County of Goochland
FY2024 ADOPTED BUDGET

Adopted Version - 4/18/2023

Last updated 06/26/23

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INTRODUCTION

GOOCHLAND COUNTY, VIRGINIA

History

Goochland County was originally formed in March 1727, when the General Assembly of Virginia passed the act calling for the division of the Henrico Shire, an original shire of the Virginia Colony. Officially established in 1728, the County was named after Sir William Gooch, Royal Lieutenant Governor of Virginia from 1727 to 1749. Goochland covered a vast amount of land on both sides of the James River, extending from Tuckahoe Creek in the east to beyond the Blue Ridge Mountains.

At the time of its founding in 1727/1728, Goochland was a frontier area and offered a natural setting for large plantations and country estates. Tuckahoe Plantation, the boyhood home of Thomas Jefferson, is the oldest recorded River Plantation in the County. The rich fertile land, with timber and mineral deposits, brought more settlers to the area and families from the lower James River region soon populated it. Coal was mined in the eastern section at the Dover, Manakin & Tuckahoe coalfields while gold was mined in the western section.

With the James River running through the midsection of the new county and an abundance of creeks, mills were built to grind grain or produce oils. The original tobacco crop was replaced by wheat, which was easily transported to the larger mills in Richmond for markets in the Atlantic region of America. By 1840, the Kanawha Canal created by George Washington was operating in the County, running 40 miles along the James River. Remaining relics include three aqueducts, a lock keeper's house, and the only double tunnel culvert on the system.

The railroad completed in 1880, served as a vital communication link in Goochland for many years. By 1916 each of the designated train stations was also a telegraph station along with the post office. Later in the century, the creation of Interstate 64 became a new link to facilitate commerce

Form of Government

The County of Goochland, Virginia (the County) is organized under the County Administrator Form of Government (as defined under Virginia Law). Under this form of government, the Board of Supervisors appoints a County Administrator to serve as the Chief Administrative Officer of the County. The Administrator serves at the pleasure of the Board of Supervisors, implements its policies, appoints department heads, and directs business and administrative procedures.

The Board of Supervisors is a five-member body, elected by the voters of the Electoral Districts in which they live. The Chairman of the Board is elected annually by its members. Each member serves a four-year term. This body enacts ordinances, appropriates funds, sets tax rates, and establishes policies for the administration of the County's public service.

Location

Goochland County is a predominately rural county located in the Piedmont Plateau region in central Virginia. Goochland is approximately 13 miles west of Richmond, the capital of Virginia; the county is 25 miles southeast of Charlottesville, Virginia. The county is 289 square miles in area.

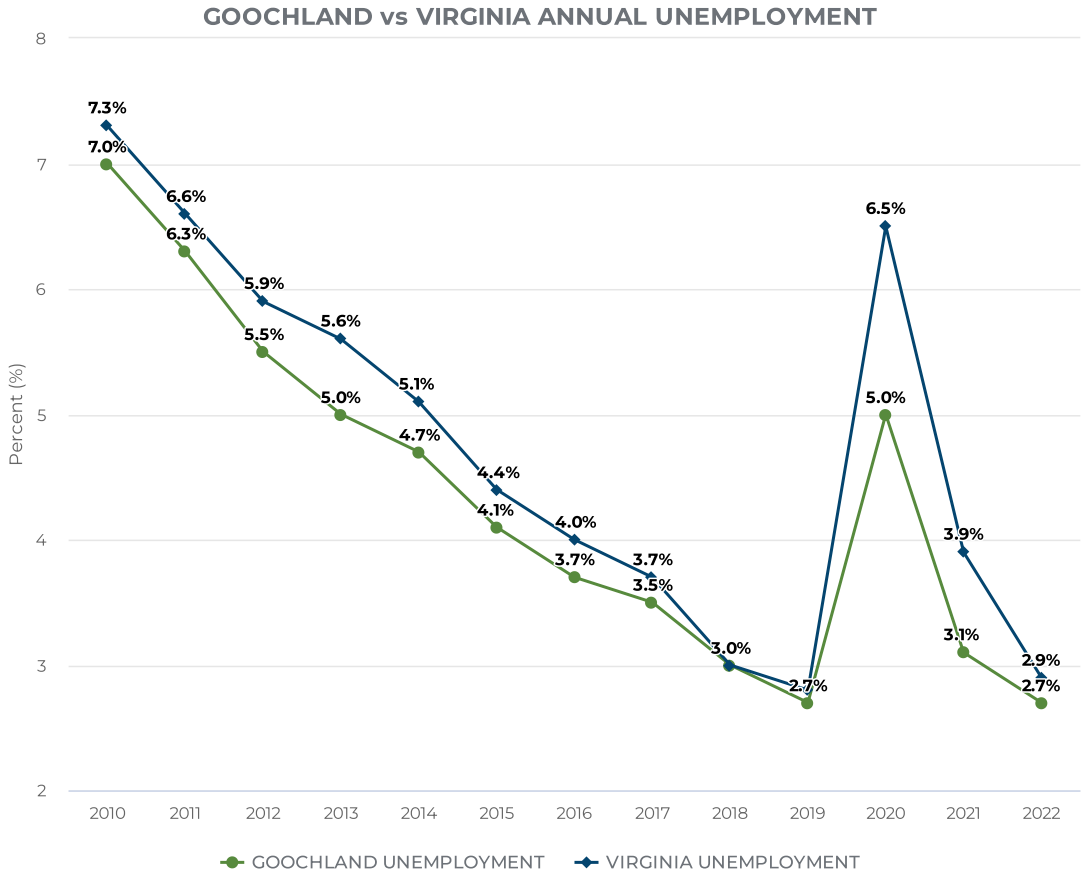
The James River flows the entire length of the county and forms its southern boundary. The Counties of Powhatan, Cumberland, and Chesterfield are located to the south of Goochland. Tuckahoe Creek generally defines the eastern boundary with Henrico County. Goochland abuts Louisa County and Hanover County to the north, and Fluvanna County to the west.
Interstate 64 runs along the northern edge of the county, making it easy for residents and visitors to get to the City of Richmond as well as the City of Charlottesville.

State Route 288, the Richmond area's western bypass is a four lane limited access road (interstate quality) running through the County. Along with Interstate 64, these are the "economic development highways" for the County.

Labor Force and Unemployment

The civilian labor force is well educated. Goochland County ranks high among its regional neighbors with 89% of the adult population (18 and older) holding at least a high school diploma. Of those high school graduates, 40% hold at least a bachelor's degree.

Goochland County has one of the lowest unemployment rates in the metropolitan area, and it consistently trails the regional, statewide, and national rates. The unemployment rate of 2.7% (2022) in Goochland County compares favorably with the state at 2.9% (Source: Virginia LMI). The labor force participation rate chart demonstrates Goochland's labor force is more stable than other similar localities.

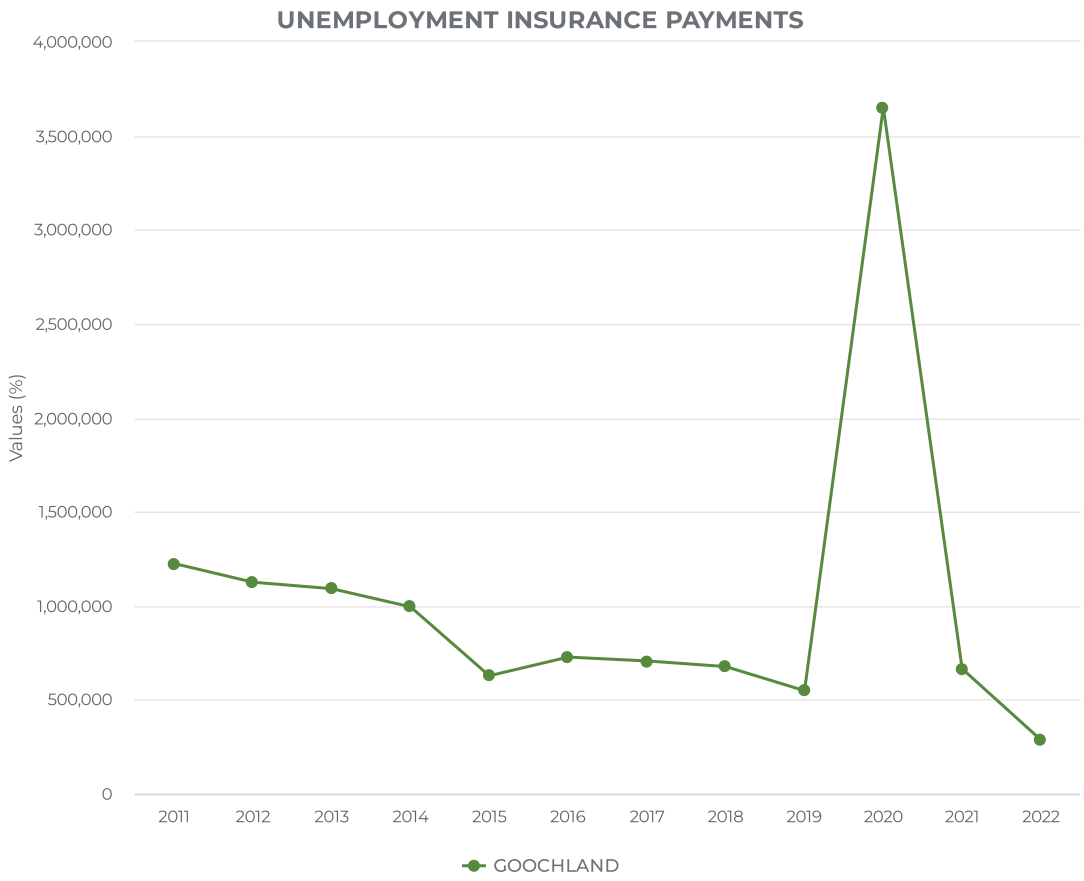


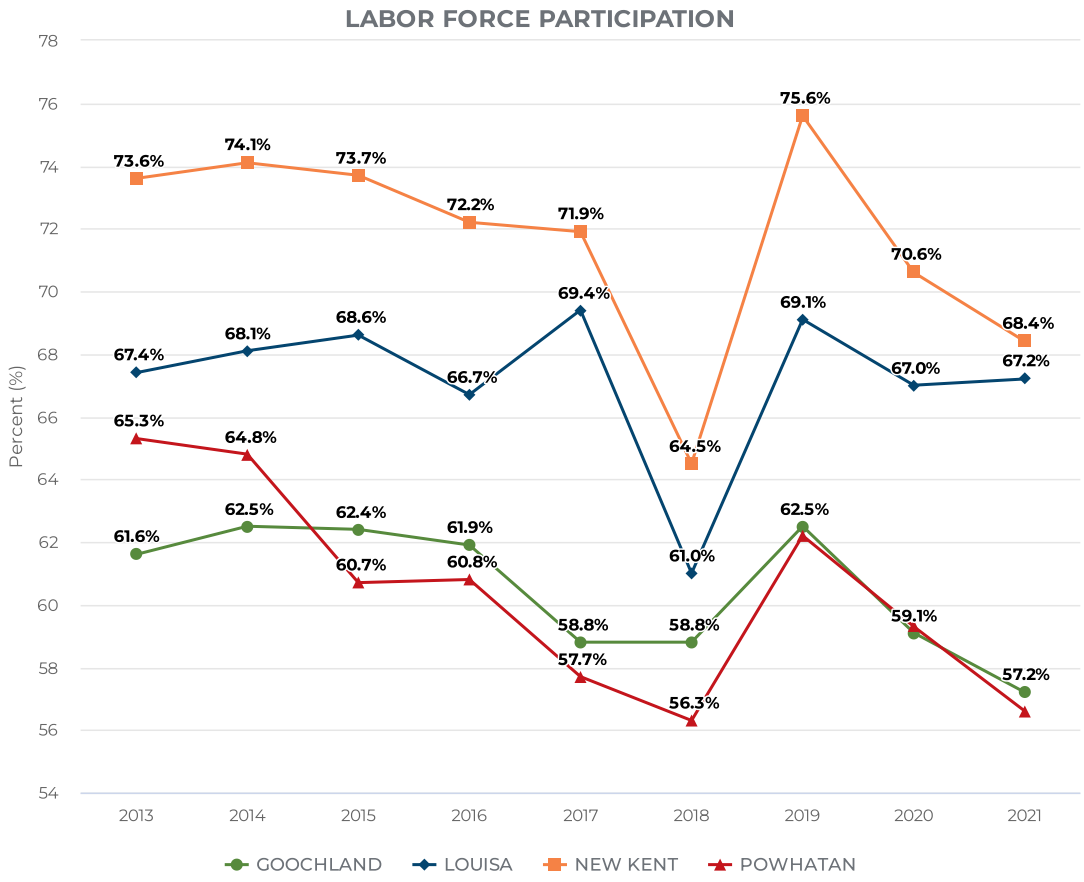
Statistical Information

Population, Per Capital Income, Unemployment

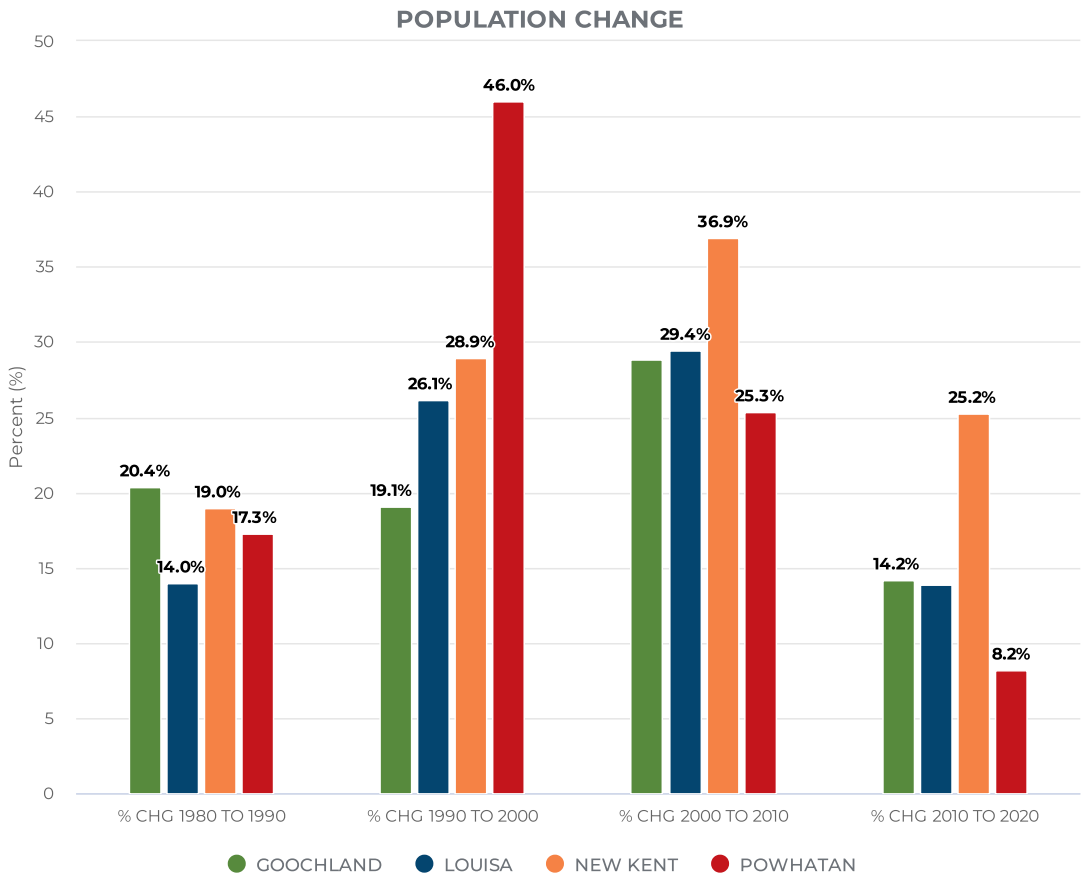
Year	Population	Per Capita Personal Income*	Unemployment Rate
2010	21,717	68,224	7.00%
2011	21,753	76,503	6.30%
2012	21,169	81,996	5.50%
2013	21,400	80,976	5.00%
2014	21,703	82,460	4.70%
2015	22,277	79,330	4.10%
2016	22,312	82,326	3.70%
2017	22,705	86,652	3.50%
2018	23,176	89,741	3.00%
2019	23,582	93,994	2.70%
2020	24,727	95,761	5.00%
2021	25,488	97,146	3.10%
2022	26,109	100,517	2.70%

Source: Population & median income per the U.S. Census Bureau.
Unemployment rate per the Virginia LMI, anuual yearly.

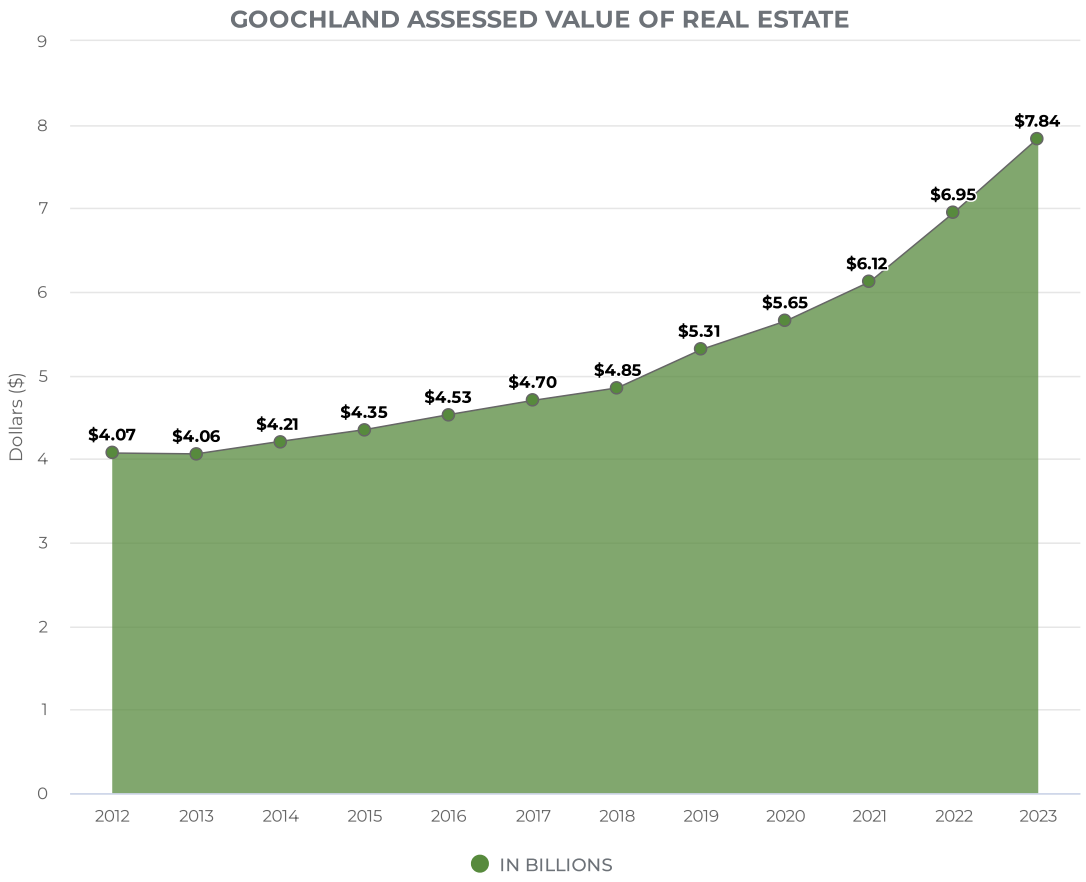



LABOR FORCE PARTICIPATION
Percent (%)
78
76
74
72
70
68
66
64
62
60
58
56
54
2013
2014
2015
2016
2017
2018
2019
2020
2021
73.6%
74.1%
73.7%
72.2%
71.9%
64.5%
75.6%
70.6%
68.4%
67.4%
68.1%
68.6%
66.7%
69.4%
61.0%
69.1%
67.0%
67.2%
65.3%
64.8%
60.7%
60.8%
57.7%
56.3%
61.6%
62.5%
62.4%
61.9%
58.8%
58.8%
62.5%
59.1%
57.2%
GOOCHLAND
LOUISA
NEW KENT
POWHATAN

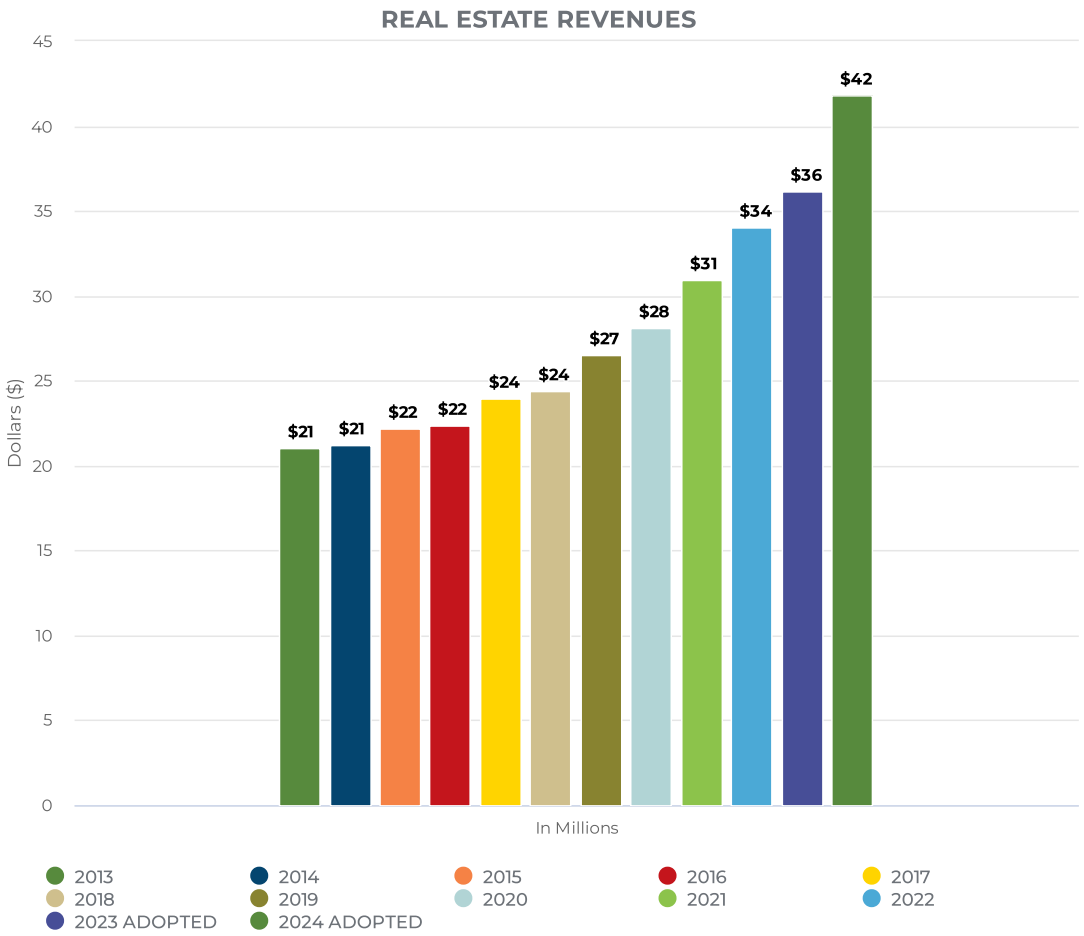
Population Change (Source: Weldon Cooper Center)



Real Estate


GOOCHLAND ASSESSED VALUE OF REAL ESTATE
Dollars ($)
0
1
2
3
4
5
6
7
8
9
$4.07
$4.06
$4.21
$4.35
$4.53
$4.70
$4.85
$5.31
$5.65
$6.12
$6.95
$7.84
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
IN BILLIONS

Real Estate Revenue



Top Taxpayers (FY2022 ACFR Table 7)

		Fiscal Year 2022*			Fiscal year 2013*		
Taxpayer	Business Type	Rank	Tax Year 2022 Assessed Valuation	% of Total Assessed Valuation	Rank	Tax Year 2012 Assessed Valuation	% of Total Assessed Valuation
Capital One Bank	Bank Headquarters	1	$ 219,496,600	2.86%	1	$ 125,091,508	2.72%
Bristol Apartments (CS1031 2000)	Apartments	2	109,023,100	1.42%	-	-	0.00%
Dominion Virginia Power	Public Utility	3	90,511,957	1.18%	3	49,601,840	1.08%
Mid America Apartment	Apartments	4	81,581,900	1.06%	-	-	0.00%
Pruitt, Richard I	Rock Quarries	5	43,254,900	0.56%	6	26,333,187	0.57%
Car Max Business Services	Car Sales Headquarters	6	39,721,100	0.52%	4	39,457,800	0.86%
Luck Stone Corporation	Rock Quarries	7	29,783,400	0.39%	5	32,212,030	0.70%
Avery Point	Retirement Community	8	27,732,200	0.36%	-	-	0.00%
CSX Transportation	Railroad	9	26,599,618	0.35%	-	-	0.00%
Federal Reserve Bank	Bank Headquarters	10	25,473,500	0.33%	9	21,892,100	0.48%
Riverstone Group LLC	Commercial Real Estate	11	21,397,200	0.28%	-	-	0.00%
Gottwald, James T	Individual	-	-	0.00%	8	22,450,211	0.49%
Markel Properties LLC	Insurance/RE assets	-	-	0.00%	10	16,576,300	0.36%
West Creek/WC/GC Land**	Land Developers	-	-	0.00%	2	108,617,060	2.37%
Hermitage County Club	Country Club	-	-	0.00%	11	17,500,300	0.38%
Verizon Virginia Inc	Communications	-	-	0.00%	7	22,229,338	0.48%
			$ 714,575,475	0.00%		$ 481,961,674	0.00%

Major Employers (FY2022 ACFR Table 12)

Employer	Industry
Capital One Service Inc	Financial
Carmax Enterprise Services LLC	Auto Sales Headquarters
Carmax Auto Superstores Inc	Auto Sales Headquarters
Capital One NA	Financial
Carmax Auto Superstores Inc. (Management)	Auto Sales Headquarters
Goochland County Schools	Government
Rehab JV LLC	Medical
Performance Food Group Inc	Food Services
County of Goochland	Government
Luck Stone Corporation	Quarry
Virginia Farm Bureau	Insurance/Financial
Commonweath of Virginia	Government

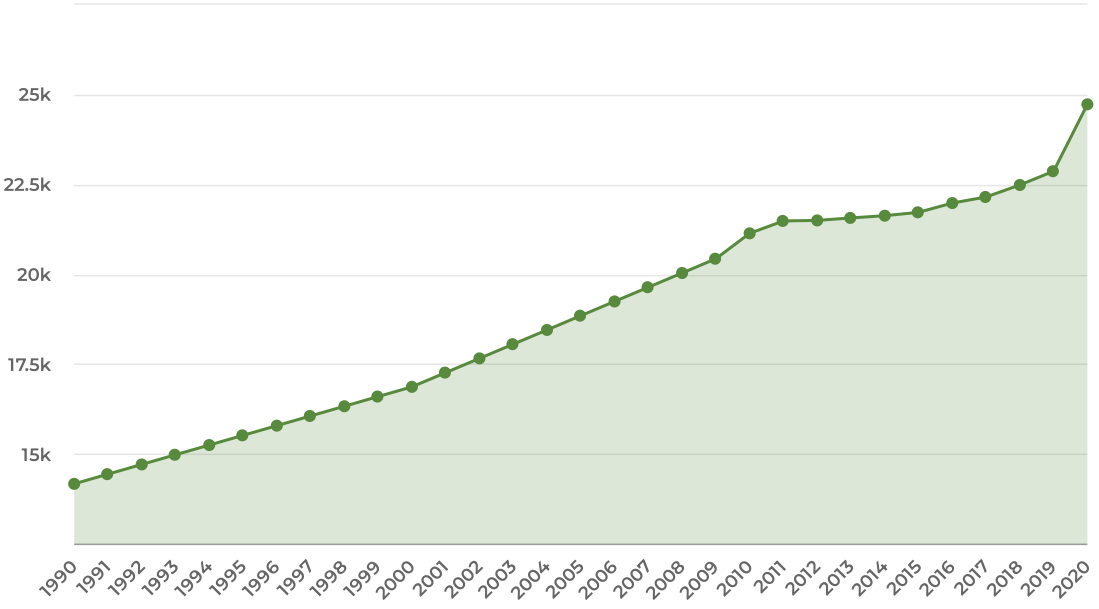
Population Overview

TOTAL POPULATION

24,727

▲ 8.1%
vs. 2019

GROWTH RANK
2 out of 96
Counties in Virginia



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

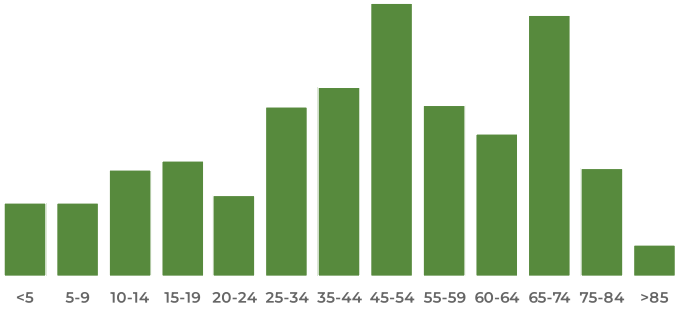
DAYTIME POPULATION

29,497

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



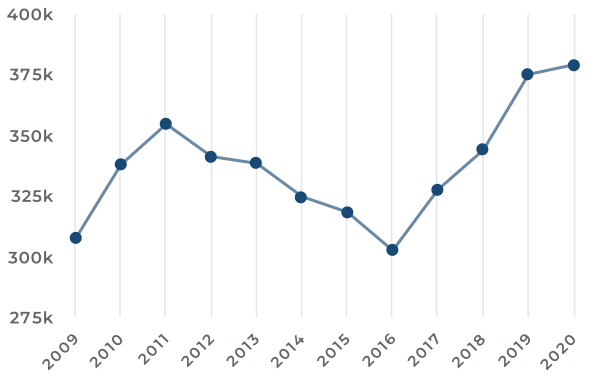
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Housing Overview

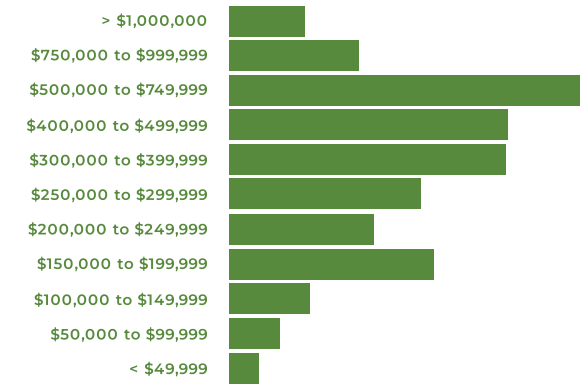
2020 MEDIAN HOME VALUE

$379,200



** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



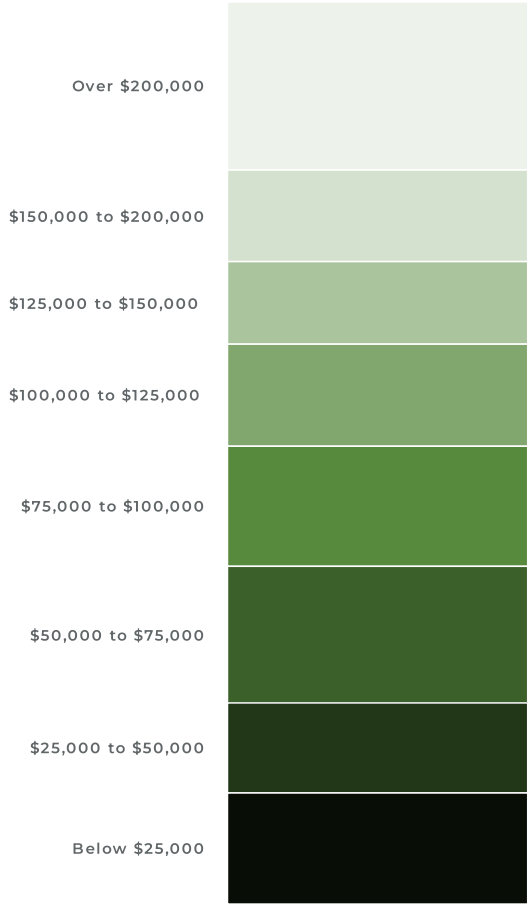
** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

** Data Source: 2020 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

18%

▲ 58%
higher than state average

Median Income

$97,146

▲ 27%
higher than state average

Below $25,000

12%

▼ 18%
lower than state average

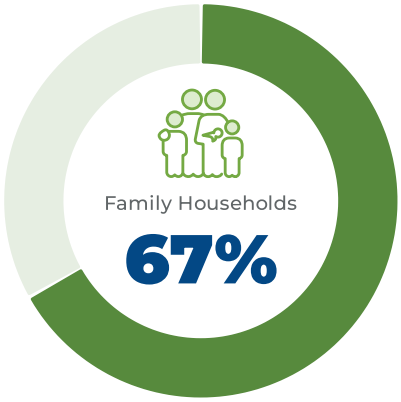
** Data Source: American Community Survey 5-year estimates*

Household Analysis

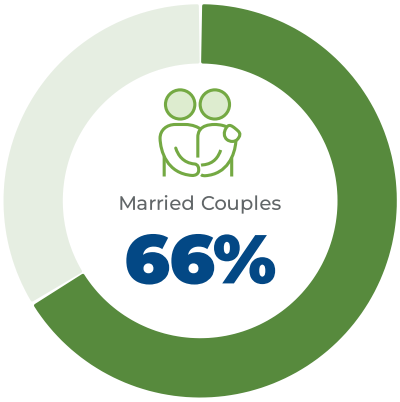
TOTAL HOUSEHOLDS

8,711

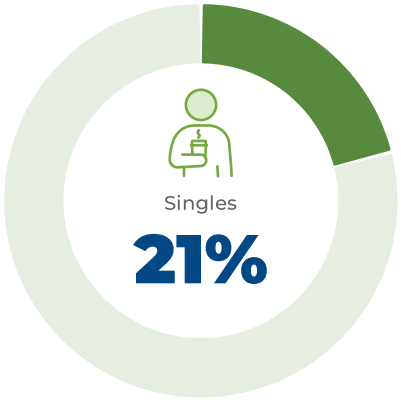
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



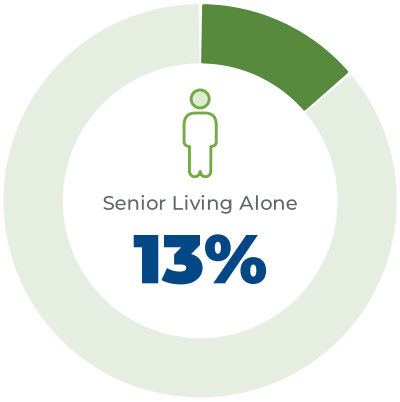
▲ 33%
higher than state average



▲ 31%
higher than state average



▼ 23%
lower than state average



▼ 16%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Goochland County Board of Supervisors

Susan Lascolette ~ District 1

Neil Spoonhower ~ District 2 ~ Chair

John Lumpkins, Jr. ~ District 3

Charlie Vaughters ~ District 4 ~ Vice Chair

Ken Peterson ~ District 5

Board's Guiding Principles:

Honor Rights and Freedoms…

Customer Focused…

Collaborate…

Innovate

VISION, MISSION & CORE VALUES

Vision:

A prosperous and vibrant community rich with history and opportunity where the citizens and their rights and freedoms are protected

Mission:

To provide high quality services in an efficient, effective and accountable manner

Organization's Core Values:

Customer Focused…Stewardship…Transparency…Integrity…Respect…Courage

Strategic Plan

Goal 1: Efficient, effective, and transparent government with emphasis on customer service excellence

Objective 1.1: Deliver efficient and effective services
Objective 1.2: Enhance transparency and accountability
Objective 1.3: Achieve high level of citizen satisfaction

Goal 2: Balanced development that contributes to the welfare of the community and preserves its rural character

Objective 2.1: Support a balance of business and residential development that contributes to a healthy economy
Objective 2.2: Support maintaining the County's rural character and historic resources

Goal 3: Excellence in Financial Management

Objective 3.1: Maintain sound financial health and strong fiscal controls
Objective 3.2: Plan for future operating and capital needs

Goal 4: High quality core services including Education, Public Safety, and Community Health

Objective 4.1: Support quality education
Objective 4.2: Promote community safety
Objective 4.3: Promote community health and human services

Goal 5: Positive work environment with a highly qualified, diverse workforce

Objective 5.1: Attract and retain highly qualified, diverse professionals who share our core values
Objective 5.2: Create a work environment conducive to a committed, results driven workforce

The Board of Supervisors and Administration are reviewing the County's strategic goals as well as the action plans and strategies. Please visit the website for information and the latest news!

County Administrators Letter

Victor Carpenter, County Administrator

To the Honorable members of the Goochland County Board of Supervisors, Citizens, Constitutional Officers, and Staff,

It is my honor to present the FY2024 Goochland County Adopted Budget. This budget focuses on our priorities and supports our investment in local government services for our community with **no property tax rate increase**, including enhancing the high-quality core services provided by Education and Public Safety. The budget also supports major investments in infrastructure throughout our community in both the County and school facilities.

In addition, the FY 2024 Budget includes two tax relief measures to help take care of citizens in our community. It decreases the personal property tax rate from $3.75 to $2.99 per $100 assessed value for citizens whose vehicles are eligible for personal property tax relief (PPTR). It also increases the personal property tax relief (PPTR) rate applied to the first $20,000 of each personal vehicle to 32%.

The adopted mission statement for Goochland County is “to provide high quality services in an efficient, effective, and accountable manner.” We stayed true to this mission and looked to sustain and expand existing service levels, within our means, identify efficiencies and cost savings where possible, and provide tax relief for our citizens.

It is an honor and privilege to join Goochland County and serve as County Administrator in an organization and community that values transparency and fiscal responsibility. These are key fundamentals that the following annual budget is built upon. I want to thank the Board of Supervisors for providing me with this opportunity.

I also want to thank our County staff for the great work they do, often with limited resources, and for making my job much easier. We've achieved a great deal of success this year thanks to them, to you, and the support of our citizens.

The FY2024 adopted budget builds upon our successes and focuses on the future.

We have devoted many hours listening to the diverse needs, challenges, and wants of our residents, Constitutional Officers, County departments, and affiliated organizations throughout Goochland County. I believe the budget reflects these perspectives. In addition, I, along with our staff, continue our focus on supporting the adopted priorities outlined in the Board of Supervisors Strategic Plan. These guiding principles were utilized to set priorities and our recommendations within this budget.

Economy

Goochland County continues to be a destination for commercial development. In the past 5 years, we have seen over $366.8 million of new capital investment. The civilian labor force is well educated. Goochland County ranks high among its regional neighbors with 89% of the adult population (18 and older) holding at

least a high school diploma. Of those high school graduates, 40% hold at least a bachelor's degree. The unemployment rate of 2.5% (February 2022) in Goochland County compares favorably with the State at 3.10% and favorably to the Richmond Metropolitan Statistical Area (RMSA) rate of 3.0%.

The residential housing market has remained strong in the County. The median home value is $402,300 (US Census Bureau 2017-2021). The number of residential permits issued by Building Inspections in CY2022 (calendar year) were 3740. This increased 4.8% over CY2021. Commercial permits increased 10.7% over the same period to a total of 763. January 2023 assessments of real estate property are $7.84 billion (net of land use and new construction) which represents an increase of 12.8% over January 2022. The increase is comparable to many neighboring localities and an indicator of the current "seller's market".

Total Budget Summary

The total FY2024 adopted budget of all funds is $141.4 million, an increase of $17.0 million or 13.7%. Public Safety funding is increasing by 21.3% over FY2023 primarily due to additional personnel in support of the County's growing needs for Public Safety Services. For Public Safety capital improvements, we have added $2.4 million additional funding for the West Creek Fire Station, and $1.5 million for a new fire engine, ambulance and brush truck. We have planned capital investments of $19.1 million in Education. This includes additional funding for the Goochland Elementary school of $15 million, bringing the total investment in the new school to $52.1 million. The High School is allocated $3.5 million for a new HVAC system. In FY2024 the County's largest investment, operating and capital investments, is Education at 42.6% of the all funds budget, followed by Public Safety at 20.4%.

Projected General Fund Revenue Outlook

General Fund FY2024 revenues are projected to increase over FY2023 by $14.8 million ,or 19.8%, to a total of $89.1 million. Strong growth is seen in real estate and personal property tax, which have increased by 18.2% and 5.2% respectively. This includes the reduced personal property tax rate of $2.99/100 down from $3.75/100. Real estate assessments increased 12.8%, while construction materials costs are causing new construction values to increase. We are projecting FY2023 real estate tax revenue increasing by $6.6 million and personal property tax to increase by $816 thousand.

Supporting our Strategic Priorities

Strategic Goal 1

Efficient, effective, and transparent government; emphasis on customer service excellence

This budget sustains our current initiatives in support of this goal and continues our focus on our customers. This year we continue our investments in county facilities to support more efficient workspaces by renovating existing space into updated areas that can support our goal of increased customer service. The Community Development staff has implemented a new comprehensive permitting software package. The new software has streamlined the permitting process for our residents, allowing online permitting and adding customer portals for scheduling and making changes. While the main function of the software is permit issuance, the software is being utilized across all Community Development departments as well as Public Utilities, Fire & Rescue, Assessor's Office, and Economic Development.

Strategic Goal 2

Balanced development that contributes to the welfare of the community and preserves its rural character

Maintaining the rural character of Goochland County will always be a priority. In fact, the Goochland Comprehensive Plan targets maintaining 85% of the county as rural. We continue to support our Land Use program that supports the agricultural backbone of our County. This support encompasses 51% of the land in Goochland, and is valued at $734 million, or $3.9 million of reduced tax revenue.

The first five years of our 25-year CIP includes $4.8 million in on-going projects to maintain our County buildings and equipment, $2.0 million for a new Courthouse to provide a safe and secure environment for our public safety and judicial administration functions, $7.6 million in investments in our Fire & Rescue function which includes a new fire station, and over $29.3 million for renovations and improvements to schools.

Strategic Goal 3

Excellence in Financial Management

The FY2024 Budget meets and/or exceeds all Financial Policy and Debt Policy requirements. We pride ourselves on our strong financial policies, three industry gold standard AAA bond ratings, and fund balance position. These practices have poised Goochland County to be recognized for our fiscal excellence and to reduce overall costs for debt acquisition.

Strategic Goal 4

High quality core services including Education, Public Safety, and Community Health

Education

Public Education remains one of our top priorities, reflected in this budget with a 6.9% or a $1.8 million increase in local funding over the prior year. The total School budget increase in the FY2024 budget is $604 thousand, or 1.5%. Our public schools will make investments in their compensation packages, instructional programming, and numerous other technology and programmatic focus areas.

This budget includes continued support for School capital improvement programs. The total school CIP for FY2024 is $19.1 million to fund an additional $15 million for the new Goochland Elementary School & Early Childhood Center. The remaining $4.1 million is for improvements to Byrd and Randolph elementary schools, and HVAC replacements for Goochland High School. The twenty-five-year plan supports $286.9 million to fund the long-term capital needs of our school system, including new school facilities and major renovations to existing school facilities.

Public Safety and Judicial Administration

Our Public Safety departments are key focus areas in our County Strategic Plan and this budget includes increases of 21.3% over the previous fiscal year for operations and personnel. This budget provides investments in public safety through the addition of nine new public safety positions between Fire-Rescue, the Sheriff's Office, and Emergency Communications. In addition, it invests in existing Sheriff deputies and Fire-Rescue employees through an additional 4% pay increase, and all Emergency Communications employees through an additional 6% increase over the pay increase all employees receive. These additional pay increases will help Goochland County retain its trained employees in this exceptionally competitive market.

Also, $174.5 million has been included in the Public Safety and Judicial Administration Capital Improvements twenty-five-year plan. The twenty-five-year plan includes funding for a new courthouse, new fire stations along with a replacement cycle for Sheriff's vehicles, and a replacement cycle for much of Fire Rescue's

heavy equipment and apparatus.

Sheriff's Office

The Sheriff's Department budget supports two additional Deputy positions. In addition, one full-time dispatcher will be added to meet staffing demands within our 911 call center. The new positions will help with growing demands and increase country-wide coverage to lower response times and provide multiple incident support. We continue a long-term staffing plan with the Sheriff to support public safety goals.

Fire and Rescue

Our volunteers continue to provide high quality service. However, we continue to see the unfortunate decline of volunteer service hours. To fill this void and provide consistency in coverage, we will continue our investments in full-time career staffing. This budget recognizes full funding for six new full-time firefighter/EMS positions.

The full twenty-five-year CIP supports equipment replacement, new fire stations, new ambulance replacements, new tanker replacements, new fire truck replacements, and a new ladder truck. The first five years of the twenty-five-year CIP (FY 2024 – FY 2028) include funding for the new West Creek Fire Station, a new brush truck, a new fire engine replacement, two new ambulance replacements, and fire-rescue equipment replacement.

Community Health

This budget continues our support for human services agencies such as the Department of Social Services, the Community Services Board, and the Office of Children's Services. To meet the growing needs of the County, FY2024 total funding increase to Health and Human Services departments is 12.7%. We also continue to provide funding to GoochlandCares so they can continue their mission in our County.

Strategic Goal 5

Positive work environment with a highly qualified, diverse workforce

In support of our dedicated County workforce, this budget funds a 7% merit-based increase for all County employees. In addition, as previously mentioned, the budget provides an additional 4% pay increase for all Sheriff deputies and Fire-Rescue employees and an additional 6% increase for all Emergency Communications employees. These additional pay increases will help Goochland County retain its trained employees in this exceptionally competitive market. The school's budget also includes a raise for all non-teaching staff. Additionally, there is no increase in out-of-pocket health insurance costs to our employees. This budget sets aside funding for a new County career development program.

Our focus continues to be on high quality customer service, and we have identified the County's most critical service level needs. To help meet the increased service demands and to maintain our service levels, additional positions are identified and funded. Those new positions will support our goal of high-quality customer service, public safety, and balance demands on current personnel.

Public Utilities

The Department of Public Utilities FY 2024 budget of $19.1 million includes an operating budget of $7.9 million and a capital budget of $3.0 million.

The Tuckahoe Creek Service District (TCSD) tax rate will remain at the current rate of $0.32. We are seeing solid investment in this district and with planned growth and strong fund reserves we project this rate to remain stable. While the tax rate alone does not cover the debt service for the TCSD, the increase in property values and our obligated 55% of increased property value in this district being committed to debt service and

operations, we project that we will be able to meet this obligation and sustain reserve accounts. The January 2023 assessment indicates the TCSD experienced a total increase in value over 2022 of 18.2%, 7% new construction and 11.2% reassessment.

Challenges and what was unable to be funded

While many signs are positive, numerous challenges still exist. We have seen solid growth in our property values over the past year, but we recognize this will not be sustained and continued focus will need to be on diversifying our revenue streams by increasing our commercial tax base and reducing our burden on our residential tax base. Funding improvements to our existing roadways at a time of diminishing state support remains a priority for Goochland County.

We continue to devote significant resources to meet our growing public safety needs. Additional personnel and capital investments are provided in this budget to address growing service demands and to backfill areas once served by volunteers. However, not all the requests could be met in this budget and we should expect this to be an ongoing challenge.

We will continue to be challenged to provide competitive salary and compensation packages for our employees that are consistent with the market. We will need to continue to invest in and plan to close our salary and total compensation gap as resources are available. While we always seek efficiencies, additional positions will be required as workload demands continue to rise.

It should be noted that the county continues to bear additional financial burden for public education while the Commonwealth's commitment to K-12 education continues to lag. Additional funding from the Commonwealth is essential to meet long-term needs, balance local investments, and to maintain our outstanding school system.

While there are many positive reflections of the economy in Goochland County, we are challenged to be ever mindful of those throughout our community that are of lesser means or who are facing economic hardships. The burden that taxes and fees impose is a perspective that must never be taken lightly and is a constant factor in evaluating budget priorities. We will continue throughout the next fiscal year to seek programs and opportunities that can help support those that are challenged in meeting tax burdens.

Conclusion

Goochland County is well positioned to meet the future needs of our residents. This budget supports identified priorities for both the County and schools without raising the tax rate, while also providing personal property tax relief. We continue our investments in public safety staffing needs, supporting our valued employees and citizens, and planning to serve the community for years to come with new and revitalized facilities.

I look forward to working with the Board of Supervisors, the community, and our staff to continue the investment in our community. In closing, I wish to express my appreciation to our dedicated staff and our County and School leaders, who, as a team, set the example for all localities across the Commonwealth on how to work together and support each other.

Sincerely,

Victor Carpenter
Goochland County Administrator

Budget Highlights

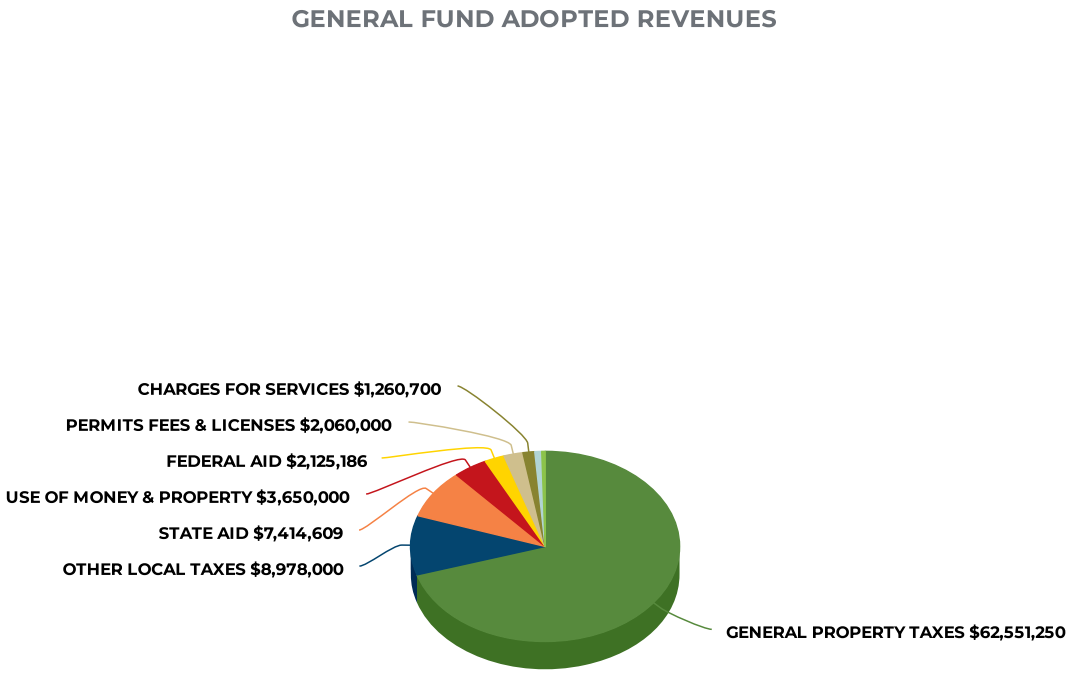
Quick Facts of the FY2024 Budget:

- All funds: $141.4 million, a $17.0 million or 13.7% increase from the FY2023 budget.
- County General Fund: $89.1 million, a $14.8 million or 19.8% increase from the FY2023 budget.

Highlights of the FY 2024 Budget:

Revenues

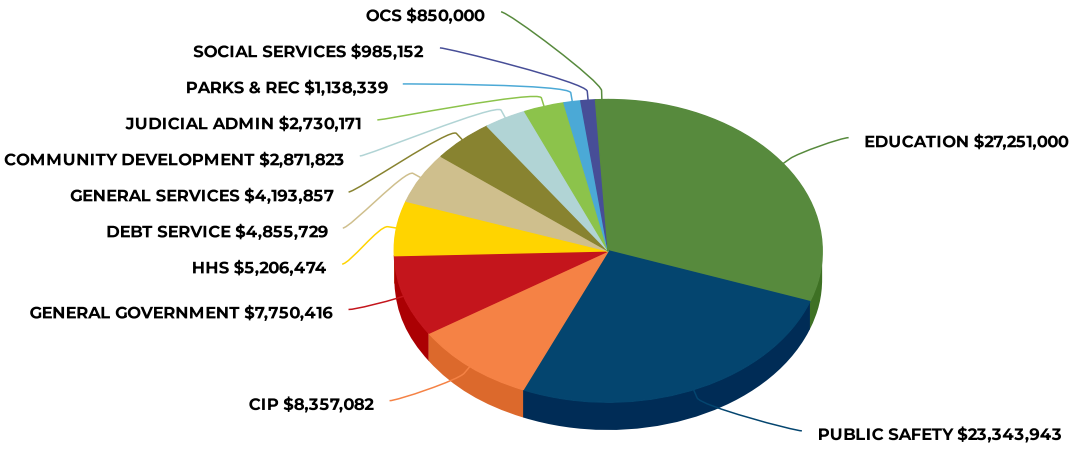
- Real estate tax rate remains at $0.53/$100
- Personal Property tax rate decreased to $2.99/$100 (down from $3.75/100)
- TCSD ad valorem rate remains at $0.32/$100
- Real estate current tax revenue increase of $6.6 million or 18.2% above FY2023 budget
- Interest on bank deposits increase of $3.6 million which is 7100% above FY2023 budget (or $3.5 million over FY2022 actual interest)
- Personal property tax revenue increase of $816 thousand or 5.2% above FY2023 budget
- Other local taxes increase $683 thousand or 8.2% over FY2023 budget



Expenditures

- Priority Service Areas related to the General Fund:
  - Public Safety increased $4.1 million or 21.3% over FY 2023
  - School transfer $41.2 million plus $19.1 million for School CIP for a total of $60.3 million
- Personnel
  - 7% cost-of-living increase for all County staff
  - Additional 4% market-driven salary increase for Sheriff deputies and Fire Rescue personnel
  - Additional 6% market-driven salary increase for Emergency Dispatch personnel
  - 13 full-time positions:
    - 9 in Public Safety
    - 4 in County Non Public Safety
- County and Schools FY2024 Capital Improvements Program (CIP) $26.1 million. Major projects:
  - $15 million additional funding for the new Goochland Elementary School
  - $3.5 million additional funding for Goochland High School HVAC replacement
  - $2 million additional funding for West Creek Fire Station
  - $1 million for a new Fire Engine

GENERAL FUND ADOPTED EXPENDITURES



BUDGET AWARD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Goochland
Virginia

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrill

Executive Director

Budget Timeline

Goochland County Budget Process Calendar

Each year, the County Administrator presents the Board of Supervisors a two year budget (one-year operating budget and one year projected budget) and a five year capital improvement budget for their consideration in the month of February. After public input is received on those budget proposals, through Town Hall meetings, public hearings, and other direct contact from citizens, the Board of Supervisors adopts these budgets in April with any of their desired amendments to the proposals, and approves an appropriations resolution which designates specific dollar amounts for each fund, and by spending category within certain funds. The Board receives quarterly projection updates on the County's general fund, and amends the budgets as needed over the course of each fiscal year through agenda items requiring specific action. Following is a basic calendar providing an overview of the budget process:

September/October:

- The Director of Financial Services, Assessor, Treasurer, and Commissioner of Revenue formulate preliminary revenue estimates.
- The Board of Supervisors meets with the county management to reaffirm goals and budget year initiatives.
- Departments submit Capital Improvement Program (CIP) project requests.
- The Director of Financial Services distributes budget guidelines to departments.

November/December:

- The School Superintendent is advised of preliminary local revenue support for Schools.
- External organizations submit requests for County Contributions funding.
- The County Administrator reviews department budget submissions to be included in the proposed budget.

December/January:

- Staff refines revenue estimates, including new assessed values per the County Assessor.

February/March:

- The County Administrator presents the recommended budget and Capital Improvement Program to the Board of Supervisors. The budget is a combination of all work performed by all departments, September through January, and input into the County's financial system.
- Individual agency presentations and categorical budget presentations are made to the Board of Supervisors during work sessions open to the public.
- The Board of Supervisors approves the advertisement of tax and fee rates and all related public hearings in the newspaper.

March/April:

- The Board of Supervisors holds Town Hall meetings to seek public input on all financial plans.
- After a public hearing, the Board of Supervisors officially adopts the operating and capital budgets and ordinance changes, fixes tax and fee rates, and adopts the appropriations resolution.

July:

- The new fiscal year commences on July 1st.

Fund Structure

BASIS OF ACCOUNTING

The County's accounting records are maintained on a modified accrual basis for the General Fund, Special Revenue Funds and Capital Improvement Funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., as soon as they are both measurable and available. Revenues from intergovernmental reimbursement grants are recorded when earned. Other revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers general property tax and other intergovernmental revenues to be available if they are collected within 45 days of the end of the current fiscal period and are due on or before the last day of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

FUND ACCOUNTING

The accounts of the County and its discretely presented component units (Goochland County Public Schools and the Economic Development Authority) are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise assets, liabilities, fund equities, revenues and expenditures, or expenses, as appropriate. The various funds are summarized by governmental or business-type activities in the general purpose financial statements, while component units are reported in separate columns/rows. The following fund types and account groups are used by the County:

GOVERNMENTAL FUND TYPE

Governmental funds are those through which most governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are reported through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The County's governmental fund types are:

General Fund

The General Fund is the chief operating fund of the County. All general tax revenues and other receipts that are not allocated by law or other contractual agreement to another fund are accounted for in this fund. As prescribed by the State Auditor of Public Accounts, Goochland County organizes it's General Fund expenditures by function. Payments from this fund include the general operating expenditures and fixed charges. The following describes each major function with examples of the different departments.

General Government: Includes the offices that operate the day to day operations of the county. Examples include of the offices of Administrator, Attorney, Finance, Information Technology and Purchasing.

Judicial Administration: This includes offices necessary to operate the County court system; Circuit Court, Commonwealth Attorney, and General District Court.

Public Safety: Common with almost all communities is the Sheriff, Fire & Rescue, Animal Control and Building Inspection.
General Services: The County includes Facilities Management, Convenience Centers and Grounds Management.

Health & Welfare: Health Department, Tax Relief and Contributions. Although listed in the budget, the Community Services Board and Free Clinic budgets are the County's contributions only and are not the full budgets of these organizations.

Culture & Leisure: Parks & Recreation and the County's contributions for the Regional Library. Like the Community Services Board and Free Clinic, the budget is the County's contribution to the organization and not the full budget.

Community Development: Community Development Administration, Economic Development, Environmental, Extension, EDA and Planning.

Each department's budget includes its function, objectives, authorized positions and operating expenses.

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds consist of the Office of Children's Services Fund (OCS) and the Drug Enforcement Fund.

Office of Children's Services Fund: This fund reflects revenues and expenditures associated with providing child-centered, family-focused, and locally-based services for at-risk youth. The revenue sources are transfers from the General Fund, foster care reimbursements from Social Services; and State aid. Major expenditures are for the purchase of services for clients.

Drug Enforcement Fund: This fund reflects law enforcement revenues and expenditures associated with asset forfeiture and sales. Major expenditures are for the purchase of training and supplies. The Drug Enforcement Fund budget is appropriated as funds are received.

Capital Improvement Funds

Capital Improvement Funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds.

County Improvement Fund: This fund controls the financing and construction of most non- educational County facilities, such as parks, libraries and public safety facilities. The Board of Supervisors approves these projects through the County's Capital Improvement Program (CIP). Revenue sources for this fund include transfers of local tax funding from the General Fund, the issuance of debt and grants.

School Improvement Fund: This fund controls the financing and construction of local educational facilities. Revenue sources consist of local tax funding from the General Fund, the issuance of debt and developer contributions.

PROPRIETARY FUND TYPE

Proprietary Funds are used to account for a government's business-type activities. The services provided in these funds are intended to recover all or a significant portion of their costs through user fees. The County's proprietary fund types are:

Enterprise Funds

Enterprise Funds are used to provide services that are financed and operated similarly to those of a private business enterprise. The County has an enterprise fund for Public Utilities.

Public Utilities Fund: The County's Public Utilities are reported in the CAFR as one fund. For budgeting purposes, the Utilities fund is split into 3 funds:

Countywide Utility Operating Fund: This fund accounts for the operation and maintenance of the County's water and sewer system.

Countywide Utility Capital Fund: This fund accounts for the revenues generated from customer user fees and one-time fees paid for capacity at the time of connection to the system. These revenues are used to fund maintenance and capital expenditures which are also accounted for in this fund.

Tuckahoe Creek Service District Debt Fund: Accounts for the ad valorem taxes collected and payments to service Utility debt.

Internal Service Fund

An Internal Service Fund is used to account for the costs of operations for services provided to other County departments. The County does not have an internal service fund.

FIDUCIARY FUND TYPE

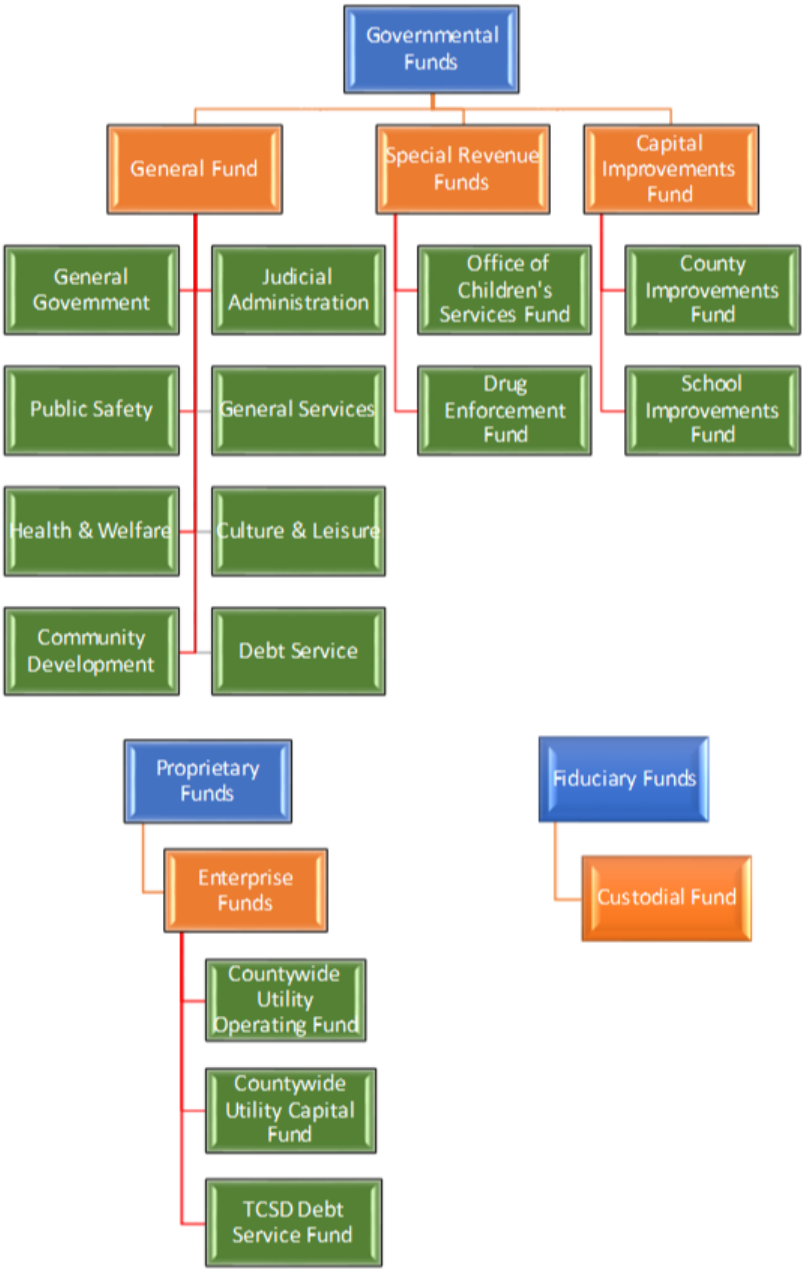
Fiduciary Funds are used to report resources that are received and held by the County in a trustee or custodial capacity for the benefit of individuals, private organizations or other governments and cannot be used to support the locality's programs. The County has three (3) Fiduciary Funds; however, none of the funds are appropriated.

Special Welfare Fund: This fund is used for the collection of revenue to provide for the needs of Social Services' clients outside of the current State and Federal programs.

Towers & Roads: This fund is used for the collection of developer revenue to assist in funding road projects.

Performance Bonds: This fund is used for the retention of performance bond funds until all obligations of the bonds are met.

Goochland County's Fund Structure



Basis of Budgeting

Governmental Funds

Budgets for governmental funds are prepared using the modified accrual basis which combines the cash method and full accrual method of accounting. The modified accrual basis is widely used by government agencies to focus on current year obligations and to confirm that current revenues are sufficient to cover the obligations. However, this method is at variance with Generally Accepted Accounting Principles (GAAP). The County's budgetary basis differs from GAAP as follows:

- Encumbrances
    - Budgetary Basis is recorded as expenditures in the year the funds are obligated and are then backed out from expenditures in the year the funds are paid
    - GAAP is classified as a reservation of fund balance
- Principal payments on debt
    - Budgetary Basis the funds are budgeted and recorded as expenditures
    - GAAP is recorded on the balance sheet as a reduction to liabilities
- Inventories and capital assets
    - Budgetary Basis is budgeted and recorded as expenditures at the time of purchase
    - GAAP records both as an increase to assets at the time of purchase
- The use of prior years' bund balance
    - Budgetary Basis the funds are budgeted as revenue (other financing source or use of fund balance)
    - GAAP is not recorded and is ultimately a component of "net change in fund balance or equity"
- Depreciation
    - Budgetary Basis does not appropriate for depreciation
    - GAAP records as an expense

Also there is one difference between the figures presented in this document as actual and the actual budget basis figures reported in the Annual Comprehensive Financial Report (ACFR). In the County's financial system, all encumbrances at year-end are re-appropriated and expensed in the following year, when the item or service is received. However, budgetary basis has already recorded these encumbrances in the prior year. Therefore, these transactions are backed out when reporting the actual expenditures for budgetary basis in the budget documents.

Proprietary Funds

Budgets for proprietary funds (enterprise and internal service) are prepared in compliance with GAAP, using the full accrual basis, except for capital asset purchases and the use of prior years' fund balance. When reporting actuals, the budget documents will reflect full accrual basis with no exceptions.

- Capital assets
    - Budgetary Basis is budgeted as expenditures

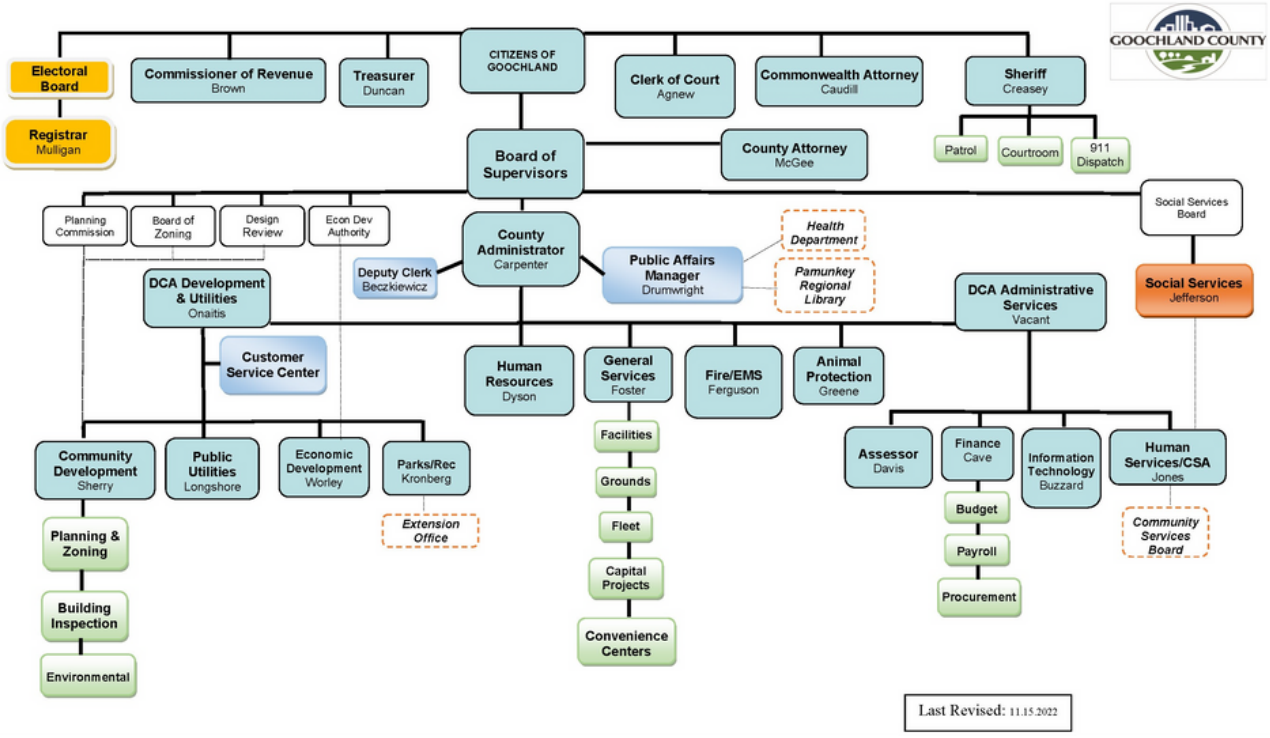
    - GAAP is recorded as an increase to assets at the time of purchase

- The use of prior years' fund balance
    - Budgetary Basis is budgeted as revenue (other financing source or use of fund balance)
    - GAAP is not recorded and is ultimately a component of "net change in fund balance or equity"

MATRIX OF FUNDS AND FUNCTIONAL UNITS

	GOVERNMENT FUNDS					SPECIAL REVENUE FUNDS	PROPRIETARY FUNDS		
FUNCTIONS	GENERAL FUND	SCHOOLS FUND	SOCIAL SERVICES	COUNTY CIP	SCHOOLS CIP	OFFICE OF CHILDRENS SERVICES	UTILITIES OPERATING	UTILITIES CIP	UTILITIES TCSD
GENERAL GOVERNMENT	X			X					
JUDICIAL ADMINISITRATION	X			X					
PUBLIC SAFETY	X			X					
GENERAL SERVICES	X			X					
HEALTH & WELFARE	X			X					
EDUCATION		X			X				
CULTURE & LEISURE	X			X					
COMMUNITY DEVELOPMENT	X			X					
DEBT SERVICE	X								
OFFICE OF CHILDRENS SVCS						X			
DRUG ENFORCEMENT									
SOCIAL SERVICES			X						
UTILITIES							X	X	X

Organization Chart



Financial Policies

The financial policies of Goochland County are reviewed annually by the Finance and Audit Committee (FAAC). Any changes or updates proposed by the FAAC must be approved by the Board of Supervisors. Details are listed below and the latest version is attached.

FINANCIAL MANAGEMENT POLICIES - OBJECTIVES

The financial management policies are the guidelines and goals that will influence and guide the financial management practice of Goochland County. Financial policies that are adopted, adhered to, and regularly reviewed are recognized as the cornerstone of sound financial management. Effective financial management policies:

- Contribute significantly to the County's ability to insulate itself from fiscal crisis and economic disruption,
- Enhance short term and long term financial credit ability by helping to achieve and maintain the highest credit and bond ratings possible,
- Promote long-term financial stability by establishing clear and consistent guidelines,
- Direct attention to the total financial picture of the County rather than single issue areas,
- Promote the view of linking long-run financial planning with day to day operations, and
- Provide the Board of Supervisors and the citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

To these ends, the following financial management policies are presented.

OPERATING BUDGET POLICIES

1. The County will develop the annual Operating Budget in conjunction with a stated program of performance objectives and measures with which to gauge progress toward meeting those objectives.
2. To enhance financial planning, the County will prepare an annual budget with a second year of projections of general fund revenues and expenditures. Further, long range forecasts will be included for years three through five which consider the impact of projects in the Capital Improvement Program.
3. The Board of Supervisors will adopt an annual balanced budget. A balanced budget is a budget with total expenditures equal to total revenues, including use of fund balance.
4. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding items of a non- recurring nature.
5. Budget Monitoring: the monitoring of revenues and expenditures is an ongoing process. During the fiscal year, a quarterly update of general fund revenues and expenditures will be provided to the Board of Supervisors and the public.

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a minimum five-year plan for capital improvements to be reviewed and updated each year, and the County will maintain a twenty- five year plan.
3. The County will enact an annual capital budget based on the capital improvement plan. The first year of the plan will represent appropriation of revenues and expenditures; future years of the plan will be approved for planning purposes.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

5. The County will project its equipment replacement and maintenance needs as part of the capital improvement process. From this projection, a maintenance and replacement schedule will be developed.
6. The County will identify the estimated costs and potential funding sources for each capital project proposal.
7. The County will attempt to determine the least costly and most flexible financing method for all new projects.

DEBT POLICIES

1. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances that exceed policy targets, and "pay-as-you-go" appropriations. Pay-as-you-go appropriations will be adopted as part of the operating budget.
2. When the County finances capital improvements or other projects by issuing bonds, or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.
3. In the Commonwealth of Virginia, there is no statutory limitation on the amount of debt a County can issue. The County has set its own debt ratio guidelines as part of sound financial management practices. Debt ratios will be annually calculated and included in the review of financial trends. The County will comply with the following debt ratio guidelines:
4. Net debt as a percentage of taxable assessed value of real estate shall not exceed 2.5%. Net debt shall be defined to include bond issuance directly supported by the general fund. Projects such as the VRA obligation for the Tuckahoe Creek Service District which is supported by a dedicated stream of revenues (separate ad valorem tax and revenue sharing agreement) or other self-supporting obligations will not be included. To the extent that the County provides general fund support, the proportionate share of the debt that the County is supporting will be included in this ratio.
5. The ratio of debt service expenditures as a percent of total general fund expenditures (including transfers to other funds) shall have a target of 10%, with a ceiling of 12%. As discussed in section 3a, debt with either a dedicated stream of revenues or self-supporting debt will not be included in the calculation. To the extent that the County provides general fund support (outside of the dedicated revenue stream or revenue sharing agreement), the amount of that support will be included in this ratio.

FUND BALANCE RESERVE POLICIES

DEFINITIONS

Fund balance is the difference between assets and liabilities reported in governmental funds. It serves as a measure of financial resources available for current operations. The Governmental Accounting Standards Board (GASB) prescribes the classifications for components of fund balance. The County shall report governmental fund balances per GASB definitions. These classifications are listed below in descending order of restrictiveness.

1. Nonspendable – amounts that cannot be spent because they are not in spendable form or are not expected to be converted into cash with the current period or at all.
2. Restricted – amounts subject to usage constraints that have either been externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.
3. Committed – amounts constrained to use for specific purposes pursuant to formal action of the Board of Supervisors (the Board). The amounts cannot be used for other purposes unless the Board removes or changes the constraints via the same action used to initially commit them.

4. Assigned – amounts intended by the County for use for a specific purpose, but do not meet the criteria to be classified as restricted or committed. The Board can express the intent to assign fund balance. Formal action is not necessary to impose, remove, or modify a constraint in Assigned Fund Balance.

5. Unassigned – amounts that are available for any purpose.

MINIMUM FUND BALANCE

The County's unassigned fund balance at the close of each fiscal year should be at least 20%, with a target of 25%, of the total annual adopted general fund budget of the subsequent fiscal year, plus the non-local portion of the school operating fund budget. The general fund budget includes the transfer to the Schools, Debt Service, and other transfers from the general fund.

In the event of an emergency or other global purpose for the benefit of the County, the County Board may, from time-to-time, appropriate unassigned fund balances that will reduce available fund balances below the 20% policy. In such circumstances, the Board will replenish the available fund balance to the policy level within the next three fiscal years from the date of draw down.

REVENUE STABILIZATION RESERVE

The County will maintain a Revenue Stabilization Reserve of 3% of the total annual adopted general fund budget of the subsequent fiscal year, plus the non-local portion of the school operating fund budget.

The Board may draw down the Revenue Stabilization Reserve only if:

1. Current fiscal year - Third or fourth quarter forecasted general fund revenues, excluding use of prior year fund balance, decline by more than 1.5%; or,

2. Subsequent fiscal year - During the annual budget cycle real estate assessments are forecast to decrease more than 3.0% over the previous year's assessments.

Withdrawals may not exceed half of the balance in the reserve in any one fiscal year and shall be used in combination with spending cuts. In the event of a draw down, the reserve must be replenished to 3% level within the subsequent 3 fiscal years.

ORDER OF EXPENDITURES OF FUNDS

For any expenditure incurred for purposes for which multiple fund balance categories can be used, the County will utilize funds in the following spending order: restricted, committed, assigned, and unassigned.

REVENUE POLICIES

DIVERSIFICATION OF REVENUES

1. Diversification of revenues is a primary goal of the County.

2. The County does not have a profit motive when setting tax and fee rates. Tax and fee rates are based on the County's cost of services.

ESTABLISHMENT AND MODIFICATION OF FEES

1. Fees will be calculated based on appropriate cost of service delivery.

2. Fees will be reviewed and updated based on criteria defined in revenue regulations.

ACCOUNTS RECEIVABLE COLLECTION

1. Bad Debt Expense - The determination of the need for an allowance for doubtful accounts will be based upon accepted business practices and accounting standards. Write-offs of uncollectable balances will be based on the type of balance (i.e. tax or non-tax balance); the dollar amount outstanding; the length of time delinquent; and the status of standard collection efforts performed.

2. All write-offs require approval of the department head for non-tax balances or the Treasurer for general property tax balances.

FEDERAL, STATE AND PRIVATE GRANTS AND COOPERATIVE AGREEMENTS

1. This portion of the revenue policy prescribes procedures and requirements for the fiscal and program administration of all Federal, state and private grants and cooperative agreements.

2. The purpose of this policy is to: ensure proper oversight of all funds appropriated to the County from federal, state and local governments, non- profit agencies, and private sources; minimize the County's risk of non- compliance with the requirements of grant awards, regulations, and cooperative agreements; ensure proper fiscal administration, accounting, audit and reporting of all grants and cooperative agreements; and ensure proper program management of all grants and cooperative agreements.

3. Applicability - This policy and related Revenue Regulations apply to all grant and cooperative agreement applications prepared and/or submitted by County departments and Constitutional Officers to agencies outside the County government for funds, materials, or equipment to be received and/or administered by the County or by an agency for which the County acts a fiscal agent, including any grant or cooperative agreement funds or items passed through to a sub-recipient.

4. Centralized Responsibility - The County Administrator shall establish underlying revenue regulations and procedures to help ensure that the purposes of this Policy regarding grants and cooperative agreements are met. Responsibility for the overall fiscal management of all County grants and cooperative agreements shall reside in the Department of Financial Services.

5. Decentralized Responsibility - Responsibility for the overall program management of all County grants and cooperative agreements shall reside with the Director or Directors of the Department(s) having functional responsibility for the individual grants or cooperative agreements, or as otherwise delegated by the County Administrator (hereinafter referred to as Senior Program Managers). It shall be the responsibility of the Senior Program Managers and their delegates having program management responsibility for a grant or cooperative agreement to cooperate with and perform all duties prescribed by the Department of Financial Services necessary for the proper fiscal management of all grants and cooperative agreements, and to file all required reports with grantors/agencies on a timely basis.

TRAVEL AND BUSINESS EXPENSE POLICIES

Expenses incurred for County purposes for travel and business by employees, officials or volunteers may be paid or reimbursed in accordance with requirements established by the Internal Revenue Service for an accountable plan in which those amounts are not subject to income taxation, and in compliance with this Policy and related Regulations approved by the County Administrator.

1. Meals and incidental per diem expense for travel shall not exceed the federal per diem rate established for the destination locality by the Internal Revenue Service. The mileage reimbursement rate shall equal that established by the Internal Revenue Service.

2. Allowable expenses for lodging, public transportation and business expenses shall be the actual costs provided they are reasonable.

3. This Policy shall be administered to provide for the most cost effective travel and business activity for the benefit of the County. Expenses may be paid or reimbursed only when they are reasonable and necessary for the conduct of County business, within amounts appropriated by the Board of Supervisors, properly documented, and approved by the appropriate authority.

4. The County Administrator shall interpret and administer this Policy and shall prescribe regulations implementing this Policy and describing additional detailed requirements.

COUNTY PROCUREMENT CARDS

Expenses paid by use of County procurement cards and other methods shall be subject to the same limits and standards of documentation as reimbursed expenses.

BUDGET OVERVIEW

Executive Overview

GOOCHLAND COUNTY, VA - ADOPTED BUDGET FY2024

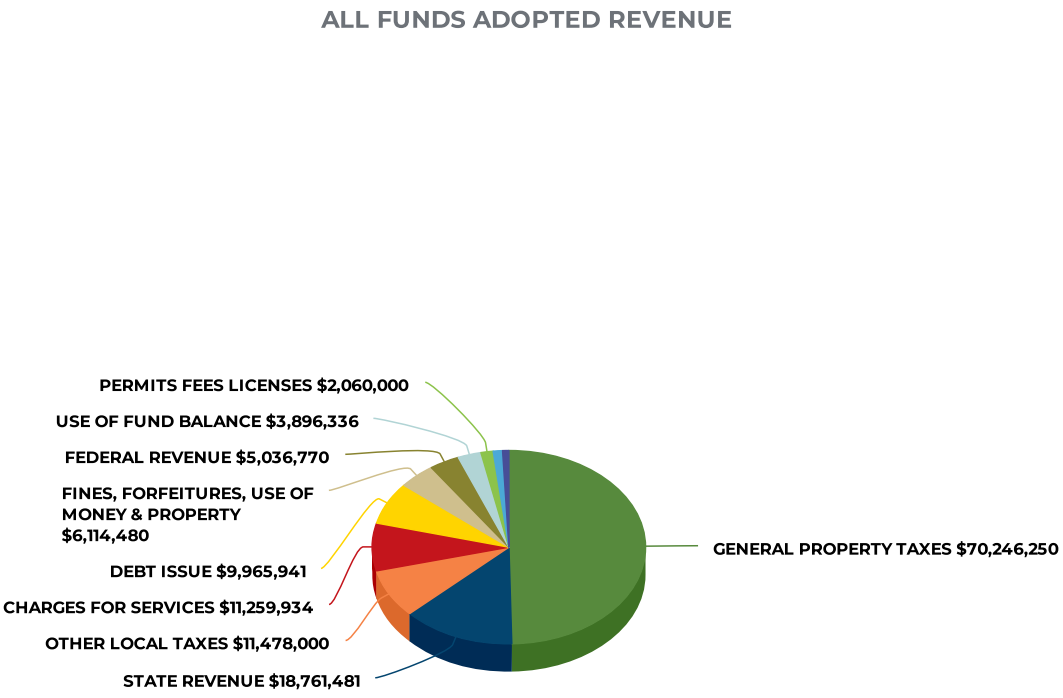
	General Fund*	Schools	Office of Children's Services	Utilities	CIP	Total
Revenues						
General Property Taxes	62,551,250	-	-	-	-	62,551,250
Other Local Taxes	8,978,000	-	-	7,695,000	-	16,673,000
Permits, Fees, and Licenses	2,060,000	-	-	-	-	2,060,000
Fines and Forfeitures	60,600	-	-	-	-	60,600
Use of money and property	3,650,000	-	-	667,480	1,736,400	6,053,880
Charges for Services	1,260,700	-	-	9,999,234	-	11,259,934
Miscellaneous/Recoveries	292,950	1,131,776	10,000	-	-	1,434,726
Debt	-	-	-	-	10,999,847	10,999,847
State Revenues	7,414,609	10,119,314	800,000	-	550,882	18,884,805
Federal Revenues	2,125,186	2,666,584	-	-	245,000	5,036,770
Total Revenues	**88,393,295**	**13,917,674**	**810,000**	**18,361,714**	**13,532,129**	**135,014,812**
Expenditures						
Personnel	30,224,659	28,904,828	128,308	1,346,174	-	60,603,969
Operations	13,496,867	12,263,846	1,744,300	6,160,725	-	33,665,738
Debt Service	4,855,729	-	-	8,661,115	-	13,516,844
Capital	-	-	-	2,949,838	26,066,801	29,016,639
Transfers	604,654	(27,251,000)	(1,062,608)	(756,138)	(12,534,672)	(40,999,764)
Total Expenditures	**49,181,909**	**13,917,674**	**810,000**	**18,361,714**	**13,532,129**	**95,803,426**
Increase (Decrease) in Fund Balance	**39,211,386**	**-**	**-**	**-**	**-**	**39,211,386**

* Includes Social Services

All funds adopted budget

$141.4 million

$17.0 million or 13.7% increase from the FY2023 budget

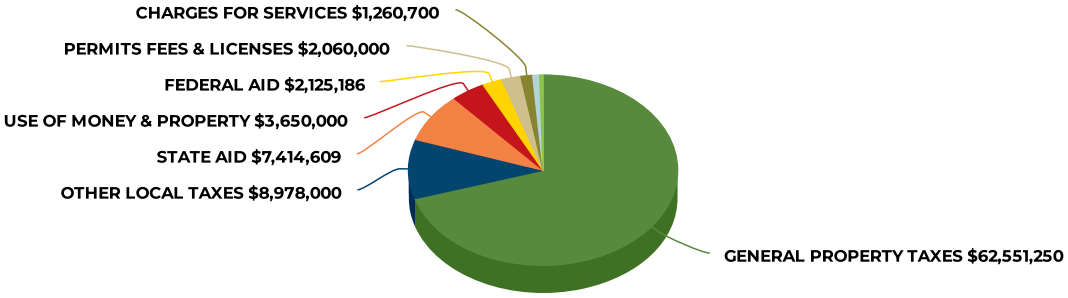


General fund adopted budget

$89.1 million

$14.8 million or 19.8% increase from the FY2023 budget

GENERAL FUND ADOPTED REVENUES



Short-term Factors

While many signs are positive, numerous challenges still exist. We have seen solid growth in our property values over the past year, but we recognize this will not be sustained and continued focus will need to be on diversifying our revenue streams by increasing our commercial tax base and reducing our burden on our residential tax base. Funding improvements to our existing roadways at a time of diminishing state support remains a priority for Goochland County.

We continue to devote significant resources to meet our growing public safety needs. Additional personnel and capital investments are provided in this budget to address growing service demands and to backfill areas once served by volunteers. However, not all the requests could be met in this budget and we should expect this to be an ongoing challenge.

We will continue to be challenged to provide competitive salary and compensation packages for our employees that are consistent with the market. We will need to continue to invest in and plan to close our salary and total compensation gap as resources are available. While we always seek efficiencies, additional positions will be required as workload demands continue to rise.

It should be noted that the county continues to bear additional financial burden for public education while the Commonwealth's commitment to K-12 education continues to lag. Additional funding from the Commonwealth is essential to meet long-term needs, balance local investments, and to maintain our outstanding school system.

While there are many positive reflections of the economy in Goochland County, we are challenged to be ever mindful of those throughout our community that are of lesser means or who are facing economic hardships. The burden that taxes and fees impose is a perspective that must never be taken lightly and is a constant factor in evaluating budget priorities. We will continue throughout the next fiscal year to seek programs and opportunities that can help support those that are challenged in meeting tax burdens.

Priority Service Areas

- ***Public Safety:***
  - Annual budget increased $4.1 million or 21.3% over FY2023
  - $26.1 million in CIP funding includes funding for a new fire station, a new fire engine, and a new elementary school
  - 13 new full-time positions
    - 6 new full-time positions in Fire & Rescue
    - 3 new full-time positions in Sheriff
      - 2 - Sheriff's Office
      - 1 - Emergency Communication Services
  - FY2024 7% cost-of-living increase for all Public Safety employees
    - FY2024 Emergency Communications employees receive the 7% increase plus an additional 6% increase
    - FY2024 Sheriff deputies and Fire Rescue personnel receive the 7% increase plus an additional 4% increase
- ***Education***:
  - $29.3 million in CIP funding over the next 5 years; which includes $15 million for a new Goochland Elementary School and $9 million for upgrades to Goochland High School.
  - Annual transfers increased $1.3 million, or 4.9% increase over FY2023
- ***County Personnel***:
  - 7.0% cost-of-living increase for all County staff
  - 4 full-time non-public safety positions
    - 1 Senior Planner
    - 1 Community Engagement Marketing Coordinator
    - 1 Human Resources Analyst
    - 1 Special Projects Manager in General Services

For Goochland County's long term planning information, please refer to the Capital Improvements section.

Personnel

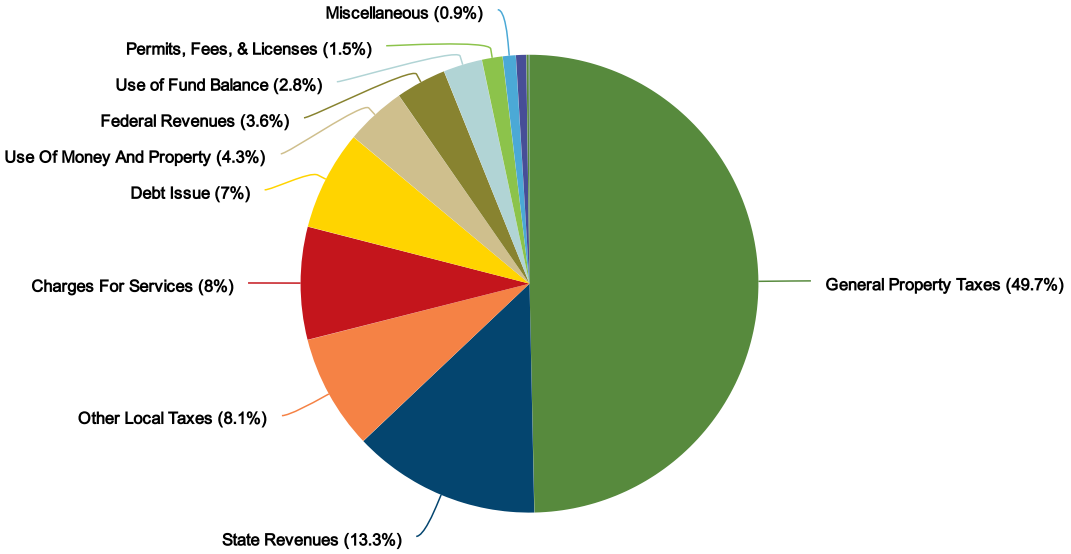
	FY22-Approved		FY23-Approved		FY24 - Approved		Full-Time change to FY2023
Department	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Change
Animal Protection	8	2	9	4	9	5	-
Board of Supervisors	-	5	-	5	-	5	-
Building Inspection	10	1	10	-	10	-	-
Clerk of the Circuit Court	9	-	9	-	9	-	-
Commissioner of Revenue	6	-	6	-	6	-	-
Commonwealth Attorney	6	-	6	-	6	-	-
Community Development	2	-	2	-	4	-	2
Community Engagement	0	-	0	-	2	-	2
County Administration	4	-	4	-	3	-	(1)
County Assessor	6	-	6	-	6	-	-
County Attorney	3	-	3	-	3	-	-
Economic Development	2	-	2	-	2	-	-
Environmental and Land Development	3	1	3	-	3	-	-
Fire Rescue	58	5	64	5	70	5	6
Financial Services	4	-	4	-	4	-	-
General Services-Facilities	10	1	10	1	11	1	1
General Services-Convenience Center	9	4	9	4	9	4	-
General Services-Grounds Management	8	1	8	1	8	1	-
Human Resources	2	-	2	-	3	-	1
Information Technology	8	2	8	2	8	2	-
Office of Children Services	1	-	1	-	1	-	-
Parks and Recreation	6	14	7	14	7	14	-
Planning	6	-	8	-	7	-	-1
Purchasing	1	-	1	-	1	-	-
Registrar	2	4	2	4	2	4	-
School Resource Officer	-	-	2	-	2	-	-
Sheriff's Office	48	1	54	3	56	1	2
Sheriff Court Related	4	7	5	7	5	7	-
Sheriff Emergency Communication Services	16	1	17	1	18	1	1
Social Services	22	5	22	5	22	5	-
Treasurer	7	-	7	-	7	-	-
Utilities	12	-	14	-	14	-	-
Totals Position Count	**284**	**52**	**303**	**54**	**319**	**53**	**13**

FUND SUMMARIES

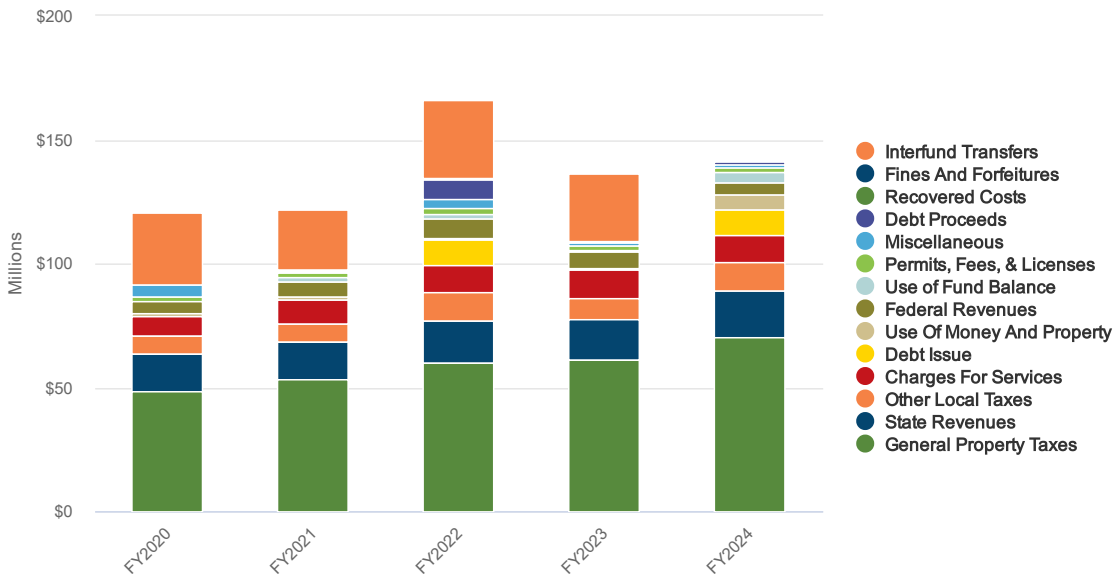
ALL FUNDS SUMMARY

The all funds summary combines the General Fund, Special Revenue Fund (Office of Children's Services), Proprietary Fund (Utilities), and Capital Improvement Fund

FY2024 Adopted All Funds Revenue



Budgeted and Historical 2024 Revenues by Source



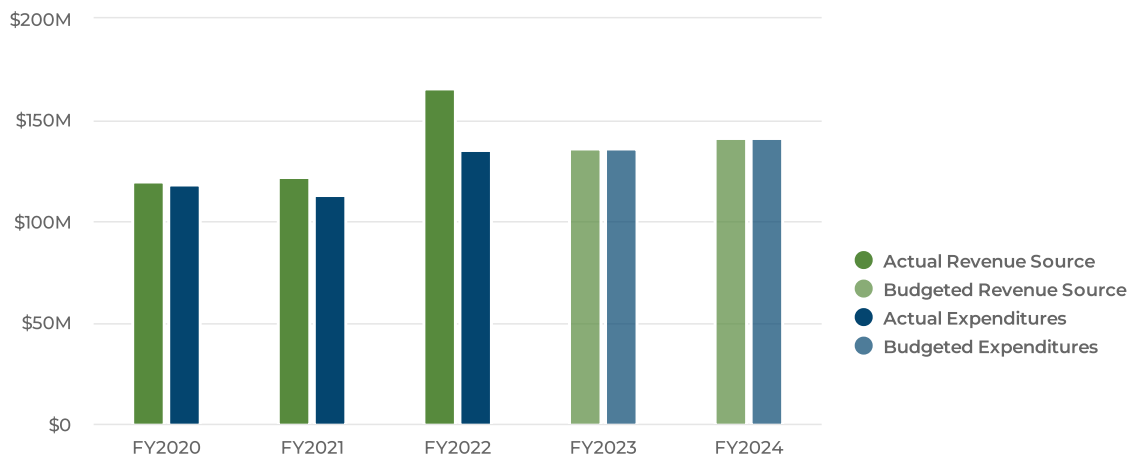
All Funds Revenue by Source

Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Revenue Source					
General Property Taxes	$60,241,246	$61,003,100	$70,246,250	$9,243,150	15.2%
Other Local Taxes	$11,459,042	$8,295,000	$11,478,000	$3,183,000	38.4%
Permits, Fees, & Licenses	$2,382,051	$2,043,500	$2,060,000	$16,500	0.8%
Fines And Forfeitures	$92,391	$51,000	$60,600	$9,600	18.8%
Use Of Money And Property	$697,900	$691,502	$6,053,880	$5,362,378	775.5%
Charges For Services	$11,128,516	$11,417,229	$11,259,934	-$157,295	-1.4%
Miscellaneous	$3,181,845	$1,978,712	$1,314,100	-$664,612	-33.6%
Recovered Costs	$349,549	$272,600	$243,950	-$28,650	-10.5%
State Revenues	$16,651,303	$16,812,586	$18,761,481	$1,948,895	11.6%
Federal Revenues	$8,001,570	$7,035,343	$5,036,770	-$1,998,573	-28.4%
Use of Fund Balance	$1,531,204	$5,072,040	$3,896,336	-$1,175,704	-23.2%
Debt Proceeds	$18,165,941	$9,700,000	$1,033,906	-$8,666,094	-89.3%
Debt Issue	$0		$9,965,941	$9,965,941	N/A
Total Revenue Source:	**$133,882,559**	**$124,372,612**	**$141,411,148**	**$17,038,536**	**13.7%**

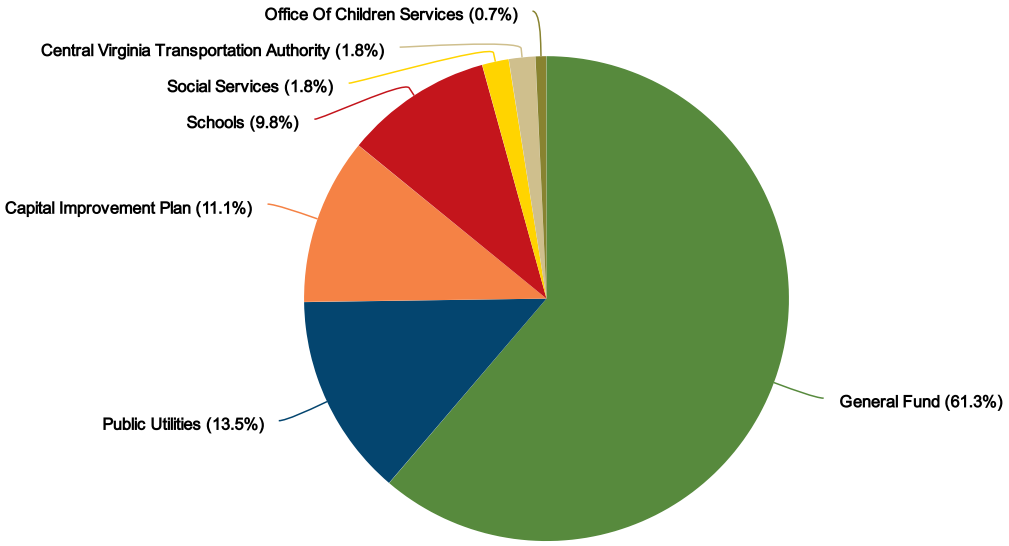
Summary

The County of Goochland is projecting $141.4 million of revenue in FY2024, which represents a 13.7% increase over the prior year. ***Excluding*** debt issues and proceeds from the total in each year, the budgeted revenue for FY2024 is $130.4 million and $114.7 million for FY2023. This is an increase of 13.7% over FY2023 ($15.7 million).

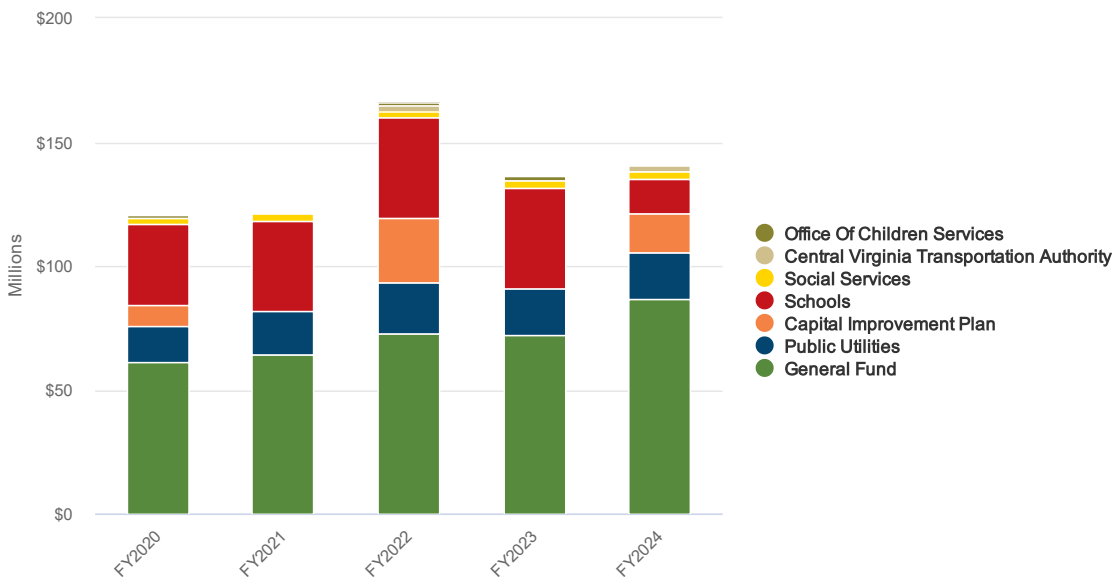
Budgeted expenditures are projected to increase by 13.7% or $17.0 million to $141.4 million in FY2024. The increase is primarily due to an increase of 58.5% ($9.6 million) in capital improvements. Total all funds expenditures ***excluding*** capital improvements are $115.3 million, which is an increase of $7.4 million, or 6.9%, over FY2023 at $107.9 million.



Revenue by Fund



Budgeted and Historical Revenue by Fund



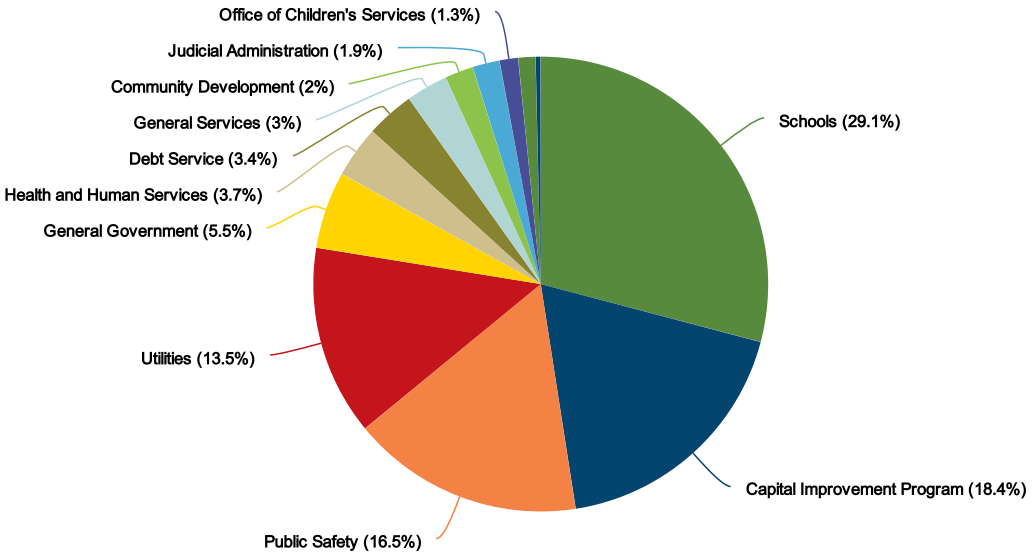
Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
General Fund					
General Property Taxes	$52,453,068	$53,353,100	$62,551,250	$9,198,150	17.2%
Other Local Taxes	$9,011,212	$8,295,000	$8,978,000	$683,000	8.2%
Permits, Fees, & Licenses	$2,300,992	$2,043,500	$2,060,000	$16,500	0.8%

Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Fines And Forfeitures	$92,391	$51,000	$60,600	$9,600	18.8%
Use Of Money And Property	$140,560	$100,000	$3,650,000	$3,550,000	3,550%
Charges For Services	$1,339,342	$1,093,600	$1,260,700	$167,100	15.3%
Miscellaneous	$270,375	$55,000	$49,000	-$6,000	-10.9%
Recovered Costs	$329,964	$272,600	$243,950	-$28,650	-10.5%
State Revenues	$6,355,012	$6,126,997	$6,570,111	$443,114	7.2%
Federal Revenues	$480,712	$206,904	$451,532	$244,628	118.2%
Use of Fund Balance	$0	$600,000	$750,000	$150,000	25%
Debt Proceeds		$9,700,000		-$9,700,000	N/A
Total General Fund:	**$72,773,627**	**$81,897,701**	**$86,625,143**	**$4,727,442**	**5.8%**
Social Services					
Miscellaneous	$2,404	$0	$0	$0	0%
Recovered Costs	$19,585	$0	$0	$0	0%
State Revenues	$491,928	$679,621	$844,498	$164,877	24.3%
Federal Revenues	$1,577,302	$1,508,379	$1,673,654	$165,275	11%
Use of Fund Balance	$0	$6,000	$0	-$6,000	-100%
Total Social Services:	**$2,091,218**	**$2,194,000**	**$2,518,152**	**$324,152**	**14.8%**
Central Virginia Transportation Authority					
Other Local Taxes	$2,447,831		$2,500,000	$2,500,000	N/A
Total Central Virginia Transportation Authority:	**$2,447,831**		**$2,500,000**	**$2,500,000**	**N/A**
Office Of Children Services					
Miscellaneous	$2,113	$10,000	$10,000	$0	0%
State Revenues	$429,086	$825,000	$800,000	-$25,000	-3%
Use of Fund Balance	$0	$66,040	$212,608	$146,568	221.9%
Total Office Of Children Services:	**$431,200**	**$901,040**	**$1,022,608**	**$121,568**	**13.5%**
Capital Improvement Plan					
County CIP Fund					
Use Of Money And Property	$44,421		$1,736,400	$1,736,400	N/A
Miscellaneous	$2,226,120	$750,517	$0	-$750,517	-100%
State Revenues	$416,293	$0	$550,882	$550,882	N/A
Federal Revenues	$0	$600,000	$245,000	-$355,000	-59.2%
Use of Fund Balance	$0	$4,400,000	$2,177,590	-$2,222,410	-50.5%
Debt Proceeds	$18,165,941	$0	$1,033,906	$1,033,906	N/A
Debt Issue	$0		$9,965,941	$9,965,941	N/A
Total County CIP Fund:	**$20,852,775**	**$5,750,517**	**$15,709,719**	**$9,959,202**	**173.2%**
Total Capital Improvement Plan:	**$20,852,775**	**$5,750,517**	**$15,709,719**	**$9,959,202**	**173.2%**

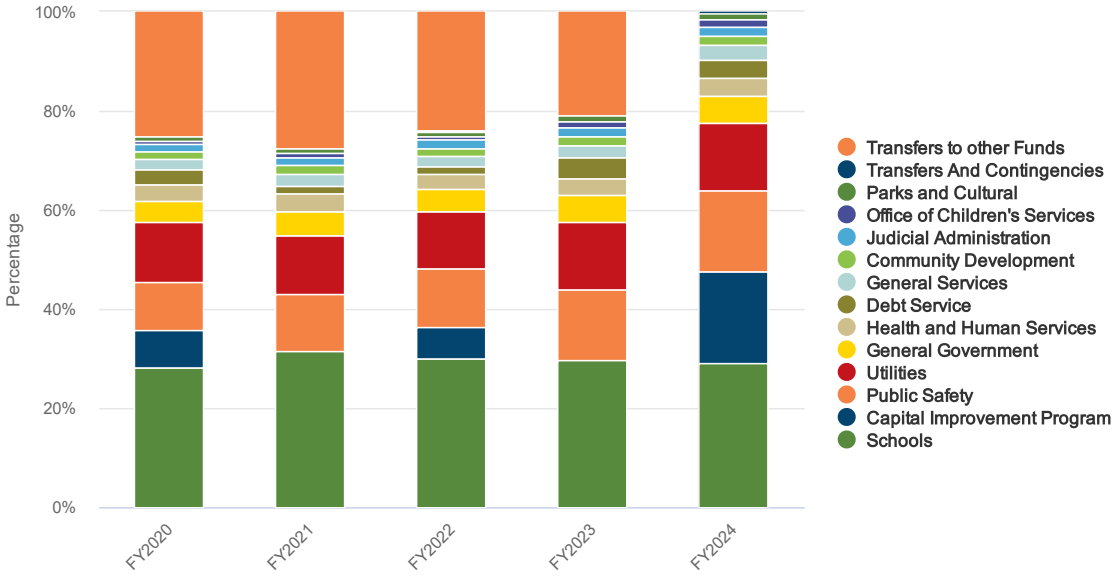
Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Public Utilities					
Utilities Operating					
Permits, Fees, & Licenses	$81,059	$0	$0	$0	0%
Use Of Money And Property	$9,173	$91,502	$91,600	$98	0.1%
Charges For Services	$6,799,093	$7,383,545	$7,805,534	$421,989	5.7%
Miscellaneous	$10,690	$0	$0	$0	0%
Use of Fund Balance	$1,531,204	$0	$0	$0	0%
Total Utilities Operating:	**$8,431,219**	**$7,475,047**	**$7,897,134**	**$422,087**	**5.6%**
Utilities CIP					
Charges For Services	$2,990,080	$2,940,084	$2,193,700	-$746,384	-25.4%
Federal Revenues	$152,270	$0	$0	$0	0%
Use of Fund Balance		$0	$756,138	$756,138	N/A
Total Utilities CIP:	**$3,142,350**	**$2,940,084**	**$2,949,838**	**$9,754**	**0.3%**
Tuckahoe Creek Serv District					
General Property Taxes	$7,778,592	$7,650,000	$7,695,000	$45,000	0.6%
Use Of Money And Property	$496,510	$500,000	$136,939	-$363,061	-72.6%
Total Tuckahoe Creek Serv District:	**$8,275,102**	**$8,150,000**	**$7,831,939**	**-$318,061**	**-3.9%**
Utilities EGPS Force Main Rebuild					
Use Of Money And Property	$7,237		$438,941	$438,941	N/A
Total Utilities EGPS Force Main Rebuild:	**$7,237**	**$0**	**$438,941**	**$438,941**	**N/A**
Total Public Utilities:	**$19,855,909**	**$18,565,131**	**$19,117,852**	**$552,721**	**3%**
Schools					
School Operating					
Miscellaneous	$393,733	$326,342	$333,929	$7,587	2.3%
State Revenues	$8,889,486	$9,099,012	$9,896,612	$797,600	8.8%
Total School Operating:	**$9,283,219**	**$9,425,354**	**$10,230,541**	**$805,187**	**8.5%**
School Textbook					
State Revenues	$53,604	$66,190	$66,720	$530	0.8%
Total School Textbook:	**$53,604**	**$66,190**	**$66,720**	**$530**	**0.8%**
School Other Spec Rev					
Miscellaneous	$211,687	$240,010	$315,460	$75,450	31.4%
Total School Other Spec Rev:	**$211,687**	**$240,010**	**$315,460**	**$75,450**	**31.4%**
School Cafeteria					
Miscellaneous	$64,723	$596,843	$605,711	$8,868	1.5%

Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
State Revenues	$15,894	$15,766	$32,658	$16,892	107.1%
Federal Revenues	$1,635,537	$587,399	$681,500	$94,101	16%
Total School Cafeteria:	**$1,716,154**	**$1,200,008**	**$1,319,869**	**$119,861**	**10%**
School Federal Grants					
Federal Revenues	$4,155,749	$4,132,661	$1,985,084	-$2,147,577	-52%
Total School Federal Grants:	**$4,155,749**	**$4,132,661**	**$1,985,084**	**-$2,147,577**	**-52%**
Total Schools:	**$15,420,413**	**$15,064,223**	**$13,917,674**	**-$1,146,549**	**-7.6%**
Advalorem Tax Fund					
General Property Taxes	$9,586		$0	$0	N/A
Total Advalorem Tax Fund:	**$9,586**		**$0**	**$0**	**N/A**
Total:	**$133,882,559**	**$124,372,612**	**$141,411,148**	**$17,038,536**	**13.7%**

FY2024 Adopted All Funds Expenditures



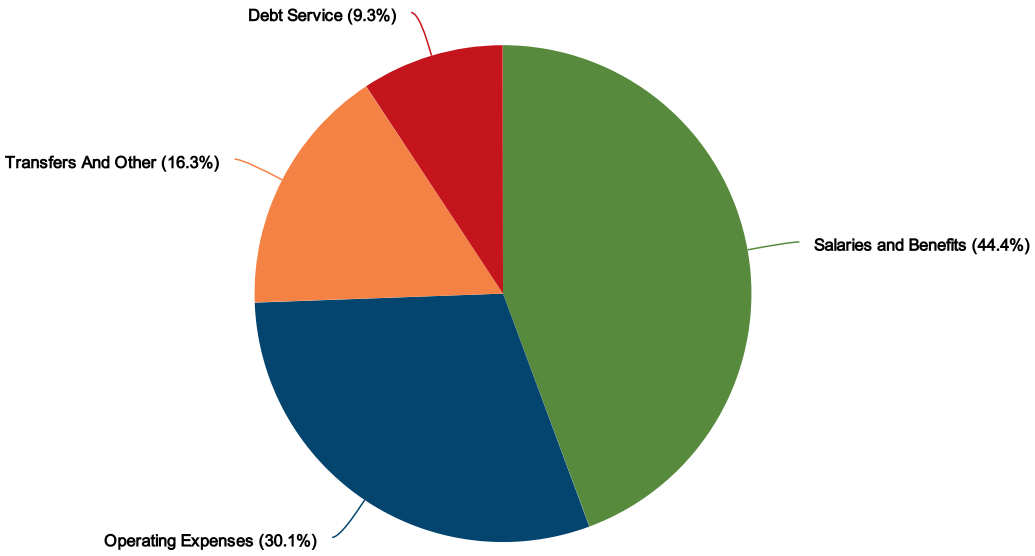
Budgeted and Historical Expenditures by Function



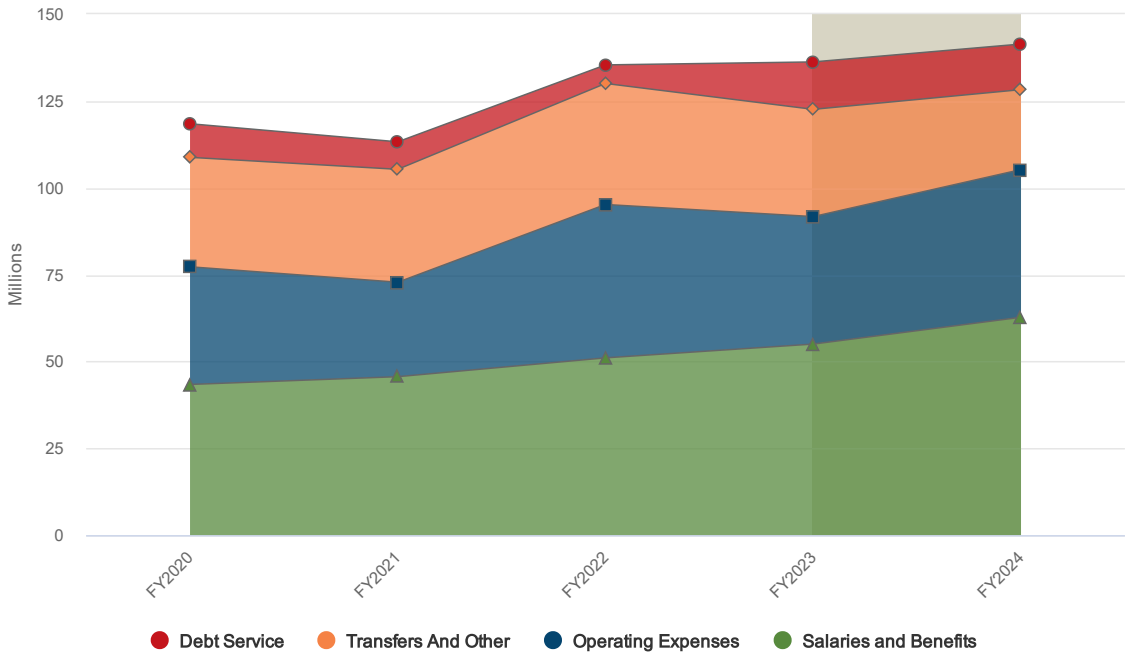
Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Expenditures					
General Government	$6,251,151	$7,591,953	$7,750,416	$158,463	2.1%
Judicial Administration	$2,102,944	$2,314,993	$2,730,171	$415,178	17.9%
Public Safety	$15,994,172	$19,251,911	$23,343,943	$4,092,032	21.3%
General Services	$3,130,371	$3,543,722	$4,193,857	$650,135	18.3%
Health and Human Services	$4,302,116	$4,617,786	$5,206,474	$588,688	12.7%
Schools	$40,511,550	$40,564,223	$41,168,674	$604,451	1.5%
Parks and Cultural	$1,412,306	$1,676,809	$1,732,800	$55,991	3.3%
Community Development	$1,998,177	$2,433,101	$2,871,823	$438,722	18%
Debt Service	$1,739,121	$5,511,426	$4,855,729	-$655,697	-11.9%
Office of Children's Services	$933,316	$1,851,040	$1,872,608	$21,568	1.2%
Utilities	$15,276,054	$18,565,131	$19,117,852	$552,721	3%
Capital Improvement Program	$8,912,049	$16,450,517	$26,066,801	$9,616,284	58.5%
Transfers And Contingencies	$0	$0	$500,000	$500,000	N/A
Total Expenditures:	**$102,563,327**	**$124,372,612**	**$141,411,148**	**$17,038,536**	**13.7%**

All Funds Expenditure by Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



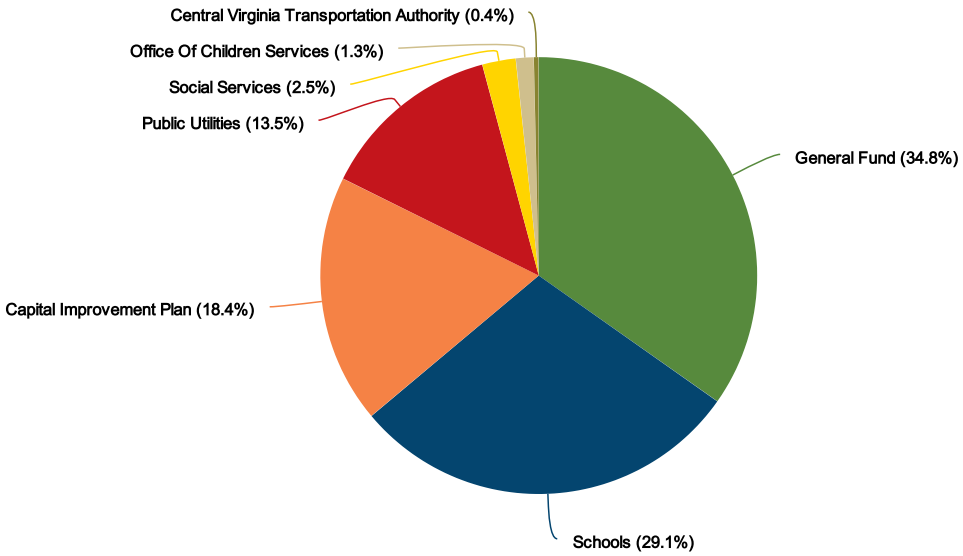
Grey background indicates budgeted figures.

