	68,000
Vend. Mach. Comm	52,179	70,000	50,000
Sale Of Pub. - RE	422	500	500
Land Use Revenue	471	500	500
Sale of Publications - DPW	20	-	-
Sale Of Surplus & Salvage - DPW	175,040	90,700	100,000
Sale Of Signs - DPW	2,395	-	-
Sale Of Equipment-Schools	186,218	100,000	100,000
Sale Of Vehicles	117,935	-	-
Interest on 1997 Bonds	(10,800)	-	-
Sale Of Unclaimed Property	28,551	2,000	-
Sale Of Vehicles	27,501	-	-
Gov Deals Rebates	5,154	-	-
E-Payables Credit Card Rebates	251,881	300,000	250,000
Total From Use Of Money And Prop	(7,082,782)	2,381,700	3,314,000
Charges For Services:			
Re Tax Cr - Rehab Fees	\$ 850	\$ 500	\$ 500
Residential Rehab Fees	550	1,000	500
Jail Booking Fees	37,970	50,000	35,000
Court Conviction Fees	328,883	450,000	300,000
Weekender Fee	12,378	50,000	10,000
Sale Of Textbooks	6,122	-	-
Overdue Books	132,131	260,000	150,000
Photocopying Fees	1,195	10,000	1,000
Charges For Lost Books	65,410	120,000	60,000
Misc. Library Income	(12,028)	-	-
Non-Resident Fees-Library	9,386	10,000	10,000
Sheriff Fees	35,884	36,000	36,000
Room & Board Pmt-Work Release	12,852	100,000	10,000
Home Incarceration Program	203,977	280,000	200,000
Inmate Medical Fees	64,960	75,000	75,000
Inmate Phone Charges	868,660	600,000	800,000
North Run Concessions	6,330	-	-
Shelter Reservations-Rec.	77,888	62,000	62,000
Misc Revenue-Recreation	23,653	10,000	10,000
Setup Fees Conf. Hills	(35)	-	-
Setup Fees - Facilities	24,802	30,000	30,000
Room Rentals	153,209	210,000	150,000
Memberships	15,745	35,000	35,000
Program Revenue	45,717	210,000	210,000
Theater Concession Revenue	16,630	10,000	10,000
School Tuition - Winter	77,388	15,000	15,000
Vacuum Leaf Collection	215,741	190,000	200,000
Commonwealth Attorney Fees	18,703	25,000	20,000
Charge For Board Of Animals	23,121	27,000	20,000