All Funds Expenditure by Type

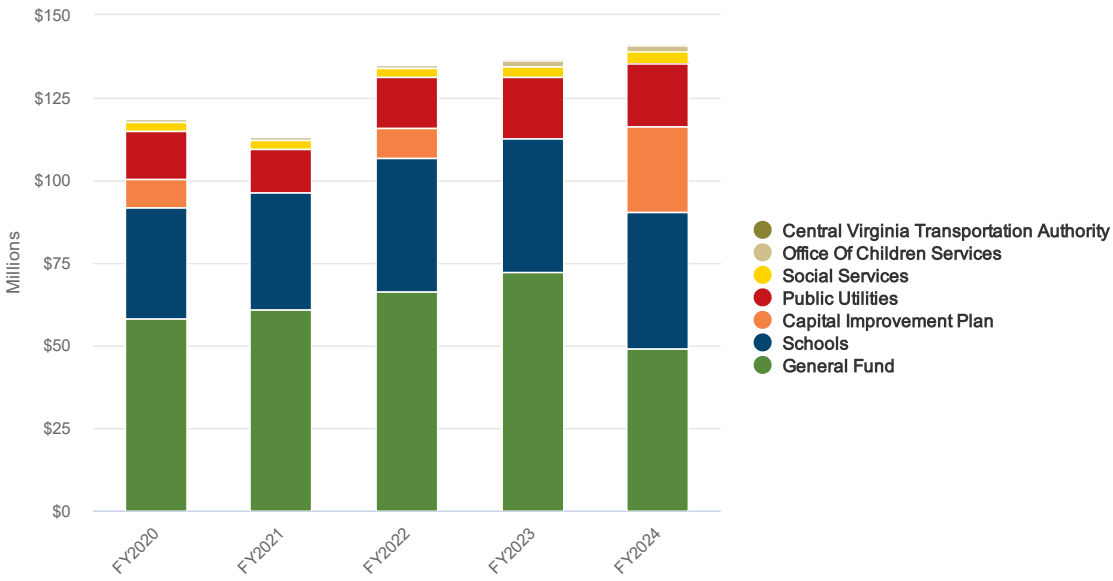
Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Expense Objects					
Salaries and Benefits	$51,038,556	$55,007,817	$62,729,037	$7,721,220	14%
Operating Expenses	$44,168,199	$53,162,142	$42,528,607	-$10,633,535	-20%
Debt Service	$5,346,082	$13,661,426	$13,126,609	-$534,817	-3.9%
Transfers And Other	$2,010,490	$2,541,227	$23,026,895	$20,485,668	806.1%
Total Expense Objects:	**$102,563,327**	**$124,372,612**	**$141,411,148**	**$17,038,536**	**13.7%**

All Funds Expenditures by Fund & Type

Expenditures by Fund



Budgeted and Historical Expenditures by Fund



Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
General Fund					
Salaries and Benefits	$21,793,777	$24,841,701	$30,224,659	$5,382,958	21.7%
Operating Expenses	$9,966,622	$12,222,466	$13,496,867	$1,274,401	10.4%
Debt Service	$1,739,121	$5,511,426	$4,855,729	-$655,697	-11.9%
Transfers And Other	$559,950	$1,279,815	$604,654	-$675,161	-52.8%
Total General Fund:	**$34,059,470**	**$43,855,408**	**$49,181,909**	**$5,326,501**	**12.1%**
Social Services					
Salaries and Benefits	$1,889,596	$1,858,238	$2,125,068	$266,830	14.4%
Operating Expenses	$981,292	$1,228,055	$1,378,236	$150,181	12.2%
Total Social Services:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**
Central Virginia Transportation Authority					
Operating Expenses	$0		$500,000	$500,000	N/A
Total Central Virginia Transportation Authority:	**$0**	**$0**	**$500,000**	**$500,000**	**N/A**
Office Of Children Services					
Salaries and Benefits	$106,517	$105,640	$128,308	$22,668	21.5%
Operating Expenses	$826,799	$1,745,400	$1,744,300	-$1,100	-0.1%
Total Office Of Children Services:	**$933,316**	**$1,851,040**	**$1,872,608**	**$21,568**	**1.2%**
Capital Improvement Plan					
County CIP Fund					
Operating Expenses	$8,069,185	$16,450,517	$6,984,633	-$9,465,884	-57.5%
Debt Service	$342,864	$0	$0	$0	0%
Transfers And Other	$500,000	$0	$19,082,168	$19,082,168	N/A
Total County CIP Fund:	**$8,912,049**	**$16,450,517**	**$26,066,801**	**$9,616,284**	**58.5%**
Total Capital Improvement Plan:	**$8,912,049**	**$16,450,517**	**$26,066,801**	**$9,616,284**	**58.5%**
Public Utilities					
Utilities Operating					
Salaries and Benefits	$1,014,955	$1,301,419	$1,346,174	$44,755	3.4%
Operating Expenses	$6,001,189	$5,302,300	$6,160,725	$858,425	16.2%
Transfers And Other	$880,256	$871,328	$390,235	-$481,093	-55.2%
Total Utilities Operating:	**$7,896,399**	**$7,475,047**	**$7,897,134**	**$422,087**	**5.6%**
Utilities CIP					
Operating Expenses	$3,798,274	$2,550,000	$0	-$2,550,000	-100%
Transfers And Other	$70,284	$390,084	$2,949,838	$2,559,754	656.2%
Total Utilities CIP:	**$3,868,558**	**$2,940,084**	**$2,949,838**	**$9,754**	**0.3%**

Name	FY2022 Actual All	FY2023 Adopted Budget All	FY2024 Adopted Budget All	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All ($ Change)	FY2023 Adopted Budget All vs. FY2024 Adopted Budget All (% Change)
Tuckahoe Creek Serv District					
Debt Service	$3,090,832	$8,150,000	$7,831,939	-$318,061	-3.9%
Total Tuckahoe Creek Serv District:	**$3,090,832**	**$8,150,000**	**$7,831,939**	**-$318,061**	**-3.9%**
Utilities EGPS Force Main Rebuild					
Operating Expenses	$247,000		$0	$0	N/A
Debt Service	$173,266		$438,941	$438,941	N/A
Total Utilities EGPS Force Main Rebuild:	**$420,266**	**$0**	**$438,941**	**$438,941**	**N/A**
Total Public Utilities:	**$15,276,054**	**$18,565,131**	**$19,117,852**	**$552,721**	**3%**
Schools					
School Operating					
Salaries and Benefits	$26,233,711	$26,900,819	$28,904,828	$2,004,009	7.4%
Operating Expenses	$8,256,584	$7,759,775	$8,309,833	$550,058	7.1%
Total School Operating:	**$34,490,295**	**$34,660,594**	**$37,214,661**	**$2,554,067**	**7.4%**
School Textbook					
Operating Expenses	$374,881	$330,950	$333,600	$2,650	0.8%
Total School Textbook:	**$374,881**	**$330,950**	**$333,600**	**$2,650**	**0.8%**
School Other Spec Rev					
Operating Expenses	$194,915	$240,010	$315,460	$75,450	31.4%
Total School Other Spec Rev:	**$194,915**	**$240,010**	**$315,460**	**$75,450**	**31.4%**
School Cafeteria					
Operating Expenses	$1,295,710	$1,200,008	$1,319,869	$119,861	10%
Total School Cafeteria:	**$1,295,710**	**$1,200,008**	**$1,319,869**	**$119,861**	**10%**
School Federal Grants					
Operating Expenses	$4,155,749	$4,132,661	$1,985,084	-$2,147,577	-52%
Total School Federal Grants:	**$4,155,749**	**$4,132,661**	**$1,985,084**	**-$2,147,577**	**-52%**
Total Schools:	**$40,511,550**	**$40,564,223**	**$41,168,674**	**$604,451**	**1.5%**
Total:	**$102,563,327**	**$124,372,612**	**$141,411,148**	**$17,038,536**	**13.7%**

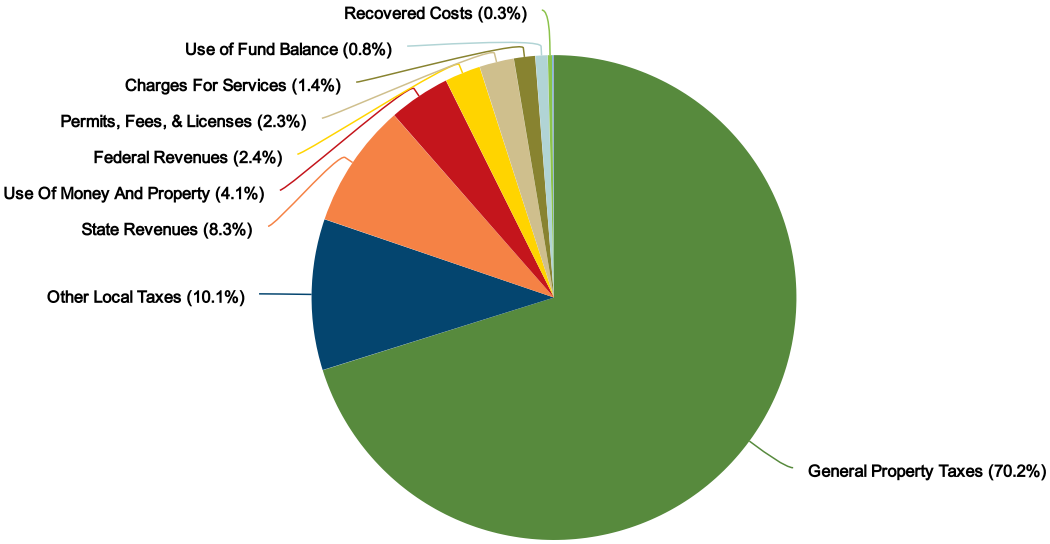
FY2024 Adopted General Fund Revenues

The revenue budget for Goochland County's general fund is developed by consensus and is compiled by a committee that reviews a forecast from all major sources that incorporates trends and other growth assumptions for the upcoming fiscal year. This committee includes the Deputy County Administrator for Financial Services, the Treasurer, the Commissioner of Revenue, the County Assessor, the Controller, and the Director of Finance. In particular, the real estate tax forecast for the upcoming biennium is refined at the beginning of each calendar year once the Assessor's Office has established the taxable assessed values as of January 1st.

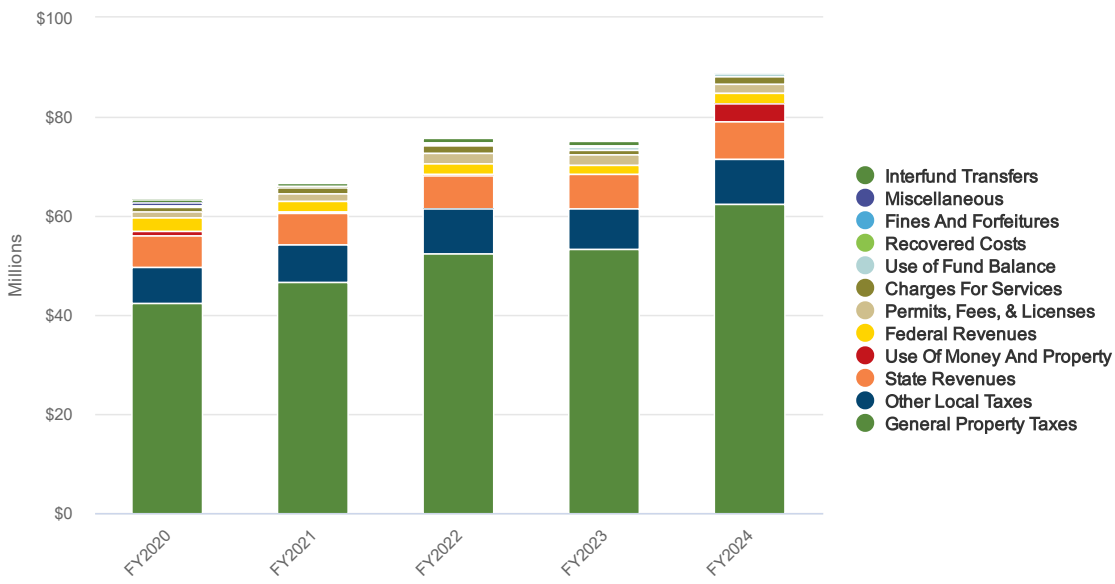
Total general fund revenues for FY2024 are projected at $89.1 million, which is a $14.8 million increase (19.8%) over FY2023. General property taxes are projected to increase 17.2% ($9.2 million), primarily due to increased assessments and a continued building trend. The Federal Reserve is increasing interest rates, which is reflected in the use of money and property revenue category. Driven by interest income, the use of money and property is expected to increase from $100,000 in FY2023 to $3.6 million in FY2024.

The following chart shows the adopted general fund revenues. The second compares the FY2024 adopted budget to the FY2023 adopted budget. In addition, it includes the actual FY2020, FY2021 and FY2022 results.

General Fund Revenues



Budgeted and Historical Revenues by Source

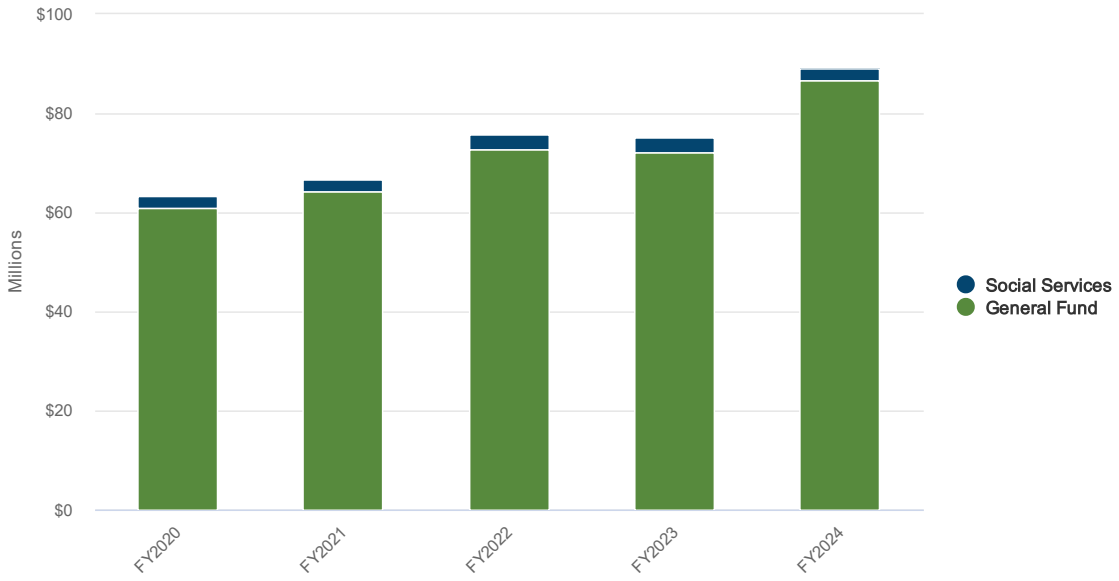


The following schedule includes the FY2024 Proposed Budget and the change from the FY2024 Proposed to the FY2024 Adopted Budget.

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Proposed Budget GF	FY2024 Adopted Budget GF	FY2024 Proposed Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2024 Proposed Budget GF vs. FY2024 Adopted Budget GF (% Change)
Revenue Source						
General Property Taxes	$52,453,068	$53,353,100	$61,176,250	$62,551,250	$1,375,000	2.2%
Other Local Taxes	$9,011,212	$8,295,000	$8,978,000	$8,978,000	$0	0%
Permits, Fees, & Licenses	$2,300,992	$2,043,500	$2,060,000	$2,060,000	$0	0%
Fines And Forfeitures	$92,391	$51,000	$60,600	$60,600	$0	0%
Use Of Money And Property	$140,560	$100,000	$3,070,000	$3,650,000	$580,000	18.9%
Charges For Services	$1,339,342	$1,093,600	$1,260,700	$1,260,700	$0	0%
Miscellaneous	$272,778	$55,000	$49,000	$49,000	$0	0%
Recovered Costs	$349,549	$272,600	$243,950	$243,950	$0	0%
State Revenues	$6,846,940	$6,806,618	$7,411,885	$7,414,609	$2,724	0%
Federal Revenues	$2,058,014	$1,715,283	$2,152,269	$2,125,186	-$27,083	-1.3%
Use of Fund Balance	$0	$606,000	$500	$750,000	$749,500	149,900%
Total Revenue Source:	**$74,864,846**	**$74,391,701**	**$86,463,154**	**$89,143,295**	**$2,680,141**	**3.1%**

General Fund Revenue Details

The following schedule provides the details for the general fund revenues by fund.



Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
General Fund					
General Property Taxes					
REAL ESTATE CURRENT	$33,988,910	$36,200,000	$42,775,000	$6,575,000	18.2%
REAL ESTATE DELINQUENT	$642,790	$650,000	$1,250,000	$600,000	92.3%
TAX RELIEF FOR THE ELDERLY	$563,531	$550,000	$570,000	$20,000	3.6%
TCSD 55% REV SHARING	-$2,413,874	-$2,600,000	-$2,600,000	$0	0%
ROLL BACK TAXES	$339,565	$105,000	$225,000	$120,000	114.3%
PREPAID REAL ESTATE TAXES	-$1	$0	$0	$0	0%
PUBLIC SVC CORP TAXES CURR	$894,365	$925,000	$925,000	$0	0%
PERSONAL PROPERTY TAXES CURR	$16,110,269	$15,683,800	$16,500,000	$816,200	5.2%
PERSONAL PROP TAXES DELINQ	$1,178,699	$800,000	$1,750,000	$950,000	118.8%
VOLUNTEER PERSONAL PROP	$3,633	$0	$4,000	$4,000	N/A
COMMON CARRIER	$211	$300	$250	-$50	-16.7%
PHYSICALLY HANDICAPPED	$2,150	$5,000	$5,000	$0	0%
ADMIN FEE PP	$51,882	$25,000	$25,000	$0	0%
SHORT TERM RENTAL TAX	$134,755	$140,000	$138,000	-$2,000	-1.4%

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
MACHINERY AND TOOLS	$560,426	$525,000	$575,000	$50,000	9.5%
MOBILE HOME	$3,889	$4,000	$4,000	$0	0%
PENALTIES	$262,070	$200,000	$265,000	$65,000	32.5%
INTEREST ON TAXES	$129,799	$140,000	$140,000	$0	0%
Total General Property Taxes:	**$52,453,068**	**$53,353,100**	**$62,551,250**	**$9,198,150**	**17.2%**
Other Local Taxes					
LOCAL SALES AND USE TAX	$4,796,403	$4,700,000	$4,900,000	$200,000	4.3%
CONSUMER UTILITY TAXES	$537,875	$515,000	$545,000	$30,000	5.8%
CONSUMPTION TAXES	$106,166	$90,000	$105,000	$15,000	16.7%
BUSINESS LICENSE TAXES	$1,229,750	$1,300,000	$1,350,000	$50,000	3.8%
MOTOR VEHICLE LICENSE	$2,748	$0	$3,000	$3,000	N/A
BANK STOCK TAXES	$1,000,943	$600,000	$800,000	$200,000	33.3%
TAXES ON RECORD AND WILLS	$1,215,082	$1,000,000	$1,225,000	$225,000	22.5%
TRANSIENT OCCUPANCY TAXES	$122,243	$90,000	$50,000	-$40,000	-44.4%
Total Other Local Taxes:	**$9,011,212**	**$8,295,000**	**$8,978,000**	**$683,000**	**8.2%**
Permits, Fees, & Licenses					
ANIMAL LICENSES	$12,916	$10,000	$10,000	$0	0%
LAND USE FEES	$3,775	$3,000	$3,500	$500	16.7%
TRANSFER FEES	$1,409	$1,000	$1,000	$0	0%
ZONING AND SUBDIV PERMITS	$102,179	$80,000	$90,000	$10,000	12.5%
BUILDING PERMITS	$1,963,514	$1,750,000	$1,750,000	$0	0%
ZONING REVIEW FEES	$45,400	$30,000	$36,000	$6,000	20%
BURN PERMITS	$4,800	$4,500	$4,500	$0	0%
LAND DISTURBANCE	$58,375	$50,000	$55,000	$5,000	10%
PLAN OF DEVELOPMENT	$22,375	$40,000	$25,000	-$15,000	-37.5%
STORMWATER PERMITS	$86,600	$75,000	$85,000	$10,000	13.3%
LARGE CROWD	$25	$0	$0	$0	0%
MISCELLANEOUS PERMITS FEES	$100	$0	$0	$0	0%
DMV STOP FEE	-$536	$0	$0	$0	0%
DANGEROUS DOG FEE STATE	$60		$0	$0	N/A
Total Permits, Fees, & Licenses:	**$2,300,992**	**$2,043,500**	**$2,060,000**	**$16,500**	**0.8%**
Fines And Forfeitures					
COURT FINES	$80,029	$50,000	$60,000	$10,000	20%
PARKING FEES	$1,262	$1,000	$600	-$400	-40%
OTHER FINES	$11,100	$0	$0	$0	0%

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
Total Fines And Forfeitures:	**$92,391**	**$51,000**	**$60,600**	**$9,600**	**18.8%**
Use Of Money And Property					
INTEREST ON BANK DEPOSITS	$129,189	$50,000	$3,600,000	$3,550,000	7,100%
RENTS	$11,370	$50,000	$50,000	$0	0%
Total Use Of Money And Property:	**$140,560**	**$100,000**	**$3,650,000**	**$3,550,000**	**3,550%**
Charges For Services					
SHERIFF AND DEP FEES	$5,320	$5,000	$5,500	$500	10%
CIRCUIT COURT SECURITY	$77,621	$50,000	$52,000	$2,000	4%
GEN DIST/CC ADMISSION	$1,415	$2,000	$1,500	-$500	-25%
DNA TEST	$251	$100	$200	$100	100%
COMMONWEALTH ATTORNEY FEE	$1,124	$1,500	$1,500	$0	0%
EMS COST RECOVERY	$975,772	$850,000	$975,000	$125,000	14.7%
CONVENIENCE CENTER CHARGES	$47,430	$45,000	$45,000	$0	0%
RECREATION FEES	$230,408	$140,000	$180,000	$40,000	28.6%
Total Charges For Services:	**$1,339,342**	**$1,093,600**	**$1,260,700**	**$167,100**	**15.3%**
Miscellaneous					
MISCELLANEOUS REVENUE	$15,256	$15,000	$14,000	-$1,000	-6.7%
SALE OF SURPLUS	$45,091	$10,000	$5,000	-$5,000	-50%
JUDICIAL SALE EXCESS PROCEEDS	$168,054	$20,000	$20,000	$0	0%
SALE OF LOGO ITEMS	$10	$0	$0	$0	0%
INSURANCE ADJUSTMENTS	$41,963	$10,000	$10,000	$0	0%
Total Miscellaneous:	**$270,375**	**$55,000**	**$49,000**	**-$6,000**	**-10.9%**
Recovered Costs					
CREDIT CARD CONVENIENCE FEE	$3,526	$400	$2,000	$1,600	400%
FOIA REIMBURSEMENTS	$190	$200	$150	-$50	-25%
CIRCUIT COURT COPIES	$10,165	$6,000	$9,000	$3,000	50%
KENNEL FEE REIMBURSEMENT	$24,340	$7,000	$20,000	$13,000	185.7%
SPECIAL EVENT REIMBURSEMENT	$73,244	$35,000	$35,000	$0	0%
RECYCLED REIMBURSEMENT	$101,531	$80,000	$70,000	-$10,000	-12.5%
HOA RECYCLING	$48,328	$65,000	$50,000	-$15,000	-23.1%
CSB FISCAL AGENT	$7,000	$7,000	$7,000	$0	0%

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
CSB IT SERVICES	$11,000	$11,000	$11,000	$0	0%
LAWN SERVICE SCHOOLS	$39,000	$60,000	$39,000	-$21,000	-35%
COST SHARING PR	$10,414	$0	$0	$0	0%
SALE OF MAPS SURVEYS	$1,225	$1,000	$800	-$200	-20%
Total Recovered Costs:	**$329,964**	**$272,600**	**$243,950**	**-$28,650**	**-10.5%**
State Revenues					
MOBILE HOME TILTING	$27,621	$25,000	$25,000	$0	0%
ROLLING STOCK TAX	$4,624	$80,000	$78,000	-$2,000	-2.5%
DMV RENTAL TAX	$50,140	$20,000	$25,000	$5,000	25%
PPTRA	$2,853,012	$2,853,012	$2,853,012	$0	0%
COMMUNICATION SALES AND USE	$611,071	$625,000	$625,000	$0	0%
STATE GAME OF SKILL TAX	$9,792	$0	$9,000	$9,000	N/A
COMMONWEALTH ATTORNEY	$292,756	$300,000	$300,000	$0	0%
COURT APPOINTED ATTORNEY	$195	$1,800	$300	-$1,500	-83.3%
SHERIFF	$1,068,961	$1,127,786	$1,154,042	$26,256	2.3%
COMMISSIONER OF REVENUE	$107,585	$108,000	$108,000	$0	0%
TREASURER	$126,444	$128,000	$128,000	$0	0%
REGISTRAR	$68,943	$50,000	$68,943	$18,943	37.9%
CLERK OF THE COURT	$301,050	$272,000	$272,000	$0	0%
DMV REIMBURSEMENTS	$429,831	$300,000	$400,000	$100,000	33.3%
VICTIM WITNESS	$17,752	$18,263	$45,000	$26,737	146.4%
RECORD PRESERVATION	$62,067	$0	$0	$0	0%
CLERK TECHNOLOGY	$13,671	$13,000	$15,000	$2,000	15.4%
MISC STATE GRANT	$0	$0	$11,000	$11,000	N/A
WIRELESS E 911	$103,144	$85,000	$100,000	$15,000	17.6%
FOUR FOR LIFE	$58,620	$25,736	$29,946	$4,210	16.4%
FIRE PROGRAM FUND	$87,900	$87,900	$87,900	$0	0%
NG 911	$50,468		$50,468	$50,468	N/A
SCHOOL RESOURCE OFFICER	$0		$178,000	$178,000	N/A
OTHER STATE FUNDS MISC	$9,368	$6,500	$6,500	$0	0%
Total State Revenues:	**$6,355,012**	**$6,126,997**	**$6,570,111**	**$443,114**	**7.2%**
Federal Revenues					
COST ALLOCATION CEN SERV	$132,843	$110,000	$115,000	$5,000	4.5%
LEMPG GRANT	$0	$16,904	$17,000	$96	0.6%
VICTIM WITNESS GRANT	$53,255	$45,000	$94,500	$49,500	110%
HIGHWAY SAFETY GRANT	$13,109	$35,000	$15,000	-$20,000	-57.1%

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
OPIOID SETTLEMENT GRANT	$0		$210,032	$210,032	N/A
MISC FEDERAL GRANTS	$281,505	$0	$0	$0	0%
Total Federal Revenues:	**$480,712**	**$206,904**	**$451,532**	**$244,628**	**118.2%**
Use of Fund Balance					
USE OF PRIOR YEAR BALANCE	$0	$600,000	$750,000	$150,000	25%
Total Use of Fund Balance:	**$0**	**$600,000**	**$750,000**	**$150,000**	**25%**
Total General Fund:	**$72,773,627**	**$72,197,701**	**$86,625,143**	**$14,427,442**	**20%**
Social Services					
Miscellaneous					
OTHER REBATES AND REFUNDS	$2,404	$0	$0	$0	0%
Total Miscellaneous:	**$2,404**	**$0**	**$0**	**$0**	**0%**
Recovered Costs					
HEALTH INSURANCE RECOVERY	$19,585	$0	$0	$0	0%
Total Recovered Costs:	**$19,585**	**$0**	**$0**	**$0**	**0%**
State Revenues					
STATE PUBLIC ASSISTANCE	$158,024	$285,735	$379,160	$93,425	32.7%
STATE PURCHASED SERVICES	$9,044	$15,803	$16,613	$810	5.1%
ADMIN DIRECT SERVICES	$324,860	$378,083	$448,725	$70,642	18.7%
Total State Revenues:	**$491,928**	**$679,621**	**$844,498**	**$164,877**	**24.3%**
Federal Revenues					
FED COMMUNITY ACTION	$442,774	$315,825	$367,280	$51,455	16.3%
ADMIN/DIRECT SRVC	$896,334	$870,903	$952,259	$81,356	9.3%
DAY CARE SERVICES	-$12,085	$0	$0	$0	0%
FEDERAL PUBLIC ASSISTANCE	$163,016	$217,765	$237,265	$19,500	9%
FED - PURCHASED SERVICES	$87,262	$103,886	$116,850	$12,964	12.5%
Total Federal Revenues:	**$1,577,302**	**$1,508,379**	**$1,673,654**	**$165,275**	**11%**
Use of Fund Balance					
USE OF PRIOR YEAR BALANCE	$0	$6,000	$0	-$6,000	-100%
Total Use of Fund Balance:	**$0**	**$6,000**	**$0**	**-$6,000**	**-100%**

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
Total Social Services:	$2,091,218	$2,194,000	$2,518,152	$324,152	14.8%
Total:	$74,864,846	$74,391,701	$89,143,295	$14,751,594	19.8%

General Fund Revenue Overview

LOCAL REVENUES

The FY2024 general fund revenue budget totals $89,143,295, an increase of $14.8 million or 19.8% from the FY2023 adopted total.

Property Taxes

Property taxes are the County's dominant revenue source, comprising over two thirds (70.2%) of the FY2024 general fund budget. The major sources of property taxes are real estate and personal property revenues. Other sources of property taxes include the machinery and tools tax, the mobile home tax, and penalties and interest levied on delinquent property tax bills. Real estate and personal property, including vehicles, trucks, boats, trailers, and aircraft, are taxed on the assessed value of the property, which approximates fair market value.

Real Estate Taxes

Taxes on real property are the largest revenue source for Goochland County. The real estate tax rate is set and taxes are levied on a calendar year basis (which straddles the fiscal year). In January of each year, the County establishes the real estate assessments for that calendar year. The Code of Virginia mandates that "annual assessments shall be made at 100 percent of fair market value." The Board of Supervisors adopts the tax rate in April of each year and that rate is then applied to two subsequent billings – one due on June 5th and one due on December 5th.

The County's Board of Supervisors has maintained a flat real estate tax rate of $0.53 per $100 assessed value since 2007. The rate was lowered at the beginning of the four-year downturn, from 2009 to 2013. The FY2023 budget was developed and balanced using the $0.53 rate. The FY2024 budget is also based on a rate of $0.53.

From the assessments, the County is projecting $42,775,000 in current real estate tax collections for FY2024. After the Tuckahoe Creek Service District shared revenue, net County is $40,175,000, an increase of $6,575,000 from the FY2023 adopted budget. This revenue estimate is based on the January 2023 reassessments of existing properties of 12.9% and new construction of 3.3% and are reflections of increasing costs and lack of improved properties for sale making a seller's market. Real estate tax revenues is our primary funding source.

The real estate tax relief for the elderly and disabled program provides relief from real estate taxes for elderly or disabled individuals who satisfy certain income and net worth criteria. In FY2011, this program was expanded to include disabled veterans. In FY2020 the relief was increased, per resident, from $800 to $900, and in FY2023 the relief increased again to $1,000. FY2024 is total budget is $650,000 as a revenue source. The funding has an offsetting equal expense in the Health and Welfare category.

The annual real estate tax levy also provides direct support for servicing the Tuckahoe Creek Service District (TCSD) water and sewer infrastructure debt. Currently, 55% of the incremental real estate tax growth from the 2004 baseline (excluding most residential properties) is redirected each year from the general fund to the TCSD debt fund. The FY2024 budget includes a $2,600,000 revenue sharing deduction from real estate taxes.

Personal Property Taxes

Personal property taxes are assessed on various classes of personal property. Rates for tax year 2024 vary from $0.40 to $2.99 per $100 of assessed value depending on the property type. The Commissioner of the Revenue administers personal property taxes and keeps record of a property's assessed value. The largest class of personal property is passenger automobiles and trucks, which are due annually on June 5th and December 5th.

The FY2024 budget for current personal property taxes (excluding personal property tax relief for vehicles, which is listed separately as a State revenue source) is $16,500,000, an increase of $816,200 or 5.2% from the FY2023 adopted figure.

Other Property Taxes and Penalties and Interest

The remainder of the property tax portfolio – delinquent property taxes, machinery and tools taxes, and penalties and interest – is budgeted for $5,876,250 which is a net increase of $1,806,950 in FY2024.

Other Local Taxes

The “other local tax” category includes all locally assessed taxes other than property taxes. Other local taxes represent 10.1% of the general fund budget in FY2024 at a combined $9 million. Major revenue sources within the other local tax category include the local sales tax, the business professional and occupational license tax (BPOL), and taxes on records and wills.

Local Sales Tax

The local option sales tax is a one percent tax on the sale of most goods within the County. The Commonwealth of Virginia collects a four percent tax for a total sales tax of five percent. Both the local option and the state sales taxes are collected at the point of sale. The Virginia Department of Taxation remits the local option sales tax back to the County on a monthly basis.

The FY2024 budget projects local-option sales tax receipts of $4,900,000 representing a $200,000 increase from the adopted FY2023 amount. Annual collections from this source have been growing somewhat in recent years.

Business Professional and Occupational License (BPOL) Tax

The BPOL tax is a tax on the gross receipts of businesses which operate in Goochland County. The tax is due annually on March 1st and must be paid before a business can receive a business license. The amount of BPOL revenue the County receives in any given fiscal year is dependent on the gross receipts of businesses in the prior calendar year. For FY2024, Business Professional and Occupational License revenue is budgeted at $1,350,000, an increase of $50,000 from the FY2023 budget based on a modest conservative growth rate of 3.8%.

Consumer Utility Taxes

Consumer utility taxes are collected on gas and electric services provided to Goochland residents and businesses. The FY2024 budget includes $545,000 in utility taxes which is an increase of $30,000 to FY2023.

Additional Local Taxes

Taxes in this category include the consumption tax, bank stock tax, local recordation taxes, and transient occupancy taxes. The taxes in this category are budgeted at $2,183,000 in FY2024. Collections from the recordation taxes are budgeted at $1,225,000, which represents a $225,000 increase over FY2023.

Other Local Sources

Goochland County receives other local, non-tax revenue from a variety of sources. These categories include permits and fees, fines and forfeitures, use of money and property, charges for services, recovered costs and miscellaneous revenues. All together, these other local sources total $7,325,250 or 8.2% of the general fund budget.

Permits, Fees, and Licenses

The County generates local revenue from charges for building permits, planning permits, and several other miscellaneous licenses and fees, such as fire permits and dog licenses. The FY2024 total is $2,060,000. This represents an increase over FY2023 of $16,500. The increase is conservative, projecting a potential downturn in new construction.

Fines and Forfeitures and Use of Money and Property

These two revenue categories are expected to generate $3,710,000 in FY2024. This is an increase of $3.7 million over FY2023 due to increasing interest rates.

Charges for Services

The service charges category includes revenue received by the County for direct services provided to citizens. The vast majority of service charge revenue is from Emergency Medical Service (EMS) transport provided by Fire-Rescue. Most of the EMS funds are recovered from insurance companies, Medicare, and Medicaid, representing $975,000 of the FY2024 budget. Other revenues in the service charge category include parks and recreation fees, refuse collection fees from the Convenience Centers, and Courthouse Security fees.

Recovered Costs and Miscellaneous Revenues

Recovered costs and miscellaneous revenues include reimbursements from enterprise funds, homeowner associations for curbside recycling, and proceeds from recycled materials at the Convenience Centers. Recovered costs for FY2024 are expected to decline in FY2024 primarily due to projected declines in recycling and lawn service funds from schools.

STATE REVENUES

Goochland County receives funding from the Commonwealth in several areas, adding to approximately $7.4 million for FY2024. The largest state revenue in the general fund is personal property tax relief reimbursement, with salary and benefits reimbursements for state-supported positions making up most of the remainder.

Personal Property Tax Relief Reimbursement

In 1998, the Commonwealth of Virginia began its Personal Property Tax Relief Act (PPTRA) program, under which Virginia residents would pay a decreasing percentage of the personal property tax on their qualifying personal vehicles. The original intent of PPTRA was to provide 100 percent reimbursements of personal property taxes beginning in 2002. However, fiscal constraints at the state level prevented the full implementation of the reimbursement and statewide relief has been capped at $950 million. Goochland's share of the $950 million is expected to remain at $2,853,012, a figure that has remained constant for many years.

Compensation Board Shared Expenses

Historically, the Commonwealth of Virginia has supported a sizable portion of the expenses of local constitutional officers across the state, including the offices of the Sheriff, Commonwealth Attorney, Clerk of Circuit Court, Treasurer, and Commissioner of the Revenue in Goochland County.

Communications Taxes

Local taxes associated with the telecommunications industry were impacted by State legislation in 2007, as several revenue sources were replaced with the communications tax. These taxes are now received through monthly distributions from the Commonwealth. For FY2024 communications tax revenue is budgeted flat to FY2023 at $625,000.

FEDERAL REVENUES

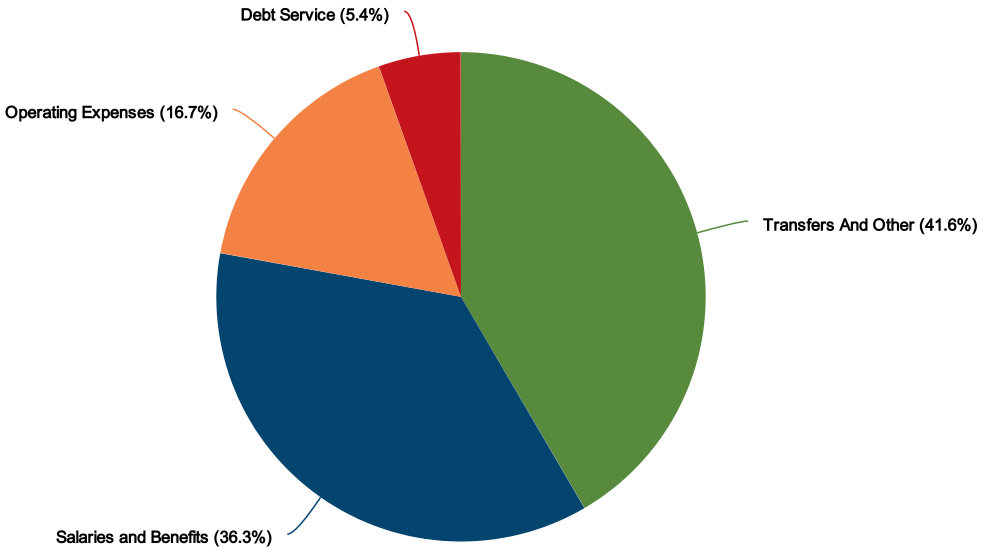
Federal revenue for local operations is budgeted at $2,125,186 in FY2024. The majority of these funds are received as a centralized services reimbursement through the Virginia Department of Social Services.

OTHER FUNDING SOURCES

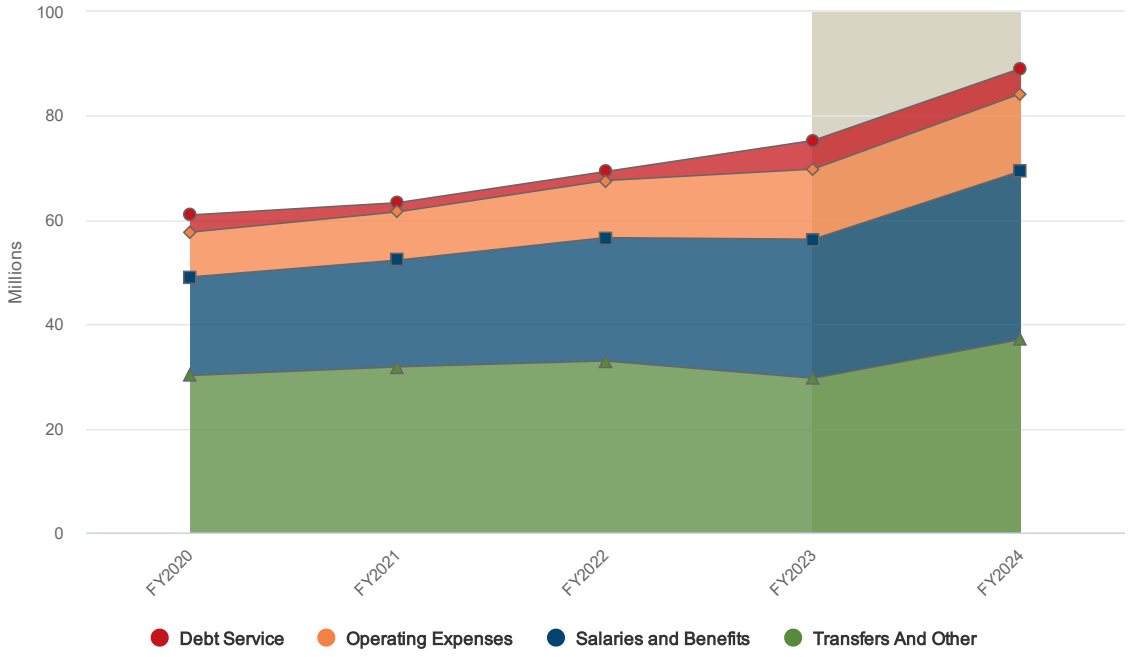
Use of Fund Balance and Transfers

During the past several years, Goochland County's general fund budget has been balanced using transfers from various reserves, typically generated in prior years and identified by the Board of Supervisors well in advance of budget approval. The FY2024 budget is supported by $750,000 in transfers for the General Fund and $212,608 for the Office of Children's Services.

FY2024 Adopted General Fund Expenditures Summary



Budgeted and Historical Expenditures by Expense Type



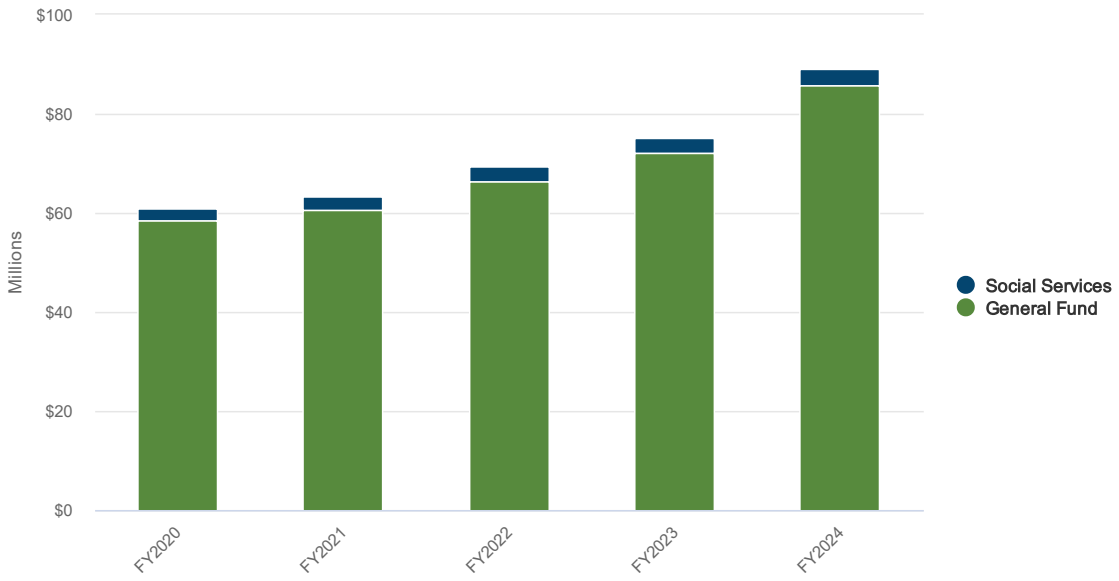
Grey background indicates budgeted figures.

The following schedule includes the FY2024 Proposed Budget and the change from the FY2024 Proposed to the FY2024 Adopted Budget.

Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Proposed Budget GF	FY2024 Adopted Budget GF	FY2024 Proposed Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2024 Proposed Budget GF vs. FY2024 Adopted Budget GF (% Change)
Expense Objects						
Salaries and Benefits	$23,683,373	$26,699,939	$31,188,130	$32,349,727	$1,161,597	3.7%
Operating Expenses	$10,947,913	$13,450,521	$14,732,879	$14,875,103	$142,224	1%
Debt Service	$1,739,121	$5,511,426	$4,855,729	$4,855,729	$0	0%
Transfers And Other	$32,163,560	$28,729,815	$35,686,416	$37,062,736	$1,376,320	3.9%
Total Expense Objects:	**$68,533,967**	**$74,391,701**	**$86,463,154**	**$89,143,295**	**$2,680,141**	**3.1%**

For transparency in the budget process, the following schedule compares the FY2024 adopted budget to the FY2023 adopted budget. This schedule shows the changes by fund and by major line.

Budgeted and Historical Expenditures by Fund

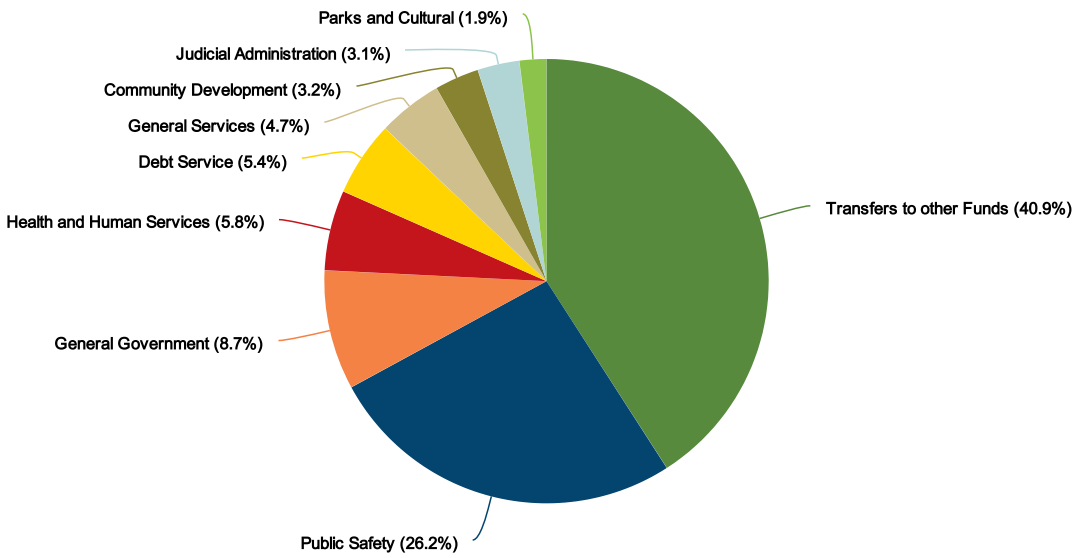


Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
General Fund					
Salaries and Benefits	$21,793,777	$24,841,701	$30,224,659	$5,382,958	21.7%
Operating Expenses	$9,966,622	$12,222,466	$13,496,867	$1,274,401	10.4%
Debt Service	$1,739,121	$5,511,426	$4,855,729	-$655,697	-11.9%

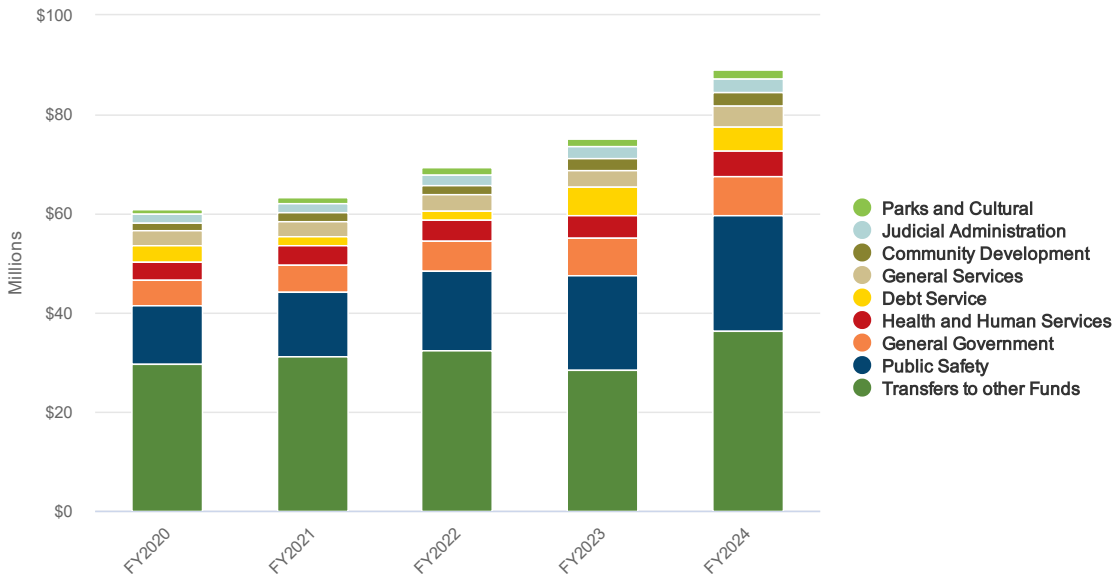
Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
Transfers And Other	$32,163,560	$28,729,815	$37,062,736	$8,332,921	29%
Total General Fund:	**$65,663,080**	**$71,305,408**	**$85,639,991**	**$14,334,583**	**20.1%**
Social Services					
Salaries and Benefits	$1,889,596	$1,858,238	$2,125,068	$266,830	14.4%
Operating Expenses	$981,292	$1,228,055	$1,378,236	$150,181	12.2%
Total Social Services:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**
Total:	**$68,533,967**	**$74,391,701**	**$89,143,295**	**$14,751,594**	**19.8%**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
Expenditures					
General Government					
Board Of Supervisors	$256,803	$218,478	$233,335	$14,857	6.8%
County Adminstrator	$810,100	$740,350	$692,359	-$47,991	-6.5%
County Attorney	$425,798	$473,291	$499,287	$25,996	5.5%
Human Resources	$270,395	$303,425	$415,045	$111,620	36.8%
Commissioner Of Revenue	$482,516	$518,500	$611,071	$92,571	17.9%
County Assessor	$581,700	$668,749	$712,632	$43,883	6.6%
Treasurer	$604,351	$656,064	$724,642	$68,578	10.5%
Finance	$598,273	$564,235	$653,415	$89,180	15.8%
Purchasing	$115,312	$125,881	$129,694	$3,813	3%
Information Systems	$1,579,079	$1,702,596	$1,881,644	$179,048	10.5%
Registrar	$252,702	$340,948	$410,484	$69,536	20.4%
Nondepartmental	$274,122	$1,279,436	$599,036	-$680,400	-53.2%
Community Engagement	$0	$0	$187,772	$187,772	N/A
Total General Government:	**$6,251,151**	**$7,591,953**	**$7,750,416**	**$158,463**	**2.1%**
Judicial Administration					
Circuit Court	$41,280	$41,680	$45,390	$3,710	8.9%
General District Court	$16,500	$17,750	$23,495	$5,745	32.4%
Clerk Of The Circuit Court	$779,275	$789,236	$874,291	$85,055	10.8%
Sheriff Court Related	$614,977	$759,332	$1,039,605	$280,273	36.9%
Commonwealth Attorney	$650,911	$706,995	$747,390	$40,395	5.7%
Total Judicial Administration:	**$2,102,944**	**$2,314,993**	**$2,730,171**	**$415,178**	**17.9%**
Public Safety					
Sheriff	$5,131,269	$6,270,444	$7,308,526	$1,038,082	16.6%
Fire Rescue	$6,846,318	$8,427,475	$10,399,784	$1,972,309	23.4%
Fire Grants	$129,472	$149,119	$151,654	$2,535	1.7%
Correction Detention	$425,358	$557,100	$513,765	-$43,335	-7.8%
Building Inspections	$914,333	$966,409	$1,105,352	$138,943	14.4%
Animal Protection	$758,542	$870,962	$1,162,526	$291,564	33.5%
Emergency Communication Servic	$1,165,131	$1,347,502	$1,663,302	$315,800	23.4%
Sheriff Grants	$28,790	$35,000	$75,000	$40,000	114.3%
Emergency Technology Services	$594,958	$627,900	$753,550	$125,650	20%
School Resource Officer	$0		$202,399	$202,399	N/A
VA Juvenile Comm Crime Control	$0		$8,085	$8,085	N/A
Total Public Safety:	**$15,994,172**	**$19,251,911**	**$23,343,943**	**$4,092,032**	**21.3%**
General Services					

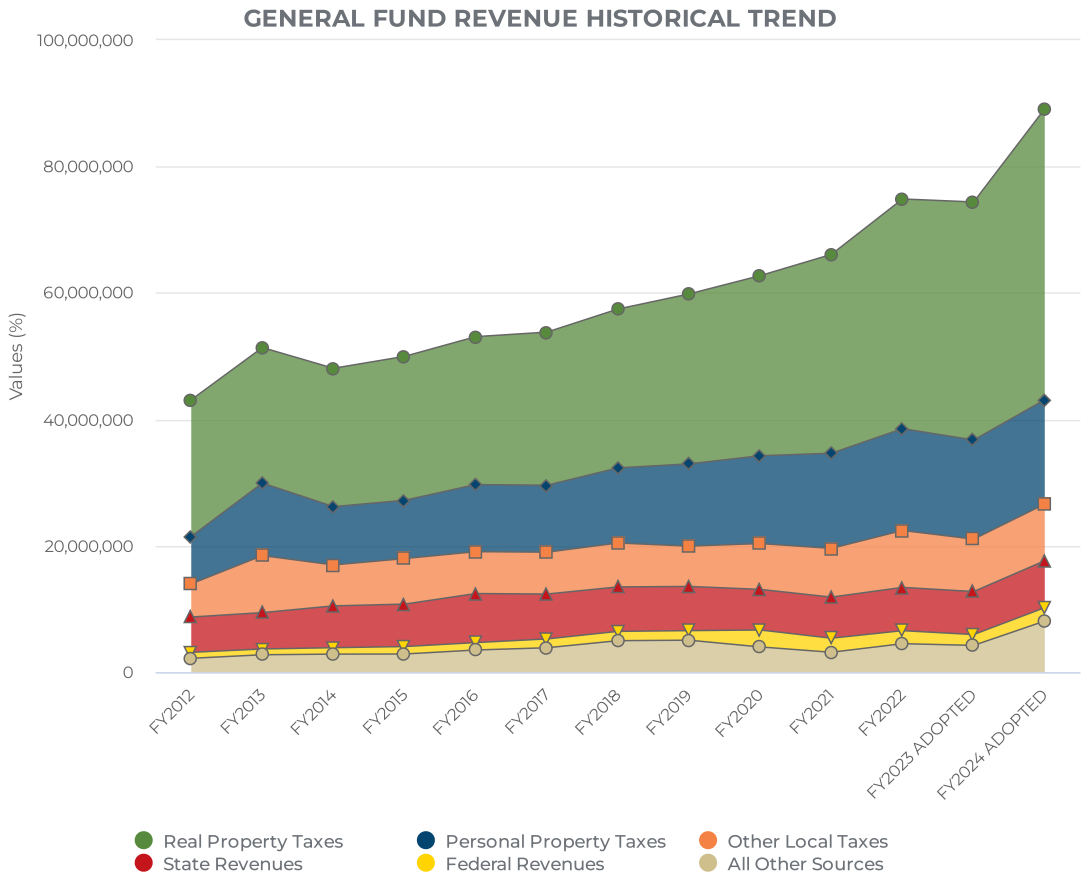
Name	FY2022 Actual GF	FY2023 Adopted Budget GF	FY2024 Adopted Budget GF	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF ($ Change)	FY2023 Adopted Budget GF vs. FY2024 Adopted Budget GF (% Change)
Convenience Centers	$1,063,090	$1,241,730	$1,469,000	$227,270	18.3%
Facilities Management	$1,378,533	$1,631,740	$1,822,582	$190,842	11.7%
Grounds Management	$688,748	$670,252	$902,275	$232,023	34.6%
Total General Services:	**$3,130,371**	**$3,543,722**	**$4,193,857**	**$650,135**	**18.3%**
Health and Human Services					
Department of Social Services	$2,870,888	$3,086,293	$3,503,304	$417,011	13.5%
Goochland Cares	$195,724	$242,000	$260,500	$18,500	7.6%
Contributions	$72,512	$76,177	$80,844	$4,667	6.1%
Health Department	$300,251	$337,306	$368,038	$30,732	9.1%
Community Services	$299,212	$376,010	$393,788	$17,778	4.7%
Tax Relief For The Elderly	$563,531	$500,000	$600,000	$100,000	20%
Total Health and Human Services:	**$4,302,116**	**$4,617,786**	**$5,206,474**	**$588,688**	**12.7%**
Parks and Cultural					
Parks And Recreation	$945,823	$1,108,780	$1,138,339	$29,559	2.7%
Pamunkey Regional Library	$466,483	$568,029	$594,461	$26,432	4.7%
Total Parks and Cultural:	**$1,412,306**	**$1,676,809**	**$1,732,800**	**$55,991**	**3.3%**
Community Development					
Community Development Admin	$202,242	$186,089	$538,235	$352,146	189.2%
Planning	$736,775	$914,051	$989,467	$75,416	8.3%
Environmental And Land Develop	$346,388	$519,309	$408,888	-$110,421	-21.3%
Economic Development	$310,048	$377,176	$465,575	$88,399	23.4%
Payment To Eda Component Unit	$339,497	$350,000	$375,000	$25,000	7.1%
Extension Program	$63,228	$86,476	$94,658	$8,182	9.5%
Total Community Development:	**$1,998,177**	**$2,433,101**	**$2,871,823**	**$438,722**	**18%**
Debt Service					
Debt Service	$1,739,121	$5,511,426	$4,855,729	-$655,697	-11.9%
Total Debt Service:	**$1,739,121**	**$5,511,426**	**$4,855,729**	**-$655,697**	**-11.9%**
Transfers to other Funds	$31,603,610	$27,450,000	$36,458,082	$9,008,082	32.8%
Total Transfers to other Funds:	**$31,603,610**	**$27,450,000**	**$36,458,082**	**$9,008,082**	**32.8%**
Total Expenditures:	**$68,533,967**	**$74,391,701**	**$89,143,295**	**$14,751,594**	**19.8%**

General Fund Revenue

FY2023 & FY2024 Adopted Budget
Historical Actuals

(For Comparability the Budgets include DSS)

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Adopted	FY24 Adopted
Real Property Taxes	24,231,347	25,139,802	26,893,000	28,503,806	31,466,412	38,862,655	37,669,300	46,051,250
Personal Property Taxes	10,138,217	11,315,543	12,612,190	13,896,103	15,054,036	13,600,000	15,683,800	16,500,000
Other local taxes	6,622,197	6,952,062	6,380,920	7,251,410	7,712,862	9,011,210	8,295,000	8,978,000
State revenues	6,316,630	6,505,500	6,498,561	6,427,035	6,499,452	6,846,941	6,806,618	6,570,111
Federal revenues	1,393,296	1,458,653	1,499,335	2,680,282	2,227,723	2,058,014	1,715,283	451,532
All other sources	3,094,742	3,663,702	4,005,348	3,978,043	3,133,269	4,555,664	4,221,700	8,074,250
Total	**51,796,429**	**55,035,262**	**57,889,354**	**62,736,679**	**66,093,754**	**74,934,484**	**74,391,701**	**86,625,143**



GENERAL FUND LONG RANGE FORECAST

One of Goochland County's operating budget policies is to annually prepare a long range forecast for the general fund, which includes five additional projection years beyond the annual budget approved by the Board of Supervisors in April. These forecasts take into account the operating impact of projects included in the Capital Improvement Program (CIP) and Debt Service. The projected development and growth in the County's 2035 Comprehensive Plan is much stronger than these projections.

General Fund Long Range Forecast

Revenue growth varies from 15% down to negative growth on the different revenue streams, based on the past 12 years' actual results and economic forecasts. Expenditure growth is also based on the past 12 years' actual, known circumstances, the 25-year Capital Improvements outlook, and economic forecasts. The increases by department vary from 2.0% and are capped at a maximum of 5.8%.

Debt service is based on actual, and includes borrowing an additional $27.8 million in FY2026 to fund a new courthouse. Capital projects are also based on actual for FY2025, and a conservative projection increasing 3% for FY2026 through FY2034. ***All years in the forecast include a contribution to the reserve fund balance***.

The projected overall growth rate through FY2034 is 5.5% and is less than the current exponential growth rate of 6.0%. The historical rate includes the impact of the 2020 pandemic, and the economic resurgence in Goochland due to the property value growth rate. The increase in property values included population growth as new residents moved into the County. This resulted in a 31% increase in demand for public safety (2020 to 2022 actual calls). To meet this demand, the County has made significant increases in public safety including two new fire stations and a 48% increase in personnel (FY2024 compared to FY2020).

Another priority in public safety is a new courthouse. Increased public safety calls puts pressure on the judicial system as well. The current courthouse facility lacks the appropriate space and facilities for adequate security. The county has set aside $1 million and has the new courthouse in FY2029 in the 25 year capital improvements plan. There are hopes of moving this project forward to FY2026 and borrowing an additional $27.8 million for construction. The forecast below includes additional debt payments starting in FY2026, and is shown graphically in the one year capital improvements plan. You may also refer to the debt service department page.

The County's other main priority is education. The County invested $37 million in a new elementary school in FY2022. In FY2024 the County added an additional $15 million in funding for the elementary school plus $3.5 million for needed repairs to the high school. As shown in the FY2022 Annual Comprehensive Financial Report, Table 13, education personnel have increased by 12% from 2013 to 2022 and the number of students has grown 8% during the same time period (Table 14). To compare the growth in education to public safety, using the same time period, the changes from 2020 to 2022 show a 4.3% increase in education personnel and a -0.4% growth in the number of students.

The effect of the long range forecast calls for slowing growth. Investments in public safety have attained a comfortable balance in keeping our citizens safe. The final major investment in safety, the new courthouse, is accounted for in FY2026. Student population is declining. Therefore, funding for schools will likely remain flat (allowing for inflation). When considering aging infrastructure and improvements, the focus will be on current statistics from demand as shown above.

As a final note, although a stronger forecast could be used, we are guarded due to inflation and the current economic conditions. The growth rate used in our budgeting process is always very conservative.

Forecast FY2025 to FY2029

DESCRIPTION	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
GENERAL PROPERTY TAXES	65,366,056	68,307,529	71,381,368	74,593,529	77,950,238
OTHER LOCAL TAXES	9,426,900	9,898,245	10,393,157	10,912,815	11,458,456
PERMITS FEES LICENSES	2,266,000	2,492,600	2,741,860	3,016,046	3,317,651
USE OF MONEY & PROPERTY	5,000,000	3,750,000	2,812,500	2,109,375	1,582,031
CHARGES FOR SERVICES	1,429,634	1,621,205	1,838,446	2,084,798	2,364,161
STATE	7,585,145	7,759,603	7,938,074	8,120,650	8,307,425
FEDERAL	2,244,196	2,369,871	2,502,584	2,642,729	2,790,722
FINES, MISC & RECOVERED COSTS	357,086	360,656	364,263	367,906	371,585
PRIOR YEAR FUND BALANCE	-	-	-	-	-
Total General Fund Revenues	**93,675,017**	**96,559,710**	**99,972,252**	**103,847,848**	**108,142,268**
GENERAL GOVERNMENT	8,197,024	8,669,367	9,168,928	9,697,275	10,256,068
JUDICIAL	2,824,308	2,921,690	3,022,430	3,126,644	3,234,451
PUBLIC SAFETY	27,814,413	29,427,649	31,134,452	32,940,251	34,850,785
GENERAL SERVICES	4,418,068	4,654,266	4,903,092	5,165,220	5,441,363
HEALTH & HUMAN SERVICES (DSS)	5,373,176	5,545,216	5,722,765	5,905,998	6,095,098
EDUCATION	27,796,020	28,351,940	28,918,979	29,497,359	30,087,306
PARKS & REC	1,792,811	1,854,901	1,919,141	1,985,606	2,054,373
COMMUNITY DEVELOPMENT	3,038,389	3,214,615	3,401,063	3,598,325	3,807,027
DEBT SERVICE	4,795,204	5,824,438	7,576,366	7,046,925	7,046,189
CAPITAL PROJECTS	4,000,000	2,000,000	2,060,000	2,121,800	2,185,454
OFFICE OF CHILDREN'S SERVICES	867,000	884,340	902,027	920,067	938,469
RESERVE FUND BALANCE	2,758,604	3,211,287	1,243,010	1,842,379	2,145,686
Total Expenditures	**93,675,017**	**96,559,710**	**99,972,252**	**103,847,848**	**108,142,268**

Forecast FY2030 to FY2034

DESCRIPTION	FY2030 Projected	FY2031 Projected	FY2032 Projected	FY2033 Projected	FY2034 Projected
GENERAL PROPERTY TAXES	81,457,999	85,123,609	88,954,171	92,957,109	97,140,179
OTHER LOCAL TAXES	12,031,379	12,632,948	13,264,595	13,927,825	14,624,216
PERMITS FEES LICENSES	3,649,416	4,014,357	4,415,793	4,857,372	5,343,109
USE OF MONEY & PROPERTY	1,186,523	889,893	667,419	500,565	375,423
CHARGES FOR SERVICES	2,680,958	3,040,207	3,447,595	3,909,572	4,433,455
STATE	8,498,496	8,693,961	8,893,922	9,098,482	9,307,747
FEDERAL	2,947,002	3,112,034	3,286,308	3,470,341	3,664,681
FINES, MISC & RECOVERED COSTS	375,300	379,053	382,844	386,672	390,539
PRIOR YEAR FUND BALANCE	-	-	-	-	-
Total General Fund Revenues	**112,827,073**	**117,886,062**	**123,312,647**	**129,107,939**	**135,279,350**
GENERAL GOVERNMENT	10,847,061	11,472,109	12,133,174	12,832,333	13,571,779
JUDICIAL	3,345,975	3,461,344	3,580,692	3,704,154	3,831,874
PUBLIC SAFETY	36,872,131	39,010,714	41,273,336	43,667,189	46,199,886
GENERAL SERVICES	5,732,268	6,038,725	6,361,567	6,701,668	7,059,951
HEALTH & HUMAN SERVICES (DSS)	6,290,252	6,491,655	6,699,507	6,914,013	7,135,388
EDUCATION	30,689,052	31,302,833	31,928,890	32,567,468	33,218,817
PARKS & REC	2,125,521	2,199,133	2,275,295	2,354,094	2,435,623
COMMUNITY DEVELOPMENT	4,027,835	4,261,449	4,508,614	4,770,113	5,046,780
DEBT SERVICE	7,040,168	7,039,853	6,562,715	6,555,450	6,557,260
CAPITAL PROJECTS	2,251,018	2,318,548	2,388,105	2,459,748	2,533,540
OFFICE OF CHILDREN'S SERVICES	957,238	976,383	995,910	1,015,829	1,036,145
RESERVE FUND BALANCE	2,648,555	3,313,314	4,604,844	5,565,879	6,652,306
Total Expenditures	**112,827,073**	**117,886,062**	**123,312,647**	**129,107,939**	**135,279,350**

For more information on Goochland County's long range planning, please refer to the Capital Improvements section of the budget.

Longrange Debt Service

Includes FY2026 $27.5 million borrowing for Courthouse

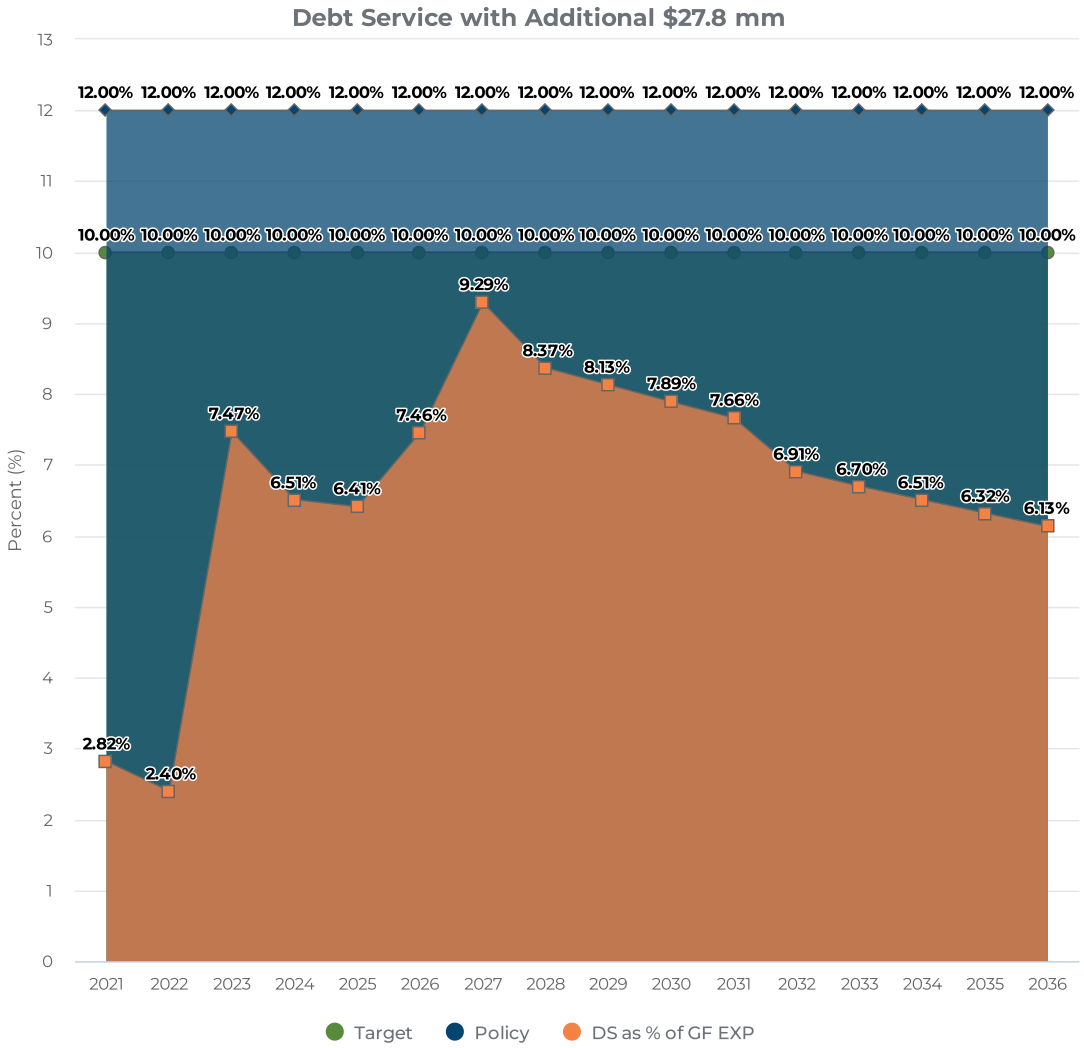
The following chart shows Goochland County's current debt service plus adds an additional $27.8 million in debt during FY2026 for a new Court House.

The current twenty-five year plan has the Court House in FY2029.

The County is considering moving the debt and construction to FY2026-FY2027.

If the Board chooses to move forward, this chart shows the added debt service will be well below the policy (12%) and maintains the debt below the target (10%).

Please refer to the **Debt Service** department page for more details and policy.



Projected Fund Balance, General Fund

	FY2022 Actual	FY2023 Projected	FY2024 Adopted
Beginning Total Fund Balance			$ 57,634,897
Less: Planned Uses at Budget Adoption			-
Estimated Additions Less Other Uses			(1,000,000)
Potential Tax Revenue above Budget			2,715,148
Nonspendable	$ 214,484	$ 256,000	$ 31,628,471
Restricted	45,999	50,215	
Committed	3,000,000	5,916,094	
Assigned	19,216,799	25,406,162	
Unassigned Balance	25,154,615	26,006,426	27,721,574
Total Fund Balance	$ 47,631,897	$ 57,634,897	$ 59,350,045
Unassigned Policy Target: 25% of Budget	*$ 21,461,735*	*$ 24,889,416*	*$ 26,091,600*

* Total nonspendable, restricted, committed and assigned.

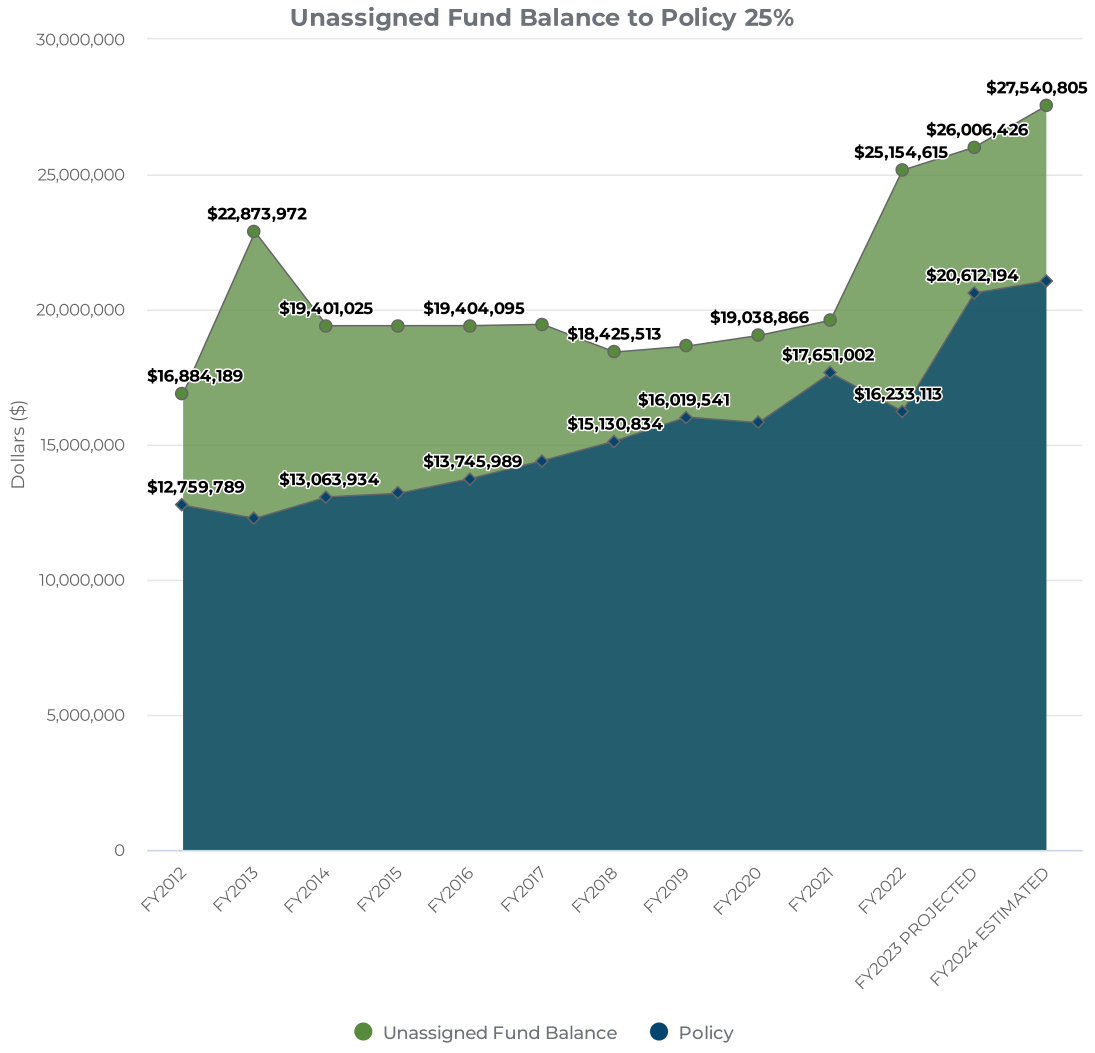
Fund Balances for Appropriated Governmental Funds

	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023[2] Adopted	FY2024[2] Adopted	Est Chg FY23-FY24
General Fund						
Estimated Beginning Fund Balance	$ 35,507,026	$ 37,939,923	$ 41,380,894	$ 47,631,897	$ 57,634,897	
Net Change in Fund Balance	2,432,897	3,440,971	6,251,003	10,003,000	1,715,148	
Estimated Ending Fund Balance	37,939,923	41,380,894	47,631,897	57,634,897	59,350,045	3.0%
Unassigned Fund Balance	19,038,866	19,600,903	25,154,615	26,006,426	27,721,574	
Net Operating Revenues	62,736,679	66,093,754	74,934,484	74,391,701	88,393,295	
Est. Unassigned Fund Balance as % of Net Operating Revenues	30.3%	29.7%	33.6%	35.0%	31.4%	
Capital Projects Fund[1]						
Estimated Beginning Fund Balance	11,728,523	11,541,722	13,354,459	71,100,849	71,100,849	
Net Change in Fund Balance	(186,801)	1,812,737	57,746,390	-	-	
Estimated Ending Fund Balance	11,541,722	13,354,459	71,100,849	71,100,849	71,100,849	0.0%
Office of Children's Services Fund						
Estimated Beginning Fund Balance	83,411	157,196	188,690	229,292	257,824	
Net Change in Fund Balance	73,785	31,494	40,602	28,532	20,000	
Estimated Ending Fund Balance	157,196	188,690	229,292	257,824	277,824	7.8%
Central Virginia Transportation Authority						
Estimated Beginning Fund Balance	-	-	1,803,655	3,793,188	1,793,188	
Net Change in Fund Balance	-	1,803,655	1,989,533	(2,000,000)	150,000	
Estimated Ending Fund Balance	-	1,803,655	3,793,188	1,793,188	1,943,188	8.4%
Schools						
Estimated Beginning Fund Balance	1,115,667	505,938	1,429,497	1,360,843	1,422,137	
Net Change in Fund Balance	(609,729)	923,559	(68,654)	61,294	107,620	
Estimated Ending Fund Balance	505,938	1,429,497	1,360,843	1,422,137	1,529,757	7.6%

[1] Net changes in fund balance for Capital Projects Fund cannot be projected accurately based on the nature of multi-year projects.
[2] The net change in fund balance, unassigned fund balance, and net operating revenues are estimates.

Unassigned Fund Balance vs Policy 25% Target

	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Projected	FY2024 Estimate
Unassigned Balance	18,643,136	19,038,866	19,600,903	25,154,615	26,006,426	27,721,574
Unassigned Policy 25% of Budget	16,019,541	15,812,290	17,651,002	16,233,113	20,612,194	21,053,332



DEPARTMENTS

ANIMAL PROTECTION

Job Greene
Animal Control Director

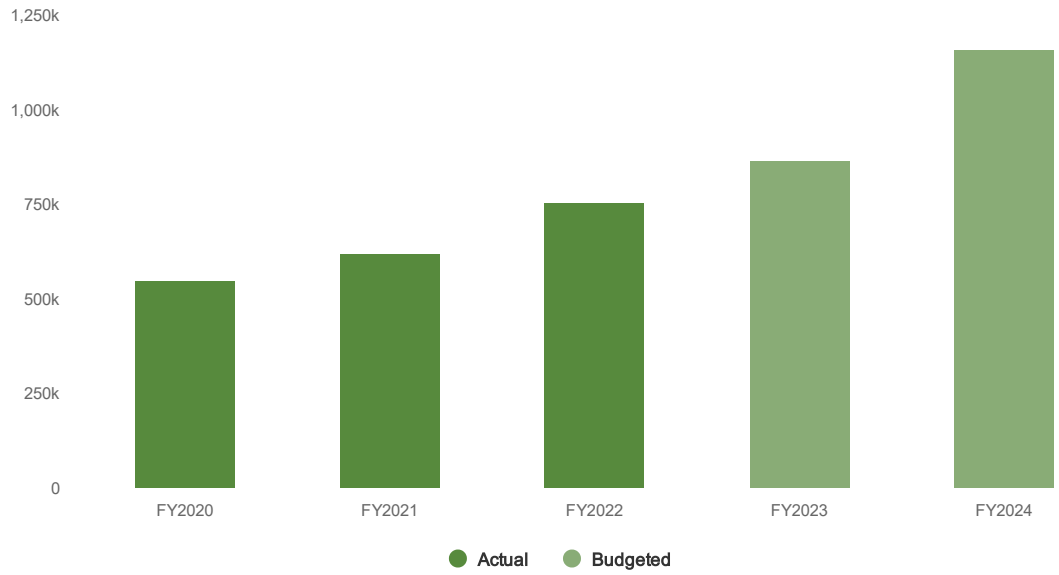
The Department of Animal Protection provides Public Safety services for the County. Animal Protection Officers provide around the clock services for citizens 365 days a year. Officers enforce all state and local animal welfare laws. Officers work to prevent the spread of rabies to humans and domestic animals. Officers investigate all dog bites and potential dangerous/vicious dog cases. Officers ensure, through education and disciplinary actions, that all domestic animals in the County are provided adequate care and are treated humanely. Officers confine all stray domestic animals and impound them at the Animal Shelter. The Shelter staff, with the assistance of Officers and volunteers, maintain the Animal Shelter and find permanent homes for unclaimed animals through adoptions to citizens and networking with animal rescue organizations.

Expenditures Summary

Changes in costs are due to increased costs of veterinary supplies and the construction of a two-horse corral on the existing property.

$1,162,526 **$291,564**
(33.48% vs. prior year)

ANIMAL PROTECTION Proposed and FY2023 Adopted Budget, Historical Actuals



Explanation of Changes & Summary by Major Line

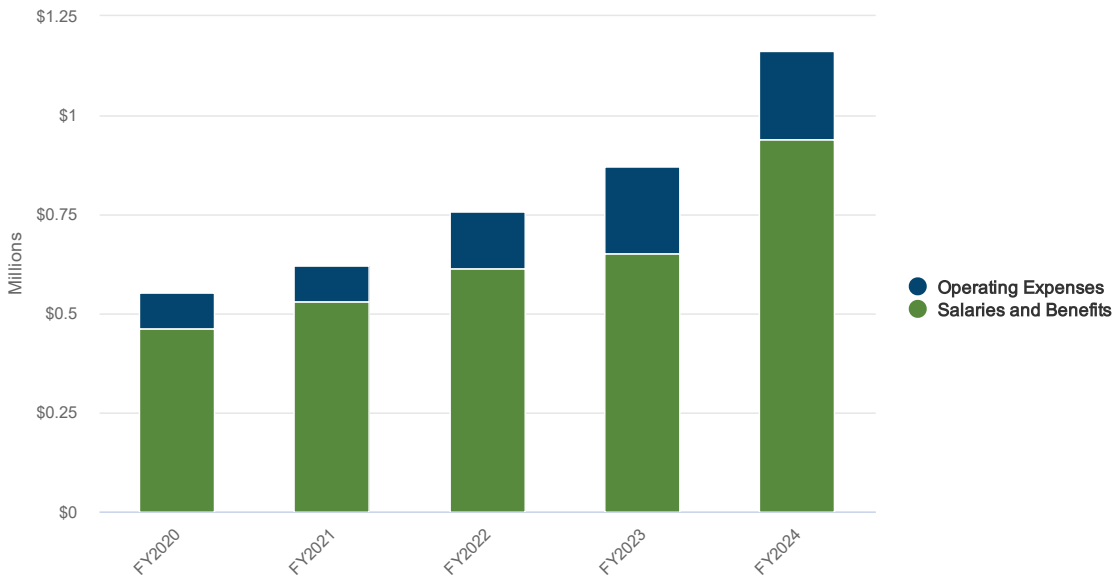
The increase in personnel costs is primarily due to the benchmarking study completed in FY2023. The increase resulting from benchmarking was not included in the FY2023 budget, and was a budget adjustment appropriated by the Board of Supervisors effective August 1, 2022. In addition to the benchmarking is the normal salary and benefit increases for FY2024.

Although there appears to be major swings in operating costs, they are due to reclassifying lines within the budget. FY2024 is primarily flat to FY2023.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits	$614,906	$650,888	$940,073	$289,185	44.4%
Operating Expenses	$143,636	$220,074	$222,453	$2,379	1.1%
Total General Fund:	**$758,542**	**$870,962**	**$1,162,526**	**$291,564**	**33.5%**

Expenditures Detail

Budgeted and Historical Expenditures by Expense Type



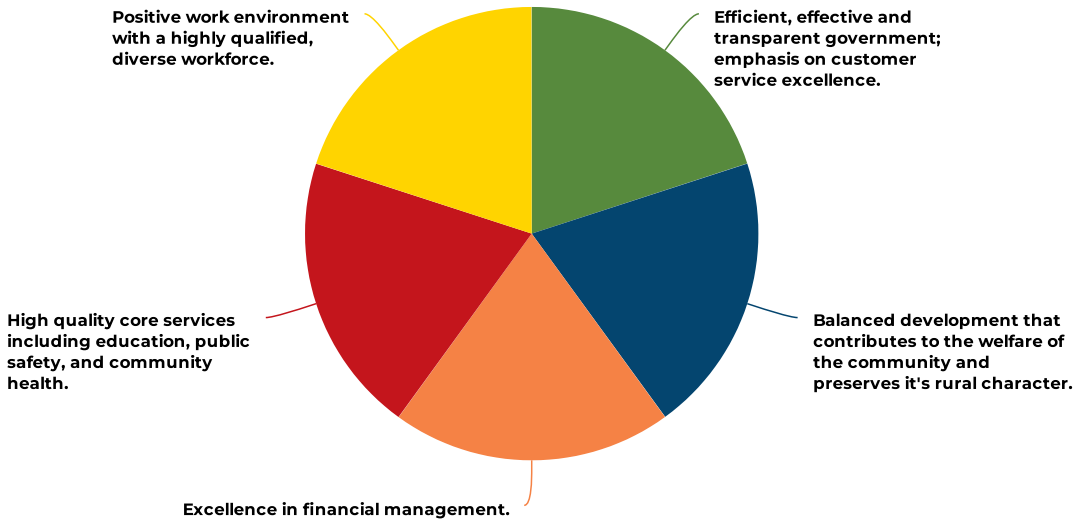
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$376,095	$411,347	$531,543	$120,196	29.2%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
OVERTIME	$17,312	$12,600	$14,980	$2,380	18.9%
SALARIES - PART TIME	$61,999	$32,445	$137,544	$105,099	323.9%
ON CALL PAY	$6,793	$8,400	$8,560	$160	1.9%
FICA BENEFITS	$34,063	$35,557	$52,986	$17,429	49%
VRS BENEFITS PLAN 1& 2 EMPLS	$33,715	$48,416	$62,563	$14,147	29.2%
HOSPITAL/MEDICAL (HMP) BENEFIT	$74,454	$89,964	$118,402	$28,438	31.6%
GROUP LIFE INSURANCE	$4,512	$5,512	$7,123	$1,611	29.2%
WORKER'S COMPENSATION	$5,963	$6,647	$6,372	-$275	-4.1%
Total Salaries and Benefits:	**$614,906**	**$650,888**	**$940,073**	**$289,185**	**44.4%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$3,016	$6,450	$7,000	$550	8.5%
PROFESSIONAL SVC	$11,696	$39,700	$13,000	-$26,700	-67.3%
REPAIRS & MAINT	$10,267	$16,499	$16,500	$1	0%
ADVERTISING	$0	$500	$500	$0	0%
EMPLOY BACKGROUND CHECK	$0	$0	$200	$200	N/A
SITE IMPROVMENTS	$0	$9,000	$4,000	-$5,000	-55.6%
WATER/SEWER SERVICES	$4,984	$0	$0	$0	0%
TELECOMMUNICATIONS	$650	$800	$1,000	$200	25%
WIRELESS/CELLULAR	$3,924	$7,000	$8,400	$1,400	20%
SOFTWARE/LICENSES	$0	$5,000	$1,500	-$3,500	-70%
OFFICE SUPPLIES	$5,566	$3,000	$4,000	$1,000	33.3%
MEDICAL & LAB	$31,378	$50,323	$50,000	-$323	-0.6%
VEHICLE/POWER EQUIP SUPPLIES	$8,316	$2,500	$3,000	$500	20%
DOG LICENSE TAG	$1,904	$1,500	$2,000	$500	33.3%
SAFETY SUPPLIES	$4,478	$6,000	$6,000	$0	0%
COMMUNICATION EQUIP-SUPPLIES	$0	$3,200	$3,200	$0	0%
VEHICLE TIRES	$2,804	$4,800	$4,800	$0	0%
COMPUTER EQUIP -NON CAPITAL	$2,408	$9,600	$9,200	-$400	-4.2%
ANIMAL SHELTER FOOD SUPPLIES	$1,729	$2,500	$4,000	$1,500	60%
TRAVEL EXP - EDUCATION/TRAIN	$15	$900	$2,000	$1,100	122.2%
EDUCATION-TUITION/REGISTRAT	$1,245	$8,750	$8,500	-$250	-2.9%
EMPLOYEE SERVICES	$0		$400	$400	N/A

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
CONTRACTED SUPPORT SERVICES	$15,000	$15,000	$40,000	$25,000	166.7%
DUES & MEMBERSHIPS	$0	$200	$200	$0	0%
CLAIMS & BOUNTIES	$0	$0	$200	$200	N/A
JANITORIAL SUPPLIES	$2,735	$2,000	$4,000	$2,000	100%
FUEL	$25,168	$22,000	$26,000	$4,000	18.2%
MOTOR VEHICLES & EQUIPMENT	$4,214	$0	$0	$0	0%
LEASE/RENT EQUIPMENT	$2,138	$2,852	$2,853	$1	0%
Total Operating Expenses:	**$143,636**	**$220,074**	**$222,453**	**$2,379**	**1.1%**
Total Expense Objects:	**$758,542**	**$870,962**	**$1,162,526**	**$291,564**	**33.5%**

Aligning with County Strategic Goals

GOOCHLAND STRATEGIC GOALS



The Department of Animal Protection is a Public Safety Department. Animal Protection provides excellence in customer service at the Animal Shelter and Adoption Center and in the field when responding to citizen's calls for service. Animal Protection maintains an annual budget with sound financial management policies. The Department works with our partner, Goochland Pet Lovers, to provide care for animals above and beyond the normal scope of a municipal animal shelter.

Agency Goals & Objectives

- Continue to provide Public Safety services while striving to reduce response times.
- Continuing to find forever homes for all adoptable animals entering the Animal Shelter and Adoption Center.
- Continue to reduce the number of rabies incidents in domestic animals through education, law enforcement, and providing periodic low-cost rabies clinics.
- Strengthening the Adoption Center Volunteer program.
- Working with local businesses and community groups to increase awareness of adoptable pets in Goochland.

Agency Performance Measures

NAME OF MEASURE	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 TARGET	FY2024 TARGET
Number of animals impounded at the Animal Shelter	448	1022	800	1000
Number of Animals Adopted	166	661	360	500
Number of Calls for Service	1894	1891	2000	2100
Number of Calls for Service per Animal Control Officer	379	473	400	350
Number of Notices to Comply issued	166	107	195	210

Agency Highlights

The Department Director and Shelter Staff, through relationships with local media, social media, and a networking group of animal rescue organizations, continue to find forever homes for all adoptable animals entering the Animal Shelter.

Through a relationship with the Staff Veterinarians and local veterinarian clinics, all animals entering the Animal Shelter receive routine and emergency veterinarian care.

First fiscal year operating in the new Animal Shelter and Adoption Center achieving an over one hundred percent increase in the number of animals adopted from the facility.

Future Outlook

With an increase in residential growth, there is an expected increase in domestic animal populations. Citizens have an increased expectation of compliance with and enforcement of local animal welfare ordinances. Increased call volumes and animal intake in the shelter will require an increased emphasis on volunteer engagement, recruitment, and management. We plan to maintain a robust social media presence that allows us to create awareness of our role in the community and the animals available for placement at the adoption center,

BOARD OF SUPERVISORS

Neil Spoonhower
Chairman, District 2

Goochland County is governed by a five-member Board of Supervisors (Board). The Board sets County policies, adopts ordinances, appropriates funds, approves land rezoning and special exceptions to the Zoning Ordinance, and carries out other responsibilities set forth in the Code of Virginia. The Board holds regularly scheduled business meetings throughout the year to carry out these duties. Public hearings held by the Board afford the public the opportunity to participate in the policymaking process. The Board has public comment sessions at its business meetings to receive input from residents and other stakeholders. Additionally, the Board has established standing committees to discuss and make recommendations on major items on which the Board takes action.

The Board appoints a County Administrator, who manages the County's daily operations; a County Attorney, who oversees the County's legal affairs; and various other advisory boards, committees, and commissions, such as the Planning Commission, which advises the Board on land use issues.

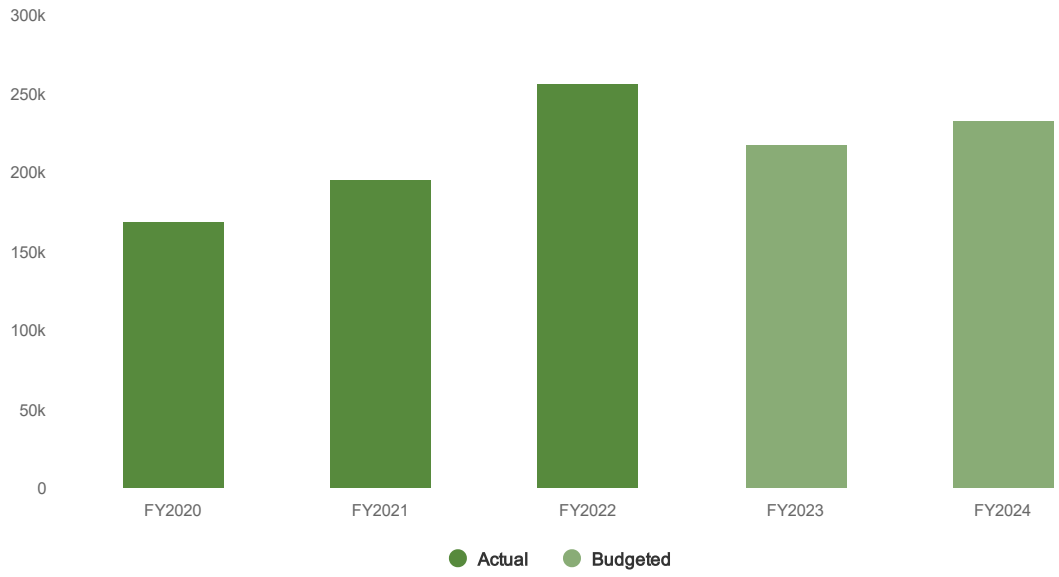
The Board of Supervisors adopts the annual operating and capital budgets and appropriates all funds for expenditure. The Board's budget represents funds for operating the Board of Supervisors' offices for the five Board members. The board budget is allocated for Board member salaries, health and dental benefits, legal advertising, professional and other services.

Meeting schedules, agendas, and minutes are available at the County's website: www.goochlandva.us

Expenditures Summary

$233,335 $14,857
(6.80% vs. prior year)

BOARD OF SUPERVISORS Proposed and Historical Budget vs. Actual



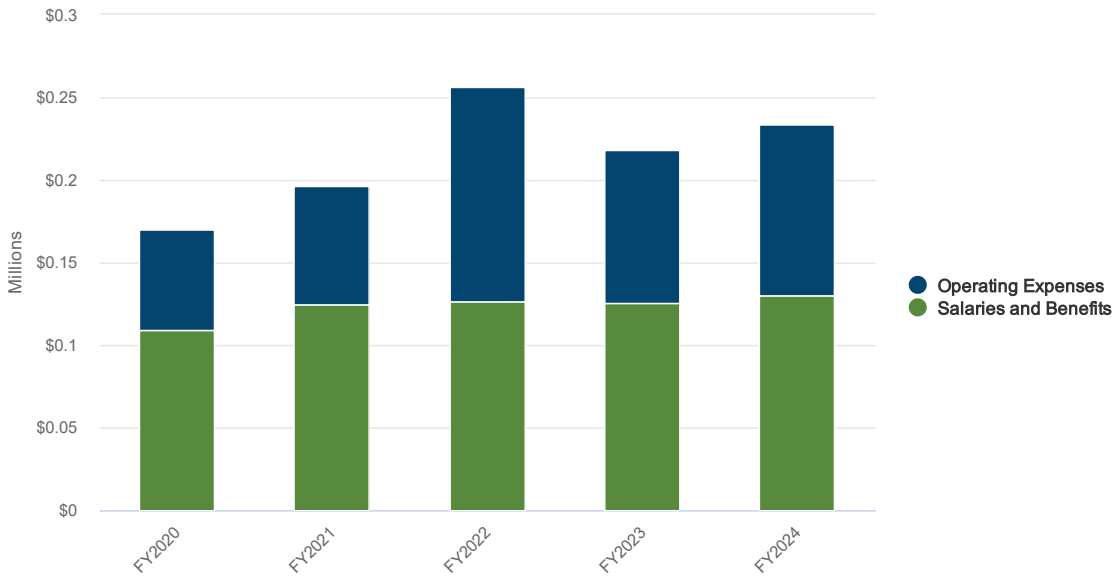
Explanation of Changes & Summary by Major Line

The increase in personnel costs is due to a $2,000 salary increase per member as well as the normal benefit changes. The only major increase to operational expenses was for professional services, which will include various studies for upcoming County projects. FY2022 included the professional costs for the debt issue.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Board Of Supervisors					
Salaries and Benefits	$126,229	$125,478	$130,335	$4,857	3.9%
Operating Expenses	$130,574	$93,000	$103,000	$10,000	10.8%
Total Board Of Supervisors:	**$256,803**	**$218,478**	**$233,335**	**$14,857**	**6.8%**
Total General Government:	**$256,803**	**$218,478**	**$233,335**	**$14,857**	**6.8%**
Total Expenditures:	**$256,803**	**$218,478**	**$233,335**	**$14,857**	**6.8%**

Expenditures Detail

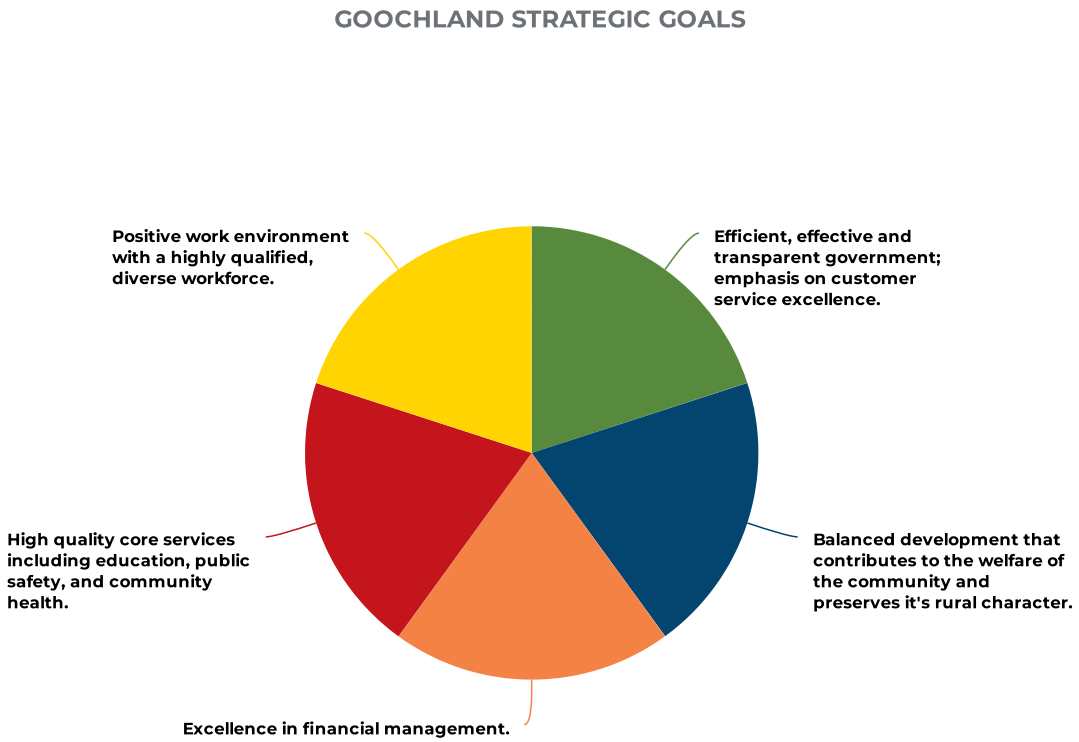
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$81,000	$81,000	$86,000	$5,000	6.2%
FICA BENEFITS	$5,408	$6,197	$6,580	$383	6.2%
HOSPITAL/MEDICAL (HMP) BENEFIT	$39,748	$38,208	$37,698	-$510	-1.3%
WORKER'S COMPENSATION	$73	$73	$57	-$16	-21.9%
Total Salaries and Benefits:	**$126,229**	**$125,478**	**$130,335**	**$4,857**	**3.9%**
Operating Expenses					
PROFESSIONAL SVC	$65,315	$20,000	$35,000	$15,000	75%
PRINTING AND BINDING	$7,874	$15,000	$10,000	-$5,000	-33.3%
ADVERTISING	$24,615	$23,000	$24,000	$1,000	4.3%
POSTAGE	$4,716	$0	$0	$0	0%
WIRELESS/CELLULAR	$1,995	$3,500	$2,400	-$1,100	-31.4%
FURN & FIXTURES-NON CAPITAL	$0	$500	$0	-$500	-100%
MEALS/FOOD OTHER TRAINING	$5,642	$7,000	$7,000	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$1,000	$800	-$200	-20%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
EMPLOYEE SERVICES	$6,632	$5,000	$6,000	$1,000	20%
DUES & MEMBERSHIPS	$12,226	$16,000	$16,000	$0	0%
WATER COOLERS	$1,560	$2,000	$1,800	-$200	-10%
Total Operating Expenses:	**$130,574**	**$93,000**	**$103,000**	**$10,000**	**10.8%**
Total Expense Objects:	**$256,803**	**$218,478**	**$233,335**	**$14,857**	**6.8%**

Aligning with County Strategic Goals



Board's Guiding Principles:

Honor Rights and Freedoms…

Customer Focused…

Collaborate…

Innovate

Agency Goals & 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 Goochland County.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Regular board meetings held	13	13	13
Special board meetings & other	9	9	9
Adopt budget	4/20/2021	4/19/2022	4/18/2023

Agency Highlights

Future Outlook

- Economy remains strong
- No sign Economic Development is slowing - Building permit requests continue to increase
- Unknown impact of inflation
- Future budgets may not be able to rely on the growth in assessments seen this year
- Personal Property tax rate was lowered 76 cents for tax year 2023, giving approximately $3 million in relief to citizens
- Funding for road improvements will continue to be a challenge
- Growing community and population – increased calls for service
- Public Education funding from the Commonwealth vs. local needs
- Programs to assist residents in need with tax burdens
- Broadband – expansion into unserved areas

The Department Building Inspection

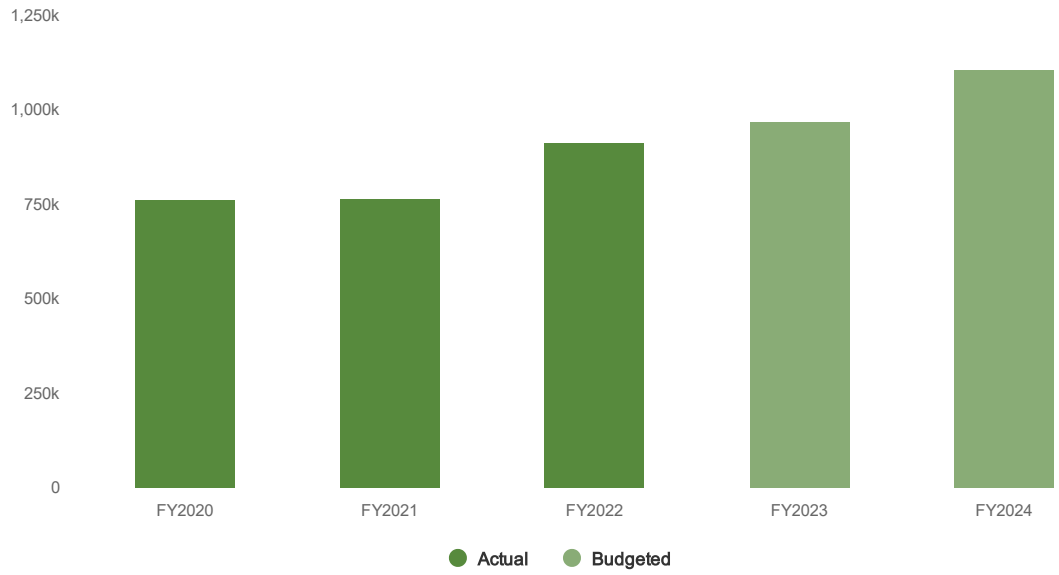
Gary L. Fisher, CBO, MCP
Building Official

The Department of Building Inspection's purpose is to preserve and promote the health, safety and welfare of the public through the regulation of the built environment in accordance with the Uniform Statewide Building Code. The Department fulfills this role by reviewing, and inspecting the structural, mechanical, electrical, plumbing and fire protection systems of buildings and structures throughout the County. This also includes insuring that the barrier-free provisions of state and federal legislation for the physically and aged population are adhered to. Department of Building Inspection staff report to the Building Official. The Director of Community Development oversees the department.

Expenditures Summary

$1,105,352 **$138,943**
(14.38% vs. prior year)

BUILDING INSPECTIONS Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

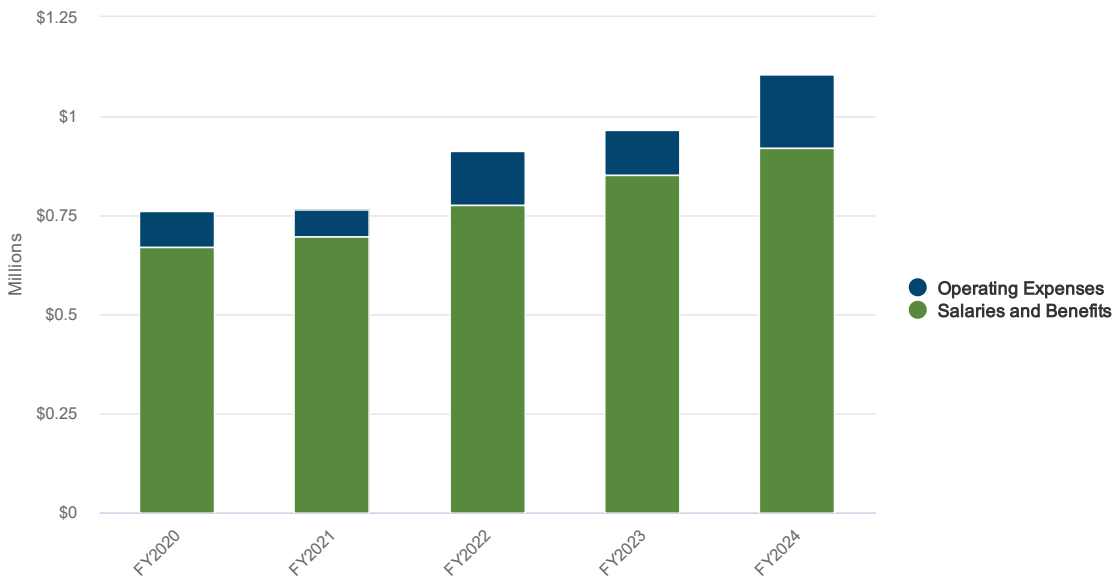
The increase in personnel costs is primarily due to the benchmarking study completed in FY2023. The increase resulting from benchmarking was not included in the FY2023 budget, and was a budget adjustment appropriated by the Board of Supervisors effective August 1, 2022. In addition to the benchmarking are the normal salary and benefit increases for FY2024.

The operating increase is due primarily to the purchase of a new automobile, required technology for the permitting software, and an increase in the renewal cost of the permitting software.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Public Safety					
Building Inspections					
Salaries and Benefits	$778,056	$851,109	$920,452	$69,343	8.1%
Operating Expenses	$136,277	$115,300	$184,900	$69,600	60.4%
Total Building Inspections:	**$914,333**	**$966,409**	**$1,105,352**	**$138,943**	**14.4%**
Total Public Safety:	**$914,333**	**$966,409**	**$1,105,352**	**$138,943**	**14.4%**
Total Expenditures:	**$914,333**	**$966,409**	**$1,105,352**	**$138,943**	**14.4%**

Expenditures Detail

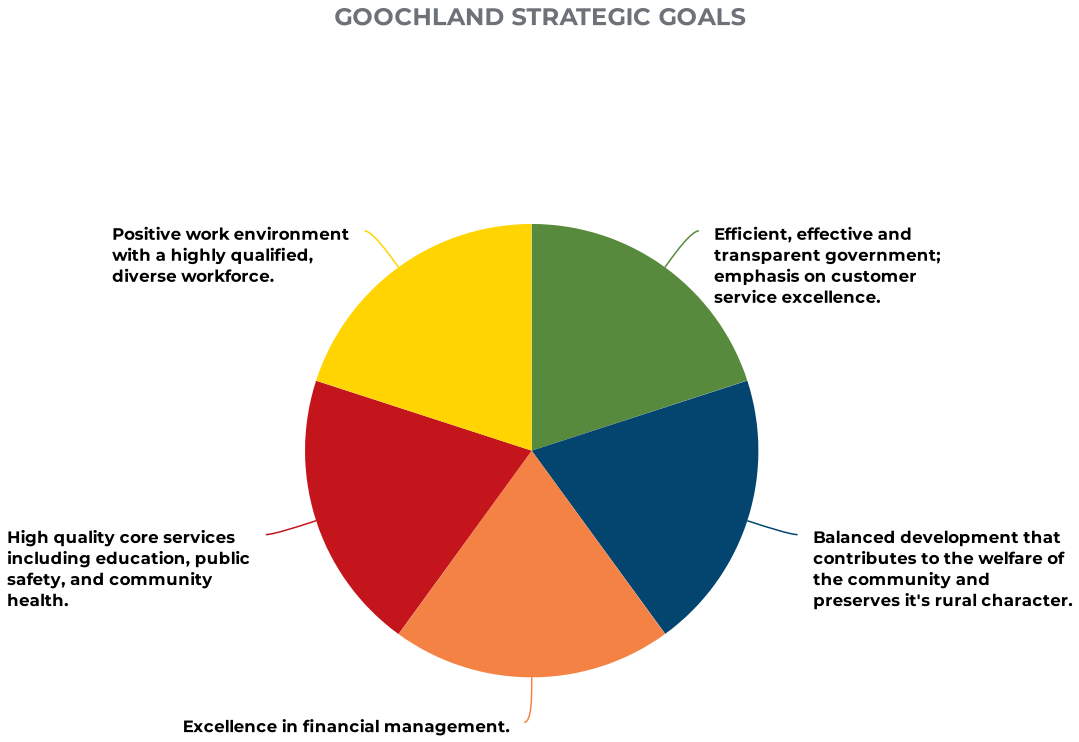
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$573,583	$608,976	$647,301	$38,325	6.3%
FICA BENEFITS	$41,945	$46,587	$46,382	-$205	-0.4%
VRS BENEFITS PLAN 1& 2 EMPLS	$54,684	$71,676	$76,187	$4,511	6.3%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
HOSPITAL/MEDICAL (HMP) BENEFIT	$84,313	$99,708	$130,969	$31,261	31.4%
GROUP LIFE INSURANCE	$7,259	$8,160	$8,674	$514	6.3%
WORKER'S COMPENSATION	$16,272	$16,002	$10,939	-$5,063	-31.6%
Total Salaries and Benefits:	**$778,056**	**$851,109**	**$920,452**	**$69,343**	**8.1%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$2,539	$3,000	$2,500	-$500	-16.7%
PROFESSIONAL SVC	$0	$5,000	$10,000	$5,000	100%
REPAIRS & MAINT	$0	$0	$7,500	$7,500	N/A
2% STATE LEVY FEE	$38,466	$30,000	$35,000	$5,000	16.7%
POSTAGE	$317	$300	$500	$200	66.7%
TELECOMMUNICATIONS	$2,255	$3,500	$4,500	$1,000	28.6%
WIRELESS/CELLULAR	$9,579	$6,000	$12,000	$6,000	100%
OFFICE SUPPLIES	$6,995	$6,000	$7,000	$1,000	16.7%
VEHICLE/POWER EQUIP SUPPLIES	$516	$500	$500	$0	0%
SAFETY SUPPLIES	$2,561	$1,000	$1,000	$0	0%
BOOKS & SUBSCRIPTIONS	$912	$2,000	$500	-$1,500	-75%
COMPUTER EQUIP -NON CAPITAL	$2,641	$0	$0	$0	0%
OFFICE EQUIPMENT	$0	$3,500	$2,000	-$1,500	-42.9%
OPERATING SUPPLIES	$0	$500	$1,500	$1,000	200%
TRAVEL- MILEAGE	$143	$1,000	$0	-$1,000	-100%
TRAVEL EXP - EDUCATION/TRAIN	$3,279	$3,000	$3,000	$0	0%
EDUCATION-TUITION/REGISTRAT	$2,827	$3,000	$3,000	$0	0%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$1,995	$2,000	$2,000	$0	0%
REPAIR_MAINT	$18,164	$5,000	$5,000	$0	0%
FUEL	$13,471	$12,000	$15,000	$3,000	25%
MOTOR VEHICLES & EQUIPMENT	$29,377	$0	$38,000	$38,000	N/A
COMPUTER SOFTWARE	$243	$28,000	$34,000	$6,000	21.4%
Total Operating Expenses:	**$136,277**	**$115,300**	**$184,900**	**$69,600**	**60.4%**
Total Expense Objects:	**$914,333**	**$966,409**	**$1,105,352**	**$138,943**	**14.4%**

Aligning with County Strategic Goals



The policies of the Department of Building Inspection have increased customer efficiency and transparency through development and continued use of well written standard operating procedures. The new permitting software system, EnerGov, was rolled out last November 2022. After some minor adjustments, the permitting system has been welcomed by citizens and customers for its ease of use, the ability to pay online, and the ability to see where their permit is in the review process. Personnel of the Department of Building Inspection continue attending valuable training which leads to nationwide certifications. Training leads to increases in plan review and inspection efficiency, comprehensiveness and consistency for the customer, which in turn contributes to a more safe built environment. The continuation of staff training and certifications, along with other departmental improvements such as permitting software upgrades, will greatly affect the improvements in the department's ISO ratings.

Agency Goals & Objectives

- Preserve and promote the health, safety and welfare of the public through the regulation of the built environment in accordance with the Uniform Statewide Building Code.
- Continue to learn and work out minor issues with the new permit processing software.
- Continue developing policies and procedures addressing the standardization of critical day-to-day functions.
- Continued training of the departments 2 new plan reviewers in the areas of fire plans and commercial building plans.
- Increase the level of training, both via internal methods and through state and regional opportunities, to improve ISO ratings.
- Continue to be actively involved in the code development process at the state and national level.
- Implementation of the Department's first career development plan.

Agency Performance Measures

NAME OF MEASURE	FY2022 Actual	FY2023 Actual	FY2024 Target
Reduce the number of inspections/inspector/day to 10.0	16.6	19.6	12.0
Complete initial plan review within 10 business days for residential projects	91%	96.3%	98%
Complete initial plan review within 15 business days for commercial projects	80%	99%	99%
Respond to requests for inspections within 24 hours (State = 48 hours)	99%	98%	100%

Agency Highlights

In FY2023, the Department gained a replacement Commercial Plans Examiner. The Department also welcomed the addition of a Fire Plans Examiner to the staff. Both Plan Reviewers are both currently going through the laborious certification process and should be fully certified by this time next year.

The Department continues to develop and implement time-saving policies that assist the customer and cut down on permit processing red tape. The Department launched the new permitting software system in November of 2022. The new software replaced the out-dated 20-year system that had significant limitations. The new software allowed tremendous public interaction and offers real-time results. The new software has streamlined the permitting, plan review and inspection process. It has also reduced turn-around times for the customer. Overall, customers are extremely happy with the online system that allows online payments, online permit submittal and online inspection scheduling via their individual portal. In addition, our customers are also able to upload their plans, saving unnecessary wasted paper.

The Department saw an increase of 4% in the total number of permits issued in 2023 as compared to the previous year. While the percentage of commercial permits issued compared to residential is 21.7%, they account for roughly 40% of revenue generated by the department. The number of inspections dramatically increased from 21,416 in 2022, to 23,857 inspections in 2023. This represents a 10.3% increase in the number of inspections conducted over the previously record-setting year of 2022. For purposes of inspection consistency, thoroughness, and quality; one of the department's performance measures was for each inspector to perform, on average, no more than 10.0 inspections per day. This number coincides with the standard performance measures associated with the ISO-BCEGS report guidelines. Once again, the department continues to struggle to reach this goal in 2023, with the average number of inspections per inspector per day rising to 19.6 from 16.6 in 2022. Despite the tremendous increase in the number of inspections and building permits, the Department was able to perform all required inspections within 48 hours, 99% of the time.

Agency Highlights continued:

The department is also excited to continue with our career development plan for all Department of Building Inspection staff. The plan combines years of service, years of relevant experience, technical education, certifications, continuing education credits and an average of the previous 3 years of performance evaluations to determine the possible career advancement of an individual. This plan helps in the development and retention of our technical staff.

Finally, the department is pleased to have filled the position of Fire Plans Examiner. This shared position with Goochland County Fire Rescue has been three years in the development and implementation of the position. Ben Jamison, Fire Plans Examiner I, started in this role in May and is quickly learning both the Inspections department and fire rescue models respectively. He currently splits his time on a 50/50 basis with GCFR.

Future Outlook

The Department of Building Inspection is anticipating a slight decrease in both residential and commercial development towards the latter end of calendar year 2023. Staff will not feel the effects of any slight slow-down in development. This is due to the enormous amount of work already in the pipeline that has yet to be constructed but has received building permit approval to move forward. The effects are not expected to be evident until sometime in late 2024. In the meantime, Building Inspection staff will continue their training to remain up to date with their required certifications in anticipation of the coming development. We will continue to work on the development and customer training of the new Permitting Software system. Finally, we look forward to the continued learning and training of staff and the development of staff within the career development ladder.

CLERK OF THE CIRCUIT COURT

Amanda Adams
Clerk of the Circuit Court

The Clerk has four primary areas of responsibility: 1. Clerk of the Circuit Court, 2. Probate Official, 3. Recorder of Deeds, and 4. County Clerk. The duties are mandated by the Code of Virginia.

As Clerk of the Court, the Clerk creates and maintains all court files and records, prepares court orders, and has jury administrative responsibilities. As probate official, the Clerk probates wills, qualifies guardians and fiduciaries (executors, administrators, trustees and conservators). The Clerk is the custodian of trust funds held by the Court and funds held by the Court during litigation. The Clerk records deeds, deeds of trust, and all other documents pertaining to ownership of land in the County, collection of state and local recording taxes and fees, all filing fees, and all criminal fines and Court costs, and monetary restitution for payment to victims in criminal cases. The Clerk is responsible for the issuance of concealed handgun permits, processing notary public commissions, issuing marriage licenses, and is the custodian of records beginning with the time the County was formed in 1727. Many of these older records have been preserved using approved methods of preservation. Since 2001, the office has used the digital record keeping system for the County's land records.

Virginia’s general jurisdiction trial court is the circuit court. In civil cases exceeding $4500 and not exceeding $25,000, circuit courts have concurrent jurisdiction with the general district courts. They have exclusive jurisdiction in matters exceeding $25,000. Equity matters, claims seeking a judgment for something other than money (such as adoptions, divorce, or property disputes), are also heard in the circuit courts.

In criminal cases, the circuit court has jurisdiction over the trial of all felonies and of those misdemeanors originally charged in circuit court. Appeals from general district and juvenile and domestic relations courts are heard de novo (completely new) by the circuit courts, as are appeals from certain administrative agencies.

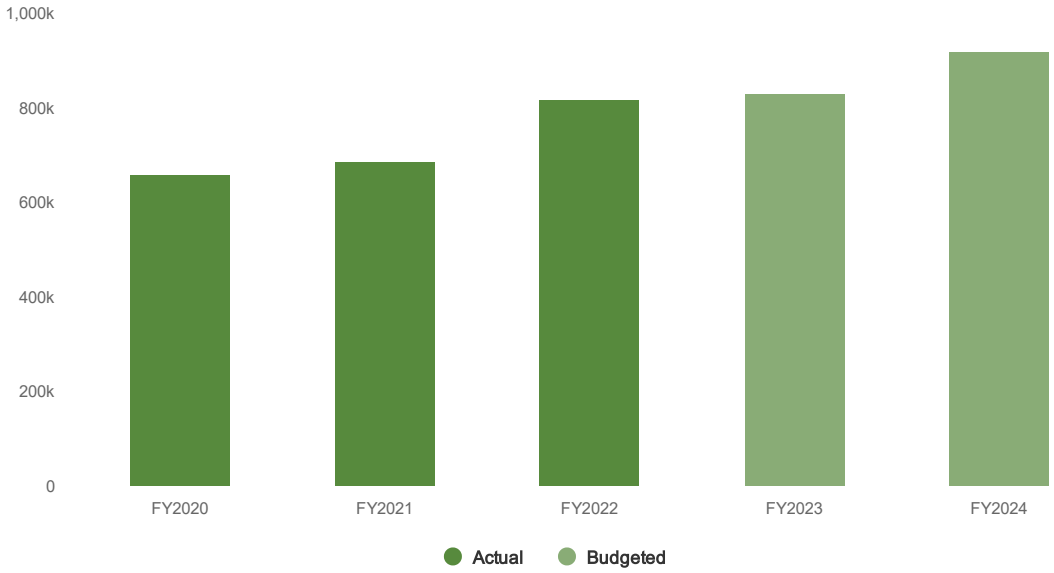
Jury trials are held in the circuit court. Citizens who might otherwise have no contact with the courts may find themselves called to jury duty in the circuit courts.

Expenditures Summary

Clerk of the Circuit Court and the Circuit Court Budget

$919,681 **$88,765**
(10.68% vs. prior year)

CLERK OF THE CIRCUIT COURT & CIRCUIT COURT Proposed and Historical Budget vs. Actual

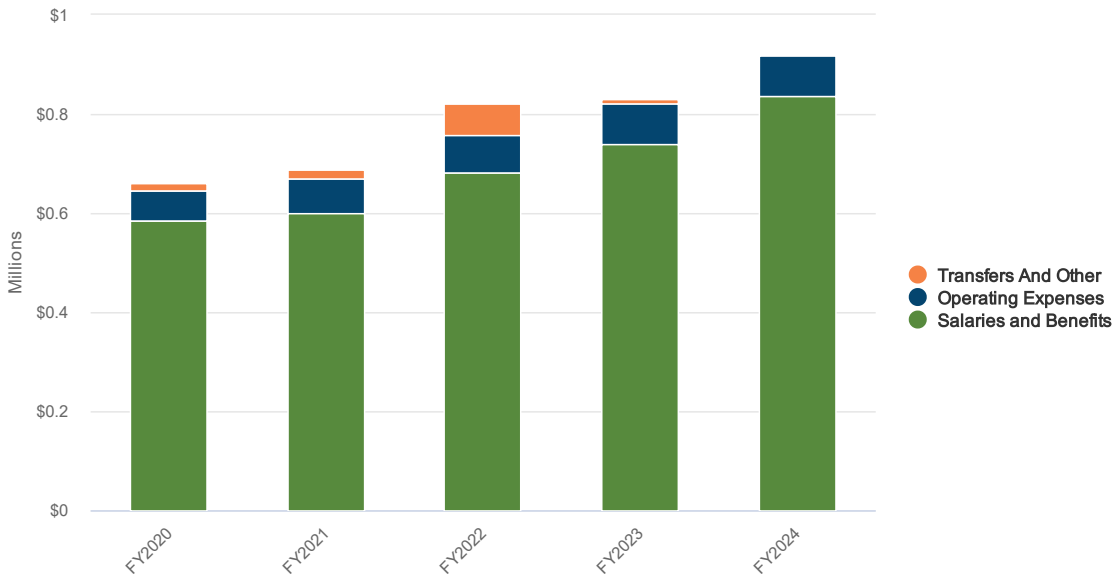


Explanation of Changes & Summary by Major Line

The increase in personnel costs is primarily due to the benchmarking study completed in FY2023. The increase resulting from benchmarking was not included in the FY2023 budget, and was a budget adjustment appropriated by the Board of Supervisors effective August 1, 2022. In addition to the benchmarking is the normal salary and benefit increases for FY2024.

Operating costs are relatively flat compared to FY2023.

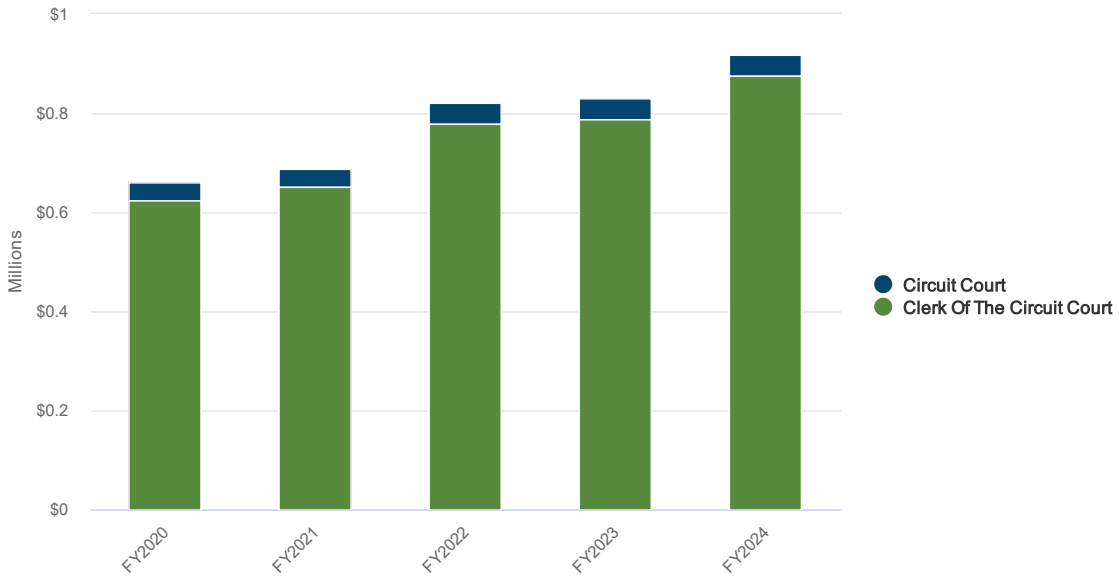
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$680,880	$740,099	$835,285	$95,186	12.9%
Operating Expenses	$76,778	$80,426	$84,396	$3,970	4.9%
Transfers And Other	$62,898	$10,391	$0	-$10,391	-100%
Total Expense Objects:	**$820,556**	**$830,916**	**$919,681**	**$88,765**	**10.7%**

Expenditure Detail

Budgeted and Historical Expenditures by Function

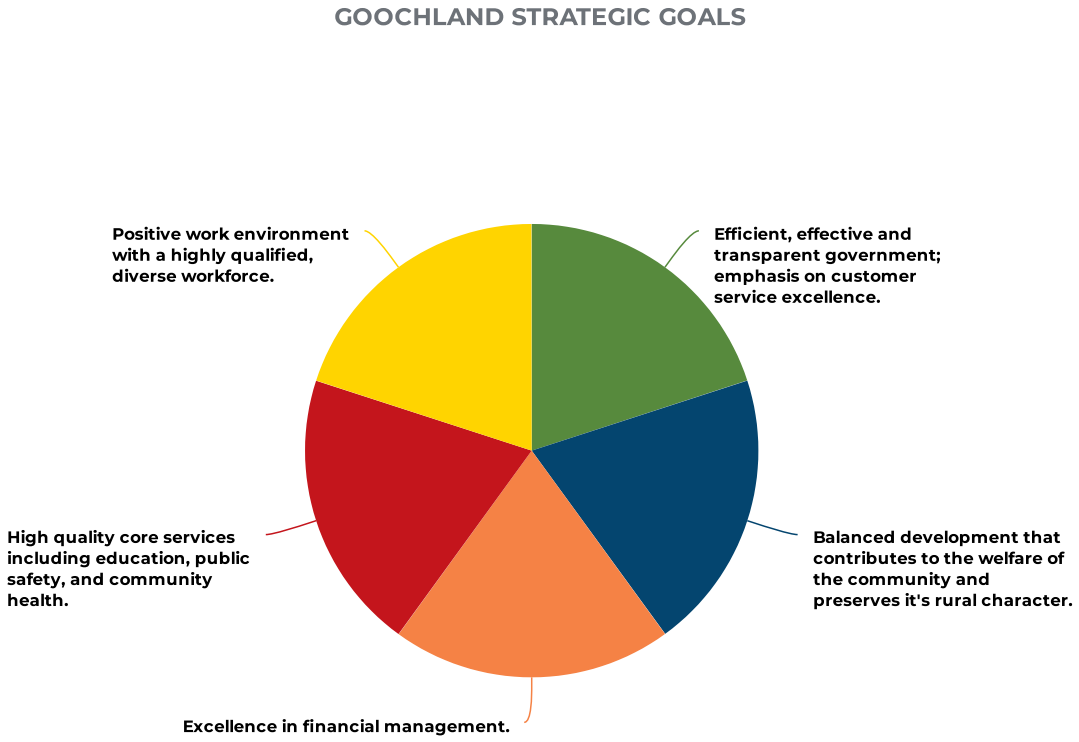


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Judicial Administration					
Circuit Court					
Operating Expenses					
CONTRACTED SERVICES	$29,230	$28,180	$29,290	$1,110	3.9%
JURORS WITNESSES ELECT WORK	$1,920	$6,000	$6,000	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
COURT APPOINTED ATTORNEY FEE	$180	$350	$350	$0	0%
SOFTWARE MAINT. CONTRACTS	$3,600	$3,600	$3,600	$0	0%
POSTAGE	$1,621	$1,650	$1,650	$0	0%
WIRELESS/CELLULAR	$2,303	$0	$2,600	$2,600	N/A
OFFICE SUPPLIES	$2,427	$1,900	$1,900	$0	0%
Total Operating Expenses:	**$41,280**	**$41,680**	**$45,390**	**$3,710**	**8.9%**
Total Circuit Court:	**$41,280**	**$41,680**	**$45,390**	**$3,710**	**8.9%**
Clerk Of The Circuit Court					
Salaries and Benefits					
SALARIES	$507,661	$551,376	$609,173	$57,797	10.5%
OVERTIME	$4,117	$1,000	$0	-$1,000	-100%
FICA BENEFITS	$38,167	$42,257	$46,602	$4,345	10.3%
VRS BENEFITS PLAN 1& 2 EMPLS	$49,317	$64,897	$71,700	$6,803	10.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$74,714	$72,684	$99,221	$26,537	36.5%
GROUP LIFE INSURANCE	$6,479	$7,388	$8,163	$775	10.5%
WORKER'S COMPENSATION	$425	$497	$426	-$71	-14.3%
Total Salaries and Benefits:	**$680,880**	**$740,099**	**$835,285**	**$95,186**	**12.9%**
Operating Expenses					
PROFESSIONAL SVC	$2,007	$4,000	$4,000	$0	0%
CONTRACTED SERVICES	$2,249	$3,650	$3,650	$0	0%
PRINTING AND BINDING	$2,350	$2,000	$2,000	$0	0%
SOFTWARE MAINT. CONTRACTS	$2,400	$2,400	$2,400	$0	0%
RECORDS INDEXING(CIR COUT)	$11,271	$11,271	$11,271	$0	0%
POSTAGE	$3,200	$3,200	$3,200	$0	0%
TELECOMMUNICATIONS	$1,158	$0	$1,500	$1,500	N/A
WIRELESS/CELLULAR	$0	$1,240	$0	-$1,240	-100%
OFFICE SUPPLIES	$4,003	$4,000	$4,000	$0	0%
EMPLOYEE SERIVCES	$124	$250	$500	$250	100%
DUES & MEMBERSHIPS	$320	$320	$320	$0	0%
LEASE/RENT EQUIPMENT	$5,756	$5,750	$5,500	-$250	-4.3%
WATER COOLERS	$143	$150	$150	$0	0%
LEASE- POSTAGE METER	$516	$515	$515	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Total Operating Expenses:	**$35,498**	**$38,746**	**$39,006**	**$260**	**0.7%**
Transfers And Other					
DEED BOOK RESTORATION/REPAIR	$62,067	$0	$0	$0	0%
CLERK'S NONREVERTING FUNDS	$832	$10,391	$0	-$10,391	-100%
Total Transfers And Other:	**$62,898**	**$10,391**	**$0**	**-$10,391**	**-100%**
Total Clerk Of The Circuit Court:	**$779,275**	**$789,236**	**$874,291**	**$85,055**	**10.8%**
Total Judicial Administration:	**$820,556**	**$830,916**	**$919,681**	**$88,765**	**10.7%**
Total Expenditures:	**$820,556**	**$830,916**	**$919,681**	**$88,765**	**10.7%**

Aligning with the County's Strategic Goals



The staff of the Clerk's Office has taken great pride in providing excellent customer service to our patrons. The staff greets every patron with a smiling face to make them feel welcome when they walk into the building. Patrons often comment on the level of customer service they receive from Goochland County Clerk's Office.

Virginia's Auditor of Public Accounts audits our financial records each year. They test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. As they have reported each year in their audit report, the Clerk's Office has had no deficiencies in internal controls and has complied with applicable laws and regulations.

Agency Goals & Objectives

Our primary goals are to continue to make public records accessible to the public, preserve history by protecting the integrity of our records and promote fundamental fairness and substantial justice to all citizens.

Goals FY24

- Upgrade recording equipment in the courtroom.
- Restructure the department to better utilize space within the Clerk's Office.
- Redistribute duties to better promote proficiency in all areas of the Clerk's Office.
- Educate all staff on numerous new Virginia laws affecting the Clerk's Office which take effect July 1, 2023.

Agency Performance Measures

SERVICE LEVELS	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	INCREASE (DECREASE) FY2022 vs FY2021
LAND RECORDS RECORDED	4260	6158	6771	4817	(1954)
WILLS PROBATED	136	123	167	178	11
MARRIAGE LICENSES ISSUED	123	141	126	144	18
CRIMINAL CASES COMMENCED	249	240	274	212	(62)
CIVIL CASES COMMENCED	212	190	198	263	65
NOTARIES QUALIFIED	108	94	105	114	9
CONCEALED HANDGUN PERMITS	559	1194	610	702	92
TOTAL WORKLOAD COMMENCED	**5647**	**8144**	**8251**	**6430**	

Agency Accomplishments

- Upgraded computer technology and equipment in the clerk's office and in the courtroom.
- Reorganized the criminal department to better utilize space and to improve efficiency.
- Backscanned all oversized plats to help preserve the wear and tear of the plat books and make plats more accessible to the public.
- Implemented new security measures to protect the staff and citizens who enter the Clerk's Office building.

Future Outlook

We have seen an increase in wills being probated and qualifications of executors/adminstrators, notaries being qualified, concealed handgun permits being issued, civil cases being filed, and marriage licenses being issued. Although we have seen a decrease in land recordings due to mortgage rates, we have seen an increase in the submission of electronic filings of land documents. We expect that these matters will continue to grow as Goochland County grows. We continue to have space issues as our office grows.

COMMISSIONER OF THE REVENUE

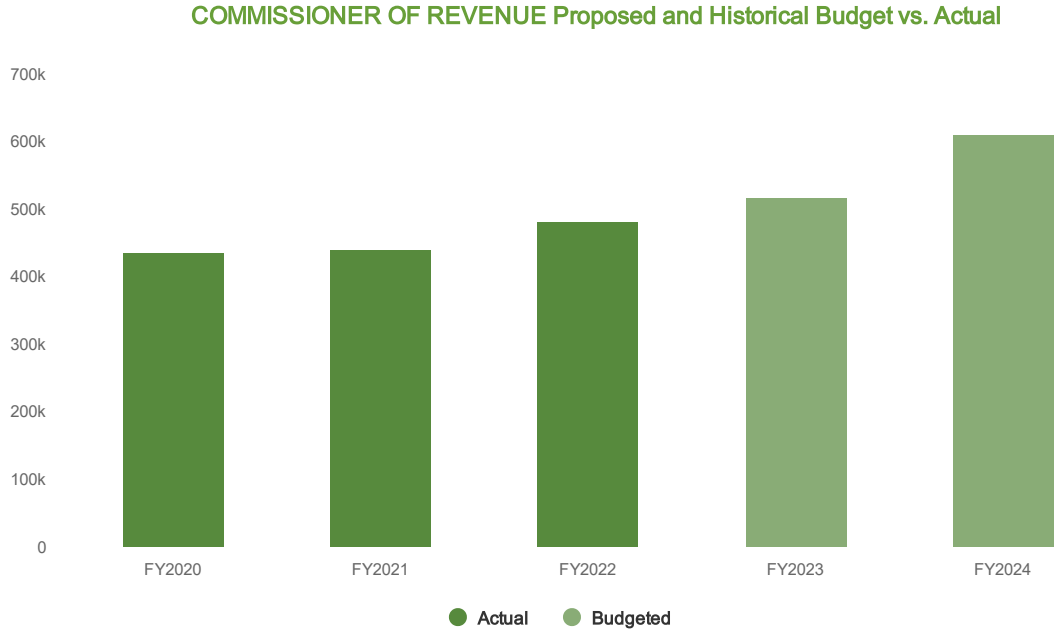
Jennifer Brown
Commissioner of the Revenue

The Commissioner of the Revenue is a state constitutional officer as set forth in the Constitution of Virginia. It is an elected position for a four-year term. The Commissioner is responsible for: assessing personal property taxes and certifying them for PPTRA deduction (vehicles); assessing business equipment and machinery and tools taxes; computing county business license taxes; administering Tax Relief for the Elderly and Disabled program and Service Connected Disabled Veterans program on real estate taxes; maintaining the Transient Occupancy tax; maintaining the Short Term Rental tax; processing Bank Franchise tax; maintaining Public Service Corporations; assisting citizens in filing state income tax and estimated returns; reviewing and correcting income tax returns; and forwarding returns to the Department of Taxation for processing. The Goochland DMV select is operated by the Commissioner of the Revenue's staff.

The Commissioner of the Revenue's Office is regulated by the State Code of Virginia and is responsible for upholding the laws of Virginia. The Office is on-line with the Department of Taxation, and therefore operates as the liaison between the taxpayer and the Department of Taxation, expediting state refunds by entering them on-line.

Expenditures Summary

$611,071 **$92,571**
(17.85% vs. prior year)



Explanation of Changes & Summary by Major Line

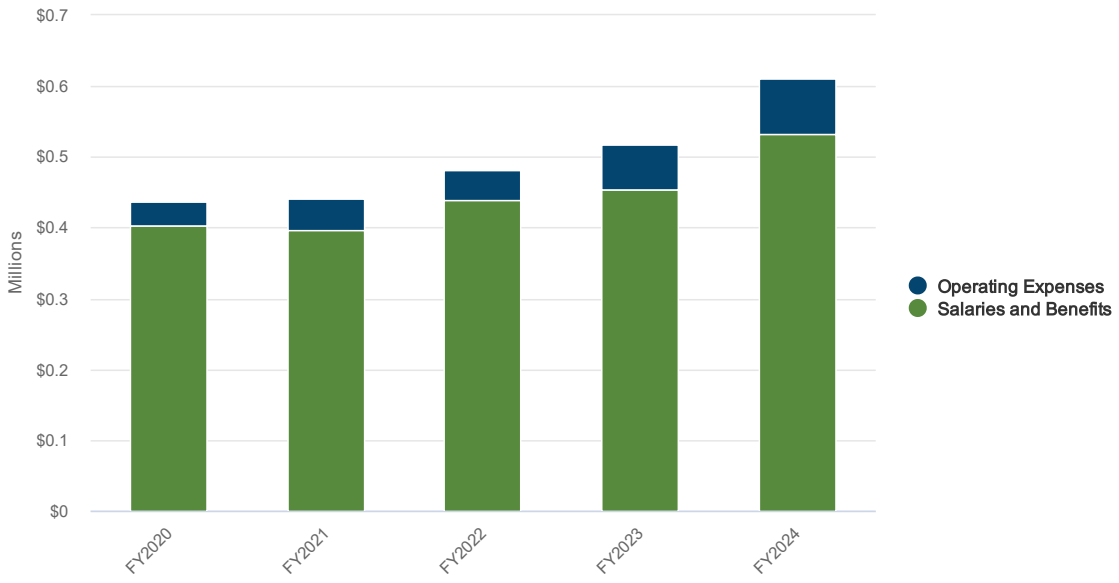
The increase in personnel costs is primarily due to the benchmarking study completed in FY2023. The increase resulting from benchmarking was not included in the FY2023 budget, and was a budget adjustment appropriated by the Board of Supervisors effective August 1, 2022. In addition to the benchmarking is the normal salary and benefit increases for FY2024.

Operating expenses increased across most lines with higher increases in contracted services, office supplies and training expenses.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Commissioner Of Revenue					
Salaries and Benefits	$438,309	$454,000	$533,171	$79,171	17.4%
Operating Expenses	$44,207	$64,500	$77,900	$13,400	20.8%
Total Commissioner Of Revenue:	**$482,516**	**$518,500**	**$611,071**	**$92,571**	**17.9%**
Total General Government:	**$482,516**	**$518,500**	**$611,071**	**$92,571**	**17.9%**
Total Expenditures:	**$482,516**	**$518,500**	**$611,071**	**$92,571**	**17.9%**

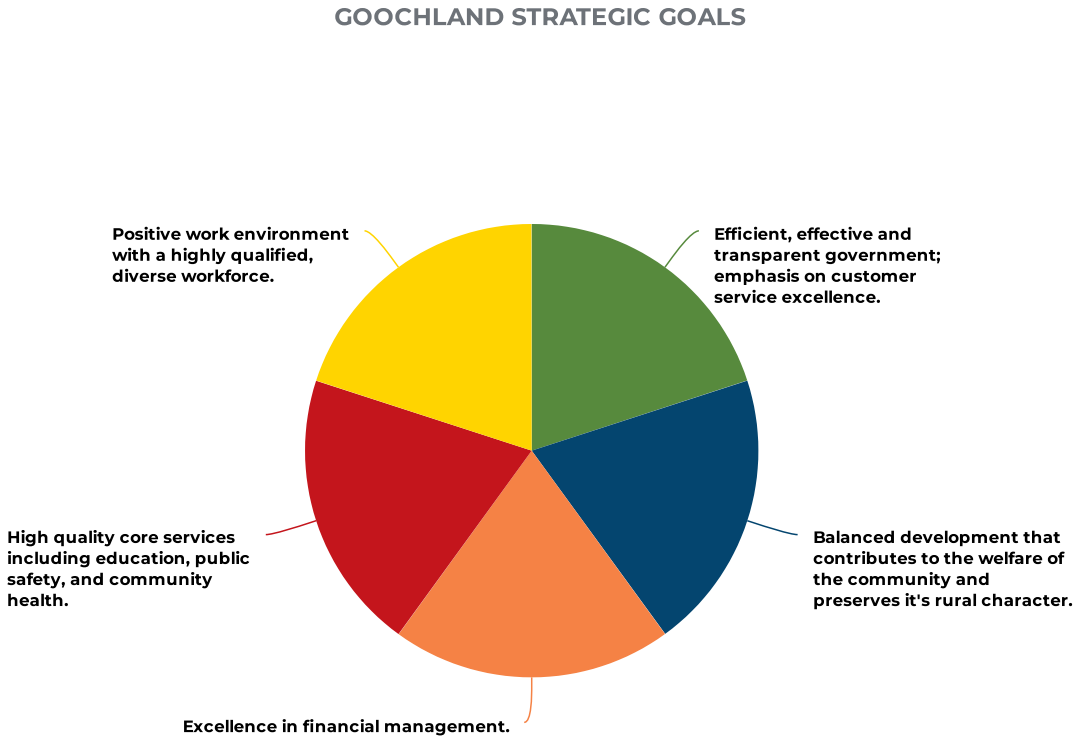
Expenditures Detail

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$314,447	$321,704	$372,084	$50,380	15.7%
FICA BENEFITS	$22,480	$24,610	$28,464	$3,854	15.7%
VRS BENEFITS PLAN 1& 2 EMPLS	$30,192	$37,865	$43,794	$5,929	15.7%
HOSPITAL/MEDICAL (HMP) BENEFIT	$66,953	$65,220	$83,583	$18,363	28.2%
GROUP LIFE INSURANCE	$3,957	$4,311	$4,986	$675	15.7%
WORKER'S COMPENSATION	$280	$290	$260	-$30	-10.3%
Total Salaries and Benefits:	**$438,309**	**$454,000**	**$533,171**	**$79,171**	**17.4%**
Operating Expenses					
REPAIRS & MAINT	$0	$500	$1,000	$500	100%
CONTRACTED SERVICES	$19,116	$15,000	$18,000	$3,000	20%
POSTAGE	$5,631	$7,000	$8,500	$1,500	21.4%
TELECOMMUNICATIONS	$1,971	$1,500	$2,000	$500	33.3%
WIRELESS/CELLULAR	$1,092	$1,500	$2,000	$500	33.3%
OFFICE SUPPLIES	$12,199	$18,000	$20,000	$2,000	11.1%
BOOKS & SUBSCRIPTIONS	$2,147	$5,500	$6,000	$500	9.1%
TRAVEL- MILEAGE	$0	$1,000	$2,000	$1,000	100%
MEALS/FOOD OTHER TRAINING	$0	$500	$1,000	$500	100%
TRAVEL EXP - EDUCATION/TRAIN	$116	$4,000	$5,000	$1,000	25%
EDUCATION-TUITION/REGISTRAT	$285	$3,000	$4,000	$1,000	33.3%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$1,355	$2,000	$2,500	$500	25%
LEASE/RENT EQUIPMENT	$295	$4,500	$5,000	$500	11.1%
LEASE- POSTAGE METER	$0	$500	$500	$0	0%
Total Operating Expenses:	**$44,207**	**$64,500**	**$77,900**	**$13,400**	**20.8%**
Total Expense Objects:	**$482,516**	**$518,500**	**$611,071**	**$92,571**	**17.9%**

Aligning with County Strategic Goals



The Commissioner of Revenue supports all County strategic goals in the daily pursuit of the agency goals and objectives.

Agency Goals & Objectives

- To overcome the continued challenges and additional workload created by proration of personal property taxes, twice a year billing and operating DMV Select.
- Provide efficient, effective and courteous customer service in a timely manner to the citizens of Goochland County.
- Provide taxpayers with accurate and useful information concerning revenue assessments.
- Always have someone answer the telephone during open office hours instead of a recorder.
- Fairly and equitably identifying and assessing all sources of revenue to which the County is entitled according to the laws of the Commonwealth of Virginia and the County of Goochland.
- Provide County officials with accurate and useful information from which decisions can be made to best serve the citizens of Goochland County.

Agency Performance Measures

Performance Measures (in calendar year)	CY2022 Actual	CY2023 Target	CY2024 Target
Assessed & prepared for taxation vehicles, trailers and boats	40,022	40,500	40,500
Assessed Business Personal Property & Machinery & Tools accounts	1,594	1,800	1,800
Continuous proration of personal property taxes abatements & supplements	15,875	16,200	16,400
Assessed & processed business license accounts	2,459	2,500	2,500
Processed Tax Relief for the Elderly/Disabled and Disabled Vets apps	534	550	560

Agency Highlights

The overall growth of the demands of this department grew significantly over the last year, especially with the DMV Select services that our office provides. The Goochland DMV Select was number one in the state for 2022. The total number of DMV transactions our office processed for 2022 was 91,416 while handling many challenges of the fluctuating market for vehicles, trailers and boats. The Commissioner and two staff members were able to re-certify their certification, and three additional staff members are working towards their certification with the Career Development Program from the UVA Weldon Cooper Center. The office received accreditation for the fourth year in a row through the Commissioner of the Revenue Association of Virginia. Our office is continuously encouraging citizens to apply to the programs offered by the office and has seen a growth in Tax Relief for the Elderly and Veteran's Relief. Due to the growth in economic development and housing projects, our office sees an increased volume in business licenses and vehicle personal property.

Future Outlook

To overcome the continued challenges and additional workload created by proration of personal property taxes and operating DMV Select. To overcome the increased workload of twice a year billing of personal property taxes.

To overcome the State funding reductions which could create local funding constraints and state mandates that put additional workload on the office with no additional funding.

COMMONWEALTH'S ATTORNEY

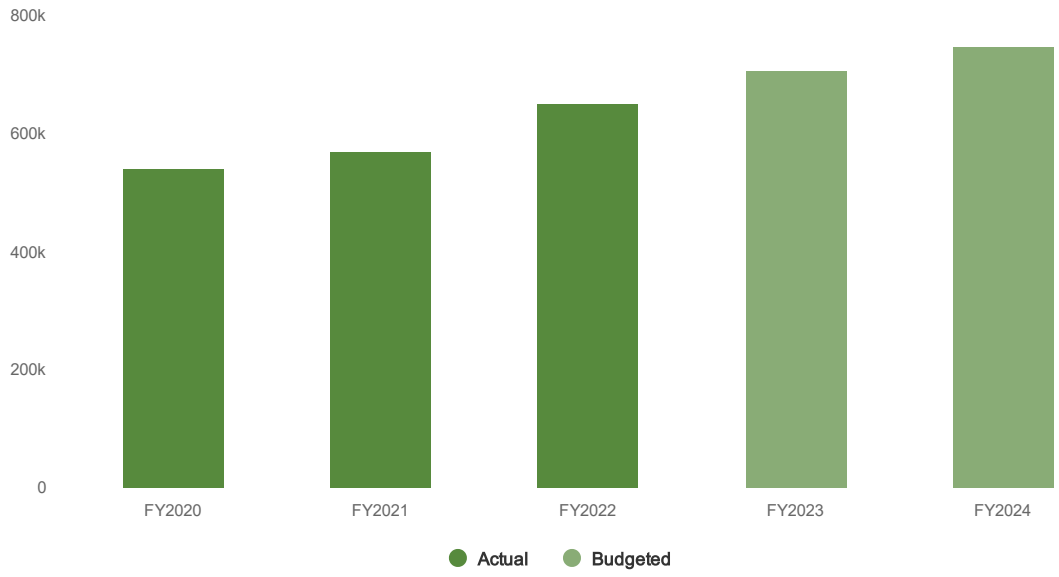
Mike Caudill
Commonwealth Attorney

The Commonwealth's Attorney's Office maintains the primary responsibility for prosecuting criminal cases in the Goochland County Circuit Court, General District Court, and the Juvenile and Domestic Relations District Court, as well as appellate proceedings in the Virginia Supreme Court and the Virginia Court of Appeals. The office also provides advice and legal assistance to state and local law enforcement personnel in criminal investigations and training. In addition, the office represents the Commonwealth of Virginia in specified civil proceedings as set forth in the Code of Virginia. Through the office's victim/witness coordinator, guidance and assistance is provided to individuals who are witnesses in criminal cases or who are victims of crimes. Assistance is also provided to individuals seeking orders of protection through the courts.

Expenditures Summary

$747,390 $40,395
(5.71% vs. prior year)

COMMONWEALTH ATTORNEY Proposed and Historical Budget vs. Actual



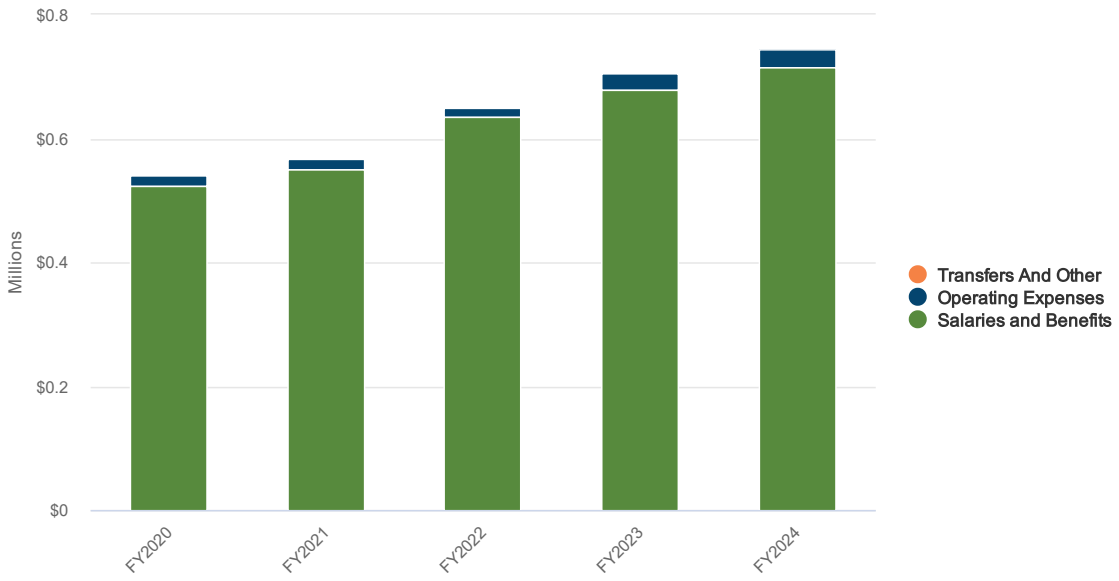
Explanation of Changes & Summary by Major Line

Personnel costs increased due to the normal change in salary and benefits.
Operating costs are up across the board due to inflation.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits	$634,795	$677,745	$715,880	$38,135	5.6%
Operating Expenses	$14,484	$27,250	$29,510	$2,260	8.3%
Transfers And Other	$1,633	$2,000	$2,000	$0	0%
Total General Fund:	**$650,911**	**$706,995**	**$747,390**	**$40,395**	**5.7%**

Expenditures Detail

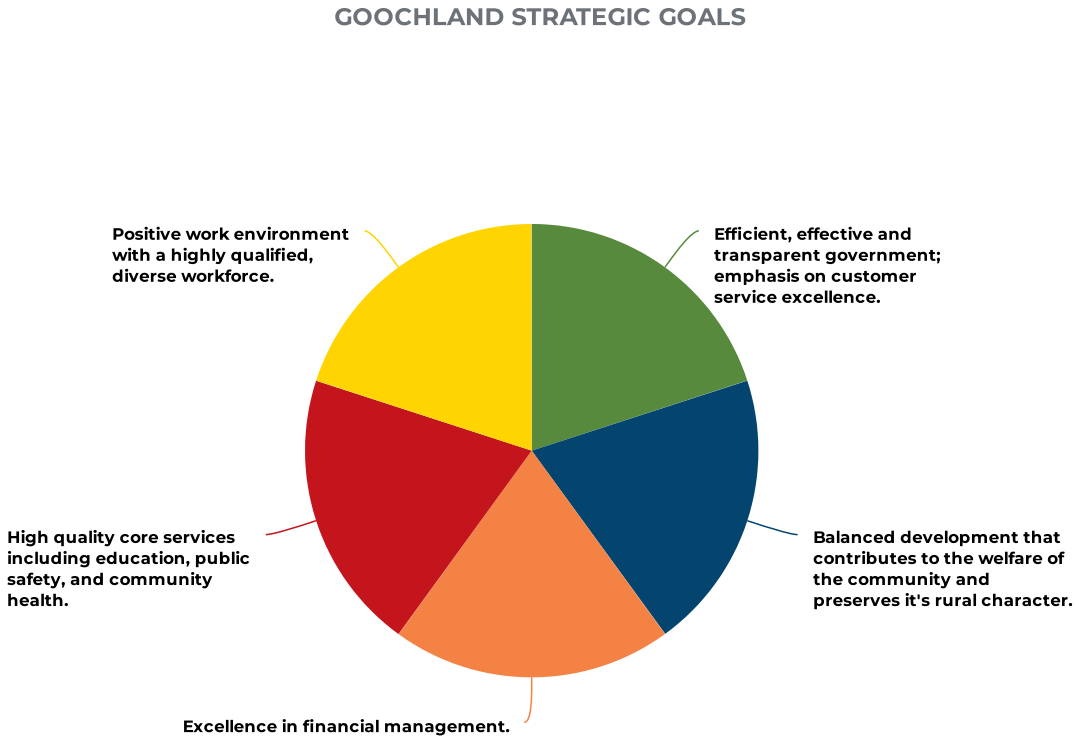
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$488,755	$511,509	$537,824	$26,315	5.1%
FICA BENEFITS	$35,146	$39,130	$41,144	$2,014	5.1%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
VRS BENEFITS PLAN 1& 2 EMPLS	$46,547	$60,205	$63,302	$3,097	5.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	$57,570	$59,484	$66,027	$6,543	11%
GROUP LIFE INSURANCE	$6,242	$6,854	$7,207	$353	5.2%
WORKER'S COMPENSATION	$535	$563	$376	-$187	-33.2%
Total Salaries and Benefits:	**$634,795**	**$677,745**	**$715,880**	**$38,135**	**5.6%**
Operating Expenses					
ADVERTISING	$0	$300	$300	$0	0%
POSTAGE	$290	$400	$400	$0	0%
TELECOMMUNICATIONS	$929	$1,500	$1,500	$0	0%
OFFICE SUPPLIES	$3,583	$3,300	$3,600	$300	9.1%
BOOKS & SUBSCRIPTIONS	$2,437	$2,500	$2,750	$250	10%
COMPUTER EQUIP -NON CAPITAL	$0	$800	$880	$80	10%
OFFICE EQUIPMENT	$236	$8,300	$8,300	$0	0%
TRAVEL- MILEAGE	$156	$650	$700	$50	7.7%
TRAVEL EXP - EDUCATION/TRAIN	$1,668	$4,000	$4,000	$0	0%
TRAVEL EXTRADITION-SHERIFF	$0	$50	$50	$0	0%
EDUCATION-TUITION/REGISTRAT	-$124	$800	$800	$0	0%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$1,685	$1,500	$2,000	$500	33.3%
LEASE/RENT EQUIPMENT	$3,407	$2,850	$3,500	$650	22.8%
WATER COOLERS	$125	$300	$330	$30	10%
LEASE- POSTAGE METER	$92	$0	$0	$0	0%
Total Operating Expenses:	**$14,484**	**$27,250**	**$29,510**	**$2,260**	**8.3%**
Transfers And Other					
VICTIM WITNESS GRANT	$1,633	$2,000	$2,000	$0	0%
Total Transfers And Other:	**$1,633**	**$2,000**	**$2,000**	**$0**	**0%**
Total Expense Objects:	**$650,911**	**$706,995**	**$747,390**	**$40,395**	**5.7%**

Aligning with County Strategic Goals



The Commonwealth's Attorney prosecutes criminal offenses in the County of Goochland in an efficient, effective, and transparent manner and while upholding the integrity of the administration of justice.

Agency Goals & Objectives

- Prosecute crime committed in the County of Goochland
- Provide criminal advice to law enforcement and related agencies
- Assist victims of criminal offenses

Agency Performance Measures

Workload Measures	CY2019	CY2020	CY2021	CY2022	Change 2021 to 2022
Circuit Court Criminal Filings	240	260	272	210	-23%
General District Court Criminal Filings	655	474	407	400	-2%
Juvenile Court Misdemeanors	97	102	117	98	-16%
Juvenile Court Felonies	17	58	41	18	-56%
Effectiveness Measure					
Circuit Court Indictments	63	177	179	127	-29%

Website Information

Agency Highlights

In FY2023, the Commonwealth's Attorney's office will continue to prosecute criminal cases, both misdemeanors and felonies, in all the Goochland County courts as well as in jurisdictions in which the office is appointed to act as special prosecutor. The office will continue to diligently work with the Sheriff's Office and related agencies to ensure the effective administration of justice. Additionally, the office is committed to the ongoing support of public safety needs through community outreach.

The Commonwealth's Attorney's office continues to execute the new Circuit Court discovery rules required by the Virginia Supreme Court. The office will continue to uphold its transparency model.

Future Outlook

The office will continue to utilize training and technology to ensure continued compliance with state and federal laws and procedures while maintaining excellence in the execution of its duties.

COMMUNITY DEVELOPMENT ADMINISTRATION

Jamie Sherry
Director of Community Development

The Goochland County Community Development Department is comprised of four components:

- Community Development Administration/Customer Service Center
- Planning & Zoning
- Environment and Land Development
- Building Inspection

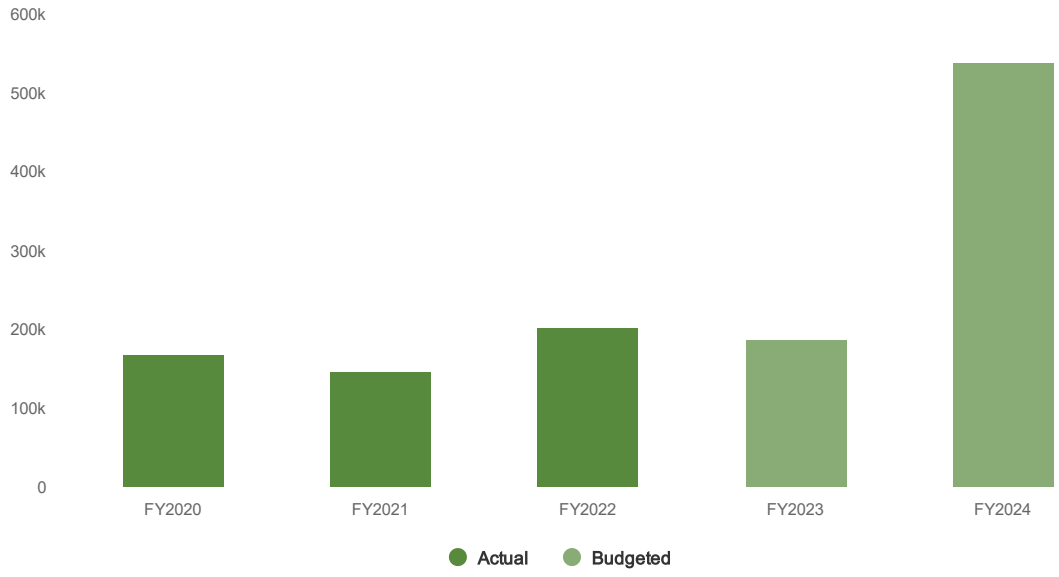
Community Development Administration staff is directly responsible for the administration and management of the above components. The Community Development department also serves as liaisons to the Planning Commission, Board of Zoning Appeals, Design Review Committee, Monacan Soil and Water Conservation District, and works closely with the County's Economic Development department to facilitate new commercial and industrial development.

The Community Development department focuses on all the Board of Supervisor's Strategic Goals and works closely with the public, developers, builders, and engineers/designers to achieve those goals.

Expenditures Summary

$538,235 $352,146
(189.24% vs. prior year)

COMMUNITY DEVELOPMENT ADMINISTRATION Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

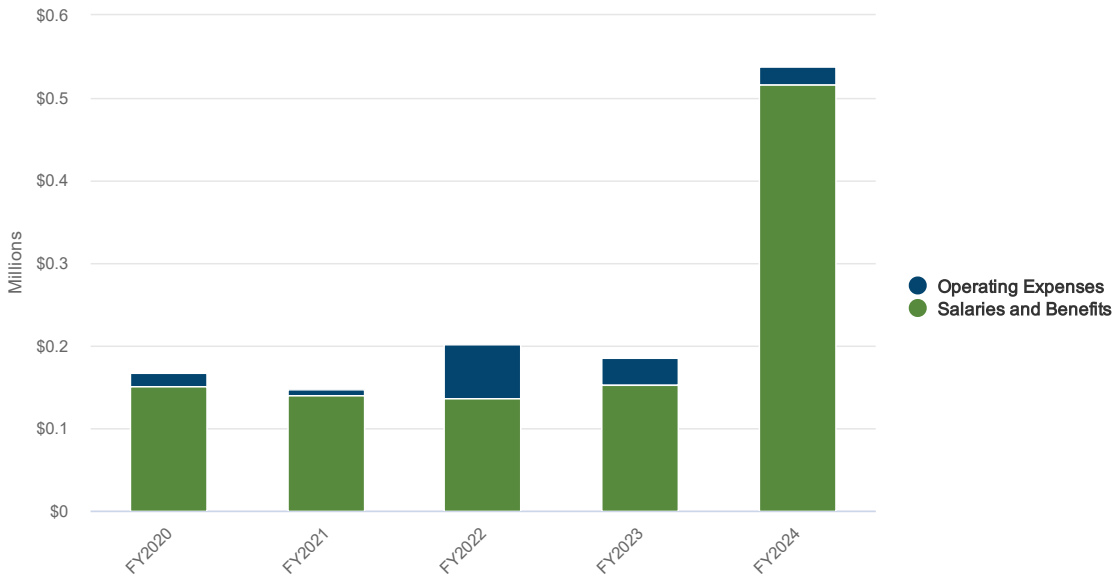
The increase in personnel costs is primarily due to a realignment of employees within community development which added 2 1/2 FTE's to the department. In addition, the salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

The decrease in operating expense is due to the realignment, moving expenses to other departments in community development.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Community Development Admin					
Salaries and Benefits	$135,510	$152,189	$516,005	$363,816	239.1%
Operating Expenses	$66,732	$33,900	$22,230	-$11,670	-34.4%
Total Community Development Admin:	**$202,242**	**$186,089**	**$538,235**	**$352,146**	**189.2%**
Total Community Development:	**$202,242**	**$186,089**	**$538,235**	**$352,146**	**189.2%**
Total Expenditures:	**$202,242**	**$186,089**	**$538,235**	**$352,146**	**189.2%**

Expenditures Detail

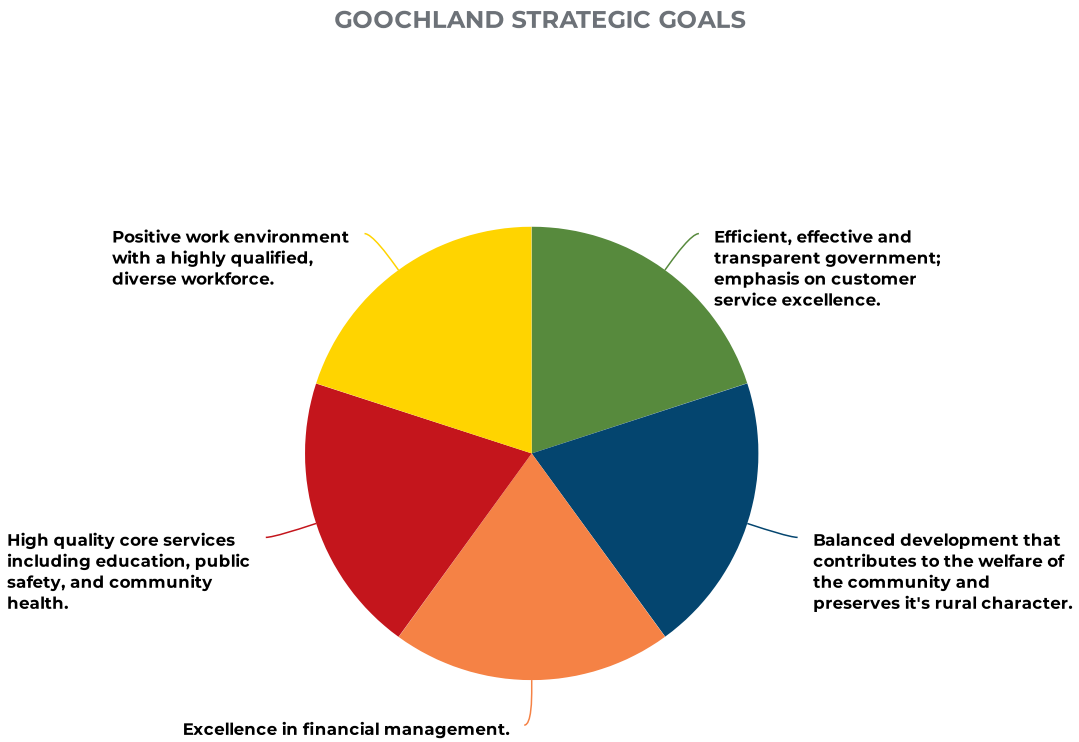
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Community Development					
SALARIES	$105,997	$111,695	$385,778	$274,083	245.4%
EXPENSE ALLOWANCES	$0	$6,500	$0	-$6,500	-100%
FICA BENEFITS	$7,939	$9,042	$29,512	$20,470	226.4%
VRS BENEFITS PLAN 1& 2 EMPLS	$9,845	$13,147	$45,406	$32,259	245.4%
HOSPITAL/MEDICAL (HMP) BENEFIT	$10,213	$10,212	$49,870	$39,658	388.3%
GROUP LIFE INSURANCE	$1,334	$1,497	$5,169	$3,672	245.3%
WORKER'S COMPENSATION	$181	$96	$270	$174	181.3%
Total Community Development:	**$135,510**	**$152,189**	**$516,005**	**$363,816**	**239.1%**
Total Salaries and Benefits:	**$135,510**	**$152,189**	**$516,005**	**$363,816**	**239.1%**
Operating Expenses					
Community Development					
PROFESSIONAL SVC	$56,785	$10,000	$4,830	-$5,170	-51.7%
PRINTING AND BINDING	$560	$200	$0	-$200	-100%
ADVERTISING	$0	$500	$0	-$500	-100%
POSTAGE	$323	$200	$0	-$200	-100%
TELECOMMUNICATIONS	$315	$500	$0	-$500	-100%
WIRELESS/CELLULAR	$1,812	$1,000	$0	-$1,000	-100%
SOFTWARE/LICENSES	$0	$8,000	$8,000	$0	0%
OFFICE SUPPLIES	$52	$1,600	$0	-$1,600	-100%
BOOKS & SUBSCRIPTIONS	$0	$500	$0	-$500	-100%
COMPUTER EQUIP -NON CAPITAL	$2,580	$2,500	$0	-$2,500	-100%
FURN & FIXTURES-NON CAPITAL	$0	$700	$0	-$700	-100%
TRAVEL- MILEAGE	$0	$1,500	$1,400	-$100	-6.7%
MEALS/FOOD OTHER TRAINING	$51	$1,000	$1,400	$400	40%
TRAVEL EXP - EDUCATION/TRAIN	$62	$2,000	$0	-$2,000	-100%
EDUCATION-TUITION/REGISTRAT	$1,050	$2,000	$4,500	$2,500	125%
EMPLOYEE SERVICES	$0		$300	$300	N/A
DUES & MEMBERSHIPS	$165	$1,700	$1,800	$100	5.9%
LEASE/RENT EQUIPMENT	$2,977	$0	$0	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Total Community Development:	$66,732	$33,900	$22,230	-$11,670	-34.4%
Total Operating Expenses:	$66,732	$33,900	$22,230	-$11,670	-34.4%
Total Expense Objects:	$202,242	$186,089	$538,235	$352,146	189.2%

Aligning with County Strategic Goals



The policies and practices of Community Development is to ensure balanced development that contibutes to the welfare of the community and preserves rural character. The Department also ensures efficient and transparent policies with an emphasis on customer service excellence.

Agency Goals & Objectives

- To be the leader for all Community Development departments in achieving the Mission statement, Vision, and Strategic goals as set forth by the Board of Supervisors.
- Adhere to the County's core values for being customer focused, transparent in all department actions, respecting our citizens as well as our coworkers, and support the integrity of the department.
- Provide outstanding customer service to the citizens of Goochland County as well as contractors, builders, and developers.
- Oversee the departments administrative, financial, and operational activities.

Agency Performance Measures

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Target
Percent of responses from Citizen & Community feedback form	7%	5%	4%	6%	10%
Achieve a satisfaction rate of 4.5 or higher on Citizen & Community feedback form	4.93	4.92	4.74	4.56	4.50

Agency Highlights

FY23 was a productive year for the Department of Community Development. There was continued increase in building permits and inspections related to intensified development interest in the country over the past of years. The department underwent a reorganization to meet the growing needs of the development community and to provide continued transparency and customer service to our citizens.

The Community Development department is proud to state that it has successfully continued the Board of Supervisors strategic goal of “efficient and effective government, emphasizing on customer service” by amending or writing many policies and standard operating procedures. These policies help to clarify code requirements and assist citizens and customers in understanding many of the Department’s processes. Another important highlight is that many policies and procedures have been written to create Building Inspection and Customer Service Center manuals which staff utilizes on a daily basis. In addition, staff has been methodically updating applications and processes to be more customer friendly and efficient.

Community Development’s new permitting software, Energov, went live on Tuesday, November 15th. Staff have done an amazing job working in the new system. Tyler Technologies, the software company, said that they have never had a smoother transition into the “live” environment than with Goochland County. With that said, there will still be a period of transition as staff works through permits from the old permitting system. Many thanks to the other departments who assisted with this implementation including IT, GIS, Assessor, and the Treasurer’s office! You may visit the new citizen portal here: https://CommDevPortal.goochlandva.us (https://CommDevPortal.goochlandva.us)

Community Development has undertaken some reorganization steps to help better serve our customers and address the growing development activity in the county. As a part of this change Transportation has rejoined Community Development and has been combined with the Environmental Land Development division to improve our ability in addressing the review and inspection of developments in areas of environmental and stormwater protections as well improving internal and network road design. This step helps improve the quality of our developments through better coordination of essential development infrastructure reviews and inspections, improves sharing of engineering expertise, and aids the county in addressing road and multimodal needs that are a critical part of county growth management and development planning.

The Customer Service Center has also joined Community Development as this team manages and coordinates the multiple applications and permits for building and development in the county. In addition, this team serves both in person and online customers under our new permitting and review program, Energov. Additionally, the Planning and Zoning team is being reorganized to better serve the changing development in the county and the increasing workload in both zoning and plan review. The Plan of Development process will be overseen Planning and Zoning which will help aid the community development team in the coordination of reviews as well as customer contact. Planning and Zoning will be set up to handle current development activity, code enforcement, zoning, and future planning and projects.
It is the goal of this change is to better organize our teams to match positions with areas of responsibility that will improve our customer service, internal efficiency, foster retention and help support the county’s comprehensive plan vision.

Future Outlook

The Department of Community Development is anticipating a continued increase in both residential and commercial development. According to the Planning department's calculations, there are more 3,912 residential lots with approved zoning that are platted, or anticipated to be platted, in the next five years. This year staff anticipates continued residential and commercial growth in the east end of the County.

The new permitting system will help handle the anticipated growth, and ease some of the administrative burden and enhance customer satisfaction.

COMMUNITY ENGAGEMENT

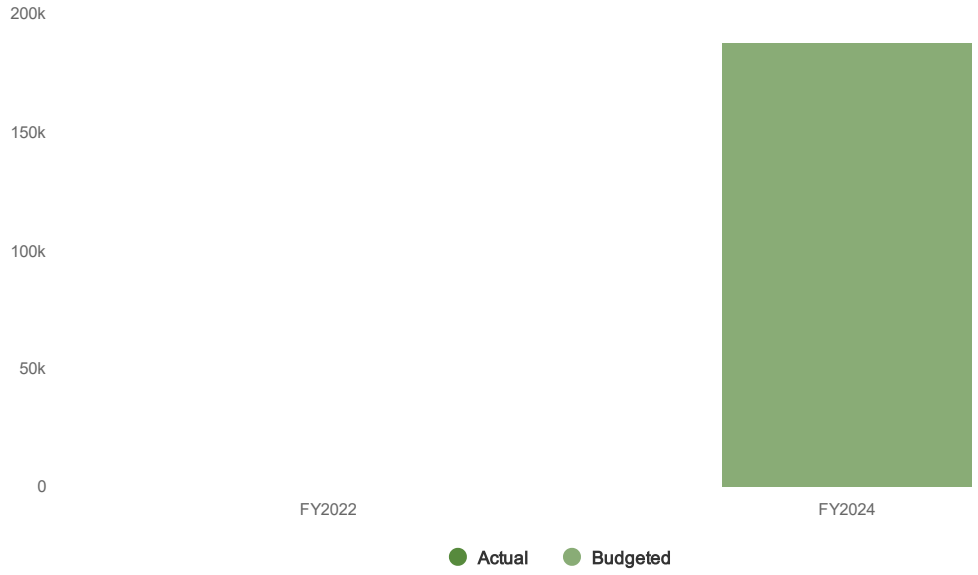
Jessica Kronberg
Parks and Recreation Director

Community Engagement serves to provide innovative communication solutions that inform, educate, and involve constituents and other stakeholders while promoting County operations, programs, and initiatives.

Expenditures Summary

$187,772 $187,772
(% vs. prior year)

COMMUNITY ENGAGEMENT Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

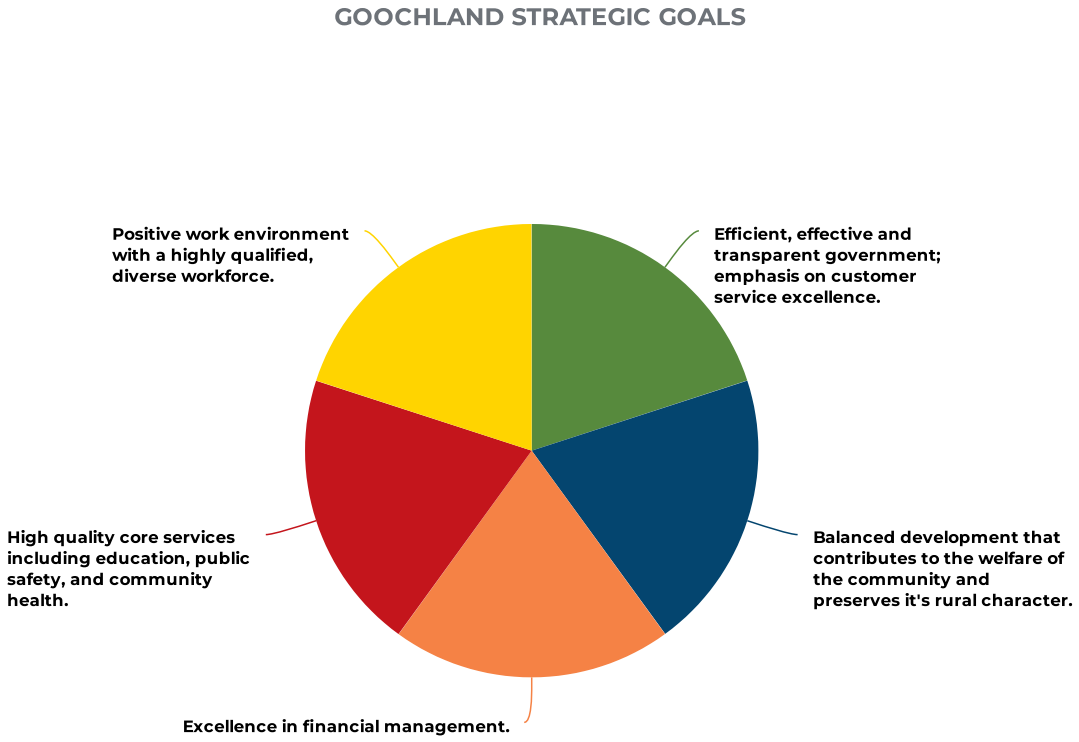
Changes in budget include transfers from different departments to the Engagement budget, as well as additional funding identified to support the efforts of the County Communication Plan. FY2023 Adopted Budget is not included because the department was created with the FY2024 budget.

Name	FY2022 Actual Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects				
Salaries and Benefits		$173,272	$173,272	N/A
Operating Expenses	$0	$14,500	$14,500	N/A
Total Expense Objects:	**$0**	**$187,772**	**$187,772**	**N/A**

Expenditures Detail

Name	FY2022 Actual Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures				
General Government				
Community Engagement				
Salaries and Benefits				
SALARIES		$129,335	$129,335	N/A
FICA BENEFITS		$9,894	$9,894	N/A
VRS BENEFITS PLAN 1 & 2		$15,223	$15,223	N/A
HOSPITAL/MEDICAL HMP BENEFITS		$16,996	$16,996	N/A
GROUP LIFE INSURANCE		$1,733	$1,733	N/A
WORKERS COMPENSATION		$91	$91	N/A
Total Salaries and Benefits:		**$173,272**	**$173,272**	**N/A**
Operating Expenses				
PRINTING AND BINDING	$0	$8,000	$8,000	N/A
ADVERTISING	$0	$4,000	$4,000	N/A
MARKETING AND PROMOTIONS	$0	$2,500	$2,500	N/A
Total Operating Expenses:	**$0**	**$14,500**	**$14,500**	**N/A**
Total Community Engagement:	**$0**	**$187,772**	**$187,772**	**N/A**
Total General Government:	**$0**	**$187,772**	**$187,772**	**N/A**
Total Expenditures:	**$0**	**$187,772**	**$187,772**	**N/A**

Aligning with County Strategic Goals



Community Engagement efforts serve to provide innovative communication solutions that inform, educate, and involve constituents and other stakeholders while promoting County operations, programs, and initiatives.

Agency Goals & Objectives

- Implement strategies identified in the County's Communications Plan
- Optimize usability of website and available notifications; ensure ongoing content updates.
- Increase awareness of projects and actions via social media, mailings, etc.
- Provide/distribute Annual Report from County Administrator
- Provide adequate support for County Departments and initiatives (i.e., Tourism)

Agency Performance Measures

Performance Measures	FY2023 Target	FY2024 Target		
County App Downloads	100	250		
News Flash subscribers	900	1,000		
Notify Me subscribers	400	500		

This is the first year for this department and no historical performance measures exist. We have identified expected measures and additional performance measures will be identified following the completion of the County's Communication Plan, based on available resources.

Agency Highlights

Goochland County began circulating a survey in November 2022 to solicit public input. This survey was shared on social media, promoted at Town Halls and County Events, sent to all County HOA's, via Parks and Recreation email blasts, as well as to various civic organizations, Church associations, and other key communicators throughout the County.

Future Outlook

From the Engagement survey results, it is clear that County residents and stakeholders desire more effective communications from Goochland County. To meet the goals identified in the County's Draft Communication Plan, it is important to utilize a variety of communication channels, such as social media, email campaigns, newsletters, public forums, press releases, and radio and television announcements. It is important to ensure that all communication is timely, accurate, and consistent in order to maximize its effectiveness.

The internal and external demand for timely, accurate, communications support is growing. Efforts related to County Communications are currently split between the Community Affairs Manager and the Director of Parks, Recreation and Community Engagement; with both positions having other core functions. The demand will continue to strain the existing structure of responsibilities.

COMMUNITY HEALTH AGENCIES

The following are area agencies that support citizens of the community. The County therefore supports these agencies with contributions. They are not part of Goochland County. This is for full transparency of where tax dollars are spent. Please feel free to follow the links to each of the agencies below.

GoochlandCares

http://www.goochlandcares.org/

The mission of GoochlandCares is to provide access to health care and basic human services to Goochland County residents who need assistance. Staff members aim to provide an essential network of social and health care services exclusively for low-income families. Offered services include free medical, dental and mental health care for the uninsured, a weekly food pantry, emergency home repairs, emergency temporary housing, medical transportation, emergency financial assistance, financial counseling, case management, services for victims of domestic and sexual violence, and a thrift shop which both assists those in need and contributes funds to the overall mission. The patients/clients served are among the most vulnerable in the County; more than half live under the federal poverty level.

Agency Goals

- Provide assistance to Goochland residents with complex social issues
- Provide services and support for Goochland residents in crisis, including a 24/7 hotline
- For residents with income under 200% of the federal poverty level, we provide:
  - Financial assistance
  - Food pantry
  - Clothes closet
  - Critical home repairs
- Maintains facilities to provide safe, stable, temporary housing for residents experiencing a housing crisis. Emergency situations may include condemned housing, eviction or homelessness.
- Provides medical care for low-income and uninsured residents of Goochland, including dental services and medical transportation. Doctors, nurses, and specialists from around the region donate their time to ensure our clients receive the care they need.
- Professional mental health care is available for individuals with non-severe mental illness who do not qualify for the state mental health system.
- Dental care is available as long as you do not have dental coverage, even if you have medical insurance.
- Free GED classes provided to all Goochland residents.

Goochland Powhatan Community Services Board

https://www.gpcsb.org

The Goochland Powhatan Community Services Board (CSB) provides integrated, coordinated, cooperative and innovative services for those citizens of Goochland and Powhatan Counties in need of mental health, intellectual disability or substance use disorder services. There are a variety of programs, services and supports, including case management, outpatient counseling, nurse and psychiatric services, 24 hour support and crisis service availability, day support services and transportation, in home supports and supportive residential services, prevention, early intervention services and linkage to other service providers for ancillary services that we do not provide ourselves.

Agency Goals

- Provide high quality, efficient and effective services and programs to individuals served.
- Use technology resources to support efficient and accessible client care.
- Implement mandated system changes to state programs and respond to emerging needs.
- Comply with regulatory requirements and performance standards
- Address staff retention by providing necessary training, education and support.
- Transition focus from case management to outpatient services to better serve clients.

Health Department

https://www.goochlandva.us/355/Health-Department

The Health Department protects and improves the safety and health of the citizens of Goochland by monitoring for abnormal trends in communicable diseases and preventing their spread, including emerging diseases and more common ones such as rabies, STDs and tuberculosis. It promotes good health practices by assisting with access to medical services and providing mandated health services to the uninsured. Medicaid eligible clients are provided with a screening for the best options for long-term care. The department regulates water wells, sewage treatment and disposal, food establishments, campgrounds, day cares, and hotels to safeguard everyone.

Agency Goals

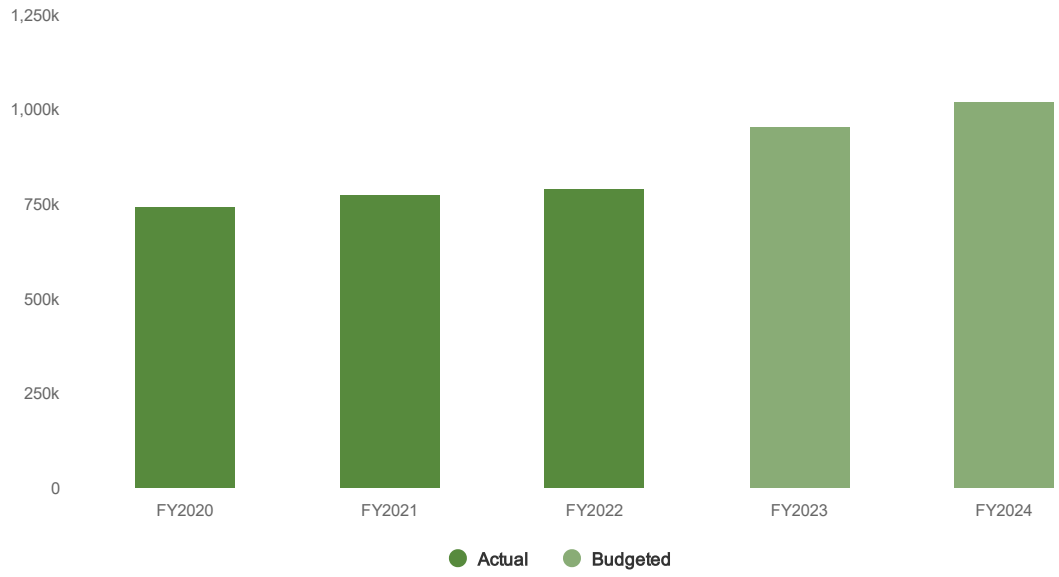
- Work closely with local, state and federal government partners, community partners, first responders, healthcare providers, and emergency management partners, to respond to COVID19
- Conduct epidemiologic surveillance and investigation of outbreaks and communicable diseases of public health significance
- Provide excellent medical care to the community, particularly the underserved population, through immunization, family planning, maternity and STD clinics
- Protect the community through emergency preparedness & response activities, e.g., reviewing & practicing emergency plans, and participating in at least one largescale emergency exercise annually
- Expand Population Health program and initiatives
- Continue to ensure food safety through restaurant inspections and food worker education
- Ensure safe drinking water and septic systems

Expenditures Summary

Goochland Cares, Goochland Powhatan Community Services Board & the Health Department

$1,022,326 **$67,010**
(7.01% vs. prior year)

COMMUNITY HEALTH AGENCIES Proposed and Historical Budget vs. Actual



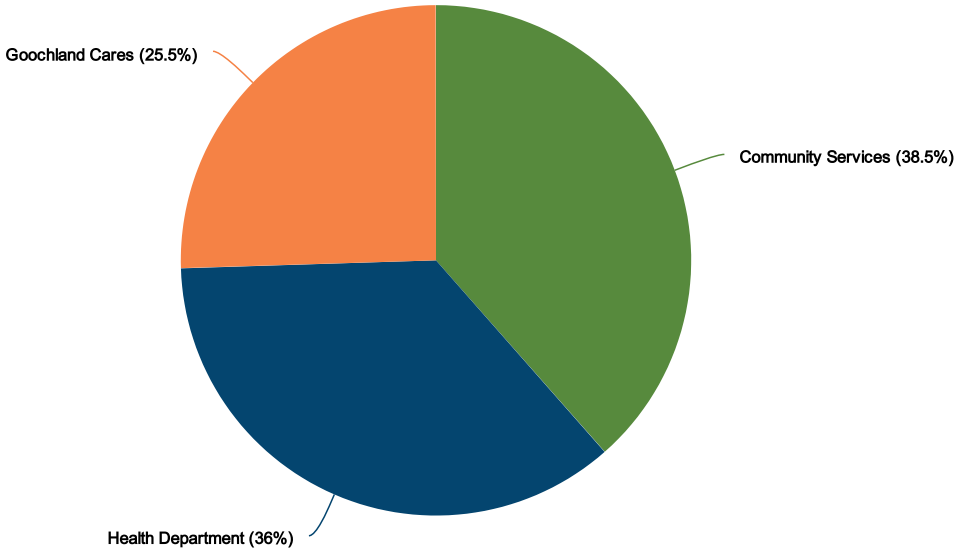
Summary of Expenditures ~ All Agencies by Type

All of these are outside agencies and provide support services to the community. The County has no personnel in these agencies, and only provides donated and legislated support. The salaries and benefits are legislated for board representation.

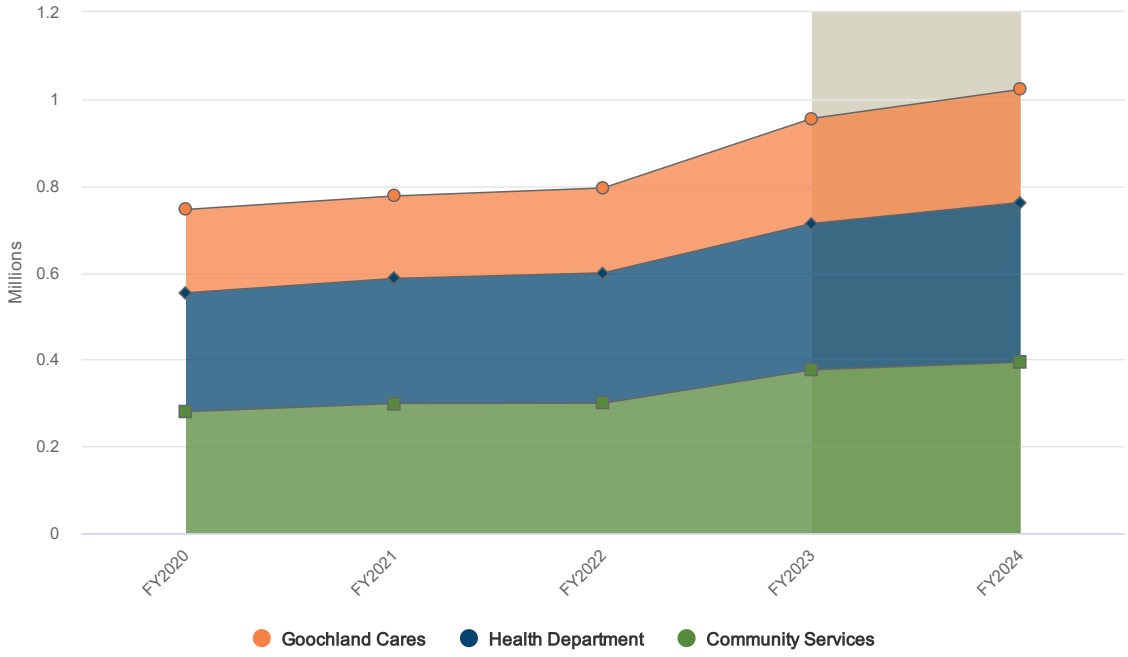
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$323	$2,380	$1,076	-$1,304	-54.8%
Operating Expenses	$779,863	$937,936	$1,006,250	$68,314	7.3%
Transfers And Other	$15,000	$15,000	$15,000	$0	0%
Total Expense Objects:	**$795,186**	**$955,316**	**$1,022,326**	**$67,010**	**7%**

Expenditures by Agency

Budgeted Expenditures by Agency



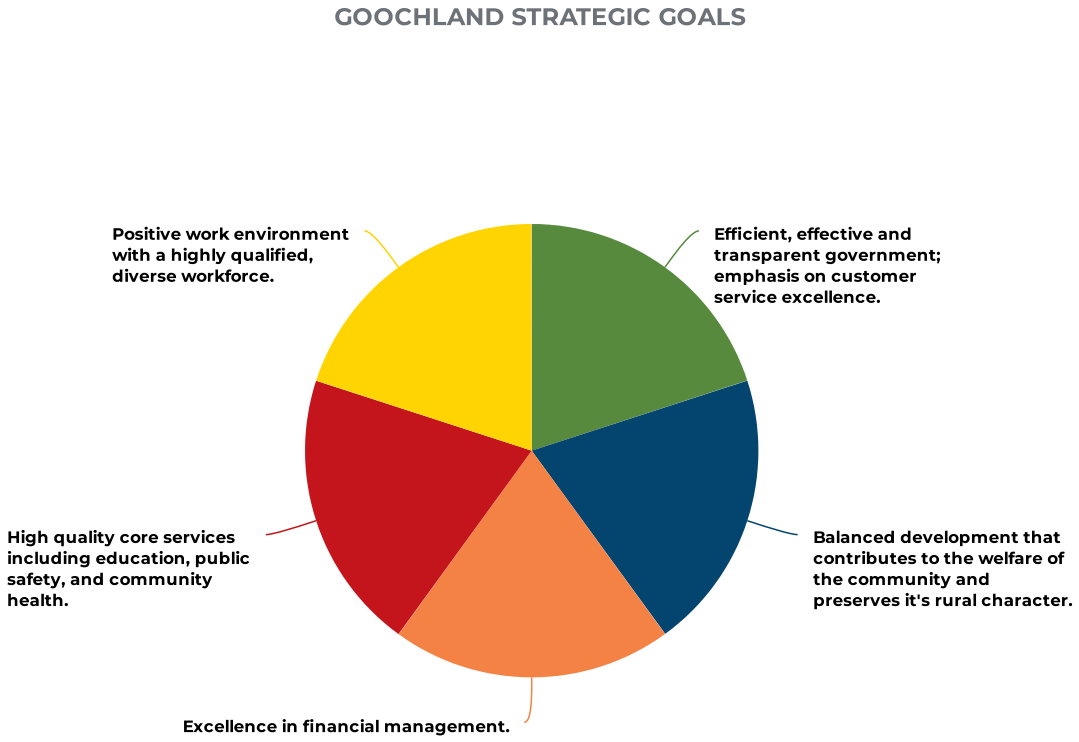
Budgeted and Historical Expenditures by Agency



Grey background indicates budgeted figures.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Health and Human Services					
Goochland Cares					
Operating Expenses					
TRANSPORTATION	$56,000	$60,000	$66,000	$6,000	10%
GFCFS EMERGENCY HOME REPAIR	$90,000	$130,000	$130,000	$0	0%
OPERATIONAL SUBSIDY	$25,000	$25,000	$37,500	$12,500	50%
FUEL	$9,724	$12,000	$12,000	$0	0%
Total Operating Expenses:	**$180,724**	**$227,000**	**$245,500**	**$18,500**	**8.1%**
Transfers And Other					
DOMESTIC VIOLENCE-LOCAL	$15,000	$15,000	$15,000	$0	0%
Total Transfers And Other:	**$15,000**	**$15,000**	**$15,000**	**$0**	**0%**
Total Goochland Cares:	**$195,724**	**$242,000**	**$260,500**	**$18,500**	**7.6%**
Health Department					
Operating Expenses					
PAYMENTS TO STATE HEALTH DEPT	$300,251	$337,306	$368,038	$30,732	9.1%
Total Operating Expenses:	**$300,251**	**$337,306**	**$368,038**	**$30,732**	**9.1%**
Total Health Department:	**$300,251**	**$337,306**	**$368,038**	**$30,732**	**9.1%**
Community Services					
Salaries and Benefits					
SALARIES	$300	$2,200	$1,000	-$1,200	-54.5%
FICA BENEFITS	$23	$180	$76	-$104	-57.8%
Total Salaries and Benefits:	**$323**	**$2,380**	**$1,076**	**-$1,304**	**-54.8%**
Operating Expenses					
TRAVEL- MILEAGE	$259	$0	$400	$400	N/A
CONTRIBUTIONS	$298,630	$373,630	$392,312	$18,682	5%
Total Operating Expenses:	**$298,889**	**$373,630**	**$392,712**	**$19,082**	**5.1%**
Total Community Services:	**$299,212**	**$376,010**	**$393,788**	**$17,778**	**4.7%**
Total Health and Human Services:	**$795,186**	**$955,316**	**$1,022,326**	**$67,010**	**7%**
Total Expenditures:	**$795,186**	**$955,316**	**$1,022,326**	**$67,010**	**7%**

Aligning with County Strategic Goals



All of these agencies support the County's strategic goal #4 in providing high quality core services for the health and welfare of Goochland County residents. In addition, they support:

#1 - Transparency and excellence in customer service
#3 - Transparency and excellence in financial management
#5 - A positive, qualified and diverse work environment

For agency performance information please see the websites listed below.

For more information:

GoochlandCares

http://www.goochlandcares.org/

Goochland Powhatan Community Services Board

https://www.gpcsb.org

Health Department

https://www.vdh.virginia.gov
https://www.goochlandva.us/355/Health-Department

CONTRACTED SERVICES SUPPORT

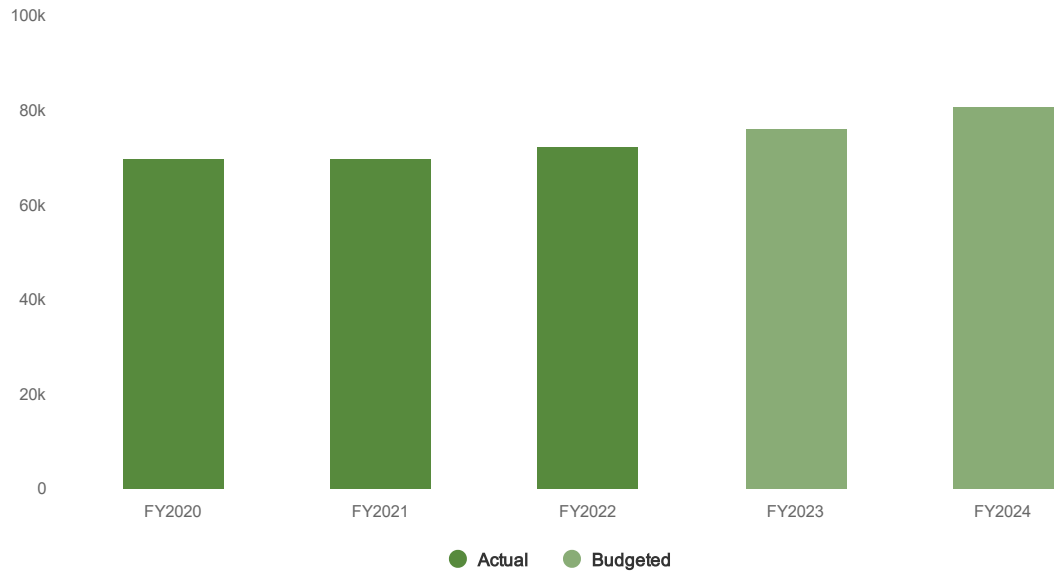
Paul Drumwright
Administrative Services Manager

The budget for Contracted Services Support consists of payments made by the County to other entities. These are typically quasi-governmental health and human services entities, educational entities, and other such entities that support the citizens of Goochland County.

Expenditures Summary

$80,844 $4,667
(6.13% vs. prior year)

CONTRACTED SERVICES SUPPORT Proposed and Historical Budget vs. Actual



Contracted Services Support is a budget line to support local organizations that provide aid and assist the citizens of Goochland County. The County has managerial oversight for this department and no dedicated personnel.

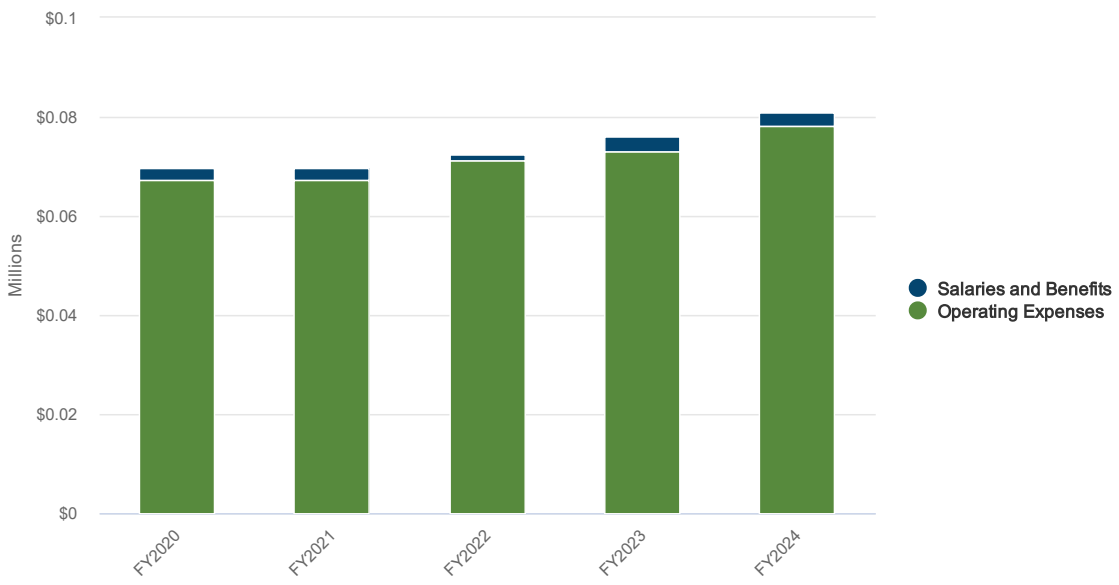
Explanation of Changes & Summary by Major Line

There were no significant increases in FY2024.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits	$1,292	$3,230	$2,692	-$538	-16.7%
Operating Expenses	$71,220	$72,947	$78,152	$5,205	7.1%
Total General Fund:	**$72,512**	**$76,177**	**$80,844**	**$4,667**	**6.1%**

Expenditures Detail

Budgeted and Historical Expenditures by Expense Type

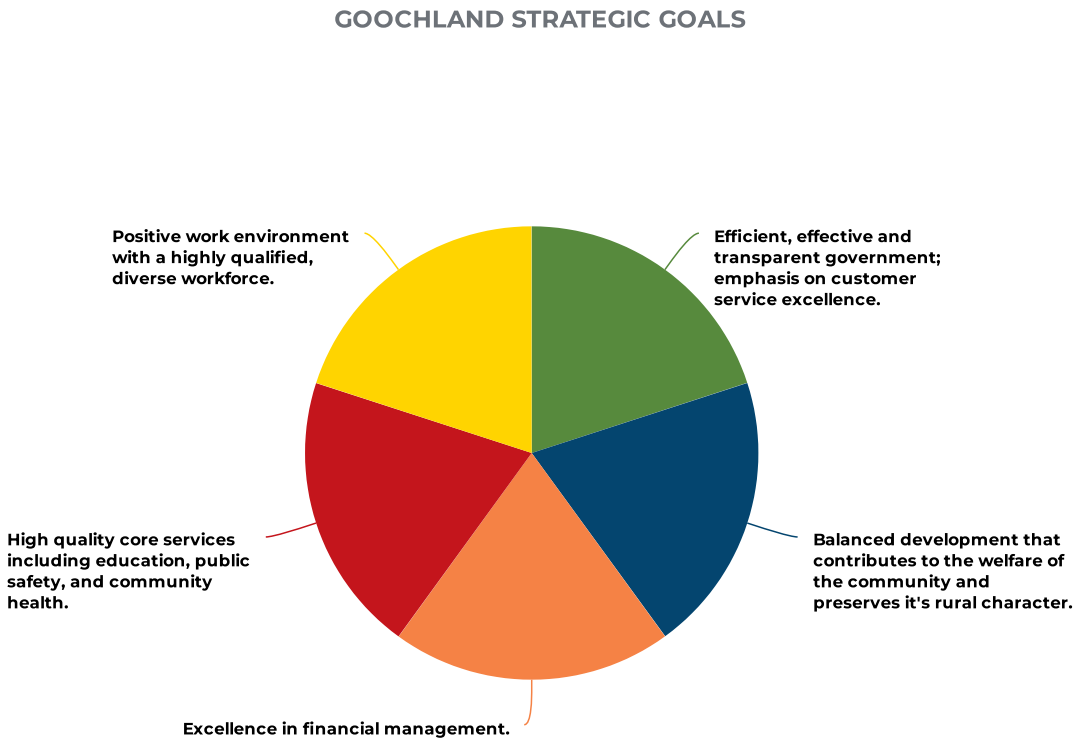


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
PUBLIC OFFICIAL STIPEND	$1,200	$3,000	$2,500	-$500	-16.7%
FICA BENEFITS	$92	$230	$192	-$38	-16.5%
Total Salaries and Benefits:	**$1,292**	**$3,230**	**$2,692**	**-$538**	**-16.7%**
Operating Expenses					
PAUPER BURIALS	$0	$1,000	$0	-$1,000	-100%
MEDICAL EXAM/BODY REMOVAL	$1,660	$500	$1,000	$500	100%
FIRE PREVENTION	$9,782	$9,782	$12,006	$2,224	22.7%
CONTRIBUTIONS	$59,778	$61,665	$65,146	$3,481	5.6%
Total Operating Expenses:	**$71,220**	**$72,947**	**$78,152**	**$5,205**	**7.1%**
Total Expense Objects:	**$72,512**	**$76,177**	**$80,844**	**$4,667**	**6.1%**

GOOCHLAND COUNTY FY2024 CONTRACTED SERVICES SUPPORT

AGENCY	APPROVED FY22	APPROVED FY23	APPROVED FY24
FeedMore	6,000	6,000	6,000
Goochland CASA	8,000	8,000	8,000
J. Sargeant Reynolds Community College	33,528	35,415	38,896
Senior Connections - The CAA	10,000	10,000	10,000
Senior Navigator	2,250	2,250	2,250
	59,778	**61,665**	**65,146**

Agencies Align with County Strategic Goals



The agencies the County supports with contributions support our strategic goal in providing high quality core services for the health and welfare of Goochland County residents.

Agency Goals

The goal of each of the agencies receiving contributions from Goochland County is to provide needed and useful services to residents needing their assistance within Goochland County. As these are all regionally-supported missions, agencies must provide statistics and information showing their accomplishments and statistics over the prior years in order to receive funding from Goochland County. The County is grateful for all of the agencies providing these services within our region.

Agency Performance Measures

Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Forecast	FY2024 Forecast
Goochland Residents Served - FeedMore	3,512	4,760	4,760+	5,000
Goochland Residents Served - Goochland CASA	56	61	61+	65
Goochland Residents Served - J. Sargeant Reynolds Community College	347	373	373+	400
Goochland Residents Served - Senior Connections - The CAA	85	52	52+	55
Goochland Residents Served - Senior Navigator	unavailable	13,302	13,302+	13,500

COUNTY ADMINISTRATOR

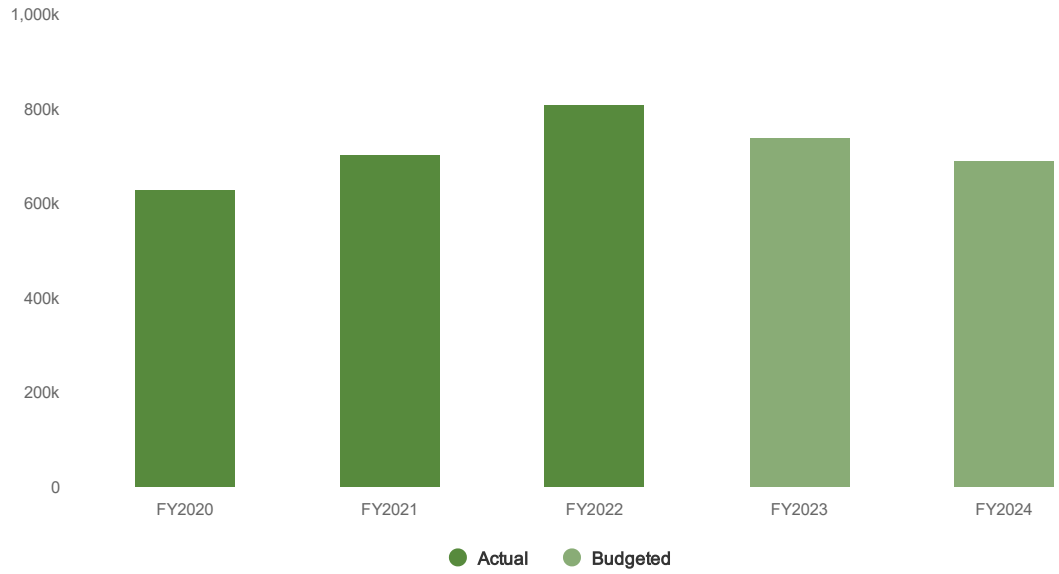
Victor Carpenter
County Administrator

The County Administrator ensures compliance with federal, state, and local laws and ordinances, and maintains open communication with various sectors of the community, such as the business community, area governments, and County residents. The County Administrator serves at the pleasure of the Board of Supervisors, implementing their policy directives. The budget for the County Administrator includes personnel and operating costs for the County Administrator's Office, as well as the Deputy Clerk to the Board of Supervisors.

Expenditures Summary

$692,359 **-$47,991**
(-6.48% vs. prior year)

COUNTY ADMINISTRATOR Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

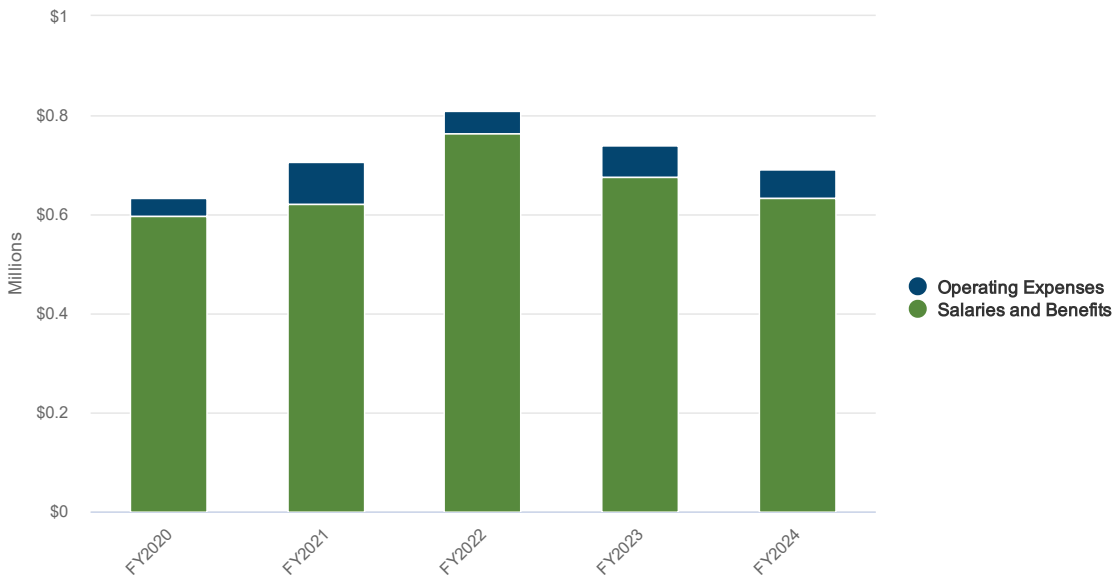
The decrease in personnel costs is due to the movement of employees to different departments. Actual salaries increased from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

The decrease in operating costs is primarily due to aligning the FY2024 budget to actual costs rather than prior year budgets.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
County Adminstrator					
Salaries and Benefits	$764,461	$676,550	$633,859	-$42,691	-6.3%
Operating Expenses	$45,639	$63,800	$58,500	-$5,300	-8.3%
Total County Adminstrator:	**$810,100**	**$740,350**	**$692,359**	**-$47,991**	**-6.5%**
Total General Government:	**$810,100**	**$740,350**	**$692,359**	**-$47,991**	**-6.5%**
Total Expenditures:	**$810,100**	**$740,350**	**$692,359**	**-$47,991**	**-6.5%**

Expenditures Detail

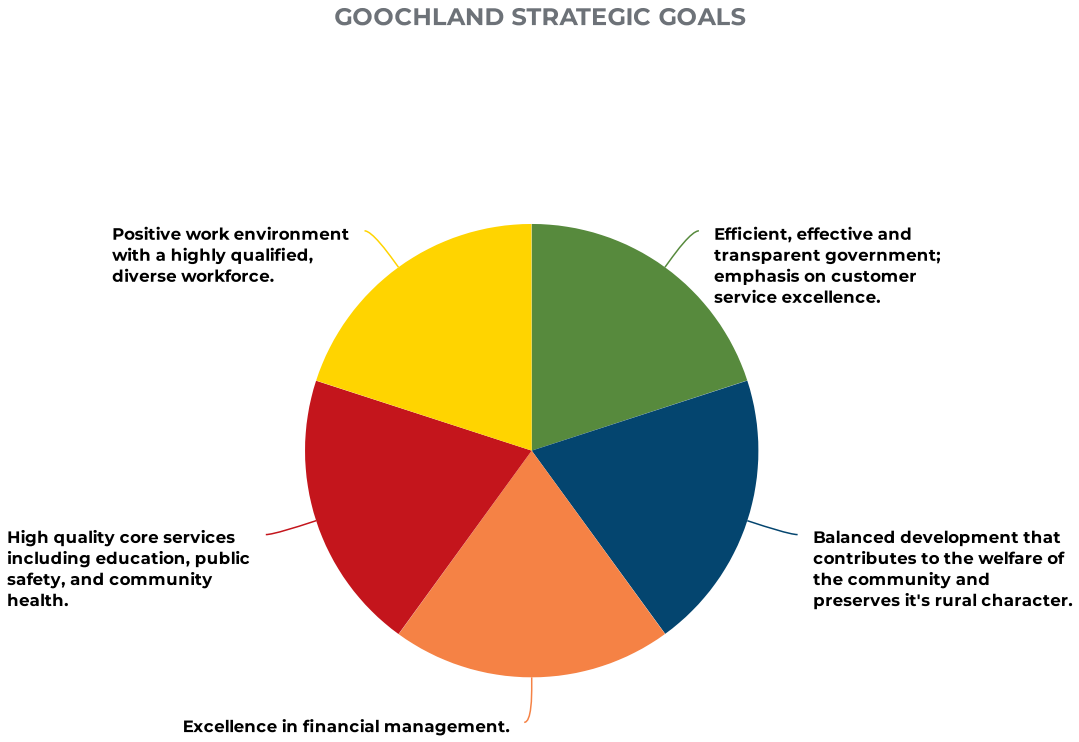
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$652,792	$502,585	$477,141	-$25,444	-5.1%
OVERTIME	$8,608	$3,675	$3,932	$257	7%
EXPENSE ALLOWANCES	$0	$25,000	$10,800	-$14,200	-56.8%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
FICA BENEFITS	$38,944	$40,641	$36,501	-$4,140	-10.2%
VRS BENEFITS PLAN 1& 2 EMPLS	$28,727	$59,154	$54,426	-$4,728	-8%
HOSPITAL/MEDICAL (HMP) BENEFIT	$31,059	$38,604	$44,529	$5,925	15.3%
GROUP LIFE INSURANCE	$3,892	$6,435	$6,196	-$239	-3.7%
WORKER'S COMPENSATION	$439	$456	$334	-$122	-26.8%
Total Salaries and Benefits:	**$764,461**	**$676,550**	**$633,859**	**-$42,691**	**-6.3%**
Operating Expenses					
PROFESSIONAL SVC	$445	$20,000	$15,000	-$5,000	-25%
POSTAGE	$123	$2,000	$1,500	-$500	-25%
TELECOMMUNICATIONS	$506	$3,100	$3,000	-$100	-3.2%
WIRELESS/CELLULAR	$2,222	$3,300	$3,000	-$300	-9.1%
SOFTWARE/LICENSES	$15,694	$3,000	$4,000	$1,000	33.3%
OFFICE SUPPLIES	$9,360	$4,500	$5,000	$500	11.1%
BOOKS & SUBSCRIPTIONS	$608	$1,000	$1,000	$0	0%
FURN & FIXTURES-NON CAPITAL	$0	$1,000	$0	-$1,000	-100%
TRAVEL- MILEAGE	$2,324	$1,400	$1,200	-$200	-14.3%
MEALS/FOOD OTHER TRAINING	$956	$1,500	$1,500	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$586	$6,000	$6,000	$0	0%
EDUCATION-TUITION/REGISTRAT	$1,344	$5,000	$5,000	$0	0%
EMPLOYEE SERVICES	$4,040	$0	$300	$300	N/A
DUES & MEMBERSHIPS	$2,748	$6,000	$6,000	$0	0%
LEASE/RENT EQUIPMENT	$4,682	$6,000	$6,000	$0	0%
Total Operating Expenses:	**$45,639**	**$63,800**	**$58,500**	**-$5,300**	**-8.3%**
Total Expense Objects:	**$810,100**	**$740,350**	**$692,359**	**-$47,991**	**-6.5%**

Aligning with County Strategic Goals



The County Administrator and staff represents all County Strategic goals in every function within the County and Community.