GENERAL FUND REVENUES

Appendix C

<u>Function/Activity</u>	<u>FY 22 Actual</u>	<u>FY 23 Original</u>	<u>FY 24 Approved</u>
<i>Charges For Services Cont.</i>			
Grass Cutting/Demolition	242,792	65,000	65,000
Cafeteria Catering Receipts	12,420	-	-
Charges For Data Processing	806,500	800,000	800,000
Community House SD#2 Coll	(10)	-	-
Withholding Fee	23,165	20,000	20,000
Spay/Neuter Fees	28,259	-	-
Total Charges For Services	3,581,199	3,751,500	3,335,000
Miscellaneous Revenue:			
Blood Test/Dna Fee	\$ 4,885	\$ 4,000	\$ 4,000
Chmf-Courthouse Maintenance Fa	112,714	155,000	110,000
Circuit Court - Copy Fees	30,934	20,000	30,000
Fire - Misc. Revenue	1,513	-	-
Pay-In-Lieu Of Tax Other	4,225	7,000	5,000
Court Order Restitution (Fire)	11,089	10,000	10,000
Recoveries & Rebate - General	(102,780)	-	-
Nsf Check Fee	2,988	-	-
Richmond Center Reimbursement	4,635,533	3,500,000	3,500,000
Recoveries & Rebates - Dpw	2,216	-	-
Recoveries & Rebate - Schools	9,846	-	-
Energy Connect Prog	20,093	-	-
Total Misc. Revenue	4,717,387	3,696,000	3,659,000
Recovered Costs:			
Proceeds from Sale of Land	\$ 549,700	\$ -	\$ -
Reimb Of Prisoner Cost-N.K.Co	1,242,397	-	1,200,000
Recovery Of Legal Fees -Cty Atty	120	-	-
Charge For Office Space	111,337	-	111,000
Custodial Service	44,803	111,000	40,000
Bounty Fees - Sheriff	45,000	16,000	-
Payment For Fiscal Services	2,309,493	-	2,300,000
Sale Of Vehicles-County	396,716	2,300,000	205,000
Payment For 100% Projects	30,384	-	30,000
Road Opening Damages	-	30,000	-
Interdepartmental Billing-Dpw	259	-	-
Lost/Damaged Textbook Pmts	477	-	-
Recr & Parks-Payments For Srvces	79,991	-	80,000
Recovered Cost-Student Activ.	98,390	80,000	100,000
Festival Permits	2,600	-	2,500
Recovery Of Wages-Sch.Facility	72,341	-	100,000
Total Recovered Costs	4,984,008	4,372,000	4,168,500
Total From Local Sources	779,870,220	796,520,200	867,002,500
Non-Categorical Aid:			
Rolling Stock	160,878	150,000	160,000
Mobile Home Sales & Use Tax	10,479	7,000	7,000
Recovery Of Central Cost Alloc	656,136	600,000	600,000
Motor Vehicle Rental Tax	4,906,401	3,300,000	3,300,000
Car Tax Revenue - State	37,001,783	-	-
Overweight Truck Citations	15,440	-	-
Misc. State Grants - Schools	(15,824)	-	-
Comm Sales Tax - HB#568	9,396,069	9,500,000	8,500,000
Game of Skills Tax Revenue	103,536	-	-
Total Non-Categorical Aid	52,234,899	13,557,000	12,567,000

GENERAL FUND REVENUES

Appendix C

Function/Activity	FY 22 Actual	FY 23 Original	FY 24 Approved
Shared Expenses:			
Salaries - Sheriff	\$ 12,448,845	\$ 13,000,000	\$ 13,500,000
Fringe Benefits - Sheriff	760,005	700,000	750,000
Office Expenses - Sheriff'S Office	150,043		
Salaries - Clerk Of Circuit Court	1,455,394	1,450,000	1,475,000
Circuit Court Clerk Excess Fees - State	560,756	450,000	500,000
Salaries - Commonwealth'S Attorney	2,226,590	2,200,000	2,275,000
Fringe Benefits - Commonwealth'S Attorney	224,714	190,000	200,000
State Share of Office Expenses	2,518	-	-
Registrar Expenses	134,189	75,000	100,000
Salaries - Department Of Finance	775,345	800,000	825,000
Fringe Benefits - Department Of Finance	72,390	70,000	70,000
Total Shared Expenses	18,810,788	18,935,000	19,695,000
Categorical Aid:			
State Library Grant	230,251	210,000	230,000
Jail Cost Reimbursement	2,344,022	3,000,000	3,000,000
Share Of Probation Expenses	453	2,500	-
Juv Det-Per Diem From State	-	500	-
Block Grant- Detention Home	706,878	650,000	700,000
Law Enforcement - Police	9,483,984	9,500,000	10,500,000
Wireless E-911 Reimbursement	-	-	1,500,000
Four (Formerly Two) For Life Em. Med. Serv.	307,652	205,000	205,000
State Fire Programs Fund	1,242,317	1,100,000	-
Hit- State Allotment	30,000	30,000	30,000
Street & Highway Maint-Gas Tax	51,028,804	50,162,865	51,287,730
English As Second Language	3,102,767	3,800,000	4,700,000
Talented & Gifted Prog	1,452,238	1,500,000	1,500,000
Gen Appropriation - Basic Aid	133,511,443	148,400,000	149,000,000
Foster Child Reimbursement	322,752	650,000	650,000
Textbooks	3,001,385	3,670,000	3,700,000
Social Security Reimbursement	8,378,295	8,790,000	9,000,000
Retirement Reimbursement	19,549,356	20,500,000	21,000,000
Group Life Ins Reimbursement	586,481	610,000	645,000
Remedial Education	4,719,773	6,100,000	5,150,000
Lottery Funds - Education	11,349,905	11,200,000	11,275,000
Share Of State Sales Tax-Sch	74,883,041	70,200,000	76,300,000
Soq Basic Sp Ed	17,678,203	17,860,000	18,000,000
Sp Ed - Homebound	94,836	117,000	275,000
Voc Ed-Local Adm & Supv	882,548	900,000	1,000,000
Voc Ed-Soq Occupational	2,010,791	2,400,000	2,500,000
Handicapped Foster Home	471,737	200,000	250,000
At Risk-State	8,922,084	11,800,000	12,400,000
K-3 Class Size Reduc - Salary Adjustment	6,043,268	6,300,000	6,250,000
Clerk'S Technology Fund	192,137	-	
Composite Index Hold Harmless			6,400,000
Compensation Supplement	9,221,851	9,600,000	24,000,000
Total Categorical Aid	371,749,252	389,457,865	421,447,730
Total From The Commonwealth	442,794,938	421,949,865	453,709,730
Revenue From The Federal Government:			
Rotc	\$ 255,596	\$ 385,000	\$ 385,000
Total From Federal Government	255,596	385,000	385,000
Total General Fund Revenue	1,222,920,754	1,218,855,065	1,321,097,230