Agency Goals & Objectives

- Provide leadership and direction to staff in conducting the business of the County
- Provide administrative and managerial support and professional advice to the Board of Supervisors Develop and implement programs, policies and procedures to ensure the provision of effective and efficient government services
- Present and recommend balanced annual operating and capital budgets
- Formulate Board initiatives
- Inform, promote and engage the public through public information efforts

Agency Performance Measures

Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Forecast	FY2024 Forecast
Board meetings - Regular	13	13	13	13
Board Work Sessions	3	8	6	6
Ordinance Amendments (Adopted)	47	37	13	13

Agency Highlights

The County Administrator and his staff ensure that all County employees know the significance of the County's strategic goals and long-term vision. They enhance and protect the Board of Supervisors' policy-making role and ensure that authority exists for all staff actions. The FY2024 budget has incorporated the County's goals and objectives. Throughout the year, the County Administrator and his staff establish policy review and oversight, implement systems for development, review and report on department performance measures, and oversee all day-to-day operations. Highlights within the FY2024 budget include studies for several large projects in our long-term vision such as the West Creek Fire Station, a new Courthouse, and our Small Area Village Plans, among several others.

Future Outlook

- Goochland's economy remains strong.
- FY2024 budget continues to meet or exceed all financial policies.
- Public safety and education remain the priorities in the FY2024 budget.
- Significant investments in the CIP are included in this budget.
- No increase in real estate tax rate or TCSD tax rate in FY2024 budget.
- 76 cent decrease in personal vehicles personal property tax rate in FY2024 budget.
- FY2024 budget includes 7% cost of living raises for all County employees, an additional 6% for communications officers, and an additional 4% for sheriff deputies and fire-rescue personnel.

COUNTY ASSESSOR

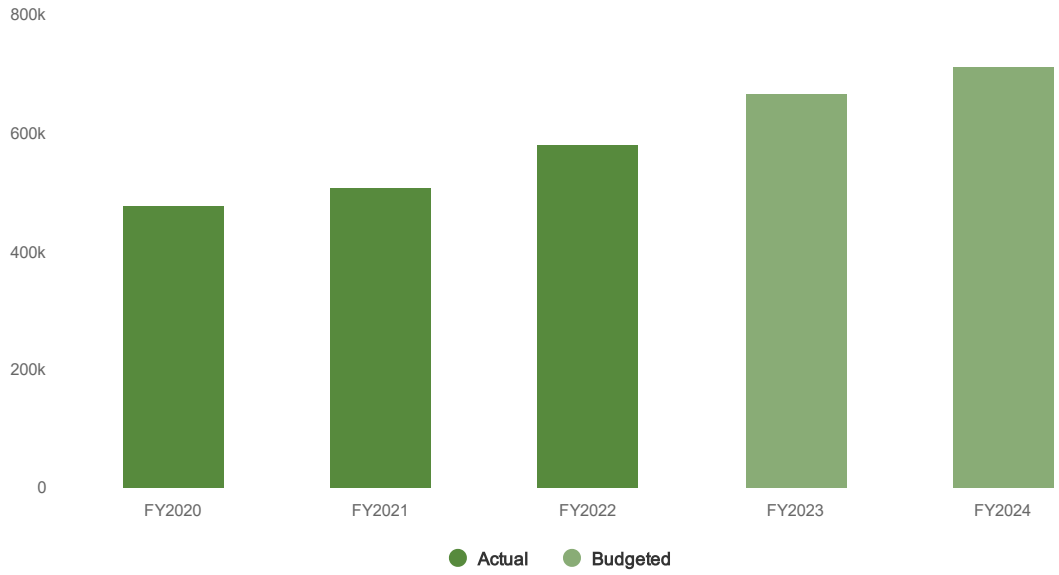
Mary Ann Davis
County Assessor

The County Assessor's Office is responsible for the annual assessment of all real estate in Goochland County and for the maintenance and retention of accurate and up-to-date property records. This information is available in our office and on the County's website. Also, we administer the Land Use Assessment Program and are responsible for maintaining current information in the CAMA system and in the files.

Expenditures Summary

$712,632 **$43,883**
(6.56% vs. prior year)

COUNTY ASSESSOR Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

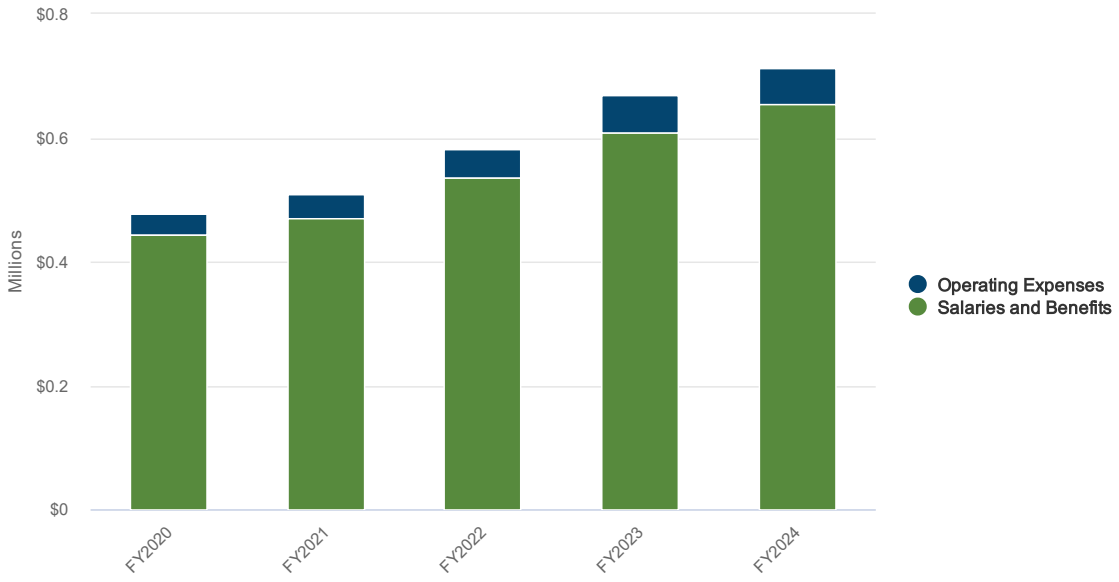
The increase in personnel costs is due to normal salary and benefits increases, and moving professional services costs to pubic official stipend. The operating expense change is due to added education, training, dues and repairs. These increases were offset to a net decrease in operating expense due to the professional services line move. Net overall increase is 6.6%.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits	$536,218	$609,649	$654,652	$45,003	7.4%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Operating Expenses	$45,482	$59,100	$57,980	-$1,120	-1.9%
Total General Fund:	**$581,700**	**$668,749**	**$712,632**	**$43,883**	**6.6%**

Expenditures Detail

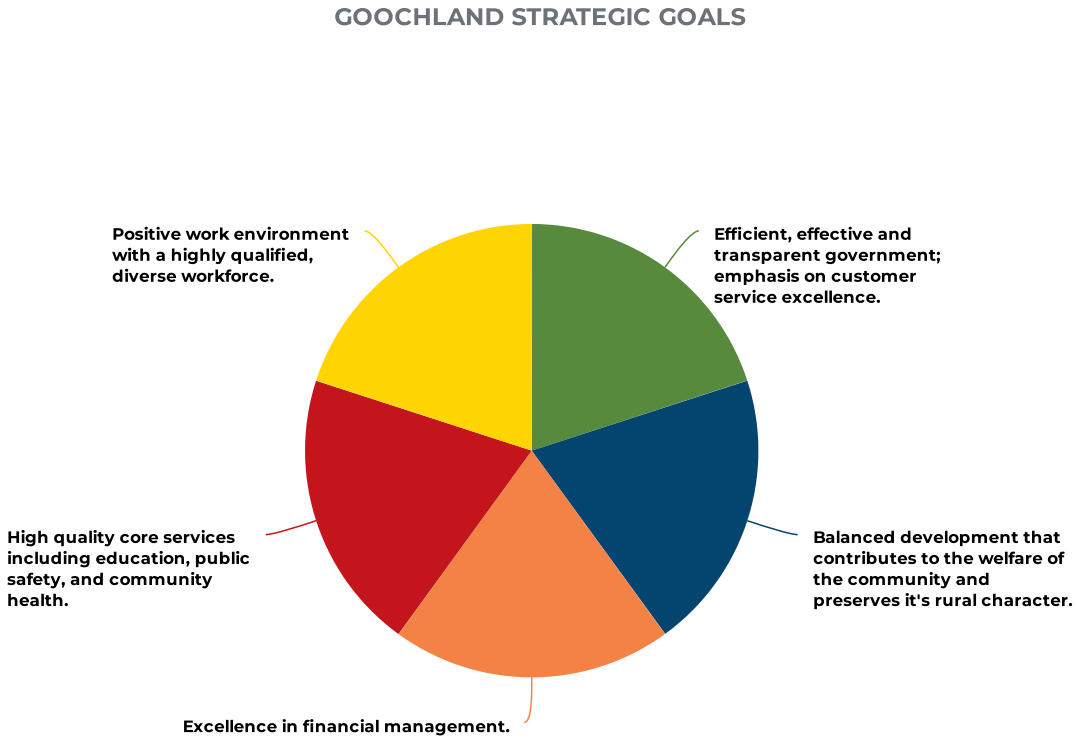
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$377,052	$425,392	$448,914	$23,522	5.5%
SALARIES - PART TIME	$17,353	$16,065	$20,063	$3,998	24.9%
PUBLIC OFFICIAL STIPEND	$0		$3,500	$3,500	N/A
FICA BENEFITS	$28,381	$33,771	$35,877	$2,106	6.2%
VRS BENEFITS PLAN 1& 2 EMPLS	$36,023	$50,069	$52,837	$2,768	5.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$62,012	$67,044	$79,520	$12,476	18.6%
GROUP LIFE INSURANCE	$4,848	$5,700	$6,015	$315	5.5%
WORKER'S COMPENSATION	$10,550	$11,608	$7,926	-$3,682	-31.7%
Total Salaries and Benefits:	**$536,218**	**$609,649**	**$654,652**	**$45,003**	**7.4%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Operating Expenses					
PURCHASED SVCS - UNIFORM	$438	$900	$900	$0	0%
PROFESSIONAL SVC	$2,588	$3,400	$0	-$3,400	-100%
REPAIRS & MAINT	$1,353	$1,200	$1,400	$200	16.7%
PRINTING AND BINDING	$1,987	$2,400	$2,400	$0	0%
ADVERTISING	$699	$700	$800	$100	14.3%
SOFTWARE MAINT. CONTRACTS	$14,455	$15,600	$16,380	$780	5%
POSTAGE	$7,722	$9,000	$9,000	$0	0%
TELECOMMUNICATIONS	$369	$700	$800	$100	14.3%
WIRELESS/CELLULAR	$607	$1,100	$1,100	$0	0%
OFFICE SUPPLIES	$1,592	$2,000	$2,000	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$890	$1,500	$1,500	$0	0%
BOOKS & SUBSCRIPTIONS	$1,284	$2,400	$2,400	$0	0%
COMPUTER EQUIP -NON CAPITAL	$1,407	$0	$0	$0	0%
TRAVEL- MILEAGE	$28	$300	$400	$100	33.3%
MEALS/FOOD OTHER TRAINING	$383	$300	$400	$100	33.3%
TRAVEL EXP - EDUCATION/TRAIN	$657	$4,500	$4,500	$0	0%
EDUCATION-TUITION/REGISTRAT	$3,330	$4,500	$4,500	$0	0%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$1,850	$2,500	$3,000	$500	20%
FUEL	$1,318	$2,600	$2,600	$0	0%
LEASE/RENT EQUIPMENT	$2,524	$3,500	$3,500	$0	0%
Total Operating Expenses:	**$45,482**	**$59,100**	**$57,980**	**-$1,120**	**-1.9%**
Total Expense Objects:	**$581,700**	**$668,749**	**$712,632**	**$43,883**	**6.6%**

Aligning with County Strategic Goals



The County Assessor's office aligns with the County's strategic goals in:

1. Efficient, effective and transparent government; emphasis on customer service excellence.
2. High quality core services including education, public safety, and community health.
3. Positive work environment with a highly qualified, diverse workforce.

Agency Goals & Objectives

- To complete the annual reassessment of properties at 90% to 100% of fair market value with COD of 10-15% or less.
- To be efficient, effective, accountable, and transparent with an emphasis on customer service.
- To plan ahead for future needs that can affect our operating and capital needs.
- To support quality education by encouraging staff to take classes that will enhance their knowledge in their jobs.
- To create a positive work environment that will attract and retain highly qualified, diverse professionals who share our core values.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Number of weeks to work building permits and process supplemental tax	4-5	4-5	4-5
Return phone calls and reply to emails the same day received	100%	100%	100%
Days to reply to letters received	7	7	7
Days to respond to County Departments/Staff inquiries	2	2	2
Assessment to sales ratio should follow the IAAO recommendations	90-100	90-100	90-100

Agency Highlights

- During COVID-19 our office scanned 90,000+ old property record cards that first required staples to be removed, scanned front and back, then the file renamed with the parcel identification number. Our office has completed this task.
- Completed setting up land schedule models in the western and central sections of the county. We are currently setting up land schedules for the eastern section of the county. Using this AssessPro modeling concept will enable us to work with large parcel counts, as the county grows.
- Picked up $230,000,000 in new construction in 2022.

Future Outlook

Office ambitions are:

- Update CAMA cost tables to reflect standards and local market conditions.
- Utilizing EagleView/Pictometry software would enable us to use the Sketch Inspect feature to check for structures missing from our records. Information brought to us by the County Attorney regarding 4th Amendment rights will severely limit our ability to equitably inspect properties. This software will be critical for accurate assessments.
- Expand a Process and Procedures Manual for our office, which is ongoing.
- Create a Valuation Manual for standardization.
- Continue to field check and audit Land Use Program properties for authenticity.
- Create land models in the eastern end of the county and fine-tune land models in the western and central parts of the county.
- Cross training.

COUNTY ATTORNEY

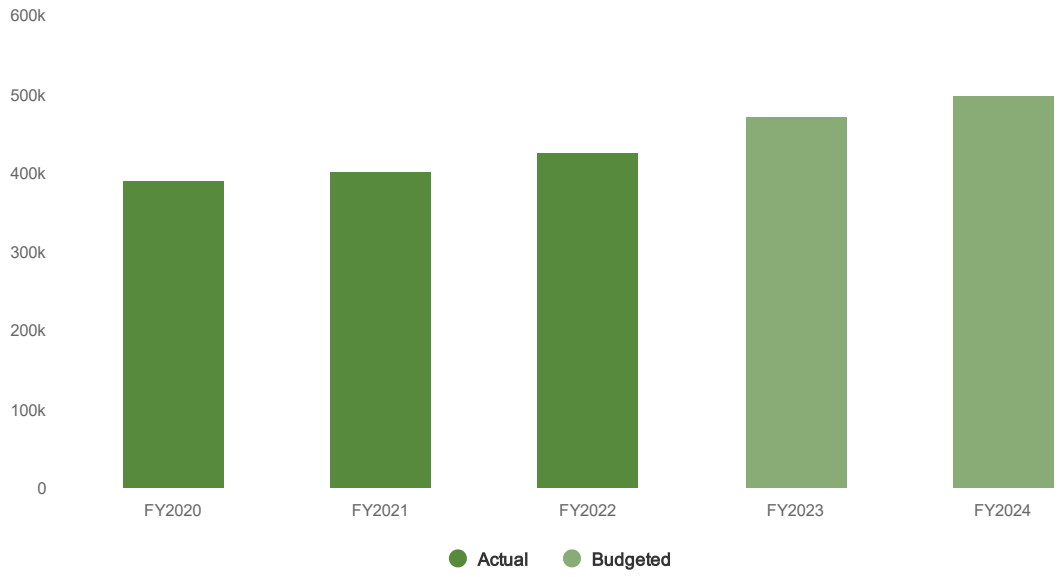
Tara McGee
County Attorney

The County Attorney's office provides professional, ethical, and timely legal representation to protect the legal interests of the County. The Office provides advice and legal services to the county, its officials, and employees. These legal services include review and preparation of County contracts, deeds, and other legal documents; drafting and amending ordinances; and representation in litigation.

Expenditures Summary

$499,287 $25,996
(5.49% vs. prior year)

COUNTY ATTORNEY Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

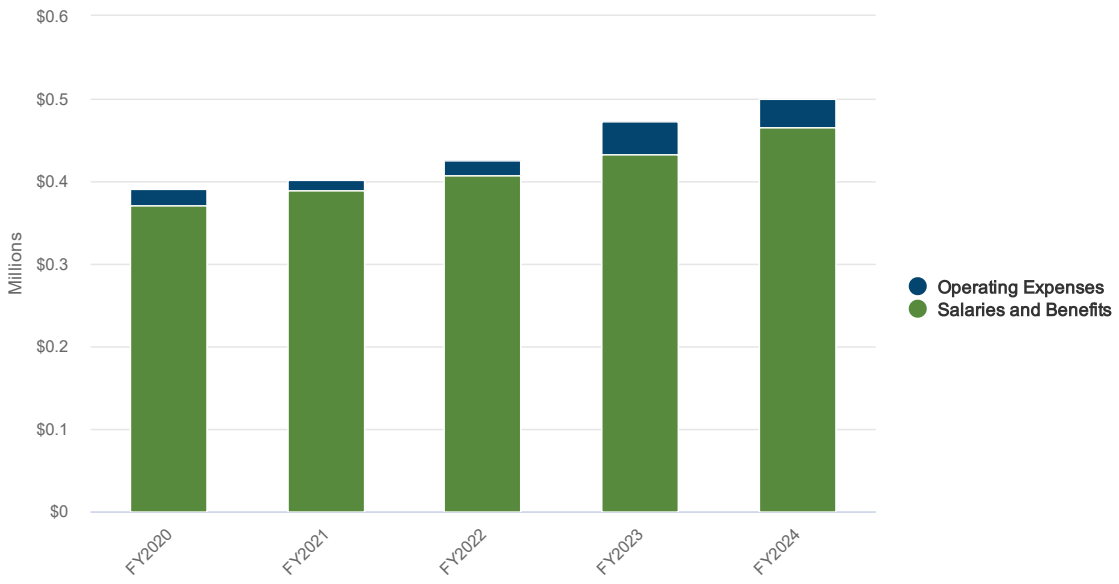
For Salaries & Benefits; salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

The decrease in operating expense was primarily due to moving computer software expense.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits	$406,812	$432,683	$465,427	$32,744	7.6%
Operating Expenses	$18,986	$40,608	$33,860	-$6,748	-16.6%
Total General Fund:	**$425,798**	**$473,291**	**$499,287**	**$25,996**	**5.5%**

Expenditures Detail

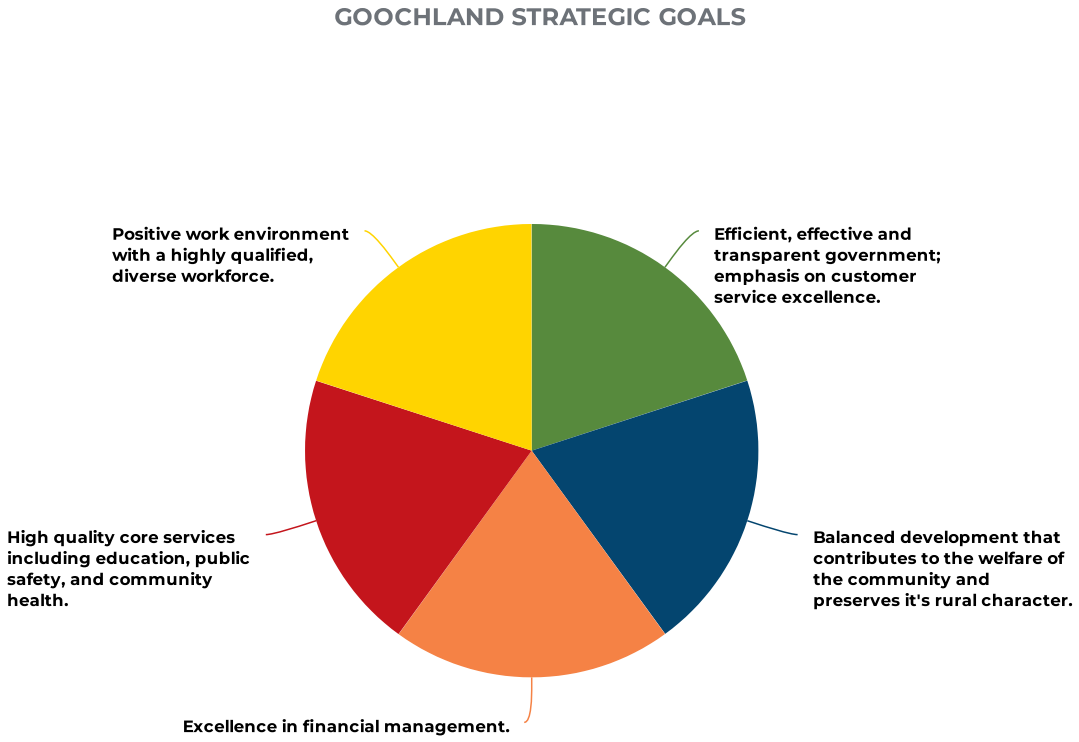
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$327,942	$334,890	$363,010	$28,120	8.4%
SALARIES - PART TIME	$0	$9,188	$6,420	-$2,768	-30.1%
FICA BENEFITS	$22,874	$26,322	$28,261	$1,939	7.4%
VRS BENEFITS PLAN 1& 2 EMPLS	$31,841	$39,417	$42,726	$3,309	8.4%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
HOSPITAL/MEDICAL (HMP) BENEFIT	$19,528	$18,000	$19,887	$1,887	10.5%
GROUP LIFE INSURANCE	$4,274	$4,488	$4,864	$376	8.4%
WORKER'S COMPENSATION	$354	$378	$259	-$119	-31.5%
Total Salaries and Benefits:	**$406,812**	**$432,683**	**$465,427**	**$32,744**	**7.6%**
Operating Expenses					
PROFESSIONAL SVC	$112	$285	$285	$0	0%
OUTSIDE COUNSEL	$3,000	$4,750	$4,750	$0	0%
CONTRACTED SERVICES	$554	$285	$612	$327	114.7%
POSTAGE	$33	$185	$185	$0	0%
TELECOMMUNICATIONS	$445	$475	$475	$0	0%
WIRELESS/CELLULAR	$993	$1,080	$1,080	$0	0%
SOFTWARE/LICENSES	$0	$4,200	$4,200	$0	0%
OFFICE SUPPLIES	$1,321	$1,188	$1,988	$800	67.3%
BOOKS & SUBSCRIPTIONS	$4,955	$5,890	$5,890	$0	0%
TRAVEL- MILEAGE	$402	$570	$570	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$863	$3,800	$3,800	$0	0%
EDUCATION-TUITION/REGISTRAT	$1,420	$4,750	$4,750	$0	0%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$1,800	$1,425	$1,425	$0	0%
COMPUTER SOFTWARE >$5000	$0	$8,400	$0	-$8,400	-100%
LEASE/RENT EQUIPMENT	$3,089	$3,325	$3,450	$125	3.8%
Total Operating Expenses:	**$18,986**	**$40,608**	**$33,860**	**-$6,748**	**-16.6%**
Total Expense Objects:	**$425,798**	**$473,291**	**$499,287**	**$25,996**	**5.5%**

Aligning with County Strategic Goals



The work of the County Attorney's office supports all the county's strategic goals, but most closely aligns with County Strategic Goal 1 to provide efficient, effective, and transparent government with emphasis on customer service excellence.

Agency Goals & Objectives

- To consistently provide professional, ethical, and timely legal services to the county, its officials, and employees.
- To draft and revise county ordinances, policies, and procedures to improve their legality, clarity, and applicability.
- To implement procedures and practices in our office to maintain or improve quality, efficiency, and effectiveness.

Agency Performance Measures

Performance Measures	2023 Actual	2024 Target	2025 Target
Revise and improve county ordinances, policies and processes	70	70	70

Agency Highlights

- Lead county team for decennial redistricting, including presenting at a dozen community meetings and crafting numerous documents to explain changes to the public. Successfully revised redistricting ordinance and map, and achieved community support for the process and revised districts
- Performed the legal work for the final revision to the Louisa-Goochland border, including the boundary line agreement, the joint petition, and the related ordinance amendments.
- Implemented new office electronic file management system to make files easier to use and access for staff today and in the future
- Facilitated the transactions and handled all legal aspects of the District 2 fire station and Hockett Road fire station property acquisitions
- Provided excellent representation through a lengthy employee grievance process
- Filed necessary court documents and advocated for the credit of taxes erroneously assessed
- Managed the legal aspects of revising the grievance procedure

Future Outlook

The County Attorney's office will be busy in the 2023 calendar year on the completion and adoption of the nonprofit tax exemption application ordinance amendment, assisting with finalizing the solar ordinance and policy, assisting with the village plans comprehensive plan amendment and related zoning ordinance amendments, revising Human Resource policies, and assisting with the amendments of numerous other ordinances, including, subdivision street width, delinquent taxes and permits, flood ordinance, and survey requirements.

DEBT SERVICE

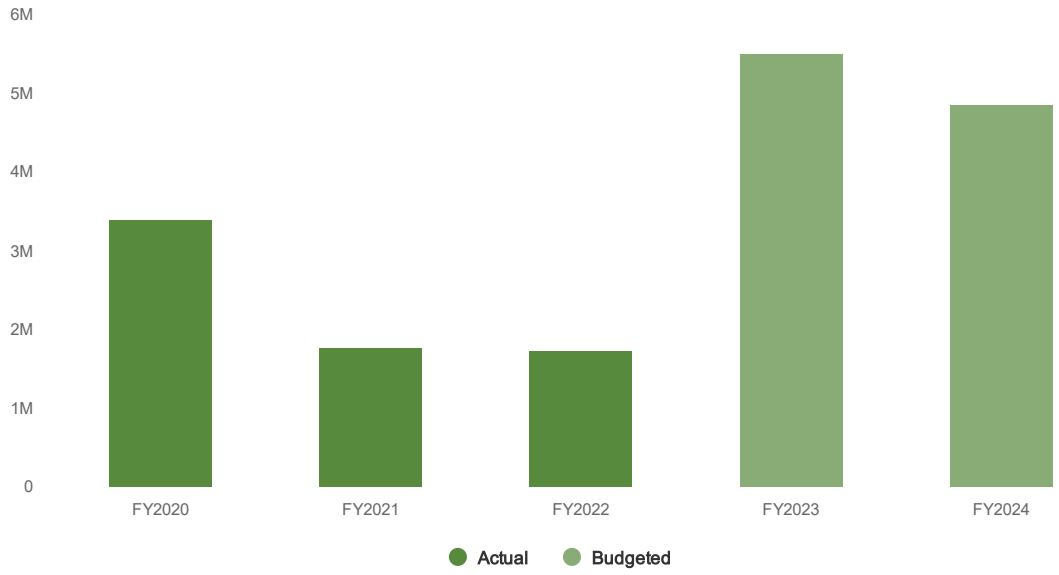
Carla Cave
Finance Director

The budget for Debt Service supports the County's annual payments toward long-term and short-term obligations for County and School facilities and reserves funds for future anticipated debt service. Debt service is funded by ongoing revenues of the general fund and reserves. In the Commonwealth of Virginia, there is no statutory limitation on the amount of general obligation debt the County may incur. The County has a debt policy that imposes limits on the amount of total debt and debt service the general fund can incur.

Expenditures Summary

$4,855,729 **-$655,697**
(-11.90% vs. prior year)

DEBT SERVICE Proposed and Historical Budget vs. Actual



Debt service is budgeted for the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue. The County has no personnel in a department for debt service, and all transactions are handled by Financial Services.

The FY2024 Budget meets and/or exceeds all Financial Policy and Debt Policy requirements. We pride ourselves on our strong financial policies, ***three industry gold standard AAA bond ratings***, and ***strong*** fund balance position. These practices have poised Goochland County to be recognized for our fiscal excellence and to reduce overall costs for debt acquisition.

The FY2023 increase was due to the new bond issue during FY2022 per the referendum. The County issued $50 million for the construction of a new elementary school ($40.3 million), a new fire station ($8.2 million), and courthouse security ($1.5 million). Please refer to the debt analysis below.

Debt Policy

The following is the debt portion of the Goochland County Financial Management Policies (see attached):

DEBT POLICIES

1. The County will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances more than policy targets, and ³pay-as-you-go" appropriations. Pay-as-you-go appropriations will be adopted as part of the operating budget.

2. When the County finances capital improvements or other projects by issuing bonds, or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.

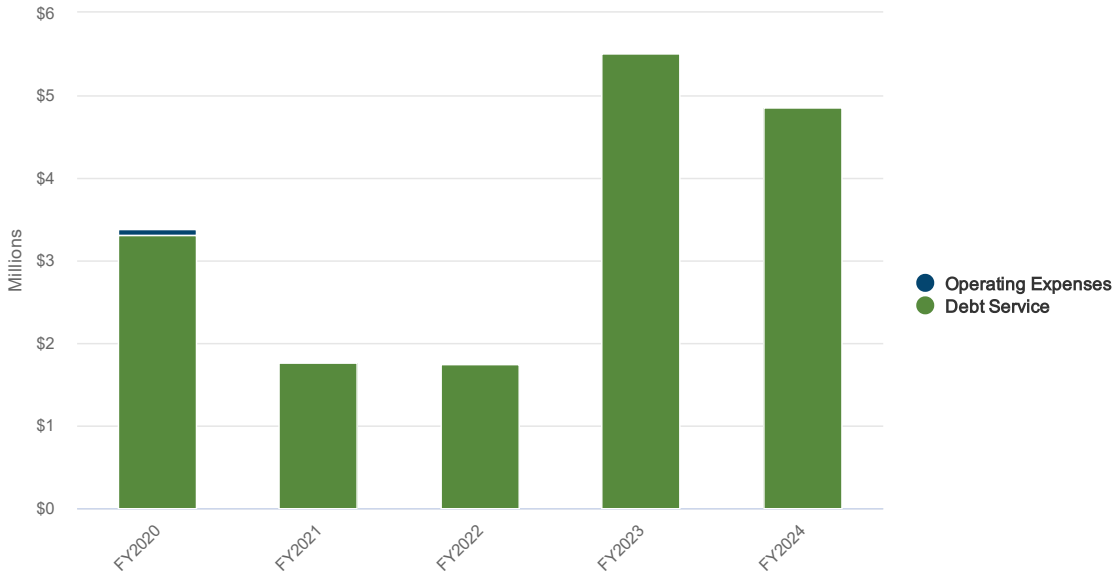
3. In the Commonwealth of Virginia, there is no statutory limitation on the amount of debt a County can issue. The County has set its own debt ratio guidelines as part of sound financial management practices. Debt ratios will be annually calculated and included in the review of financial trends. The County will comply with the following debt ratio guidelines:

    1. Net debt as a percentage of taxable assessed value of real estate shall not exceed 2.5%. Net debt shall be defined to include bond issuance directly supported by the general fund. Projects such as the VRA obligation for the Tuckahoe Creek Service District which is supported by a dedicated stream of revenues (separate ad valorem tax and revenue sharing agreement) or other self-supporting obligations will not be included. To the extent that the County provides general fund support, the proportionate share of the debt that the County is supporting will be included in this ratio.

    2. The ratio of debt service expenditures as a percent of total general fund expenditures (including transfers to other funds) shall have a target of 10%, with a ceiling of 12%. As discussed in section 3a, debt with either a dedicated stream of revenues or self-supporting debt will not be included in the calculation. To the extent that the County provides general fund support (outside of the dedicated revenue stream or revenue sharing agreement), the amount of that support will be included in this ratio.

Expenditures Detail

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Debt Service					
Debt Service					
REDEMPTION OF PRINCIPAL	$1,542,000	$3,276,000	$2,565,000	-$711,000	-21.7%
INTEREST	$196,516	$2,234,426	$2,289,829	$55,403	2.5%
TRUSTEE FEES ADMIN COST DEBT	$605	$1,000	$900	-$100	-10%
Total Debt Service:	**$1,739,121**	**$5,511,426**	**$4,855,729**	**-$655,697**	**-11.9%**
Total Debt Service:	**$1,739,121**	**$5,511,426**	**$4,855,729**	**-$655,697**	**-11.9%**
Total Expense Objects:	**$1,739,121**	**$5,511,426**	**$4,855,729**	**-$655,697**	**-11.9%**

Explanation of Changes

The increase in interest is due to the debt issue in FY2022 discussed below.

Debt Analysis

The County targets 10% debt service to expenditures even though the policy is 12%. The net debt as a percentage of market value of taxable property should not exceed 2.5%. The comfort level established for annual debt service is below $6 million.

Existing debt prior to the FY2022 borrowing:

- Education - 2006 VPSA Bonds for School Improvements balance $2,140,000
- Public Safety - 2016 Equipment Leasing for E911 Center balance $3,503,000

During FY2022 the County borrowed $50 million to fund the following:

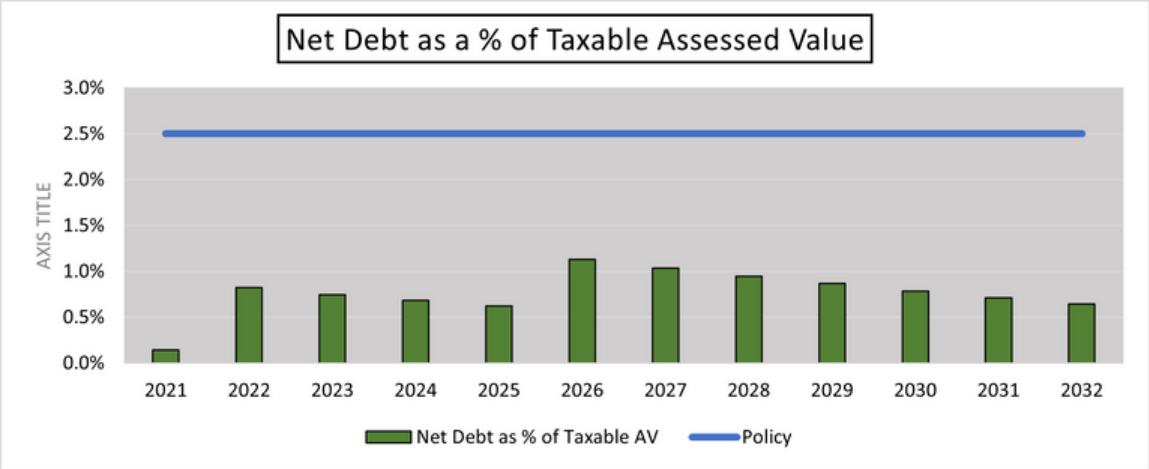
- Education - New school facility $40.3 million
- Public Safety - West Creek fire station $8.2 million
- Judicial (Public Safety) - New circuit court building $1.5 million

As shown in the following charts:

- Net debt as a percent of taxable assessed value peaks in FY2026 at 1.29%, which is well below policy at 2.5%
- Debt service as a percent of general fund expenses peaks in FY2023 at 7.47% below target of 10% and policy 12%

Attachments below second chart:

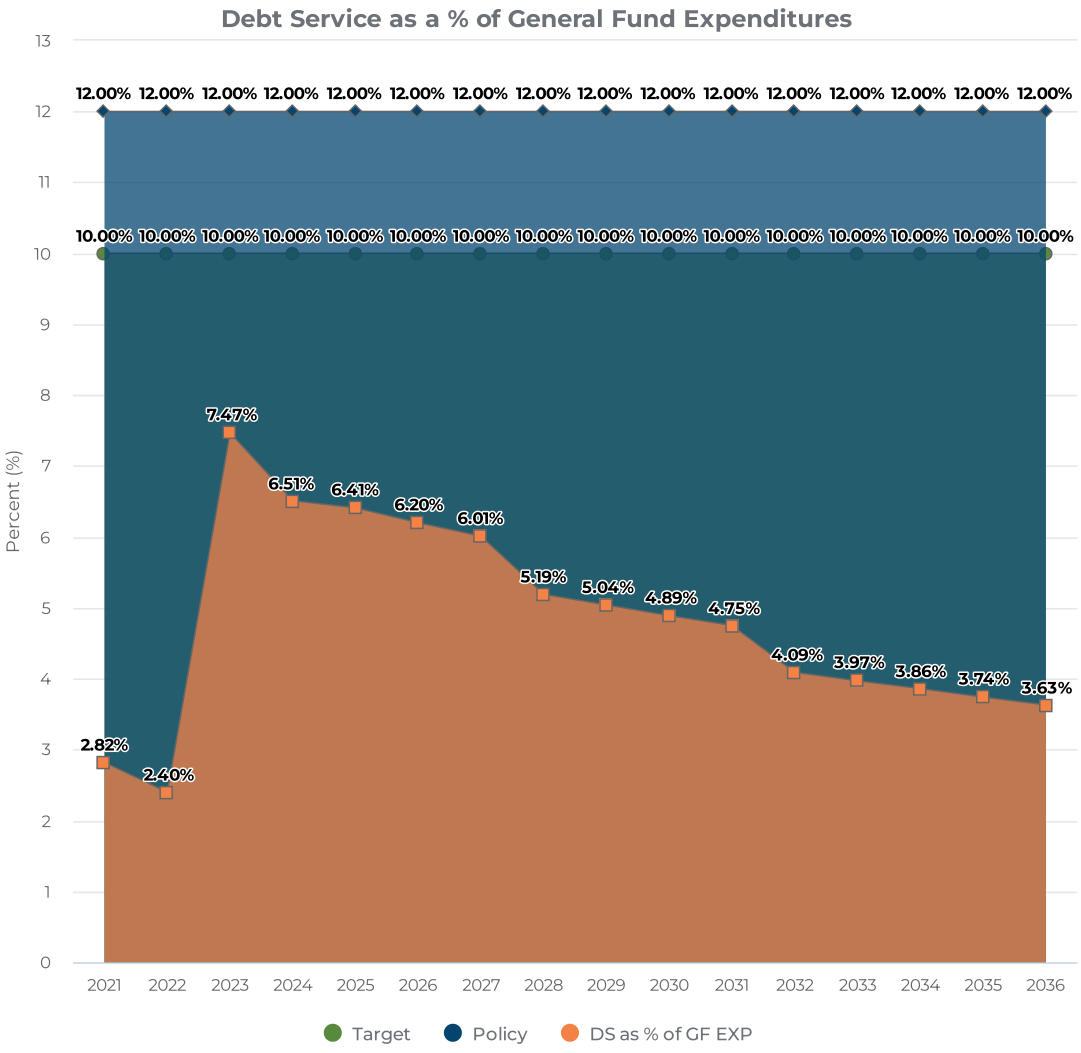
- 2006 VPSA Bonds Amortization
- 2016 Equipment Leasing Amortization
- 2022 GO Bonds Amortization



2006 VPSA BONDS AMORTIZATION

2016 EQUIPMENT LEASING AMORTIZATION

2022 GO BONDS AMORTIZATION

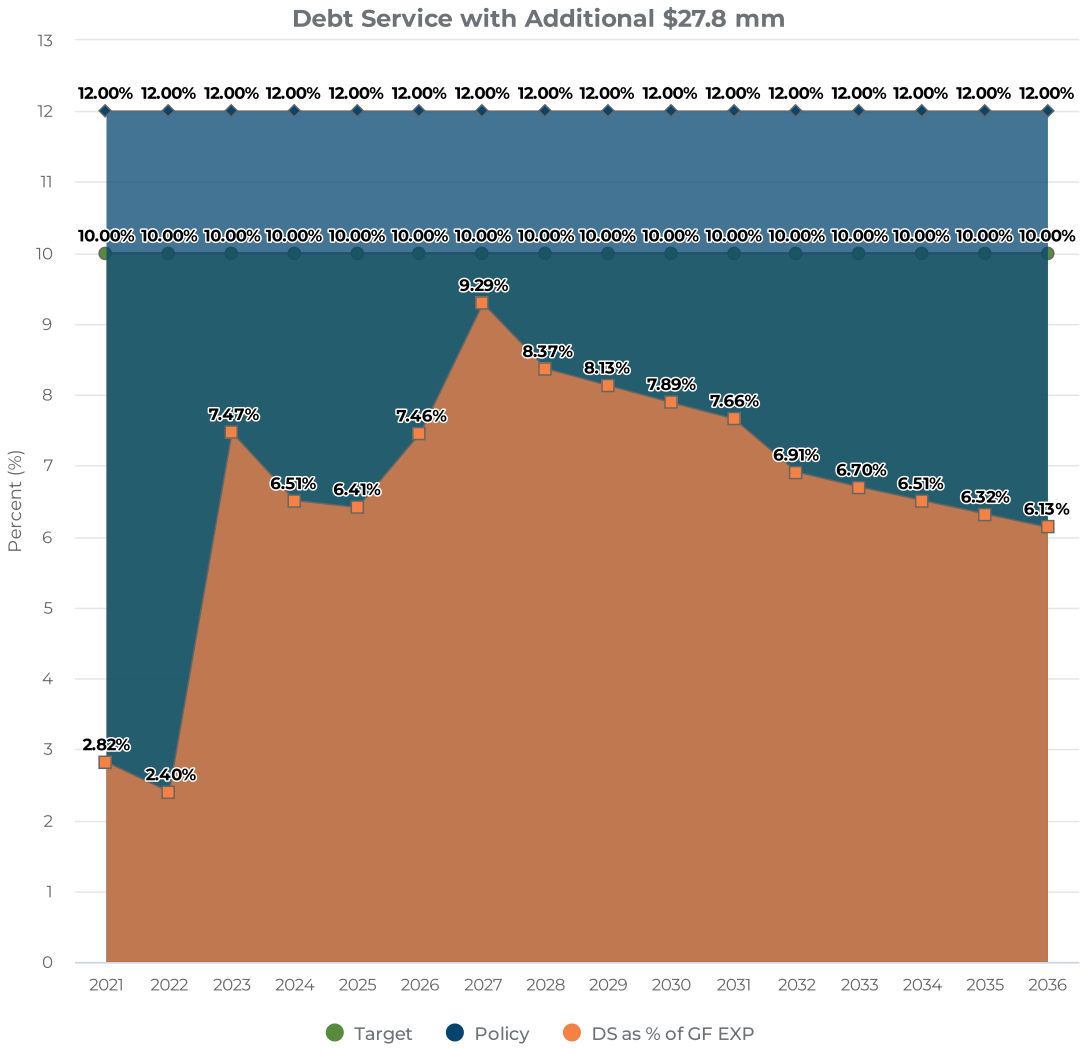

Debt Service as a % of General Fund Expenditures
Percent (%)
13
12
11
10
9
8
7
6
5
4
3
2
1
0
12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00% 12.00%
10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%
2.82%
2.40%
7.47%
6.51%
6.41%
6.20%
6.01%
5.19%
5.04%
4.89%
4.75%
4.09%
3.97%
3.86%
3.74%
3.63%
2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036
Target
Policy
DS as % of GF EXP

The following chart shows Goochland County's current debt service plus adds an additional $27.8 million in debt during FY2026 for a new Court House.

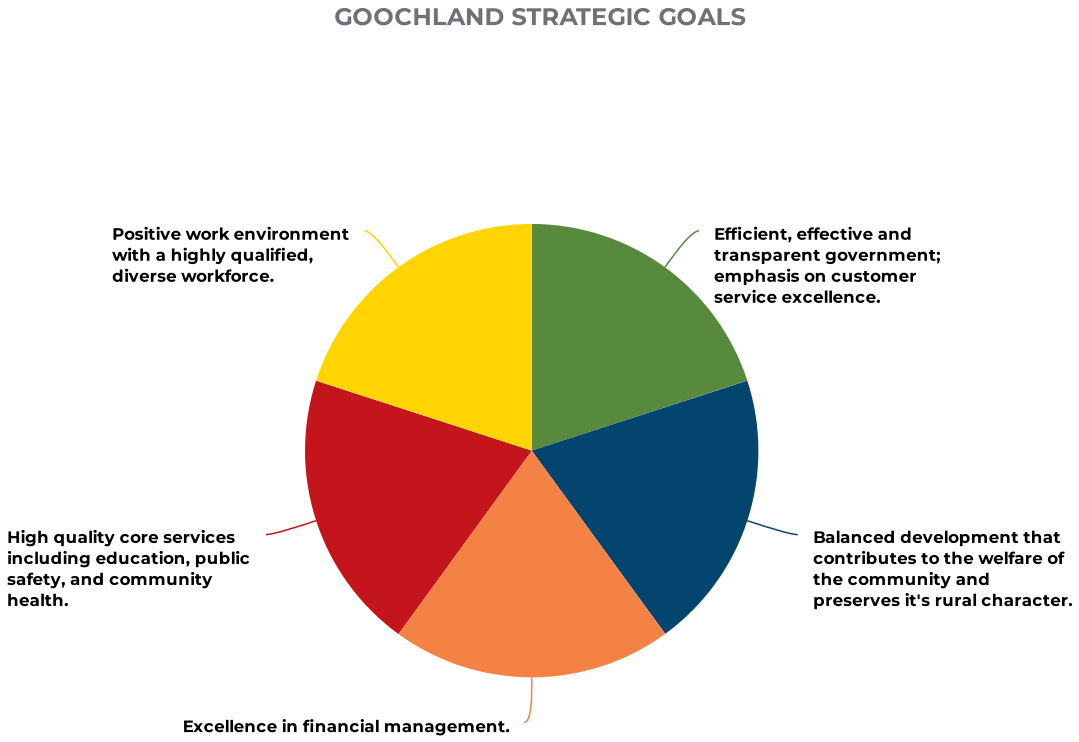
The current twenty-five year plans have the Court House in FY2029.

The County is considering moving the debt and construction to FY2026-FY2027.

If the Board chooses to move forward, this chart shows the added debt service will be well below the policy (12%) and maintains the debt below the target (10%).



Aligning with County Strategic Goals



Debt Service is managed by the Financial Services Department, which exemplifies excellence in financial management. This includes establishing and maintaining effective financial controls, conservative budgeting practices, and following best practices of financial management.

Managed by the Finance Department.

For agency goals and performance measures, please refer to the Finance Department.

ECONOMIC DEVELOPMENT

Sara Worley
Economic Development Director

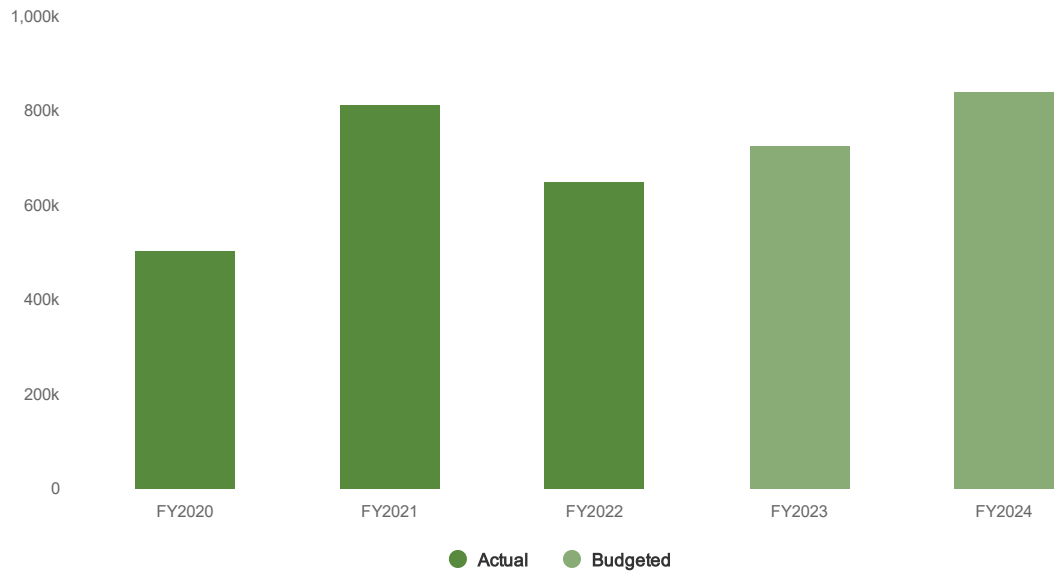
The Department of Economic Development promotes business attraction and retention in Goochland County, directs the County's tourism efforts, and provides staff support to the Economic Development Authority (EDA). The EDA budget consists of payments from the County to the EDA for reimbursements or pass through funding related to performance agreements or grants.

Expenditures Summary

Economic Development & the Economic Development Authority (EDA)

$840,575 $113,399
(15.59% vs. prior year)

ECONOMIC DEVELOPMENT Proposed and Historical Budget vs. Actual



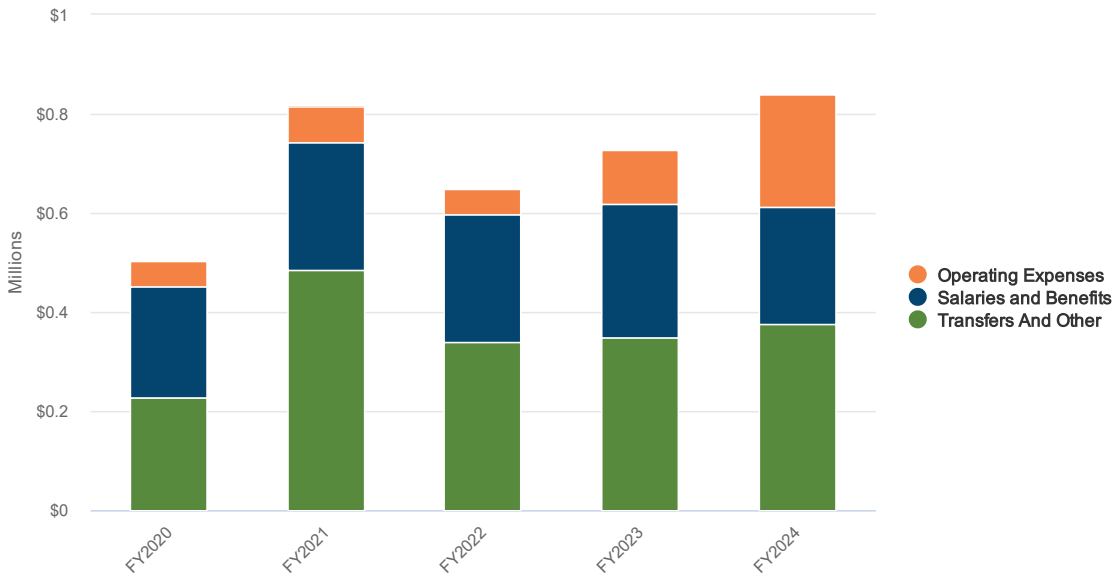
Explanation of Changes & Summary by Major Line

The increase in personnel costs is due to the normal salary and benefit increases. The increase in operating expenses is to cover training, subscriptions, and memberships to organizations in targeted industry sectors, funds for market and land analysis, and to support tourism efforts. The EDA is increasing in transfers for performance agreements for approved incentives.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Economic Development					
Salaries and Benefits	$258,869	$267,851	$236,505	-$31,346	-11.7%
Operating Expenses	$51,179	$109,325	$229,070	$119,745	109.5%
Total Economic Development:	**$310,048**	**$377,176**	**$465,575**	**$88,399**	**23.4%**
Payment To Eda Component Unit					
Transfers And Other	$339,497	$350,000	$375,000	$25,000	7.1%
Total Payment To Eda Component Unit:	**$339,497**	**$350,000**	**$375,000**	**$25,000**	**7.1%**
Total Community Development:	**$649,544**	**$727,176**	**$840,575**	**$113,399**	**15.6%**
Total Expenditures:	**$649,544**	**$727,176**	**$840,575**	**$113,399**	**15.6%**

Expenditures Detail

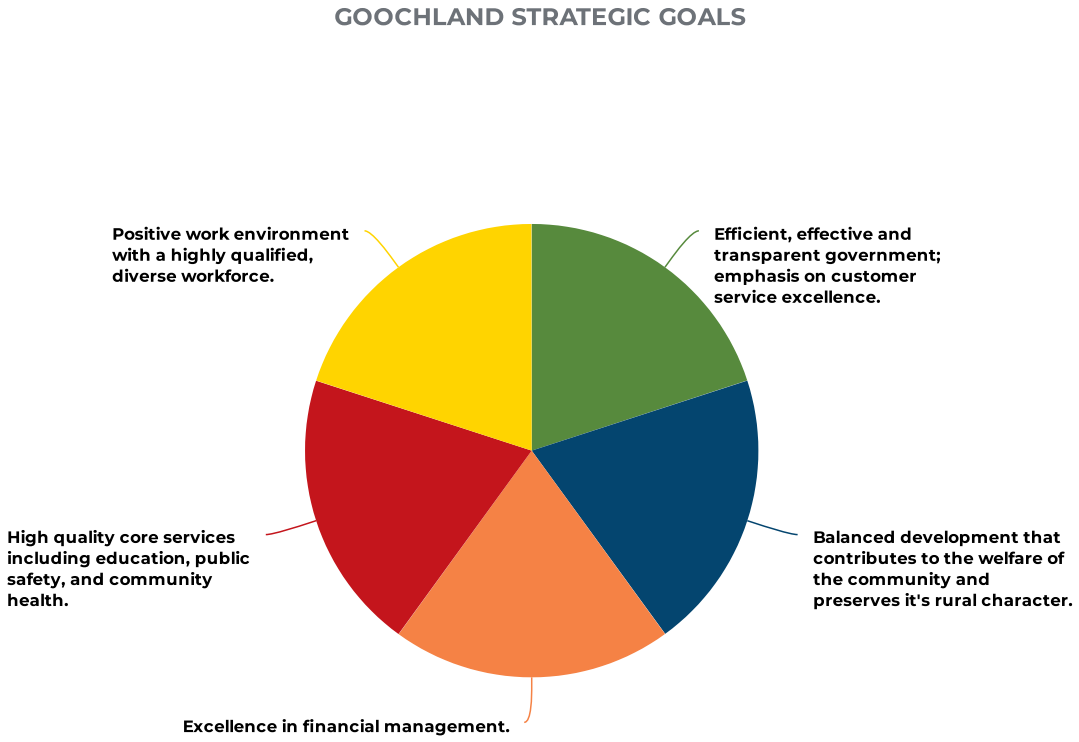
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Community Development					
SALARIES	$185,448	$182,712	$168,292	-$14,420	-7.9%
PUBLIC OFFICIAL STIPEND	$1,500	$4,000	$1,500	-$2,500	-62.5%
FICA BENEFITS	$13,515	$13,977	$12,989	-$988	-7.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$16,992	$21,505	$19,808	-$1,697	-7.9%
HOSPITAL/MEDICAL (HMP) BENEFIT	$35,186	$37,884	$31,542	-$6,342	-16.7%
GROUP LIFE INSURANCE	$2,260	$2,448	$2,255	-$193	-7.9%
WORKER'S COMPENSATION	$3,967	$5,325	$119	-$5,206	-97.8%
Total Community Development:	**$258,869**	**$267,851**	**$236,505**	**-$31,346**	**-11.7%**
Total Salaries and Benefits:	**$258,869**	**$267,851**	**$236,505**	**-$31,346**	**-11.7%**
Operating Expenses					
Community Development					
PROFESSIONAL SVC	$0	$2,375	$102,000	$99,625	4,194.7%
REPAIRS & MAINT	$10	$50	$50	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
CONTRACTED SERVICES	$14,628	$15,000	$35,800	$20,800	138.7%
PRINTING AND BINDING	$0	$1,000	$1,000	$0	0%
POSTAGE	$71	$200	$200	$0	0%
TELECOMMUNICATIONS	$59	$300	$100	-$200	-66.7%
WIRELESS/CELLULAR	$1,890	$1,500	$1,500	$0	0%
OFFICE SUPPLIES	$396	$500	$500	$0	0%
FOOD SUPPLIES	$30	$0	$0	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$69	$500	$500	$0	0%
BOOKS & SUBSCRIPTIONS	$5,107	$1,000	$1,000	$0	0%
MARKETING AND PROMOTIONS	$11,350	$40,000	$40,000	$0	0%
MARKETING TOURISM	$0	$10,000	$10,000	$0	0%
COMPUTER EQUIP -NON CAPITAL	$233	$500	$500	$0	0%
TRAVEL- MILEAGE	$652	$1,000	$1,000	$0	0%
MEALS/FOOD OTHER TRAINING	$90	$1,900	$1,500	-$400	-21.1%
TRAVEL EXP - EDUCATION/TRAIN	$2,552	$12,000	$12,000	$0	0%
EDUCATION-TUITION/REGISTRAT	$4,496	$9,000	$9,000	$0	0%
EMPLOYEE SERVICES	$0		$300	$300	N/A
CONTRACTED SUPPORT SERVICES	$2,000	$3,200	$4,120	$920	28.8%
DUES & MEMBERSHIPS	$4,315	$4,500	$4,500	$0	0%
FUEL	$361	$1,000	$1,000	$0	0%
LEASE/RENT EQUIPMENT	$2,872	$3,800	$2,500	-$1,300	-34.2%
Total Community Development:	**$51,179**	**$109,325**	**$229,070**	**$119,745**	**109.5%**
Total Operating Expenses:	**$51,179**	**$109,325**	**$229,070**	**$119,745**	**109.5%**
Transfers And Other					
Community Development					
GF TRANSFER TO EDA	$339,497	$350,000	$375,000	$25,000	7.1%
Total Community Development:	**$339,497**	**$350,000**	**$375,000**	**$25,000**	**7.1%**
Total Transfers And Other:	**$339,497**	**$350,000**	**$375,000**	**$25,000**	**7.1%**
Total Expense Objects:	**$649,544**	**$727,176**	**$840,575**	**$113,399**	**15.6%**

Aligning with County Strategic Goals



The Economic Development Department and the Economic Development Authority further the Board of Supervisor's goal of balanced development by attracting and retaining quality commercial and industrial development in designated growth areas.

Agency Goals & Objectives

- Stimulate investment and job growth through new business development
- Retain and expand existing businesses in Goochland County
- Promote, enhance, and expand tourism offerings in Goochland County
- Maintain an effective and efficient Economic Development Department

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Commercial/Residential Real Estate Ratio (Jan 2022 Commercial)	19.5%	20%	20%
New Taxable Commercial Investment in the County (in millions)	$80.9M	$30M	$30M
New Commercial Investment within Designated Growth Management Areas (in millions)	$81.6M	$30M	$30M
New Commercial Investment within the TCSD (in millions)	$78.7M	$15M	$15M
Number of existing business visits and assistance (CY2022)	101	50	50

Agency Highlights

The Economic Development department was reorganized in 2018 to support both business attraction and business retention. Since becoming fully staffed in January 2019, the department has successfully written and began implementation of the Economic Development Strategic Plan. The Plan lays out several goals with detailed objectives and strategies to successfully achieve those goals. The department has completed over 70% of the strategies and the rest are underway.

In 2023, the Board of Supervisors adopted the County's first Tourism Strategic Plan. Since its adoption, the Economic Development and Community Engagement departments have launched a new tourism website and social media specifically dedicated to tourism activities in the County.

In FY2022, both existing and new business contributed $83M in capital investments to the County. Out of that investment, $81 million is in the County's designated growth areas and $78 million in the Tuckahoe Creek Service District.

Future Outlook

With the restructuring of the Economic Development Department in the Fall of 2018, the County positioned itself to increase the relationships with local and regional partnerships and with the existing Goochland businesses. We also increased the marketing of the County’s commercial and industrial properties. Economic Development staff will continue to build relationships with existing businesses, landowners, and stakeholders in the Richmond region.

The Economic Development and Tourism department will continue the strategies laid out in the strategic plans, specifically:

- Work to enhance the available building and land product
- Attend industry specific trade shows to market to targeted sectors
- Continuing business visits
- Developing incentive programs and policies for existing business expansions
- Business Park Networking / Industry Round-table events
- Continued marketing of County's tourism assets and recruitment of additional tourism based businesses

ENVIRONMENTAL & LAND DEVELOPMENT

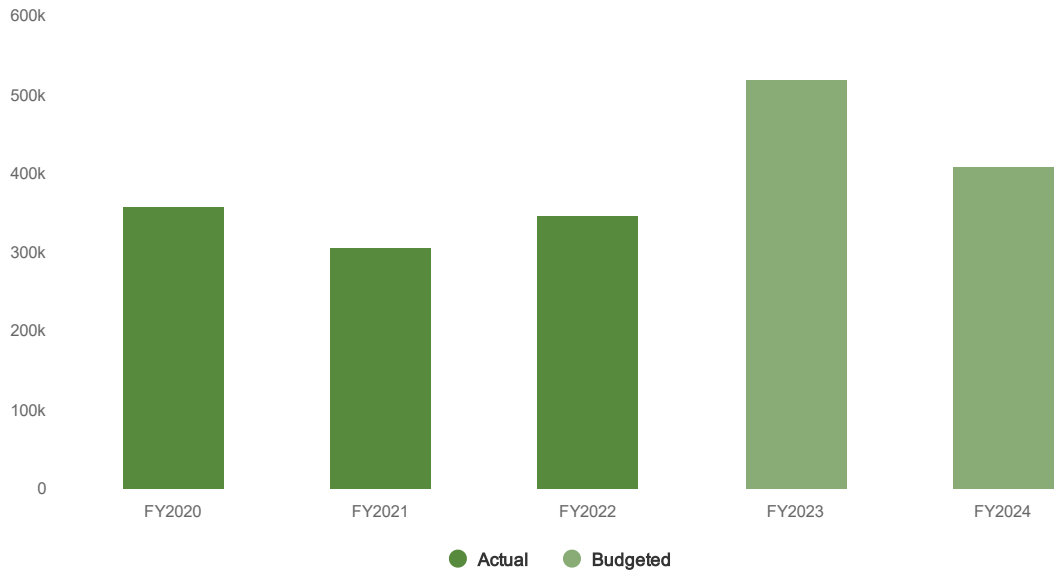
Austin Goyne
Environmental Manager

The Environmental Department provides expertise to all County departments, agencies, and to citizens regarding site development and environmental matters. The primary responsibilities include administration, review, and issuance of all Plans of Development (POD), Land Disturbance Permits (LDP) and Stormwater Permits; coordinating review of site plans among departments; reviews of site plans, building permits, rezoning and CUP applications; and assisting staff and citizens with environmental concerns/questions such as flood plain, wetlands, environmental contamination and stormwater drainage problems. The department also oversees the monitoring and maintenance of the closed county landfill; serves as the local monitor for biosolids application; provides oversight for conservation easements, and participates in regional environmental initiatives through PlanRVA. This department also serves as the County's liaison to Monacan Soil and Water Conservation District and partners with them to facilitate and support various agricultural programs throughout the County. All the required commercial erosion and sediment control, POD inspections, stormwater inspections, annual maintenance compliance and outreach for these programs are done by the Environmental Department.

Expenditures Summary

$408,888 **-$110,421**
(-21.26% vs. prior year)

ENVIRONMENTAL & LAND DEVELOPMENT Proposed and Historical Budget vs. Actual



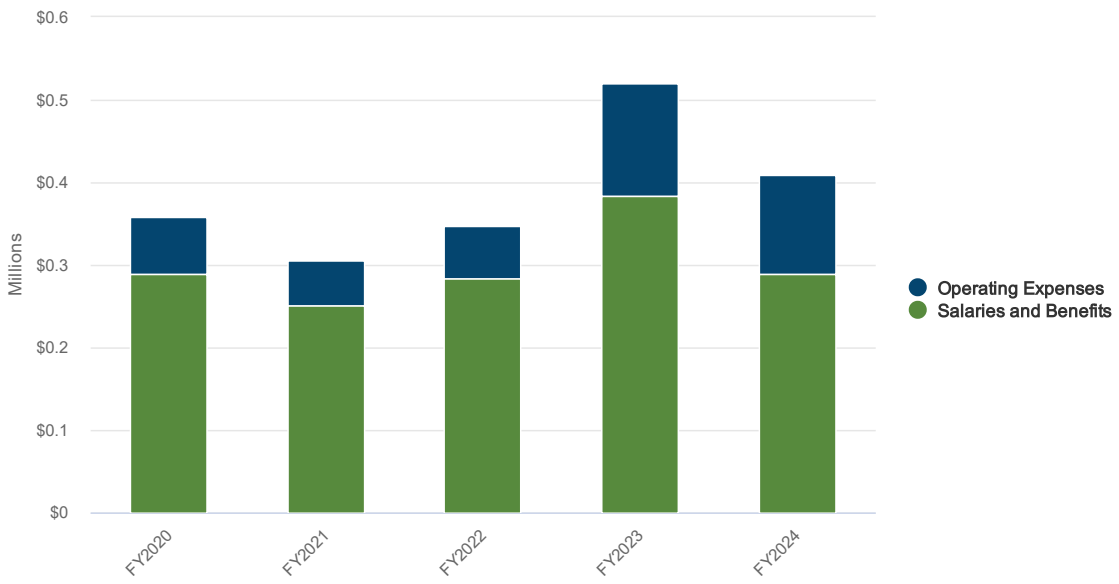
Explanation of Changes & Summary by Major Line

The decrease in costs is primarily due to the streamlining of staff responsibilities and a decrease in salaries.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Environmental And Land Develop					
Salaries and Benefits	$283,266	$384,509	$288,888	-$95,621	-24.9%
Operating Expenses	$63,122	$134,800	$120,000	-$14,800	-11%
Total Environmental And Land Develop:	**$346,388**	**$519,309**	**$408,888**	**-$110,421**	**-21.3%**
Total Community Development:	**$346,388**	**$519,309**	**$408,888**	**-$110,421**	**-21.3%**
Total Expenditures:	**$346,388**	**$519,309**	**$408,888**	**-$110,421**	**-21.3%**

Expenditures Detail

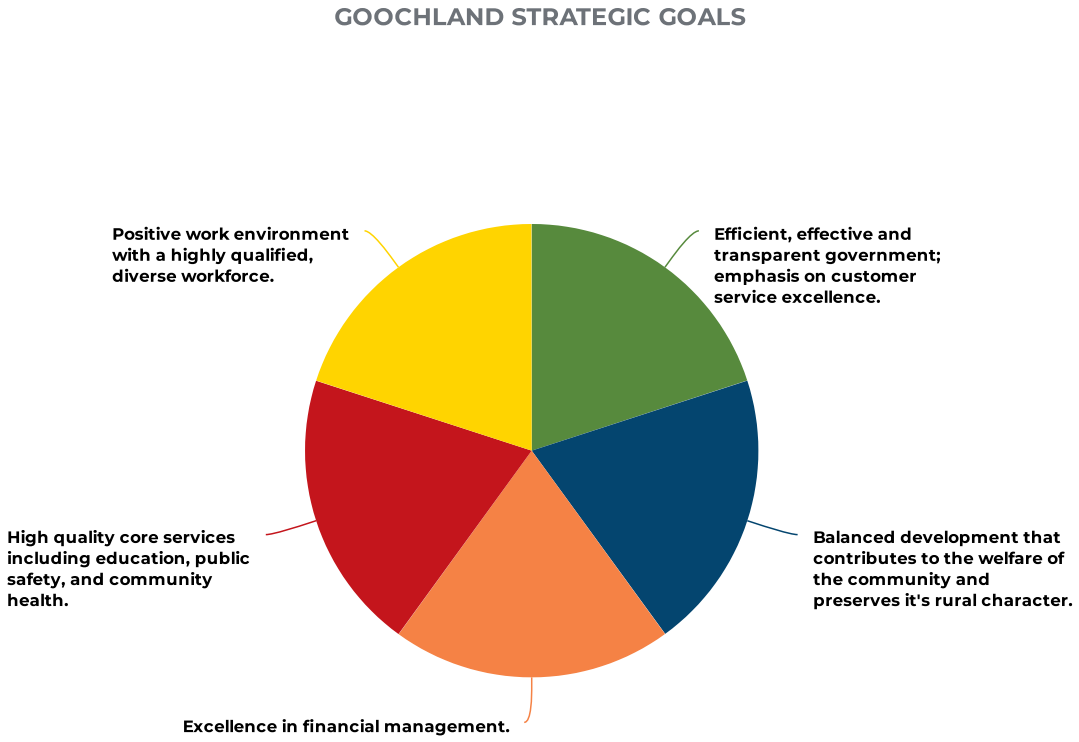
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$207,740	$251,651	$187,461	-$64,190	-25.5%
SALARIES - PART TIME	$0	$30,450	$31,030	$580	1.9%
FICA BENEFITS	$15,242	$21,581	$16,715	-$4,866	-22.5%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
VRS BENEFITS PLAN 1& 2 EMPLS	$19,224	$29,619	$22,064	-$7,555	-25.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$31,548	$39,204	$25,414	-$13,790	-35.2%
GROUP LIFE INSURANCE	$2,566	$3,372	$2,512	-$860	-25.5%
WORKER'S COMPENSATION	$6,945	$8,632	$3,692	-$4,940	-57.2%
Total Salaries and Benefits:	**$283,266**	**$384,509**	**$288,888**	**-$95,621**	**-24.9%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$0	$1,000	$2,500	$1,500	150%
PROFESSIONAL SVC	$0	$10,000	$15,000	$5,000	50%
REPAIRS & MAINT	$651	$500	$1,500	$1,000	200%
PRINTING AND BINDING	$0	$500	$500	$0	0%
LANDFILL-ENVIROMENTAL	$11,300	$20,000	$20,000	$0	0%
LANDFILL CAP MAINTENANACE	$0	$4,000	$4,000	$0	0%
ELECTRICAL SERVICES	$0	$1,000	$1,000	$0	0%
POSTAGE	$684	$1,500	$1,750	$250	16.7%
TELECOMMUNICATIONS	$418	$500	$500	$0	0%
WIRELESS/CELLULAR	$2,415	$3,000	$3,000	$0	0%
OFFICE SUPPLIES	$1,946	$2,500	$2,500	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$0	$1,000	$2,500	$1,500	150%
BOOKS & SUBSCRIPTIONS	$0	$500	$1,500	$1,000	200%
COMPUTER EQUIP -NON CAPITAL	$95	$5,000	$5,000	$0	0%
OPERATING SUPPLIES	$0	$600	$600	$0	0%
TRAVEL- MILEAGE	$0	$600	$1,000	$400	66.7%
TRAVEL EXP - EDUCATION/TRAIN	$0	$2,400	$0	-$2,400	-100%
EDUCATION-TUITION/REGISTRAT	$290	$2,400	$4,000	$1,600	66.7%
EMPLOYEE SERVICES	$0		$400	$400	N/A
CONTRACTED SUPPORT SERVICES	$44,000	$44,000	$49,000	$5,000	11.4%
DUES & MEMBERSHIPS	$165	$800	$750	-$50	-6.2%
FUEL	$1,158	$3,000	$3,000	$0	0%
LIGHT VEHICLES >$5000	$0	$30,000	$0	-$30,000	-100%
Total Operating Expenses:	**$63,122**	**$134,800**	**$120,000**	**-$14,800**	**-11%**
Total Expense Objects:	**$346,388**	**$519,309**	**$408,888**	**-$110,421**	**-21.3%**

Aligning with County Strategic Goals



The Environmental and Land Development department ensures through it's policies and ordinances that all development in the county adheres to good environmental practices. Balanced development that contributes to the welfare of the community and customer service are initiatives of this Department.

Agency Goals & Objectives

- Promote and facilitate development in the County by maintaining a quick and efficient Plan of Development process.
- Protect the County's natural resources by ensuring development in the County is done in compliance with the State's various environmental programs such as Erosion and Sediment Control and Stormwater Management.
- Encourage and promote communication, cooperation and coordination between agencies reviewing plans as part of the Plan of Development process to assist citizens and developers in obtaining the required approvals which allows them to operate their business in Goochland County and to ensure construction and development occurring in the County meets all applicable regulations.
- Provide environmental support to other County agencies.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Complete plan review within 45 days of receipt of complete application (County & State requirement)	34	45	45
Number of inspections per inspector per day by environmental staff	5.6	5	5
Percent of erosion and sediment complaints investigated within 48 hours of receipt	100%	100%	100%

Agency Highlights

The Environmental Department has seen a continual increase in both residential and commercial developments over the last five years. Construction continued for commercial projects such as Goochland Elementary School, Chic-Fil-A, Avery Point, Oak Hill Corridor and Bristol Apartments at Oak Hill, and Creekmore Office Park and with subdivisions such as Mosaic, Readers Branch, Breeze Hill, Reed Marsh and The Blufftons. Projects in review or nearing approval include Project Rocky, Manakin Towne, Readers's Branch Section 6, Mosaic Section 7, Songbird Subdivision, Parkside Section 5 and Rural Hill on the James Section 1.

The Environmental Department has worked with other departments on ordinance issues, plat reviews, and utility projects. With the continuing large amount of residential development in the County, staff is coordinating work closely with other departments and developers to ensure infrastructure and amenities are installed in a timely manner and in accordance with the County's Required Improvements regulations.

The Environmental Department continues to track the FEMA remapping project for Goochland County floodplain maps. FEMA has provided the County with enhanced Zone A floodplain mapping and detailed Zone AE maps for Tuckahoe Creek and its tributaries. The new maps and information provide better guidance for identifying flood hazard areas in review of development proposals and give property owners more detailed information for assessing flood risk for their property.

The Environmental Department continues to manage the environmental monitoring work at Hidden Rock Landfill and coordinate with VDEQ on the landfill closure process. The Environmental Department participates in meetings with PlanRVA and regional environmental initiatives coordinated by PlanRVA, including an update of the regional Hazard Mitigation Plan.

Future Outlook

The Environmental Department staff will continue to provide timely review and support for development projects in Goochland County. Having an additional Environmental Inspector will help to provide better oversight of construction projects, resulting in better protection of the environment and protection of citizens from the negative impacts of construction projects on surrounding property owners. It is a goal of the department to begin inspections of Stormwater BMPs, which is a required component of the Stormwater program managed by the Environmental Department. The Department will also continue with the closure of Hidden Rock Landfill. It is hopeful that ongoing monitoring will continue to find no contamination, and that the County will be able to finalize the closure of the landfill in 2024.

FIRE RESCUE

Eddie Ferguson
Fire-Rescue Chief

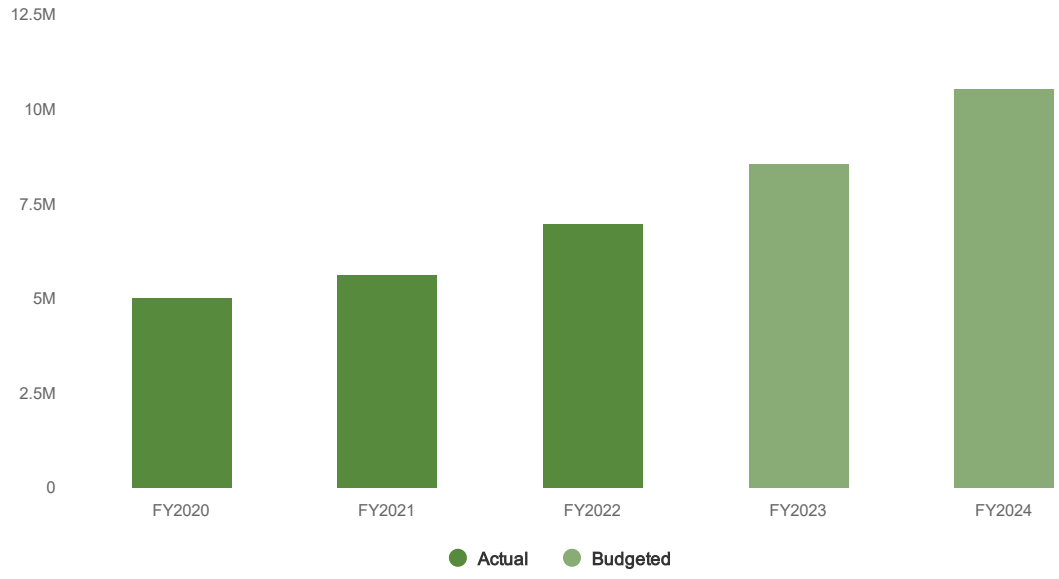
Goochland County Department of Fire-Rescue & Emergency Services is a premiere, all-hazard, combination Fire-Rescue Department that provides both emergency and non-emergency services to the residents, businesses, and visitors of Goochland County. This includes, but is not limited to, fire suppression, Emergency Medical Transport Services (EMS), Hazardous Materials response, Technical Rescue response, Water Rescue, and Emergency Management preparedness and coordination. The department is organized with a career Fire-Rescue Chief, two Deputy Chiefs (one career and one volunteer), a career Battalion Chief in Fire-Rescue Administration, a Fire Marshal, an Emergency Management Coordinator, a career Captain assigned to Training and Safety and two part-time training positions. In addition, there are six volunteer District Chiefs who are responsible for the administrative oversight of six stations and are assisted by Captains and Lieutenants. Station 6 is managed jointly by the career Captain who works in concert with the volunteer District Chief. The Henley Fire-Rescue Training Center provides for both didactic and psychomotor fire and EMS training, and is currently undergoing upgrades to meet present and future demands. The County provides staffing for the administrative positions of Business Manager and Logistics Officer; and the Volunteer Association appoints an Executive Director and a part-time Secretary/Treasurer, both overseeing the volunteer finances, fund raising, administrative duties, and capital projects for the Association. The entire Fire-Rescue organization consists of approximately 170 volunteers and 58 full-time and 3 part-time employees assigned to emergency field operations. All uniformed career members assigned to field positions work 56-hour weeks and are cross-trained to provide fire suppression duties as well as EMS related services ranging from Basic Life Support to Advanced Life Support. Increases in call volume coupled with a decline in volunteer participation continue to challenge the department. The Fire Marshal addresses community risk reduction and fire and life safety, including education, engineering, and enforcement. Future planning calls for several additional stations as well as the continued addition of career staff to meet service demands and industry standards.The Emergency Management Coordinator works to identify and mitigate threats to the jurisdiction by deploying the whole community emergency management concept, which engages both public and private partnerships within Goochland to be as resistant and resilient as possible to man-made and natural disasters.

Expenditures Summary

Fire Rescue & Fire Grants Budget

$10,551,438 **$1,974,844**
(23.03% vs. prior year)

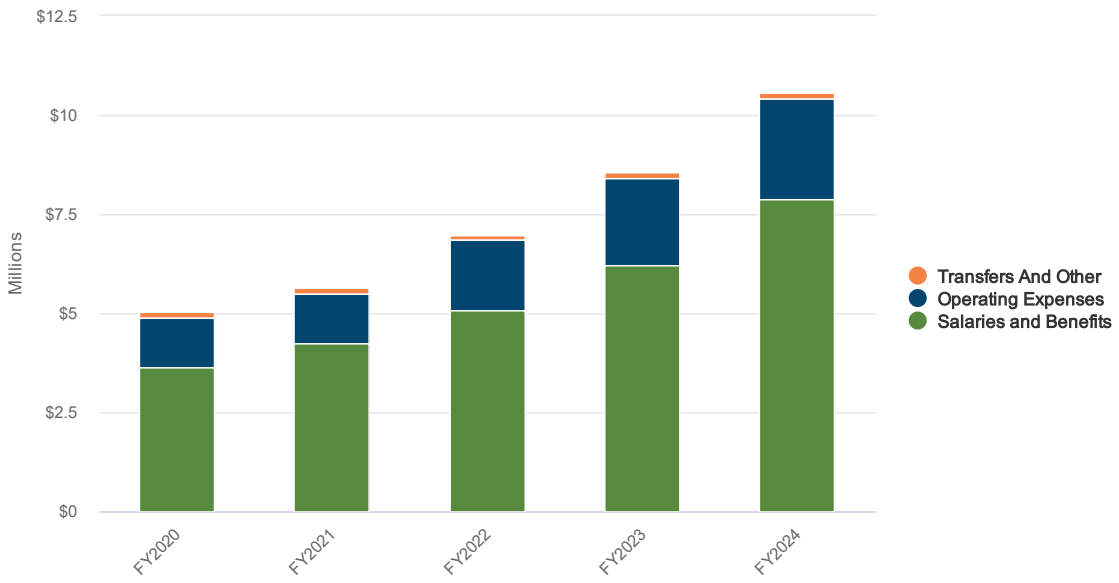
FIRE RESCUE & FIRE GRANTS Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

The increase in personnel costs is for six new full-time positions, one new part-time job, an 11% cost-of-living raise, and the normal benefit increases. Operating costs increased primarily due to the supplies and equipment needed for the new staff, professional services, and inflation seen in select budget lines. The FY24 Budget Request also includes new health and safety initiatives for volunteer members, providing for annual medical health assessments. In addition, operating cost increases reflect select facility improvements (VOIP phones, security cameras, fire alarm system upgrades, station alerting upgrades, and card reader entry doors) to the five fire stations owned by the Goochland County Volunteer Fire-Rescue Association, Inc.

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$5,091,401	$6,225,392	$7,870,344	$1,644,952	26.4%
Operating Expenses	$1,754,773	$2,202,083	$2,529,440	$327,357	14.9%
Transfers And Other	$129,616	$149,119	$151,654	$2,535	1.7%
Total Expense Objects:	**$6,975,790**	**$8,576,594**	**$10,551,438**	**$1,974,844**	**23%**

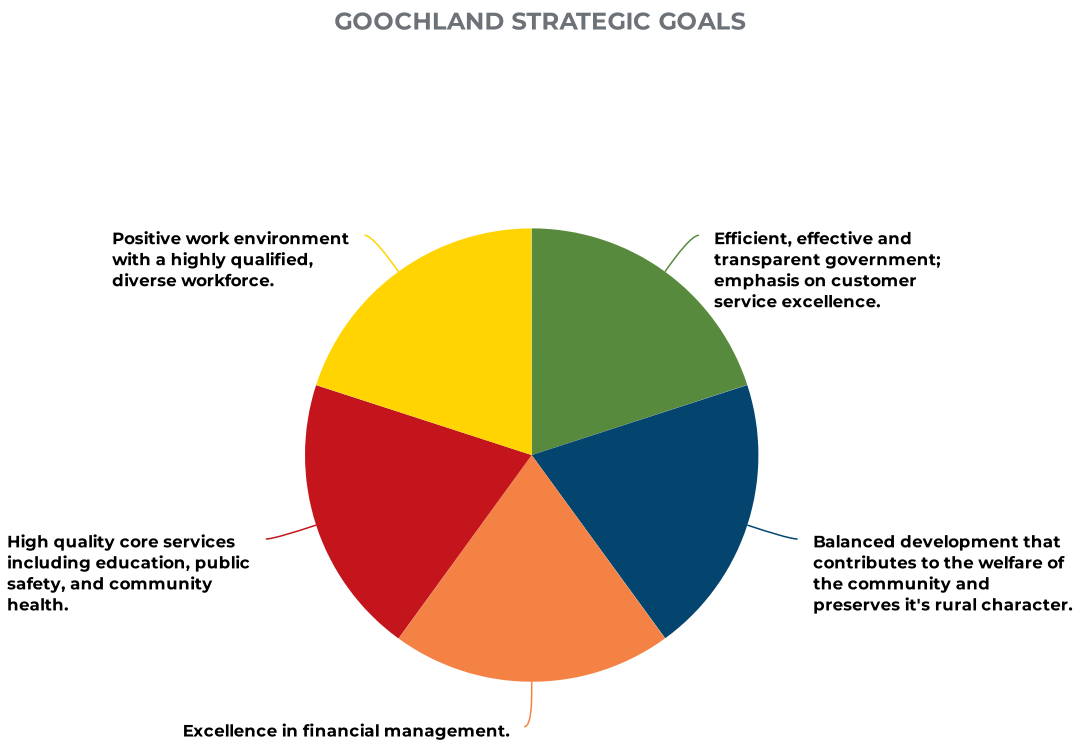
Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Public Safety					
Fire Rescue					
Salaries and Benefits					
SALARIES	$3,370,542	$4,023,652	$5,051,367	$1,027,715	25.5%
OVERTIME	$226,402	$287,000	$332,850	$45,850	16%
SALARIES - PART TIME	$142,695	$202,561	$212,565	$10,004	4.9%
CAREER DEVELOPMENT	$0		$75,000	$75,000	N/A
FICA BENEFITS	$274,319	$345,261	$435,346	$90,085	26.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$317,374	$473,584	$603,373	$129,789	27.4%
HOSPITAL/MEDICAL (HMP) BENEFIT	$532,982	$602,148	$836,069	$233,921	38.8%
GROUP LIFE INSURANCE	$43,648	$53,917	$67,688	$13,771	25.5%
WORKER'S COMPENSATION	$183,439	$237,269	$256,086	$18,817	7.9%
Total Salaries and Benefits:	**$5,091,401**	**$6,225,392**	**$7,870,344**	**$1,644,952**	**26.4%**
Operating Expenses					
UNIFORMS AND PPE	$93,091	$142,037	$143,000	$963	0.7%
PROFESSIONAL SVC	$161,068	$302,145	$270,400	-$31,745	-10.5%
VEHICLE REPAIRS	$494,743	$550,000	$550,000	$0	0%
CONTRACTED SERVICES	$122,767	$188,000	$214,510	$26,510	14.1%
PRINTING AND BINDING	$57	$700	$1,000	$300	42.9%
ADVERTISING	$85	$500	$500	$0	0%
INVESTIGATION SERVICES	$1,984	$3,500	$8,000	$4,500	128.6%
SITE IMPROVMENTS	$0	$0	$215,000	$215,000	N/A
EQUIPMENT REPAIRS	$12,158	$15,000	$15,000	$0	0%
INSTRUCTOR SERVICES	$14,415	$62,826	$62,826	$0	0%
INFECTIOUS WASTE DISPOSAL	$385	$1,000	$1,200	$200	20%
VOLUNTEER MEMBER SERVICES	$6,594	$1,000	$1,000	$0	0%
ELECTRICAL SERVICES	$39,319	$60,000	$80,500	$20,500	34.2%
WATER/SEWER SERVICES	$7,282	$8,000	$8,000	$0	0%
HEATING OIL AND PROPANE	$15,138	$20,000	$24,000	$4,000	20%
POSTAGE AND SHIPPING	$6,572	$3,000	$6,000	$3,000	100%
TELECOMMUNICATIONS	$21,870	$14,000	$16,220	$2,220	15.9%
WIRELESS/CELLULAR	$17,261	$30,000	$30,000	$0	0%
SOFTWARE/LICENSES	$1,496	$10,000	$10,000	$0	0%
VOLUNTEER INSURANCE REIMB	$81,251	$83,000	$85,000	$2,000	2.4%
OFFICE SUPPLIES	$6,406	$10,000	$10,000	$0	0%
JANITORIAL SERVICES	$14,124	$15,000	$19,100	$4,100	27.3%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
COMMUNICATIONS EQUIPMENT	$14,041	$40,000	$26,000	-$14,000	-35%
WATER RESCUE EQUIPMENT	$8,895	$7,500	$13,000	$5,500	73.3%
ROAD MATERIALS	$175	$0	$0	$0	0%
FIRE SUPPLIES	$111,065	$69,000	$50,000	-$19,000	-27.5%
COMMUNICATION EQUIP-SUPPLIES	$4,048	$0	$101,000	$101,000	N/A
EMS MEDICAL & LAB SUPPLIES	$65,204	$80,000	$80,000	$0	0%
BOOKS & SUBSCRIPTIONS	$2,960	$2,000	$3,200	$1,200	60%
PURCHASE OF WATER-NON CTY	$558	$1,000	$650	-$350	-35%
COMPUTER EQUIP -NON CAPITAL	$4,395	$21,470	$10,000	-$11,470	-53.4%
ENFORCEMENT/INVESTIGATION SUPP	$2,035	$3,500	$3,500	$0	0%
FURN & FIXTURES-NON CAPITAL	$9,634	$10,000	$10,000	$0	0%
MILEAGE	$340	$1,000	$1,000	$0	0%
TRAVEL EXPENSES	$17,655	$20,000	$20,000	$0	0%
FOOD SUPPLIES	$5,257	$5,000	$5,000	$0	0%
TUITION/REGISTRATION	$11,307	$28,000	$28,000	$0	0%
EMT CLASS	$378	$0	$0	$0	0%
F/R ANNUAL DINNER	$6,418	$10,000	$10,000	$0	0%
PUBLIC EDUCATION MATERIALS	$12,295	$27,500	$24,500	-$3,000	-10.9%
CONTRACTED SUPPORT SERVICES	$2,900	$5,000	$5,400	$400	8%
DUES & MEMBERSHIPS	$2,857	$2,000	$2,750	$750	37.5%
REPAIR_MAINT	$458	$0	$0	$0	0%
FUEL	$156,468	$140,000	$175,000	$35,000	25%
MACHINERY & EQUIPMENT	$63,706	$103,184	$80,184	-$23,000	-22.3%
FIRE TRUCK/EMG RESPONSE VEH	$81,775	$60,000	$60,000	$0	0%
RENOVATIONS/ALTERATIONS	$34,156	$28,721	$30,000	$1,279	4.5%
LEASE/RENT EQUIPMENT	$5,498	$6,000	$8,000	$2,000	33.3%
LEASE/RENT BUILDINGS OR PROP	$40	$0	$0	$0	0%
OXYGEN PURCHASE & DEMURRAGE	$9,357	$10,000	$10,000	$0	0%
WATER COOLERS	$2,833	$1,500	$1,000	-$500	-33.3%
Total Operating Expenses:	**$1,754,773**	**$2,202,083**	**$2,529,440**	**$327,357**	**14.9%**
Transfers And Other					
FIRE FUND	$144	$0	$0	$0	0%
Total Transfers And Other:	**$144**	**$0**	**$0**	**$0**	**0%**
Total Fire Rescue:	**$6,846,318**	**$8,427,475**	**$10,399,784**	**$1,972,309**	**23.4%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Fire Grants					
Transfers And Other					
AID TO LOCALITIES	$89,595	$87,900	$87,900	$0	0%
FOUR FOR LIFE	$17,909	$27,411	$29,946	$2,535	9.2%
LEMPG	$21,968	$33,808	$33,808	$0	0%
Total Transfers And Other:	**$129,472**	**$149,119**	**$151,654**	**$2,535**	**1.7%**
Total Fire Grants:	**$129,472**	**$149,119**	**$151,654**	**$2,535**	**1.7%**
Total Public Safety:	**$6,975,790**	**$8,576,594**	**$10,551,438**	**$1,974,844**	**23%**
Total Expenditures:	**$6,975,790**	**$8,576,594**	**$10,551,438**	**$1,974,844**	**23%**

Aligning with County Strategic Goals



The policies and practices of Fire & Rescue exemplify excellence in public safety and customer service.

Agency Goals & Objectives

MISSION: To provide the highest quality, comprehensive Fire, Emergency Medical Services and Emergency Management in an efficient, effective, accountable, and compassionate manner.

VISION: Demonstrate excellence in service, safety, prevention and education through an integrated volunteer and career department honoring our past, protecting our present, and building resiliency for our future.

CORE VALUES: Accountability, Community, Compassion, Integrity, Dedication

- Maintain an efficient and cost-effective Fire-Rescue system that meets the needs and expectations of the residents and businesses of Goochland County.
- Continue to develop additional internal capacity so that our members are equipped with the knowledge and equipment to respond to the challenges of the 21st century.
- Respect the diverse nature of Goochland County and its residents in the development of strategic initiatives.
- Appreciate, respect, and value the organization and its overarching mission to meet the needs of the community in a professional and dignified manner.
- Seek new and innovative service delivery models and methods while maintaining opportunities for volunteers to exist.

Agency Performance Measures

Name of Measure	FY2022 Actual	FY2023 Actual	FY2023 Target	FY2024 Target
Comply with adopted EMS response standards (Greater than 90% compliance for East response of 15 minutes and West response of 20 minutes), per the VA Office of EMS Rules and Regulations.	92%	93.8%	100%	100%
Comply with adopted NFPA 1710 and 1720 response standards to fire emergencies in 15 minutes or less 90% of the time.	*	71.5%	100%	100%
Responding to fire emergencies with an average minimum crew size of at least three firefighters on a fire engine 90% of the time, supporting NFPA 1710 and 1720 incident staffing levels.	41.3%	46%	90%	90%
Conduct fire and EMS initial and recertification training, including compliance training, for all personnel 100% of the time.	90%	90%	85%	90%
Perform 100% of all required commercial and multi-family inspections with full compliance	100%	95%	100%	100%
Deliver Community Risk Reduction programs, including fire and life safety education programs to all schools in the county and the public as required 100% of the time.	100%	100%	100%	100%
Recruit 25 new operational volunteers to serve within Fire-Rescue.	33	25	25	25

* FY22 Actual full data is not available for this measure.

Agency Highlights

The last year has been characterized by organizational growth, development, and accomplishment. 2022 was a very busy, productive, and successful year for the Fire-Rescue Department. Fire-Rescue members rose to many challenges, delivering fire, EMS, and emergency management services to our citizens, businesses, and visitors in the county. There are inherent dangers in our profession, both on and off the emergency incident scene, and thankfully, we were blessed with everyone's safety throughout the year. We are fortunate to have such a talented group of caring professionals, both volunteer and career, many of whom received accolades for outstanding performance, including lifesaving, RMA Valor, and other civic association awards. Collectively, the department was recognized with an American Heart Association Mission Lifeline Award recognizing our delivery of cardiac and stroke care. In the Spring of 2022, an ISO (Insurance Service Office) pre-evaluation assessment was completed, followed by the actual Verisk ISO assessment in the fall. Our ISO score improved to a 4/4X Property Protection Class, and a rating that recognizes increased performance and capabilities of the fire department, while offering our citizens the opportunity to save on homeowners' insurance premiums. There is no doubt that high-caliber emergency responders allow our organization to shine. The department was awarded a FEMA SAFER (Staffing for Adequate Fire and Emergency Response) Grant to support Volunteer Recruitment and Retention in the amount of $556,972. The SAFER Grant will be used to recruit new volunteers as well as to incentivize and reward current members for responding to calls, and includes funding for a part time Recruitment and Retention Coordinator position to manage the recruitment campaign while complying with the terms of the federal grant. The Fire-Rescue Department experienced another year of incredible growth financially supported by the operating budget, the capital improvement plan, and generous donations, all made possible by the local government and our citizens and businesses. Membership totals were increased both volunteer and career, each desperately needed to keep our organization vibrant. Five new career Firefighter EMTs were hired, and thirty-three new volunteers were recruited into membership. Several career officers were promoted, upgraded the Fire Marshal position to full time, hired a new Business Manager, hired the first full-time Emergency Management Coordinator, and brought on board two new part-time training officers. A Fire-Rescue Show was held during Fire Prevention Week and contacted over 12K people through community risk reduction and public education programs. This was the first Fire-Rescue Show in 33 years, the last being in 1989. The 2022 Fire-Rescue Show was a huge, monumental task for our department that required many hours and months of planning, a great teambuilding exercise for our organization and lots of comradery that will carry forward and benefit all the other areas of the department. We received many positive comments and praise from our citizens who attended, all asking that we continue this as an annual tradition. In November, an EMS Agency Inspection conducted by VDH was successfully completed, relicensing the department for two more years. The Association Board of Directors appointed an Executive Director, held an energizing leadership retreat, conducted the first very profitable county wide fund drive letter mailing, and started renovating fire stations. Company 4 received a bay extension and larger bay doors to accommodate the newer apparatus. Company 1's interior renovation is complete and Companies 3 and 5 have plans for interior renovations. In February, a grant was awarded in the amount of $480K from the VA Department of Fire Programs for a new live fire training building. Continuous improvement has been demonstrated at the Henley Fire-Rescue Training Center, including extensive repairs to the cold training building, a new Drager System 64 propane outdoor fire training prop was received, site drainage improvements, and a new modular classroom has been procured. Two new state of the art Ford F-550 4-wheel drive Horton Ambulances were received, providing our EMS providers and patients with the latest safety features incorporated in ambulance design. Ward Diesel Exhaust Filters were installed on ten pieces of emergency apparatus to help mitigate the carcinogenic effect of breathing diesel exhaust. Orders were placed early in May with Pierce Manufacturing to get in and under a significant price increase, for a new Tanker for Company 6 and a new Ladder Truck for Company 5, saving approximately $100K. Property has been secured for both the Sandy Hook and West Creek Fire-Rescue stations and plans are underway to start both projects. A fire equipment upgrade was completed by placing new nozzles, fire hose and other required fire tools in the field, including the first comprehensive fire hose testing process handled by an outside vendor. The department has started a policy and procedure overhaul with Lexipol, a department website redesign, and a Master Plan Study is scheduled for the beginning of 2023. A fire training academy and EMT Class were completed class, graduating several new certified personnel. Additional fire and EMS training was offered and was well attended throughout the year, including a weekly leadership series supporting diversity, equity, and inclusion. 2022 was a year for significant weather events, starting out on January 3rd and 4th with a paralyzing snowstorm as well as a F1 tornado that inflicted much property and tree damage in June. Call volume was on the rise again in 2022, which has been a record year for emergency incidents, finishing the year with 4,397 responses, a 14% increase over last year.

Future Outlook

Goochland County Department of Fire-Rescue and Emergency Services will continue to be challenged to meet the demands of the all-hazard, 21st Century Fire-Rescue Department. Goochland County is continuing to grow with new homes, apartments, congregate care facilities, businesses, and several large commercial projects are currently under review. Multiple previously approved projects, both residential and commercial, are coming to fruition, raising the population, and increasing call volume. Additional personnel, both volunteer and career, will be needed to respond to emergencies, as well as new leadership positions in the organization. The department will stay the course and continue to focus on provider health and safety, including mental health awareness and cancer prevention, by implementing industry best practices, expanding on occupational health initiatives, and providing the best safety equipment available. The department operates today with six Fire-Rescue Stations, one owned by the County opened new in 2017 and five others owned by the Goochland County Volunteer Fire-Rescue Association, Inc., four of which were built in the late 1950s and early 1960s, all renovated multiple times over the years. Association-owned Fire-Rescue station improvements are already underway and the department will continue to support this journey of renovating and expanding the facilities, including forward progress to opening Station 7 in West Creek and Station 8 in Sandy Hook. The Henley Fire-Rescue Training Center has been used extensively over the past 40 years and is currently under renovation. The training center is receiving a new live fire training structure, new classroom space, and other needed improvements. It is imperative that the department be positioned to expand upon the delivery of fire and EMS training in the future. The apparatus fleet must always be a priority, addressed in the 25-year CIP Strategic Apparatus Replacement Plan. A new fire engine is scheduled for delivery in April 2023. The Fire Marshal and Emergency Management Coordinator will take the respective programs to new levels. The most important aspect in preventing fire loss is through direct attention to effective fire prevention and community risk reduction programs. The Emergency Management Coordinator works to identify and mitigate threats to the jurisdiction by deploying the whole community emergency management concept which engages both public and private partnerships within Goochland to be as resistant and resilient as possible to man-made and natural disasters.

FINANCIAL SERVICES

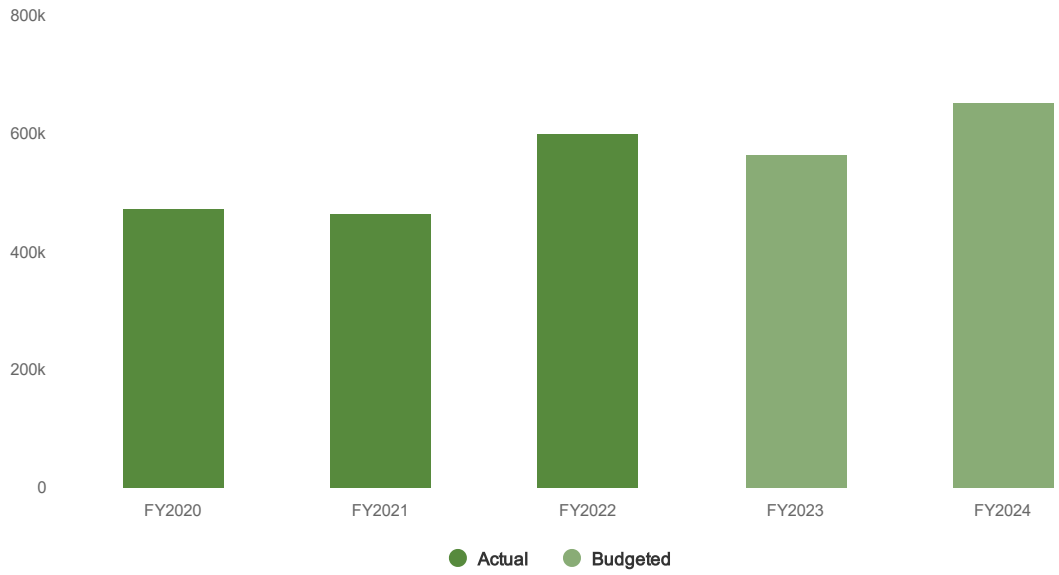
Carla Cave
Director of Financial Services

The Financial Services Department is responsible for the financial management of the County. This includes establishing and maintaining adequate controls over the County's financial activities, providing accurate financial information to the County in a timely manner and coordinating the annual budget. The department coordinates the annual audit and prepares the annual audited financial reports. This department is responsible for the annual budget as well as the 25-year capital improvement program. It also provides accounts payable, payroll, financial reporting and debt management support services.

Expenditures Summary

$653,415 $89,180
(15.81% vs. prior year)

FINANCIAL SERVICES Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

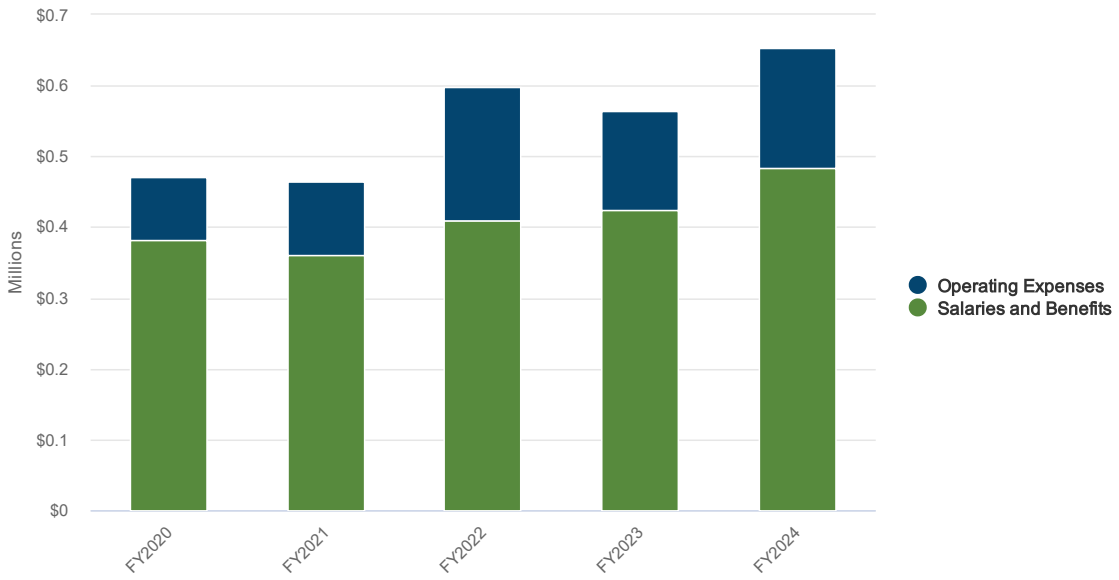
For Salaries & Benefits; salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 departments budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase at the department level which makes the difference between FY2023 and FY2024 even larger. Another impact is the normal salary and benefit increases for FY2024.

Operating expense increases are primarily due to increases in professional services for the annual audit and software licensing.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Finance					
Salaries and Benefits	$408,941	$425,000	$483,721	$58,721	13.8%
Operating Expenses	$189,332	$139,235	$169,694	$30,459	21.9%
Total Finance:	**$598,273**	**$564,235**	**$653,415**	**$89,180**	**15.8%**
Total General Government:	**$598,273**	**$564,235**	**$653,415**	**$89,180**	**15.8%**
Total Expenditures:	**$598,273**	**$564,235**	**$653,415**	**$89,180**	**15.8%**

Expenditure Details

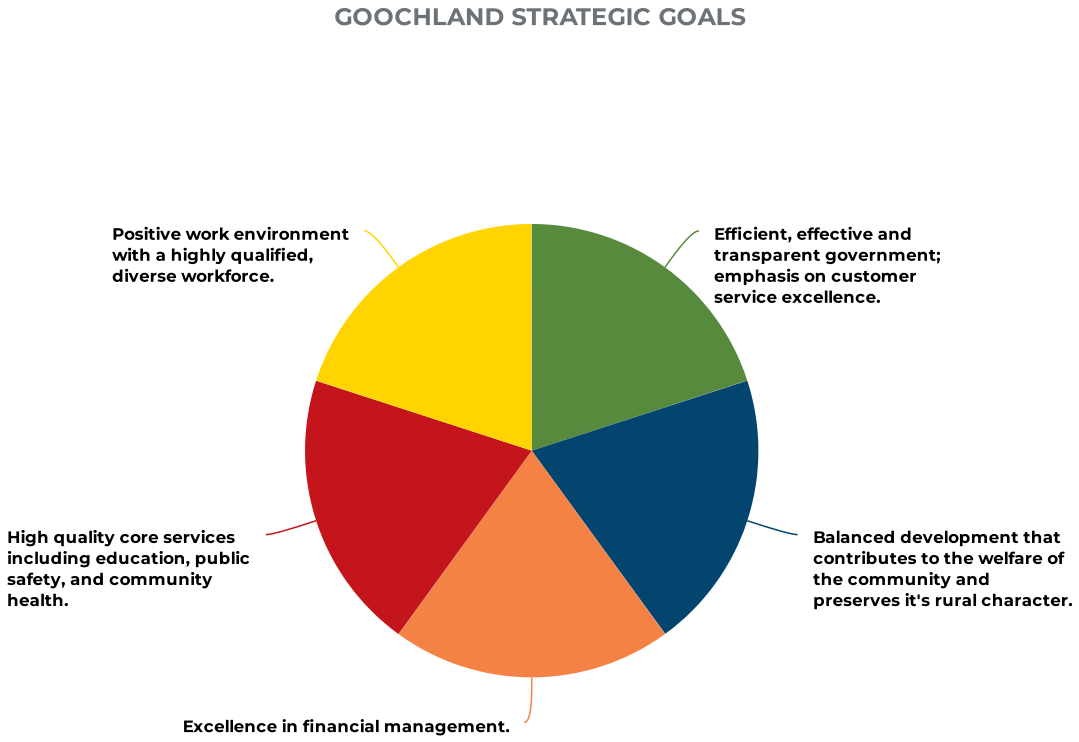
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$310,177	$320,537	$366,952	$46,415	14.5%
FICA BENEFITS	$22,988	$24,521	$28,072	$3,551	14.5%
VRS BENEFITS PLAN 1& 2 EMPLS	$30,774	$37,727	$43,190	$5,463	14.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$40,651	$37,632	$40,333	$2,701	7.2%
GROUP LIFE INSURANCE	$4,057	$4,295	$4,917	$622	14.5%
WORKER'S COMPENSATION	$294	$288	$257	-$31	-10.8%
Total Salaries and Benefits:	**$408,941**	**$425,000**	**$483,721**	**$58,721**	**13.8%**
Operating Expenses					
PROFESSIONAL SVC	$146,954	$110,000	$127,684	$17,684	16.1%
CONTRACTED SERVICES	$124	$0	$0	$0	0%
POSTAGE	$2,642	$3,400	$3,200	-$200	-5.9%
TELECOMMUNICATIONS	$257	$900	$800	-$100	-11.1%
WIRELESS/CELLULAR	$225	$600	$350	-$250	-41.7%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
SOFTWARE/LICENSES	$19,038	$17,000	$30,500	$13,500	79.4%
OFFICE SUPPLIES	$3,466	$2,900	$3,000	$100	3.4%
BOOKS & SUBSCRIPTIONS	$119	$250	$250	$0	0%
COMPUTER EQUIP -NON CAPITAL	$0	$250	$250	$0	0%
OPERATING SUPPLIES	$15,982	$0	$0	$0	0%
TRAVEL- MILEAGE	$0	$100	$0	-$100	-100%
TRAVEL EXP - EDUCATION/TRAIN	$50	$1,140	$500	-$640	-56.1%
EDUCATION-TUITION/REGISTRAT	$275	$2,150	$1,800	-$350	-16.3%
EMPLOYEE SERVICES	$0		$815	$815	N/A
DUES & MEMBERSHIPS	$200	$545	$545	$0	0%
Total Operating Expenses:	**$189,332**	**$139,235**	**$169,694**	**$30,459**	**21.9%**
Total Expense Objects:	**$598,273**	**$564,235**	**$653,415**	**$89,180**	**15.8%**

Aligning with County Strategic Goals



The policies and practices of the Financial Services Department exemplify excellence in financial management. This includes establishing and maintaining effective financial controls, conservative budgeting practices, and following best practices of financial management.

Agency Goals & Objectives

- Be recognized for accuracy and transparency in financial reporting and in budgeting.
- Maintain liquidity in terms of available fund balances, for prudent financial planning.
- Maintain AAA bond rating and high measure of fiscal responsibility.
- Limit debt service spending as a portion of the overall budget, to maintain budget flexibility.
- Provide excellent customer service, to both internal as well as external customers.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Keep Debt Service expenditures below the 12% Policy Maximum	2.53%	<10%	<10%
Obtain GFOA Certificate for Excellence in Financial Reporting	Achieved	Apply	Apply
Obtain GFOA Distinguished Budget Presentation Award	Achieved	Achieved	Apply
Maintain Unassigned Fund Balance above 20% Policy Minimum	30.6%	25%	25%
Attain the highest possible credit rating for the County	AAA	AAA	AAA

Agency Highlights

The County received two national recognition awards from the Government Finance Officers Association. The Certificate of Achievement for Excellence in Financial Reporting was received for the FY2021 Comprehensive Annual Financial Report, and the Distinguished Budget Presentation was received for the FY2022 Adopted budget document.

The County has received the Moody's Aaa credit rating, the S&P AAA credit rating and the Fitch AAA credit rating as affirmation of the County's financial health. Goochland will benefit from these ratings in many ways, including an enhanced ability to attract and retain businesses, improved access to the capital markets on very favorable terms, and it will provide a transparent metric for citizens to track the financial health of their County. Goochland County initially received a credit rating of AAA from S&P in 2015, becoming the smallest County in Virginia to receive that rating. In 2018, Goochland County becomes the smallest county in the United States to hold both an Aaa credit rating from Moody's and an AAA credit rating from Standard & Poor's Rating Services (S&P). In 2021, Goochland County becomes the smallest county in Virginia to hold three AAA ratings.

Future Outlook

The Financial Services Department will be focusing future efforts on: aligning the budgeting process with year-end financial reporting; emphasizing cross-training of staff to expand the County's internal knowledge base, particularly in accounting principles; and working with the Finance & Audit Committee of the Board of Supervisors to regularly review and update the County's financial policies.

GENERAL DISTRICT COURT

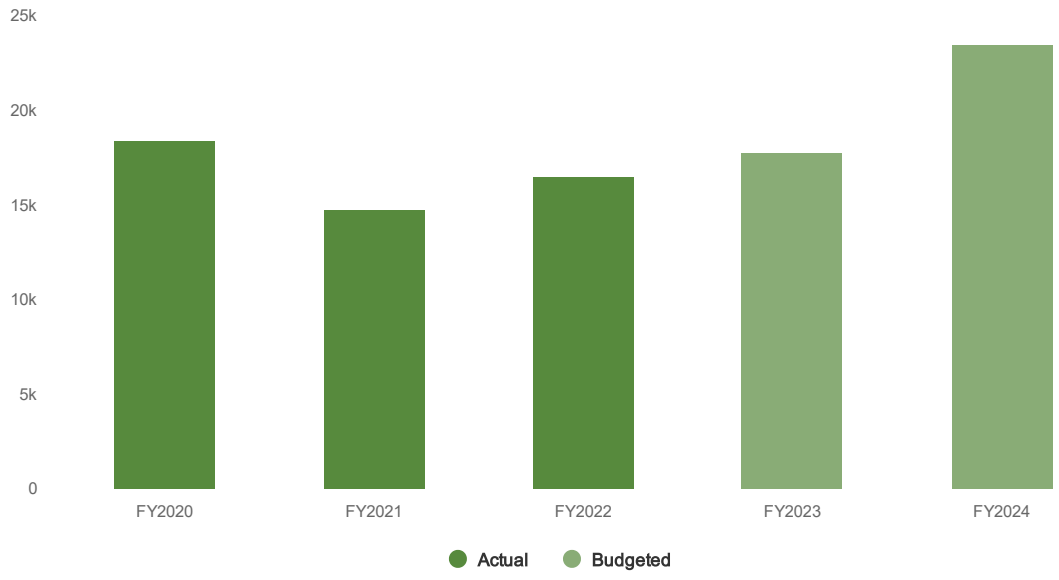
Dianne Henley White
Clerk of the General District Court

General District Court judges are responsible for hearing criminal cases, traffic cases, and all preliminary hearings on felony cases. They have concurrent authority in civil cases with the Circuit Court $4,501 up to $25,000. The employees of this Court are State employees; this budget allocates funds for the County's portion of the court's operating expenses.

Expenditures Summary

$23,495 $5,745
(32.37% vs. prior year)

GENERAL DISTRICT COURT Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

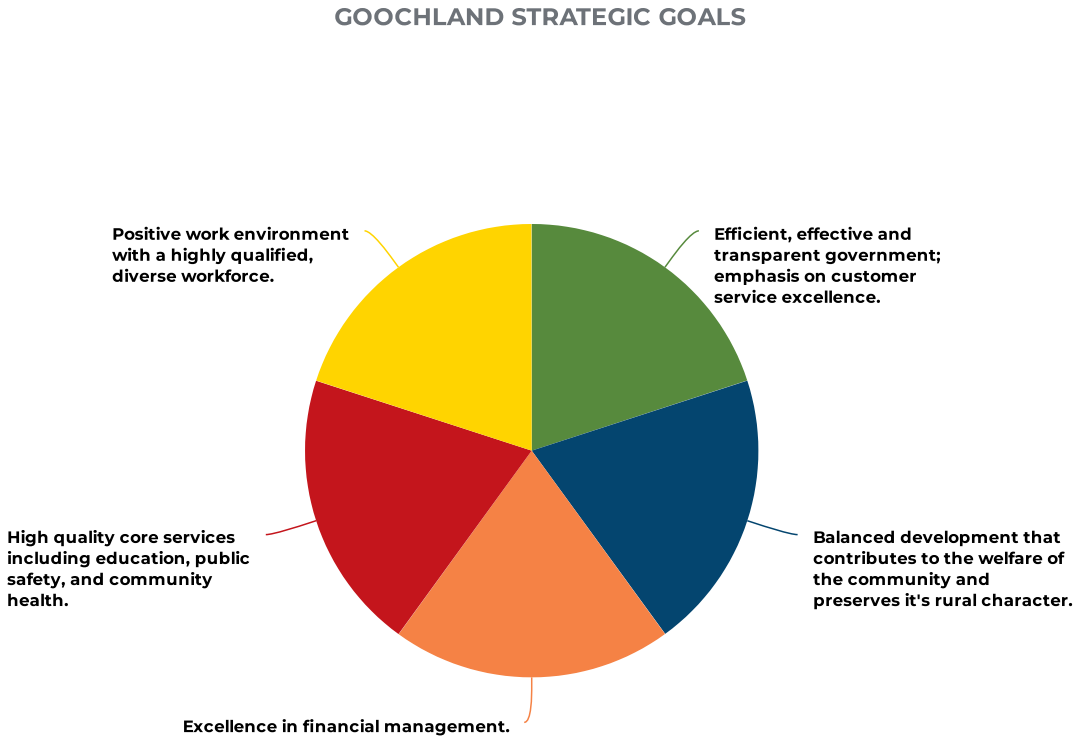
The operating increase is due to increases in contracted services and equipment leases.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
General Fund					
Operating Expenses	$16,500	$17,750	$23,495	$5,745	32.4%
Total General Fund:	**$16,500**	**$17,750**	**$23,495**	**$5,745**	**32.4%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Operating Expenses					
Judicial Administration					
CONTRACTED SERVICES	$4,747	$1,500	$5,000	$3,500	233.3%
COURT APPOINTED ATTORNEY FEE	$547	$2,500	$600	-$1,900	-76%
POSTAGE	$0	$100	$75	-$25	-25%
TELECOMMUNICATIONS	$3,178	$2,600	$3,200	$600	23.1%
OFFICE SUPPLIES	$4,629	$3,000	$4,200	$1,200	40%
BOOKS & SUBSCRIPTIONS	$2,237	$3,325	$3,200	-$125	-3.8%
OPERATING SUPPLIES	$380	$0	$0	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$1,500	$2,000	$500	33.3%
DUES & MEMBERSHIPS	$60	$350	$400	$50	14.3%
LEASE/RENT EQUIPMENT	$0	$2,375	$3,300	$925	38.9%
WATER COOLERS	$721	$500	$800	$300	60%
LEASE- POSTAGE METER	$0	$0	$720	$720	N/A
Total Judicial Administration:	**$16,500**	**$17,750**	**$23,495**	**$5,745**	**32.4%**
Total Operating Expenses:	**$16,500**	**$17,750**	**$23,495**	**$5,745**	**32.4%**
Total Expense Objects:	**$16,500**	**$17,750**	**$23,495**	**$5,745**	**32.4%**

Aligning with County Strategic Goals



The General District Court supports high quality core public safety services.
Efficient, effective, and transparent government; emphasis on customer service excellence.
Positive work environment with a highly qualified, diverse workforce.

Agency Goals & 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.

Agency Performance Measures

SERVICE LEVELS	Calendar 2019 Actual	Calendar 2020 Actual	Calendar 2021 Actual	Calendar 2022 Actual
Caseload	655	474	407	400

Agency Highlights

Although some caseload averages decreased since FY20, that decrease is attributed to the COVID-19 pandemic and the terms set by the Virginia Supreme Court in its Judicial Emergency Orders. At the start of the COVID-19 pandemic, the General District Court implemented new procedures to ensure the safety of the public and staff members. Although some types of processes decreased slightly during the past fiscal year as access to the court and clerk's office was limited, the Court remained operational and provided essential services to the public. The Court implemented safety protocols including screening individuals entering the courthouse, requiring a mask covering the mouth and nose, social distancing, and limiting entrance to the courthouse to only litigants and witnesses. Clerk's office hours were reduced to limit constant exposure and allow time for additional cleaning measures, but additional dockets were added to accommodate the number of cases that could be tried given the capacity restrictions. Moreover, the Court expanded their capability to conduct video and telephonic hearings, allowing litigants access to justice without having to enter the courthouse. Drop boxes were placed at the entrance of the courthouse to allow parties to safely file documents without entering the courthouse. In June 2021, many of those pandemic-related limitations and restrictions were lifted. While individuals entering the courthouse are still screened, they are no longer required to distance, and wear a mask covering the mouth and nose, the clerk's office has returned to normal operating hours. We have also maintained the additional dockets to address the backlog and we continue to use audio and video communications to minimize jail transports and accommodate individuals who are unable to safely appear in court.

GENERAL SERVICES

Scott Foster
General Services Director

General Services is responsible for Facility Management, Custodial Services , Fleet Management, Surplus Vehicles and Equipment, Street sign replacement and repairs, Fuel Management, Security and Access Controls, County-owned property leases, Renovations, New Construction, Mail Services, Curb side Recycling, and two Convenience Centers. General Services is comprised of two major divisions; Facilities and Solid Waste/Recycling.

The Facilities division is responsible for the maintenance and custodial services of County-owned facilities and properties throughout Goochland County. Primary objectives and responsibilities are to provide a safe,clean environment for county employees and citizens to utilize.

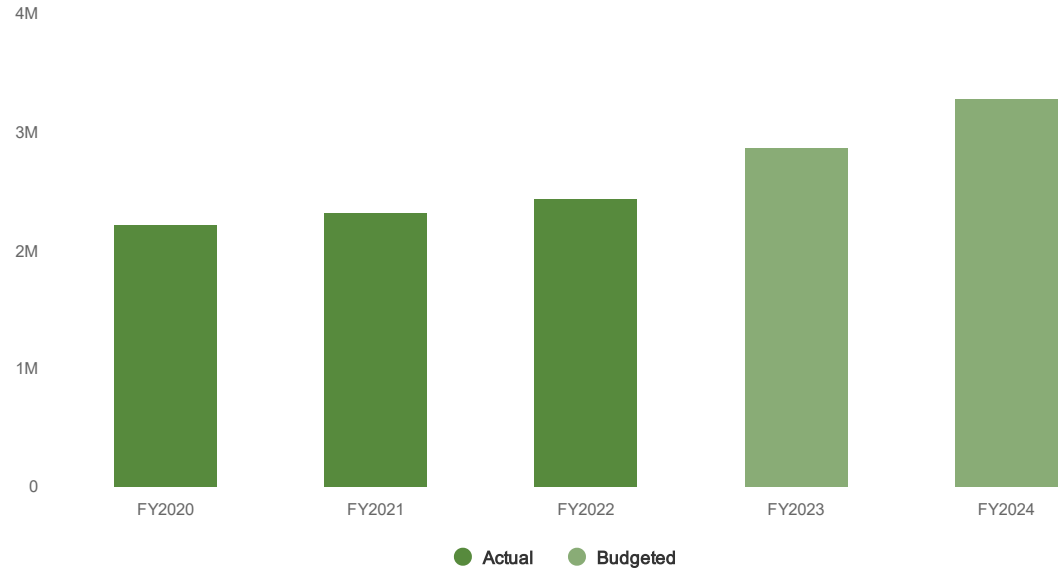
The Solid Waste/Recycling division operates two convenience centers for use by citizens for safe and convenient disposal of household waste, yard debris and recycling. Items for recycling purposes that are collected at both locations include paper goods, glass, plastics #1-#7 and waxy coated cartons, aluminum, tires, metal, used oil, paint, antifreeze, used oil filters, propane tanks, electronics, Freon containing equipment, plastic bags, and all types of batteries. We also have collection bins for clothing and shoes to benefit Goochland County Free Clinic & Family Services. As well as coordination of curbside recycling in Goochland County. Coordinates recycling and litter pick-up events for citizens, Annual tire Amnesty day, Semi-Annual Document Shredding event, Cargo net giveaway, and Household Waste Hazardous pickup. Supplies citizens with litter pickup and safety supplies for clean up days as needed.

Expenditures Summary

FACILITIES MANAGEMENT & CONVENIENCE CENTERS

$3,291,582 $418,112
(14.55% vs. prior year)

GENERAL SERVICES Proposed and Historical Budget vs. Actual

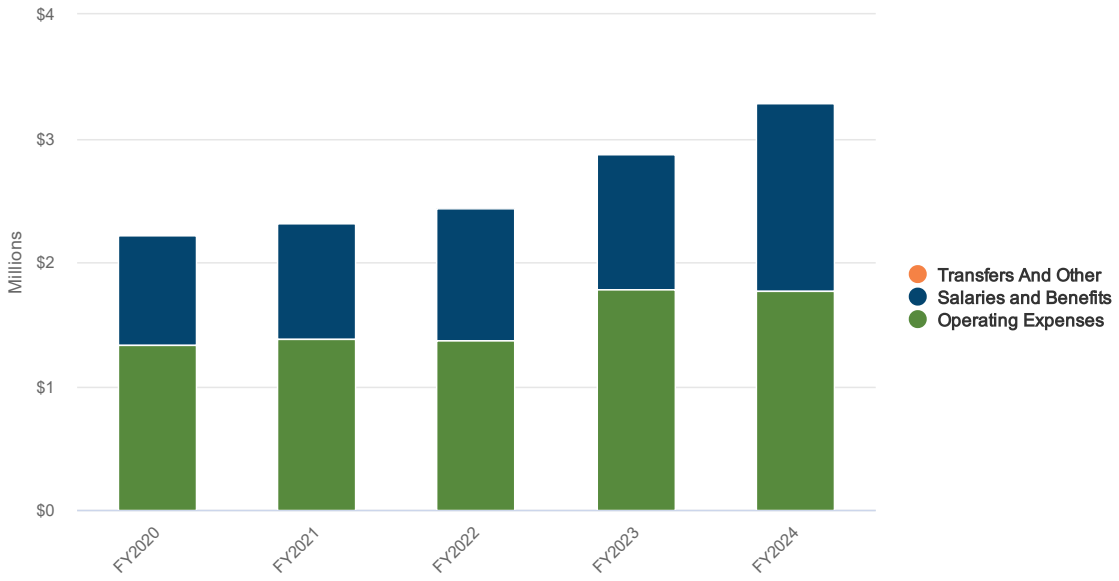


Explanation of Changes & Summary by Major Line

The increase in salary and benefit is due to a new Facilities Technician position. In addition, the salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective
August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

The overall increase is due to increasing costs of fuel, materials, contractors as well as increased demand.

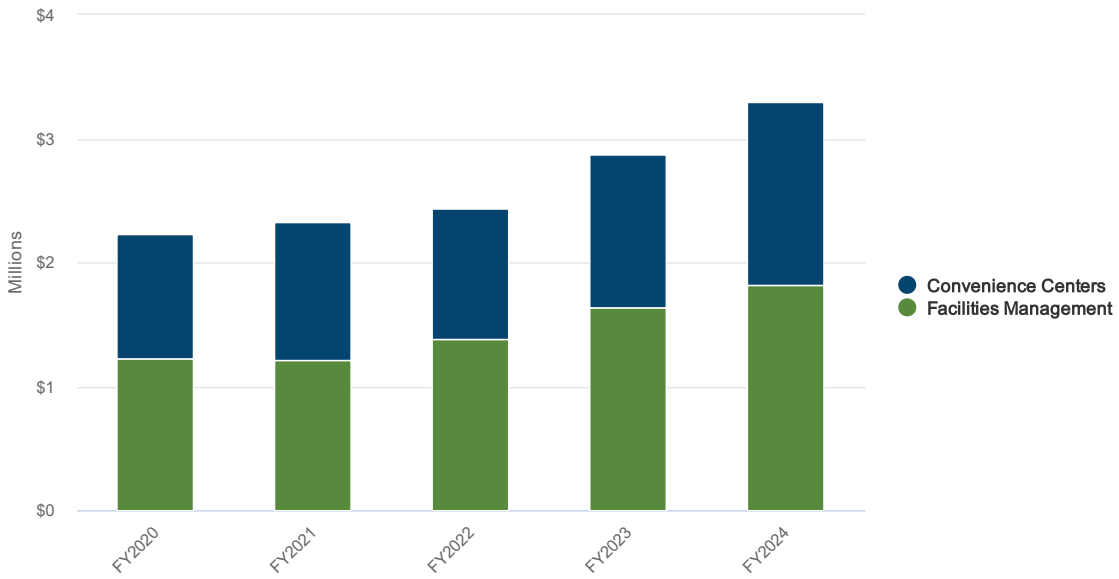
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$1,064,717	$1,097,410	$1,513,942	$416,532	38%
Operating Expenses	$1,365,599	$1,776,060	$1,766,640	-$9,420	-0.5%
Transfers And Other	$11,307	$0	$11,000	$11,000	N/A
Total Expense Objects:	**$2,441,623**	**$2,873,470**	**$3,291,582**	**$418,112**	**14.6%**

Expenditures Details

Budgeted and Historical Expenditures by Function



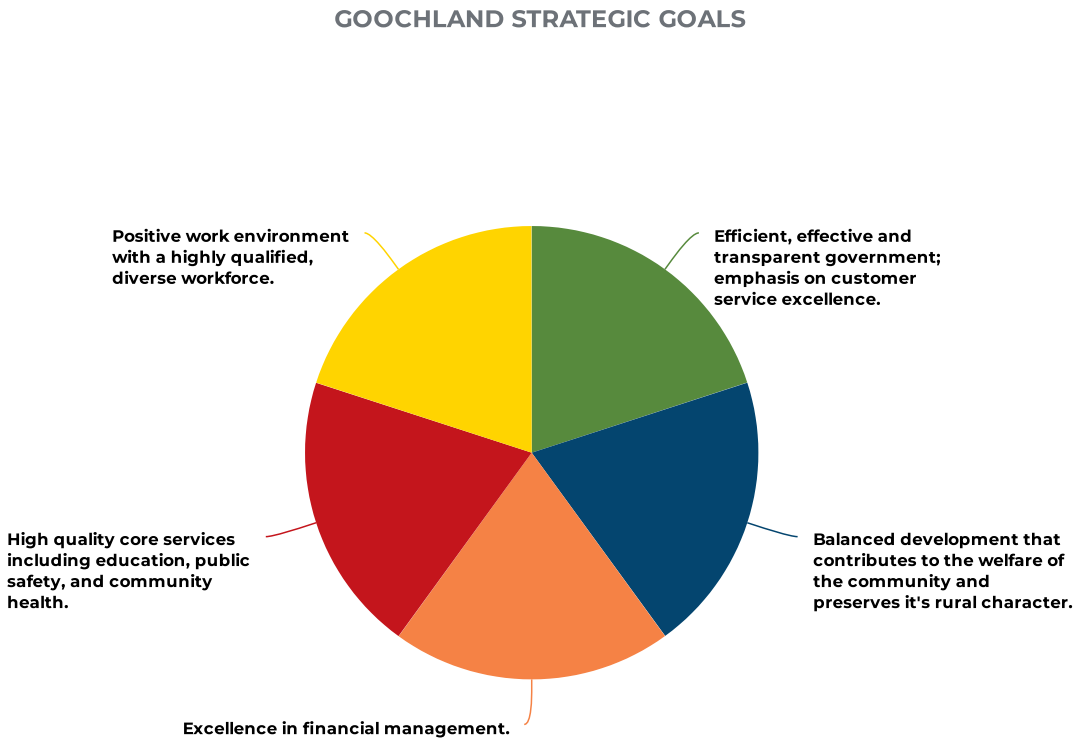
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Services					
Convenience Centers					
Salaries and Benefits					
SALARIES	$292,772	$276,539	$408,850	$132,311	47.8%
OVERTIME	$4,201	$4,200	$4,494	$294	7%
SALARIES - PART TIME	$43,281	$56,910	$75,208	$18,298	32.2%
FICA BENEFITS	$24,819	$25,830	$37,374	$11,544	44.7%
VRS BENEFITS PLAN 1& 2 EMPLS	$27,175	$32,549	$48,122	$15,573	47.8%
HOSPITAL/MEDICAL (HMP) BENEFIT	$58,063	$58,440	$81,011	$22,571	38.6%
GROUP LIFE INSURANCE	$3,610	$3,706	$5,479	$1,773	47.8%
WORKER'S COMPENSATION	$6,592	$7,496	$8,452	$956	12.8%
Total Salaries and Benefits:	**$460,514**	**$465,670**	**$668,990**	**$203,320**	**43.7%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$5,470	$11,000	$11,000	$0	0%
PROFESSIONAL SVC	$0	$5,000	$5,000	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
REPAIRS & MAINT	$18,416	$0	$0	$0	0%
CONTRACTED SERVICES	$90,621	$220,000	$220,000	$0	0%
ADVERTISING	$0	$285	$285	$0	0%
CONTRACT HAULING TOWING ETC	$419,140	$470,000	$470,000	$0	0%
ELECTRICAL SERVICES	$7,707	$0	$8,500	$8,500	N/A
TELECOMMUNICATIONS	$950	$2,000	$2,000	$0	0%
WIRELESS/CELLULAR	$502	$1,200	$1,200	$0	0%
PURCHASED WATER/BEVERAGES	$0	$950	$950	$0	0%
OFFICE SUPPLIES	$2,493	$2,500	$3,000	$500	20%
VEHICLE/POWER EQUIP SUPPLIES	$1,114	$4,500	$4,500	$0	0%
ROAD MATERIALS	$2,286	$4,500	$4,500	$0	0%
SAFETY SUPPLIES	$0	$1,000	$1,000	$0	0%
COMPUTER EQUIP -NON CAPITAL	$181	$500	$1,000	$500	100%
SECURITY SYST-ACCESS SUPPLIES	$0	$475	$475	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$710	$950	$1,500	$550	57.9%
EDUCATION-TUITION/REGISTRAT	$310	$750	$1,000	$250	33.3%
EMPLOYEE SERVICES	$0		$300	$300	N/A
DUES & MEMBERSHIPS	$0	$450	$800	$350	77.8%
REPAIR_MAINT	$24,038	$35,000	$35,000	$0	0%
FUEL	$17,332	$15,000	$17,000	$2,000	13.3%
Total Operating Expenses:	**$591,269**	**$776,060**	**$789,010**	**$12,950**	**1.7%**
Transfers And Other					
LITTER CONTROL GRANT	$11,307	$0	$11,000	$11,000	N/A
Total Transfers And Other:	**$11,307**	**$0**	**$11,000**	**$11,000**	**N/A**
Total Convenience Centers:	**$1,063,090**	**$1,241,730**	**$1,469,000**	**$227,270**	**18.3%**
Facilities Management					
Salaries and Benefits					
SALARIES	$381,688	$408,966	$539,780	$130,814	32%
OVERTIME	$10,829	$3,150	$10,700	$7,550	239.7%
SALARIES - PART TIME	$26,276	$11,363	$40,660	$29,297	257.8%
ON CALL PAY	$13,028	$12,600	$13,910	$1,310	10.4%
FICA BENEFITS	$31,661	$33,360	$46,286	$12,926	38.7%
VRS BENEFITS PLAN 1& 2 EMPLS	$34,551	$48,135	$63,532	$15,397	32%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
HOSPITAL/MEDICAL (HMP) BENEFIT	$93,001	$101,424	$114,743	$13,319	13.1%
GROUP LIFE INSURANCE	$4,567	$5,480	$7,233	$1,753	32%
WORKER'S COMPENSATION	$8,601	$7,262	$8,108	$846	11.6%
Total Salaries and Benefits:	**$604,204**	**$631,740**	**$844,952**	**$213,212**	**33.7%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$3,869	$9,500	$8,000	-$1,500	-15.8%
REPAIRS & MAINT	$3,930	$0	$0	$0	0%
CONTRACTED SERVICES	$201,067	$250,000	$248,600	-$1,400	-0.6%
PRINTING AND BINDING	$0	$250	$250	$0	0%
SOFTWARE MAINT. CONTRACTS	$4,267	$20,000	$20,000	$0	0%
STREET SIGNS	$3,371	$3,500	$4,000	$500	14.3%
STREET LIGHTS	$0	$8,500	$9,500	$1,000	11.8%
ELECTRICAL SERVICES	$361,311	$400,000	$404,500	$4,500	1.1%
WATER/SEWER SERVICES	$35,511	$40,000	$45,000	$5,000	12.5%
HEATING SERVICES FUEL OIL	$6,368	$12,500	$8,500	-$4,000	-32%
POSTAGE	$0	$200	$200	$0	0%
TELECOMMUNICATIONS	$1,360	$1,200	$1,400	$200	16.7%
WIRELESS/CELLULAR	$9,089	$12,000	$10,780	-$1,220	-10.2%
SOFTWARE/LICENSES	$8,433	$12,500	$12,500	$0	0%
PURCHASED WATER/BEVERAGES	$320	$750	$750	$0	0%
OFFICE SUPPLIES	$3,057	$3,000	$3,500	$500	16.7%
JANITORIAL SERVICES	$45,129	$70,000	$68,400	-$1,600	-2.3%
VEHICLE/POWER EQUIP SUPPLIES	$5	$0	$0	$0	0%
SAFETY SUPPLIES	$465	$1,000	$1,000	$0	0%
UNIFORMS BOOTS SHOES ETC	$1,890	$3,000	$3,000	$0	0%
COMPUTER EQUIP -NON CAPITAL	$0	$3,500	$1,000	-$2,500	-71.4%
SECURITY SYST-ACCESS SUPPLIES	$0	$0	$2,000	$2,000	N/A
EQUIPMENT-MACHINERY POWER	$7,410	$12,000	$12,000	$0	0%
TRAVEL- MILEAGE	$0	$250	$500	$250	100%
MEALS/FOOD OTHER TRAINING	$347	$1,500	$1,500	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
TRAVEL EXP - EDUCATION/TRAIN	$3,607	$2,000	$2,500	$500	25%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$40	$350	$350	$0	0%
REPAIR_MAINT	$57,146	$85,000	$85,000	$0	0%
FUEL	$14,087	$15,000	$20,000	$5,000	33.3%
LIGHT VEHICLES >$5000	$0	$30,000	$0	-$30,000	-100%
LEASE/RENT EQUIPMENT	$2,250	$2,500	$2,500	$0	0%
Total Operating Expenses:	**$774,330**	**$1,000,000**	**$977,630**	**-$22,370**	**-2.2%**
Total Facilities Management:	**$1,378,533**	**$1,631,740**	**$1,822,582**	**$190,842**	**11.7%**
Total General Services:	**$2,441,623**	**$2,873,470**	**$3,291,582**	**$418,112**	**14.6%**
Total Expenditures:	**$2,441,623**	**$2,873,470**	**$3,291,582**	**$418,112**	**14.6%**

Aligning with County Strategic Goals



The policies and practices of the Department of General Services is to exemplify excellence in maintenance of all county facilities in a safe and cost-effective manner while utilizing best practice methods. This includes establishing and maintaining a safe and clean environment for citizens to dispose of waste and recyclables, providing quality services for public facilities.

Agency Goals & Objectives

- Maintain all County buildings and convenience Centers in a safe, clean and cost-effective manner utilizing best management practices.
- To assist with and lead capital and site improvement projects as necessary.
- To respond to all emergency requests for services within 3 hours.
- Complete all non-emergency requests for services within 5 business days.
- To provide safe and convenient disposal of household waste and yard debris for County residents.
- To facilitate a curbside recycling program for eligible communities.
- Educate the public regarding various recycling options to minimize waste disposal costs.
- Continue to evaluate and plan services to accommodate future needs.
- Initiate training and certification for current employees to better utilize their expertise.
- Purchase of equipment to better enhance our efficiency and services.
- To assist and provide both training and certification opportunities for staff.
- Provide excellent customer service and support to all County agencies and community partners.
- Oversee the County's Fuel Management program and ensure department needs are met.
- Maintain the Surplus vehicle and equipment inventory.
- Oversee the Fleet Management and pool car inventory.

Agency Performance Measures

NAME OF MEASURE	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 TARGET
Work orders completed	95%	98%	100%
Percentage of emergency service requests responded to within 3 hours	100%	100%	100%
Percentage of all non-emergency requests completed within 5 business days	95%	90%	100%
Maintain an accident-free environment as measured by reportable accidents and injuries	95%	100%	100%
Increase the volume of recyclables through new programs such as electronic and plastic bag recycling, thus removing more material from the waste stream, which saves money (in tons). The goal is a 5% increase.	95%	90%	95%

Agency Highlights

In addition to its everyday role in Goochland County, the General Services team led and supported multiple projects, including the Skate Park renovation, the New Fuel management system, adding the Business Center to public sewer, Fire Training Center Improvements, repaving of the lower (napa field) lot, multiple sealing and striping projects, LED ball fall lighting at Goochland Sports Complex, and Improvements at Central Convenience Center.

Convenience Centers continue to see a steady increase in services from the general public. Due to the increase in demand for these types of services, General Services staff will continue to investigate methodologies to provide services to citizens, including an additional facility in the eastern part of the county. General Services extended Sunday hours and opening at the Western site to meet the increased demand.

Future Outlook

As the county expands new facilities and renovates existing facilities, this will continue to add a strain on resources and response times.

Due to increased demand for services and growth of the County's population in the eastern portion, General Services staff will begin evaluating locations for an additional Convenience Center in eastern Goochland.

Convenience Centers will also investigate proof of residence stickers for citizens, allowing for easier determination of residency by staff.

Additionally, staff will continue to need quality safety education and training.

HUMAN RESOURCES

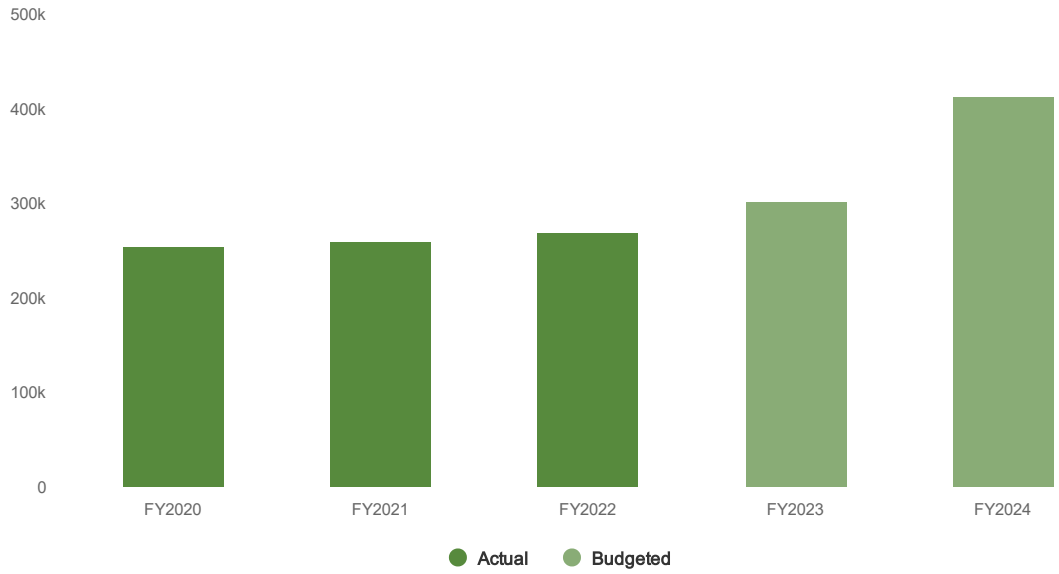
Shaletha Dyson
Director of Human Resources

The Human Resources Department serves as a strategic partner and advisor to county departments, Constitutional Offices, and agencies by interpreting labor laws, policies and procedures and overseeing talent and organizational development initiatives. The department is responsible for employee relations, recruitment and retention planning, managing a classification/compensation program; administering employee benefits; training and career development programs; employee safety; and wellness program.

Expenditures Summary

$415,045 $111,620
(36.79% vs. prior year)

HUMAN RESOURCES Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

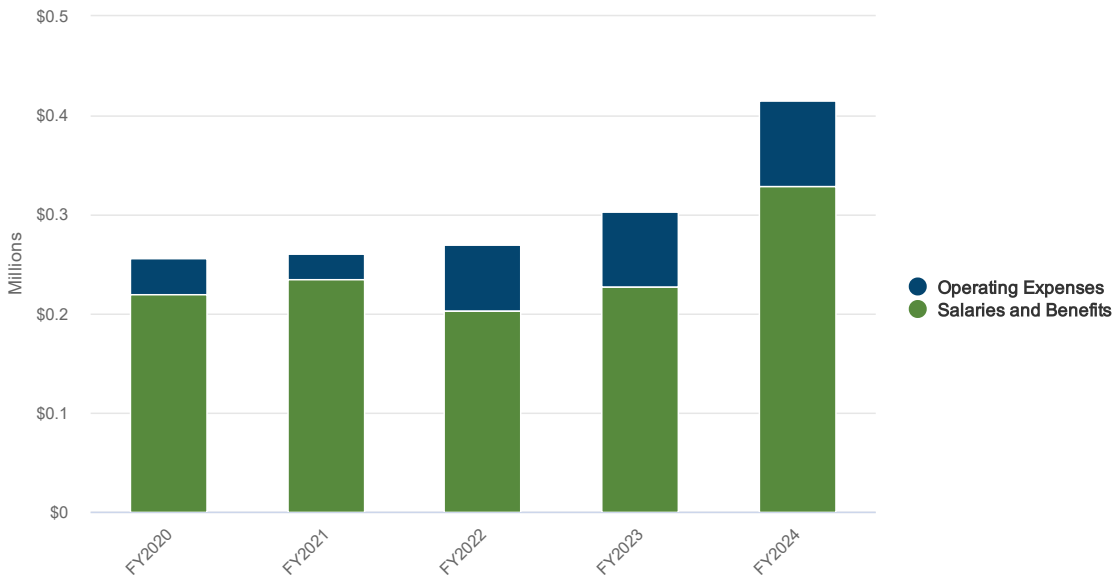
The salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

Increases in operating expenses are due to additional leadership training for all staff.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Human Resources					
Salaries and Benefits	$202,579	$226,675	$328,795	$102,120	45.1%
Operating Expenses	$67,815	$76,750	$86,250	$9,500	12.4%
Total Human Resources:	**$270,395**	**$303,425**	**$415,045**	**$111,620**	**36.8%**
Total General Government:	**$270,395**	**$303,425**	**$415,045**	**$111,620**	**36.8%**
Total Expenditures:	**$270,395**	**$303,425**	**$415,045**	**$111,620**	**36.8%**

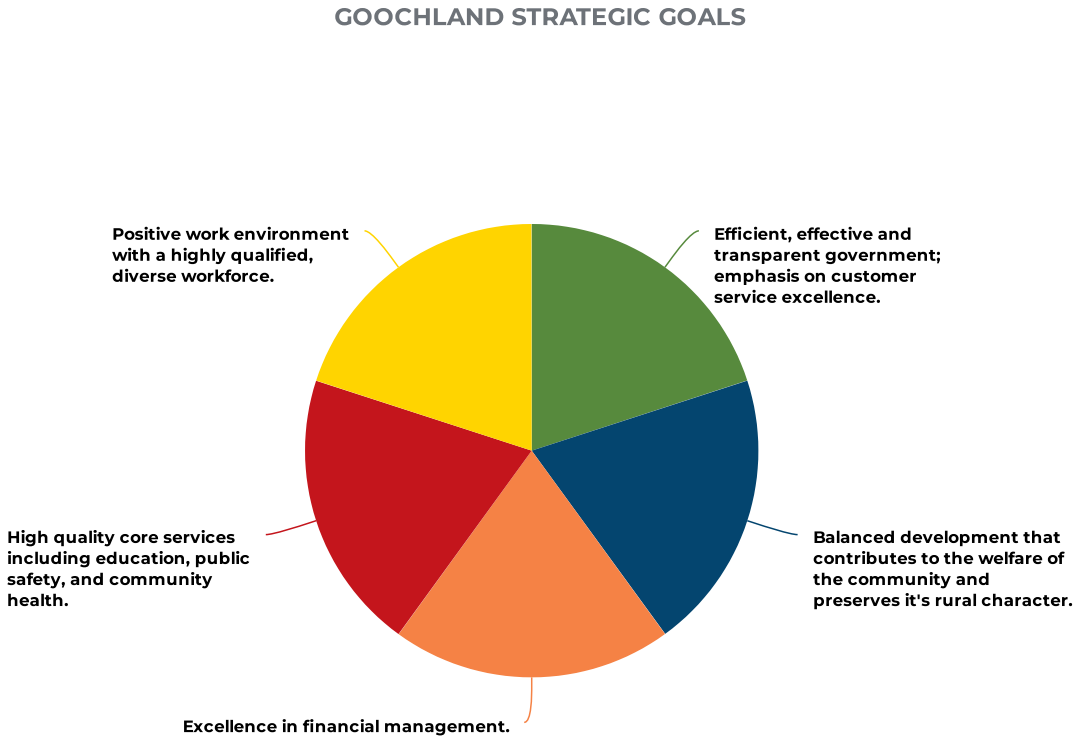
Expenditures Detail

Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$152,790	$167,410	$246,858	$79,448	47.5%
FICA BENEFITS	$11,008	$12,807	$18,885	$6,078	47.5%
VRS BENEFITS PLAN 1& 2 EMPLS	$15,163	$19,704	$29,055	$9,351	47.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$21,036	$24,360	$30,516	$6,156	25.3%
GROUP LIFE INSURANCE	$1,993	$2,243	$3,308	$1,065	47.5%
WORKER'S COMPENSATION	$589	$151	$173	$22	14.6%
Total Salaries and Benefits:	**$202,579**	**$226,675**	**$328,795**	**$102,120**	**45.1%**
Operating Expenses					
CONTRACTED SERVICES	$22,906	$3,500	$5,000	$1,500	42.9%
ADVERTISING	$3,142	$5,000	$5,000	$0	0%
INVESTIGATION SERVICES	$1,184	$2,500	$2,500	$0	0%
BENEFITS CONSULTANTS	$16,548	$18,500	$18,500	$0	0%
EMPLOYEE DRUG TEST	$703	$1,500	$5,250	$3,750	250%
POSTAGE	$142	$200	$200	$0	0%
TELECOMMUNICATIONS	$409	$600	$600	$0	0%
WIRELESS/CELLULAR	$462	$450	$500	$50	11.1%
SOFTWARE/LICENSES	$9,451	$8,000	$10,000	$2,000	25%
OFFICE SUPPLIES	$1,897	$1,500	$1,500	$0	0%
BOOKS & SUBSCRIPTIONS	$569	$0	$0	$0	0%
FURN & FIXTURES-NON CAPITAL	$0	$200	$200	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$2,800	$6,000	$3,200	114.3%
EDUCATION-TUITION/REGISTRAT	$7,017	$22,000	$22,000	$0	0%
EMPLOYEE SERVICES	$1,651	$6,000	$6,000	$0	0%
LEASE/RENT EQUIPMENT	$1,733	$4,000	$3,000	-$1,000	-25%
Total Operating Expenses:	**$67,815**	**$76,750**	**$86,250**	**$9,500**	**12.4%**
Total Expense Objects:	**$270,395**	**$303,425**	**$415,045**	**$111,620**	**36.8%**

Aligning with County Strategic Goals



The Human Resources Department supports the County's strategic goals by recruiting, retaining, and developing staff to continuously improve upon services, provide innovative programs, and champion financial stewardship of taxpayer funds.

Agency Goals & Objectives

- To develop and implement policies and procedures that support the County's organizational goals and maintain compliance with employment and labor laws.
- To strategically attract and retain a high-performing, diversified workforce at all levels of the organization.
- To provide innovative training and development opportunities for staff that enhance internal capability and improve services.
- To promote a work environment that supports work-life balance, employee health, safety, and well-being.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Complete quarterly random drug & alcohol screens	*	*	20
Provide employee training sessions meeting identified needs	37	37	40
Increase the percentage of minority applicants	18.3%	25%	30%
Reduce the number of recordable accidents	20	15	10

** Due to staff changes, the FY2022 anactuad FY2023 targets and unavailable at the time of publishing the budget. The next budget will have these metrics updated.*

Agency Highlights

The department of Human Resources successfully implemented the following projects/initiative in FY23.

- The benchmark study was finalized and the Board of Supervisors approved the County’s updated compensation plan which allows for competitive salaries in comparison to surrounding jurisdictions.
- The new hire orientation training was updated to ensure a seamless on-boarding process.
- Implementation of the professional development committee. The committee's goal is to establish procedures and learning opportunities to create a comprehensive learning experiences that is rigorous and relevant to equip staff in their current roles or for leadership opportunities.
- The Board of Supervisors approved updates to The Human Resource Policy manual.
- Implementation of the position control process to identify current vacancies and funding associated with the positions.
- Filled over forty vacant positions through creative marketing and recruitment sourcing strategies.

Future Outlook

The Department of Human Resources' future outlook includes:

- Continuous review of the County’s compensation plan, staying competitive with surrounding jurisdictions is an ongoing goal.
- The department will devote effort towards improving performance management and leadership training to prepare employees for the future.
- Development of a recruitment strategic plan to attract a qualified and diverse applicant pool.

INFORMATION TECHNOLOGY

Randy Buzzard
Information Technology Director

Information Technology
including Emergency Technology Services

The Information Technology (IT) Department is responsible for the procurement, installation, support, and maintenance of the County's information technology resources. Technology resources include hardware, software, networking, telecommunications and end user devices. The primary objective of the IT Department is to provide resources and technology tools to facilitate the most effective, efficient and safe network and systems for County operations.

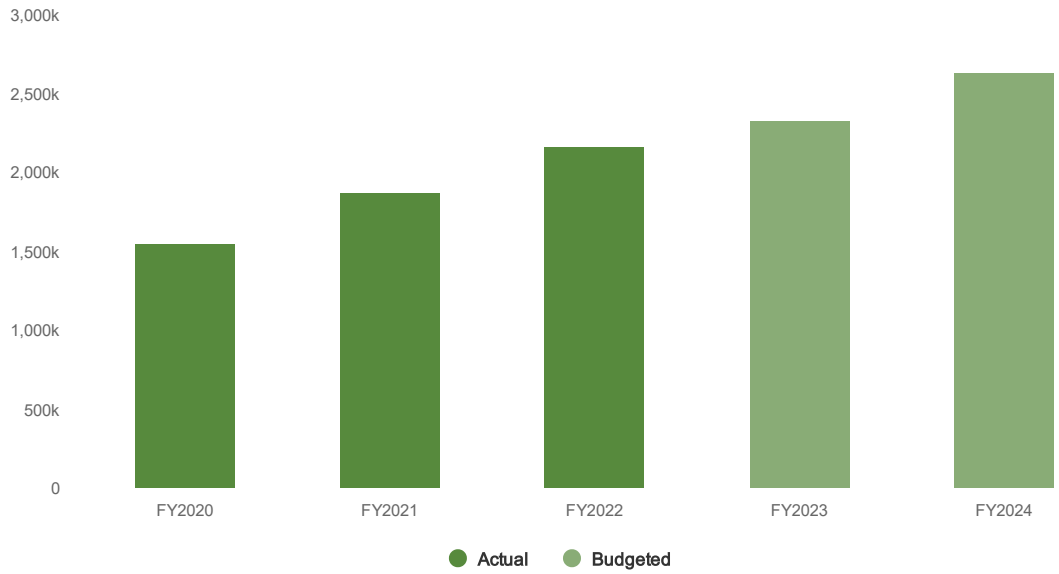
In addition to maintaining and managing the physical infrastructure and equipment, the IT Department provides support through business studies and recommendations; maintenance and customization of existing agency applications; design and implementation of new systems. The IT Department is also responsible for the security of the County network, agency applications and data as well as providing guidance to staff regarding security and access to County systems. Training for agency application systems and office tools are another service function of the IT Department.

Within the IT Department is the County’s Geographic Information System (GIS) program. The GIS division is responsible for providing, maintaining, distributing all geographic related datasets and applications. This program provides critical services to public safety, community development, assessment, and many other County agencies as well as the Citizens of Goochland County.

Expenditures Summary

$2,635,194 **$304,698**
(13.07% vs. prior year)

INFORMATION TECHNOLOGY Proposed and Historical Budget vs. Actual

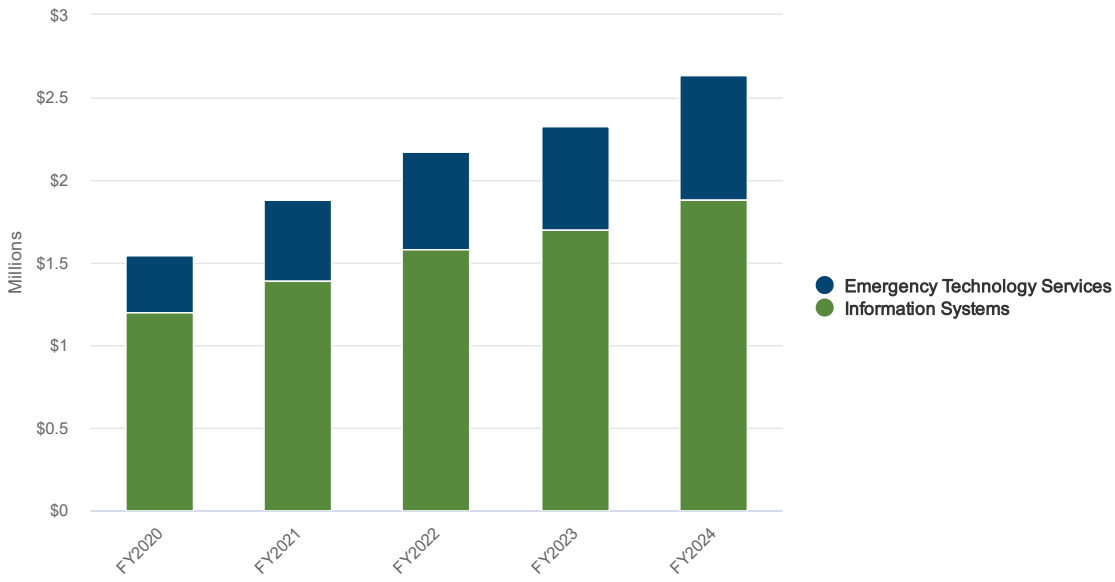


Explanation of Changes & Summary by Major Line

The salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 adopted budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024 in addition to higher overtime.

The increase in I.T. Operating expense is primarily due to Software and Hardware maintenance contracts going up in price from vendors. We typically see around a 5% increase, but with inflation lately, we are seeing anywhere from 8 to 15% on the high end. We also added to our O356 products suite to include G5 licensing and Energov for Building Inspections is live now. We do our best to negotiate and in some cases have contracts that lock in the rates.

Budgeted and Historical Expenditures by Function

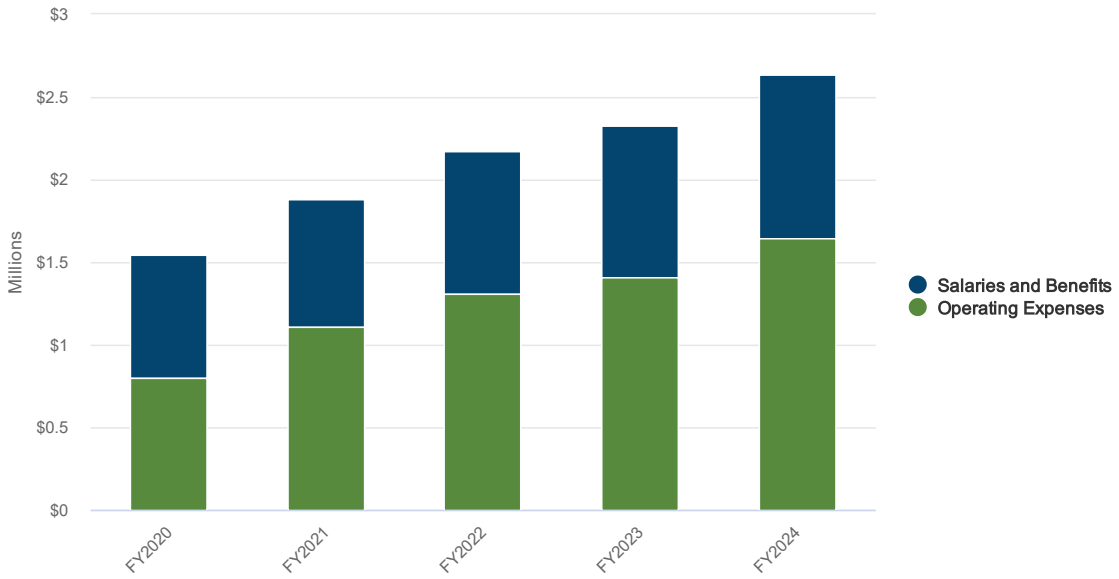


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Information Systems					
Salaries and Benefits	$863,780	$923,796	$991,414	$67,618	7.3%
Operating Expenses	$715,299	$778,800	$890,230	$111,430	14.3%
Total Information Systems:	**$1,579,079**	**$1,702,596**	**$1,881,644**	**$179,048**	**10.5%**
Total General Government:	**$1,579,079**	**$1,702,596**	**$1,881,644**	**$179,048**	**10.5%**
Public Safety					
Emergency Technology Services					
Operating Expenses	$594,958	$627,900	$753,550	$125,650	20%
Total Emergency Technology Services:	**$594,958**	**$627,900**	**$753,550**	**$125,650**	**20%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Total Public Safety:	$594,958	$627,900	$753,550	$125,650	20%
Total Expenditures:	$2,174,037	$2,330,496	$2,635,194	$304,698	13.1%

Expenditures Detail

Budgeted and Historical Expenditures by Expense Type

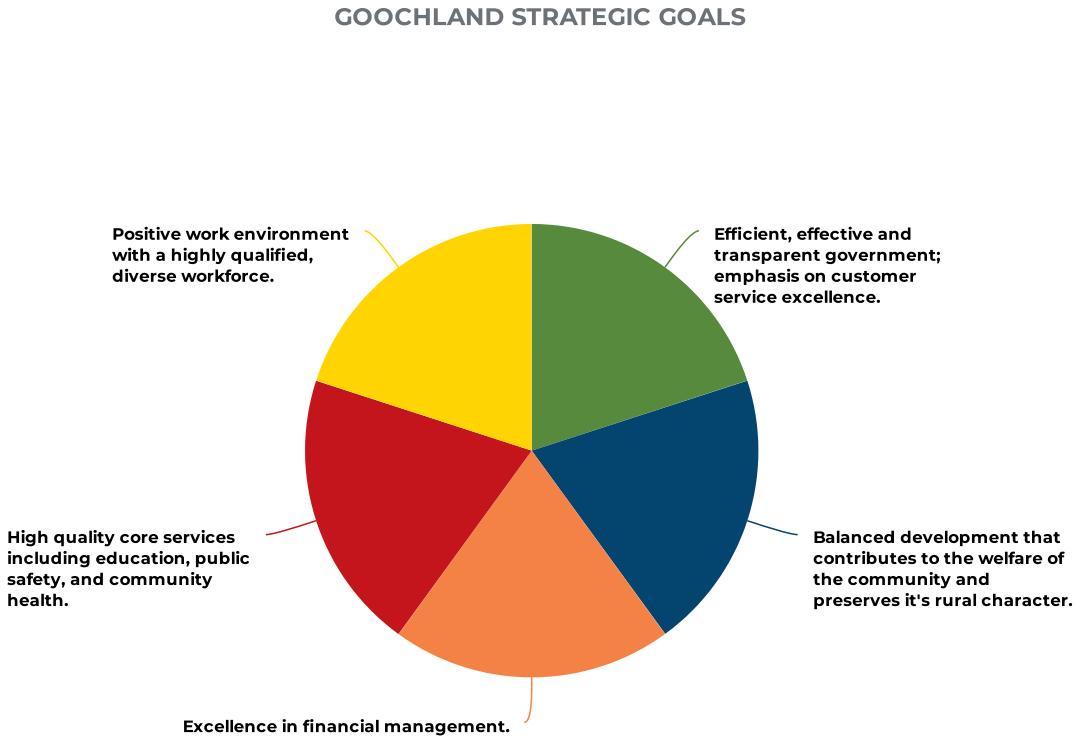


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
General Government					
SALARIES	$566,375	$602,713	$657,856	$55,143	9.1%
OVERTIME	$4,344	$10,000	$0	-$10,000	-100%
SALARIES - PART TIME	$91,390	$87,675	$89,345	$1,670	1.9%
ON CALL PAY	$7,651	$6,000	$6,420	$420	7%
FICA BENEFITS	$49,167	$53,274	$57,652	$4,378	8.2%
VRS BENEFITS PLAN 1& 2 EMPLS	$54,394	$70,939	$77,430	$6,491	9.2%
HOSPITAL/MEDICAL (HMP) BENEFIT	$82,596	$84,492	$93,373	$8,881	10.5%
GROUP LIFE INSURANCE	$7,276	$8,076	$8,815	$739	9.2%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
WORKER'S COMPENSATION	$587	$627	$523	-$104	-16.6%
Total General Government:	**$863,780**	**$923,796**	**$991,414**	**$67,618**	**7.3%**
Total Salaries and Benefits:	**$863,780**	**$923,796**	**$991,414**	**$67,618**	**7.3%**
Operating Expenses					
General Government					
PROFESSIONAL SVC	$0	$5,000	$5,000	$0	0%
CONTRACTED SERVICES	$93,091	$75,000	$75,000	$0	0%
ADVERTISING	$0	$100	$0	-$100	-100%
EMPLOY BACKGROUND CHECK	$0	$500	$0	-$500	-100%
SOFTWARE MAINT. CONTRACTS	$490,439	$541,030	$653,730	$112,700	20.8%
POSTAGE	$53	$95	$0	-$95	-100%
TELECOMMUNICATIONS	$60,769	$50,000	$50,000	$0	0%
WIRELESS/CELLULAR	$4,639	$4,200	$4,200	$0	0%
SOFTWARE/LICENSES	$27,580	$30,000	$30,000	$0	0%
OFFICE SUPPLIES	$3,023	$3,000	$3,000	$0	0%
REPAIR/MAINTENANCE SUPPLIES	$249	$0	$0	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$78	$190	$0	-$190	-100%
BOOKS & SUBSCRIPTIONS	$771	$285	$0	-$285	-100%
COMPUTER EQUIP -NON CAPITAL	$31,219	$50,000	$55,000	$5,000	10%
OPERATING SUPPLIES	$11	$1,000	$500	-$500	-50%
TRAVEL- MILEAGE	$47	$250	$250	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$2,500	$2,500	$0	0%
EDUCATION-TUITION/REGISTRAT	$2,348	$6,000	$5,000	-$1,000	-16.7%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$200	$200	$200	$0	0%
FUEL	$782	$450	$450	$0	0%
COMPUTER EQUIPMENT	$0	$9,000	$5,000	-$4,000	-44.4%
Total General Government:	**$715,299**	**$778,800**	**$890,230**	**$111,430**	**14.3%**
Public Safety					
CONTRACTED SERVICES	$14,712	$15,000	$15,000	$0	0%
SOFTWARE MAINT. CONTRACTS	$434,780	$484,400	$546,550	$62,150	12.8%
TELECOMMUNICATIONS	$73,547	$58,000	$118,000	$60,000	103.4%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
WIRELESS/CELLULAR	$70,614	$68,500	$72,000	$3,500	5.1%
COMPUTER EQUIP -NON CAPITAL	$1,305	$2,000	$2,000	$0	0%
Total Public Safety:	**$594,958**	**$627,900**	**$753,550**	**$125,650**	**20%**
Total Operating Expenses:	**$1,310,257**	**$1,406,700**	**$1,643,780**	**$237,080**	**16.9%**
Total Expense Objects:	**$2,174,037**	**$2,330,496**	**$2,635,194**	**$304,698**	**13.1%**

Aligning with County Strategic Goals



Agency Goal #1 Provide support and innovative technology solutions that increase efficiency and effectiveness for all County agencies. (Aligns with County Strategic Goal #1 and # 4) Some examples:

- Public Safety MDT replacements
- Annual Fiscal PC refresh
- VOIP upgrade project
- CAD upgrade project
- Network Core Switch upgrade project
- Building Inspections Permit Software Implementation

Agency Goal #2 Operate and maintain a reliable and secure computer network system. (Aligns with County Strategic Goals #1 and # 3) Some Examples:

- Ongoing Employee Security Training education program (KnowB4)
- Total Email Spam Blocked - 2,488,053
- Total Viruses blocked - 6072
- Total Malware Detected and blocked - 365
- Total Phish emails detected and blocked - 8546
- Total Malicision DNS records blocked - 106,403
- Annual Penetration Testing
- HB2178 Compliance (LESS)
- Network SOC monitoring
- Annual IT Audit

Agency Goal #3 Cultivate an environment where innovation and strategic planning are encouraged. (Aligns with County Strategic Goals #1, #3 and #5) Some Examples:

- County Broadband Initiatives
- I.T. Steering Committee
- Upcoming Goochland E.D.G.E training program participation

Agency Goals & Objectives

- Provide support and innovative technology solutions that increase efficiency and effectiveness for County agencies
- Operate and maintain a reliable and secure network system
- Cultivating an environment where innovation and strategic planning are encouraged

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Target	FY2024 Target
Help Desk Tickets closed within 1 Day	91%	95%	95%
Total Help Desk Tickets	2011	2400	2800
Total County Web Site Visits	414,095	450,000	450,000
Total GIS Parcel Edits	1445	1500	1500
Total GIS Road Edits	83	85	85
Network Infrastructure Uptime	99%	99%	99%

Agency Highlights

The IT Department has completed numerous projects this past fiscal year as well as planning for significant changes into the future. Updates of critical network equipment continue to occur to reinforce the reliability and protection of the County's Wide Area Network(WAN). Some major milestones include: Annual PEN testing completed and remediation steps taken, Tyler Energov went live, VOIP upgrade project went live. RFP issued to find Treasurer and COR replacement Software, CAD upgrade project started. Fiber leases for DPU and some Fire Stations. Intune Mobile Device Management implemented. Sheriff In Car Camera Systems went live. Started County Mobile App project. Virtrue Email Encryption. Updated County Disaster Recovery Plan and Policy. Updated County I.T. Security Policy.

Regular replacement of end user equipment and updates to business specific programs for agencies is an ongoing effort by the Information Technology department. Maintaining current support contracts for software programs, hardware and infrastructure is crucial to ensuring secure and reliable systems for conducting County business.

Future Outlook

In future years there are projects that will require significant planning of resources and technologies by the IT Department. A continued program of equipment and software refresh for network, server and desktops will always be required in order to insure that our technology systems are both efficient and secure . The maintenance of agency software and hardware programs is an ongoing effort. New programs will be needed. We need to continue to be innovative and find solutions that make sense for our staff that will also enhance the citizen experience while maintaining an efficient, secure and safe technological environment.

NONDEPARTMENTAL

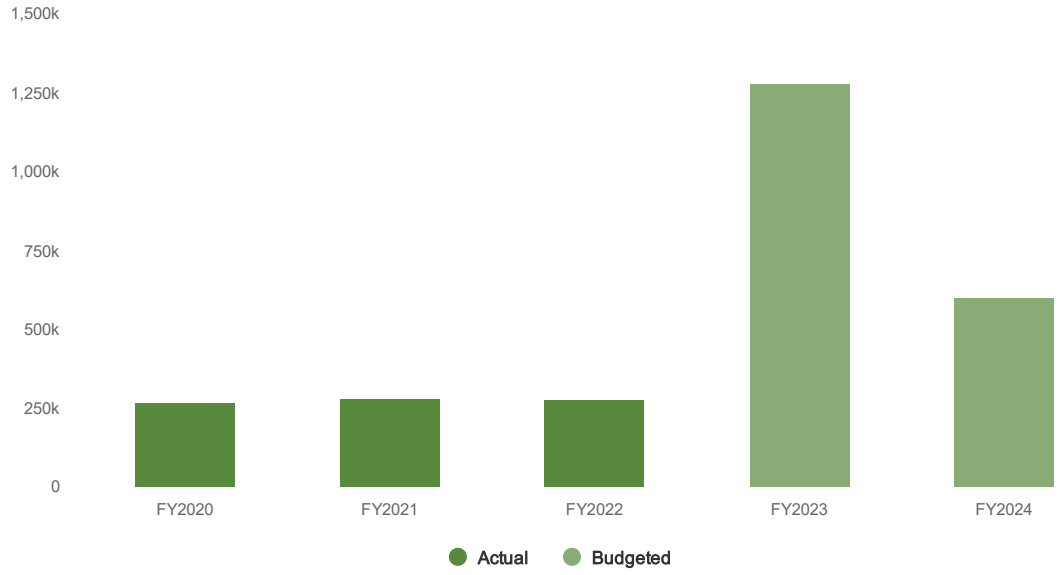
Nondepartmental is used to budget for County expenditures that are allocable across many departments; various forms of County insurance, reserve for contingency, and proposed employee compensation enhancements.

The finance department manages the costs.

Expenditures Summary

$599,036 -$680,400
(-53.18% vs. prior year)

NONDEPARTMENTAL Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

The decrease in the budget is due to the benchmark salary increases included in the FY2023 budget.

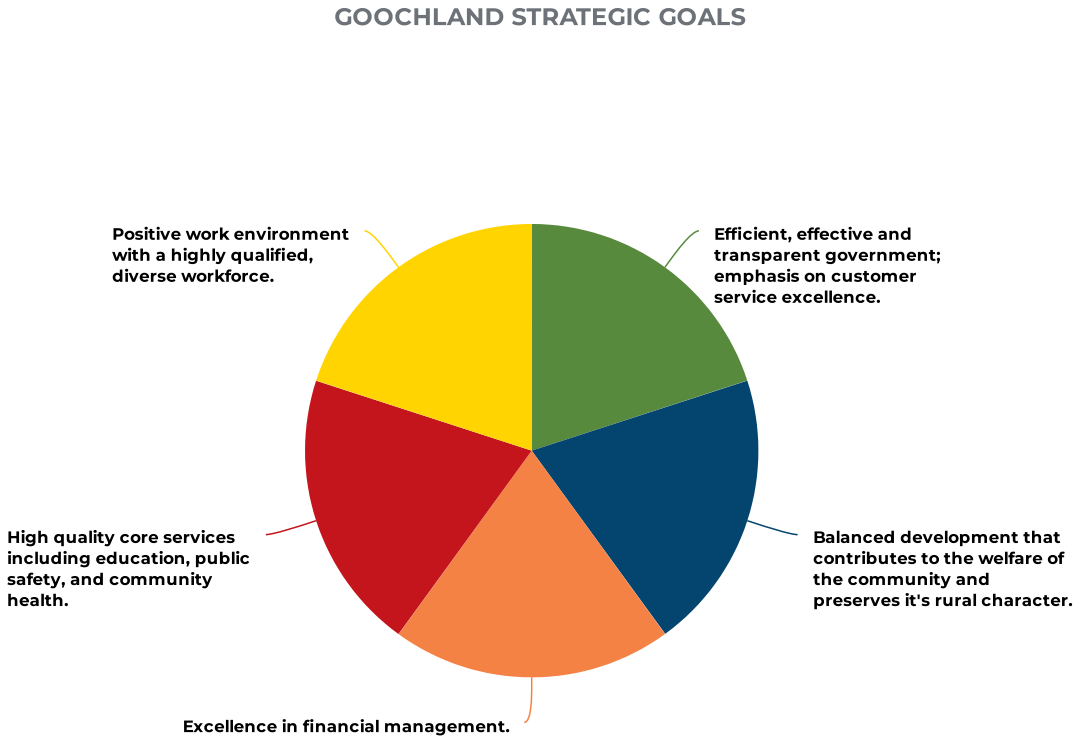
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government	$274,122	$1,279,436	$599,036	-$680,400	-53.2%
Salaries and Benefits	$35,107	$44,000	$44,000	$0	0%
Operating Expenses	$239,015	$482,131	$505,036	$22,905	4.8%
Transfers And Other	$0	$753,305	$50,000	-$703,305	-93.4%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Total Expenditures:	**$274,122**	**$1,279,436**	**$599,036**	**-$680,400**	**-53.2%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
General Government					
UNEMPLOYMENT INSURANCE	$1,007	$4,000	$4,000	$0	0%
RETIREE HEALTH CARE CREDIT	$34,101	$40,000	$40,000	$0	0%
Total General Government:	**$35,107**	**$44,000**	**$44,000**	**$0**	**0%**
Total Salaries and Benefits:	**$35,107**	**$44,000**	**$44,000**	**$0**	**0%**
Operating Expenses					
General Government					
PROFESSIONAL SVC	$1,398	$0	$0	$0	0%
VEHICLE INSURANCE	$95,053	$100,000	$106,000	$6,000	6%
INSURANCE-PROPERTY/LIABILITY	$56,256	$59,000	$60,000	$1,000	1.7%
SURETY BONDS	$2,175	$2,175	$2,175	$0	0%
INSURANCE-PUBLIC OFFICIAL LIAB	$6,861	$7,000	$6,861	-$139	-2%
INS-GEN LIAB. F/R UMBREL VESP	$27,426	$28,000	$30,000	$2,000	7.1%
LINE OF DUTY ACT INSURANCE	$49,846	$50,000	$50,000	$0	0%
RESERVE FOR CONTINGENCY	$0	$235,956	$250,000	$14,044	6%
Total General Government:	**$239,015**	**$482,131**	**$505,036**	**$22,905**	**4.8%**
Total Operating Expenses:	**$239,015**	**$482,131**	**$505,036**	**$22,905**	**4.8%**
Transfers And Other					
General Government					
EMPLOYEE COMPENSATION	$0	$753,305	$0	-$753,305	-100%
MERIT POOL	$0		$50,000	$50,000	N/A
Total General Government:	**$0**	**$753,305**	**$50,000**	**-$703,305**	**-93.4%**
Total Transfers And Other:	**$0**	**$753,305**	**$50,000**	**-$703,305**	**-93.4%**
Total Expense Objects:	**$274,122**	**$1,279,436**	**$599,036**	**-$680,400**	**-53.2%**

Aligning with County Strategic Goals



Nondepartmental is managed by the Financial Services Department, which exemplifies excellence in financial management. This includes establishing and maintaining effective financial controls, conservative budgeting practices, and following best practices of financial management.

This is managed by the Finance Department.

For agency goals and performance measures, please refer to the Finance Department.

OFFICE OF CHILDREN'S SERVICES (OCS)

Mills Jones
Director

The Goochland Office of Children's Services (OCS) coordinates all matters pertaining to the OCS and the Virginia Juvenile Community Crime Control Act (VJCCCA) in Goochland.

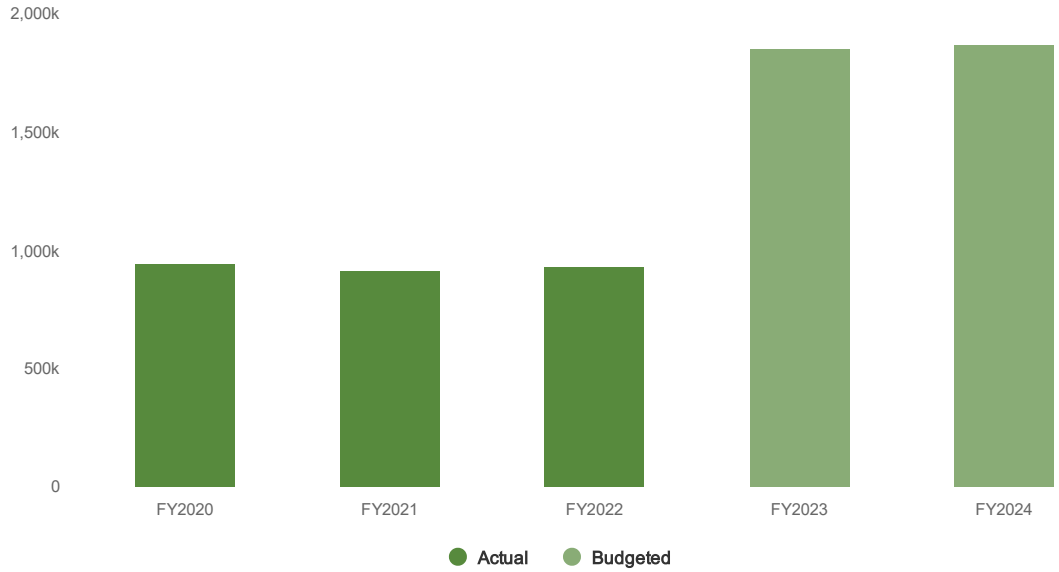
Office of Children's Services: Program functions include staffing the Goochland Community Policy & Management Team (CPMT) and the Family Assessment Planning Team (FAPT), serving as a liaison between the teams, coordinating the implementation of OCS funded services including utilization management and reporting, monitoring the OCS budget and making budgetary, operational and programming recommendations to the CPMT and County Administrator.

Additional responsibilities include (1) coordinating service delivery and identifying service strengths and gaps in collaboration with the Juvenile Court, Schools, Social Services, Community Services, Health Department, public and private service providers, religious organizations, youth and families, and other parties involved with human services in the Goochland community; (2) Directing resource development, program development and oversight; and (3) Assisting the CPMT in advocating for changes in law and policies and procedures that will improve community conditions for youth development.

Expenditures Summary

$1,872,608 $21,568
(1.17% vs. prior year)

OFFICE OF CHILDREN'S SERVICES (OCS) Proposed and Historical Budget vs. Actual

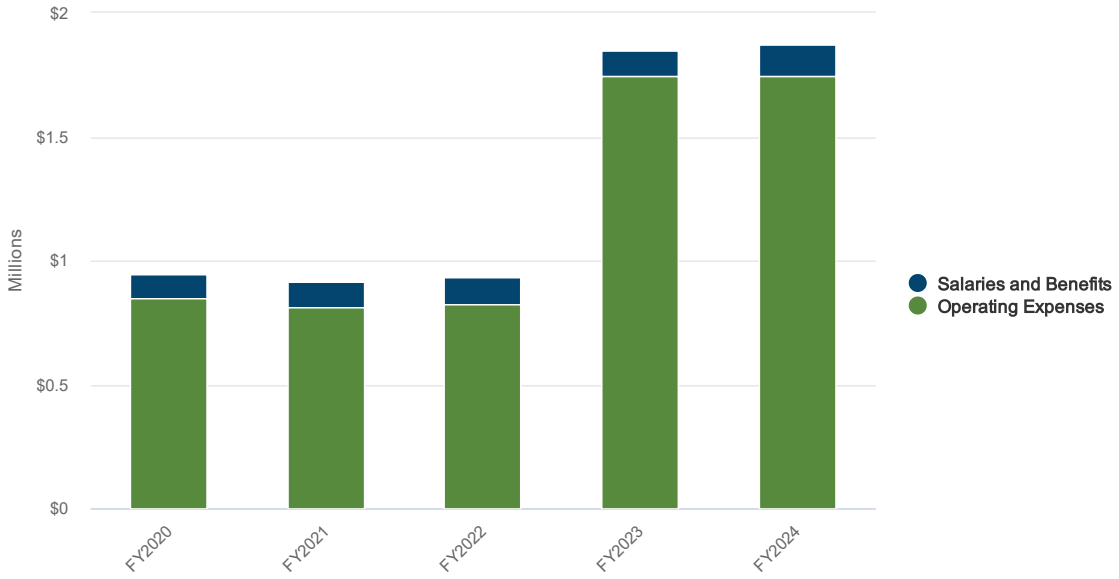


Explanation of Changes & Summary by Major Line

The salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

Operating expenses reflect the transfer of VJCCCA grant funds to the Court Services budget.

Budgeted and Historical Expenditures by Expense Type

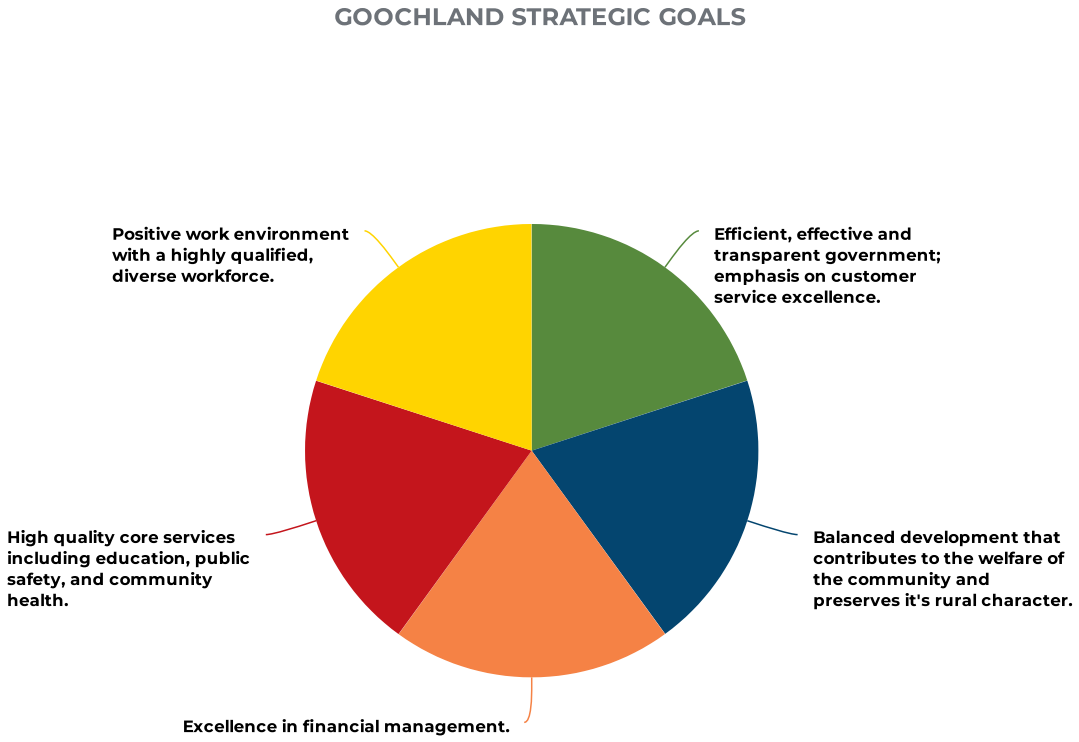


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$106,517	$105,640	$128,308	$22,668	21.5%
Operating Expenses	$826,799	$1,745,400	$1,744,300	-$1,100	-0.1%
Total Expense Objects:	**$933,316**	**$1,851,040**	**$1,872,608**	**$21,568**	**1.2%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Office of Children's Services					
Salaries and Benefits					
SALARIES	$82,655	$79,655	$98,442	$18,787	23.6%
PUBLIC OFFICIAL STIPEND	$950	$800	$950	$150	18.8%
FICA BENEFITS	$6,251	$6,904	$7,603	$699	10.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$7,878	$9,375	$11,587	$2,212	23.6%
HOSPITAL/MEDICAL (HMP) BENEFIT	$7,656	$7,886	$8,337	$451	5.7%
GROUP LIFE INSURANCE	$1,067	$948	$1,319	$371	39.1%
WORKER'S COMPENSATION	$60	$72	$70	-$2	-2.8%
Total Salaries and Benefits:	**$106,517**	**$105,640**	**$128,308**	**$22,668**	**21.5%**
Operating Expenses					
PARENT REIMBURSEMENT	$0	$1,200	$0	-$1,200	-100%
PRINTING AND BINDING	$0	$100	$100	$0	0%
POSTAGE	$102	$700	$700	$0	0%
TELECOMMUNICATIONS	$234	$400	$400	$0	0%
WIRELESS/CELLULAR	$487	$1,200	$1,200	$0	0%
SOFTWARE/LICENSES	$250	$6,800	$6,800	$0	0%
OFFICE SUPPLIES	$507	$1,500	$1,500	$0	0%
TRAVEL- MILEAGE	$0	$650	$650	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$750	$750	$0	0%
EDUCATION-TUITION/REGISTRAT	$0	$500	$500	$0	0%
EMPLOYEE SERVICES	$0		$100	$100	N/A
DUES & MEMBERSHIPS	$0	$100	$100	$0	0%
LEASE- POSTAGE METER	$92	$0	$0	$0	0%
FAMILY FOSTER CARE	$274,583	$854,000	$854,000	$0	0%
SPECIAL EDUCATION	$367,296	$577,500	$577,500	$0	0%
MENTAL HEALTH	$183,248	$300,000	$300,000	$0	0%
Total Operating Expenses:	**$826,799**	**$1,745,400**	**$1,744,300**	**-$1,100**	**-0.1%**
Total Office of Children's Services:	**$933,316**	**$1,851,040**	**$1,872,608**	**$21,568**	**1.2%**
Total Expenditures:	**$933,316**	**$1,851,040**	**$1,872,608**	**$21,568**	**1.2%**

Aligning with County Strategic Goals



OCS aligns with the county strategic goals by effectively administering the Children's Services Act budget to serve children and families with emotional, behavioral, and educational needs. OCS uses Children's Services Act funds to assist families to access foster care, mental health, and educational services that are beyond the scope of local resources and monitors service outcomes for effectiveness.

Agency Goals & Objectives

- Empower families and children to maximize their success in their home, school, and community.
- Prepare students for life through learning in the least restrictive environment.
- Manage fiscal resources prudently to achieve favorable outcomes for the children and families served.

Agency Performance Measures

Name of Measure	FY2022 Actual	FY2023 YTD	FY2024 Target
The number of children in foster care who achieve permanency	4	0	4
Students funded through CSA who graduate on time.	0	0	0

Agency Highlights

Office of Children's Services (OCS) is mandated for services as defined in the State code. Children funded by OCS currently require intense services such as Residential Treatment and Private Day Special Education. In addition to the increased population and increased service needs of the mandated OCS population, vendors have increased their service rates.

OCS, along with its partner agencies (Social Services, Goochland Powhatan Community Services, Goochland County Schools, and 16th District Court Services, have achieved positive outcomes for children and families in thereby reducing the financial burden on the county.

Future Outlook

Medicaid and Title IV-E of the Social Security Act provide funding for specific evidenced-based services to families who are at risk of entering the Child Welfare System. The allowable services are not readily available to Goochland families. It is anticipated that the allowable service array will be expanded, which may open opportunities to serve Goochland families. CSA will continue to fund services not met by Medicaid and Title IV-E.

The Virginia Department of Social Services announced in March 2023, that Title IV-E funds will no longer be available for eligible foster youth placed in psychiatric residential facilities and Therapeutic Group Homes. This will result in an increase in OCS expenditures for that population.

Current staffing issues at acute care facilities, residential programs and state hospitals are limiting the services available to Goochland families.

Governor Youngkin has announced initiatives to improve community and school-based mental health in Virginia. However, it is yet to be seen whether that will have a significant impact on Goochland County.

PAMUNKEY REGIONAL LIBRARY

Paul Drumwright
Administrative Services Manager

Branch History
In 1973, the Goochland Branch opened in a portion of the former Bank of Goochland building. The library outgrew the entire building by 2002 and plans were made for a new building to be built not far away. Erected in 2003, the new library includes a meeting room for book discussion groups and meetings of various community organizations, a Storytime well for children's story hours, colorful murals painted by local artist Patti Rosner, and much more as it expands its collections and services.

Background
The Pamunkey Regional Library (PRL) is a political subdivision of the Commonwealth of Virginia, governed by a 10 member Board of Trustees appointed by the Board of Supervisors of the participating counties. The Goochland County Board of Supervisors appoints two trustees. Customers primarily receive library service through the Goochland Branch Library and the library's web-based services.

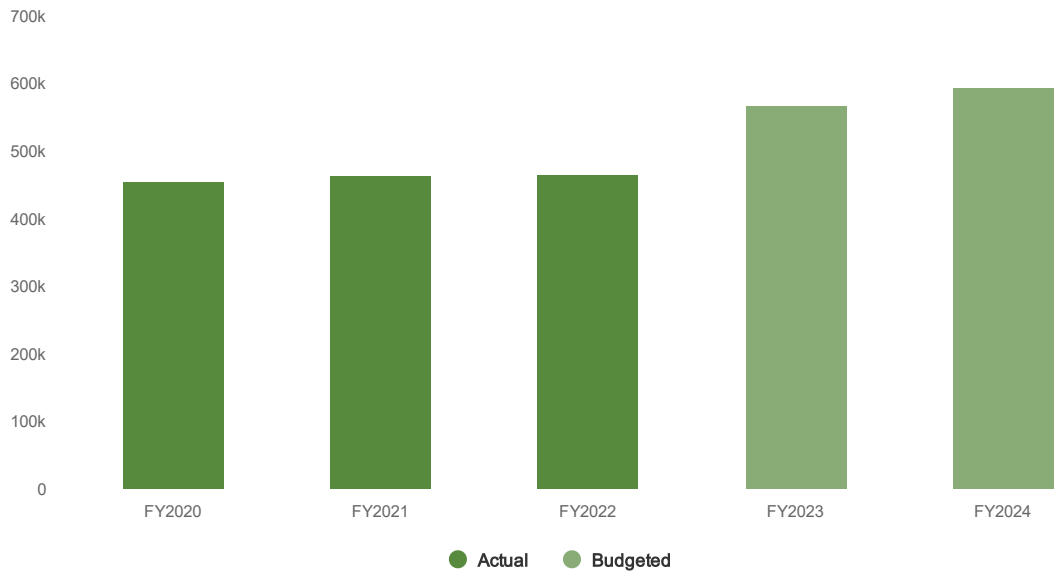
Library staff is available to provide assistance, answers, and information. The branch is a community commons with small and large group meeting spaces, 17 public internet computers, and access to Wi-Fi. More than 35,000 items in a variety of formats are available locally, and the library regularly delivers materials from the more than 250,000 additional items in our collection.

Our website provides customers with convenient 24/7 access from work, home, or school to information about library services, programs, and resources, including downloadable books, magazines, audio books, and educational materials. https://www.pamunkeylibrary.org

Expenditures Summary

$594,461 $26,432
(4.65% vs. prior year)

PAMUNKEY REGIONAL LIBRARY Proposed and Historical Budget vs. Actual



The following is an area agency that supports the citizen of this community. The County therefore supports these agencies with contributions. They are not part of Goochland County. This is for full transparency of where tax dollars are spent.

The Pamunkey Regional Library provides service support for the community. The County has no personnel in the library, and only provides donated and legislated support.

Please feel free to follow the links to each of the agencies below.

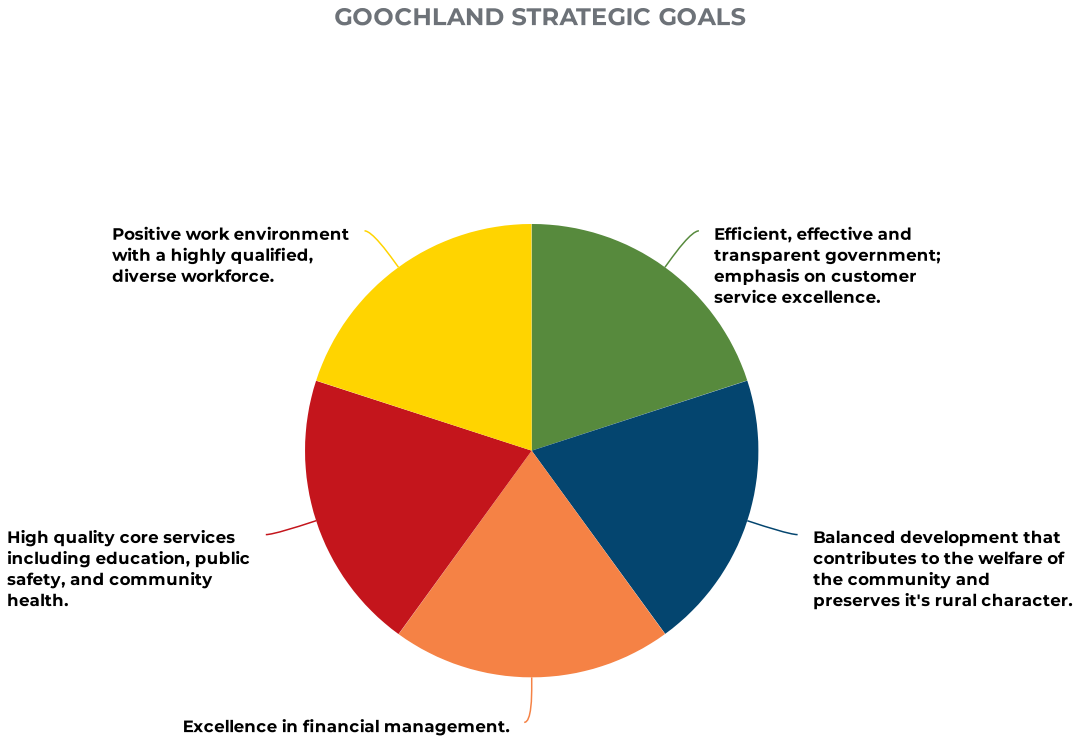
Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
PUBLIC OFFICIAL STIPEND	$550	$285	$285	$0	0%
FICA BENEFITS	$42	$23	$23	$0	0%
TRAVEL- MILEAGE	$398	$350	$350	$0	0%
CONTRIBUTIONS	$465,493	$567,371	$593,803	$26,432	4.7%
Total Expense Objects:	**$466,483**	**$568,029**	**$594,461**	**$26,432**	**4.7%**

For more information:

https://www.pamunkeylibrary.org/client/en_US/default

Aligning with County Strategic Goals



This agency supports the County's strategic goal #4 in providing high quality core services for the health and welfare of
Goochland County residents. In addition, they support:

#1 - Transparency and excellence in customer service
#3 - Transparency and excellence in financial management
#5 - A positive, qualified and diverse work environment

For agency performance information please refer to their website listed above.

PARKS & RECREATION

Jessica Kronberg
Parks and Recreation Director

Parks, Recreation and Community Engagement provides a variety of quality programs and facilities to meet the leisure and facility needs of Goochland County citizens and visitors. The primary responsibilities and objectives of the Department are to ensure Goochland County citizens are provided well-balanced leisure activities, to ensure a clean and safe environment in all parks and recreation facilities, to serve as the conduit of community amenities to citizens, and to manage these County resources utilizing the best management practices.

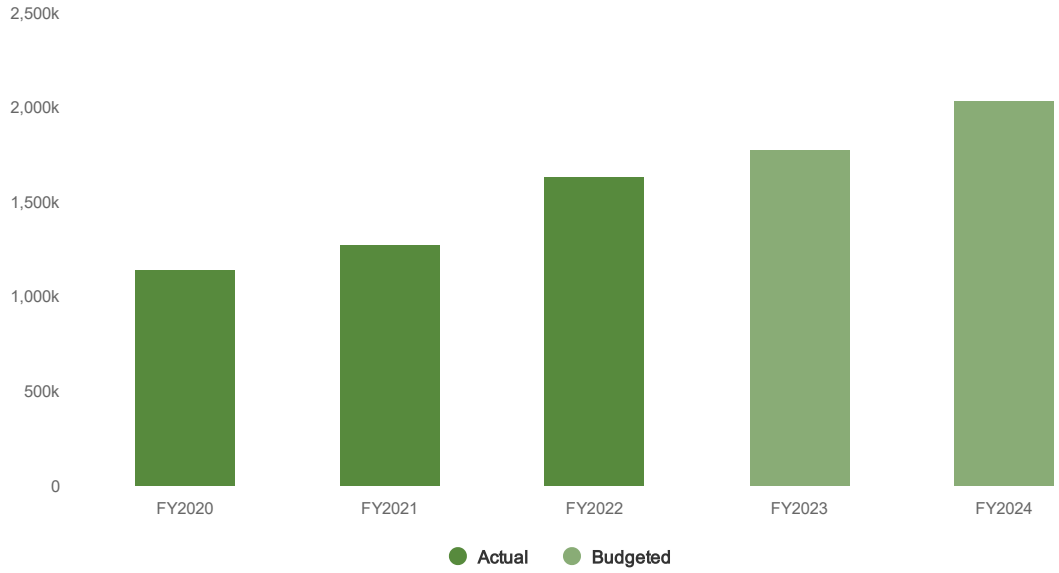
Grounds Management is responsible for the overall management of all County owned and operated open spaces, parks, and general grounds located around government facilities. Grounds Management utilizes contracted services for several locations included Centerville Medians, Byrd Elementary, Goochland Elementary, Randolph
Elementary School, Goochland Middle School, Goochland High School, Bulldog Way and Hadensville Fife Fire Station 6, landscaping services, irrigation winterization, parking lot cleaning, snow removal and all park services.

Expenditures Summary

PARKS, RECREATION & GROUNDS MANAGEMENT

$2,040,614 $261,582
(14.70% vs. prior year)

PARKS & RECREATION Proposed and Historical Budget vs. Actual



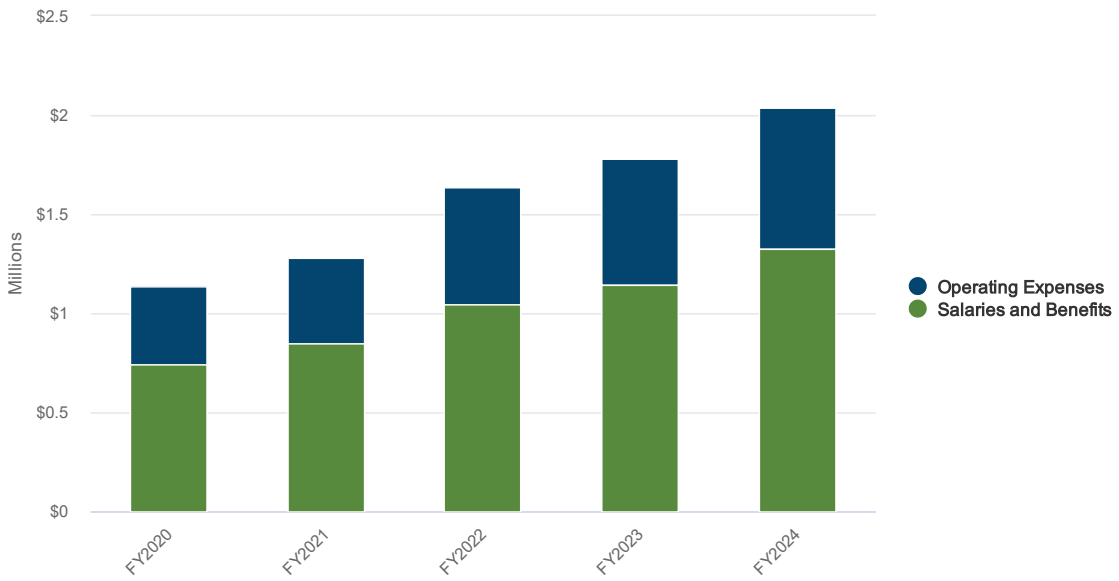
Explanation of Changes & Summary by Major Line

The salary increases from the benchmarking study completed in FY2023 were not included in FY2023 department budgets (in nondepartmental). The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

The increase in part-time personnel costs is due to increase in programing and facility operating hours. Additional increases are seen in Professional Services for a one-time fee for a consultant for the Dapartment's Master Plan. Changes in budget include the transfer of certain lines to Grounds and Engagment budgets.

The increases in Grounds budget lines is due to transfers from Parks and Recreation budget as well as increases in costs of materials and contractors.

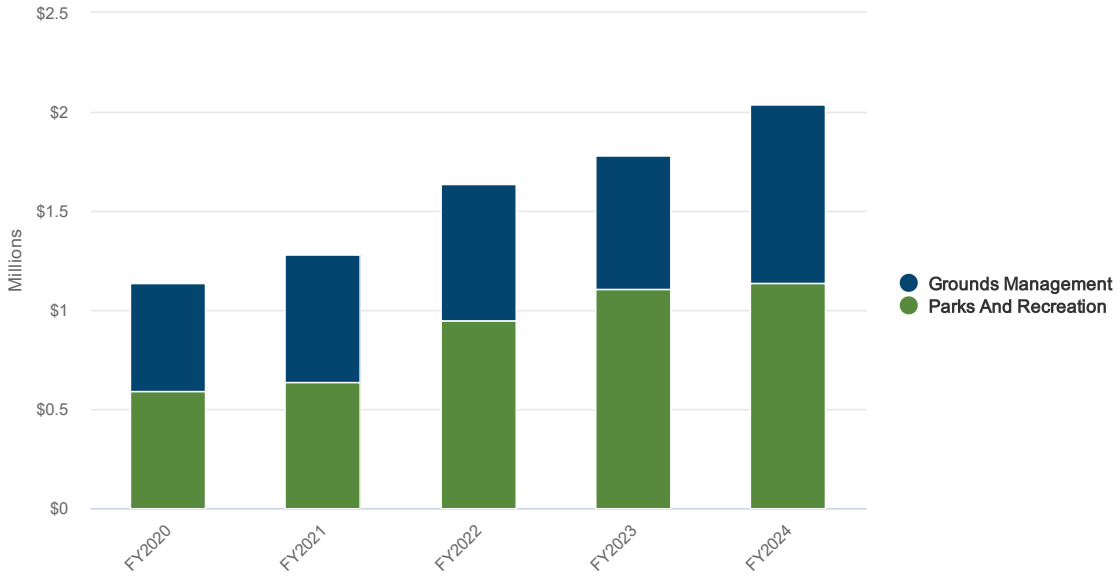
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$1,044,663	$1,144,042	$1,327,064	$183,022	16%
Operating Expenses	$589,908	$634,990	$713,550	$78,560	12.4%
Total Expense Objects:	**$1,634,571**	**$1,779,032**	**$2,040,614**	**$261,582**	**14.7%**

Expenditures Detail

Budgeted and Historical Expenditures by Function

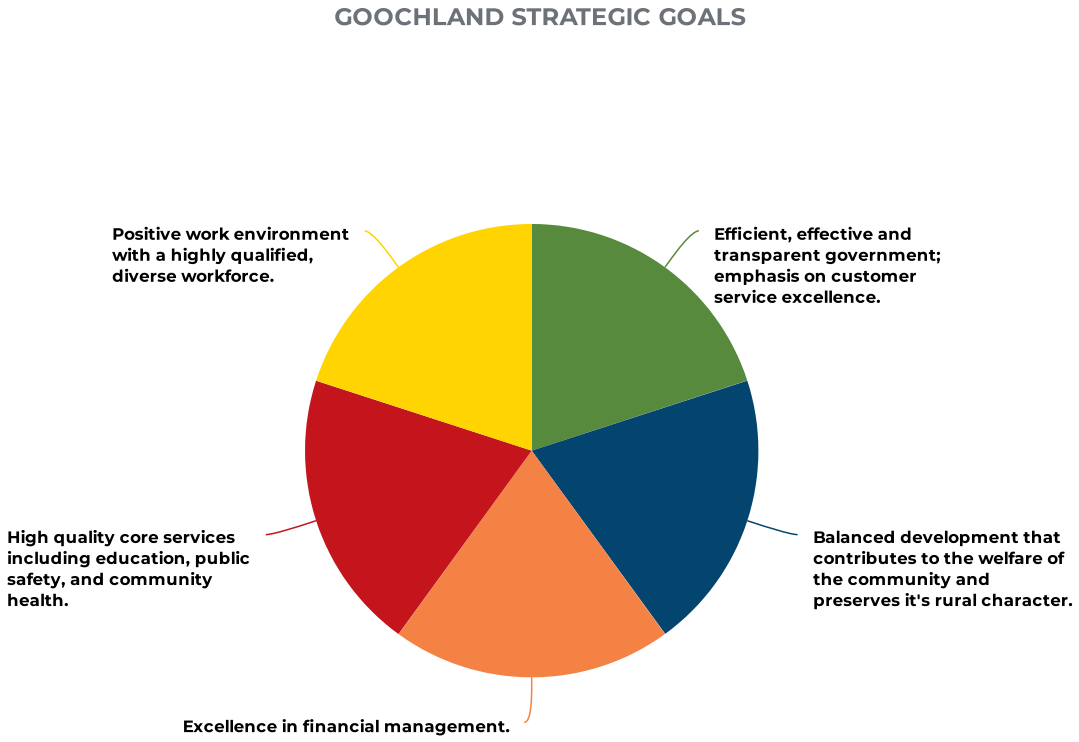


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Services					
Grounds Management					
Salaries and Benefits					
SALARIES	$259,832	$276,507	$371,327	$94,820	34.3%
OVERTIME	$4,365	$1,050	$5,350	$4,300	409.5%
SALARIES - PART TIME	$16,532	$16,695	$17,655	$960	5.8%
ON CALL PAY	$0	$1,050	$1,070	$20	1.9%
FICA BENEFITS	$21,056	$22,591	$30,248	$7,657	33.9%
VRS BENEFITS PLAN 1& 2 EMPLS	$24,855	$32,545	$43,705	$11,160	34.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	$51,888	$55,116	$75,804	$20,688	37.5%
GROUP LIFE INSURANCE	$3,308	$3,705	$4,976	$1,271	34.3%
WORKER'S COMPENSATION	$4,770	$5,493	$6,840	$1,347	24.5%
Total Salaries and Benefits:	**$386,606**	**$414,752**	**$556,975**	**$142,223**	**34.3%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$2,935	$4,000	$5,550	$1,550	38.8%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
CONTRACTED SERVICES	$210,029	$100,000	$175,000	$75,000	75%
AGRICULTURAL SERVICES	$9,031	$40,000	$35,000	-$5,000	-12.5%
SAFETY SUPPLIES	$1,084	$1,000	$1,000	$0	0%
UNIFORMS BOOTS SHOES ETC	$2,420	$1,500	$2,300	$800	53.3%
EQUIPMENT-MACHINERY POWER	$35,385	$35,000	$50,000	$15,000	42.9%
TRAVEL EXP - EDUCATION/TRAIN	$189	$1,000	$150	-$850	-85%
EDUCATION-TUITION/REGISTRAT	$0		$6,000	$6,000	N/A
EMPLOYEE SERVICES	$0		$300	$300	N/A
REPAIR_MAINT	$13,194	$35,000	$40,000	$5,000	14.3%
FUEL	$18,079	$20,000	$20,000	$0	0%
LEASE/RENT EQUIPMENT	$9,796	$18,000	$10,000	-$8,000	-44.4%
Total Operating Expenses:	**$302,142**	**$255,500**	**$345,300**	**$89,800**	**35.1%**
Total Grounds Management:	**$688,748**	**$670,252**	**$902,275**	**$232,023**	**34.6%**
Total General Services:	**$688,748**	**$670,252**	**$902,275**	**$232,023**	**34.6%**
Parks and Cultural					
Parks And Recreation					
Salaries and Benefits					
SALARIES	$347,737	$412,633	$387,497	-$25,136	-6.1%
OVERTIME	$12,207	$8,400	$12,840	$4,440	52.9%
SALARIES - PART TIME	$155,087	$120,750	$187,785	$67,035	55.5%
PUBLIC OFFICIAL STIPEND	$750	$2,400	$1,800	-$600	-25%
FICA BENEFITS	$37,961	$41,446	$44,991	$3,545	8.6%
VRS BENEFITS PLAN 1& 2 EMPLS	$32,935	$48,567	$45,608	-$2,959	-6.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	$60,331	$78,024	$73,620	-$4,404	-5.6%
GROUP LIFE INSURANCE	$4,325	$5,529	$5,192	-$337	-6.1%
WORKER'S COMPENSATION	$6,724	$11,541	$10,756	-$785	-6.8%
Total Salaries and Benefits:	**$658,057**	**$729,290**	**$770,089**	**$40,799**	**5.6%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$2,470	$2,000	$3,000	$1,000	50%
PROFESSIONAL SVC	$0	$0	$85,000	$85,000	N/A

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
CONTRACTED SERVICES	$13,511	$46,500	$23,000	-$23,500	-50.5%
PRINTING AND BINDING	$11,251	$13,000	$13,000	$0	0%
ADVERTISING	$4,870	$5,000	$5,000	$0	0%
INVESTIGATION SERVICES	$796	$2,000	$2,000	$0	0%
INSTRUCTOR SERVICES	$86,701	$95,000	$95,000	$0	0%
POSTAGE	$78	$950	$950	$0	0%
TELECOMMUNICATIONS	$8,463	$6,270	$9,000	$2,730	43.5%
WIRELESS/CELLULAR	$4,383	$5,970	$4,500	-$1,470	-24.6%
OFFICE SUPPLIES	$5,161	$4,000	$4,500	$500	12.5%
FOOD SUPPLIES	$795	$500	$2,000	$1,500	300%
AGRICULTURAL SERVICES	$31,349	$30,000	$0	-$30,000	-100%
UNIFORMS, BOOTS, SHOES, ETC	$714	$400	$0	-$400	-100%
REC SUPPLIES	$40,594	$40,000	$40,000	$0	0%
MARKETING AND PROMOTIONS	$176	$7,600	$2,500	-$5,100	-67.1%
OFFICE EQUIPMENT	$30	$2,000	$0	-$2,000	-100%
TRAVEL- MILEAGE	$153	$500	$500	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$1,885	$2,000	$2,000	$0	0%
EDUCATION-TUITION/REGISTRAT	$3,213	$4,000	$4,000	$0	0%
EMPLOYEE SERVICES	$0		$500	$500	N/A
CONTRACTED SUPPORT SERVICES	$6,000	$6,000	$6,000	$0	0%
DUES & MEMBERSHIPS	$330	$800	$800	$0	0%
SPECIAL RECREATION EVENTS	$41,530	$54,500	$50,000	-$4,500	-8.3%
JANITORIAL SUPPLIES	$363	$2,000	$2,000	$0	0%
REPAIR_MAINT	$16,864	$7,000	$7,000	$0	0%
FUEL	$5,283	$6,500	$6,000	-$500	-7.7%
LIGHT VEHICLES >$5000	$0	$35,000	$0	-$35,000	-100%
LEASE/RENT EQUIPMENT	$804	$0	$0	$0	0%
Total Operating Expenses:	**$287,766**	**$379,490**	**$368,250**	**-$11,240**	**-3%**
Total Parks And Recreation:	**$945,823**	**$1,108,780**	**$1,138,339**	**$29,559**	**2.7%**
Total Parks and Cultural:	**$945,823**	**$1,108,780**	**$1,138,339**	**$29,559**	**2.7%**
Total Expenditures:	**$1,634,571**	**$1,779,032**	**$2,040,614**	**$261,582**	**14.7%**

Aligning with County Strategic Goals



The Parks and Recreation Department prides itself on providing excellent customer service. This includes the ability to engage with our community as well as offer high quality programs and events, as well as providing quality grounds services for public facilities, parks and ball fields utilizing the best management practices, all in a safe and cost-effective manner.

Agency Goals & Objectives

- Continue to implement the 2021-2025 Parks and Recreation Master Plan; develop 2026-2030 Department Master Plan.
- Work with Economic Development to implement County tourism efforts.
- Continue to develop, implement, and evaluate existing programming that most efficiently provides services and meets the needs of the County's citizens.
- Continue to work with staff on our Employee Development and Training goals and objectives.
- To provide quality grounds services for Goochland public facilities and parks utilizing the best management practices.
- Efficiently manage all contracted landscaping and mowing services.
- To assist and provide both training and certification opportunities for

Agency Performance Measures

Performance Measures	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Target
Programs offered	185	323	285	285
Special event attendance	1,648	11,865	19,000	19,000
Parks & Recreation visitation totals	314,467	534,604	400,000	400,000
Advertising cost recovery	53%	54%	50%	50%
Total registration of department programs	2,998	5,829	4,500	4,500

Agency Highlights

FY22 Accomplishments:

· RECZone offered at GES and BES
· Night Riding approved for Leakes Mill Park Trails
· Received Historical Marker for Central High School
· Archery Park at Tucker Park
· CHS Shop Renovation
· BBQ Area and Horseshoe Pits at Tucker Park
· GSC & CHS Gym Floor and Bleacher Replacement

FY22 Events and Programs Hosted:

· Dixie Youth Baseball State Tournament
· Goochland Day
· Gritty Leakes Marathon
· US Archery Tournaments
· GHS Homecoming Dance
· RVA Underground Mountain Bike Races
· Triple Trail Challenge
· GCPS Preschool (1 month)
· Goochland Community Theatre
· VA State Police Mechanics Testing Sessions
· National Association of Rocketry
· Reading Olympics
· Relay for Life
· Goochland Christmas Mother
· Homeschool DARE Program

Park Visitation saw a significant increase over FY 21. An increase of 57% was realized during FY 22, this was partially due to multiple organizations using the parks and facilities for events and tournaments, such as USA Archery.

FY22 was the Department's busiest year on record, with registration and revenues having broken records month after month. Currently, FY23 is on track to outpace FY22 in regards to revenue and registration.

PAST AWARDS

Since 2014 Parks and Recreation also has been recognized by the Virginia Recreation and Parks Society with 11 state awards including Best New Program (Tucker's Tots), Best Indoor Renovation (Central High School gym & Central High Cultural and Educational Complex), Best New Facility (Leakes Mill Park & Matthews Park), Best Outdoor Renovation (Goochland Sports Complex), Best Promotional Effort (Fall 2015 Program Guide), Best Snapshot Moment (2020 Hidden Rock Park), Most Innovative Marketing Strategy (Summer Camp 2020 Video), two Governor's Awards for Environmental Excellence, and one national award for the Goochland History Center and Courthouse Green (2021) from NACPRO .

Future Outlook

Recreation services desired by the community are continually increasing in terms of demand. This increased demand for programming and events will continue to strain department resources. Following COVID, demand for adult programming is increasing.

Programming remains in high demand, waiting lists are not uncommon. Summer Camp, basketball, and RECZone are the overall programmatic drivers. Staffing levels to develop and oversee the growing programming demands of the community will continue to be a challenge.

The use of the Sports Complex amenities is increasing, requiring new and additional equipment as well as more frequent maintenance and replacement.

Special event requests and expectations are on the rise. 5K Runs, Goochland Day, and other events are in demand by residents.

PLANNING

Jamie Sherry
Director of Community Development

The Planning Department provides professional guidance and technical support to the Board of Supervisors, Planning Commission, Design Review Committee, Board of Zoning Appeals, County Administration, and to the public on land development activities, transportation, and long-range planning matters. Staff administers the County's zoning and subdivision ordinances including code enforcement and development applications including Rezoning, Conditional Use Permit, Subdivision, Certificate of Approval, Variance, and Ordinance Amendment. Staff reviews plans of development, building and sign permits, landscape plans, lighting plans, and business licenses for Code compliance. Staff oversees development and implementation of the comprehensive plan, transportation plans, and small area plans and studies. The office also facilitates economic development, demographic analysis, historic resource protection, regional planning, regional transportation planning and rural planning activities.

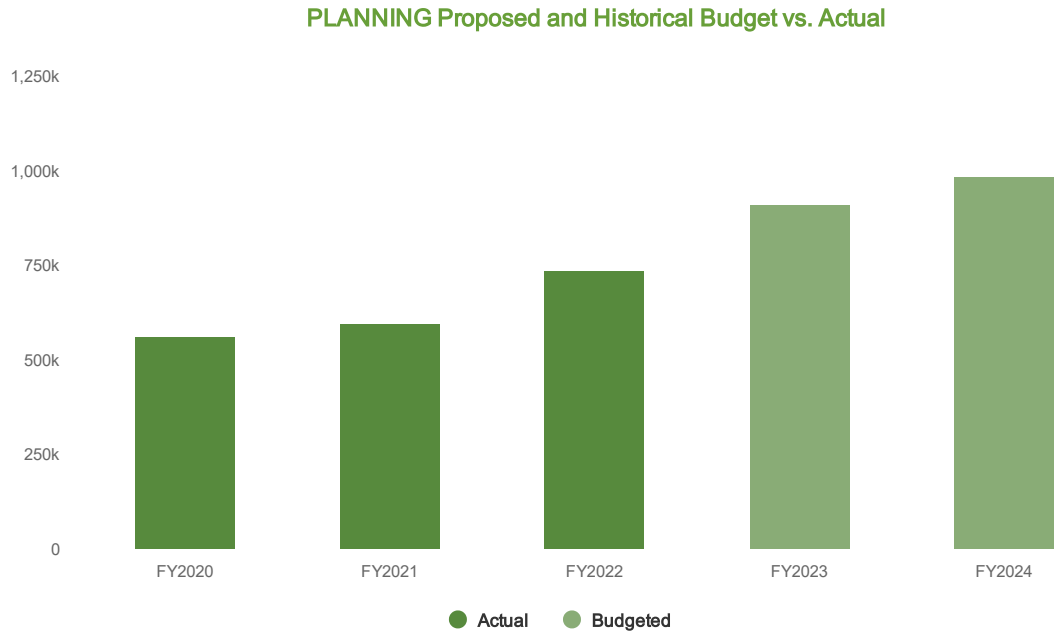
Planning staff is focusing on the Subdivision Ordinance rewrite. The department projects adoption at the end of 2021 with an effective date of January 2022. In addition, Planning staff has coordinated with the Information Systems department to digitize zoning and other historical maps as well as update the County's existing subdivision information.
As the Courthouse Village and Centerville small area plans are anticipated adoption in late and summer, County staff will begin several projects dealing with implementing small area studies. Ordinance amendments will be the initial focus and this is anticipated to continue through FY24.

Ordinance amendments, not associated with the small area plans are aloe planned. Staff will be working on both amendments to the zoning ordinance and the subdivision ordinance to align to continued new types of development the county has not experienced in the past.
A new planning study will kick of during the summer of 2023 for the area near Patterson and Hockett Road. This area serves as a gateway and a buffer to longstanding rural areas to the west along Route 6 and to undeveloped and residential areas to the north along Hockett Road. This study will inventory the capacity of roads, public water/public sewer, schools, and Fire-Rescue to support new residential, office, commercial, and similar development in the area to facilitate quality development while transitioning to and mitigating impacts to the areas outside Designated Growth Areas.

The rewrite of the County's subdivision ordinance will be reignited this year. Other projects have taken priority based on Board of Supervisor direction; however smaller amendments to the subdivision ordinance has addressed several conflicts with other county ordiances allowing other projects to move forward.
One of the many challenges facing the department with the upturn in development is continuing progress on initiatives of special projects and transportation projects. It is anticipated that these activities will stretch staff time and resources. In addition, Planning staff resources will be challenged to: 1) adopt and administer any new State initiatives, 2) manage increased development activities, and 3) administer County initiatives.

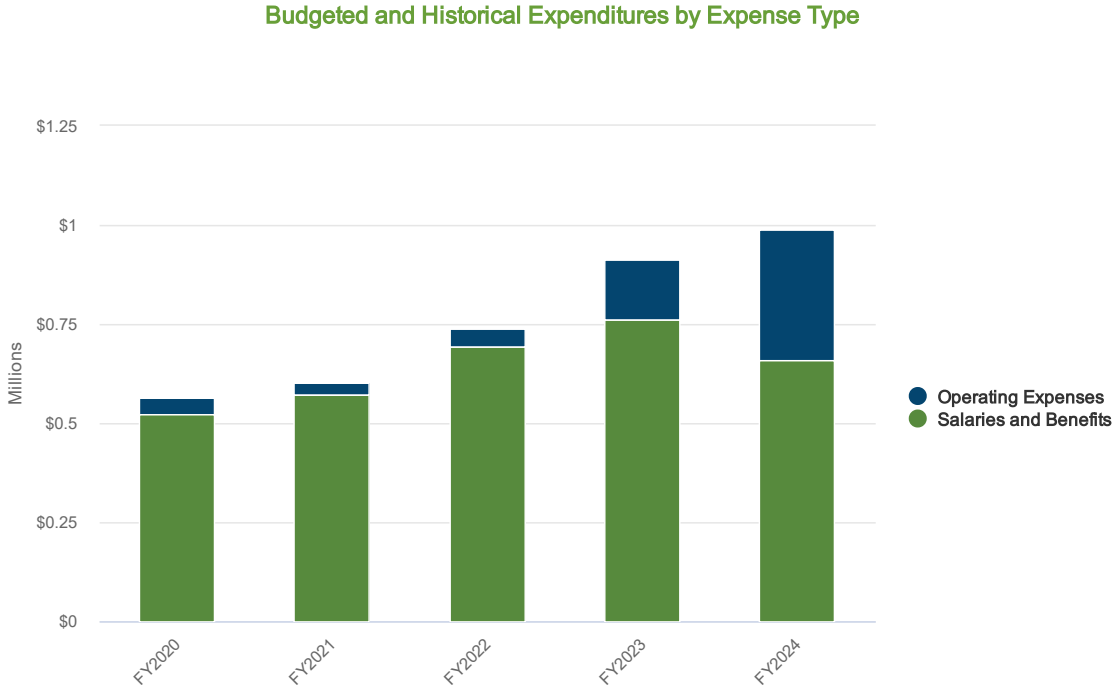
Expenditures Summary

$989,467 $75,416
(8.25% vs. prior year)



Explanation of Changes & Summary by Major Line

Salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 budget. The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024. Finally the increases described were paritally offset by moving a position in FY2024.