GENERAL FUND REVENUES

Appendix C

<u>Function/Activity</u>	<u>FY 22 Actual</u>	<u>FY 23 Original</u>	<u>FY 24 Approved</u>
Transfers:			
To Debt Service - From Operating	\$ (78,346,649)	\$ (78,452,484)	\$ (77,631,422)
Total To Capital Projects Fund:	(63,183,241)	(70,348,000)	(72,798,000)
Total To Enterprise Fund:	(1,932,108)	(2,990,750)	(7,150,500)
To Technology Replacement	(3,000,000)	(3,000,000)	(3,500,000)
To Risk Management:	(14,593,570)	(9,524,109)	(9,619,234)
To CAM	(2,064,000)	(112,780)	(327,360)
Total To Special Revenue Fund:	(40,392,503)	(39,309,305)	(47,602,602)
Total To JRJDC Agency Fund:	(3,451,088)	(3,624,201)	(3,805,410)
To OPEB - GASB 45	(2,675,000)	(2,675,000)	(2,675,000)
Oper. Transfer - Long-Term Disability	(600,000)	(600,000)	(650,000)
Oper. Transfer To Line Of Duty	(1,250,000)	(1,250,000)	(1,250,000)
Total Transfers	(211,488,159)	(211,886,629)	(227,009,528)
Total Resources Prior To Use Of Fund Balance	1,011,432,595	1,006,968,436	1,094,087,702
Use Of Fund Balance - Capital Funding	-	7,650,000	13,650,000
Use Of Fund Balance - Sidewalks	-	2,500,000	2,500,000
Use Of Fund Balance - Cap Reserve	-	3,850,000	17,250,000
Use of Fund Balance - FY21 Vehicle Reserve	-	13,500,000	13,500,000
Use of Fund Balance - Bond Project Planning	-	15,000,000	-
(To) Fund Balance - Meals Tax	-	5,000,000	-
Use of Fund Balance - FY23 State Aid for Education	-	-	5,050,000
Use of Fund Balance - HPAP	-	-	2,000,000
Use of Fund Balance - Community Revitalization Reserve	-	2,000,000	2,000,000
Use of Fund Balance - HIP Reserve	-	750,000	750,000
Use of Fund Balance - Tourism Reserve	-	5,000,000	-
Use of Fund Balance - Recycling Cost Reserve	-	-	3,049,500
From Sinking Fund - Bond Ops	-	1,378,385	3,221,228
(To) Fund Balance - General Fund	(13,509,860)	-	-
Net Fund Balance/Sinking Fund	(13,509,860)	56,628,385	62,970,728
Total General Fund Resources	\$ 997,922,735	1,063,596,821	1,157,058,430

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