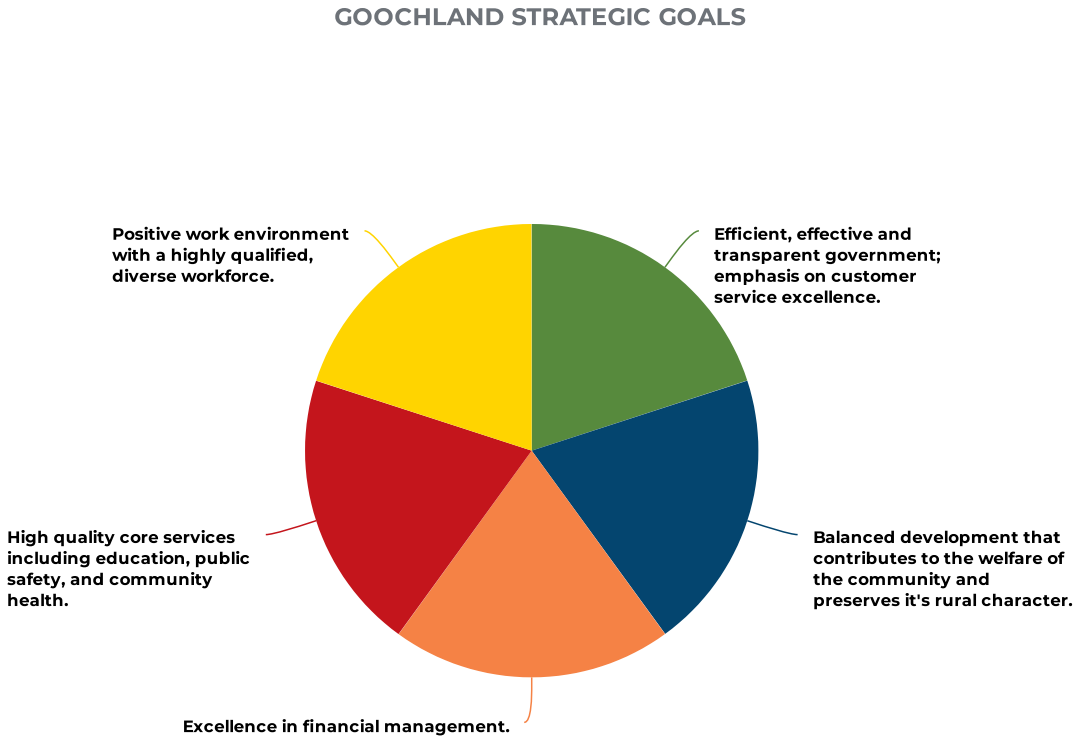
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$691,503	$760,001	$660,067	-$99,934	-13.1%
Operating Expenses	$45,273	$154,050	$329,400	$175,350	113.8%
Total Expense Objects:	**$736,775**	**$914,051**	**$989,467**	**$75,416**	**8.3%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Planning					
Salaries and Benefits					
SALARIES	$506,390	$541,287	$465,965	-$75,322	-13.9%
PUBLIC OFFICIAL STIPEND	$15,350	$19,800	$21,425	$1,625	8.2%
FICA BENEFITS	$38,128	$41,408	$37,285	-$4,123	-10%
VRS BENEFITS PLAN 1& 2 EMPLS	$48,009	$63,709	$54,844	-$8,865	-13.9%
HOSPITAL/MEDICAL (HMP) BENEFIT	$63,162	$72,072	$69,067	-$3,005	-4.2%
GROUP LIFE INSURANCE	$6,460	$7,253	$6,244	-$1,009	-13.9%
WORKER'S COMPENSATION	$14,003	$14,472	$5,237	-$9,235	-63.8%
Total Salaries and Benefits:	**$691,503**	**$760,001**	**$660,067**	**-$99,934**	**-13.1%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$22	$0	$1,500	$1,500	N/A
PROFESSIONAL SVC	$9,390	$100,000	$250,000	$150,000	150%
REPAIRS & MAINT	$695	$1,000	$1,000	$0	0%
PRINTING AND BINDING	$624	$3,000	$5,000	$2,000	66.7%
ADVERTISING	$9,025	$18,000	$20,000	$2,000	11.1%
ELECTRICAL SERVICES	$343	$1,000	$0	-$1,000	-100%
POSTAGE	$1,268	$5,000	$5,000	$0	0%
TELECOMMUNICATIONS	$1,221	$1,200	$2,000	$800	66.7%
WIRELESS/CELLULAR	$2,425	$2,100	$3,500	$1,400	66.7%
SOFTWARE/LICENSES	$879	$700	$500	-$200	-28.6%
OFFICE SUPPLIES	$3,078	$1,600	$1,500	-$100	-6.2%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
VEHICLE/POWER EQUIP SUPPLIES	$0	$350	$5,000	$4,650	1,328.6%
BOOKS & SUBSCRIPTIONS	$0	$500	$500	$0	0%
COMPUTER EQUIP - NON CAPITAL	$2,683	$0	$10,000	$10,000	N/A
OPERATING SUPPLIES	$0	$0	$800	$800	N/A
FURN & FIXTURES-NON CAPITAL	$744	$400	$1,500	$1,100	275%
TRAVEL- MILEAGE	$828	$0	$1,100	$1,100	N/A
MEALS/FOOD OTHER TRAINING	$1,076	$1,000	$1,100	$100	10%
TRAVEL EXP - EDUCATION/TRAIN	$1,898	$4,500	$2,500	-$2,000	-44.4%
EDUCATION-TUITION/REGISTRAT	$2,542	$5,000	$2,500	-$2,500	-50%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$2,441	$3,000	$1,000	-$2,000	-66.7%
FUEL	$429	$700	$3,000	$2,300	328.6%
LEASE/RENT EQUIPMENT	$3,661	$5,000	$10,000	$5,000	100%
Total Operating Expenses:	**$45,273**	**$154,050**	**$329,400**	**$175,350**	**113.8%**
Total Planning:	**$736,775**	**$914,051**	**$989,467**	**$75,416**	**8.3%**
Total Community Development:	**$736,775**	**$914,051**	**$989,467**	**$75,416**	**8.3%**
Total Expenditures:	**$736,775**	**$914,051**	**$989,467**	**$75,416**	**8.3%**

Aligning with County Strategic Goals



The Planning and Zoning Department has policies and ordinances in place to ensure that the county has balanced development that contributes to the welfare fo the community and preserves its rural character. Customer service and transparency are vital to this department.

Agency Goals & Objectives

- To administer the County's zoning and subdivision ordinances and provide professional guidance and technical support to the Board of Supervisors, Planning Commission, Design Review Committee, Board of Zoning Appeals, County Administration, and general public on land development activities, land use, transportation, environmental, and long-range planning matters.
- Continue to work to improve citizen notification and involvement in public hearing processes
- Rewrite the Subdivision Ordinances to be more customer and user friendly
- Continue to improve Planning and Zoning Department technical capabilities and customer service utilizing GIS data. Pursue a new permitting software system to increase efficiency and transparency.
- Begin small area studies for specific areas of the county.

Agency Performance Measures

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Target
Conduct field investigation of zoning complaints in 48 hours (in %)	99.5%	92.5%	95.0%	100%	100%
Complete Rezoning and CUP process within 120 days (start = application date)	90 days	82 days	88 days	120 days	120 days

Agency Highlights

Planning staff will be initiating two small area plans, one for the Centerville Village and one for the Courthouse Village. The two planning processes will be conducted concurrently and are expected to take about 9 months to complete. These plans will be important in guiding future land use and planning decisions for the county. Over the next year, detailed countywide census data should become available, setting the stage for a complete update of the County's comprehensive plan.

Staff is also working on the subdivision ordinance rewrite with anticipated completion in summer 2022. As part of our efforts to improve information for our citizens, staff has continued, and is nearing completion, of the zoning digitization process which will allow citizens to be able to see all proffers and conditions online as part of the GIS zoning layer.

Finally, we look forward to implementing new permitting/inspection software. The software will be the first upgrade we have had in over 20 years and will move our department into an entirely electronic format in the very near future.

Transportation

Transportation Planning is an important component of the Planning Department as it directly affects our citizens, businesses, and planned projects.

One major initiative transportation planners have been coordinating with regional partners is creation of a new regional Central Virginia Transportation Authority (CVTA). The CVTA will provide a dedicated funding stream to fund transportation projects both within the region and specifically within Goochland Co.

Additional transportation accomplishments for FY20 include:

- The Route 250 STARS study was completed to support transportation planning in the Centerville Village area. The study projected future traffic volumes and crafted recommendations to address traffic congestion and projected traffic growth on Broad Street Road between Hockett Rd. and the I-64 / West Broad Str. interchange in Henrico Co.
- Construction began and is nearing completion for traffic signalization and ramp improvements for both of the Rte. 288 / Broad Street Road intersections. Construction is scheduled to be complete in Fall 2020.
- Goochland was awarded $500,000 by the Richmond Regional TPO to fund an Interchange Justification Study for a new interchange along Rte. 288 between Tuckahoe Creek Parkway and Broad Street Rd.
- Finalized the alignment and substantially completed engineering for Fairground Road extension. Construction is expected to begin in late 2021.
- Completed Unpaved Road project for Youngstown Rd.
- Completed Maidens Road Bridge deck rehabilitation.
- Submitted 4 Smart Scale Applications to VDOT
    - I-64/Oilville interchange roundabout
    - I-64/Ashland Road interchange diverging diamond interchange
    - Rte. 288 auxiliary lane extension
    - Fairground Road extension

PURCHASING

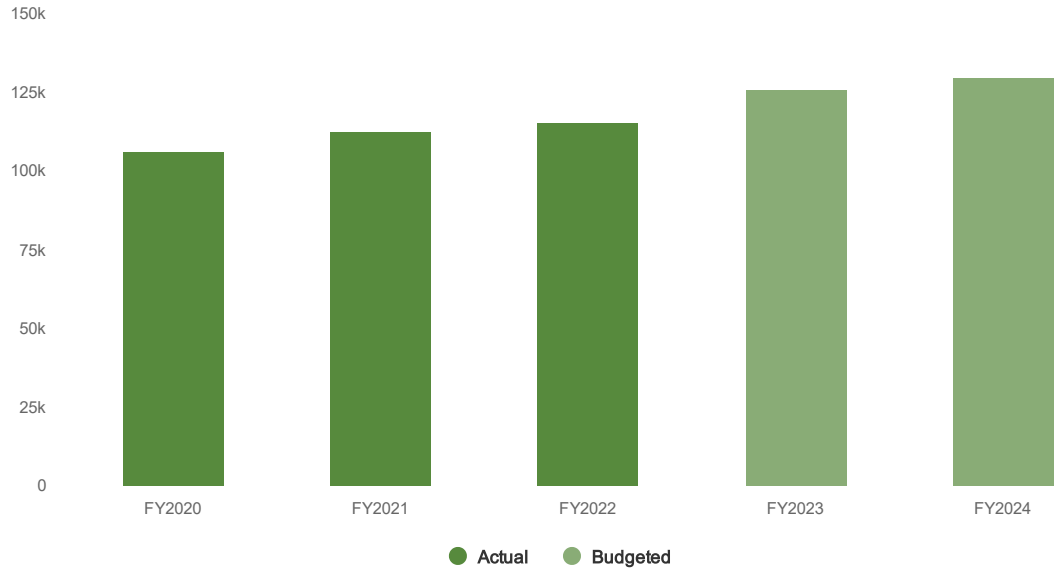
Mary Zapata
Director of Purchasing

Purchasing provides central procurement services and assistance to County departments and agencies. The primary responsibilities include assuring compliance with Federal, State (Virginia Public Procurement Act) and local laws, oversight review and assistance in preparation of specifications, solicitation documents, oversight of the review and evaluation process for Requests For Proposals and Invitations For Bids awards and general contract reviews. Purchasing is also responsible for complete oversight and administration of the County's procurement card program,as well as all administration and claims for County liability and property insurance and sale of county surplus property.

Expenditures Summary

$129,694 $3,813
(3.03% vs. prior year)

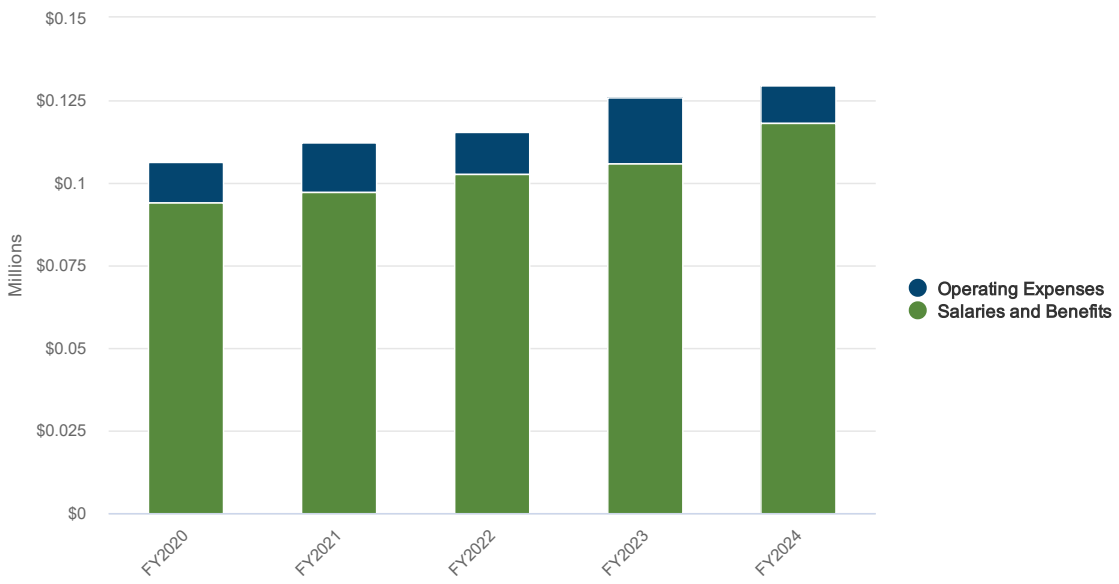
PURCHASING Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

The increase in personnel is due to the normal increases in salaries and benefit. The operating decrease is primarily due to the creation of a new community engagement department handling county logo items, a decrease in education and training costs due to prior year actual trends, and a decrease in rental/lease costs.

Budgeted and Historical Expenditures by Expense Type

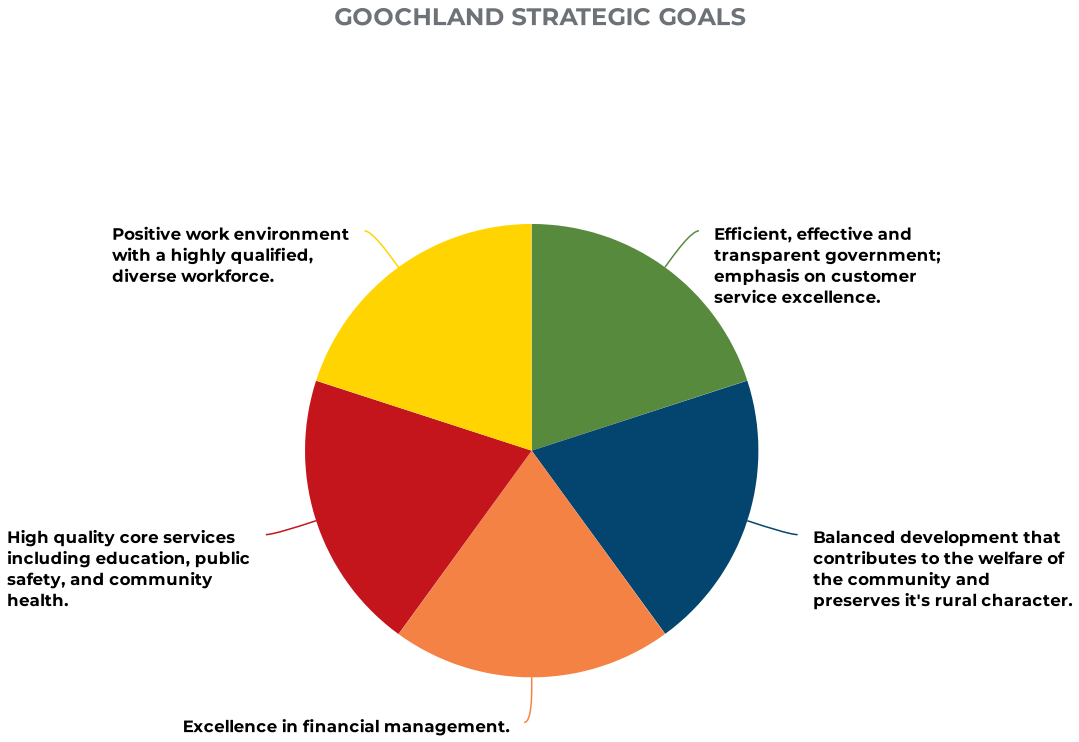


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$102,788	$105,731	$118,394	$12,663	12%
Operating Expenses	$12,524	$20,150	$11,300	-$8,850	-43.9%
Total Expense Objects:	**$115,312**	**$125,881**	**$129,694**	**$3,813**	**3%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Purchasing					
Salaries and Benefits					
SALARIES	$80,290	$81,155	$90,950	$9,795	12.1%
FICA BENEFITS	$6,093	$6,208	$6,958	$750	12.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$7,644	$9,552	$10,705	$1,153	12.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	$7,656	$7,656	$8,498	$842	11%
GROUP LIFE INSURANCE	$1,036	$1,087	$1,219	$132	12.1%
WORKER'S COMPENSATION	$70	$73	$64	-$9	-12.3%
Total Salaries and Benefits:	**$102,788**	**$105,731**	**$118,394**	**$12,663**	**12%**
Operating Expenses					
CONTRACTED SERVICES	$2,035	$475	$2,000	$1,525	321.1%
POSTAGE	$14	$50	$50	$0	0%
TELECOMMUNICATIONS	$149	$200	$200	$0	0%
WIRELESS/CELLULAR	$31	$200	$150	-$50	-25%
OFFICE SUPPLIES	$1,166	$1,000	$1,000	$0	0%
COMPUTER EQUIP - NON CAPITAL	$0	$475	$250	-$225	-47.4%
OFFICE EQUIPMENT	$239	$0	$0	$0	0%
TRAVEL- MILEAGE	$365	$250	$200	-$50	-20%
MEALS/FOOD OTHER TRAINING	$272	$250	$250	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$709	$1,900	$1,000	-$900	-47.4%
EDUCATION-TUITION/REGISTRAT	$299	$1,850	$800	-$1,050	-56.8%
COUNTY LOGO ITEMS	$3,260	$2,375	$0	-$2,375	-100%
DUES & MEMBERSHIPS	$395	$475	$400	-$75	-15.8%
LEASE/RENT EQUIPMENT	$3,588	$10,650	$5,000	-$5,650	-53.1%
Total Operating Expenses:	**$12,524**	**$20,150**	**$11,300**	**-$8,850**	**-43.9%**
Total Purchasing:	**$115,312**	**$125,881**	**$129,694**	**$3,813**	**3%**
Total General Government:	**$115,312**	**$125,881**	**$129,694**	**$3,813**	**3%**
Total Expenditures:	**$115,312**	**$125,881**	**$129,694**	**$3,813**	**3%**

Aligning with County Strategic Goals



Purchasing supports the County's Strategic goals aligning with efficient, effective and transparent government and excellence in financial management.

Agency Goals & Objectives

- Maintain compliance with all Procurement law and applicable procedures
- Provide timely and professional service to departments, citizens and vendors.
- Provide professional guidance and assistance to departments regarding complex procurements to achieve the maximum results for their needs.
- Create and maintain openness and transparency to our departments, citizens and vendors.
- Maintain and ensure fair, open and maximum competition
- Ensure insurance proposals are fair and within county values

Agency Performance Measures

Procurement cycle time

- Minimize the time it takes to approve a requisition and convert to a Purchase Order by 25%.
- Achieve and maintain continued education points at 40 hours
- Reduce award time for formal solicitations by 15%

Agency Highlights

In FY 21/22 the Purchasing Department successfully negotiated and procured many contracts including small area planning services, new fuel management system, recruitment services, on-call lawn maintenance services, engineering and construction services for Public Utility projects and multiple other procurements leading to 350 Purchase Orders and Change Orders totaling over $13,250,000. Upcoming projects will include architectural and engineering services and project management services for 2 new fire stations and a new courthouse, an new aerial and tanker truck and multiple others.

This department also handles all insurance needs, claims, records and renewals for the County and assists management with recommendations regarding annual renewals for premiums and coverage and risk management.

During the General Assembly session, this department constantly monitors all bills and legislative proposals regarding procurement that may affect the County. After becoming law, this department works closely with the County Attorney's office to recommend code changes to the Board of Supervisors.

Purchasing is designated as the Purchase Card Administrator for all county issued credit cards. This includes approving any new requests, determining spending thresholds, maintaining card holder accessibility/accountability, fraud action remediation, reconciling statements and cancellation of cards.

Future Outlook

The Purchasing Department will continue to face struggles with maintaining, procuring and negotiating contracts as well as maintaining insurance renewals, claims and requirements and purchase card activities with the increase in facilities, employees and legislative changes at the current staffing level.

REGISTRAR

Ryan Mulligan
Registrar

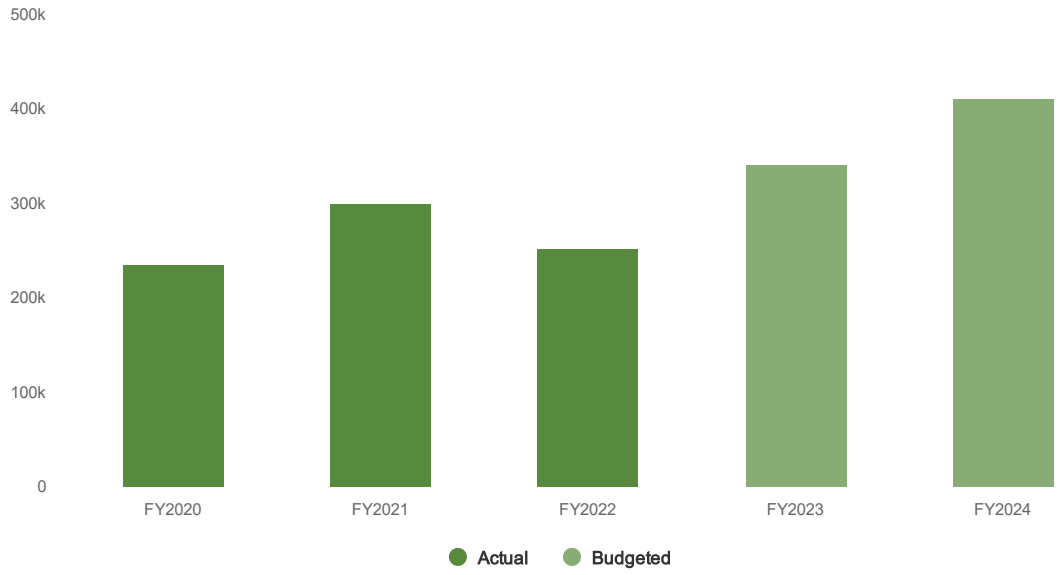
The Registrar's Office is charged with providing all facets of the electoral process, from voter registration to election administration, to the citizens of Goochland County. This activity includes processing voter registrations and maintaining accurate voter lists in accordance with state and federal code as well as providing absentee voting opportunities, coordinating polling place facilities, processing candidates, tracking campaign finance and maintaining the voting equipment. The office also provides customer service relating to voter registration and elections.

The budget includes part-time wages to oversee electoral function of the County.

Expenditures Summary

$410,484 $69,536
(20.39% vs. prior year)

REGISTRAR Proposed and Historical Budget vs. Actual



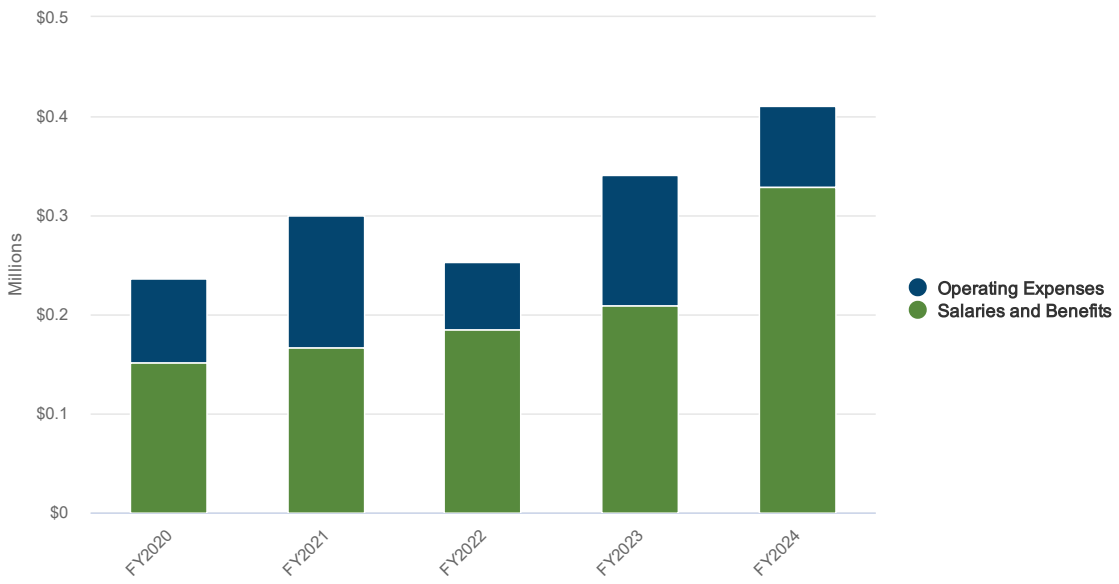
Explanation of Changes & Summary by Major Line

The personnel increase is due to the normal salary and benefits increase. Operating increases are primarily due to licensing of voting machines and electronic poll books, voting machine programming, and printing and mailing ballots.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Registrar					
Salaries and Benefits	$185,107	$209,167	$328,988	$119,821	57.3%
Operating Expenses	$67,595	$131,781	$81,496	-$50,285	-38.2%
Total Registrar:	**$252,702**	**$340,948**	**$410,484**	**$69,536**	**20.4%**
Total General Government:	**$252,702**	**$340,948**	**$410,484**	**$69,536**	**20.4%**
Total Expenditures:	**$252,702**	**$340,948**	**$410,484**	**$69,536**	**20.4%**

Expenditures Details

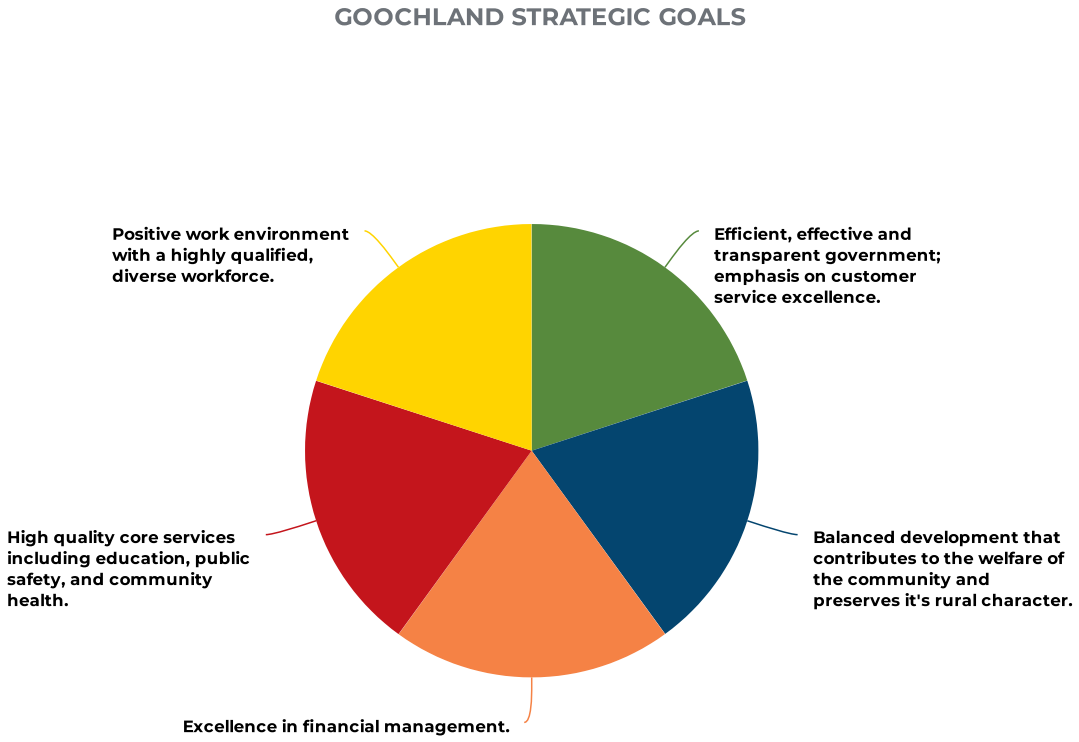
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$129,462	$131,289	$187,655	$56,366	42.9%
OVERTIME	$0		$1,070	$1,070	N/A
SALARIES - PART TIME	$6,225	$21,500	$10,700	-$10,800	-50.2%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
ELECTION WORKERS	$0		$60,000	$60,000	N/A
OTHER SALARIES	$6,902	$6,969	$0	-$6,969	-100%
FICA BENEFITS	$10,440	$12,221	$19,846	$7,625	62.4%
VRS BENEFITS PLAN 1& 2 EMPLS	$12,531	$15,453	$20,939	$5,486	35.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$17,806	$19,836	$26,520	$6,684	33.7%
GROUP LIFE INSURANCE	$1,614	$1,759	$2,076	$317	18%
WORKER'S COMPENSATION	$127	$140	$182	$42	30%
Total Salaries and Benefits:	**$185,107**	**$209,167**	**$328,988**	**$119,821**	**57.3%**
Operating Expenses					
PROFESSIONAL SVC	$0	$500	$500	$0	0%
REPAIRS & MAINT	$0	$1,500	$1,500	$0	0%
CONTRACTED SERVICES	$3,840	$18,306	$27,230	$8,924	48.7%
PRINTING AND BINDING	$4,669	$5,000	$5,000	$0	0%
POLLING IMPROVEMENTS	$249	$500	$500	$0	0%
JURORS WITNESSES ELECT WORK	$29,988	$45,155	$0	-$45,155	-100%
POSTAGE	$12,303	$16,831	$9,000	-$7,831	-46.5%
TELECOMMUNICATIONS	$264	$600	$600	$0	0%
WIRELESS/CELLULAR	$585	$500	$1,000	$500	100%
OFFICE SUPPLIES	$1,862	$5,052	$5,052	$0	0%
COMPUTER EQUIP -NON CAPITAL	$210	$0	$0	$0	0%
TRAVEL- MILEAGE	$1,318	$4,000	$4,000	$0	0%
MEALS/FOOD OTHER TRAINING	$298	$600	$600	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$591	$2,400	$2,400	$0	0%
EDUCATION-TUITION/REGISTRAT	$300	$2,400	$2,400	$0	0%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$430	$430	$430	$0	0%
COMPUTER EQUIPMENT	$7,307	$24,580	$16,000	-$8,580	-34.9%
LEASE/RENT EQUIPMENT	$3,381	$3,427	$4,884	$1,457	42.5%
Total Operating Expenses:	**$67,595**	**$131,781**	**$81,496**	**-$50,285**	**-38.2%**
Total Expense Objects:	**$252,702**	**$340,948**	**$410,484**	**$69,536**	**20.4%**

Aligning with County Strategic Goals



The registrar's office strives to exemplify excellence in customer service, high quality core services, and transparent government.

Agency Goals & Objectives

- Provide premier services for county voters.
- Ensure uniformity in the voting process.
- Maintain voter confidence in the electoral process.
- Minimize wait times for voting at all locations.

Agency Performance Measures

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Estimate	FY2023 Forecast
Number of Registered Voters	18,730	19,959	20,835	22,000
Voter turnout	60.36%	88%	73.02%	68%

Agency Highlights

Goochland County continues to be among the counties with the highest turnout. The percentage turnout of total voters for the November 2020 General Election was 88% compared to the state-wide percentage turnout of total voters of 75.08%.

The General Registrar was a member of the county's redistricting team. Redistricting is a huge undertaking done only every 10 years. It involves having to design a map of districts that meets all Federal, State and local regulations. The General Registrar is then tasked with assigning all voters in the county to the correct districts and precincts.

This office held and plans to continue to hold an Election Hot wash to promote two-way communication between this office and the Officers of Election, giving them the opportunity to ask questions, share experiences and provide suggestions. Knowing how things are done at each precinct, having the officers share with each other and listening to suggestions will help us to continue to meet our goals and objectives.

Future Outlook

The Registrar will continue to develop policies and procedures for this office as well as for administering elections and continue to make Election Officer training more effective to ensure the citizens receive premier services. There will be a focus on transparency and election integrity.

SCHOOLS

Dr. Raley
Superintendant

www.goochlandschools.org

Goochland County Public Schools is the only public school agency in Goochland County and is overseen by five elected School Board members. It is responsible for providing public education services for 2620 preschool through 12th grade students with 469 permanent contracted employees and a number of temporary employees. There are five schools in six facilities and two operational buildings.

The mission of the School Board is to **maximize the potential for every learner** and the vision is to **inspire the next generation to make a positive impact**. The School Board has five core values which it uses for training, daily operations, and employment decisions: **Excellence, Creativity, Courage, Honor and Optimism** (ECCHO). With the **Engage 20/26 strategic plan**, the division continues on its path of excellence in the region and state and is proud of its history of high graduation rates (97% or higher), full state accreditation in regular and special education, and high growth and achievement test scores. The majority of middle and high school students take courses in Career and Technology Education (CTE). The School Board is also proud of its rigorous classes, with 18% of high school students enrolled in one of two offered governor's schools for academically gifted students and more than 34% of high school students are taking at least one college-level class.

The School Board prides itself on its financial transparency and effective use of local, state and federal funding to remain an excellent school division. It has five primary funds, with the Board of Supervisors adopting a budget for each fund in April based on the request and approval of the School Board, as well as the availability of local funds.

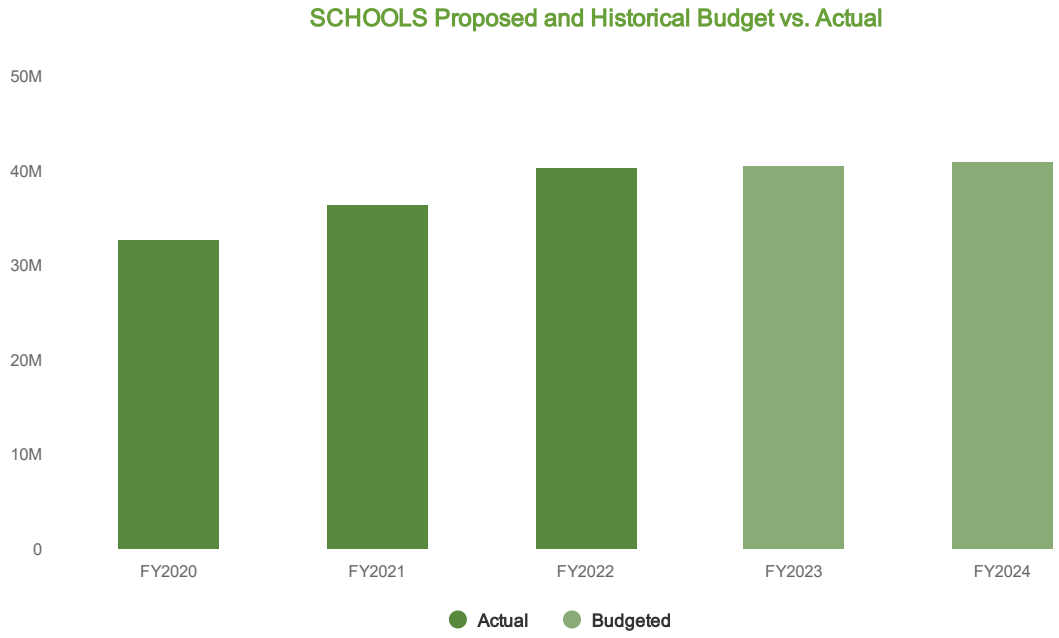
The School Board has a **separate budget document** that was the recipient of the GFOA Best Budget Presentation award last year. It describes each of these funds in detail, with narrative descriptions, revenue and expenditure summaries, and strategic plan goals and initiatives. This budget document reflects the budget adopted by the School Board on February 28, 2023. The funds summarized in the following pages include and reflect this budget:

- School Operating Fund (623) - appropriated by state category
- School Textbook Fund (624)
- School Special Revenue Fund (626)
- School Cafeteria Fund (627)
- School Grant Fund (628)

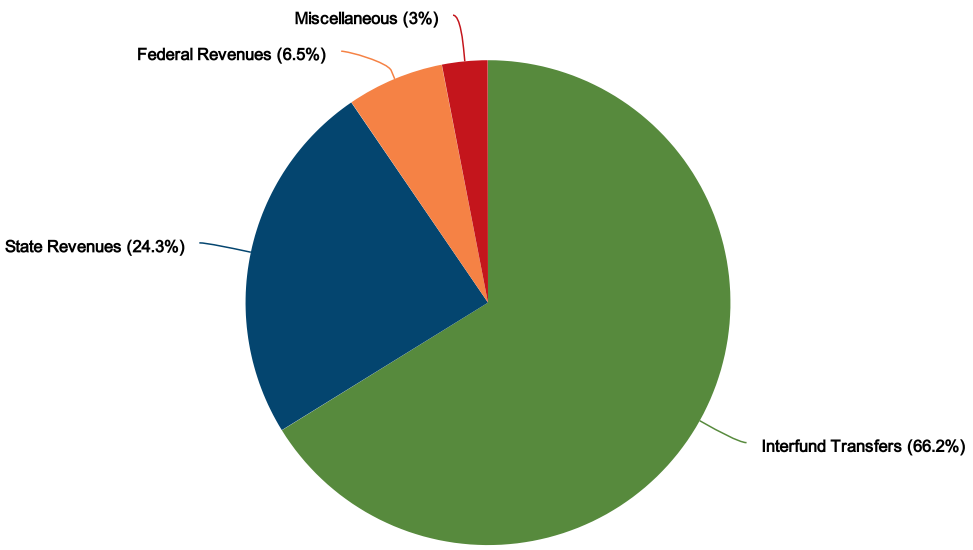
*The School Board's budget website which contains more detailed reports and budget presentations: FY2024 SCHOOLS ADOPTED BUDGET

Revenues Summary

$41,168,674 $604,451
(1.49% vs. prior year)

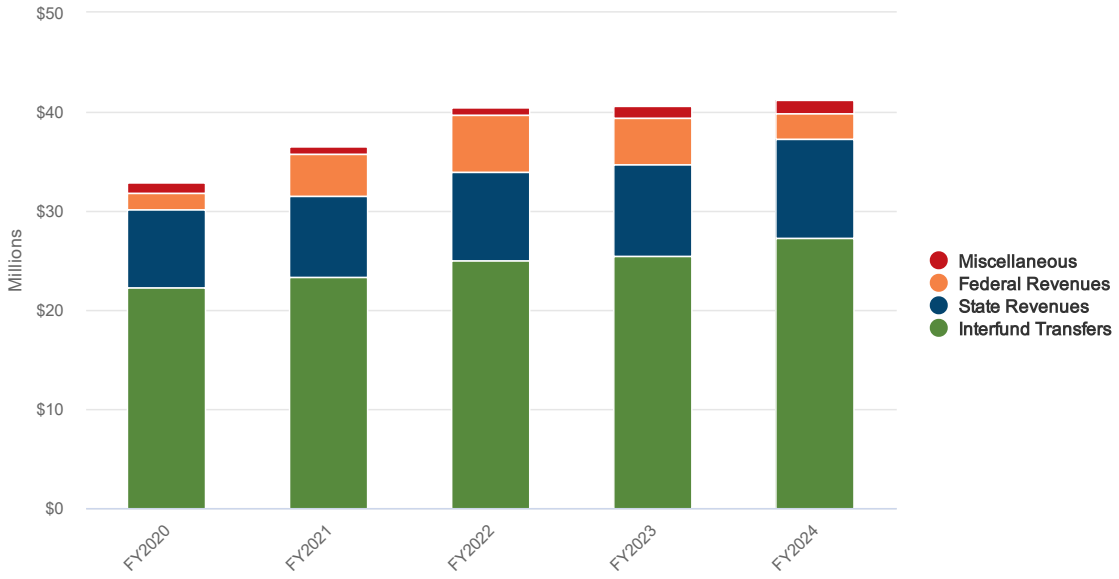


Revenues by Source



State revenues for public schools consist of two main components - a state sales tax allocation based on all school-age children in Goochland County and a "standards of quality" allocation based on student enrollment and a needs-based index. This index has determined that the state will pay 20% and Goochland has a required local match of 80% for state-mandated expenses. The Interfund Transfer or County funding is typically between 65 and 70% of the Schools budget and exceeds the state-required local match by 62% for FY2024. Federal revenues consist of the last $700,000 of COVID-19 stimulus funding and almost $2M of regular federal funding principally for special education and one higher poverty school.

Budgeted and Historical Revenues by Source



This chart shows the significance of federal stimulus funds that were received (and spent) from FY2021 to the FY2024 budget to counteract the impact of the COVID-19 pandemic on public education. Schools were shut down in March 2020 and, for Goochland, reopened in October 2020 on a hybrid basis with half the families opting to keep their children home. Almost all students returned full time in August 2021 (FY2022) when schools returned to normal operations with additional tutoring and emotional and social supports, utilizing federal funding. For the FY2024 budget, the one-time federal stimulus funding is almost spent and, with both additional County (interfund) transfers and inflation-driven higher sales tax (state) revenue, the Schools overall funding shows no real increase year-over-year.

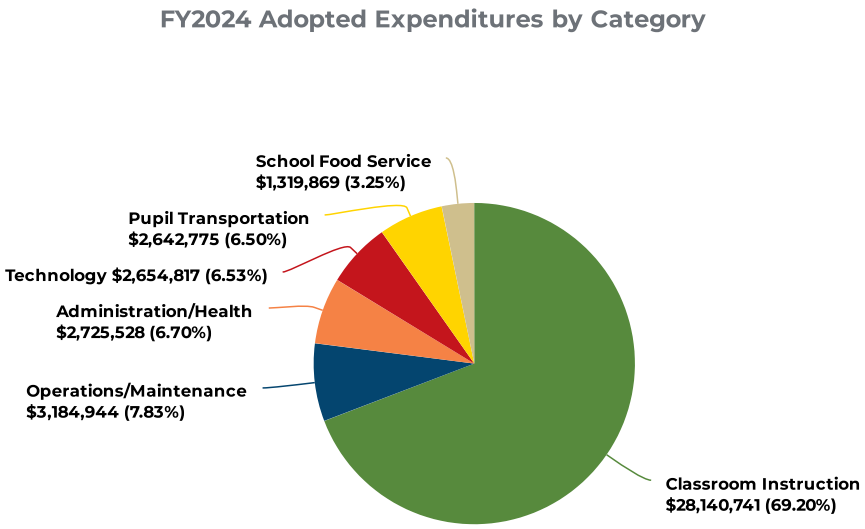
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Revenue Source					
Miscellaneous					
LOCAL REVENUE	$393,733	$326,342	$333,929	$7,587	2.3%
OTHER SPECIAL REVENUE CATE	$211,687	$240,010	$315,460	$75,450	31.4%
LOCAL REVENUES	$64,723	$596,843	$605,711	$8,868	1.5%
Total Miscellaneous:	**$670,143**	**$1,163,195**	**$1,255,100**	**$91,905**	**7.9%**
State Revenues					
Noncategorical State Aid					
NONCATEGORICAL STATE AID STATE SALES TAX REVENUE			$4,293,508	$4,293,508	N/A
NONCATEGORICAL STATE AID STATE REVENUES		$0	$32,658	$32,658	N/A
Total Noncategorical State Aid:		**$0**	**$4,326,166**	**$4,326,166**	**N/A**
Categorical State Aid					
STATE BOND PROCEEDS	$316,234	$4,650,708	$180,000	-$4,470,708	-96.1%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
STATE SALES TAX REVENUE	$4,405,824	$4,268,304	$0	-$4,268,304	-100%
STATE SOQ REVENUE	$4,167,428	$180,000	$5,423,104	$5,243,104	2,912.8%
STATE REVENUE TEXTBOOK	$53,604	$66,190	$66,720	$530	0.8%
STATE REVENUES	$15,894	$15,766	$0	-$15,766	-100%
Total Categorical State Aid:	**$8,958,984**	**$9,180,968**	**$5,669,824**	**-$3,511,144**	**-38.2%**
Total State Revenues:	**$8,958,984**	**$9,180,968**	**$9,995,990**	**$815,022**	**8.9%**
Federal Revenues					
FEDERAL REVENUES	$1,635,537	$587,399	$681,500	$94,101	16%
FEDERAL REVENUES	$4,155,749	$4,132,661	$1,985,084	-$2,147,577	-52%
Total Federal Revenues:	**$5,791,286**	**$4,720,060**	**$2,666,584**	**-$2,053,476**	**-43.5%**
Interfund Transfers					
COUNTY TRANSFER	$24,792,477	$25,235,240	$26,984,120	$1,748,880	6.9%
COUNTY TRANSFER TEXTBOOK	$214,416	$264,760	$266,880	$2,120	0.8%
Total Interfund Transfers:	**$25,006,893**	**$25,500,000**	**$27,251,000**	**$1,751,000**	**6.9%**
Total Revenue Source:	**$40,427,306**	**$40,564,223**	**$41,168,674**	**$604,451**	**1.5%**

Expenditures Summary

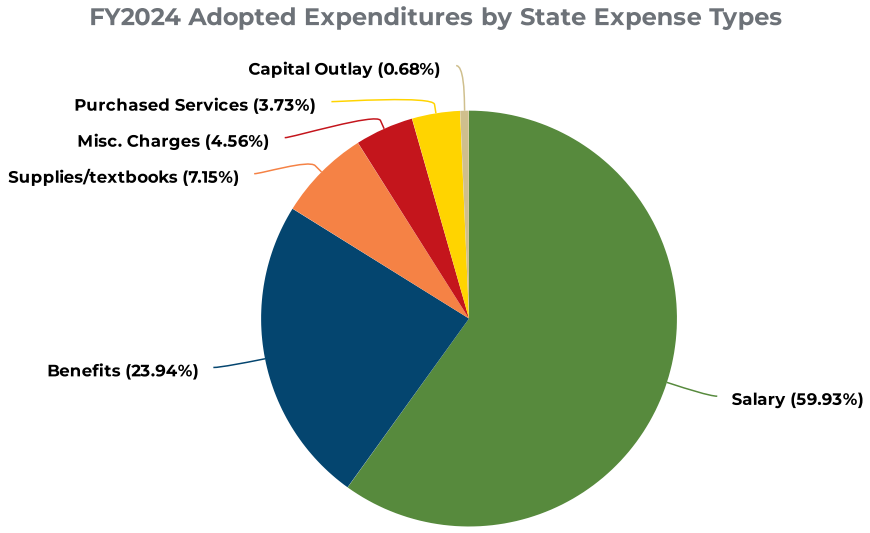
$41,168,674 $604,451
(1.49% vs. prior year)

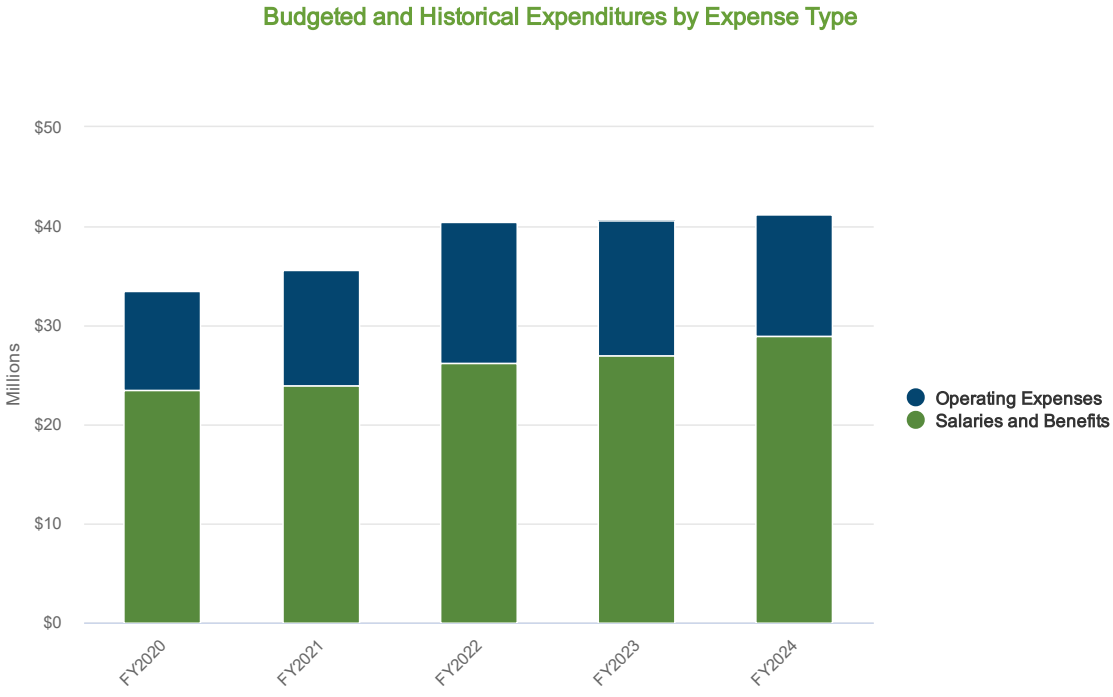
Expenditures by State Education Category



Classroom instruction and related technology expenses are almost 76% of the FY2024 adopted expenditure budget with necessary support services taking up the balance of expenses. Operations and maintenance costs on the six school facilities have been rising over the last few years due to three 60-year-old elementary schools, a 22-year-old high school in need of major equipment replacement, and high inflation for utilities and repairs.

Expenditures by Expense Type





The full schools budget, goals and performance measures can be found on their website:

FY2024 SCHOOLS ADOPTED BUDGET

Goochland County Sheriff's Office

Sheriff Steven N. Creasey
Goochland County Sheriff

The Goochland County Sheriff's Office (GCSO) is the primary law enforcement agency in Goochland County responsible for responding to all calls for service, 911 emergency communications, civil process, court security, and prisoner transport.

The mission of the Goochland County Sheriff's Office

The men and women of the Goochland County Sheriff's Office will always strive to provide efficient public safety services to all residents, businesses, and visitors to Goochland County while exhibiting exceptional character, competence, and open communication.

The vision of the Goochland County Sheriff's Office

The vision of the Goochland County Sheriff's Office is to be an extraordinary problem-solving law enforcement agency by working collaboratively with all Goochland residents and businesses to provide for the safest and most secure community in the Commonwealth of Virginia.

Core Values of the Goochland County Sheriff's Office

- We value our sworn oath to protect and serve all residents, businesses, and visitors to Goochland County.
- We value our Law Enforcement Code of Ethics.
- We value the Constitutions of the United States and the Commonwealth of Virginia, as well as the system of laws that govern us.
- We value the entire Goochland community and the diversity of the people we serve.
- We value treating others as we would want our own family to be treated, which drives our interaction with all residents, businesses, and visitors to Goochland County.
- We value organizational excellence.
- We value an environment in which individuals strive as a team for superior professional performance in order to achieve our organizational mission and objectives.

Court Services is a division of the Sheriff's Office and is responsible for civil process, the security of the Goochland County judiciary, its officers, visitors, and prisoners. This includes the Circuit Court, General District Court, and Juvenile & Domestic Relations Court. Court Services helps ensure security and maintains order of courtrooms prior to and during all court sessions.

Emergency Communications serves as the 911 answering point and emergency dispatch center for Goochland County, employed and managed by the Goochland County Sheriff's Office. These services and other support activities are provided to County citizens and businesses on a 24/7 basis. The department is able to provide these services with well-trained professional Emergency Communications Officers and the use of modern-technology communications systems.

Expenditures Summary

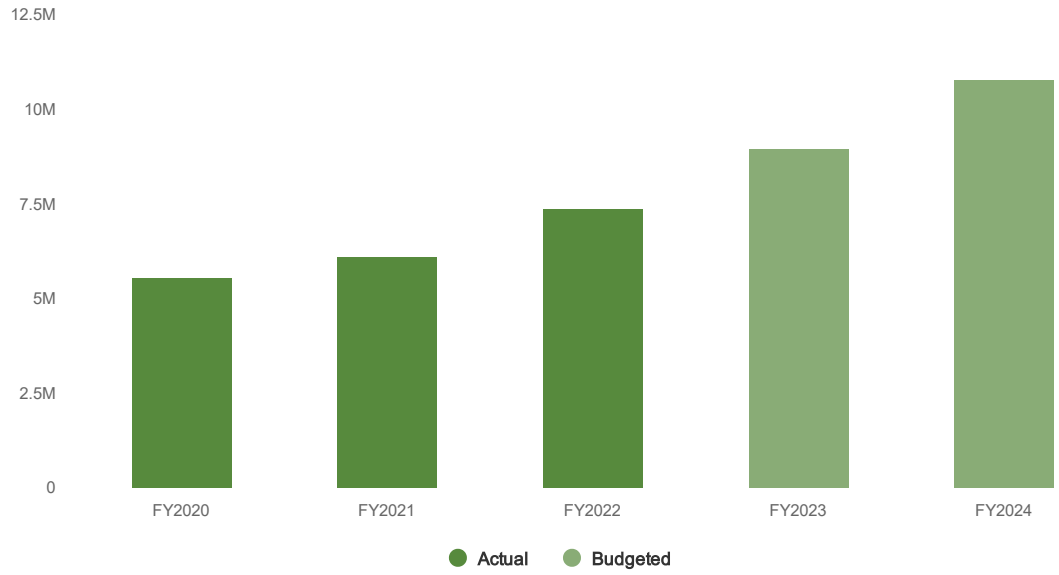
Sheriff's Office

including

Sheriff Court Related, School Resource Officer, Correction & Detention, Emergency Communications, and Sheriff Grants

$10,802,597 **$1,833,219**
(20.44% vs. prior year)

SHERIFF'S OFFICE Proposed and Historical Budget vs. Actual



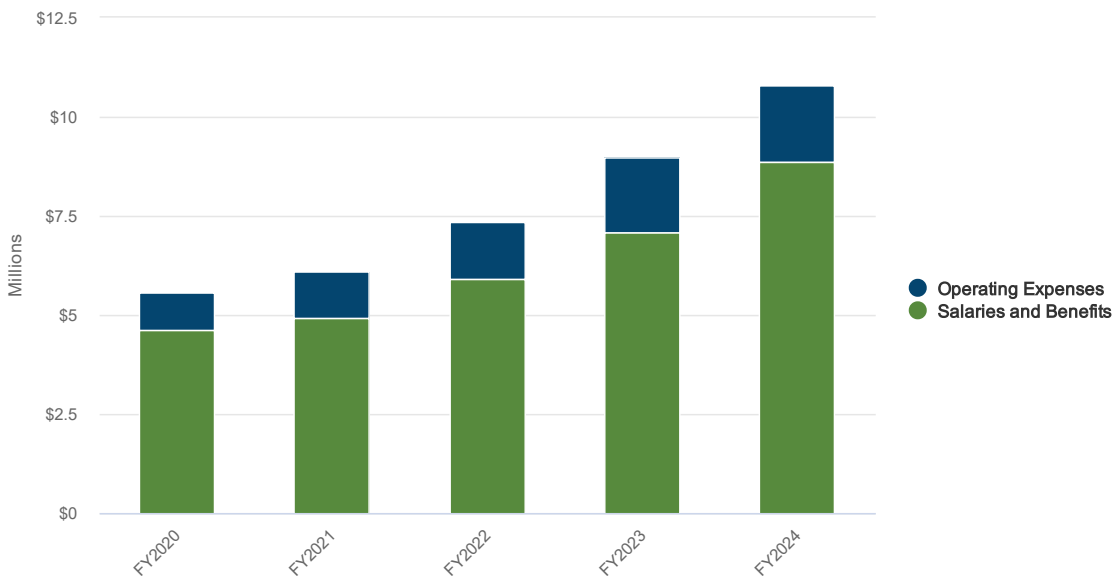
Explanation of Changes & Summary by Major Line

Salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 department budgets. The Board of Supervisors approved budget adjustments at the department level effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

For FY2024, Sheriff Creasey requested 2 additional full-time deputies, 1 additional dispatcher and 1 part-time community officer.

- The proposed budget includes 2 additional deputies, 1 additional dispatcher, and 1 part-time community officer.
- Proposed a competitive pay increase that will bring the starting pay for a deputy to $56,250 and a dispatcher to $44,249.
- Career development
- Recruitment program

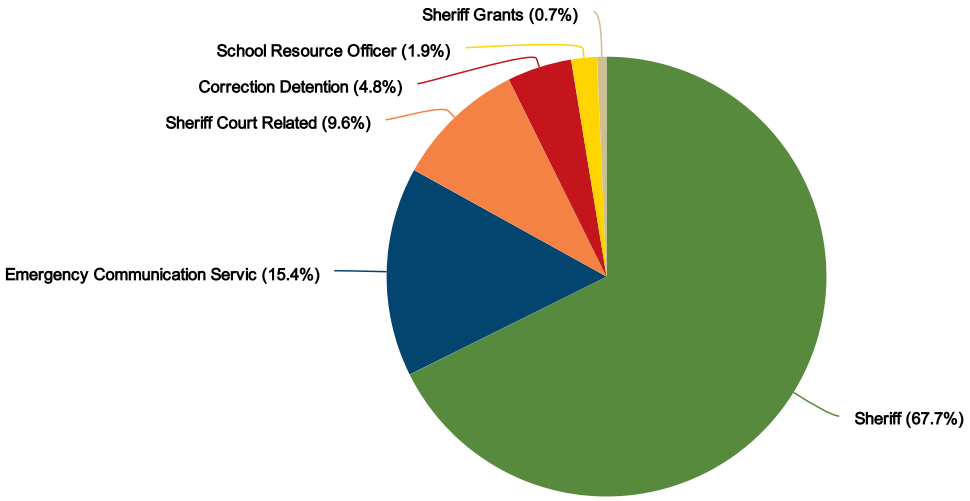
Budgeted and Historical Expenditures by Expense Type



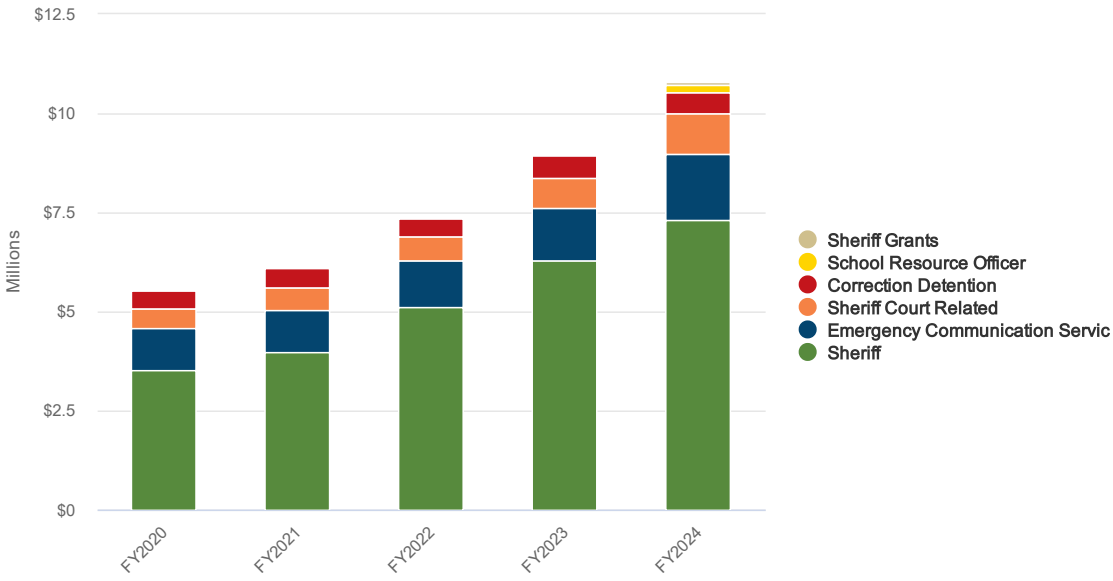
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$5,898,404	$7,078,678	$8,872,752	$1,794,074	25.3%
Operating Expenses	$1,467,122	$1,890,700	$1,929,845	$39,145	2.1%
Total Expense Objects:	**$7,365,526**	**$8,969,378**	**$10,802,597**	**$1,833,219**	**20.4%**

Expenditures Details

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Judicial Administration					
Sheriff Court Related					
Salaries and Benefits					
SALARIES	$343,983	$307,444	$467,634	$160,190	52.1%
OVERTIME	$17,364	$25,000	$29,970	$4,970	19.9%
SALARIES - PT DEPUTIES	$11,594	$110,000	$123,580	$13,580	12.3%
PT-COURT SPECIALIST	$37,070	$70,000	$76,220	$6,220	8.9%
FICA BENEFITS	$29,303	$39,202	$53,351	$14,149	36.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$32,829	$36,186	$55,041	$18,855	52.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	$66,552	$67,542	$85,606	$18,064	26.7%
GROUP LIFE INSURANCE	$4,448	$3,659	$6,628	$2,969	81.1%
WORKER'S COMPENSATION	$12,079	$12,299	$22,875	$10,576	86%
Total Salaries and Benefits:	**$555,222**	**$671,332**	**$920,905**	**$249,573**	**37.2%**
Operating Expenses					
UNIFORMS	$3,709	$5,000	$5,000	$0	0%
PROFESSIONAL SVC	$0	$2,500	$2,500	$0	0%
REPAIRS & MAINT	$6,153	$15,000	$16,000	$1,000	6.7%
CONTRACTED SERVICES	$1,645	$12,000	$12,000	$0	0%
EMPLOYEE DRUG TEST	$42	$1,000	$1,000	$0	0%
COMM EQUIP-REPAIRS	$977	$1,000	$1,200	$200	20%
OFFICE SUPPLIES	$1,717	$1,500	$1,800	$300	20%
LAW ENFORCEMENT SUPPLIES	$7,234	$8,500	$16,100	$7,600	89.4%
AMMUNITION	$4,381	$4,000	$5,000	$1,000	25%
VEHICLE TIRES	$3,739	$5,000	$4,500	-$500	-10%
COMPUTER EQUIP -NON CAPITAL	$0	$1,500	$2,000	$500	33.3%
FURN & FIXTURES-NON CAPITAL	$2,289	$5,000	$5,000	$0	0%
MEALS OPERATIONS	$442	$1,000	$1,100	$100	10%
TRAINING CLASSES LODGING MEALS	$5,014	$5,000	$5,500	$500	10%
FUEL	$22,414	$20,000	$40,000	$20,000	100%
Total Operating Expenses:	**$59,755**	**$88,000**	**$118,700**	**$30,700**	**34.9%**
Total Sheriff Court Related:	**$614,977**	**$759,332**	**$1,039,605**	**$280,273**	**36.9%**
Total Judicial Administration:	**$614,977**	**$759,332**	**$1,039,605**	**$280,273**	**36.9%**

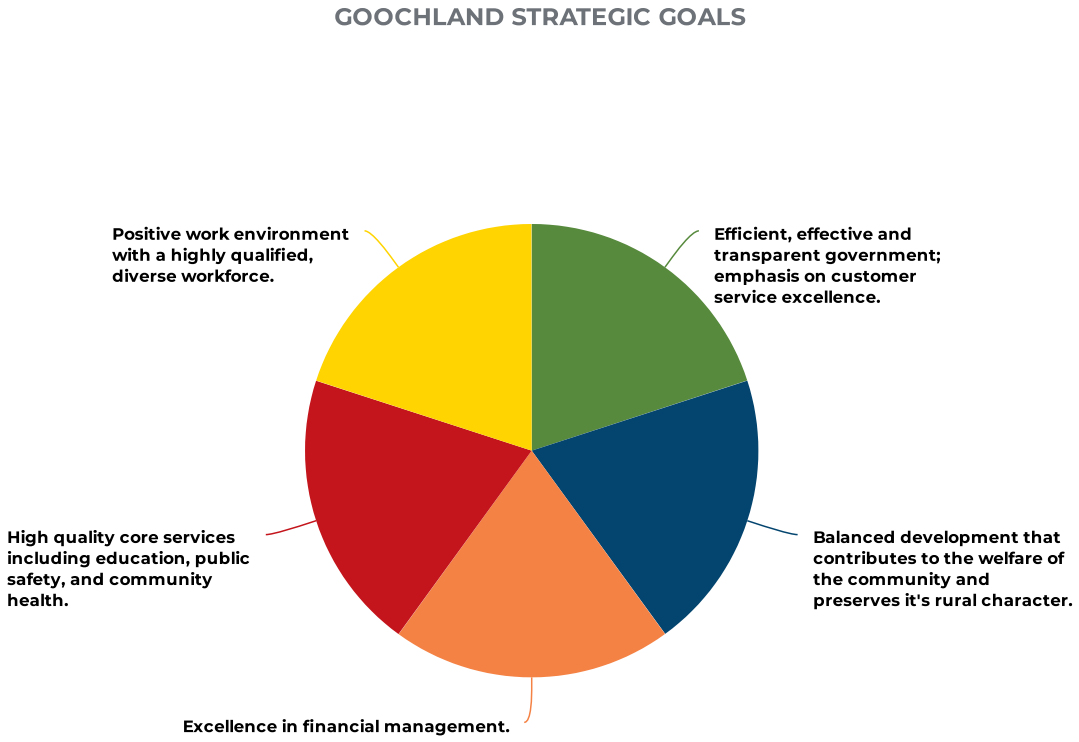
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Public Safety					
Sheriff					
Salaries and Benefits					
SALARIES	$2,957,452	$3,458,769	$3,906,301	$447,532	12.9%
OVERTIME	$84,244	$175,100	$188,700	$13,600	7.8%
OT GOVT EVENTS	$2,938	$34,550	$38,850	$4,300	12.4%
SALARIES - PART TIME	$4,125	$0	$87,186	$87,186	N/A
CAREER DEVELOPMENT	$0		$185,000	$185,000	N/A
EXTRA DUTY PAY	$79,753	$56,650	$61,050	$4,400	7.8%
FICA BENEFITS	$229,964	$282,325	$341,732	$59,407	21%
VRS BENEFITS PLAN 1& 2 EMPLS	$275,974	$407,097	$459,772	$52,675	12.9%
HOSPITAL/MEDICAL (HMP) BENEFIT	$452,188	$547,536	$637,981	$90,445	16.5%
GROUP LIFE INSURANCE	$37,404	$46,348	$52,344	$5,996	12.9%
WORKER'S COMPENSATION	$66,274	$87,469	$139,450	$51,981	59.4%
Total Salaries and Benefits:	**$4,190,316**	**$5,095,844**	**$6,098,366**	**$1,002,522**	**19.7%**
Operating Expenses					
UNIFORMS	$38,627	$124,000	$81,120	-$42,880	-34.6%
PROFESSIONAL SVC	$190	$3,000	$7,000	$4,000	133.3%
REPAIRS & MAINT	$68,893	$117,500	$117,500	$0	0%
CONTRACTED SERVICES	$91,270	$135,000	$144,700	$9,700	7.2%
PRINTING AND BINDING	$3,990	$4,000	$4,500	$500	12.5%
ADVERTISING	$1,163	$2,000	$5,000	$3,000	150%
INVESTIGATION SERVICES	$23,407	$27,000	$33,000	$6,000	22.2%
HIRING PROCESS	$12,096	$10,400	$17,900	$7,500	72.1%
CONTRACT HAULING TOWING ETC	-$244	$2,000	$2,000	$0	0%
MEDICAL EXAM/BODY REMOVAL	$225	$3,000	$3,000	$0	0%
EMPLOYEE DRUG TEST	$861	$3,000	$2,500	-$500	-16.7%
COMM EQUIP-REPAIRS	$160	$2,000	$2,000	$0	0%
POSTAGE	$2,354	$3,500	$3,500	$0	0%
TELECOMMUNICATIONS	$3,029	$4,000	$4,000	$0	0%
WIRELESS/CELLULAR	$29,296	$35,000	$38,000	$3,000	8.6%
OFFICE SUPPLIES	$9,978	$12,000	$12,000	$0	0%
EQUIPMENT REPAIR-PARTS	$3,296	$6,000	$6,000	$0	0%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
LAW ENFORCEMENT SUPPLIES	$149,845	$104,000	$130,000	$26,000	25%
COMMUNICATION EQUIP-SUPPLIES	$995	$8,000	$8,000	$0	0%
BOOKS & SUBSCRIPTIONS	$558	$2,000	$2,000	$0	0%
INVESTIGATIVE SUPPLIES	$11,278	$31,800	$20,800	-$11,000	-34.6%
AMMUNITION	$13,499	$28,000	$47,000	$19,000	67.9%
VEHICLE TIRES	$17,338	$22,000	$17,000	-$5,000	-22.7%
COMMUNITY ENGAGEMENT	$21,895	$28,400	$32,500	$4,100	14.4%
OFFICE EQUIPMENT	$5,411	$6,000	$6,000	$0	0%
K9 SUPPLIES/MEDICAL	$8,395	$8,000	$8,500	$500	6.3%
MEALS - OPERATIONS	$669	$1,500	$1,700	$200	13.3%
TRAINING CLASSES LODGING MEALS	$34,718	$35,000	$90,000	$55,000	157.1%
EMPLOYEE SERIVCES	$2,772	$3,500	$5,500	$2,000	57.1%
TRAINING ACADEMY	$0		$1,240	$1,240	N/A
DUES & MEMBERSHIPS	$5,087	$8,000	$8,200	$200	2.5%
FUEL	$132,580	$140,000	$200,000	$60,000	42.9%
MACHINERY & EQUIPMENT >$5000	$3,813	$0	$10,000	$10,000	N/A
MOTOR VEHICLES & EQUIPMENT	$241,426	$250,000	$132,000	-$118,000	-47.2%
LEASE/RENT EQUIPMENT	$2,084	$5,000	$6,000	$1,000	20%
Total Operating Expenses:	**$940,953**	**$1,174,600**	**$1,210,160**	**$35,560**	**3%**
Total Sheriff:	**$5,131,269**	**$6,270,444**	**$7,308,526**	**$1,038,082**	**16.6%**
Correction Detention					
Operating Expenses					
PROFESSIONAL SVC	$0	$2,000	$0	-$2,000	-100%
ADULT JAIL SPACE	$121,685	$216,000	$216,000	$0	0%
JUVENILE DETENTION SPACE	$267,041	$280,000	$290,000	$10,000	3.6%
TELECOMMUNICATIONS	$0	$2,400	$0	-$2,400	-100%
WIRELESS/CELLULAR	$585	$700	$600	-$100	-14.3%
OFFICE SUPPLIES	$190		$0	$0	N/A
INMATE MEALS	$1,306	$2,000	$2,000	$0	0%
TRAINING ACADEMY	$34,551	$54,000	$5,165	-$48,835	-90.4%
Total Operating Expenses:	**$425,358**	**$557,100**	**$513,765**	**-$43,335**	**-7.8%**
Total Correction Detention:	**$425,358**	**$557,100**	**$513,765**	**-$43,335**	**-7.8%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Emergency Communication Servic					
Salaries and Benefits					
SALARIES	$754,940	$831,671	$1,002,959	$171,288	20.6%
OVERTIME	$42,715	$57,750	$67,800	$10,050	17.4%
SALARIES - PART TIME	$0		$33,335	$33,335	N/A
FICA BENEFITS	$54,843	$68,041	$84,463	$16,422	24.1%
VRS BENEFITS PLAN 1& 2 EMPLS	$70,593	$97,888	$118,048	$20,160	20.6%
HOSPITAL/MEDICAL (HMP) BENEFIT	$190,829	$209,208	$255,264	$46,056	22%
GROUP LIFE INSURANCE	$9,400	$11,144	$13,440	$2,296	20.6%
WORKER'S COMPENSATION	$756	$800	$773	-$27	-3.4%
Total Salaries and Benefits:	**$1,124,075**	**$1,276,502**	**$1,576,082**	**$299,580**	**23.5%**
Operating Expenses					
UNIFORMS	$2,798	$5,000	$5,600	$600	12%
PROFESSIONAL SVC	$0		$5,000	$5,000	N/A
REPAIRS & MAINT	$6,189	$10,000	$14,000	$4,000	40%
CONTRACTED SERVICES	$10,467	$22,000	$22,000	$0	0%
EMPLOYEE DRUG TEST	$126	$1,000	$1,000	$0	0%
ELECTRICAL SERVICES	$1,857	$4,000	$4,000	$0	0%
TELECOMMUNICATIONS	$7,045	$9,500	$10,000	$500	5.3%
OFFICE SUPPLIES	$2,603	$3,000	$3,500	$500	16.7%
COMMUNICATION/COMP EQUIP	$2,230	$6,000	$8,000	$2,000	33.3%
TRAINING, LODGING AND MEALS	$6,649	$6,000	$6,620	$620	10.3%
EMPLOYEE SERVICES	$0		$2,000	$2,000	N/A
DUES & MEMBERSHIPS	$96	$2,000	$2,500	$500	25%
LEASE/RENT EQUIPMENT	$996	$2,500	$3,000	$500	20%
Total Operating Expenses:	**$41,056**	**$71,000**	**$87,220**	**$16,220**	**22.8%**
Total Emergency Communication Servic:	**$1,165,131**	**$1,347,502**	**$1,663,302**	**$315,800**	**23.4%**
Sheriff Grants					
Salaries and Benefits					
PAY AND EQUIPMENT	$28,790	$35,000	$75,000	$40,000	114.3%
Total Salaries and Benefits:	**$28,790**	**$35,000**	**$75,000**	**$40,000**	**114.3%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Total Sheriff Grants:	**$28,790**	**$35,000**	**$75,000**	**$40,000**	**114.3%**
School Resource Officer					
Salaries and Benefits					
SALARIES	$0		$145,421	$145,421	N/A
FICA BENEFITS	$0		$11,125	$11,125	N/A
VRS BENEFITS PLAN 1 & 2	$0		$17,116	$17,116	N/A
HOSPITAL/MEDICAL HMP BENEFITS	$0		$22,018	$22,018	N/A
GROUP LIFE INSURANCE	$0		$1,949	$1,949	N/A
WORKERS COMPENSATION	$0		$4,770	$4,770	N/A
Total Salaries and Benefits:	**$0**		**$202,399**	**$202,399**	**N/A**
Total School Resource Officer:	**$0**		**$202,399**	**$202,399**	**N/A**
Total Public Safety:	**$6,750,549**	**$8,210,046**	**$9,762,992**	**$1,552,946**	**18.9%**
Total Expenditures:	**$7,365,526**	**$8,969,378**	**$10,802,597**	**$1,833,219**	**20.4%**

Aligning with County Strategic Goals



The policies and practices of the Goochland County Sheriff's Office are driven by our organizational mission, vision, and core values.

Agency Goals & Objectives

- Maintain our safe community through delivery of high-quality law enforcement services and community partnerships.
- Recruit and retain highly qualified professionals committed to our community.
- Preserve fiscally responsible practices of GCSO.
- Innovative use of current and emerging technologies in law enforcement

Agency Performance Measures

SHERIFF WORKLOAD MEASURE	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL
Number of calls to dispatch	30,251	36,682	38,069	39,282
Total calls for service	22,242	22,303	23,841	30,940
Mental health calls	160	148	171	184
Welfare calls	228	245	361	504
Training Hours	xx	xx	4,117	6,632

SHERIFF COURT WORKLOAD MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL
Court dates	167	176	172
Court transports	xx	536	558
Court-related miles	xx	35,414	42,575
People checked at security checkpoint	9,517	12,402	12,918

SHERIFF EMERGENCY COMMUNICATIONS WORKLOAD MEASURE	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL
911 calls processed	12,356	12,901	12,350
Non-911 telephone calls processed	69,576	74,531	75,409
Public safety calls for service	29,979	34,788	39,363

Agency Highlights

- On Tuesday, January 3, 2023, the Goochland County Sheriff's Office was presented with the FBI-Law Enforcement Executive Development Association Agency Trilogy Award. Goochland County Sheriff's Office joins only 63 other agencies in the nation in receiving this award.
- Mandatory minimum staffing
- Goochland County Sheriff's Office had all 5th graders from Randolph, Goochland, and Byrd Elementary Schools graduate from the D.A.R.E. program that was brought back to Goochland by Sheriff Creasey.
- Inaugral GCSO Awards and Promotions Ceremony
- Inaugral Annual Motor Show
- Started GCSO Business Watch and Worship Watch
- AND SO MUCH MORE

Goochland County Sheriff's Office membership highlights:

- Southeast Regional Internet Crimes Against Children (ICAC) Task Force
- Virginia Crime Clinic
- Virginia Gang Investigators Association
- High Intensity Drug Trafficking Areas (HIDTA) Program
- Virginia Sheriff's Association
- Fight Crime: Invest in Kids
- National School Resource Officer Association

Community programs and events sponsored by the Sheriff's Office, Sheriff Courts, and Emergency Communications:

- Candy, Costumes, & Cops
- COVID Prescription Delivery
- Drug Take-Back Box
- American Flag Retirement Box
- Safe Exchange Zone
- Project Lifesaver
- Handle with Care
- Report a tip
- Access GCSO's Most Wanted
- Receive GCSO alerts that may include:
  - Road closure alerts
  - Weather alerts
  - Amber alerts
  - Accident alerts
  - Closure or delayed opening of county buildings & courts
  - Scam alerts
  - Missing person alerts

Community programs and events sponsored by the Sheriff's Office, Sheriff Courts, and Emergency Communications continued:

- GHS Drivers' Education (10th-11th grade)
- GHS Legal Course (12th grade)
- GCSO iPhone and Android Apps
- Directory of important phone numbers, websites and contacts
- Recruitment & employment opportunities
- GCSO FAQs
- Vacation Watch
- Business Watch
- GCSO Jr Deputy Camp
- Re-opened GCSO Citizens' Academy
- Senior Citizens' Academy (Day Program)
- GCSO Auxiliary / Reserve Deputy Program
- Goochland County Middle School Law Enforcement Club
- D.A.R.E.
- AND SO MUCH MORE

Future Outlook

Goochland County Sheriff's Office must be responsive to and anticipate the current and future impacts of residential and commercial development within Goochland County by increasing personnel in order to maintain high-quality law enforcement services. To ensure the fastest possible response times, GCSO is prioritizing the addition of both law enforcement and emergency communications personnel. While specialized training such as Emergency Medical Dispatch will continue to be used by GCSO emergency communications to assist citizens between the time they place their 911 calls until a deputy arrives to assist them, GCSO is committed to continually striving to decrease response times in a county of 281.4 square miles (U.S. Census Bureau 2019).

To best serve the needs of Goochland citizens, Sheriff Creasey proposed a 5-year plan to the Goochland County Board of Supervisors in fiscal year 2021. Sheriff Creasey seeks to achieve a mandatory minimum of 7 deputies serving Goochland County at all times, 24 hours per day, 365 days per year by the end of fiscal year 2025.

Coming in FY2024:

- Third GCSO Junior Deputy Camp
- GCSO Citizens' Academy Reunion
- GCSO Chaplain Program - Complete
- GCSO Summer Leadership Academy - Ages 12-15
- Goochland County High School Law Enforcement Club
- GCSO will be hosting an FBI Supervisor Leadership and Command Leadership training course.
- AND MUCH MORE

SOCIAL SERVICES

Kimberly Jefferson
Director

DESCRIPTION & FUNCTION

Mission Statement: The mission of Goochland Department of Social Services is to promote self-reliance, foster prevention, and provide protection to strengthen families and individuals by offering services and linking them to community resources.

Goochland Social Services provides services ranging from protective services for children, the aged and disabled to day care, foster care and adoption services. The agency administers the Supplemental Nutrition Assistance Program (SNAP) which was formerly called the Food Stamp program. We also process applications for Medicaid, Auxiliary grants, TANF, VIEW and Low Income Energy Assistance Programs (LIHEAP).

Goochland Social services is the administrator of the County's Community Action grant. Goochland Community Action grant provides assistance to income eligible residents with rent, mortgage, utility and food access. The program coordinates with Goochland Public Schools and it's pre-school program. The program also partners with Goochland Cares and their home repair program. Job training/Job certification assistance is also offered through this program. All services for this program is based on income.

DAY CARE SERVICES

Child Care-Our child care assistance program provides funding to income eligible families to enhance the quality, affordability, and supply of child care available to families. Child care services are child-centered, family-focused services that support the family goals of economic self-sufficiency and child development by providing for the supervision, protection, and well-being of a child while the parent is participating in an approved activity. Policies and service strategies are designed to provide low-income families with the financial resources to find and afford quality child care for their children and to ensure that subsidy dollars are provided to the neediest families.

PUBLIC ASSISTANCE PROGRAMS

Medicaid - There are several Medical Assistance Programs offered in Virginia. Each program covers different groups of people and each program has different eligibility requirements. When you apply for Medical Assistance, you are screened for all possible programs based on your age, income, financial resources, and other information. To be eligible for a Medical Assistance Program, you must meet the financial and non-financial eligibility conditions for that program. Medicaid makes direct payments to health care service providers for eligible low- income individuals and families who are unable to pay for medical services. Medicaid pays for a variety of medical services including prescription drugs, doctor visits, nursing facility care and hospital care.

Temporary Assistance to Needy Families (TANF) - The TANF program provides eligible families with a monthly cash payment to meet their basic needs. For a family to be eligible for TANF, the child must be under the age 18, or if 18, but not yet 19, enrolled and attend a secondary school or vocational/technical school of secondary equivalency and is meeting the enrollment and attendance requirements as determined by the local school board; live with a parent or other relative and a U.S. citizen or an eligible immigrant.

The Supplemental Nutrition Assistance Program (formerly known as Food Stamps) provides nutritional assistance benefits to eligible individuals and families. SNAP provides a monthly benefit to households through an Electronic Benefits Card (EBT) (https://www.dss.virginia.gov/benefit/ebt_card) to supplement the purchase of nutritious foods. Eligibility for SNAP benefits is based on financial and nonfinancial criteria.. SNAP supplements the food budgets of low-income households to help assure needy people an adequate diet. Eligibility is determined by financial need, household size, and non-financial criteria such as citizen status, student status and work registration.

Auxiliary Grant Program -
An Auxiliary Grant (AG) is an income supplement for individuals who receive Supplemental Security Income (SSI) and certain other aged, blind, or disabled individuals who reside in a licensed assisted living facility (ALF), an approved adult foster care (AFC) home, or a certified supportive housing setting. Not all ALFs accept AG payments.

An AG payment is issued to an individual monthly, to be used with a designated amount of their monthly income to pay the maximum monthly AG rate. This rate is determined by the Virginia General Assembly and is adjusted periodically.

Low Income Home Energy Assistance Program (LIHEAP)- The Virginia Energy Assistance Program (EAP) assists low-income households in meeting their immediate home energy needs. To be eligible, households must have a heating or cooling expense and gross monthly income may not exceed 150 percent of the federal poverty level. Applications for Fuel, Crisis, and Cooling assistance are accepted at the local departments of social services. The EAP consists of four components: Fuel Assistance, Crisis Assistance, Cooling Assistance and Weatherization Assistance.

PURCHASED SERVICES

Adult Services-The Adult Services Program assists adults with an impairment who need services or support to enhance self-sufficiency and improve their quality of life. Services offered include Companion, Long-term care screenings and assessments, Assisting Living screenings and assessments, and the annual review of guardianship reports. This program is designed to help adults remain as independent as possible, preferably in their own home.

Adult Protective Services-Adult Protective Services investigates reports of abuse, neglect, and exploitation of adults 60 years of age and older and incapacitated adults aged 18 and older. If protective services are needed and accepted by the individual, Goochland Social Services staff may arrange for a wide variety of services to stop the mistreatment or prevent further mistreatment. Services offered may include home-based care, adult day services, adult foster care, nutrition services and legal intervention in order to protect the adult.

Child Protective Services-
The goal of Child Protective Services (CPS) is to identify, assess and provide services to children and families in an effort to protect children, preserve families, whenever possible, and prevent further maltreatment. Child Protective Services is non-punitive in its approach and is directed toward enabling families to provide adequate care for their children.
Goochland Social Services is responsible for receiving reports of abuse and neglect; conducting investigations to determine the validity of the CPS reports; and providing services that enhance child safety and prevent further abuse and neglect of families and children. The agency also provides awareness and education programs to the community through parenting classes and prevention workshops. The criteria for child abuse is that the alleged victim is under the age of 18 at the time of the report; the alleged abuser is in a caretaking role; the alleged abuse or neglect meets the definition of abuse or neglect as defined by the CPS laws, regulations and policy and Goochland DSS has jurisdiction to respond to the report

Foster Care Services-Once it is determined that a child must leave the family and go into foster care, services become available to them, which are designed to promote child safety and well- being within a nurturing, family environment. Foster Care involves placing a child with a foster family, group home, residential children's facility or an independent living arrangement. Reunification of the child to the original family is the primary goal for children in foster care. However, if a child turns 18 while in care, the youth may transition into the Fostering Futures program which provides support and stabilization services to young people ages 18-21.

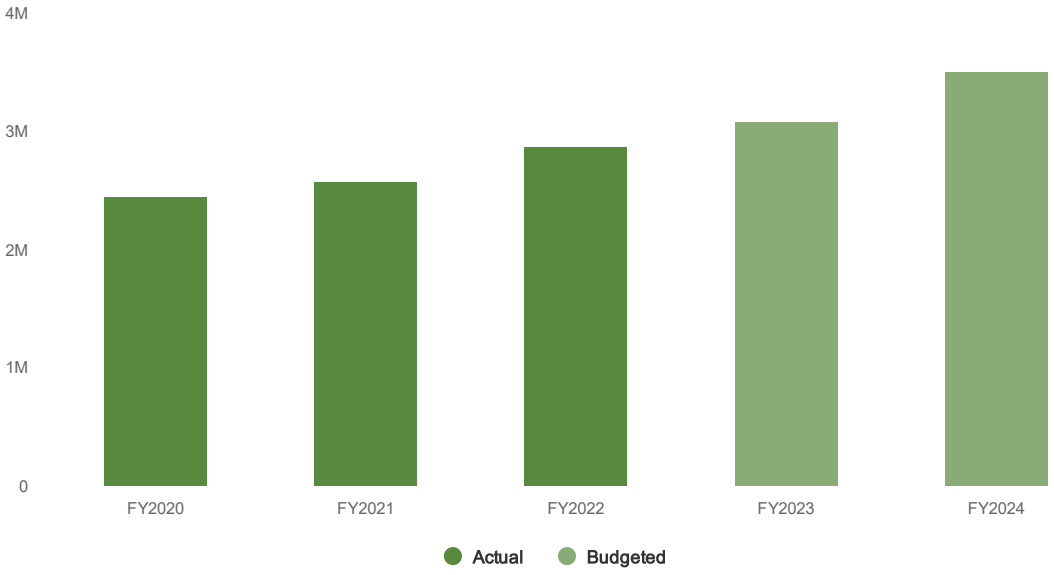
Prevention Services-The goal of Prevention Services is to strengthen families by ensuring the safety, permanency, and well-being of its children. These services are designed to prevent the occurrence (or reoccurrence) of child abuse/neglect from any caretaker and prevent out of home care (including the prevention of foster care). Services are designed to the specific needs of the family, the degree of trauma experienced by the child and family and the level of intervention needed by the agency. Services can be voluntary or court ordered. The benefits of providing prevention services to families in a strength-based, trauma-informed system that promotes protective factors.

Social Services is now combined with all
Health & Human Services functions in the General Fund Budget summary

Revenues Summary

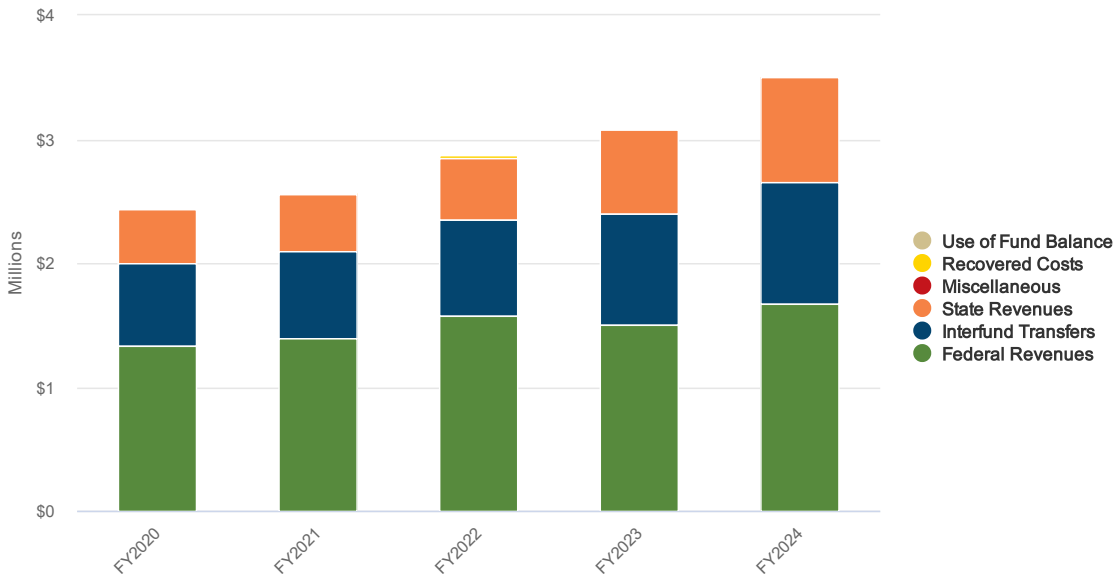
$3,503,304 $417,011
(13.51% vs. prior year)

SOCIAL SERVICES Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

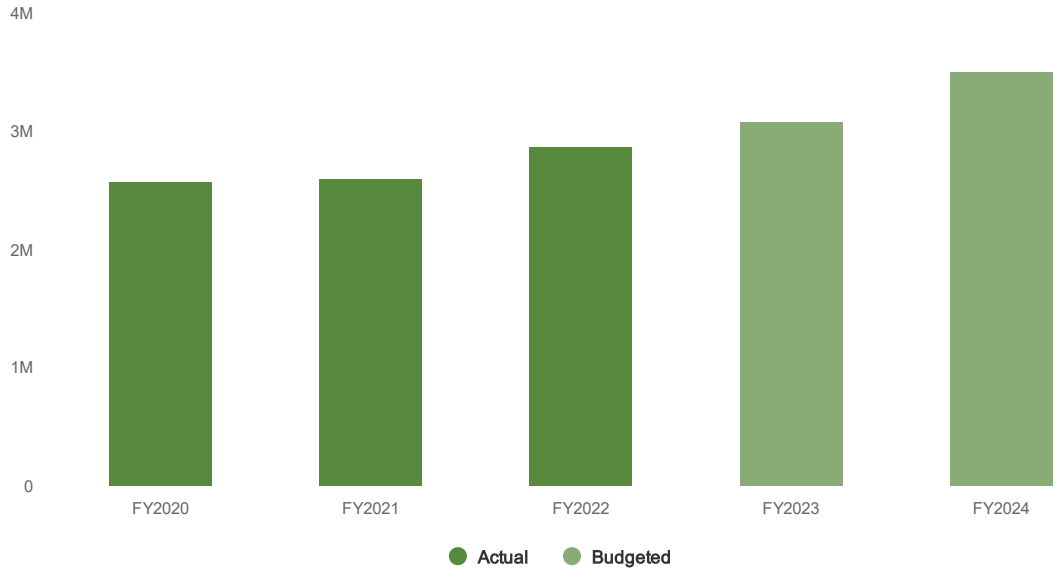


Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Revenue Source					
Miscellaneous					
OTHER REBATES AND REFUNDS	$2,404	$0	$0	$0	0%
Total Miscellaneous:	**$2,404**	**$0**	**$0**	**$0**	**0%**
Recovered Costs					
HEALTH INSURANCE RECOVERY	$19,585	$0	$0	$0	0%
Total Recovered Costs:	**$19,585**	**$0**	**$0**	**$0**	**0%**
State Revenues					
Categorical State Aid					
STATE PUBLIC ASSISTANCE	$158,024	$285,735	$379,160	$93,425	32.7%
STATE PURCHASED SERVICES	$9,044	$15,803	$16,613	$810	5.1%
ADMIN DIRECT SERVICES	$324,860	$378,083	$448,725	$70,642	18.7%
Total Categorical State Aid:	**$491,928**	**$679,621**	**$844,498**	**$164,877**	**24.3%**
Total State Revenues:	**$491,928**	**$679,621**	**$844,498**	**$164,877**	**24.3%**
Federal Revenues					
FED COMMUNITY ACTION	$442,774	$315,825	$367,280	$51,455	16.3%
ADMIN/DIRECT SRVC	$896,334	$870,903	$952,259	$81,356	9.3%
DAY CARE SERVICES	-$12,085	$0	$0	$0	0%
FEDERAL PUBLIC ASSISTANCE	$163,016	$217,765	$237,265	$19,500	9%
FED - PURCHASED SERVICES	$87,262	$103,886	$116,850	$12,964	12.5%
Total Federal Revenues:	**$1,577,302**	**$1,508,379**	**$1,673,654**	**$165,275**	**11%**
Use of Fund Balance					
USE OF PRIOR YEAR BALANCE	$0	$6,000	$0	-$6,000	-100%
Total Use of Fund Balance:	**$0**	**$6,000**	**$0**	**-$6,000**	**-100%**
Interfund Transfers					
TRANSFER FROM GENERAL FUND	$779,670	$892,293	$985,152	$92,859	10.4%
Total Interfund Transfers:	**$779,670**	**$892,293**	**$985,152**	**$92,859**	**10.4%**
Total Revenue Source:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**

Expenditures Summary

$3,503,304 $417,011
(13.51% vs. prior year)

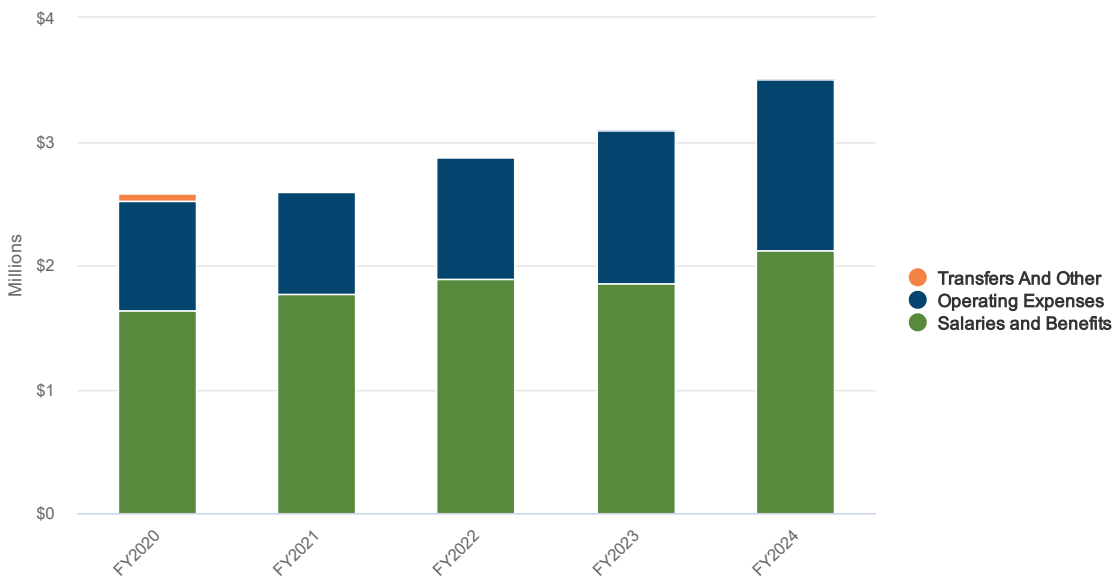
SOCIAL SERVICES Proposed and Historical Budget vs. Actual



Explanation of Changes & Summary by Major Line

The increase in personnel costs is due to normal salary and benefit changes.

Budgeted and Historical Expenditures by Expense Type



The agency is competing with other localities for qualified and experienced staff. The State of Virginia addressed salaries in FY 2023 and 2024 by giving a cost of living increase of 5%-7%. Note: COLA amount is contingent on the signature of the Governor. Inflation has increased the cost of operations, including the increase in the cost of supplies, fuel, postage, etc.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$1,889,596	$1,858,238	$2,125,068	$266,830	14.4%
Operating Expenses	$981,292	$1,228,055	$1,378,236	$150,181	12.2%
Total Expense Objects:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**

Expenditures Details

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Health and Human Services					
Department of Social Services					
Salaries and Benefits					
SALARIES	$1,349,068	$1,361,684	$1,547,524	$185,840	13.6%
FICA BENEFITS	$98,597	$104,169	$118,386	$14,217	13.6%
VRS BENEFITS PLAN 1& 2 EMPLS	$118,739	$125,372	$182,144	$56,772	45.3%
HOSPITAL/MEDICAL HMP BENEFITS	$306,372	$246,406	$252,277	$5,871	2.4%
GROUP LIFE INSURANCE	$15,778	$16,607	$20,737	$4,130	24.9%
UNEMPLOYMENT INSURANCE	$0	$2,000	$2,000	$0	0%
WORKER'S COMPENSATION	$0	$2,000	$2,000	$0	0%
FICA BENEFITS	$1,042	$0	$0	$0	0%
Total Salaries and Benefits:	**$1,889,596**	**$1,858,238**	**$2,125,068**	**$266,830**	**14.4%**
Operating Expenses					
PURCHASED SVCS - LEGAL	$40,000	$50,000	$52,000	$2,000	4%
EMPLOYEE SERVICES	$0		$500	$500	N/A
MISCELLANEOUS	$73,582	$137,530	$129,530	-$8,000	-5.8%
PUBLIC ASSISTANCE MISC EXP	$355,026	$509,500	$557,170	$47,670	9.4%
COMM ACTION PURCHASED SERVICES	$25,151	$38,000	$24,000	-$14,000	-36.8%
TANF PURCHASED SERVICES	$115,077	$116,250	$161,250	$45,000	38.7%
COMMUNITY ACTION CSBG	$250,238	$161,575	$247,486	$85,911	53.2%
PURCHASED SVC MISCELLANEOUS	$122,218	$215,200	$206,300	-$8,900	-4.1%
Total Operating Expenses:	**$981,292**	**$1,228,055**	**$1,378,236**	**$150,181**	**12.2%**
Total Department of Social Services:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**
Total Health and Human Services:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**
Total Expenditures:	**$2,870,888**	**$3,086,293**	**$3,503,304**	**$417,011**	**13.5%**

Aligning with County Strategic Goals

The Goochland Department of Social Services uses practices and policies that demonstrate excellent in financial management as well as striving to offer high quality core services for the safety and well-being of our residents. This includes using best practices in Child Welfare and being conservative with budgeting practices. The Department also provides and promotes a position work environment with high quality and diverse staff.

Agency Goals & Objectives

Goal #1: The goal of the Goochland Department of Social Services is to promote self-reliance, foster prevention, and provide protection to strengthen families and individuals by offering services and linking them to community resources.
Goal #2: Goochland Social Services will responsibly manage all fiscal resources and wisely use tax payer dollars.
Goal #3: Process all public assistance programs in a timely manner and ensure accuracy in each case.
Goal #4: Work closely with families and community organizations to ensure the safety of children, the elderly and disabled. Maximizing services while avoiding duplication.

Agency Performance Measures

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Forecast	FY2024 Forecast
Case management	372	421	513	650	700

Agency Highlights

- The agency continues to perform well with our internal and external auditors. Our SNAP, TANF, Medicaid and IV-E funded program reviews resulted in no payment errors.
- GDSS continues to experience high turnover rates. In FY 2022-2023, the agency had a 17% turnover. Two of those positions were staff with years of experience. The department serves as a training ground. We lose employees to agencies that offer a better compensation package.
- Recruitment and retention continues to be a challenge for many DSS agencies in the state, including Goochand DSS.
- In collaboration with VDSS, the GDSS Board approved a salary alignment that reviewed all employee salaries/work experience and made adjustments according to years of service.
- The Governor approved a 5% cost of living increase that improved staff morale.
- Due to the end of the COVID health emergency, the Benefit Program Specialists began re-assessing Medicaid applications to determine eligibility. Each application must be reviewed and assessed for continued eligibility.
- There continues to be a lack of residential facilities and foster care homes accepting our youth for placement. VDSS Licensing restrictions are causing more placements to deny placements due to the behavior of high-risk youth.

Future Outlook

CHALLENGES

- Staff retirements/Staff turnover (competition from surrounding localities)
- Required VDSS systems that are latent, fail to perform/report properly (the new Human Resource portal, VaCMS, OASIS)
- Lack of access to resources in the community, such as mental health services, emotional and substance abuse counseling services and transportation for families
- Very few in-person trainings are offered by VDSS for staff; VDSS staff continue to telework.
- The recent cost of living increase for staff was positive progress. The goal is to become competitive with other localities to keep experienced and talented staff. Retention and hiring of qualified candidates is a challenge.

OPPORTUNITIES

- Joining the Goochland Edge Career Development program (revised to meet VDSS requirements)
- Participation in advocacy groups by staff allows dialogue and the exchange of best practices/ideas (the Virginia League of Social Service Executives, the Benefit Program professionals, Virginia Alliance of Social Work practitioners).
- Currently, low foster care caseloads (the number of youth in care can change at any time)
- For IT services, GDSS is a shared support agency, meaning Goochland County IT department assists us with IT issues, uploads, troubleshooting, etc. The IT department is knowledgeable, efficient and responds in a timely manner to our IT needs.
- We have positive partnerships with our community partners to decrease overlap and best serve our families.

TAX RELIEF FOR THE ELDERLY & DISABLED

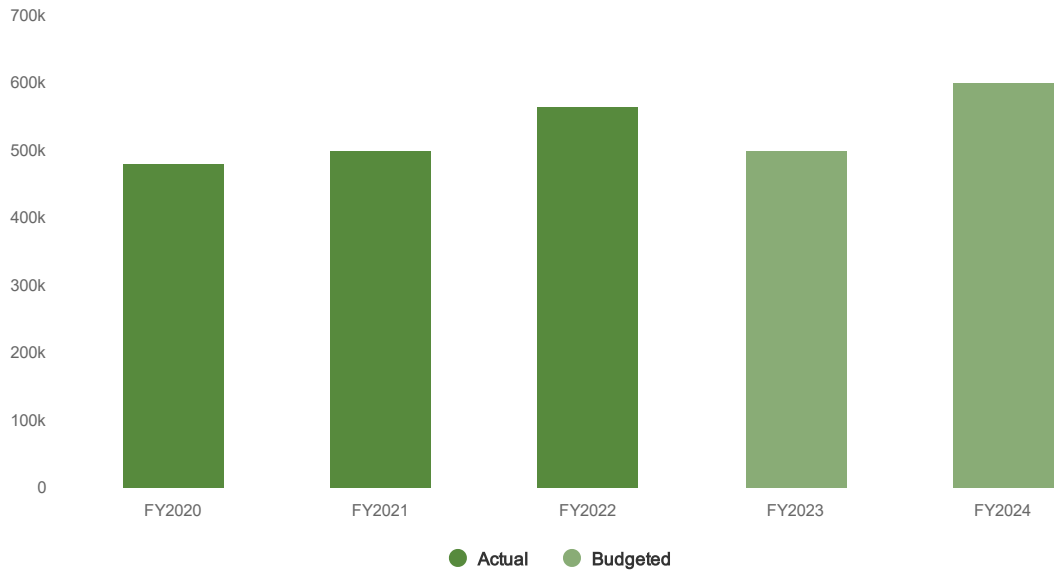
Carla Cave
Director of Financial Services

The tax relief programs for the Elderly and Disabled, and for Disabled Veterans, are administrated by the Commissioner of Revenue's office according to established eligibility guidelines.

Expenditures Summary

$600,000 $100,000
(20.00% vs. prior year)

TAX RELIEF FOR THE ELDERLY Proposed and Historical Budget vs. Actual



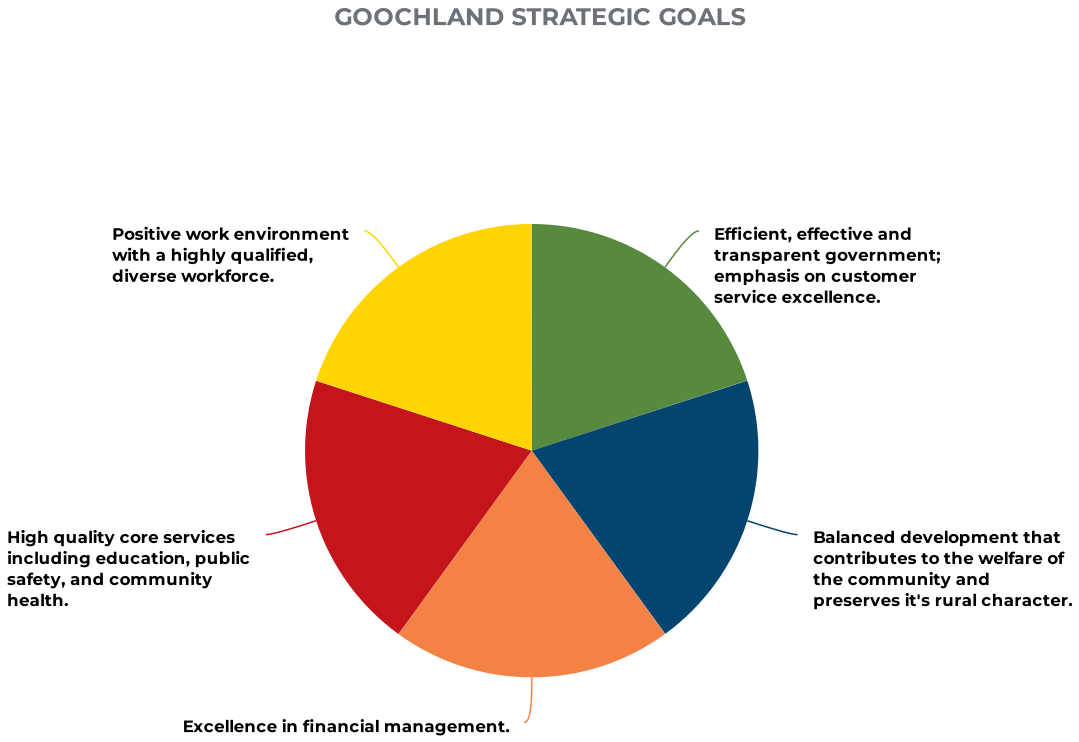
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Health and Human Services					
Tax Relief For The Elderly					

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Operating Expenses					
CONTRIBUTIONS	$563,531	$500,000	$600,000	$100,000	20%
Total Operating Expenses:	**$563,531**	**$500,000**	**$600,000**	**$100,000**	**20%**
Total Tax Relief For The Elderly:	**$563,531**	**$500,000**	**$600,000**	**$100,000**	**20%**
Total Health and Human Services:	**$563,531**	**$500,000**	**$600,000**	**$100,000**	**20%**
Total Expenditures:	**$563,531**	**$500,000**	**$600,000**	**$100,000**	**20%**

Explanation of Changes

The FY2024 budget has increased $100,000 over FY23. This is due to the actual expense trend we have seen over the prior few years.

Aligning with County Strategic Goals



Tax relief for the elderly supports high quality core services and excellence in customer service.

This is managed by the Finance Department.

For agency goals and performance measures please refer to the Finance Department.

TRANSFERS FROM GENERAL FUND

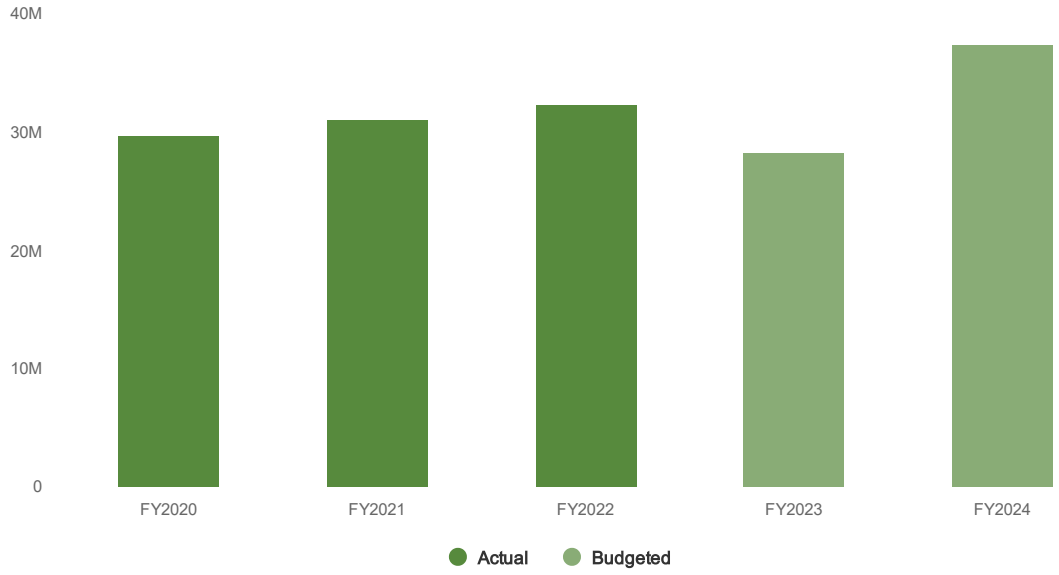
Carla Cave
Director of Financial Services

These are the budgets for the County's general fund transfers to the Department of Social Services, the Office of Children's Services, Schools, and Capital Improvements.

Expenditures Summary

$37,443,234 $9,100,941
(32.11% vs. prior year)

TRANSFERS FROM GENERAL FUND Proposed and Historical Budget vs. Actual

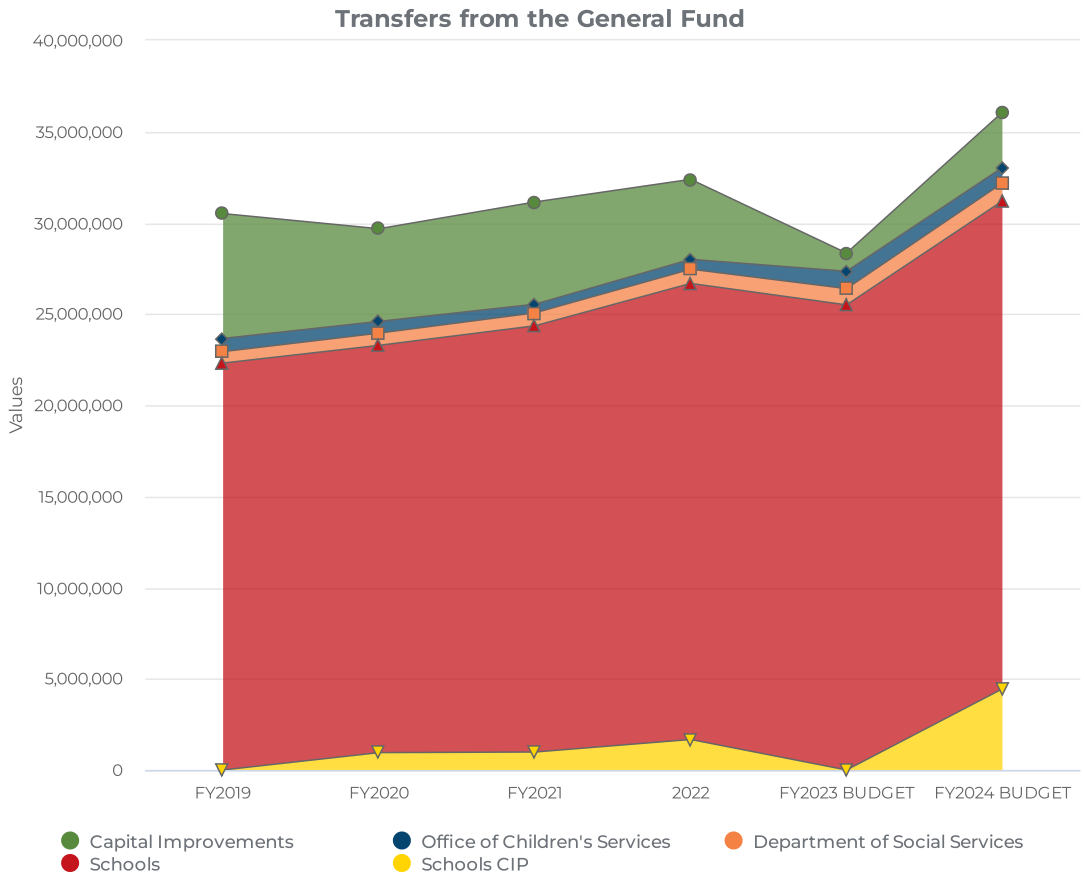


Expenditures Detail & Explanation of Changes

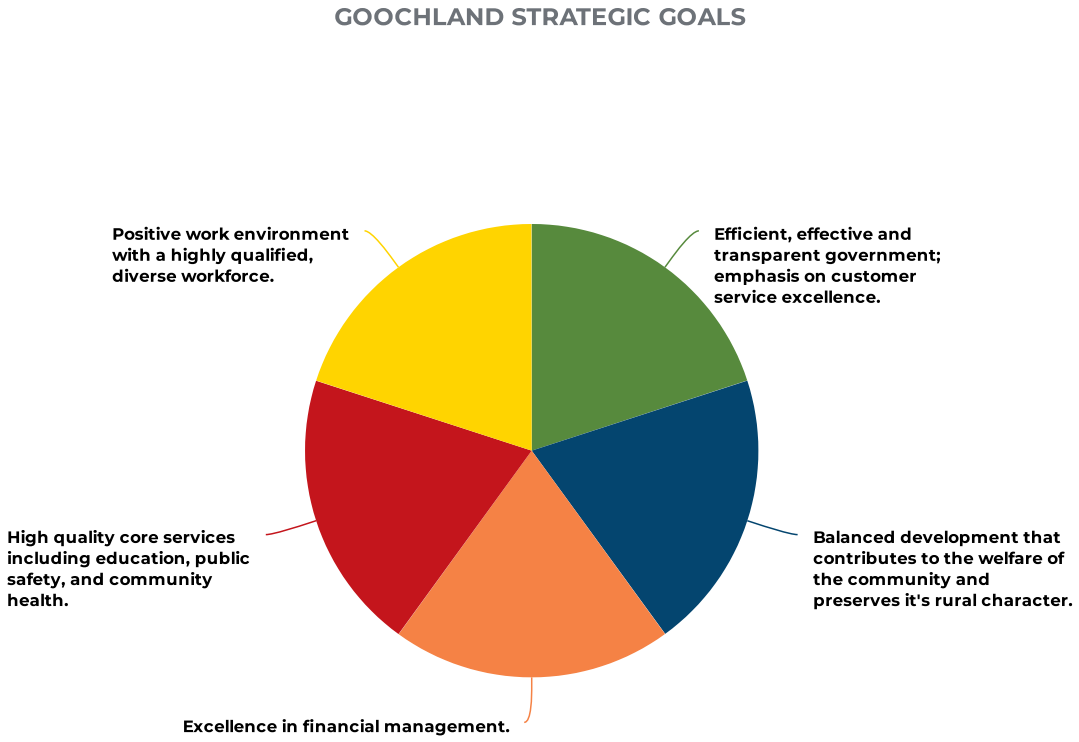
The increase in transfers is primarily due to a large increase to School CIP transfer. Please see the spreadsheet breakdown below for a detailed look at each transfer made to other funds.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Transfers And Other					
GF TRANSFER TO SS	$779,670	$892,293	$985,152	$92,859	10.4%
GF TRANSFER TO CIP	$4,384,000	$1,000,000	$3,909,702	$2,909,702	291%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
GF TRANSFER TO SCHOOL CIP	$1,670,000	$0	$4,447,380	$4,447,380	N/A
GF TRANSFER TO OCS	$542,717	$950,000	$850,000	-$100,000	-10.5%
GF TRANSFER TO SCH OPER	$24,792,477	$25,500,000	$27,251,000	$1,751,000	6.9%
GF TRANSFER TO TXBK	$214,416	$0	$0	$0	0%
Total Transfers And Other:	**$32,383,280**	**$28,342,293**	**$37,443,234**	**$9,100,941**	**32.1%**
Total Expense Objects:	**$32,383,280**	**$28,342,293**	**$37,443,234**	**$9,100,941**	**32.1%**



Aligning with County Strategic Goals



Transfers from the General Fund support high quality core services in education and community health. It also demonstrates excellence in financial management.

This is managed by the Finance Department.

For agency goals and performance measures please refer to the Finance Department.

TREASURER

Pamela Duncan
Treasurer

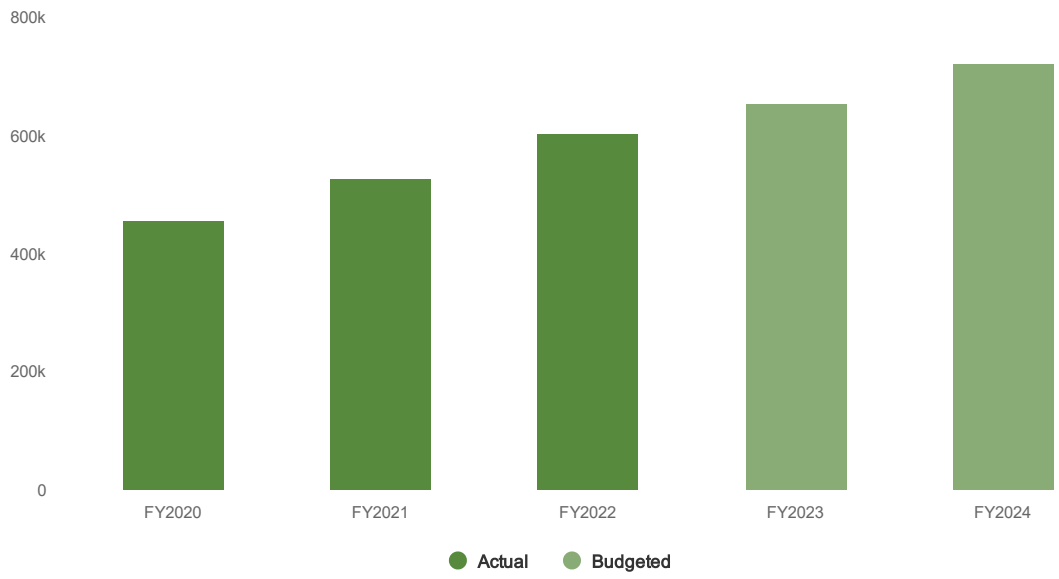
The County Treasurer is a Constitutional Officer, as provided in the Constitution of Virginia. The Treasurer is elected by County citizens every four years. The Treasurer's Office is responsible for the receipt and collection of state and local revenue, the safekeeping of revenue including deposits and investments, and accounting for certain disbursements of local funds. In addition, the Treasurer has a number of mandatory miscellaneous duties such as budget preparation for the State Compensation Board and local government, maintaining public records, reporting unclaimed property, issuing dog licenses and other reporting required by the Commonwealth or the County.

Expenditures Summary

$724,642 **$68,578**

(10.45% vs. prior year)

TREASURER Proposed and Historical Budget vs. Actual



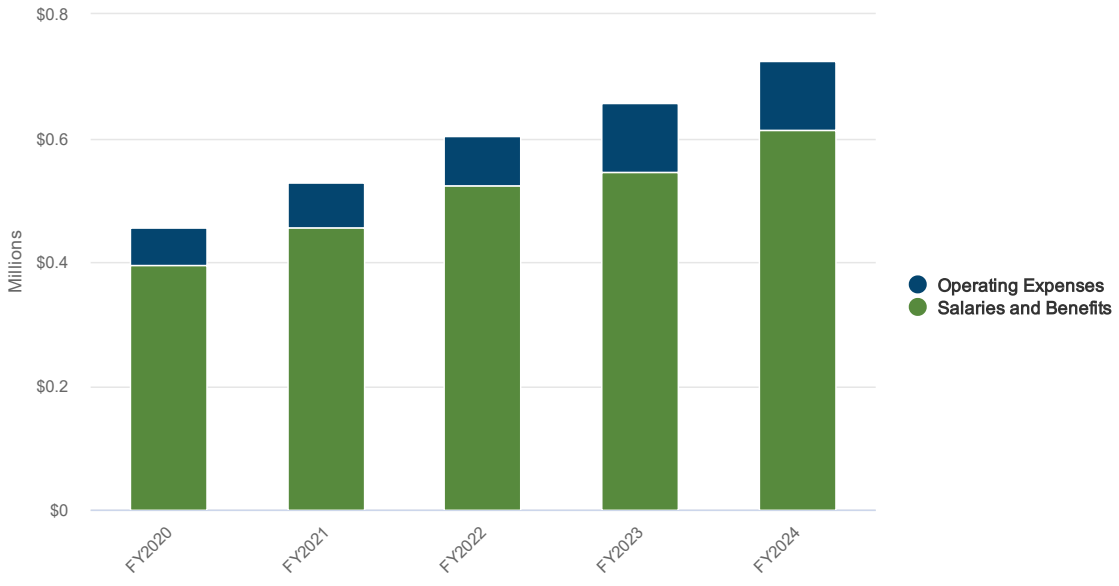
Explanation of Changes & Summary by Major Line

The salary increases from the benchmarking study completed in FY2023 were not included in FY2023 department budgets (in nondepartmental). The Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase. Another impact is the normal salary and benefit increases for FY2024.

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
General Government					
Treasurer					
Salaries and Benefits	$524,315	$546,119	$613,142	$67,023	12.3%
Operating Expenses	$80,036	$109,945	$111,500	$1,555	1.4%
Total Treasurer:	**$604,351**	**$656,064**	**$724,642**	**$68,578**	**10.5%**
Total General Government:	**$604,351**	**$656,064**	**$724,642**	**$68,578**	**10.5%**
Total Expenditures:	**$604,351**	**$656,064**	**$724,642**	**$68,578**	**10.5%**

Expenditure Details

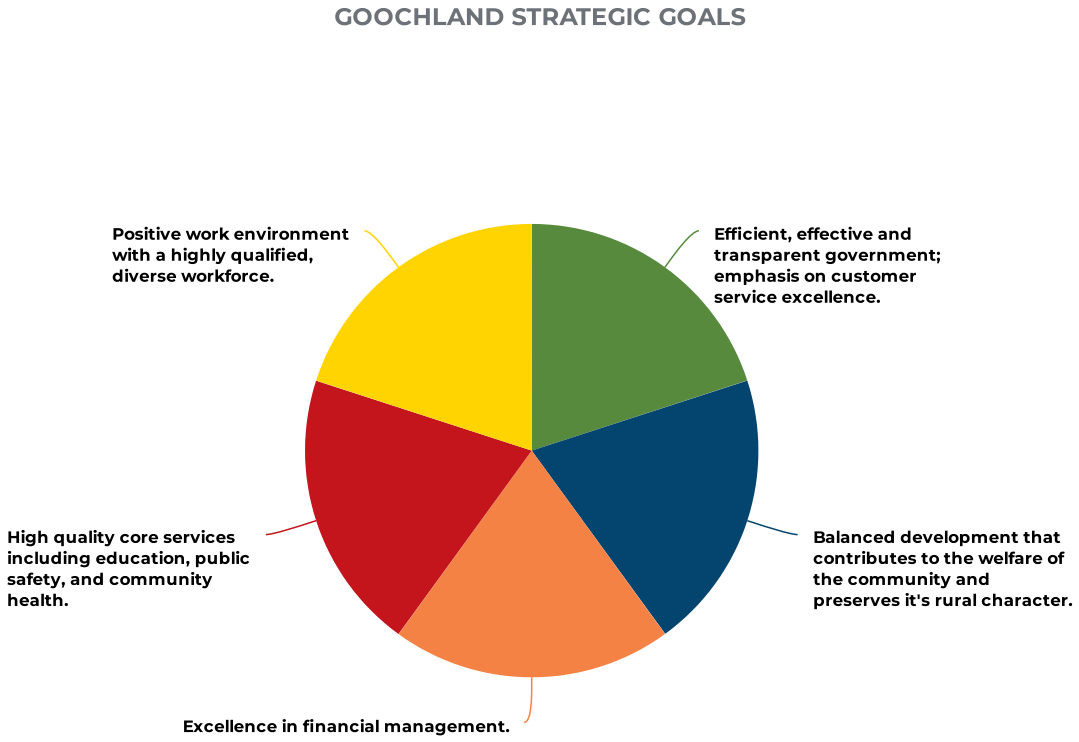
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SALARIES	$388,940	$392,509	$441,509	$49,000	12.5%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
FICA BENEFITS	$27,999	$30,027	$33,775	$3,748	12.5%
VRS BENEFITS PLAN 1& 2 EMPLS	$36,793	$46,198	$51,966	$5,768	12.5%
HOSPITAL/MEDICAL (HMP) BENEFIT	$65,344	$71,772	$79,667	$7,895	11%
GROUP LIFE INSURANCE	$4,906	$5,260	$5,916	$656	12.5%
WORKER'S COMPENSATION	$333	$353	$309	-$44	-12.5%
Total Salaries and Benefits:	**$524,315**	**$546,119**	**$613,142**	**$67,023**	**12.3%**
Operating Expenses					
REPAIRS & MAINT	$0	$150	$150	$0	0%
CONTRACTED SERVICES	$3,126	$3,060	$3,450	$390	12.7%
PRINTING AND BINDING	$2,135	$3,150	$3,200	$50	1.6%
ADVERTISING	$728	$580	$600	$20	3.4%
BANK FEES	$1,665	$12,000	$6,000	-$6,000	-50%
PRINTING PP & RE BILLS	$16,617	$17,700	$18,500	$800	4.5%
COLLECTION COST - TREASURER	$89	$12,000	$8,000	-$4,000	-33.3%
POSTAGE	$36,771	$40,000	$47,000	$7,000	17.5%
TELECOMMUNICATIONS	$1,119	$1,550	$1,600	$50	3.2%
OFFICE SUPPLIES	$4,091	$5,000	$5,500	$500	10%
EQUIPMENT REPAIR-PARTS	$62	$190	$150	-$40	-21.1%
BOOKS & SUBSCRIPTIONS	$0	$100	$100	$0	0%
COMPUTER EQUIP -NON CAPITAL	$0	$350	$350	$0	0%
OFFICE EQUIPMENT	$4,974	$2,500	$3,000	$500	20%
TRAVEL- MILEAGE	$0	$950	$1,000	$50	5.3%
TRAVEL EXP - EDUCATION/TRAIN	$1,454	$4,000	$4,000	$0	0%
EDUCATION-TUITION/REGISTRAT	$3,115	$2,500	$4,000	$1,500	60%
EMPLOYEE SERVICES	$0		$400	$400	N/A
DUES & MEMBERSHIPS	$975	$1,075	$1,000	-$75	-7%
LEASE/RENT EQUIPMENT	$3,116	$3,000	$3,500	$500	16.7%
LEASE- POSTAGE METER	$0	$90	$0	-$90	-100%
Total Operating Expenses:	**$80,036**	**$109,945**	**$111,500**	**$1,555**	**1.4%**
Total Expense Objects:	**$604,351**	**$656,064**	**$724,642**	**$68,578**	**10.5%**

Aligning with County Strategic Goals



The policies and practices of the Treasurer's Office demonstrate excellence in customer service and financial management. This includes establishing and maintaining effective and efficient internal controls and following best practices for customer service and financial management.

Agency Goals & Objectives

- Continue to achieve office accreditation from the Treasurer's Association of Virginia
- As time permits, consider new applications and services to increase office efficiency and provide more services to our citizens.

Agency Performance Measures

Performance Measures	FY2022 Actual	FY2023 Actual	FY2024 Target
Treasurer and Deputies work toward re-certification	100%	100%	100%
Have new Deputies work toward Treasurer certifications	100%	100%	100%
Maintain tax collection target average for PP 90% and RE 95%	100%	95%	95%

Agency Highlights

- Achieved Office Accreditation from the Treasurers' Association of Virginia
- We continue to rotate duties to ensure we have adequate cross-training in the office.
- We implemented a new process for DMV holds. They are now placed after each delinquent billing cycle instead of once a year.
- We returned to issuing tax liens and performing other delinquent collection methods that had been put on hold due to COVID.
- We began sending delinquent Business Licenses to our Collection Agency (TACS).
- We implement the collection of credit card payments for Animal Control.
- We implemented the collection of credit card payments for Building Inspections/Community Development.
- We issued an RFP for new COR/Treasurer software with almost 1,500 technical and functional requirements.

Future Outlook

Over the next few years, the Treasurer seeks to implement enhanced office automation that will continue to reduce the payment processing times. Further, use of technology as it emerges will reduce the time currently spent in locating delinquent taxpayers and securing payment of taxes owed.

UTILITIES ALL FUNDS

Matt Longshore
Director Public Utilities

The Department of Public Utilities (DPU) is generally responsible for the procurement, installation, operation, and maintenance of the County's water and wastewater infrastructure. Standard operations include billing customers, responding to VA811 locate tickets, reviewing and approving construction plans, providing construction inspections, and providing construction administration. DPU currently operates and maintains nine (9) sanitary sewer pump stations, two water booster pump stations, three water storage tanks, and over one-hundred and sixty (160) miles of pipeline. DPU has over 2,300 residential and commercial customers in the East End and in the Courthouse service areas combined. Currently, DPU has on staff two Professional Engineers (PE's) and seven licensed Waterworks Operators.

The DPU has four (4) funds, with the Board of Supervisors adopting a budget for each fund in April that considers the needs of the water and sewer systems, potential changes in water and sewer user fees and connection fees, and the ad valorem tax rate which applies to properties in the Tuckahoe Creek Service District (TCSD).

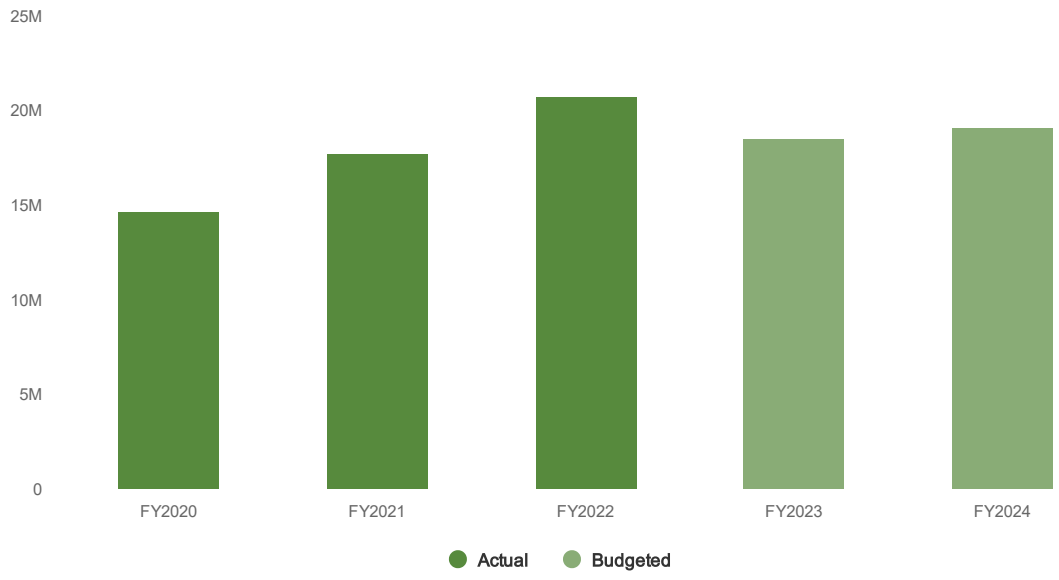
The funds summarized in the following pages include:

- Countywide Utility Operating Fund (400)
- Countywide Utility Capital Fund (410)
- Tuckahoe Creek Service District Debt Fund (420)
- Utilities Rehabilitation & Replacement (R&R) Fund (430)

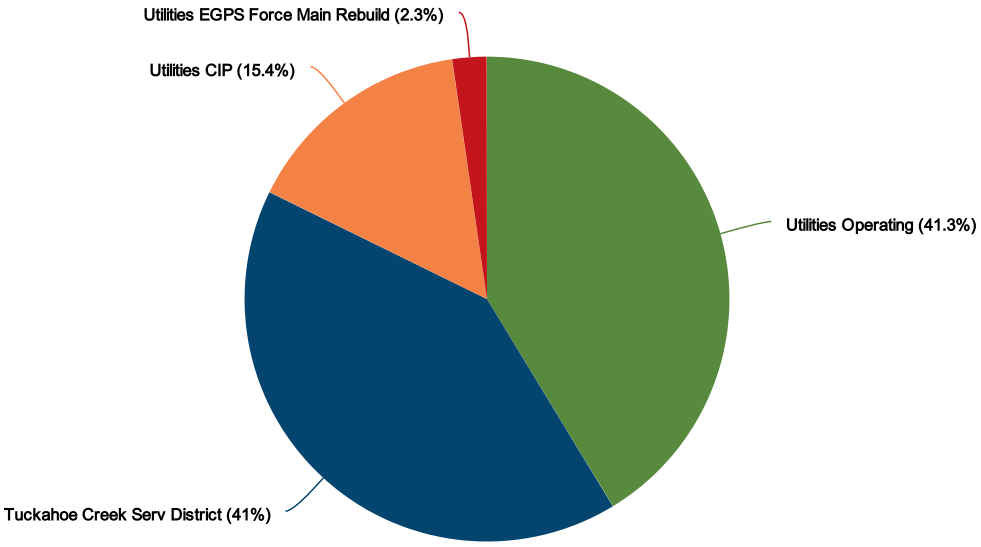
Revenues Summary

$19,117,852 **$552,721**
(2.98% vs. prior year)

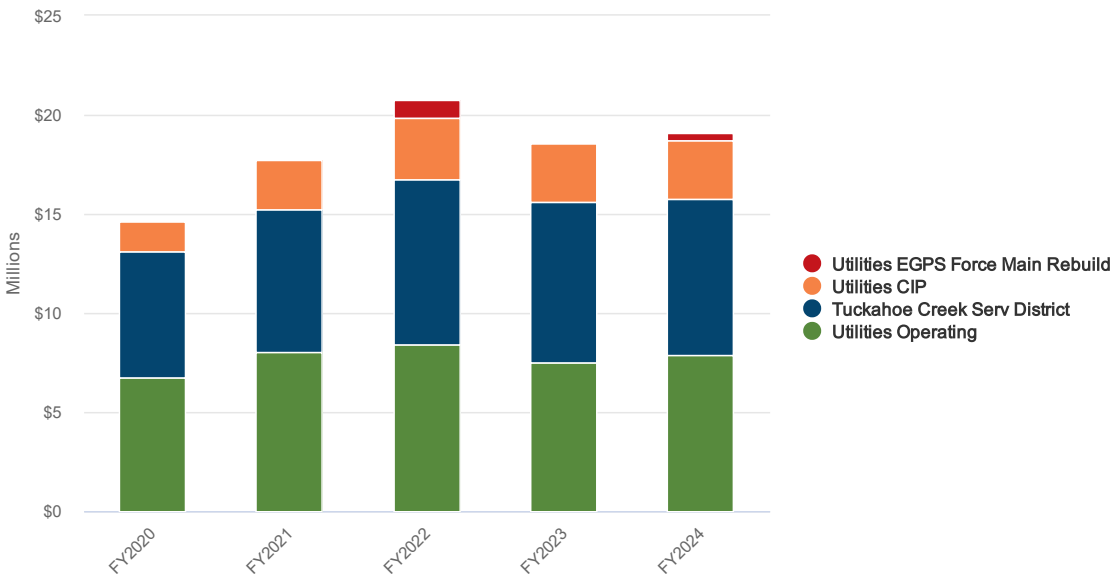
UTILITIES ALL FUNDS Proposed and Historical Budget vs. Actual



Revenue Detail by Fund



Budgeted and Historical Revenue by Fund



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Utilities Operating					
Permits, Fees, & Licenses	$81,059	$0	$0	$0	0%
Use Of Money And Property	$9,173	$91,502	$91,600	$98	0.1%
Charges For Services	$6,799,093	$7,383,545	$7,805,534	$421,989	5.7%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Miscellaneous	$10,690	$0	$0	$0	0%
Use of Fund Balance	$1,531,204	$0	$0	$0	0%
Total Utilities Operating:	**$8,431,219**	**$7,475,047**	**$7,897,134**	**$422,087**	**5.6%**
Utilities CIP					
Charges For Services	$2,990,080	$2,940,084	$2,193,700	-$746,384	-25.4%
Federal Revenues	$152,270	$0	$0	$0	0%
Use of Fund Balance		$0	$756,138	$756,138	N/A
Total Utilities CIP:	**$3,142,350**	**$2,940,084**	**$2,949,838**	**$9,754**	**0.3%**
Tuckahoe Creek Serv District					
General Property Taxes	$7,778,592	$7,650,000	$7,695,000	$45,000	0.6%
Use Of Money And Property	$496,510	$500,000	$136,939	-$363,061	-72.6%
Total Tuckahoe Creek Serv District:	**$8,275,102**	**$8,150,000**	**$7,831,939**	**-$318,061**	**-3.9%**
Utilities EGPS Force Main Rebuild					
Use Of Money And Property	$7,237		$438,941	$438,941	N/A
Interfund Transfers	$900,000		$0	$0	N/A
Total Utilities EGPS Force Main Rebuild:	**$907,237**	**$0**	**$438,941**	**$438,941**	**N/A**
Total:	**$20,755,909**	**$18,565,131**	**$19,117,852**	**$552,721**	**3%**

Expenditures Summary

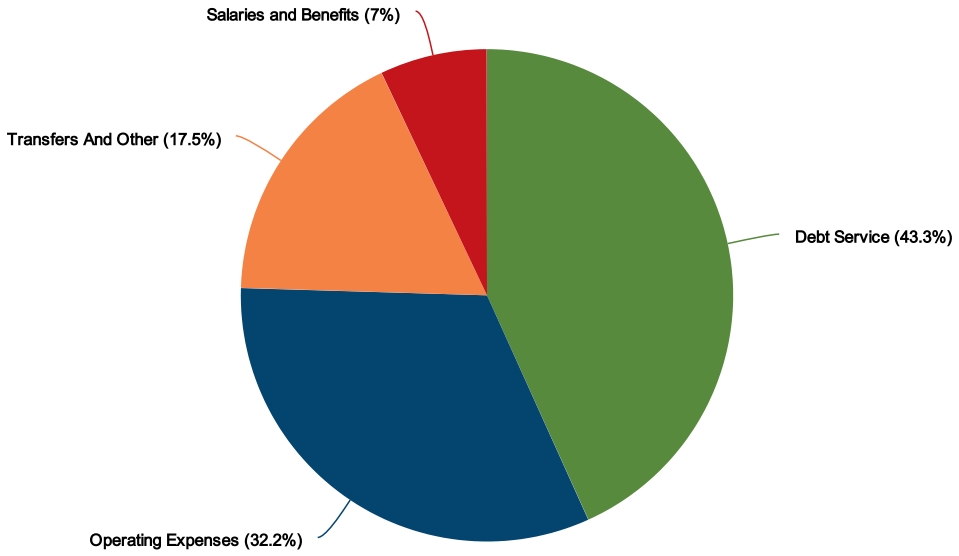
$19,117,852 $552,721
(2.98% vs. prior year)

Explanation of Changes & Summary by Major Line

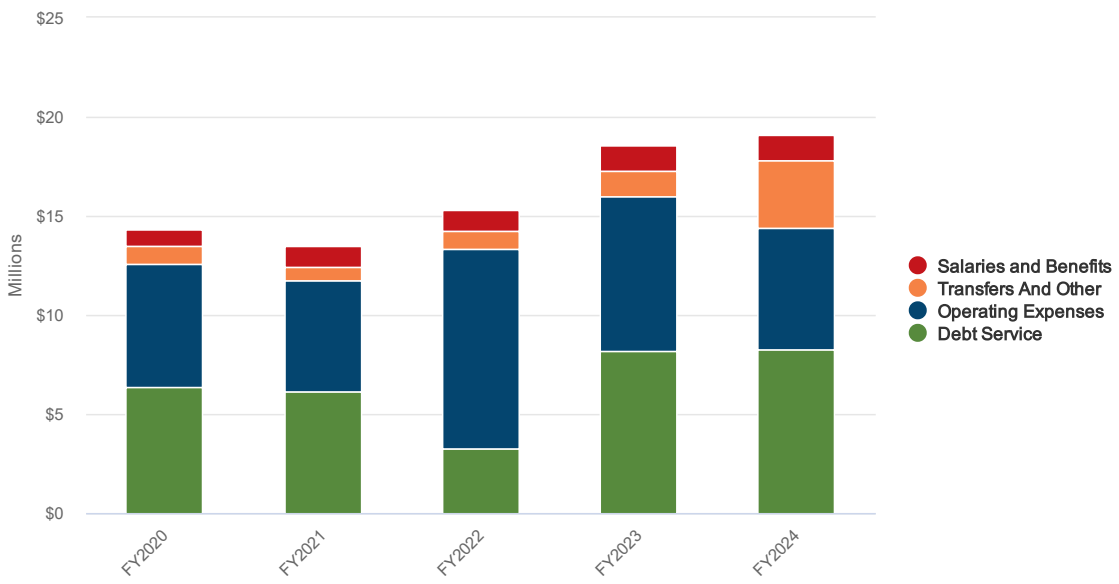
The Salary increases from the benchmarking study completed in FY2023 were not included in the FY2023 department budgets. The
Board of Supervisors approved a budget adjustment effective August 1, 2022 for the benchmark increase which is reflected in the FY2024 budget, in addition to the normal benefits and salary increases. On top of this there is the addition of 2 employees.

The increase in operating expenses is primarily due to increases in water and sewer usage. Debt service increase is primarily due to the increase transfers to fund balance.

Budgeted Expenditures by Expense Type



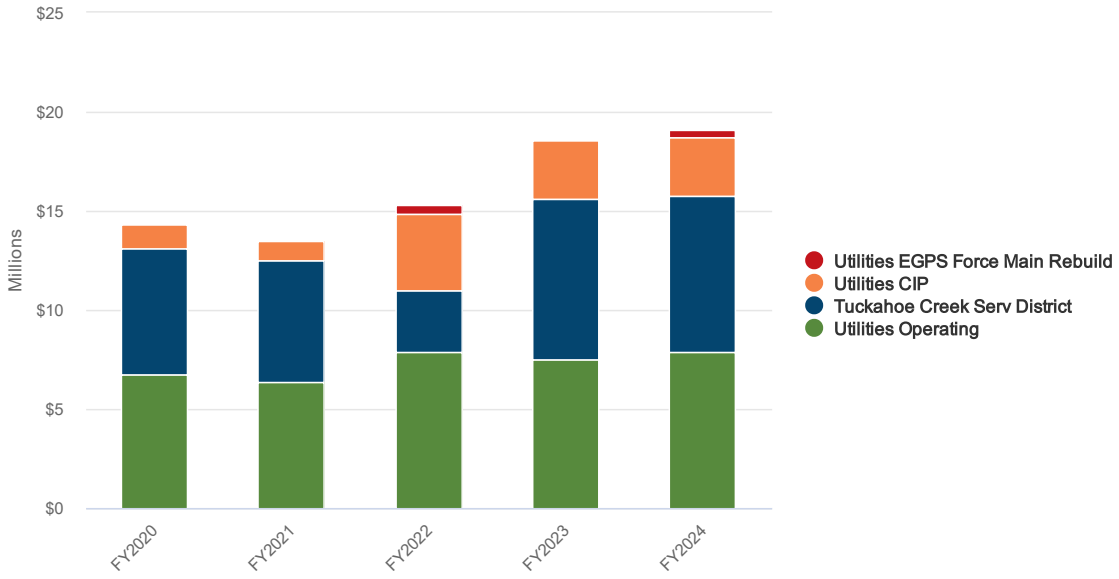
Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$1,014,955	$1,301,419	$1,346,174	$44,755	3.4%
Operating Expenses	$10,046,463	$7,852,300	$6,160,725	-$1,691,575	-21.5%
Debt Service	$3,264,097	$8,150,000	$8,270,880	$120,880	1.5%
Transfers And Other	$950,540	$1,261,412	$3,340,073	$2,078,661	164.8%
Total Expense Objects:	**$15,276,054**	**$18,565,131**	**$19,117,852**	**$552,721**	**3%**

Expenditure Detail by Fund

Budgeted and Historical Expenditures by Fund



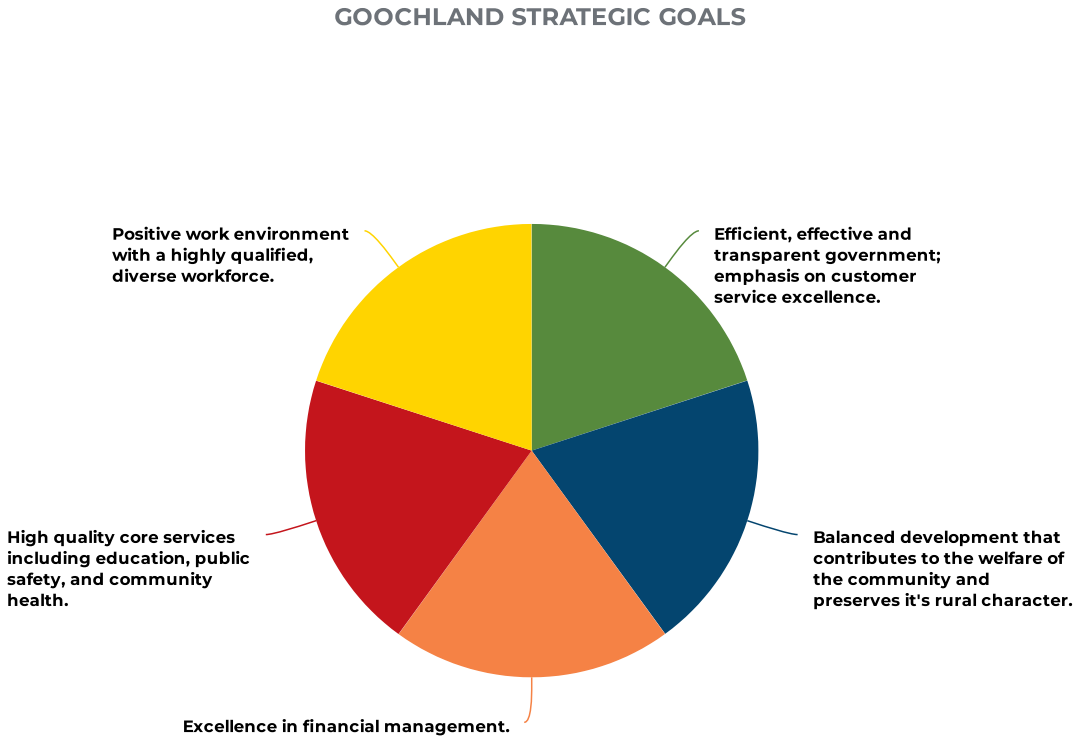
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Utilities Operating					
Salaries and Benefits					
SALARIES	$753,605	$929,267	$965,039	$35,772	3.8%
OVERTIME	$3,872	$3,060	$5,350	$2,290	74.8%
ON CALL PAY	$11,606	$14,280	$22,598	$8,318	58.2%
FICA BENEFITS	$55,404	$68,888	$75,964	$7,076	10.3%
VRS BENEFITS PLAN 1& 2 EMPLS	$70,474	$103,947	$113,585	$9,638	9.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	$100,810	$147,995	$135,211	-$12,784	-8.6%
GROUP LIFE INSURANCE	$9,384	$10,509	$12,932	$2,423	23.1%
WORKER'S COMPENSATION	$16,837	$23,473	$15,495	-$7,978	-34%
PENSION EXPENSE	-$14,741	$0	$0	$0	0%
OPEB EXPENSE	$7,703	$0	$0	$0	0%
Total Salaries and Benefits:	**$1,014,955**	**$1,301,419**	**$1,346,174**	**$44,755**	**3.4%**
Operating Expenses					
PURCHASED SVCS - UNIFORM	$3,172	$4,000	$5,000	$1,000	25%
PROFESSIONAL SVC	$81,322	$175,000	$200,000	$25,000	14.3%
REPAIRS & MAINT	$112,657	$120,000	$150,000	$30,000	25%
CONTRACTED SERVICES	$128,255	$175,000	$200,000	$25,000	14.3%
PRINTING AND BINDING	$4,421	$7,000	$7,500	$500	7.1%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
ADVERTISING	$0	$400	$400	$0	0%
SOFTWARE MAINT. CONTRACTS	$22,854	$45,000	$50,000	$5,000	11.1%
ELECTRICAL SERVICES	$35,958	$50,000	$50,000	$0	0%
POSTAGE	$6,685	$7,000	$7,500	$500	7.1%
TELECOMMUNICATIONS	$8,926	$9,600	$55,000	$45,400	472.9%
WIRELESS/CELLULAR	$12,901	$18,000	$16,725	-$1,275	-7.1%
SOFTWARE/LICENSES	$11,950	$10,000	$10,000	$0	0%
OFFICE SUPPLIES	$3,377	$4,500	$4,500	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$10,172	$15,000	$15,000	$0	0%
BOOKS & SUBSCRIPTIONS	$0	$300	$300	$0	0%
PURCHASE OF WATER-NON CTY	$1,838,187	$1,550,000	$2,075,000	$525,000	33.9%
PURCHASE OF SEWER-NON CTY	$199,105	$240,000	$240,000	$0	0%
PURCHASE WATER-CORRECT	$50,535	$55,000	$60,000	$5,000	9.1%
PUCHASE SEWER	$23,741	$40,000	$40,000	$0	0%
PURCHASE SEWER-RICHMOND	$0	$280,000	$400,000	$120,000	42.9%
COMPUTER EQUIP -NON CAPITAL	$4,873	$4,000	$10,000	$6,000	150%
FURN & FIXTURES-NON CAPITAL	$944	$3,000	$5,000	$2,000	66.7%
EQUIPMENT- MACHINERY POWER	$98,003	$140,000	$120,000	-$20,000	-14.3%
TRAVEL EXP - EDUCATION/TRAIN	$2,573	$4,000	$5,000	$1,000	25%
EDUCATION-TUITION/REGISTRAT	$5,174	$5,000	$7,500	$2,500	50%
EMPLOYEE SERVICES	$0		$1,000	$1,000	N/A
MISCELLANEOUS	$82	$0	$0	$0	0%
DUES & MEMBERSHIPS	$1,771	$2,000	$2,000	$0	0%
WATERWORKS OPERATION FEE	$7,212	$7,500	$8,000	$500	6.7%
REPAIR_MAINT	$62,561	$75,000	$85,000	$10,000	13.3%
FUEL	$18,352	$20,000	$24,000	$4,000	20%
MOTOR VEHICLES & EQUIPMENT	$32,116	$34,000	$38,000	$4,000	11.8%
DEPRECIATION	$450,418	$0	$0	$0	0%
AMORTIZATION	$614,909	$0	$0	$0	0%
LEASE/RENT EQUIPMENT	$0	$10,000	$10,000	$0	0%
LEASE/RENT BUILDINGS OR PROP	$4,920	$15,100	$16,000	$900	6%
PROFESSIONAL SVC	$52,595	$0	$40,000	$40,000	N/A

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
REPAIRS & MAINT	$180,103	$75,000	$100,000	$25,000	33.3%
CONTRACTED SERVICES	$46,742	$50,000	$50,000	$0	0%
ELECTRICAL SERVICES	$109,059	$150,000	$150,000	$0	0%
TELECOMMUNICATIONS	$9,505	$10,500	$10,500	$0	0%
WIRELESS/CELLULAR	$2,749	$2,000	$3,500	$1,500	75%
OFFICE SUPPLIES	$354	$0	$0	$0	0%
VEHICLE/POWER EQUIP SUPPLIES	$83	$0	$0	$0	0%
BIOXIDE	$1,733,518	$1,850,000	$1,850,000	$0	0%
COMPUTER EQUIP -NON CAPITAL	$0	$7,000	$5,000	-$2,000	-28.6%
EQUIPMENT- MACHINERY POWER	$347	$3,000	$3,000	$0	0%
REPAIR_MAINT	$7,924	$25,000	$25,000	$0	0%
FUEL	$88	$4,400	$5,300	$900	20.5%
Total Operating Expenses:	**$6,001,189**	**$5,302,300**	**$6,160,725**	**$858,425**	**16.2%**
Transfers And Other					
FUND TRANS BETWEEN FUNDS	$900,000	$871,328	$390,235	-$481,093	-55.2%
BAD DEBT EXPENSE	-$19,872	$0	$0	$0	0%
INTEREST LEASES	$127		$0	$0	N/A
Total Transfers And Other:	**$880,256**	**$871,328**	**$390,235**	**-$481,093**	**-55.2%**
Total Utilities Operating:	**$7,896,399**	**$7,475,047**	**$7,897,134**	**$422,087**	**5.6%**
Utilities CIP					
Operating Expenses					
DEPRECIATION	$131,599	$0	$0	$0	0%
CONSTRUCTION	$1,939,110	$2,550,000	$0	-$2,550,000	-100%
CONSTRUCTION	$1,200	$0	$0	$0	0%
DESIGN ENGINEERING	$1,114,425	$0	$0	$0	0%
CONSTRUCTION	$126,945	$0	$0	$0	0%
DESIGN ENGINEERING	$14,075	$0	$0	$0	0%
DESIGN ENGINEERING	$70,072	$0	$0	$0	0%
DESIGN ENGINEERING	$59,985	$0	$0	$0	0%
LAND ACQUISITION	$250,000	$0	$0	$0	0%
DESIGN ENGINEERING	$90,863	$0	$0	$0	0%
Total Operating Expenses:	**$3,798,274**	**$2,550,000**	**$0**	**-$2,550,000**	**-100%**
Transfers And Other					
REDEMPTION OF PRINCIPAL	$0	$285,000	$310,000	$25,000	8.8%
INTEREST	$70,284	$105,084	$89,838	-$15,246	-14.5%

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
CONTRIBUTION TO FUND BALANCE	$0		$2,550,000	$2,550,000	N/A
Total Transfers And Other:	**$70,284**	**$390,084**	**$2,949,838**	**$2,559,754**	**656.2%**
Total Utilities CIP:	**$3,868,558**	**$2,940,084**	**$2,949,838**	**$9,754**	**0.3%**
Tuckahoe Creek Serv District					
Debt Service					
REDEMPTION OF PRINCIPAL	$0	$2,227,487	$2,306,732	$79,245	3.6%
CONTRIBUTION TO FUND BALANCE	$0	$1,997,519	$1,200,438	-$797,081	-39.9%
INTEREST	$2,996,749	$3,839,014	$4,229,769	$390,755	10.2%
TRUSTEE FEES ADMIN COST DEBT	$94,082	$85,980	$95,000	$9,020	10.5%
Total Debt Service:	**$3,090,832**	**$8,150,000**	**$7,831,939**	**-$318,061**	**-3.9%**
Total Tuckahoe Creek Serv District:	**$3,090,832**	**$8,150,000**	**$7,831,939**	**-$318,061**	**-3.9%**
Utilities EGPS Force Main Rebuild					
Operating Expenses					
DESIGN ENGINEERING	$247,000		$0	$0	N/A
Total Operating Expenses:	**$247,000**		**$0**	**$0**	**N/A**
Debt Service					
REDEMPTION OF PRINCIPAL	$0		$175,000	$175,000	N/A
INTEREST	$30,622		$263,941	$263,941	N/A
COST OF DEBT ISSUANCE	$142,644		$0	$0	N/A
Total Debt Service:	**$173,266**		**$438,941**	**$438,941**	**N/A**
Total Utilities EGPS Force Main Rebuild:	**$420,266**	**$0**	**$438,941**	**$438,941**	**N/A**
Total:	**$15,276,054**	**$18,565,131**	**$19,117,852**	**$552,721**	**3%**

Aligning with County Strategic Goals



Provide the highest quality of service to our customers
Coordinate and manage all pending residential and commercial utility construction projects
Provide and support relevant developmental training to all in-house employees
Leverage technology to provide staff with the electronic tools necessary to achieve operational excellence

Agency Goals & Objectives

Primary Functions

- To Provide the Highest Quality Water and Wastewater Services to our Customers
- Operate and Maintain all Public Utility Assets (162 miles of pipe, 9 sewer pump stations, 2 water pump stations, and 3 water tanks)
- To Be Transparent with all Department Actions

Agency Goals

- Set the Industry Standard for Safety, Technology, and Industry Knowledge
- Address all Emergencies in an Expeditious and Professional Manner
- Provide exceptional customer service to all stakeholders of the public water & sewer systems

Agency Performance Measures

NAME OF MEASURE	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 TARGET	FY2024 TARGET
Inspection reports - 48 hour response	100%	100%	100%	100%	100%	100%
Shop drawing review - 2 weeks	100%	100%	100%	100%	100%	100%
Operations & maintenance emergencies - 24 hour response	100%	100%	100%	100%	100%	100%

Agency Highlights

- Completed construction of a new public water connection for Jenkins Trailer Park.
- Completed bidding process and began construction of the Hickory Haven/Samary Forest sanitary sewer project.
- Began the engineering phase of the Huguenot Hills water upgrade and sewer extension projects.
- Installed 203 meters for new public utility customers and replaced 73 meters for existing customers.
- Responded to over 4,750 VA811 utility locate tickets (±18 tickets/day).
- Renewal & Replacement fund contributions total $2,030,000

Future Outlook

- Continue to monitor the system for water pressures and quality.
- Review all proposed developmental plans to ensure design and technical compliance with all federal, state, and county standards.
- Maintain responsiveness towards all stakeholders of current and future utility construction projects.

VPI EXTENSION PROGRAM

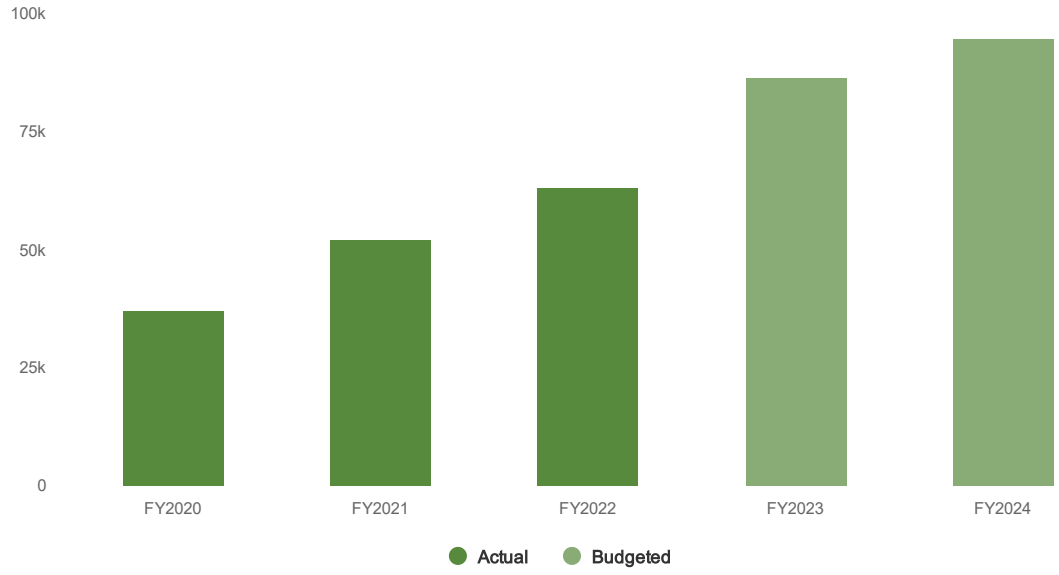
Nicole Shuman
Parks and Recreation Director

The Goochland County office of the Virginia Cooperative Extension is the local connection to Virginia's land-grant universities, Virginia Tech and Virginia State University. Through educational programs based on research and developed with input from local stakeholders, staff help the citizens of Goochland County improve their lives through programs in Agriculture and Natural Resources, Family and Consumer Sciences, 4-H Youth Development, and Community Viability.

Expenditures Summary

$94,658 $8,182
(9.46% vs. prior year)

VPI EXTENSION PROGRAM Proposed and Historical Budget vs. Actual

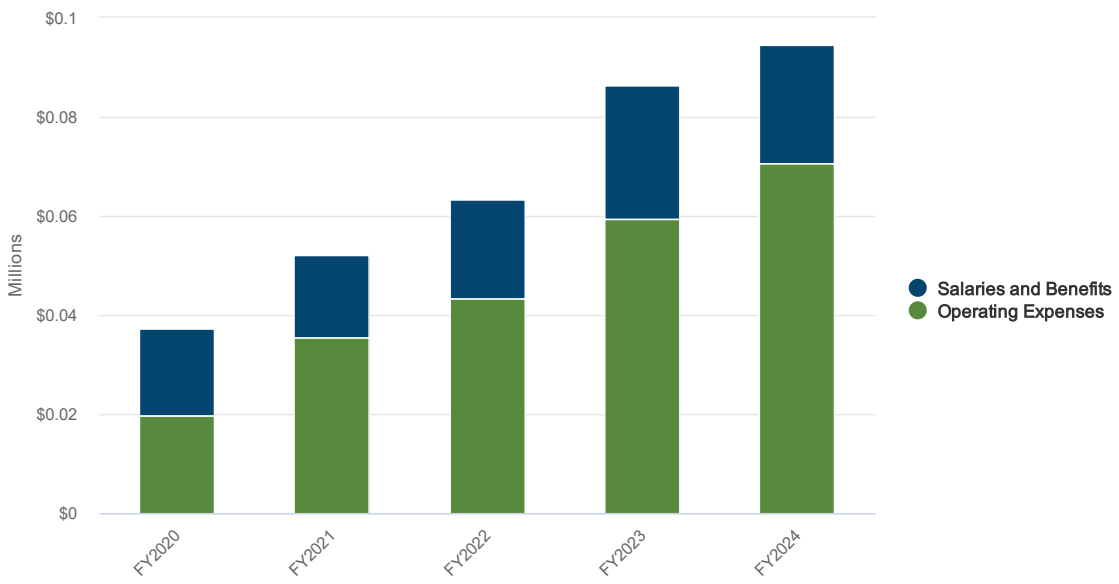


Explanation of Changes & Summary by Major Line

EXPLAIN CHANGES FY23 TO FY24 BUDGETS

Increases to the FY24 budget are driven by the contributions line item, which covers part of the salaries for both the 4H and ANR Agents. It is normal practice to include a potential 4-5% increase in Extension Agents salary that is contingent upon a Virginia General Assembly or University approved salary increase. This year, the Virginia General Assembly approved additional funding to specifically address Extension Agent salary competitiveness within the job market and improve retention. In addition, the Virginia Assembly has approved a raise for all State Employees for FY24. VCE Extension Agents are eligible for both of these salary adjustments, and they are therefore reflected in the proposed contributions line item.

Budgeted and Historical Expenditures by Expense Type



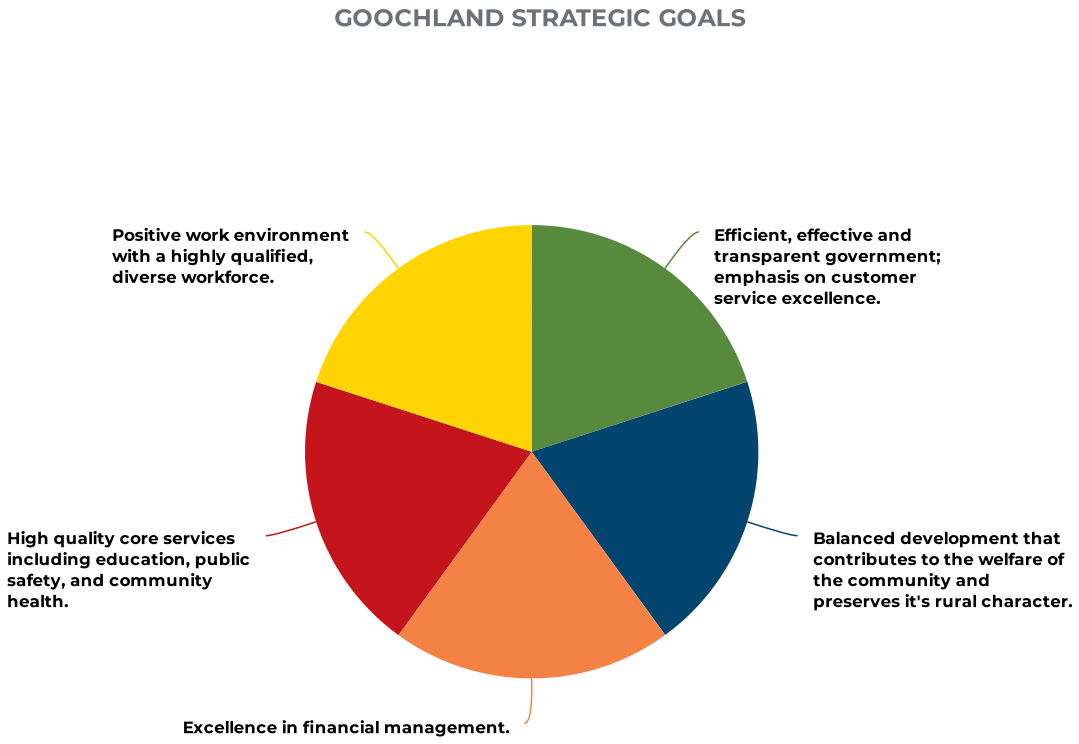
Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits	$19,955	$27,022	$24,156	-$2,866	-10.6%
Operating Expenses	$43,272	$59,454	$70,502	$11,048	18.6%
Total Expense Objects:	**$63,228**	**$86,476**	**$94,658**	**$8,182**	**9.5%**

Expenditures Detail

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Extension Program					
Salaries and Benefits					
SALARIES - PART TIME	$18,537	$24,675	$22,440	-$2,235	-9.1%
FICA BENEFITS	$1,418	$1,888	$1,716	-$172	-9.1%
WORKER'S COMPENSATION	$0	$459	$0	-$459	-100%
Total Salaries and Benefits:	**$19,955**	**$27,022**	**$24,156**	**-$2,866**	**-10.6%**

Name	FY2022 Actual Other	FY2023 Adopted Budget Other	FY2024 Adopted Budget Other	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other ($ Change)	FY2023 Adopted Budget Other vs. FY2024 Adopted Budget Other (% Change)
Operating Expenses					
REPAIRS & MAINT	$1,258	$1,050	$1,050	$0	0%
INVESTIGATION SERVICES	$0	$500	$500	$0	0%
TELECOMMUNICATIONS	$538	$1,100	$1,100	$0	0%
OFFICE SUPPLIES	$1,336	$2,000	$2,000	$0	0%
TRAVEL EXP - EDUCATION/TRAIN	$0	$500	$500	$0	0%
CONTRIBUTIONS	$39,543	$52,754	$63,802	$11,048	20.9%
DUES & MEMBERSHIPS	$0	$300	$300	$0	0%
4-H CENTERS	$500	$500	$500	$0	0%
FUEL	$98	$750	$750	$0	0%
Total Operating Expenses:	**$43,272**	**$59,454**	**$70,502**	**$11,048**	**18.6%**
Total Extension Program:	**$63,228**	**$86,476**	**$94,658**	**$8,182**	**9.5%**
Total Community Development:	**$63,228**	**$86,476**	**$94,658**	**$8,182**	**9.5%**
Total Expenditures:	**$63,228**	**$86,476**	**$94,658**	**$8,182**	**9.5%**

Aligning with County Strategic Goals



Supports the County's goal of preserving it's rural character.

Agency Goals & Objectives

- Continue to evaluate, develop, and implement services and programs that meet citizen demands while efficiently utilizing resources.
- Continue to work cooperatively and support Goochland County centric events.
- To work with the County to actively promote agricultural education/agritourism initiatives in Goochland County.

Agency Performance Measures

Performance Measures	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Target	FY2024 Target
Office/programmatic contacts	41,205*	12,377	13,752	14,000	15,000
Site Visits	30	86	91	100	100
4-H Participants	110	136	200**	300	400
Master Gardener Volunteer Hours	5,957	2,701***	6,000	7,000	8,000

* FY2020 contacts of 41,205 came from the event Field Day's of the Past. The event is no longer being held in Goochland.
** We have hired a 4-H agent which will help bring in more 4-H participants via in-school programming (2,000 is in line with prior years when a 4-H agent was available).
*** As of January 1, 2021 we switched to a new reporting system for Master Gardners. We can now include their contact numbers in our contact reports.

Agency Highlights

The Virginia Cooperative Extension Goochland County Unit Office serves the people of Goochland by providing research-based information through phone calls, email, and face-to-face services such as office walk-ins, site visits, and in-person programs. Since the COVID 19 pandemic, the office has adapted many programs to hybrid, virtual, or asynchronous options in order to make them as accessible as possible. Interest in the Master Gardener Training Program has doubled and the office has been able to return to public events such as Goochland Day, Fall Festival, and Rassawek's Spring Jubilee. In addition to well-water and soil testing, we have begun to assist clients with hay sampling and analysis interpretation. Since a 4H Agent began work in June 2021, she has been able to expand 4-H's programmatic offerings, providing in-school programs, 4th Grade Ag Days, County Contest, and day camps, among others.

Future Outlook

The Virginia Cooperative Extension Goochland County Unit Office provides a vast array of programs and services to County residents. Citizen and school system demand for programming and services has been increasing. Currently, there are two vacancies within the Office—one part time and one full time. Both of these positions have been advertised and are expected to be filled prior to the start of FY24. With a fully-staffed office, we are looking forward to being able to meet emerging community needs. In FY24, we will assist County Parks and Recreation with the execution of an Agriculture Fair, expand our well-water and hay testing programs, offer a Master Gardener Training Program during more accessible hours, and establish an Extension Leadership Council.

CAPITAL IMPROVEMENTS

GOOCHLAND COUNTY CAPITAL IMPROVEMENTS

Goochland County's Capital Improvement Program is a twenty-five year plan for public improvements that is considered each year by the Board of Supervisor, where each April the first year of the Plan is appropriated and the subsequent years are approved for planning purposes. Projects submitted for consideration typically cost in excess of $50,000, include major maintenance and vehicle replacement, and are of non-recurring nature. A narrative summary for every project is included in each year of that plan. In April 2023, the Board appropriates the FY2024 CIP Budget. The FY2025 through FY2028 is considered approved but subject to change. The long range FY2029 through FY2048 is requested and subject to change.

INTRODUCTION

To define; capital expenditure is the money an organization or corporate entity spends to buy, maintain, or improve its fixed assets, such as buildings, vehicles, equipment, or land. The Capital Improvement Program (CIP) serves as a long range planning guide for the efficient and effective provision of capital improvement funding for the County. The County prepares a twenty-five year CIP and the plan is a dynamic document, revised annually, that proposes the acquisition, development, enhancement, or replacement of public facilities to serve the county citizenry (see the following twenty-five year long range plan section). The CIP generally includes projects that do not recur annually and are in excess of $50,000.

The CIP depicts the arrangement of selected projects in priority order and establishes cost estimates. Anticipated funding sources are included in the first five years of the plan. The CIP reflects difficult decisions in the allocation of limited resources among competing service demands and provides an orderly, systematic plan to address the County's capital needs.

Development of the CIP occurs in conjunction with the County's annual budget process, and is the major source of the County's long range planning. Availability of funds is driven by the County's adherence to adopted financial and debt management policies further discussed in this document. Adherence to these policies helps to preserve the County's excellent financial standing and provides a framework for the County's fiscal management, short term planning, and long term goals.

The benefits of a viable capital improvement program include the following:

- Serves as the basis for the County's strategic long range plan;
- Bridges the gap between day-to-day operations of County government and the County's long-range development goals;
- Assists in implementing the County's Comprehensive and Area Plan;
- Establishes a system of annual examination and prioritization of County needs;
- Focuses attention on community goals and objectives;
- Allows for proper programming and project design;
- Allows for the identification of appropriate project financing and construction schedules;
- Helps provide a framework for the equitable distribution of public improvements throughout the County;
- Provides a basis for formulation of bond referenda, borrowing programs or other revenue-producing measures;
- Facilitates capital expenditure and revenue estimates and helps to avoid emergency financing methods;
- Fosters a sound and stable financial program.

PROCESS FOR PREPARING THE CAPITAL IMPROVEMENT PROGRAM

Preparation of the CIP is an interactive process that takes approximately four to five months. All County departments with capital needs submit project requests subject to specific guidelines. Projects submitted for review typically cost in excess of $50,000 and are projects that do not recur annually, except in the case of maintenance and land acquisition. Staff compiles project requests, and the Review Committee discusses the requests by department. All projects are reviewed for consistency with the County's adopted Comprehensive Plan. Projects are prioritized by the Committee and the merits of each are discussed.

Upon completing a final analysis of projects and matching available funding with requests, staff prepares the County Administrator's Proposed CIP. The proposed plan is then presented to the Board of Supervisors. After work sessions and public hearings are conducted and changes and adjustments are made, the CIP is adopted in conjunction with the County's Budget. The first year of the CIP is the County's Capital Budget. Upon adoption of the CIP, funds are appropriated for those projects identified in the first year of the plan and remain appropriated until the project is complete, or until changes are directed by the Board.

THE CAPITAL IMPROVEMENT PROGRAM REVIEW COMMITTEE

The review committee, assembled by the County Administrator, meets as needed to consider the projects submitted for review and to consider all issues related to Capital Improvement Programming. Members of the Review Committee are as follows:

Victor Carpenter
County Administrator

Krystal Onaitis
Deputy County Administrator

Carla Cave
Director of Financial Services

Randy Buzzard
Director of Information Systems

Paul E. Drumwright
Community Affairs Manager

Steven N. Creasey
Sheriff
Goochland County Sheriff's Office

Eddie Ferguson
Chief
Goochland County Fire-Rescue

Dr. Jeremy Raley
Superintendent
Goochland County Public Schools

CAPITAL IMPROVEMENT BUDGET POLICIES

1. The County will consider capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a twenty-five-year plan for capital improvements to be reviewed and updated each year.
3. The County will enact an annual capital budget based on the twenty-five-year capital improvement plan. The first year of the plan will represent appropriation of revenues and expenditures; years 2-25 of the plan will be approved for planning purposes.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

5. The County will project its equipment replacement and maintenance needs as part of the capital improvement process. From this projection, a maintenance and replacement schedule will be developed.

6. The County will identify the estimated costs and potential funding sources for each capital project proposal.

7. The County will attempt to determine the least costly and most flexible financing method for all new projects.

DEBT POLICIES

(From the Goochland Financial Management Policies)

1. The County will utilize a balanced approach to capital funding utilizing debt financing, drawing on capital reserves, and/or fund balances more than policy targets, and "pay-as-you-go" appropriations. Pay-as-you-go appropriations will be adopted as part of the operating budget.

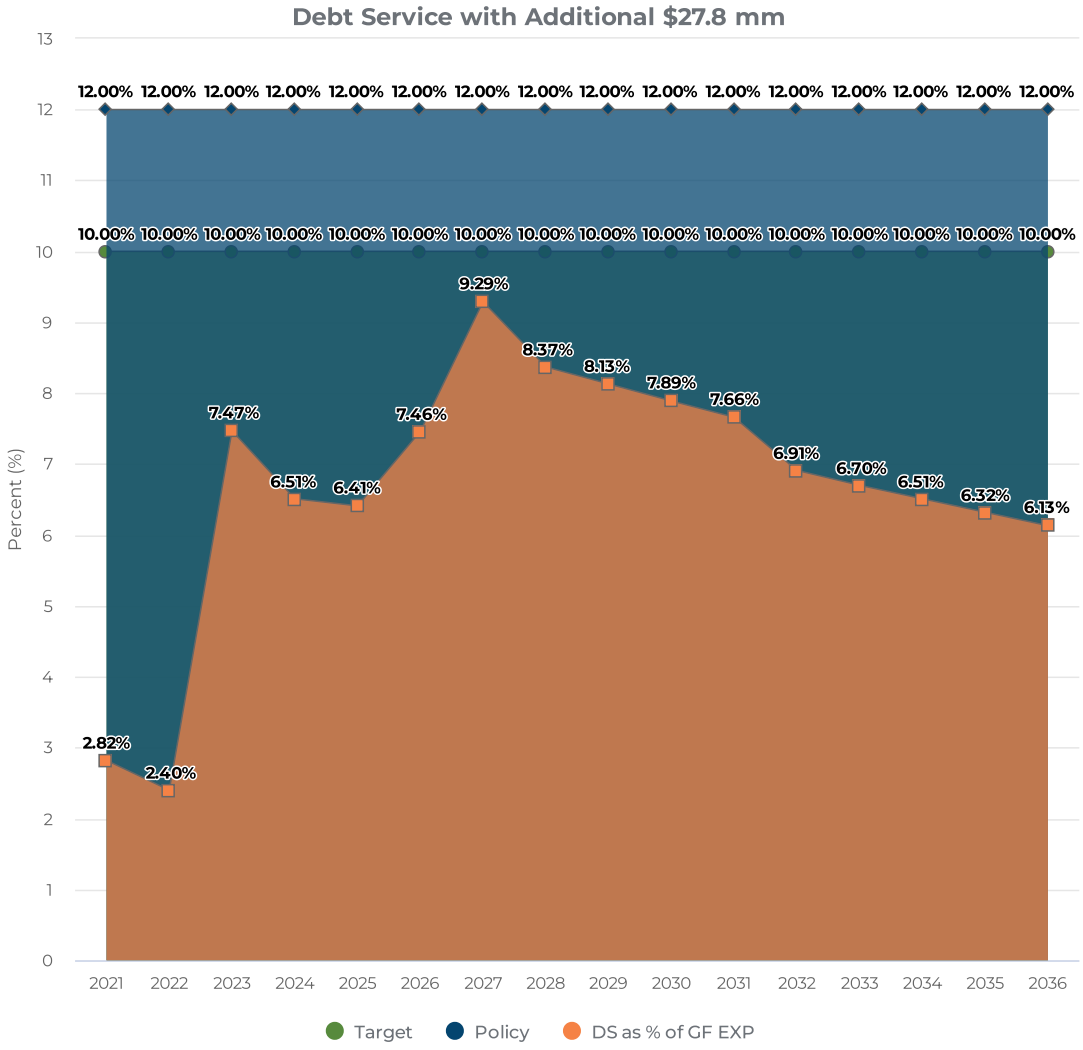
2. When the County finances capital improvements or other projects by issuing bonds, or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project.

3. In the Commonwealth of Virginia, there is no statutory limitation on the amount of debt a County can issue. The County has set its own debt ratio guidelines as part of sound financial management practices. Debt ratios will be annually calculated and included in the review of financial trends. The County will comply with the following debt ratio guidelines:

    a. Net debt as a percentage of taxable assessed value of real estate shall not exceed 2.5%. Net debt shall be defined to include bond issuance directly supported by the general fund. Projects such as the VRA obligation for the Tuckahoe Creek Service District which is supported by a dedicated stream of revenues (separate ad valorem tax and revenue sharing agreement) or other self-supporting obligations will not be included. To the extent that the County provides general fund support, the proportionate share of the debt that the County is supporting will be included in this ratio.

    b. The ratio of debt service expenditures as a percent of total general fund expenditures (including transfers to other funds) shall have a target of 10%, with a ceiling of 12%. As discussed in section 3a, debt with either a dedicated stream of revenues or self-supporting debt will not be included in the calculation. To the extent that the County provides general fund support (outside of the dedicated revenue stream or revenue sharing agreement), the amount of that support will be included in this ratio.

Debt Service as a Percent of General Government Expenditures



This chart shows Goochland County's current debt service, and adds an additional $27.8 million in debt during FY2026 for a new Court House.

The current five-year and twenty-five year plans have the Court House in FY2029.

The Board is considering moving the debt and construction to FY2026-FY2027.

If the Board chooses to move forward, this chart shows the added debt service will be well below the policy (12%) and maintains the debt below the target (10%).

FY2024 Adopted Capital Improvements Plan

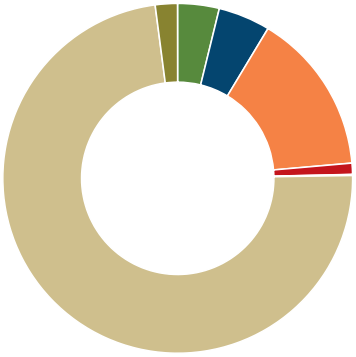
Goochland County, Schools and Utilities Combined

Total Capital Requested

$26,066,801

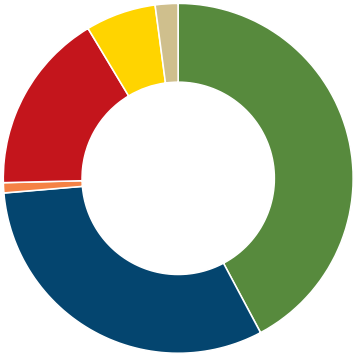
22 Capital Improvement Projects

Total Funding Requested by Department



Circuit Court (4%)	$1,000,000.00
Facilities Management (5%)	$1,250,000.00
Fire Rescue (15%)	$3,907,433.00
Information Systems (1%)	$270,000.00
Parks And Recreation (0%)	$22,000.00
Schools (73%)	$19,082,168.00
Sheriff (2%)	$535,200.00
TOTAL	**$26,066,801.00**

Total Funding Requested by Source



Debt (42%)	$10,999,747.00
General Fund, Fund Balance (31%)	$8,201,828.00
Grants & Donations (1%)	$245,000.00
Operating Funds (17%)	$4,373,692.00
Proffers (7%)	$1,695,652.00
State Funding (2%)	$550,882.00
TOTAL	**$26,066,801.00**

Facilities Management Requests

Itemized Requests for 2024

Animal Shelter Generator	**$245,000**
Replace existing generator with larger unit to allow fo HVAC units to be on emergency power	
County Vehicle Replacement	**$150,000**
Life cycle vehicle replacements. Vehicles are replaced based upon years, mileage, condition and use.	
Facilities Life Cyle Repairs & Maintenance	**$215,000**
The Facilities Facilities life cycle repair & maintenance project seeks to utilize funds for ongoing and general site improvements and maintenance needs. In addition to life cycle needs and scheduled capital improvements,...	
Fire panel / Life safety upgrades	**$125,000**
Several of the fire/ life safety systems in the county have become antiquated and obsolete. The following locations are in need of upgrade. Administration, Central High school,and the Annex bldg. This project would replace and upgrade the systems...	
Fire Station 6 interior renovations	**$65,000**
Close in hallway in the bathroom area to provide privacy for staff. Strip and re-stripe bay floor.	
Parking Lot Improvements	**$100,000**
Add additional parking spaces at Central high School and address the ADA access to the ball fields. Seal coat and stripe the Courthouse Complex, the Central High Complex,and the Administration complex.	
Security Improvements and replacements	**$350,000**
Ongoing security improvents and cyclical equipment replacement.	

Total: $1,250,000

Circuit Court Requests

Itemized Requests for 2024

New Circuit Court Building	**$1,000,000**
The project proposes to begin allocating funding for the planning, design, and eventual construction of a new combed Court building. It is expected that the proposed Circuit Court building would be located on the grounds of the existing County...	

Total: $1,000,000

Fire Rescue Requests

Itemized Requests for 2024

Ambulance Replacement **$376,320**

Planned replacement of ambulances in the Fire-Rescue fleet: Without a hospital campus in Goochland County, ambulances have significant distances to cover to reach definitive medical care facilities in both the Richmond and...

Brush Truck Replacement **$123,780**

Creating a brush truck replacement schedule. The department currently operates a fleet of six of these highly mobile 4-wheel drive units that are able to initiate firefighting operations in remote, inaccessible areas of the county. The...

Fire Engine Replacement **$979,652**

Planned replacement of fire engines. The NFPA standard on fire apparatus allows for a life expectancy of 20-years, 15-years as front-line and an additional 5-years operating in reserve. The department has 8 Fire Engines with 7 of the 8 being...

Structural Personal Protective Equipment/Turnout Gear Replacements **$61,740**

Firefighter Personal Protective Equipment (PPE), also referred to as structural turnout gear, has a 10-year expiration date according to NFPA. Over time, the turnout gear experiences degradation, losing its effectiveness in providing thermal...

West Creek Fire-Rescue Station **$2,365,941**

The project location is to be determined. County Administration's address is currently utilized for planning purposes. Fire Station No. 7 would establish a full-sized and fully equipped Fire and Rescue station in the West Creek corridor of...

Total: $3,907,433

Information Systems Requests

Itemized Requests for 2024

Network equipment replacement and upgrades **$175,000**

Replace or upgrade network switches, routers, firewalls. Keep the County network functioning in a secure environment and provide needed software for departments to be in compliance and to function and serve our citizens. Adding in cost 150K...

Recurring PC refreshes **$70,000**

Yearly PC replacement cycle.

Server refreshes **$25,000**

Just as PCs are refreshed each year, a portion of servers are also replaced each year. NOTE: There is another IT project labeled Azure. This is a project to move most server resources to the "cloud". Should this be implemented, many of...

Total: $270,000

Parks And Recreation Requests

Itemized Requests for 2024

Goochland Sports Complex **$22,000**

The current baseball field at GSC is in need of repair. Prior fiscal years included the cost of leveling the football field, concession stand, and upgraded lighting for the complex. The increase in costs for these projects did not leave any...

Total: $22,000

Sheriff Requests

Itemized Requests for 2024

Vehicle Replacement **$535,200**

Maintain current vehicle replacement rotation. Vehicles are a primary tool that provides deputies with the means to safely respond to all emergency and non-emergency calls for service. Maintaining the current vehicle rotation cycle provides a...

Total: $535,200

Schools Requests

Itemized Requests for 2024

Byrd Elementary School **$231,854**

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space...

Goochland High School **$3,509,901**

GHS has a functional capacity of 895 students currently. These CIP projects will maintain the current facility over 25 years, even if major renovation or additions occur. This school was finished in 2001 and has some capacity for growth. There is...

New Goochland Elem & Early Childhood Center **$15,000,000**

Goochland County Public Schools is preparing to construct a new Goochland Elementary School that will serve up to 650 K-5 students and 50 preschool students that are currently using the upper floor of the G Tech building. The bids came in and...

Randolph Elementary **$340,413**

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space...

Total: $19,082,168

FY2024 GOOCHLAND COUNTY FIVE-YEAR CIP

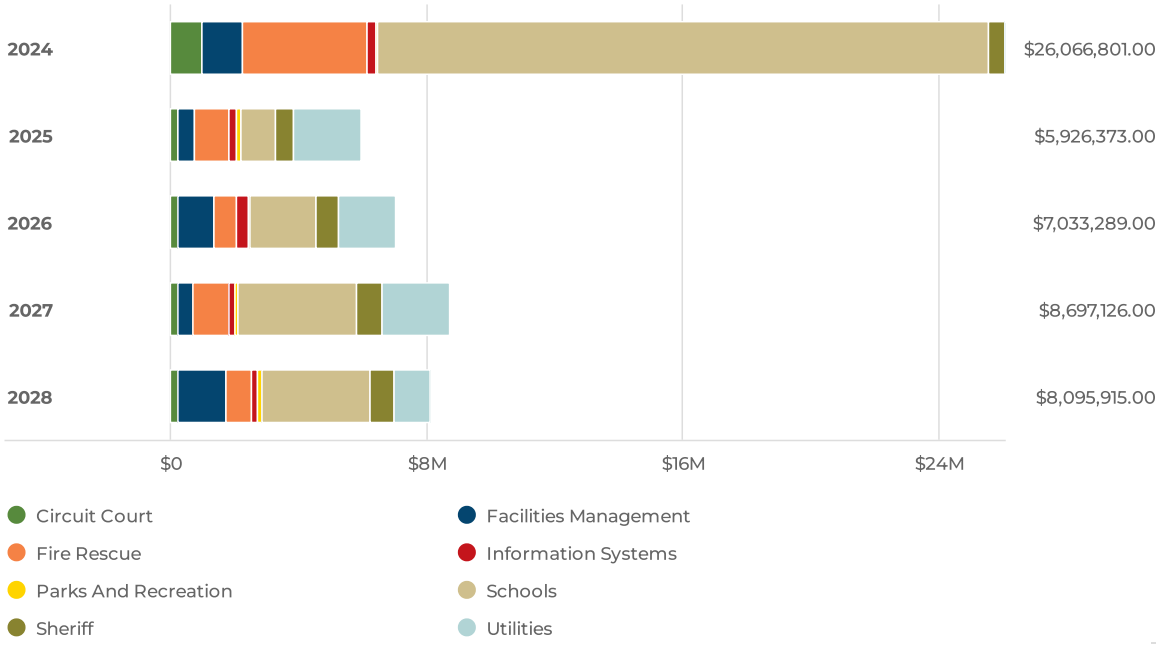
$48.7 million County & Schools
$7.1 million Utilities

Total Capital Requested

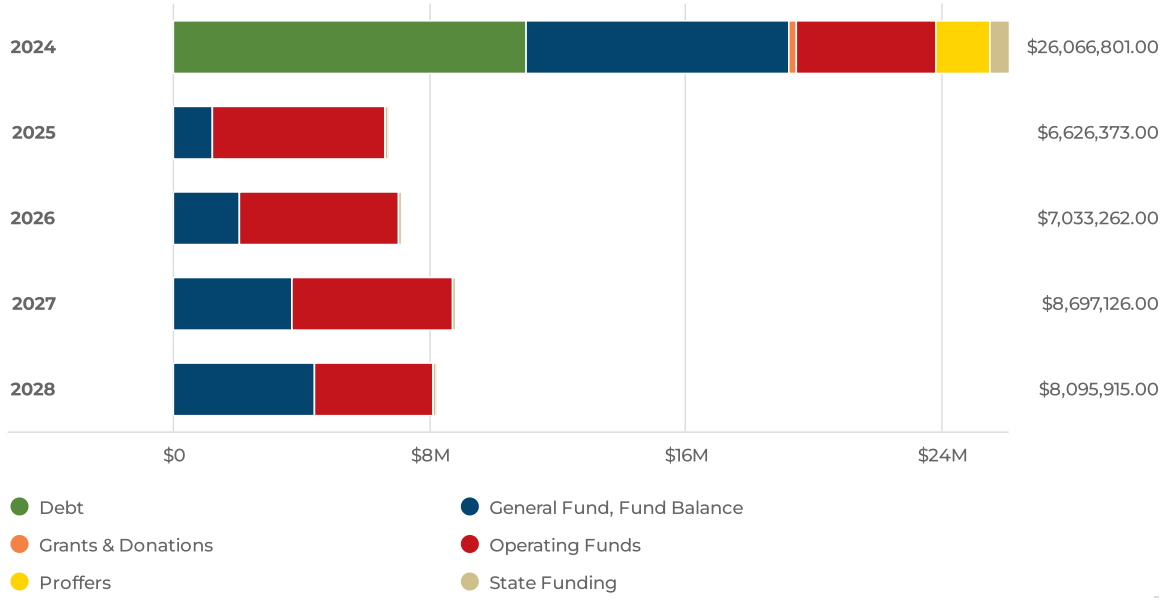
$55,819,504

49 Capital Improvement Projects

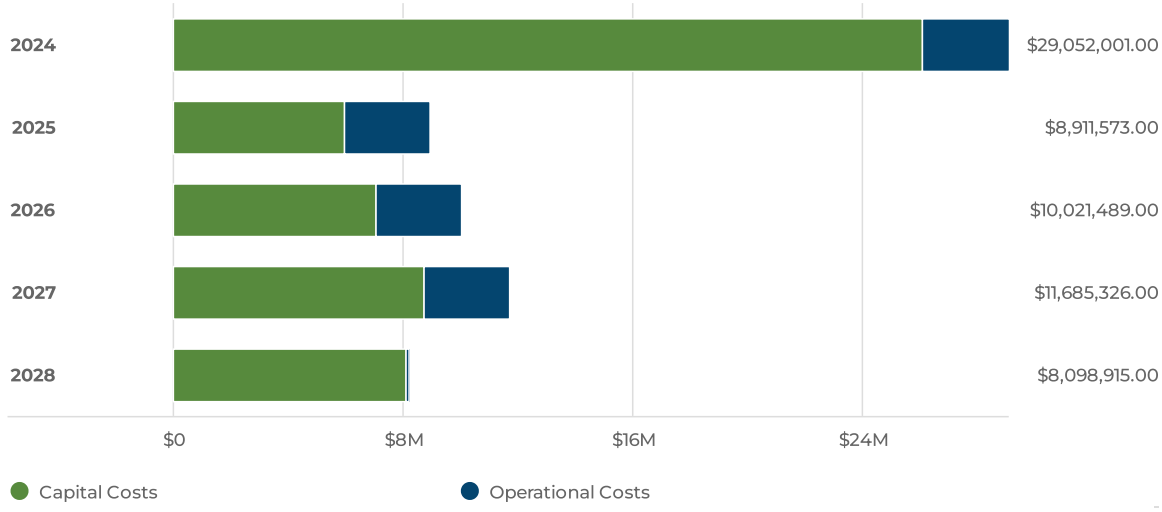
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



FIVE-YEAR SUMMARY BY DEPARTMENT

Department	FY24	FY25	FY26	FY27	FY28	TOTAL FY24 thru FY28
Facilities Management						
Administration Building			657,000			**657,000**
Animal Shelter Generator	245,000					**245,000**
Central High School (ADA portion only)	100,000					**100,000**
County Vehicle Replacement	150,000	150,000	150,000	150,000	150,000	**750,000**
East End Mini-Convenience Center					1,000,000	**1,000,000**
Facilities Life Cyle Repairs & Maintenance	215,000	225,000	235,000	250,000	250,000	**1,175,000**
Fire Panel / Life Safety Upgrades	125,000					**125,000**
Fire Station 6 Interior Renovations	65,000					**65,000**
Library		75,000				**75,000**
Security Improvements and Replacements	50,000	50,000	55,000	55,000	55,000	**265,000**
Administration Bldg & Campus Security	200,000					**200,000**
Renovation 1900 Manakin Rd	50,000					**50,000**
Demolition 2952 River Rd (Tom's Garage)	50,000					**50,000**
Total Facilities Management	**1,250,000**	**500,000**	**1,097,000**	**455,000**	**1,455,000**	**4,757,000**
Judicial Administration						
New Circuit Court Building	1,000,000	250,000	250,000	250,000	250,000	**2,000,000**
Total Judicial Administration	**1,000,000**	**250,000**	**250,000**	**250,000**	**250,000**	**2,000,000**
Fire Rescue						
Ambulance Replacement	376,320		472,055			**848,375**
Breathing air compressors replacement			72,800			**72,800**
Brush truck replacement	123,780					**123,780**
Cardiac Monitor and AED replacement/Respiratory Devices		752,640				**752,640**
Fire engine replacement	979,652			900,000	578,921	**2,458,573**
Fire Suppression Equipment	-	94,080	105,396	118,013	132,174	**449,663**
Fire-rescue turnout gear replacement	61,740	69,148	77,445	86,738	97,146	**392,217**
Heavy Rescue Tools	-	148,176				**148,176**
West Creek Station No 7	2,165,941					**2,165,941**
Additional Land Parcel for Station 8 - Dogtown Rd	200,000					**200,000**
Total Fire Rescue	**3,907,433**	**1,064,044**	**727,696**	**1,104,751**	**808,241**	**7,612,165**
Parks & Recreation						
Courthouse Greenway					40,000	**40,000**
East End Trails				100,000		**100,000**
Elk Island Recreation Area				50,000	85,000	**135,000**
Goochland Sports Complex Baseball Field	22,000					**22,000**
Hidden Rock Park		125,000				**125,000**
Total Parks & Recreation	**22,000**	**125,000**	**-**	**150,000**	**125,000**	**422,000**
Information Systems						
GIS Aerial Imagery Update		55,000				**55,000**
Network equipment replacement and upgrades	175,000	25,000	25,000	25,000	25,000	**275,000**
Pictometry		75,000	75,000	75,000	75,000	**300,000**
Recurring PC refreshes	70,000	70,000	70,000	70,000	70,000	**350,000**
SAN Storage Replacement			175,000			**175,000**
Server refreshes	25,000	25,000	25,000	25,000	25,000	**125,000**
Total Information Systems	**270,000**	**250,000**	**370,000**	**195,000**	**195,000**	**1,280,000**
Sheriff						
Replace weapon system				143,750		**143,750**
Vehicle replacement	535,200	561,960	663,816	697,007	731,858	**3,189,841**

Total Sheriff	**535,200**	**561,960**	**663,816**	**840,757**	**731,858**	**3,333,591**
Education						
Bus Garage Upgrades		34,654			34,665	**69,319**
Byrd Elementary School	231,854	367,087	475,137	-	341,674	**1,415,752**
Goochland Elem & Early Childhood Center (New)	15,000,000					**15,000,000**
Goochland High School - no renovations	3,509,901	401,072	1,414,998	2,896,413	775,348	**8,997,732**
Goochland Middle School Upgrades				503,122	2,175,414	**2,678,536**
Randolph Elementary	340,413	302,556	175,642	281,083	87,715	**1,187,409**
Total Schools	**19,082,168**	**1,105,369**	**2,065,777**	**3,680,618**	**3,414,816**	**29,348,748**
Total Goochland County & Schools	**26,066,801**	**3,856,373**	**5,174,289**	**6,676,126**	**6,979,915**	**48,753,504**
Revenues						
Operating funds	**1,528,940**	1,698,364	2,331,457	1,640,508	1,556,178	**8,755,447**
Proffers ***Schools***	**800,000**					**800,000**
Proffers F&R East	**895,652**					**895,652**
Bond Premium & Initial Sale Proceeds ***Schools***	**10,033,906**					**10,033,906**
Bond Premium for West Creek	**965,941**					**965,941**
Bond Future Interest Earnings ***Schools***	**1,250,000**					**1,250,000**
CVTA Funds ***Schools***	**2,000,000**					**2,000,000**
State/Federal Funding ***Schools***	**550,882**					**550,882**
Grant Funding	**245,000**					**245,000**
Use of PY CIP Available Balances	**481,938**					**481,938**
General Fund Balance	**7,314,542**	**2,158,009**	**2,842,832**	**5,035,618**	**5,423,737**	**22,774,738**
Total Revenues	**26,066,801**	**3,856,373**	**5,174,289**	**6,676,126**	**6,979,915**	**48,753,504**
County Operating Funds & General Fund Balance	**8,843,482**	**3,856,373**	**5,174,289**	**6,676,126**	**6,979,915**	**31,530,185**

Facilities Management Requests

Itemized Requests for 2024-2028

Administration Building	**$657,000**
Life Cycle HVAC, Carpet and roof replacement. It is the goal of the County to maintain its infrastructure to the manufacturer's recommended life cycles. This includes 15 years for carpets, HVAC systems, and 20 years for roofs.	
Animal Shelter Generator	**$245,000**
Replace existing generator with larger unit to allow fo HVAC units to be on emergency power	
County Vehicle Replacement	**$750,000**
Life cycle vehicle replacements. Vehicles are replaced based upon years, mileage, condition and use.	
East End Mini-Convenience Center	**$1,000,000**
The project location is to be determined. County Administration's address is currently utilized for planning purposes. The project establishes a new East End Mini-Convenience Center. The center will expand household trash disposal...	
Facilities Life Cyle Repairs & Maintenance	**$1,175,000**
The Facilities Facilities life cycle repair & maintenance project seeks to utilize funds for ongoing and general site improvements and maintenance needs. In addition to life cycle needs and scheduled capital improvements,...	
Fire panel / Life safety upgrades	**$125,000**
Several of the fire/ life safety systems in the county have become antiquated and obsolete. The following locations are in need of upgrade. Administration, Central High school,and the Annex bldg. This project would replace and upgrade the systems...	
Fire Station 6 interior renovations	**$65,000**
Close in hallway in the bathroom area to provide privacy for staff. Strip and re-stripe bay floor.	
Library	**$75,000**
Life cycle HVAC and Carpet replacement.	
Parking Lot Improvements	**$100,000**
Add additional parking spaces at Central high School and address the ADA access to the ball fields. Seal coat and stripe the Courthouse Complex, the Central High Complex,and the Administration complex.	
Security Improvements and replacements	**$565,000**
Ongoing security improvents and cyclical equipment replacement.	

Total: $4,757,000

Fire Rescue Requests

Itemized Requests for 2024-2028

Ambulance Replacement **$848,375**

Planned replacement of ambulances in the Fire-Rescue fleet: Without a hospital campus in Goochland County, ambulances have significant distances to cover to reach definitive medical care facilities in both the Richmond and...

Breathing Air Compressors **$72,800**

Replacement of the existing breathing air compressors in the Fire-Rescue Department. Breathing air compressors are needed to refill Self Contained Breathing Apparatus (SCBA) cylinders with air. The Fire-Rescue Department currently...

Brush Truck Replacement **$123,780**

Creating a brush truck replacement schedule. The department currently operates a fleet of six of these highly mobile 4-wheel drive units that are able to initiate firefighting operations in remote, inaccessible areas of the county. The...

Cardiac and Respiratory Emergency Medical Equipment **$752,640**

Replacement of Cardiac Monitor/Defibrillators and Respiratory Medical Equipment is necessary when they exceed their projected lifespan. These are highly sophisticated medical devices that are critical in the delivery of pre-hospital...

Fire Engine Replacement **$2,458,573**

Planned replacement of fire engines. The NFPA standard on fire apparatus allows for a life expectancy of 20-years, 15-years as front-line and an additional 5-years operating in reserve. The department has 8 Fire Engines with 7 of the 8 being...

Fire Suppression Equipment **$449,663**

New apparatus requires a standard compliment of new and updated fire suppression equipment. New units are delivered without tools and loose equipment. There is also the need for replacement of aging fire suppression...

Heavy Rescue Tools **$148,176**

Hydraulic rescue tool standardization began in FY2018. The department is in the process of completing the final phase of a 5-phase project to standardize all of our extrication equipment. Hydraulic rescue tools, more commonly referred...

Structural Personal Protective Equipment/Turnout Gear Replacements **$392,217**

Firefighter Personal Protective Equipment (PPE), also referred to as structural turnout gear, has a 10-year expiration date according to NFPA. Over time, the turnout gear experiences degradation, losing its effectiveness in providing thermal...

West Creek Fire-Rescue Station **$2,365,941**

The project location is to be determined. County Administration's address is currently utilized for planning purposes. Fire Station No. 7 would establish a full-sized and fully equipped Fire and Rescue station in the West Creek corridor of...

Total: $7,612,165

Parks And Recreation Requests

Itemized Requests for 2024-2028

Courthouse Green and Trails **$40,000**

Irrigation and revitalization of Courthouse Green as well as maintenance on trail system. Irrigation and revitalization of the green would provide an additional venue for vendor fairs and events. This project would need to be completed after the...

East End Trails **$100,000**

The project location is to be determined. County Administration's address is currently utilized for planning purposes. The East End Trails Project is a trail development project located within West Creek that would seek to establish a linear...

Elk Island Recreation Area **$135,000**

The Elk Island Recreation Area construction would include the construction of parking, a non-motorized boat ramp, picnic areas, and a walking trail. Per the 2016-2020 Parks and Recreation Master Plan, James River access is highly desired by the...

Goochland Sports Complex **$22,000**

The current baseball field at GSC is in need of repair. Prior fiscal years included the cost of leveling the football field, concession stand, and upgraded lighting for the complex. The increase in costs for these projects did not leave any...

Hidden Rock Park **$125,000**

Hidden Rock Park improvements would seek to improve playing surfaces, renovate concession stand restrooms, and improve other amenities such as trails. Improvements also include HVAC upgrades and lighting system replacement. The demand for field...

Total: $422,000

Sheriff Requests

Itemized Requests for 2024-2028

Replace Weapon System **$143,750**

Replace deputy issued weapons systems every 10 years. The weapons system is mandatory for deputies to perform the required aspects of the position.

Vehicle Replacement **$3,189,841**

Maintain current vehicle replacement rotation. Vehicles are a primary tool that provides deputies with the means to safely respond to all emergency and non-emergency calls for service. Maintaining the current vehicle rotation cycle provides a...

Total: $3,333,591

Information Systems Requests

Itemized Requests for 2024-2028

GIS Aerial Imagery Update **$55,000**

GIS Aerial Imagery update. The state will fly every four years, and offers upgraded imagery at a cost to localities. We really use the upgraded imagery for both GIS and Comm Dev. applications.

Network equipment replacement and upgrades **$275,000**

Replace or upgrade network switches, routers, firewalls. Keep the County network functioning in a secure environment and provide needed software for departments to be in compliance and to function and serve our citizens. Adding in cost 150K...

Pictometry **$300,000**

Pictometry imagery; pay for Eagle View to fly and provide imagery and cloud portal access with Sketch Inspect. They fly every two years on a 6 year contract and provide HD imagery down to 3 inches. This will benefit Assessors...

Recurring PC refreshes **$350,000**

Yearly PC replacement cycle.

SAN Storage Replacement **$175,000**

SAN Storage Replacement in FY26 the current SAN will be near end of life.

Server refreshes **$125,000**

Just as PCs are refreshed each year, a portion of servers are also replaced each year. NOTE: There is another IT project labeled Azure. This is a project to move most server resources to the "cloud". Should this be implemented, many of...

Total: $1,280,000

Schools Requests

Itemized Requests for 2024-2028

Bus Garage Upgrades **$69,319**

The current bus garage/maintenance shop was purchased in 2013 from a previous owner who built the facility in 1989. Some carpeting and other upgrades were done in 2013. This project is to maintain the current building with routine maintenance over...

Byrd Elementary School **$1,415,752**

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space...

Goochland High School **$8,997,732**

GHS has a functional capacity of 895 students currently. These CIP projects will maintain the current facility over 25 years, even if major renovation or additions occur. This school was finished in 2001 and has some capacity for growth. There is...

Goochland Middle School Upgrades **$2,678,536**

The Dewberry Engineering Facility Assessment Report found the 15-year old middle school to be in good shape for the next five years. Staff are recommending the following projects (inflated at 7% for FY2023 and FY2024 and 5%/year thereafter) based...

New Goochland Elem & Early Childhood Center **$15,000,000**

Goochland County Public Schools is preparing to construct a new Goochland Elementary School that will serve up to 650 K-5 students and 50 preschool students that are currently using the upper floor of the G Tech building. The bids came in and...

Randolph Elementary **$1,187,409**

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space...

Total: $29,348,748

Circuit Court Requests

Itemized Requests for 2024-2028

New Circuit Court Building **$2,000,000**

The project proposes to begin allocating funding for the planning, design, and eventual construction of a new combed Court building. It is expected that the proposed Circuit Court building would be located on the grounds of the existing County...

Total: $2,000,000

Utilities Requests

Itemized Requests for 2024-2028

Interceptor Upgrade to VCCW Wastewater Treatment Plant **$831,000**

Upsize 1,300 LF of 8-inch existing gravity main to an 18-inch gravity main. This upgrade is needed to prevent the existing 8" sewer line from becoming the critical point which will limit the overall capacity of the Goochland...

J. Sargeant Reynolds Water Main Improvements **$421,000**

1. Upsize approximately 700 linear feet of existing waterline at the J. Sergeant Reynolds campus from 4-inch to 12-inch. 2. Install a backflow preventer on the fire line at J. Sergeant Reynolds. The project will increase...

Lanier Industrial Park Water Improvements **$374,000**

Design and construction of a 16” waterline extending from Lanier Lane down to Commerce Center Drive – approximately 700 LF. The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as...

Northern Goochland Courthouse Fire Flow Improvements **$954,000**

1. Design and construct an 8-inch waterline to complete a loop at Goochland High School and Goochland Middle School campus - approximately 800 linear feet. 2. Design and construct a 12-inch waterline to close a loop between the Goochland...

Parke at Saddlecreek Water Main Loop **$617,000**

Construction of a new 12” waterline connecting from Pond View Lane to Hounslow Drive – approximately 2,700 LF. The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as stated in...

Sandy Hook Water Main Loop **$1,069,000**

Construction of a new 12” waterline extending west from the existing 12” waterline at the inter-section of Fairground Road/Sandy Hook Lane to the existing 10” waterline on River Road West – approximately 1,600 LF....

Sewer Installation - Biggs Drive **$584,000**

Design and construct approximately 600 linear feet of new gravity sewer lines to serve properties on/near Biggs Drive in the Centerville area. This sewer line will allow existing development with failing/failed septic systems to...

Sewer Installation - Plaza Drive **$1,048,000**

Design and construct approximately 1,400 linear feet of new sewer lines to serve properties on/near Plaza Drive in the Centerville area. Installing a new sewer line will allow existing developments with failing/failed drainfields lolcat...

Water Installation - Plaza Drive **$674,000**

Design and construct approximately 1,400 linear feet of new 16" waterline on Plaza Drive in the Centerville area.. This waterline will provide necessary fire flows to properties on Plaza Drive and the surrounding area, and will...

West Creek-River Road Flow Control Valve **$494,000**

Construction of a new pressure reducing valve facility along River Road between the River Road booster pump station and the River Road Interconnection. The valve is needed to provide system redundancy in the southernmost pressure...

Total: $7,066,000

FY2024 TWENTY-FIVE YEAR CAPITAL IMPROVEMENT PLAN

The Capital Improvement Program (CIP) serves as a long range planning guide for the efficient and effective provision of capital improvement funding for the County. The County prepares a twenty-five year CIP and the plan is a dynamic document, revised annually, that proposes the acquisition, development, enhancement, or replacement of public facilities to serve the county citizenry.

The Goochland County twenty-five year capital improvement plan is proposed for the first fiscal year, and the following years are agreed upon. Revenues are balanced for the first five years.

The benefits of a viable capital improvement program include the following:

- Serves as the basis for the County's strategic long range plan;
- Bridges the gap between day-to-day operations of County government and the County's long-range development goals;
- Assists in implementing the County's Comprehensive and Area Plan;
- Establishes a system of annual examination and prioritization of County needs;
- Focuses attention on community goals and objectives;
- Allows for proper programming and project design;
- Allows for the identification of appropriate project financing and construction schedules;
- Helps provide a framework for the equitable distribution of public improvements throughout the County;
- Provides a basis for formulation of bond referenda, borrowing programs or other revenue-producing measures;
- Facilitates capital expenditure and revenue estimates and helps to avoid emergency financing methods;
- Fosters a sound and stable financial program.

COUNTY & UTILITIES TWENTY-FIVE YEAR SCHEDULES

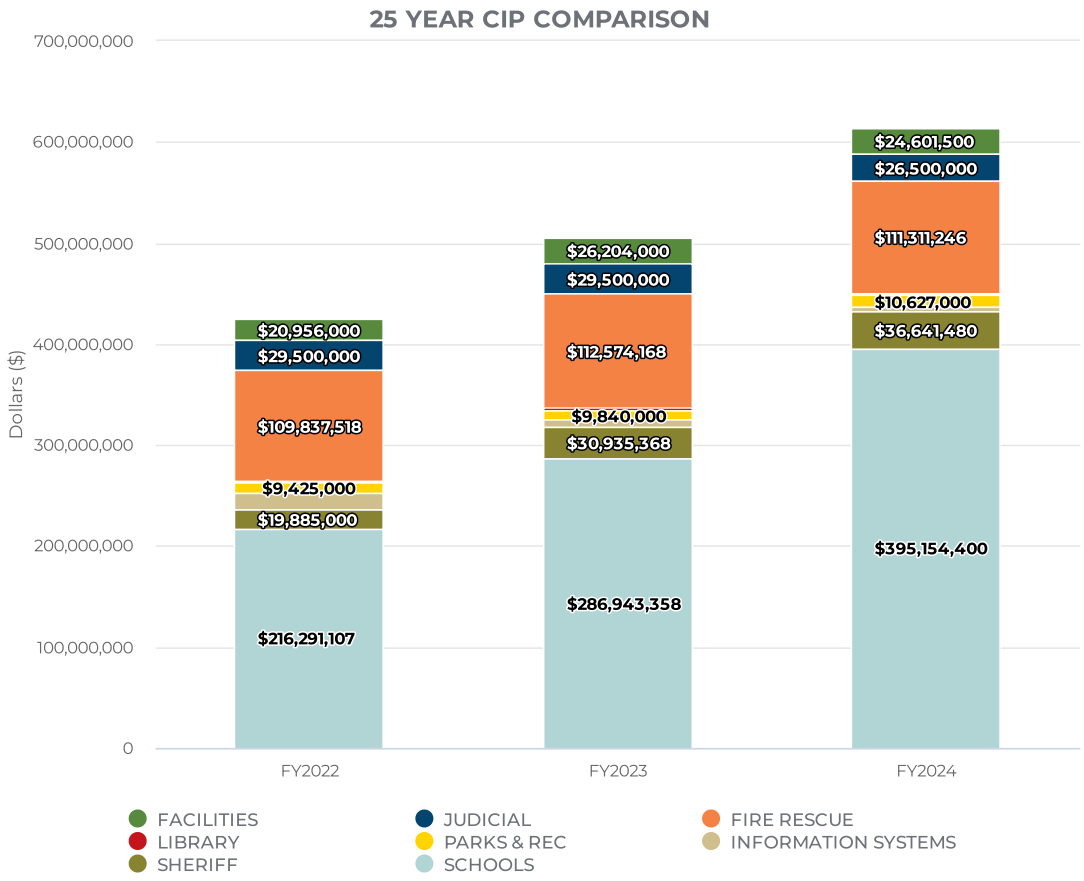
Below you will find an attachment for both the County and Utilities twenty-five year CIP plans.

In April, the Board appropriated the FY2024 CIP Budget, which is balanced to revenues. The FY2025 through FY2028 is considered approved but subject to change. Currently these years are considered funded through operating revenues and general fund balance (reserves).

The long range FY2029 through FY2048 is requested and subject to change. The Board reviews these projects annually and assesses the projects against the citizen's needs, available funding, and potential borrowing.

FY2024 TWENTY-FIVE YEAR CIP COMPARISON

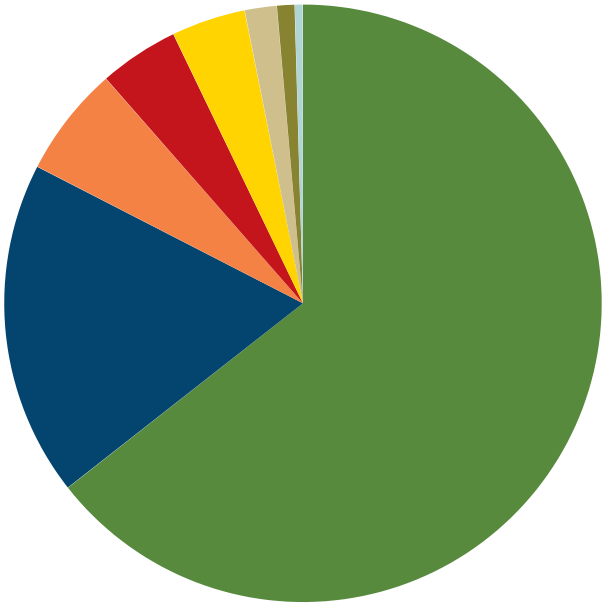
COUNTY & SCHOOLS



FY2024 COUNTY TWENTY-FIVE YEAR CIP

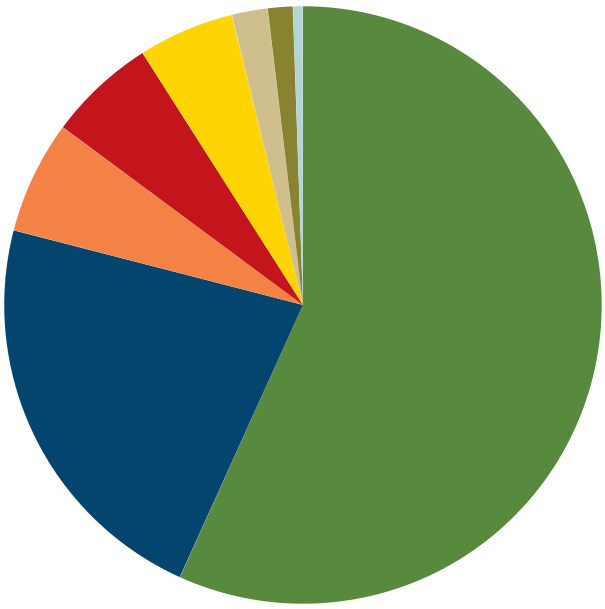
FY2024 UTILITIES TWENTY-FIVE YEAR CIP

FY2024 TWENTY FIVE YR CIP $613.4 million

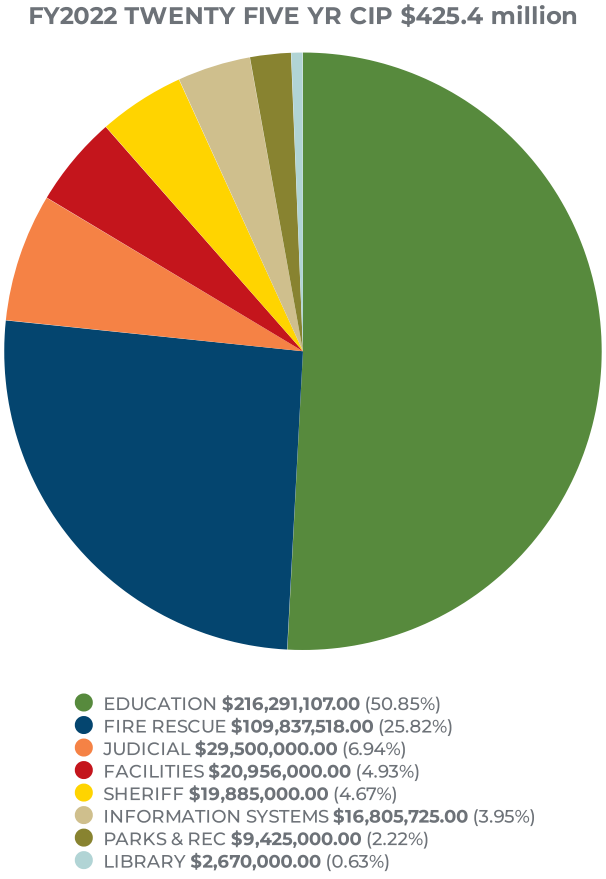


- EDUCATION **$395,154,400.00** (64.42%)
- FIRE RESCUE **$111,311,246.00** (18.15%)
- SHERIFF **$36,641,480.00** (5.97%)
- JUDICIAL **$26,500,000.00** (4.32%)
- FACILITIES **$24,601,500.00** (4.01%)
- PARKS & REC **$10,627,000.00** (1.73%)
- INFORMATION SYSTEMS **$5,860,000.00** (0.96%)
- LIBRARY **$2,670,000.00** (0.44%)

FY2023 TWENTY FIVE YR CIP $505.5 million



- EDUCATION **$286,943,358.00** (56.76%)
- FIRE RESCUE **$112,574,168.00** (22.27%)
- SHERIFF **$30,935,368.00** (6.12%)
- JUDICIAL **$29,500,000.00** (5.84%)
- FACILITIES **$26,204,000.00** (5.18%)
- PARKS & REC **$9,840,000.00** (1.95%)
- INFORMATION SYSTEMS **$6,870,000.00** (1.36%)
- LIBRARY **$2,670,000.00** (0.53%)


FY2022 TWENTY FIVE YR CIP $425.4 million
EDUCATION $216,291,107.00 (50.85%)
FIRE RESCUE $109,837,518.00 (25.82%)
JUDICIAL $29,500,000.00 (6.94%)
FACILITIES $20,956,000.00 (4.93%)
SHERIFF $19,885,000.00 (4.67%)
INFORMATION SYSTEMS $16,805,725.00 (3.95%)
PARKS & REC $9,425,000.00 (2.22%)
LIBRARY $2,670,000.00 (0.63%)

APPENDIX

CIRCUIT COURT REQUESTS

New Circuit Court Building

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/01/2023
Est. Completion Date	02/28/2025
Department	Circuit Court
Type	Capital Improvement
Project Number	546

Description

The project proposes to begin allocating funding for the planning, design, and eventual construction of a new combed Court building. It is expected that the proposed Circuit Court building would be located on the grounds of the existing County Courthouse Complex, but the exact location is still to be determined. The current court buildings are inadequate for current operating needs as projected per the County's space plan completed in the fall of 2017, the County Court buildings were identified as a location of significant need for new/reconfigured/updated space. The total projected combined court square footage will be 41,800 square feet, a 60% increase of capacity. The current square footage of our court functions are approximately 24,270 square feet. The Bailiff Court Support Areas currently compile 3,786 square feet of the existing court system. That space/capacity will increase by 60% to 6,058 square feet.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	50 years & above

Benefit to the Community

The existing Court Buildings have been deemed inadequate and lack security for both staff as well as visitors.

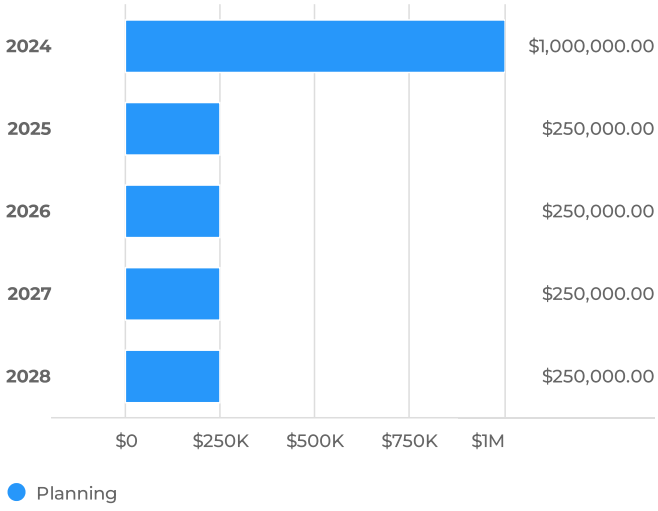
Impact If Not Approved

There is an expected impact on contractual services and personnel related to the construction of a new court building. Impacts would include contractual services related to ongoing and preventative maintenance as well as impact on cleaning services. Potential impact of adding additional security upgrades to existing facilities.

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$1,000,000	$2M	$2M

Capital Cost by Year



Capital Cost for Budgeted Years

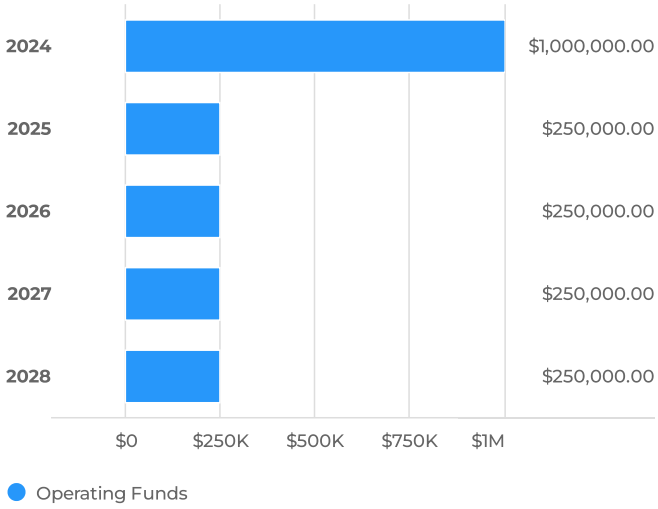
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Planning	$1,000,000	$250,000	$250,000	$250,000	$250,000	$2,000,000
Total	**$1,000,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$2,000,000**

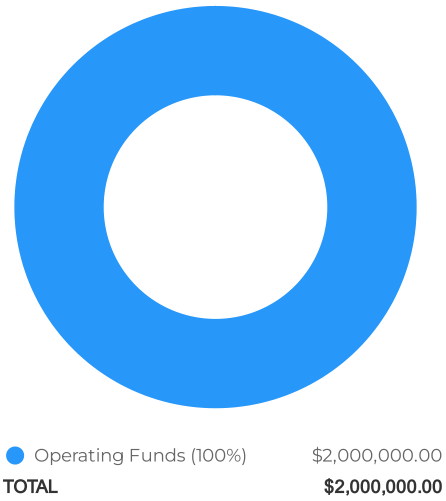
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$1,000,000	$2M	$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$1,000,000	$250,000	$250,000	$250,000	$250,000	$2,000,000
Total	**$1,000,000**	**$250,000**	**$250,000**	**$250,000**	**$250,000**	**$2,000,000**

FACILITIES MANAGEMENT REQUESTS

Administration Building

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/01/2026
Est. Completion Date	03/30/2027
Department	Facilities Management
Type	Capital Improvement
Project Number	112

Description

Life Cycle HVAC, Carpet and roof replacement. It is the goal of the County to maintain its infrastructure to the manufacturer's recommended life cycles. This includes 15 years for carpets, HVAC systems, and 20 years for roofs.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	20 years

Benefit to the Community

The Administration Building serves the citizens in all aspects of County Business . The Building is vital to operations.

Impact If Not Approved

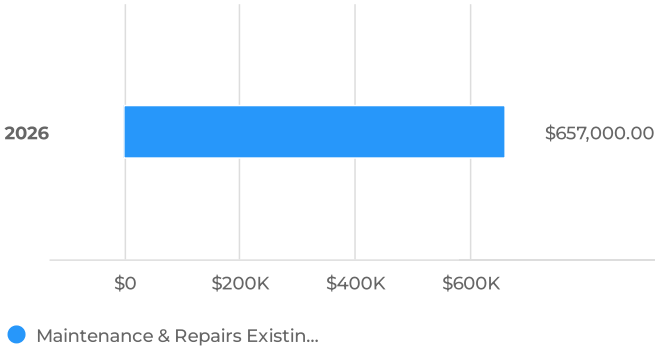
County infrastructure could fail. Potential emergency failures and repairs.

Capital Cost

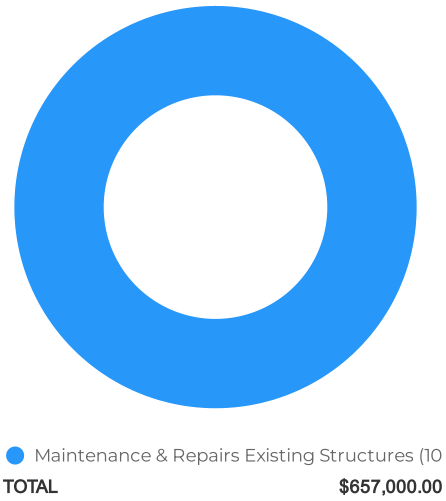
Total Budget (all years)
$657K

Project Total
$657K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

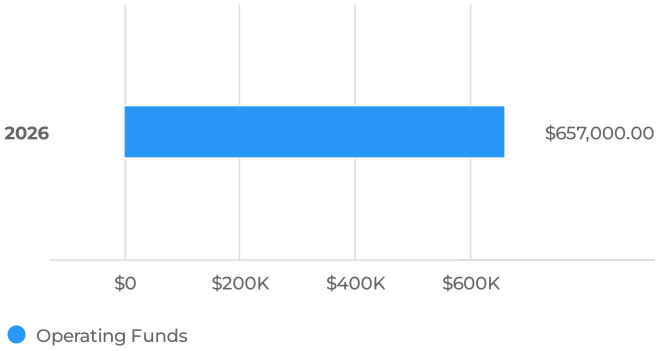
Capital Cost	FY2026	Total
Maintenance & Repairs Existing Structures	$657,000	$657,000
Total	**$657,000**	**$657,000**

Funding Sources

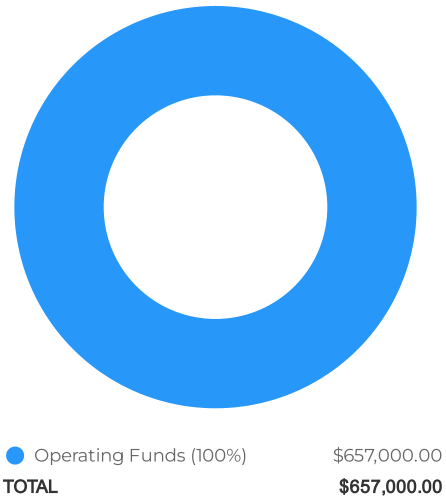
Total Budget (all years)
$657K

Project Total
$657K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	$657,000	$657,000
Total	**$657,000**	**$657,000**

Animal Shelter Generator

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Department	Facilities Management
Type	Capital Improvement

Description

Replace existing generator with larger unit to allow fo HVAC units to be on emergency power

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	30 years

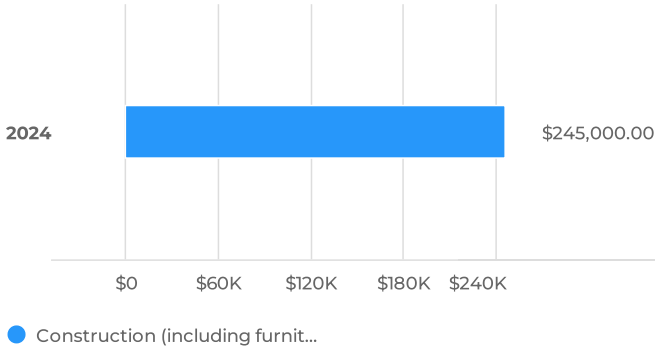
Impact If Not Approved

Possibly have to move animals and close shelter during extreme weather power outages

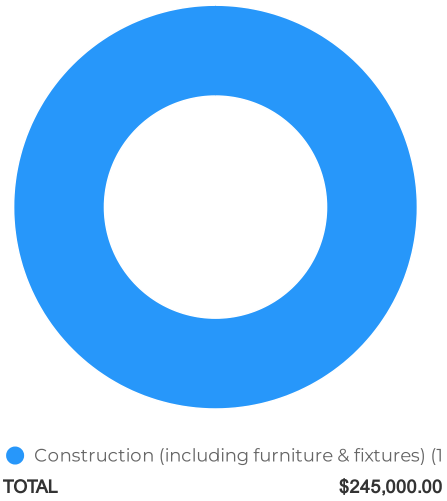
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$245,000	$245K	$245K

Capital Cost by Year



Capital Cost for Budgeted Years



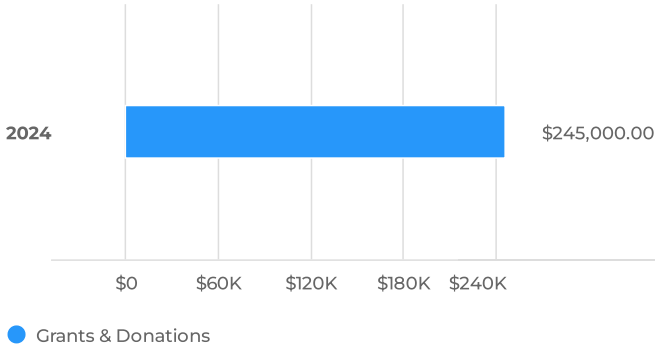
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction (including furniture & fixtures)	$245,000	$245,000
Total	**$245,000**	**$245,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$245,000	$245K	$245K

Funding Sources by Year



Funding Sources for Budgeted Years

Funding Sources Breakdown

Funding Sources	FY2024	Total
Grants & Donations	$245,000	$245,000
Total	**$245,000**	**$245,000**

County Vehicle Replacement

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Department	Facilities Management
Type	Capital Equipment
Project Number	152

Description

Life cycle vehicle replacements. Vehicles are replaced based upon years, mileage, condition and use.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
New or Used Vehicle	New
Useful Life	6 to 9 years

Benefit to Community

The fleet replacement program ensure the county departments are able to function and meet the needs of our citzens.

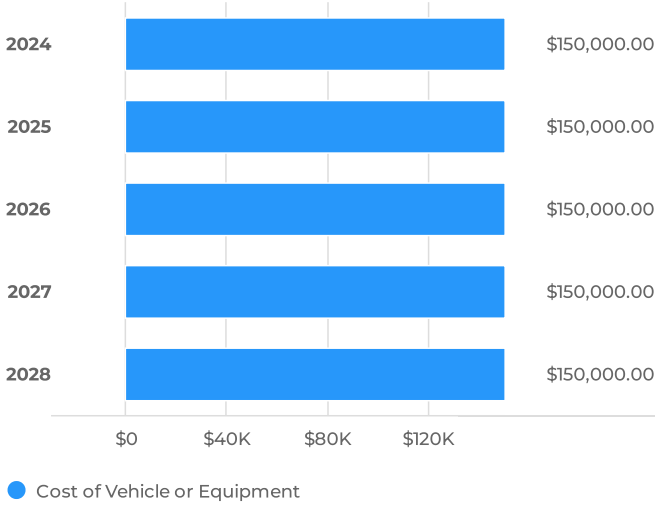
Impact If Not Approved

The fleet will continue to age and cost more in repairs and maintenance. Potential failures.

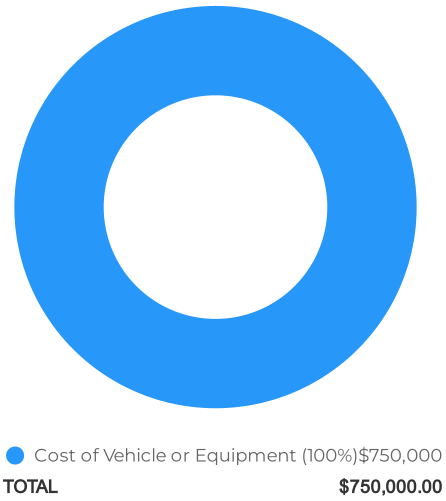
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$150,000	$750K	$750K

Capital Cost by Year



Capital Cost for Budgeted Years



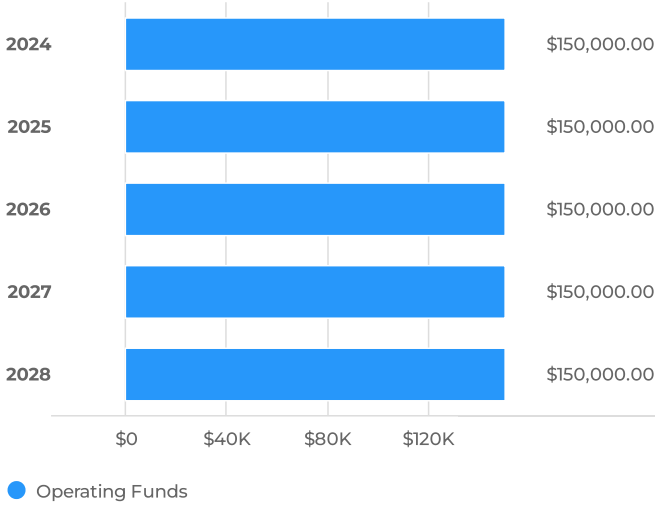
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Cost of Vehicle or Equipment	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
Total	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$750,000**

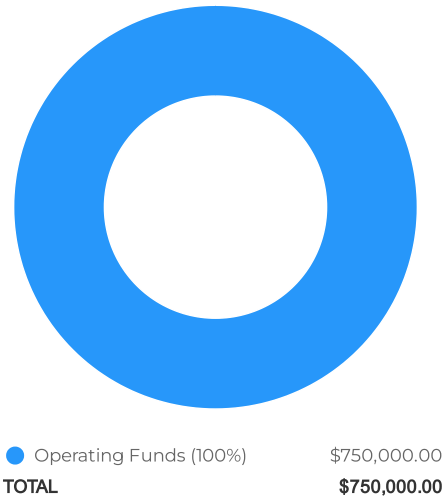
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$150,000	$750K	$750K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
Total	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$150,000**	**$750,000**

East End Mini-Convenience Center

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/01/2025
Est. Completion Date	03/31/2026
Department	Facilities Management
Type	Capital Improvement
Project Number	154

Description

The project location is to be determined. County Administration's address is currently utilized for planning purposes. The project establishes a new East End Mini-Convenience Center. The center will expand household trash disposal and recycling opportunities for citizens beyond the existing two convenience centers (Central Convenience Center & Western Convenience Center). The mini-convenience center would include two trash compactors and a recycling bin. Goochland County currently does not have a Convenience Center in the eastern portion of the County. The project is expected to generate increased operational costs of $3,000 per year for electricity, $1,200 per year for fuel, and $26,000 for recycling co-mix pickup. In addition, the project would generate at least $35,000 annually in staff costs.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	30 years

Benefit to the Community

This center would greatly benefit the citizens in the East end as well as alleviate som e the volume currently at the Central Center.

Impact If Not Approved

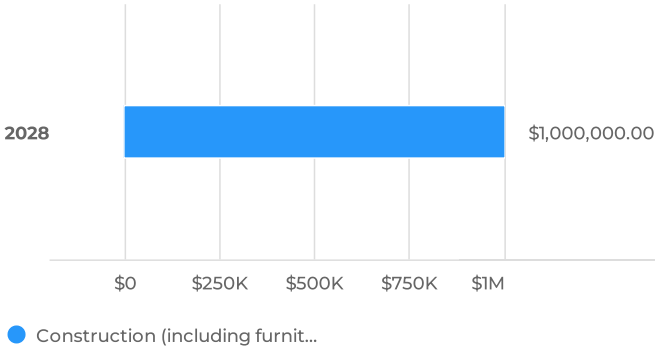
The County will continue to experience a demand for household trash and recycling opportunities that are accessible and convenient for the growing residential population in Eastern Goochland. The Central Convenience Center may begin to experience capacity issues and over usage.

Capital Cost

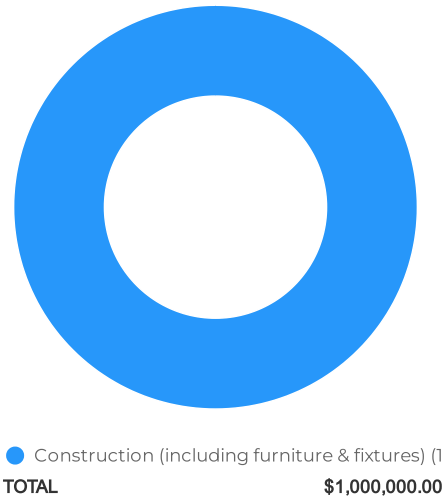
Total Budget (all years)
$1M

Project Total
$1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

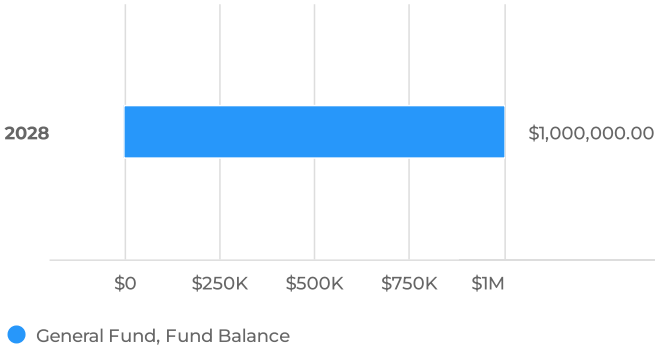
Capital Cost	FY2028	Total
Construction (including furniture & fixtures)	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

Funding Sources

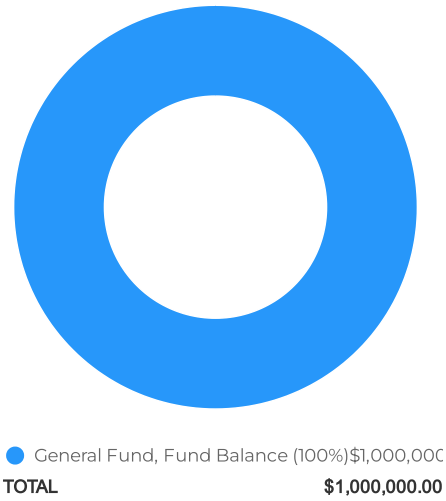
Total Budget (all years)
$1M

Project Total
$1M

Funding Sources by Year



Funding Sources for Budgeted Years



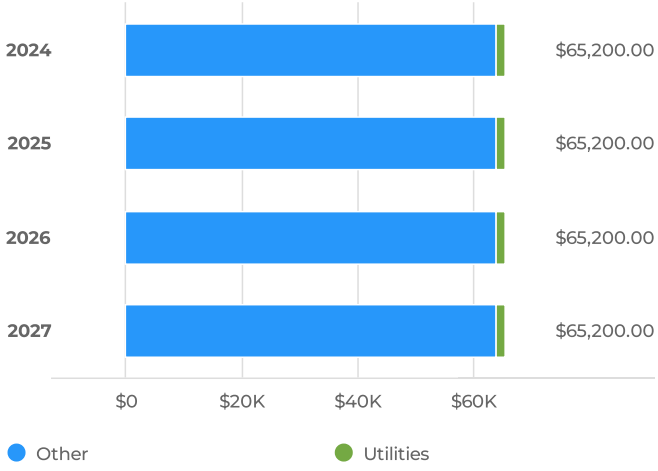
Funding Sources Breakdown

Funding Sources	FY2028	Total
General Fund, Fund Balance	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

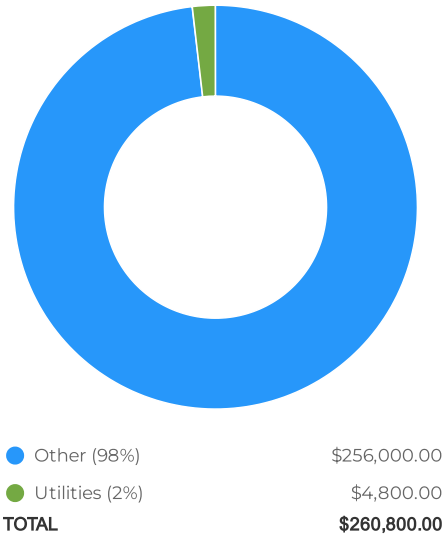
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$65,200	$260.8K	$260.8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	Total
Utilities	$1,200	$1,200	$1,200	$1,200	$4,800
Other	$64,000	$64,000	$64,000	$64,000	$256,000
Total	**$65,200**	**$65,200**	**$65,200**	**$65,200**	**$260,800**

Facilities Life Cyle Repairs & Maintenance

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/01/2022
Est. Completion Date	06/30/2027
Department	Facilities Management
Type	Capital Improvement
Project Number	606

Description

The Facilities Facilities life cycle repair & maintenance project seeks to utilize funds for ongoing and general site improvements and maintenance needs. In addition to life cycle needs and scheduled capital improvements, General Services does require capital funds and flexibility in being able to meet needs that are unscheduled. Examples include HVAC systems that may expire early or emergency repairs that may be needed.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Countywide
Useful Life	15 years

Benefit to the Community

General Services strives to maintain all county assets to manufacture recommended guidelines, including replacement cycles to ensure the citizens' investments are protected.

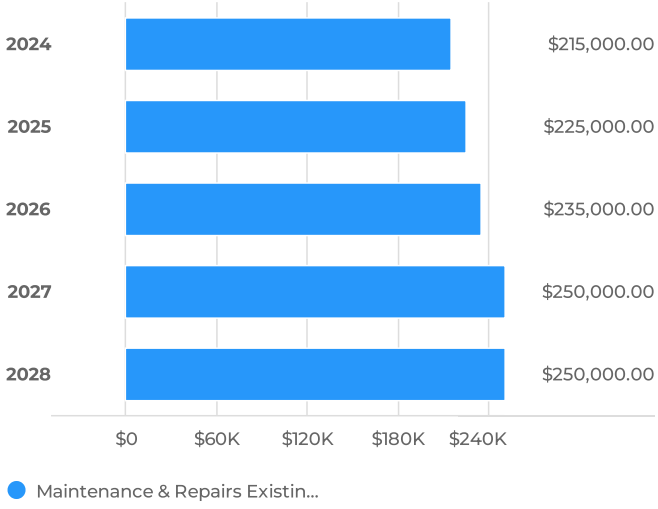
Impact If Not Approved

Potential infrastructure failures and delays in services to the citizens.

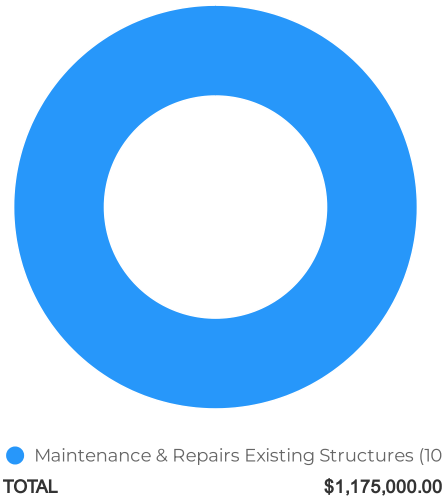
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$215,000	$1.175M	$1.175M

Capital Cost by Year



Capital Cost for Budgeted Years



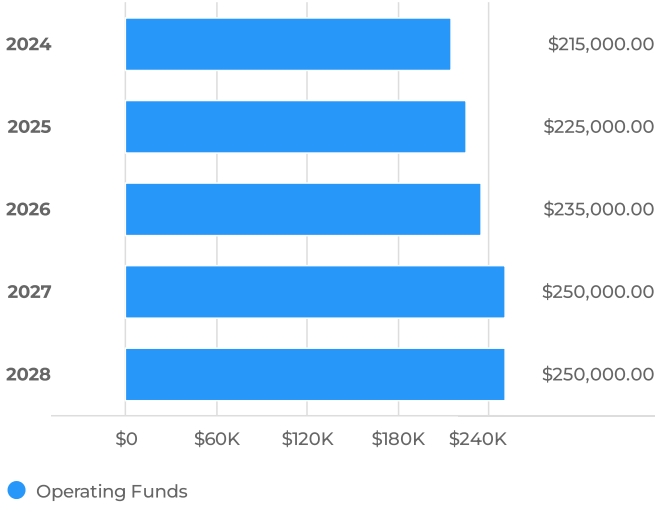
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance & Repairs Existing Structures	$215,000	$225,000	$235,000	$250,000	$250,000	$1,175,000
Total	**$215,000**	**$225,000**	**$235,000**	**$250,000**	**$250,000**	**$1,175,000**

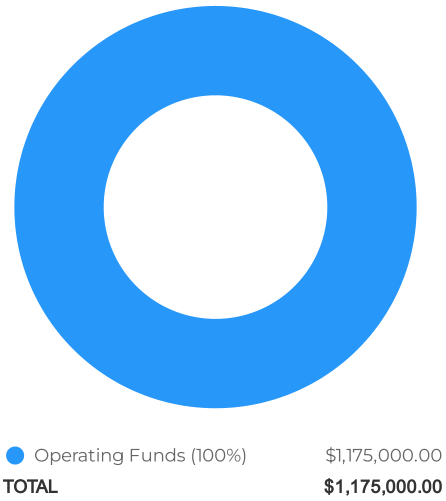
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$215,000	$1.175M	$1.175M

Funding Sources by Year



Funding Sources for Budgeted Years



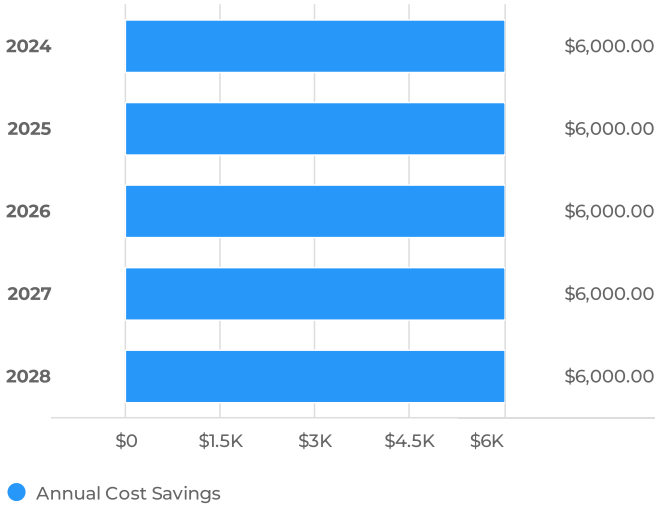
Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$215,000	$225,000	$235,000	$250,000	$250,000	$1,175,000
Total	**$215,000**	**$225,000**	**$235,000**	**$250,000**	**$250,000**	**$1,175,000**

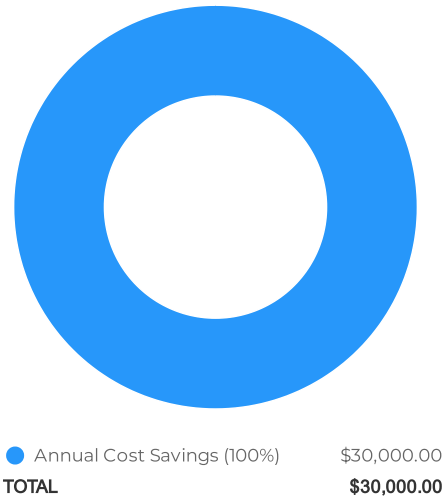
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$6,000	$30K	$30K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Annual Cost Savings	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Fire panel / Life safety upgrades

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	08/01/2023
Est. Completion Date	02/29/2024
Department	Facilities Management
Type	Capital Improvement

Description

Several of the fire/ life safety systems in the county have become antiquated and obsolete. The following locations are in need of upgrade. Administration, Central High school,and the Annex bldg. This project would replace and upgrade the systems at these locations

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Type of Project	Replacement
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	15 years

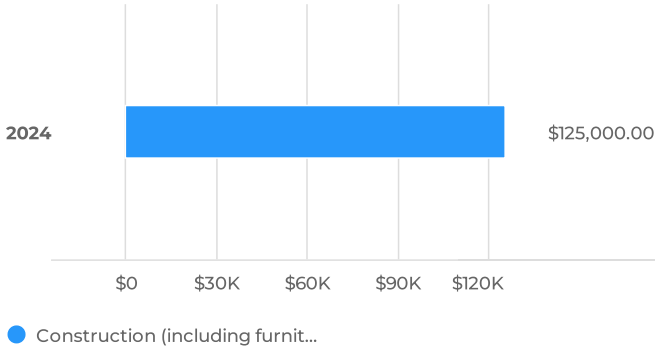
Impact If Not Approved

These systems are no longer being supported and replacement parts are no longer being manufactured. We could experience a failure and not have any parts readily available to restate normal operations.

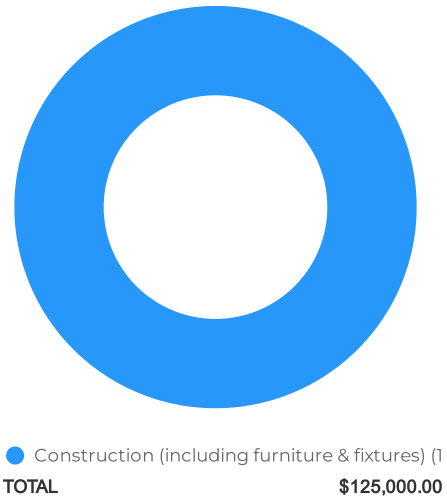
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$125,000	$125K	$125K

Capital Cost by Year



Capital Cost for Budgeted Years



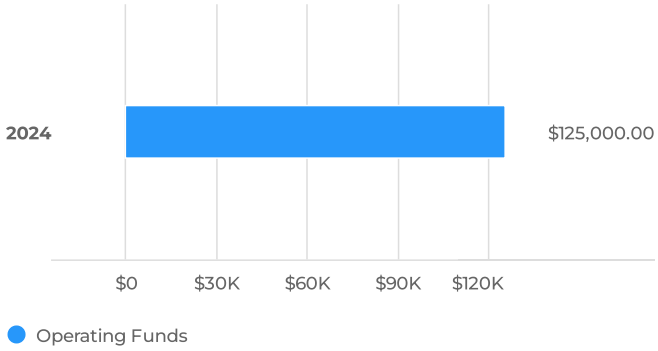
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction (including furniture & fixtures)	$125,000	$125,000
Total	**$125,000**	**$125,000**

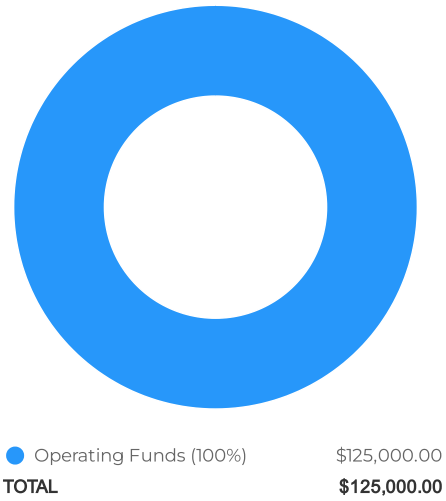
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$125,000	$125K	$125K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Operating Funds	$125,000	$125,000
Total	**$125,000**	**$125,000**

Fire Station 6 interior renovations

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Department	Facilities Management
Type	Capital Improvement

Description

Close in hallway in the bathroom area to provide privacy for staff. Strip and re-stripe bay floor.

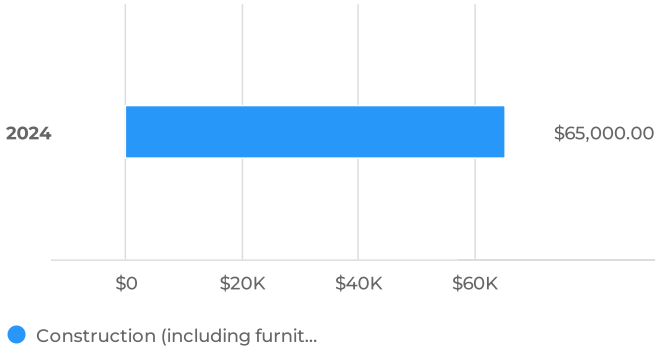
Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@gochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Ms. Susan Lascolette, District 1
Useful Life	15 years

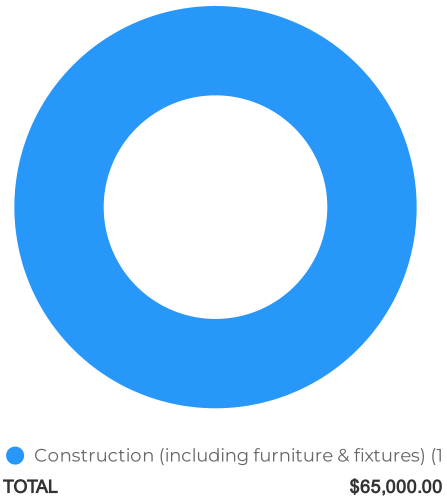
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$65,000	$65K	$65K

Capital Cost by Year



Capital Cost for Budgeted Years



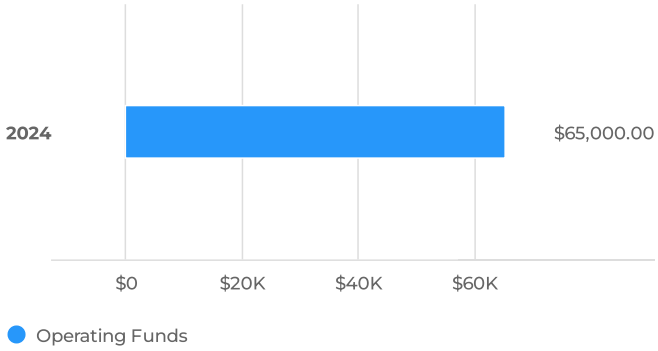
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction (including furniture & fixtures)	$65,000	$65,000
Total	**$65,000**	**$65,000**

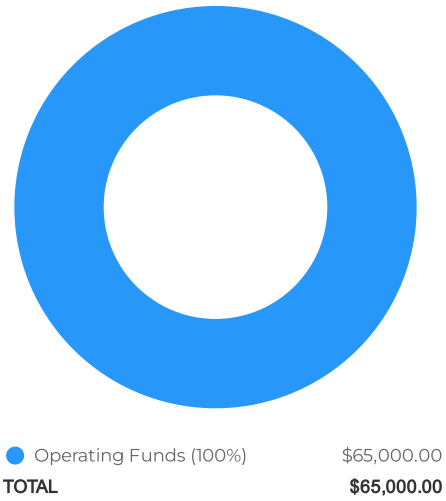
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$65,000	$65K	$65K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Operating Funds	$65,000	$65,000
Total	**$65,000**	**$65,000**

Library

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/01/2024
Est. Completion Date	05/31/2025
Department	Facilities Management
Type	Capital Improvement
Project Number	50

Description

Life cycle HVAC and Carpet replacement.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Neil Spoonhower, District 2

Benefit to the Community

Maintaining the facility and equipment to ensure the community has a safe effective faculty to utilize.

Impact If Not Approved

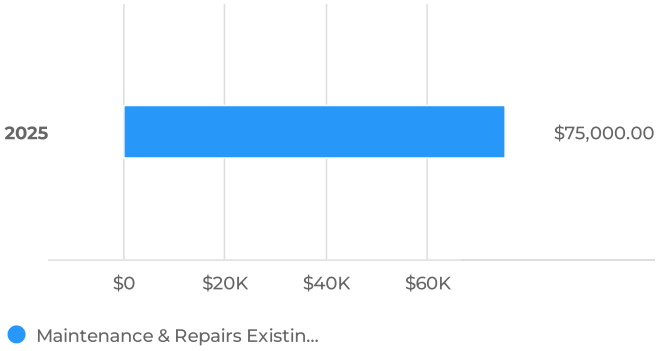
County infrastructure could fail.

Capital Cost

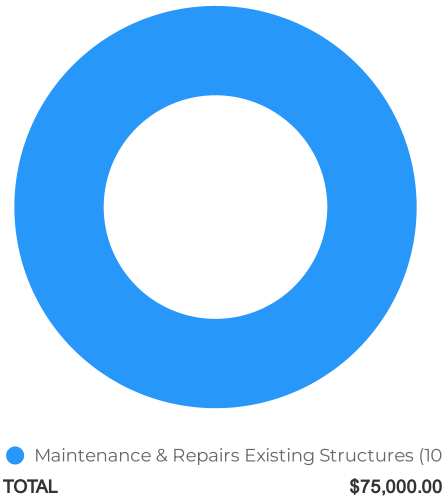
Total Budget (all years)
$75K

Project Total
$75K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

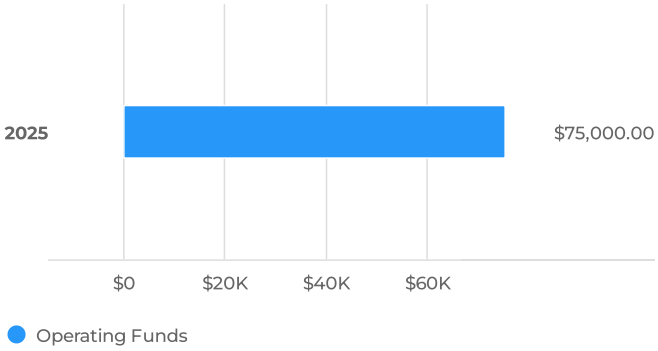
Capital Cost	FY2025	Total
Maintenance & Repairs Existing Structures	$75,000	$75,000
Total	**$75,000**	**$75,000**

Funding Sources

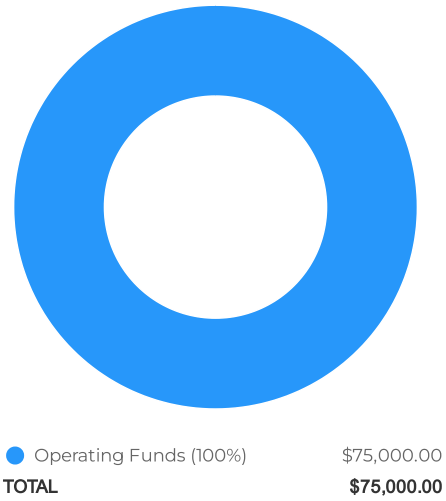
Total Budget (all years)
$75K

Project Total
$75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$75,000	$75,000
Total	**$75,000**	**$75,000**

Parking Lot Improvements

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Department	Facilities Management
Type	Capital Improvement

Description

Add additional parking spaces at Central high School and address the ADA access to the ball fields. Seal coat and stripe the Courthouse Complex, the Central High Complex,and the Administration complex.

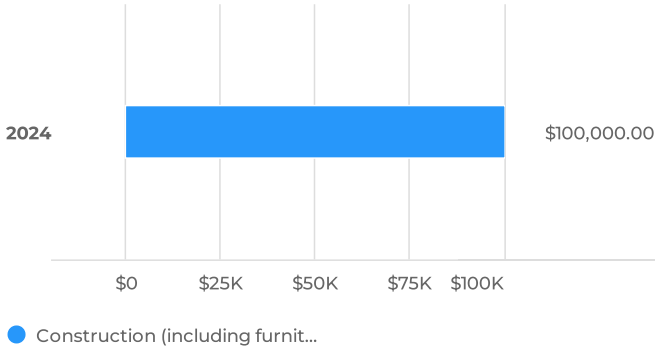
Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	Varies see description above

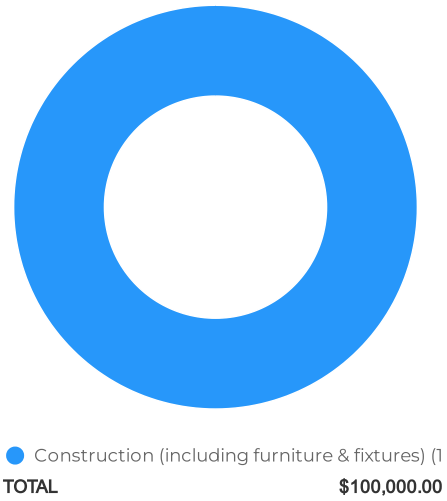
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Capital Cost by Year



Capital Cost for Budgeted Years



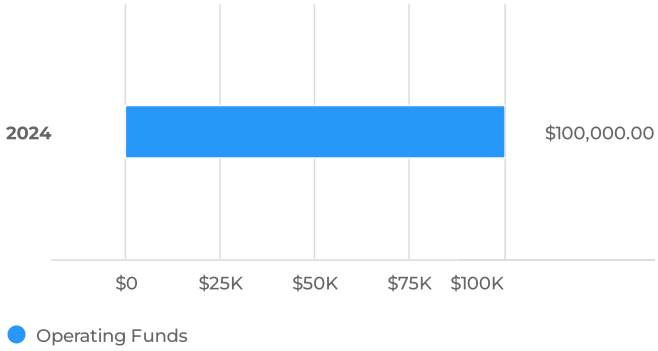
Capital Cost Breakdown

Capital Cost	FY2024	Total
Construction (including furniture & fixtures)	$100,000	$100,000
Total	**$100,000**	**$100,000**

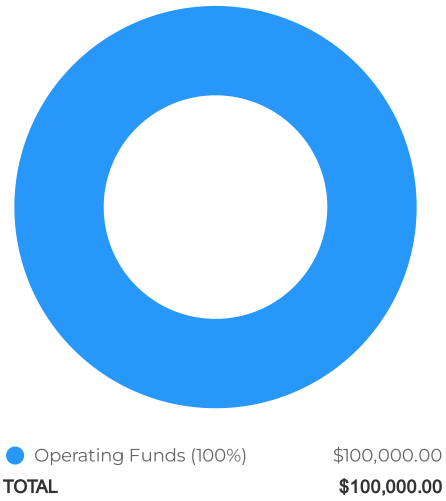
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$100,000	$100K	$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Operating Funds	$100,000	$100,000
Total	**$100,000**	**$100,000**

Security Improvements and replacements

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Department	Facilities Management
Type	Capital Improvement

Description

Ongoing security improvents and cyclical equipment replacement.

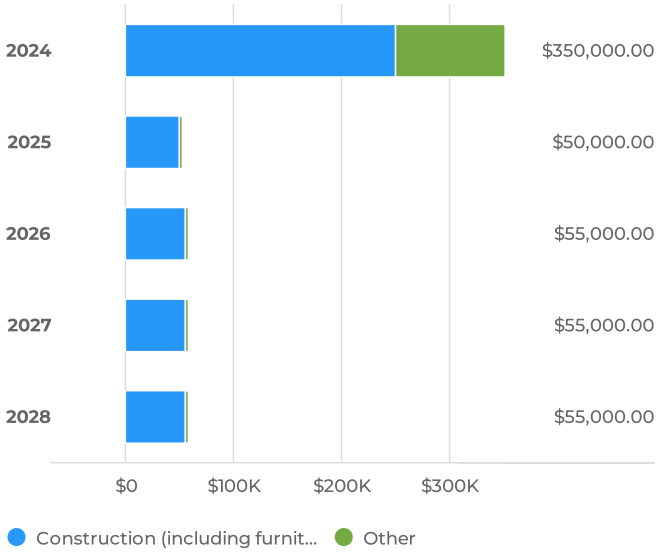
Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	Additions Existing
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	5 years

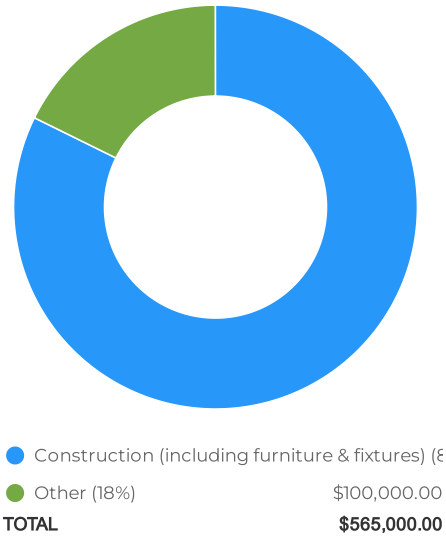
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$350,000	$565K	$565K

Capital Cost by Year



Capital Cost for Budgeted Years



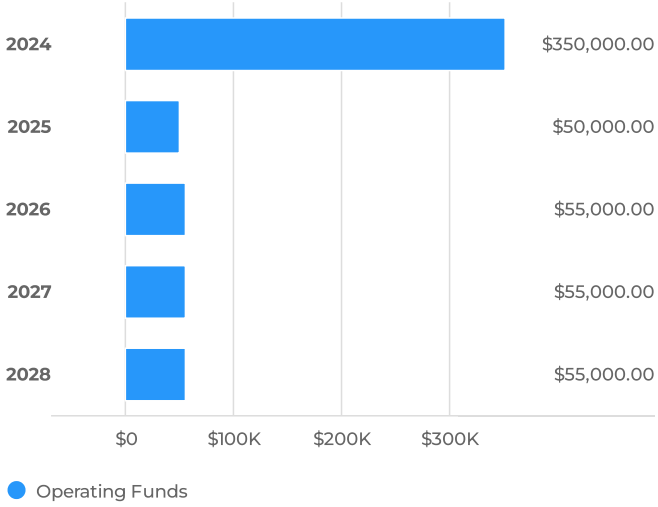
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction (including furniture & fixtures)	$250,000	$50,000	$55,000	$55,000	$55,000	$465,000
Other	$100,000					$100,000
Total	**$350,000**	**$50,000**	**$55,000**	**$55,000**	**$55,000**	**$565,000**

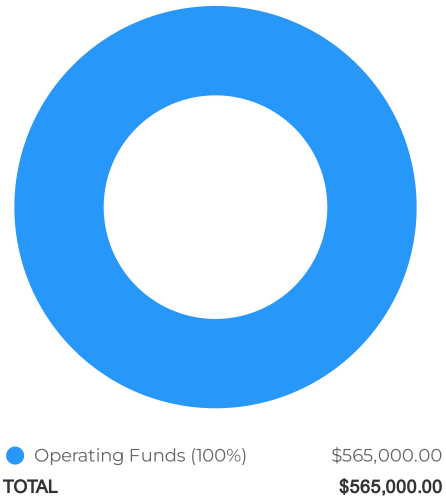
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$350,000	$565K	$565K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$350,000	$50,000	$55,000	$55,000	$55,000	$565,000
Total	**$350,000**	**$50,000**	**$55,000**	**$55,000**	**$55,000**	**$565,000**

FIRE RESCUE REQUESTS

Ambulance Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	230

Description

Planned replacement of ambulances in the Fire-Rescue fleet: Without a hospital campus in Goochland County, ambulances have significant distances to cover to reach definitive medical care facilities in both the Richmond and Charlottesville areas. Fire-Rescue operates a fleet of 10 ambulances. While several newer ambulances have recently been placed in service, there are still several vehicles in our fleet with high mileage and two that are older than 20 years. Fire-Rescue plans to replace ambulances every 200K miles or 10 years of service. The call volume in the county is increasing over 15% annually, and particularly EMS incidents. Congregate facilities, age-restricted retirement communities, other residential growth, and developing commerce in the county are all increasing the demand for our EMS resources. It is important that we continue to maintain a fleet of EMS transport units that comply with the latest ambulance standards set for by the Virginia Office of Emergency Medical Services. As the county call volume increases, reliability of units will continue to be an issue.

Current inflation for emergency vehicles is 12% annually.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
New or Used Vehicle	New
Useful Life	6 to 9 years

Benefit to Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Someone who is bleeding severely can bleed to death in as little as 5 minutes or less. Shortening the EMS response interval increases survival from sudden cardiac arrest. CPR plus defibrillation within 3 to 5 minutes of collapse can produce survival rates as high as 49% to 75%. Brain damage may occur after 4 to 6 minutes without oxygen. The availability of Emergency Medical Services in a timely manner can save lives, reduce death and disability though the delivery of Basic and Advanced Life Support care, including transport to the most appropriate medical facility. A modern, safe, reliable, well equipped and staffed ambulance brings emergency medical care to the scene of an emergency.

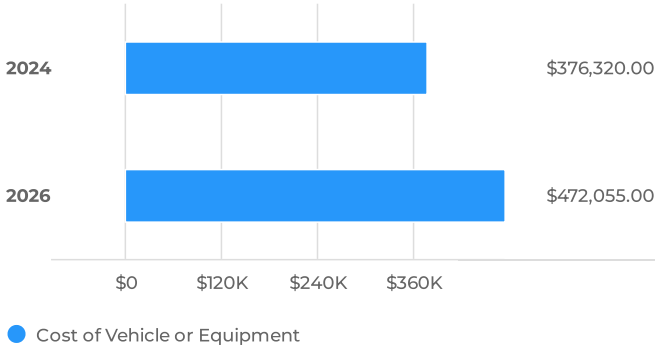
Impact If Not Approved

Older vehicles do not have the latest features incorporated into the design to include safety features. Older units can incur higher maintenance costs, extended out of service times, and can become less reliable. If not approved, the Fire-Rescue Department may not have the apparatus and equipment to address the growth and development in the county and respond to citizens' emergencies efficiently, effectively, and safely. Additionally, without the proper number of safe and reliable ambulances, response times will increase as well as the transport time to reach definitive medical care. As our population ages both in the community/county and in age-restricted communities, the demand for Emergency Medical Service will increase, and additional available ambulances will be necessary.

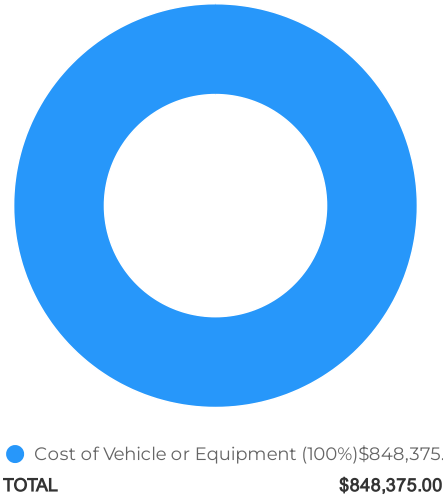
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$376,320	$848.375K	$848.375K

Capital Cost by Year



Capital Cost for Budgeted Years



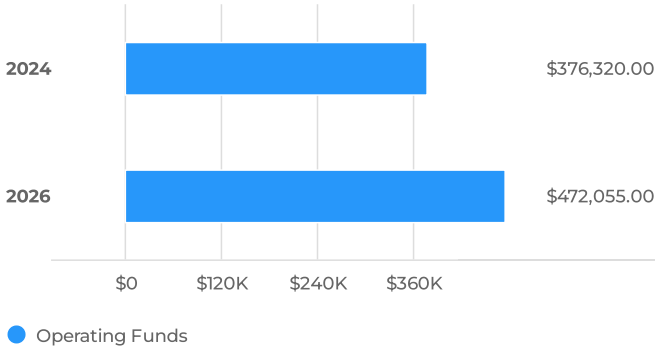
Capital Cost Breakdown

Capital Cost	FY2024	FY2026	Total
Cost of Vehicle or Equipment	$376,320	$472,055	$848,375
Total	**$376,320**	**$472,055**	**$848,375**

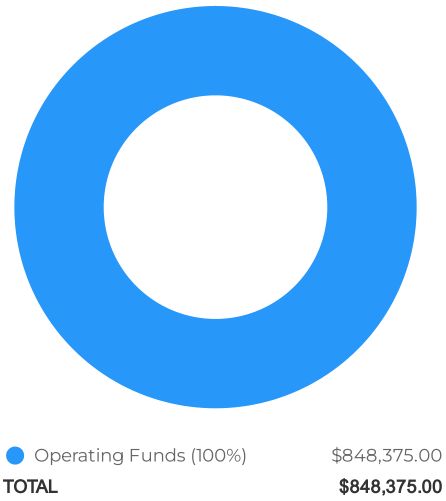
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$376,320	$848.375K	$848.375K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2026	Total
Operating Funds	$376,320	$472,055	$848,375
Total	**$376,320**	**$472,055**	**$848,375**

Breathing Air Compressors

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	256

Description

Replacement of the existing breathing air compressors in the Fire-Rescue Department. Breathing air compressors are needed to refill Self Contained Breathing Apparatus (SCBA) cylinders with air. The Fire-Rescue Department currently maintains breathing air compressors at Companies 3 and 5, a mobile air compressor on a Rescue Truck assigned to Company 4, and a breathing air compressor at the Henley Fire-Rescue Training Center. While two compressors have recently been replaced with new, two existing breathing air compressors remain in service that are in excess of 15 years old. SCBA is utilized in the majority of fire incidents with smoke production and any incident deemed as potentially IDLH (Immediate Danger to Life and Health). Refilling SCBA cylinders is a common task that occurs often throughout the Department to support both emergency incidents and training.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
New Purchase or Replacement	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date equipment to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Firefighters must wear SCBA in smoke and other IDLH environments to perform victim rescue and fire suppression. Breathing air compressors support the use of SCBA which is highly encouraged as a cancer prevention initiative.

Impact If Not Approved

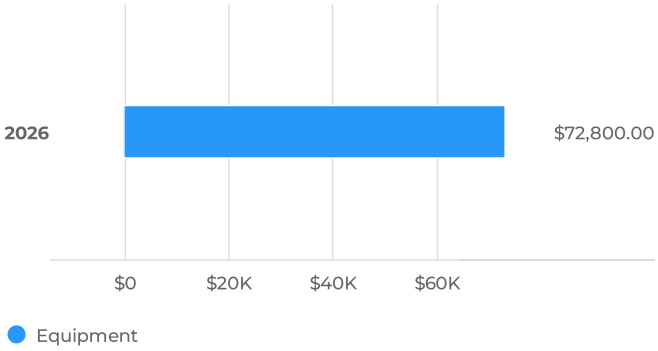
If this project is not approved, it will have a direct impact on our ability to be able to refill SCBA cylinders in a timely and efficient manner. Being able to fill empty SCBA cylinders in a timely manner allows the units to be ready for the next 911 call sooner. In addition, more complex emergency incidents generate the need for multiple SCBA cylinder filling.

Capital Cost

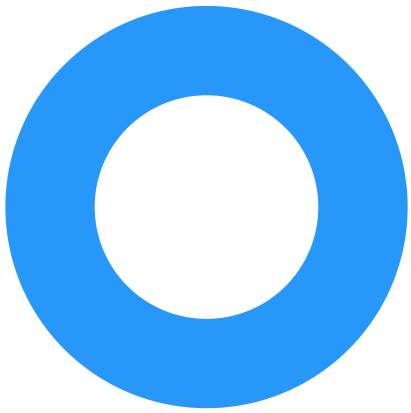
Total Budget (all years)
$72.8K

Project Total
$72.8K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (100%)	$72,800.00
TOTAL	**$72,800.00**

Capital Cost Breakdown

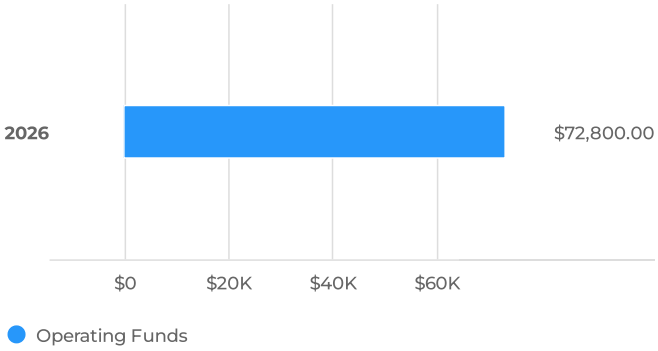
Capital Cost	FY2026	Total
Equipment	$72,800	$72,800
Total	**$72,800**	**$72,800**

Funding Sources

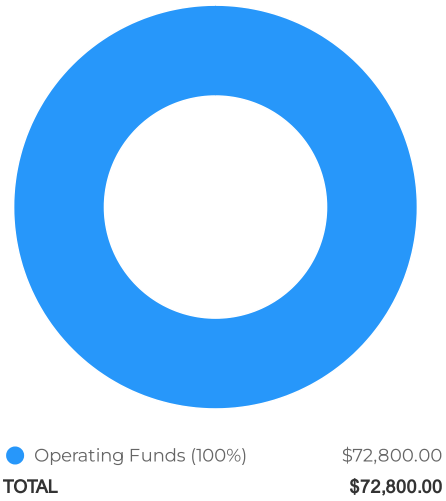
Total Budget (all years)
$72.8K

Project Total
$72.8K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	$72,800	$72,800
Total	**$72,800**	**$72,800**

Brush Truck Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	242

Description

Creating a brush truck replacement schedule. The department currently operates a fleet of six of these highly mobile 4-wheel drive units that are able to initiate firefighting operations in remote, inaccessible areas of the county. The primary function of Brush Trucks is wildland, field, forest, and brush fire suppression. These small fire suppression units are also used to access narrow driveways, navigate roadways with weight restrictions, and access parking decks in the West Creek Business Park. Brush Trucks are also used to tow the four boats for the Water Rescue Team. Brush Trucks are also invaluable during winter weather events, responding as a 4-wheel drive vehicle with an ambulance to EMS calls where there may be access issues to select roadways and driveways. With 85% of the county designated to retain its rural character, it is imperative that we maintain this capability with safe, reliable vehicles. The oldest brush truck in the fleet was purchased new in 1995, and is now 27 years old.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
New or Used Vehicle	New
Useful Life	10 years and above

Benefit to Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Brush Trucks allow emergency vehicle access to areas where the larger apparatus cannot navigate.

Impact If Not Approved

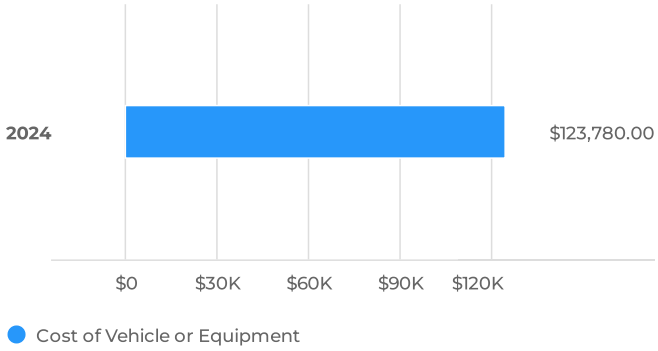
NFPA recommends fire apparatus replacement every 20 years or sooner based on the condition of the vehicle. Older vehicles do not have the latest features incorporated into the design to include safety features. Older units can incur higher maintenance costs, extended out of service times, and can become less reliable. If not approved, the Fire-Rescue Department may not have the apparatus and equipment to address the growth and development in the county and respond to citizens' emergencies efficiently, effectively, and safely. In addition, ISO (Insurance Service Organization) scoring is based on fire department capabilities, available water supplies, and public safety communications. If Fire-Rescue does not have an adequate number of brush trucks, we will not be able to address wildland and brush fires. In addition, brush trucks are used often for fire suppression in areas that larger apparatus cannot navigate, including tight driveways and parking decks. Brush trucks are also used to tow the boats for water rescue.

Current inflation for emergency vehicles is 12% annually.

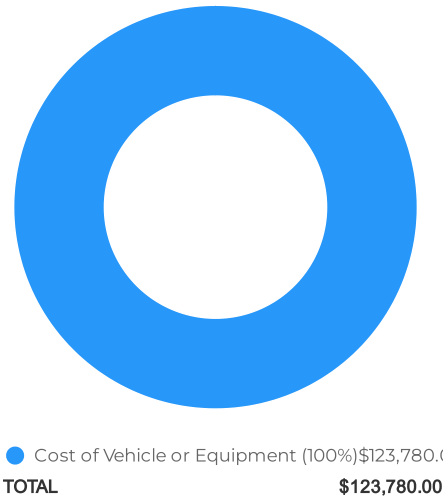
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$123,780	$123.78K	$123.78K

Capital Cost by Year



Capital Cost for Budgeted Years



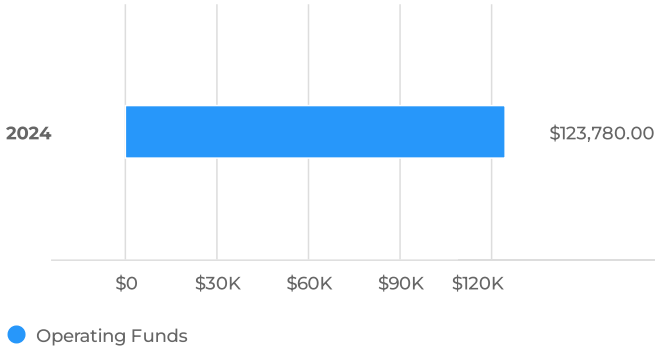
Capital Cost Breakdown

Capital Cost	FY2024	Total
Cost of Vehicle or Equipment	$123,780	$123,780
Total	**$123,780**	**$123,780**

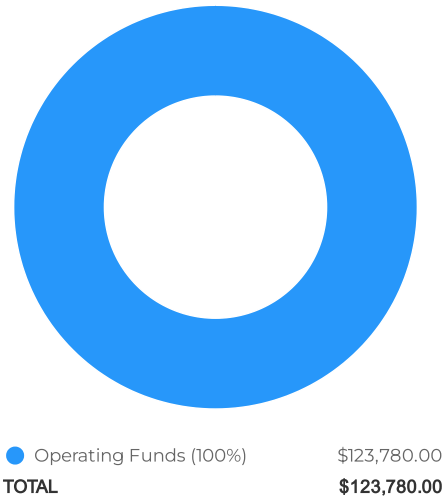
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$123,780	$123.78K	$123.78K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Operating Funds	$123,780	$123,780
Total	**$123,780**	**$123,780**

Cardiac and Respiratory Emergency Medical Equipment

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	238

Description

Replacement of Cardiac Monitor/Defibrillators and Respiratory Medical Equipment is necessary when they exceed their projected lifespan. These are highly sophisticated medical devices that are critical in the delivery of pre-hospital care. The cardiac monitor defibrillators are multi-functional units capable of vital sign monitoring, EKG monitoring, capnography, and 12 Lead EKGs. Being able to treat and identify a cardiac event from the field helps to direct hospital destination protocol, as well as the activation and preparation of definitive care prior to arriving at the hospital. Mechanical CPR equipment delivers uninterrupted life-saving chest compressions to the patient in cardiac arrest, promoting chest compression fractions (CCF) times, increasing the patient's best chance for survival. Pre-hospital ventilators feature compactness and ruggedness for Advanced Life Support patient transport, while increasing efficiency and patient safety. Being able to update these devices periodically helps to stay current with medical technology advances, and the deliver of premier Emergency Medical Care to our citizens and patients.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
New Purchase or Replacement	Replacement
Supervisor & Election District	Countywide
Useful Life	6 to 9 years
New or Used Equipment	New

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Fire-Rescue delivers premiere Emergency Medical Services and having state of the art cardiac and stroke care saves lives and improves the quality of life in Goochland County. The Fire-Rescue Department has been recognized with several American Heart Association Mission Lifeline Awards, reflecting the department's ability to deliver life-saving cardiac and stroke care to our citizens and patients.

Impact If Not Approved

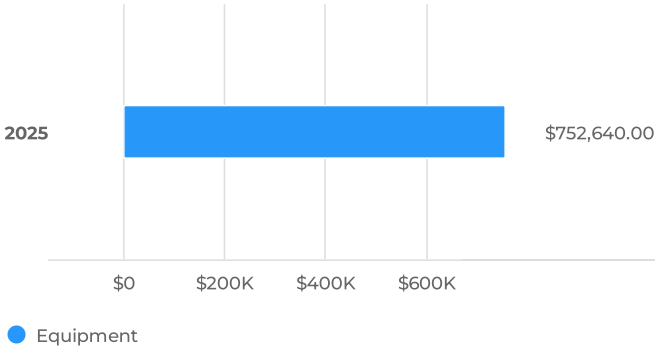
If not approved, the Fire-Rescue Department will not be able to deliver the high level of life-saving care that we have become accustomed to over many years. In addition, mechanical CPR equipment and pre-hospital ventilators allow for increased efficiency in managing a critical patient receiving Advanced Life Support Care. If these items were not readily available, additional EMS providers will be required to manage these complex medical patients in the absence of automated medical equipment. The medical industry is constantly evolving with technology and medical equipment must also meet industry demands.

Capital Cost

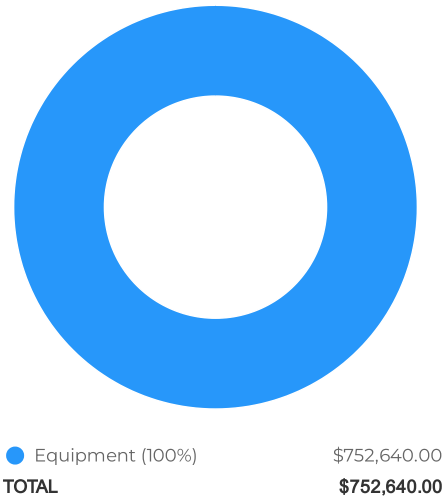
Total Budget (all years)
$752.64K

Project Total
$752.64K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

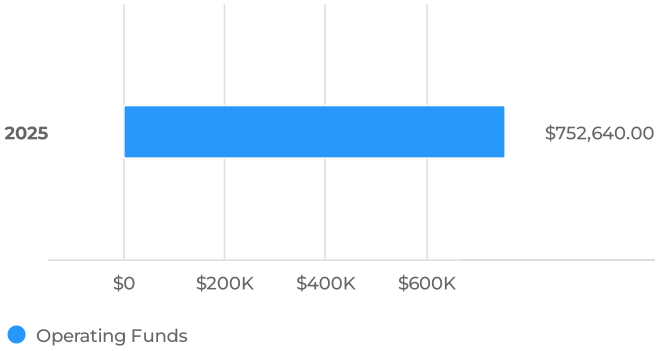
Capital Cost	FY2025	Total
Equipment	$752,640	$752,640
Total	**$752,640**	**$752,640**

Funding Sources

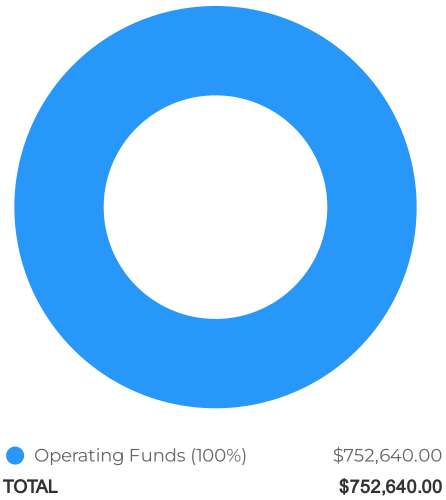
Total Budget (all years)
$752.64K

Project Total
$752.64K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$752,640	$752,640
Total	**$752,640**	**$752,640**

Fire Engine Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	234

Description

Planned replacement of fire engines. The NFPA standard on fire apparatus allows for a life expectancy of 20-years, 15-years as front-line and an additional 5-years operating in reserve. The department has 8 Fire Engines with 7 of the 8 being purchased prior to 2006. A Fire Engine, sometimes referred to as a pumper or structural firefighting truck, is the most common type of fire truck in use today. Fire trucks are purposefully designed to support urban, rural and suburban departments because they carry all of the required NFPA firefighting equipment. These versatile vehicles are often the first on scene because they support both structural firefighting and initial Emergency Medical Service (EMS) response. The Fire Engine has a fire pump, a water tank, and hose storage. These trucks must include a full complement of ground ladders, nozzles, forcible entry equipment, rear access and egress, some level of first aid equipment and other unique items depending on the local jurisdiction. Some examples include self-contained breathing apparatus (SCBA), chainsaws, full EMS gear, hazmat equipment, advanced life support (ALS) equipment and additional structural or ballistic gear as needed. Typically, Fire Engines are designed to carry 3 to 4 firefighters.

Current inflation for emergency vehicles is 12% annually.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
New or Used Vehicle	New

Benefit to Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. In addition, ISO (Insurance Service Organization) scoring is based on fire department capabilities, available water supplies, and public safety communications. These versatile vehicles are often the first on scene because they support both structural firefighting and initial Emergency Medical Service (EMS) response. The Fire Engine has a fire pump, a water tank, and hose storage. These trucks must include a full complement of ground ladders, nozzles, forcible entry equipment, rear access and egress, some level of first aid equipment and other unique items depending on the local jurisdiction. Some examples include self-contained breathing apparatus (SCBA), chainsaws, full EMS gear, hazmat equipment, advanced life support (ALS) equipment and additional structural or ballistic gear as needed. Typically, Fire Engines are designed to carry 3 to 4 firefighters.

Impact If Not Approved

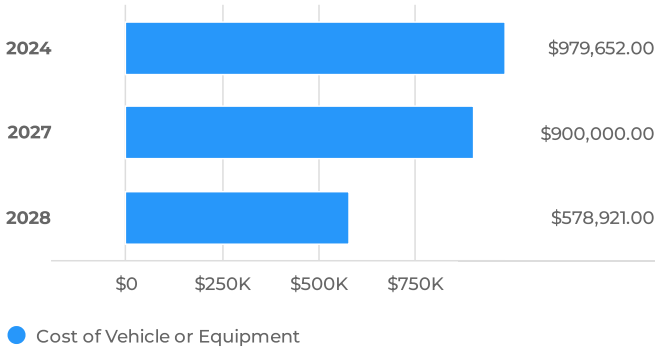
NFPA recommends fire apparatus replacement every 20 years or sooner based on the condition of the vehicle. Older vehicles do not have the latest features incorporated into the design to include safety features. Older units can incur higher maintenance costs, extended out of service times, and can become less reliable. If not approved, the Fire-Rescue Department may not have the apparatus and equipment to

address the growth and development in the County and respond to citizens emergencies efficiently, effectively, and safely. Additionally, the department will not have the most versatile and fundamental piece of fire apparatus to respond to emergencies.

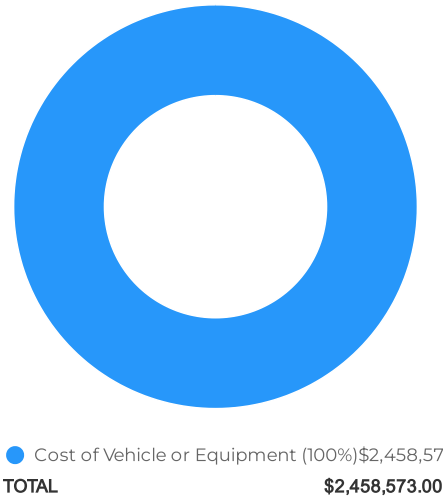
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$979,652	$2.459M	$2.459M

Capital Cost by Year



Capital Cost for Budgeted Years



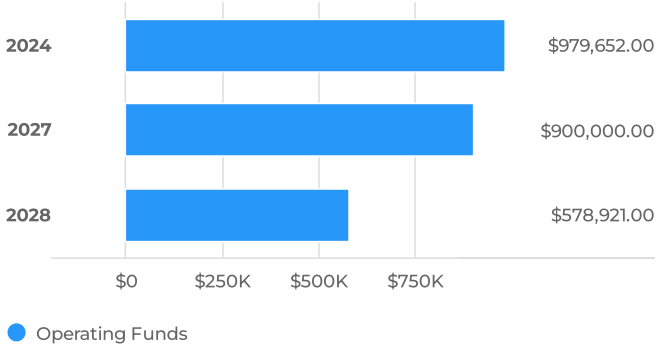
Capital Cost Breakdown

Capital Cost	FY2024	FY2027	FY2028	Total
Cost of Vehicle or Equipment	$979,652	$900,000	$578,921	$2,458,573
Total	**$979,652**	**$900,000**	**$578,921**	**$2,458,573**

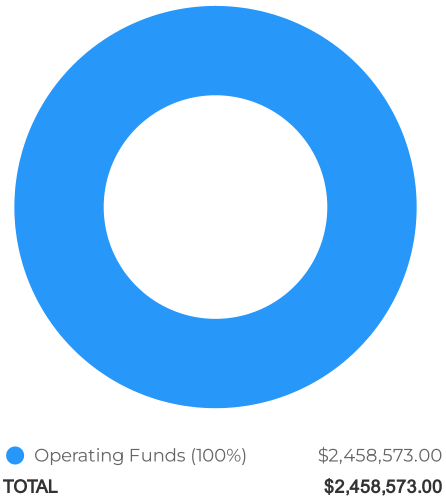
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$979,652	$2.459M	$2.459M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2027	FY2028	Total
Operating Funds	$979,652	$900,000	$578,921	$2,458,573
Total	**$979,652**	**$900,000**	**$578,921**	**$2,458,573**

Fire Suppression Equipment

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	248

Description

New apparatus requires a standard compliment of new and updated fire suppression equipment. New units are delivered without tools and loose equipment. There is also the need for replacement of aging fire suppression equipment (existing fire hose, nozzles, etc.) to comply with the NFPA 20-year life expectancy.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
New Purchase or Replacement	New
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up to date tools and equipment to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Having the proper tools and equipment allows the Fire-Rescue Department to better perform the duties of mitigating emergencies in the county.

Impact If Not Approved

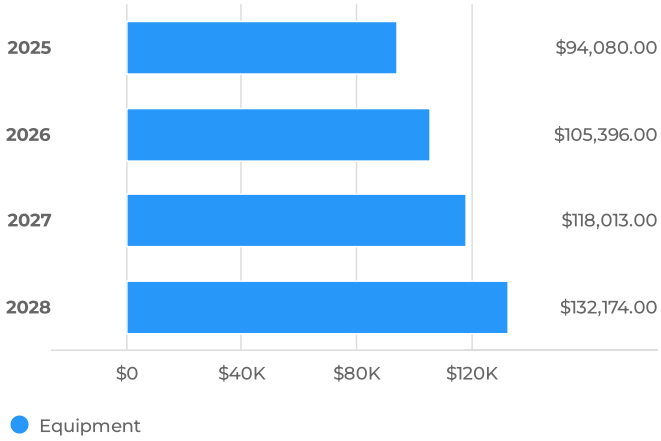
Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. If not funded, the Fire-Rescue Department will not have the tools to safely and effectively mitigate fire emergencies in the county.

Capital Cost

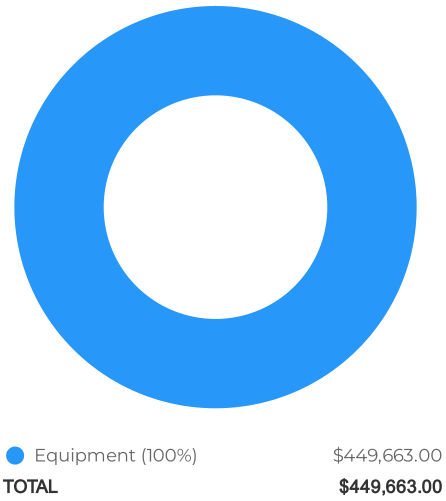
Total Budget (all years)
$449.663K

Project Total
$449.663K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

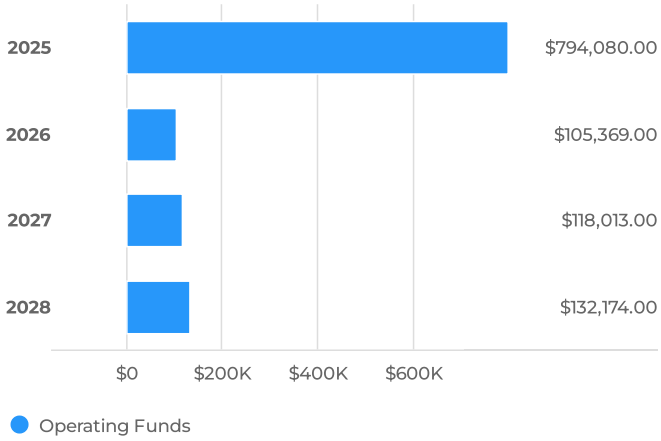
Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$94,080	$105,396	$118,013	$132,174	$449,663
Total	**$94,080**	**$105,396**	**$118,013**	**$132,174**	**$449,663**

Funding Sources

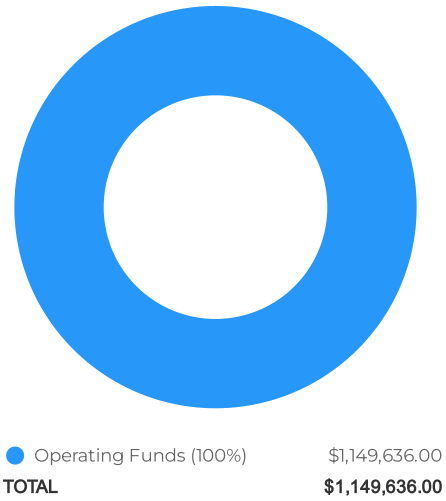
Total Budget (all years)
$1.15M

Project Total
$1.15M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$794,080	$105,369	$118,013	$132,174	$1,149,636
Total	**$794,080**	**$105,369**	**$118,013**	**$132,174**	**$1,149,636**

Heavy Rescue Tools

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	228

Description

Hydraulic rescue tool standardization began in FY2018. The department is in the process of completing the final phase of a 5-phase project to standardize all of our extrication equipment. Hydraulic rescue tools, more commonly referred to as "The Jaws of Life", are tools used to free trapped occupants in vehicle accidents and other machinery. This was approved in prior CIP processes. In out years, the tools purchased today will have exceeded their operational lifespan as well as support from our vendor. They will become costly to maintain, not meet the challenges of vehicle construction in the future, and become unreliable.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
New Purchase or Replacement	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. As traffic on the roadways continue to increase, so will vehicle accidents and the percentage of those with significant injury and entrapment. Fire-Rescue will have the right equipment to address this type of emergency incident to free trapped patients so they can be transported to definitive medical care, providing them the best chance for survival, recovery, and a quality of life.

Impact If Not Approved

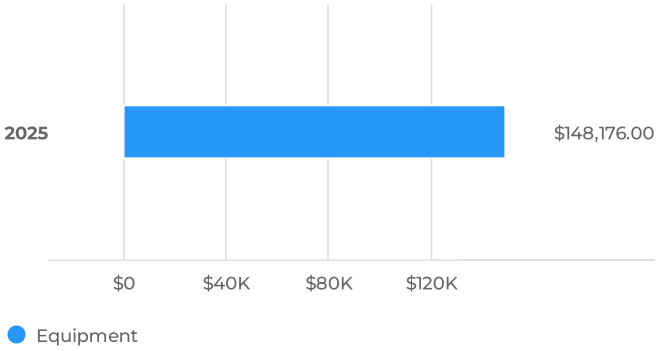
Fire-Rescue personnel will be using rescue tools that lack uniformity. This leads to operational delays in the rescue of trapped occupants and also results in increased costs associated with maintenance. Vehicle technology is ever changing and rescue tool technology has also evolved to meet industry demands. Critically and seriously injured trauma patients who are trapped and cannot be extricated in an expedient and timely manner may not reach the trauma center in time to survive their injuries.

Capital Cost

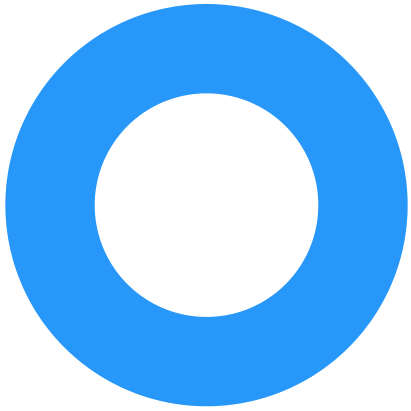
Total Budget (all years)
$148.176K

Project Total
$148.176K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (100%)	$148,176.00
TOTAL	**$148,176.00**

Capital Cost Breakdown

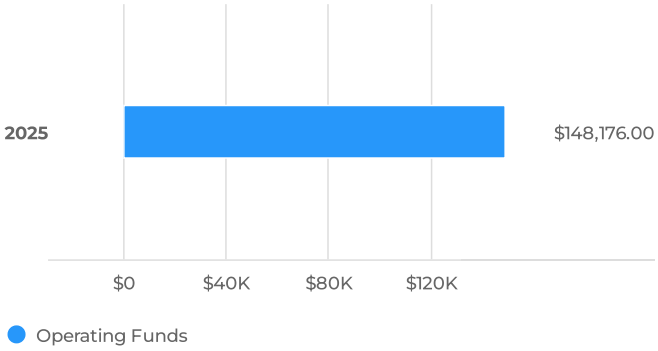
Capital Cost	FY2025	Total
Equipment	$148,176	$148,176
Total	**$148,176**	**$148,176**

Funding Sources

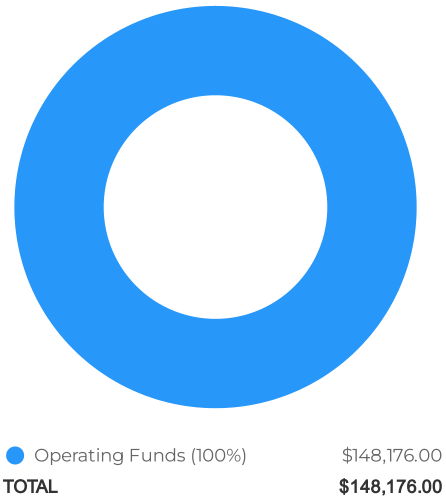
Total Budget (all years)
$148.176K

Project Total
$148.176K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$148,176	$148,176
Total	**$148,176**	**$148,176**

Structural Personal Protective Equipment/Turnout Gear Replacements

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Equipment
Project Number	244

Description

Firefighter Personal Protective Equipment (PPE), also referred to as structural turnout gear, has a 10-year expiration date according to NFPA. Over time, the turnout gear experiences degradation, losing its effectiveness in providing thermal protection to the Firefighter. The cost of a set of Firefighter PPE is approximately $4,000 and CIP funding combined with other operating budget lines will allow the Fire-Rescue Department to replace several sets annually. Additionally, new members coming into the organization, both volunteer and career, will have an impact on this cost center. Firefighters are 9% more likely to develop Cancer than the general U.S. population and 14% more likely to die from cancer than the general U.S. population. As a cancer prevention initiative, it is recommended that each Firefighter has 2 sets of structural turnout gear so a clean set is available after returning from a fire scene with gear soiled with possible carcinogens. The Fire-Rescue Department is working towards this recommendation and best practice.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
New Purchase or Replacement	Replacement
Supervisor & Election District	Countywide
Useful Life	6 to 9 years
New or Used Equipment	New

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date equipment to be able to respond safely, efficiently, and effectively to emergencies in the county. The county is growing and developing at a rapid pace, which also increases the wear on our vehicles and equipment. Equipping our first responders with the best personal protective equipment to do their jobs safely is an investment in our personnel's safety as well as a direct benefit to our community.

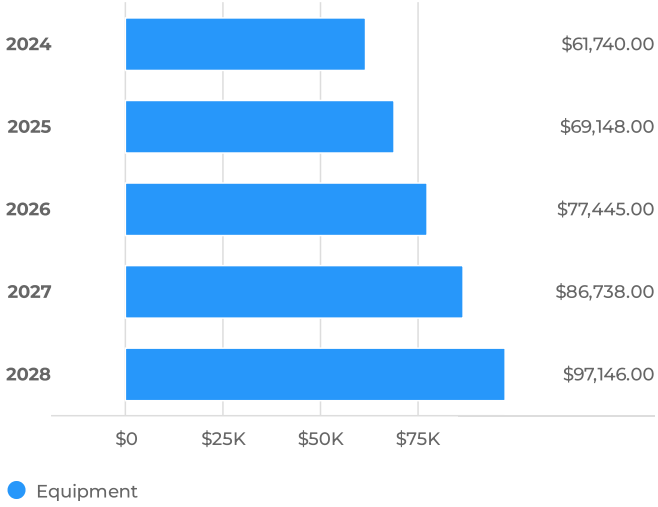
Impact If Not Approved

Fire Suppression Personal Protective Equipment/Structural Turnout Gear has a 10 year expiration date, according to NFPA. Over time, degradation occurs and PPE looses its thermal protection effectiveness. If not approved, current structural turnout gear may not provide the Firefighter with the degree of protection necessary to prevent significant injury, which also increases liability.

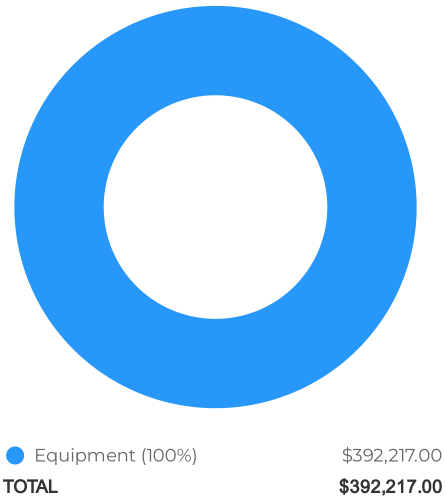
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$61,740	$392.217K	$392.217K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

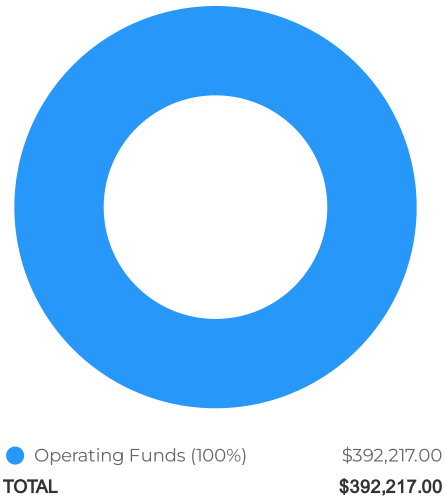
Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$61,740	$69,148	$77,445	$86,738	$97,146	$392,217
Total	**$61,740**	**$69,148**	**$77,445**	**$86,738**	**$97,146**	**$392,217**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$61,740	$392.217K	$392.217K

Funding Sources by Year

Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$61,740	$69,148	$77,445	$86,738	$97,146	$392,217
Total	**$61,740**	**$69,148**	**$77,445**	**$86,738**	**$97,146**	**$392,217**

West Creek Fire-Rescue Station

Overview

Request Owner	EDDIE FERGUSON, FIRE & RESCUE CHIEF
Department	Fire Rescue
Type	Capital Improvement
Project Number	130

Description

The project location is to be determined. County Administration's address is currently utilized for planning purposes. Fire Station No. 7 would establish a full-sized and fully equipped Fire and Rescue station in the West Creek corridor of Goochland County. The project would include rolling stock as follows: engine and ambulance. The eastern end of Goochland County is projected to experience significant growth in the next few years. Currently, the eastern end of the county is served by (2) existing fire stations, Co. 1 and Co. 3.

The West Creek Fire-Rescue Station is necessary to address explosive growth in the eastern end of Goochland County, while reducing emergency 911 response times. County-wide there are six Fire-Rescue Stations, with the east end served primarily by Companies 1 (Manakin) and 3 (Centerville). Eastern Goochland has already seen and anticipates significant growth along the 288 corridor over the next several years, both residential and commercial, including several congregate care facilities. Residential growth alone, is projected to generate over 1,000 additional Fire-Rescue 911 calls in the eastern end of Goochland. Annual call volumes are already rapidly increasing, and the additional Fire-Rescue resources are necessary to continue to meet response time standards and provide for the number of emergency responders to mitigate fire and medical emergencies safely and effectively. The station will be fully staffed 24/7 by career personnel, supplemented by volunteers when available, equipped with both fire suppression apparatus and an ambulance. The station location in the vicinity of the Hockett Road and Tuckahoe Creek Parkway intersection, allows for road connectivity in all directions, while continuing to address response in the 1/3/5-mile radius. The West Creek Fire-Rescue station is the first additional fire station added to the original six volunteer station locations, established in 1950s and early 1960s.

All capital construction projects have been increased by 30% to consider inflation.

An additional $200,000 is included for additional land for Station 8, Dogtown Road.

Details

Contact	Eddie Ferguson
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	50 years & above

Benefit to the Community

The West Creek Fire-Rescue Station is necessary to address explosive growth in the eastern end of Goochland County, while reducing emergency 911 response times. County-wide there are six Fire-Rescue Stations, with the east end served primarily by Companies 1 (Manakin) and 3 (Centerville). Eastern Goochland has already seen and anticipates significant growth along the 288 corridor over the next several years, both residential and commercial, including several congregate care facilities. Residential growth alone, is projected to generate over 1,000 additional Fire-Rescue 911 calls in the eastern end of Goochland. Annual call volumes are already rapidly increasing, and the additional Fire-Rescue resources are necessary to continue to meet response time standards and provide for the number of emergency responders to mitigate fire and medical emergencies safely and effectively.

The West Creek Fire-Rescue Station will help to increase resource availability and reduce both Fire and EMS response times:

- A fire can double in size every 30 seconds causing everything in a room to burn in as little as three minutes. Today you have only 3 to 4 minutes to get out of a house fire compared to 17 minutes 30 years ago. New homes and furnishings inside them actually burn a lot faster due to the synthetic nature of the material; synthetic materials burn faster and hotter than natural materials do.

- Someone who is bleeding severely can bleed to death in as little as 5 minutes or less.
- Shortening the EMS response interval increases survival from sudden cardiac arrest. CPR plus defibrillation within 3 to 5 minutes of collapse can produce survival rates as high as 49% to 75%. Brain damage may occur after 4 to 6 minutes without oxygen.

Impact If Not Approved

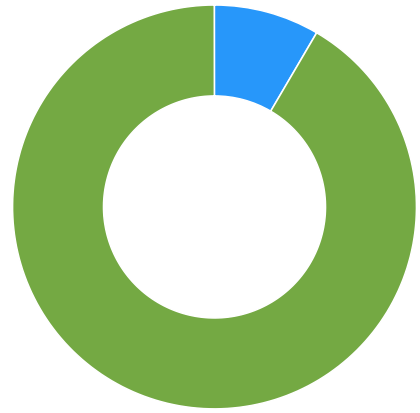
If not approved, the Fire-Rescue Department will not have the amount of resources available to address the increase in emergency incidents, both fire and EMS, generated by the rapid growth in the county. In particular, response times will continue to increase, impacting life safety, incident stabilization, and property conservation in the county.

Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$2,365,941	$2.366M	$2.366M

Capital Cost by Year

Capital Cost for Budgeted Years



Other (8%)	$200,000.00
Planning (92%)	$2,165,941.00
TOTAL	**$2,365,941.00**

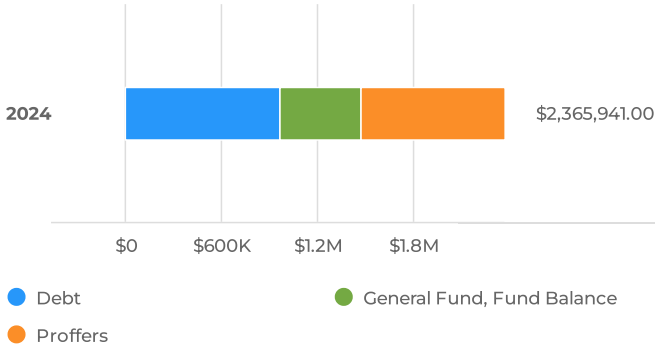
Capital Cost Breakdown

Capital Cost	FY2024	Total
Planning	$2,165,941	$2,165,941
Other	$200,000	$200,000
Total	**$2,365,941**	**$2,365,941**

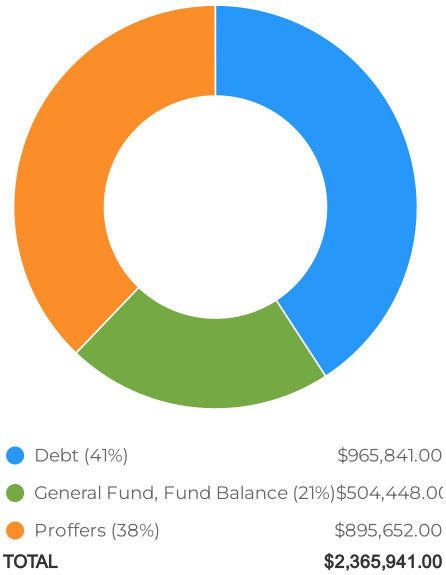
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$2,365,941	$2.366M	$2.366M

Funding Sources by Year



Funding Sources for Budgeted Years



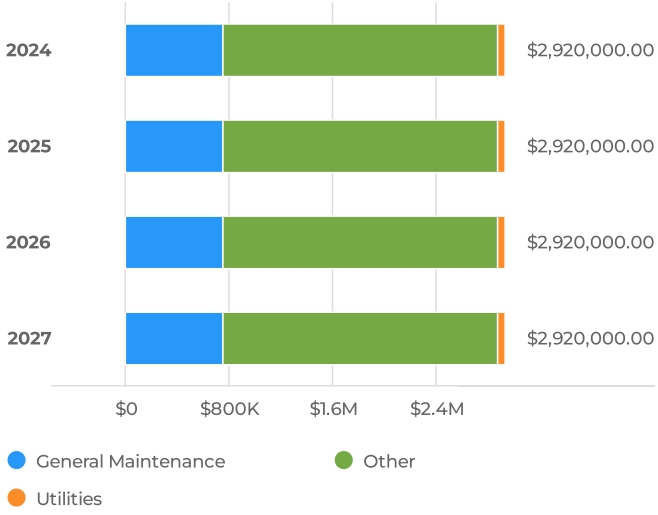
Funding Sources Breakdown

Funding Sources	FY2024	Total
Proffers	$895,652	$895,652
Debt	$965,841	$965,841
General Fund, Fund Balance	$504,448	$504,448
Total	**$2,365,941**	**$2,365,941**

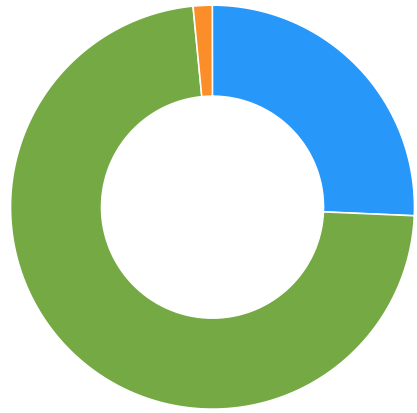
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$2,920,000	$11.68M	$11.68M

Operational Costs by Year



Operational Costs for Budgeted Years



General Maintenance (26%)	$3,000,000.00
Other (73%)	$8,500,000.00
Utilities (2%)	$180,000.00
TOTAL	**$11,680,000.00**

Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	Total
General Maintenance	$750,000	$750,000	$750,000	$750,000	$3,000,000
Utilities	$45,000	$45,000	$45,000	$45,000	$180,000
Other	$2,125,000	$2,125,000	$2,125,000	$2,125,000	$8,500,000
Total	**$2,920,000**	**$2,920,000**	**$2,920,000**	**$2,920,000**	**$11,680,000**

INFORMATION SYSTEMS REQUESTS

GIS Aerial Imagery Update

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment
Project Number	1004

Description

GIS Aerial Imagery update. The state will fly every four years, and offers upgraded imagery at a cost to localities. We really use the upgraded imagery for both GIS and Comm Dev. applications.

Details

Contact	Randy Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us
Supervisor & Election District	Countywide

Benefit to the Community

Better imagery and data for citizens and staff.

Impact If Not Approved

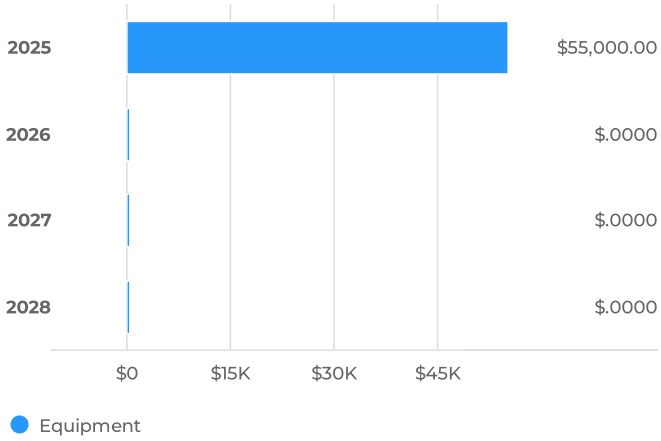
GIS website and Community Development applications will not have as good imagery and data.

Capital Cost

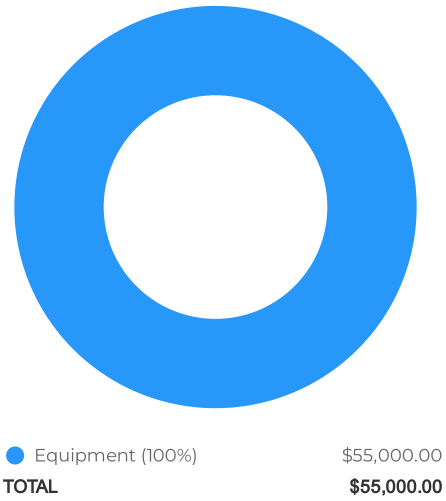
Total Budget (all years)
$55K

Project Total
$55K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

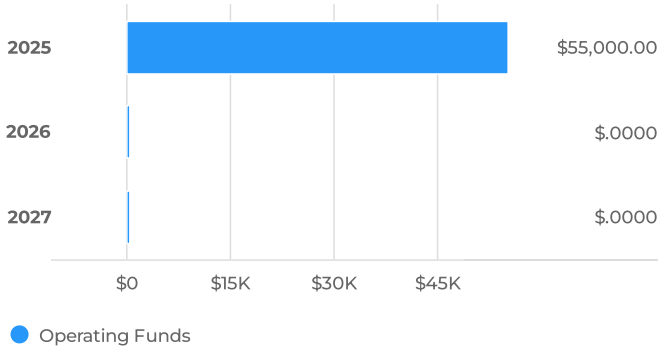
Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$55,000	$0	$0	$0	$55,000
Total	**$55,000**	**$0**	**$0**	**$0**	**$55,000**

Funding Sources

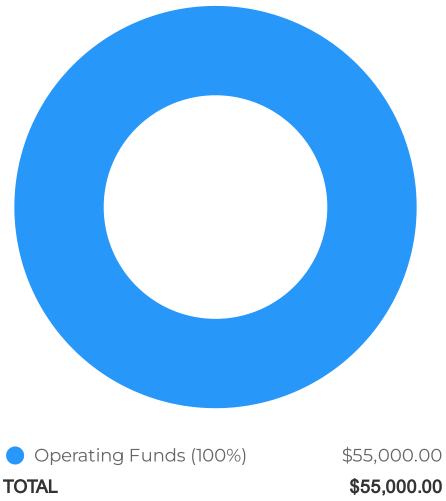
Total Budget (all years)
$55K

Project Total
$55K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Operating Funds	$55,000	$0	$0	$55,000
Total	**$55,000**	**$0**	**$0**	**$55,000**

Network equipment replacement and upgrades

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment
Project Number	294

Description

Replace or upgrade network switches, routers, firewalls. Keep the County network functioning in a secure environment and provide needed software for departments to be in compliance and to function and serve our citizens. Adding in cost 150K to replace Admin Building and ECC Core switches as they will be end of life in this Fiscal

Details

Contact	Randy Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us

Supplemental Attachments

Core Switch Replacement Quote(/resource/cleargov-prod/projects/documents/44a005adcd57bf127b3e.pdf)

Option 1

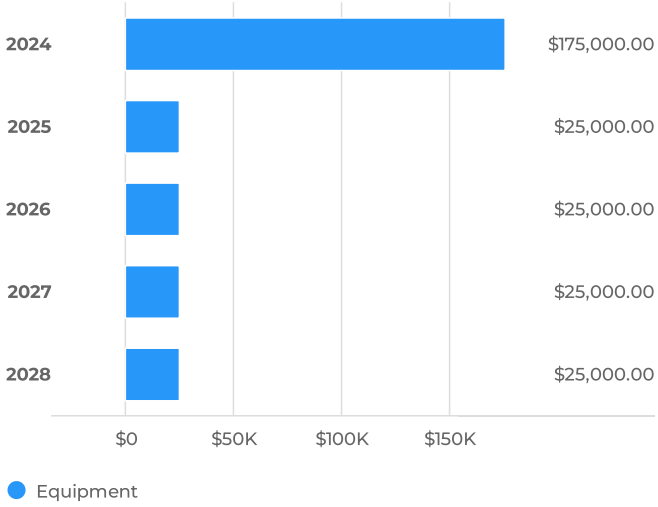
Impact If Not Approved

As this equipment ages, it becomes unsupported by the manufacturer or does not provide new, required features. Some security requirements need to be met and maintained like CJIS compliance for access to VCIN for public Safety. If we don't replace the Core switches in FY24 they are EOL and we can't get support or replacements if something happens. These are the main backbone for our entire network.

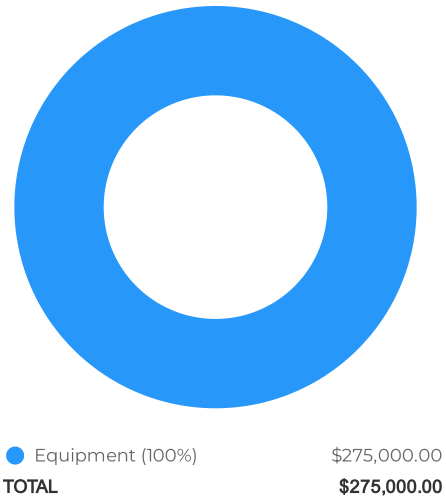
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$175,000	$275K	$275K

Capital Cost by Year



Capital Cost for Budgeted Years



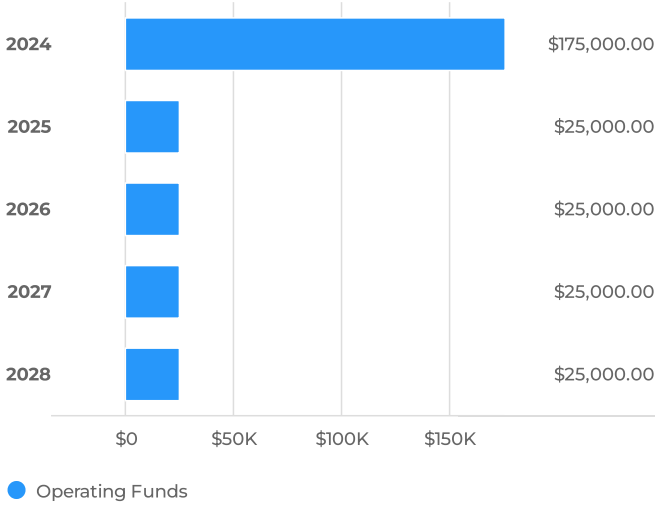
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$175,000	$25,000	$25,000	$25,000	$25,000	$275,000
Total	**$175,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$275,000**

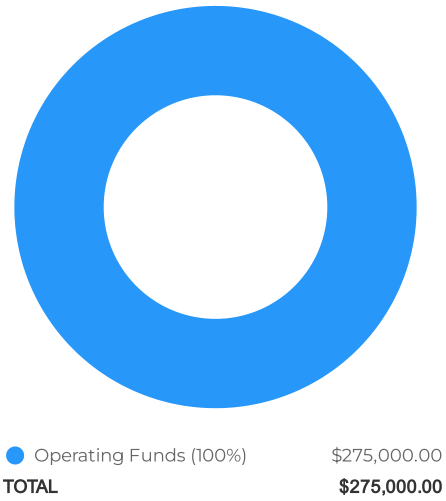
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$175,000	$275K	$275K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$175,000	$25,000	$25,000	$25,000	$25,000	$275,000
Total	**$175,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$275,000**

Pictometry

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment

Description

Pictometry imagery; pay for Eagle View to fly and provide imagery and cloud portal access with Sketch Inspect. They fly every two years on a 6 year contract and provide HD imagery down to 3 inches. This will benefit Assessors Dept. and GIS the most, but can be used for Public Safety and others. For Public Safety the imagery would be a better definition and more updated side view HD imagery to see building layouts from the outside in any type of emergency like Alarm Fires and also Police response for ingress and egress. Allows for closer property inspections for compliance and oblique imagery allows for drawing tools and measurements that are not available with the overheard imagery that we have now. They will also convert our current imagery we have in Assesspro. This will integrate with both AssessPro and Envergov to start and will look to integrate into Beehive for DPU and Central Sqare for Public Safety soon after. If this gets approved then the GIS Aerial Imagery CIP line item would then get replaced/removed because of this. We would no longer need the upgraded imagery from the State every four years. A savings of $55,000 over a four year period.

Details

Contact	Randall Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
Useful Life	6 to 9 years

Benefit to the Community

Allows for closer property inspections for compliance and oblique imagery allows for drawing tools and measurements that are not available with overheard imagery that we have now. They will also convert our current imagery we have in Assesspro. This will integrate with both AssessPro and Envergov to start and will look to integrate into Beehive for DPU and Central Sqare for Public Safety soon after.

Impact If Not Approved

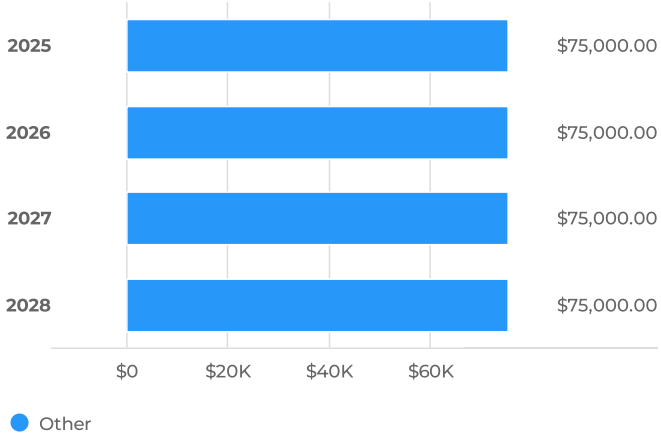
Remain on current state imagery.

Capital Cost

Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years

Capital Cost Breakdown

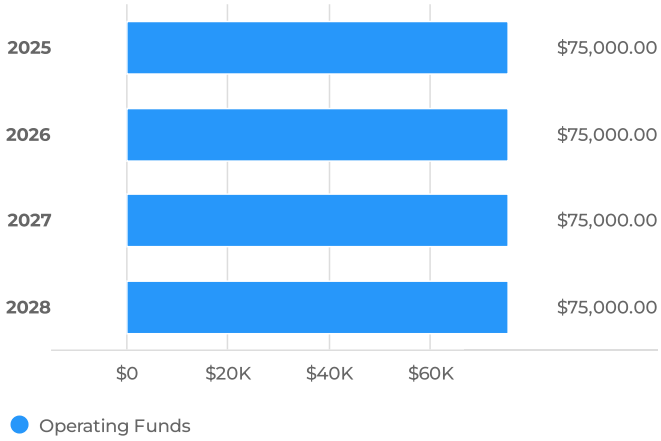
Capital Cost	FY2025	FY2026	FY2027	FY2028	Total
Other	$75,000	$75,000	$75,000	$75,000	$300,000
Total	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$300,000**

Funding Sources

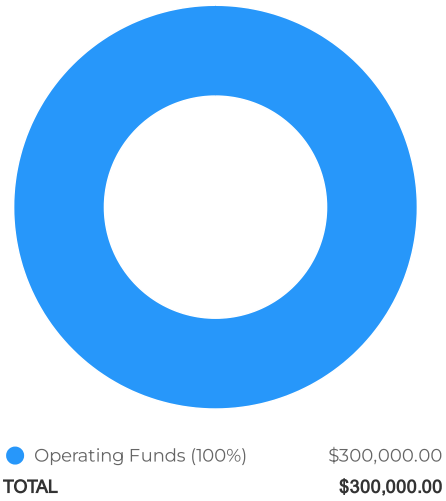
Total Budget (all years)
$300K

Project Total
$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$75,000	$75,000	$75,000	$75,000	$300,000
Total	**$75,000**	**$75,000**	**$75,000**	**$75,000**	**$300,000**

Recurring PC refreshes

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment
Project Number	206

Description

Yearly PC replacement cycle.

Details

Contact	Randy Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us

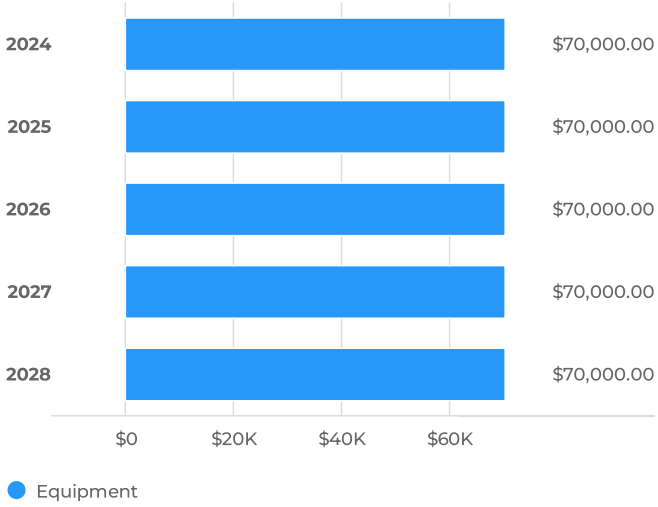
Impact If Not Approved

Each year, approximately a quarter of all County computers are replaced. This process ensures that employees have the computers they need to efficiently do their job, and spreads this cost evenly over each year.

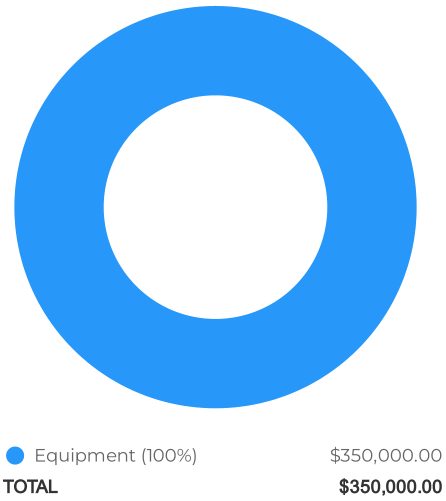
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$70,000	$350K	$350K

Capital Cost by Year



Capital Cost for Budgeted Years



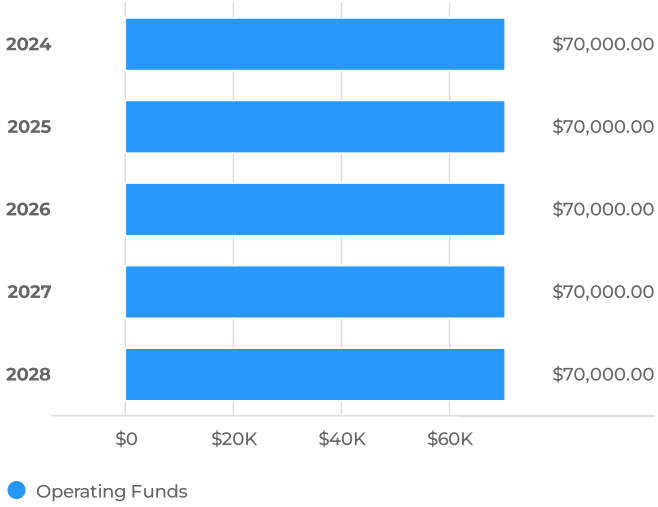
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$70,000	$70,000	$70,000	$70,000	$70,000	$350,000
Total	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$350,000**

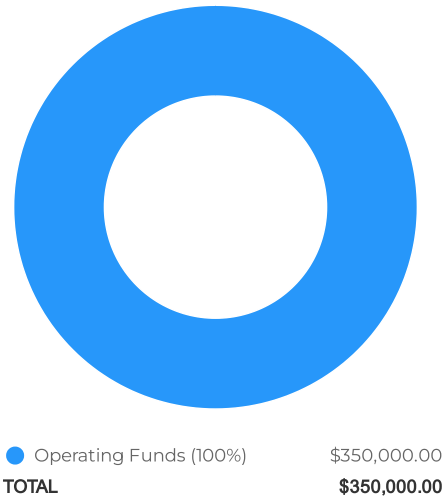
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$70,000	$350K	$350K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$70,000	$70,000	$70,000	$70,000	$70,000	$350,000
Total	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$70,000**	**$350,000**

SAN Storage Replacement

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment
Project Number	1003

Description

SAN Storage Replacement in FY26 the current SAN will be near end of life.

Details

Contact	Randy Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us

Impact If Not Approved

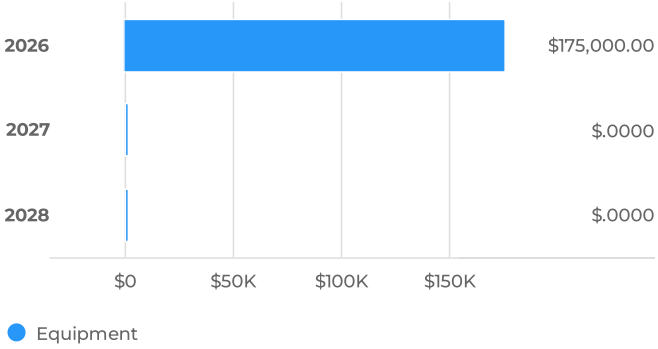
Possibility that we will no longer have support on the product.

Capital Cost

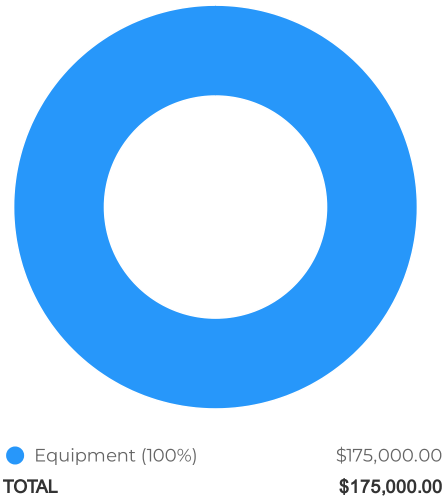
Total Budget (all years)
$175K

Project Total
$175K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

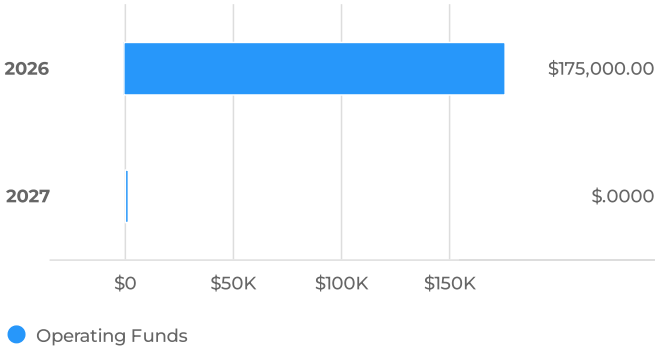
Capital Cost	FY2026	FY2027	FY2028	Total
Equipment	$175,000	$0	$0	$175,000
Total	**$175,000**	**$0**	**$0**	**$175,000**

Funding Sources

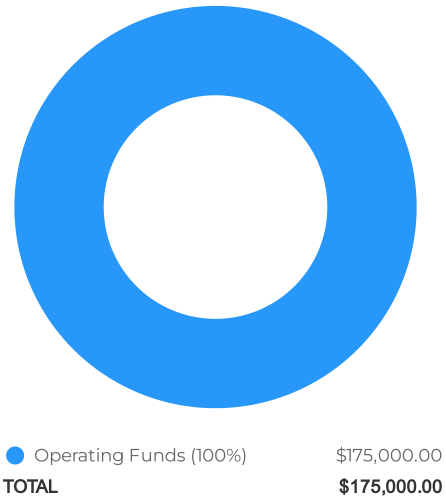
Total Budget (all years)
$175K

Project Total
$175K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	$175,000	$0	$175,000
Total	**$175,000**	**$0**	**$175,000**

Server refreshes

Overview

Request Owner	RANDY BUZZARD, DIRECTOR INFORMATION TECHNOLOGY
Department	Information Systems
Type	Capital Equipment
Project Number	290

Description

Just as PCs are refreshed each year, a portion of servers are also replaced each year. NOTE: There is another IT project labeled Azure. This is a project to move most server resources to the "cloud". Should this be implemented, many of this project's costs would shift to that project. Servers will continue to age with the risk of failure impacting user productivity. Spread the replacement costs evenly. Requesting an additional $45,000 in FY23 to upgrade VMWare.

Details

Contact	Randy Buzzard
Contact Phone	804-556-5834
Contact Email	rbuzzard@goochlandva.us

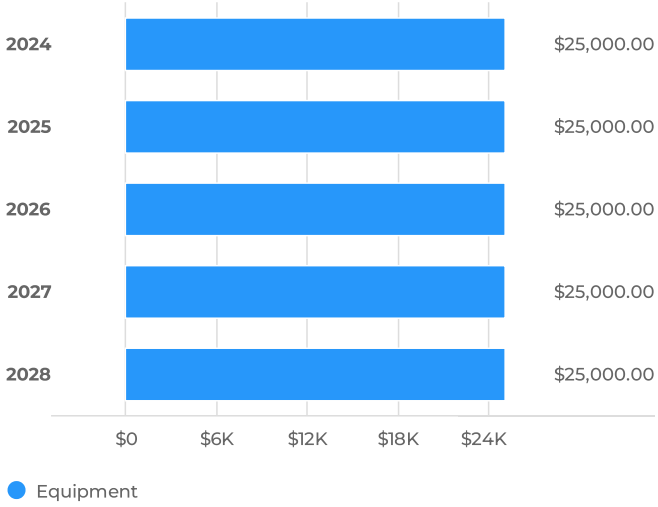
Impact If Not Approved

Servers will continue to age with the risk of failure impacting user productivity.

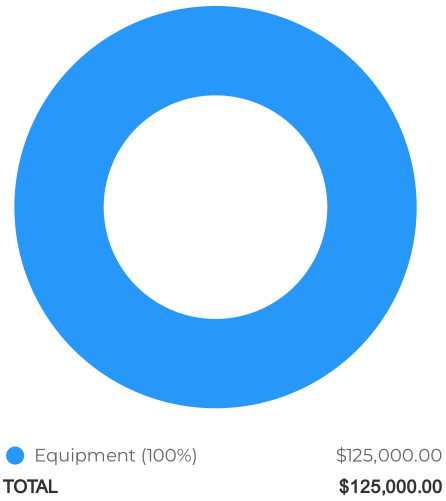
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$25,000	$125K	$125K

Capital Cost by Year



Capital Cost for Budgeted Years



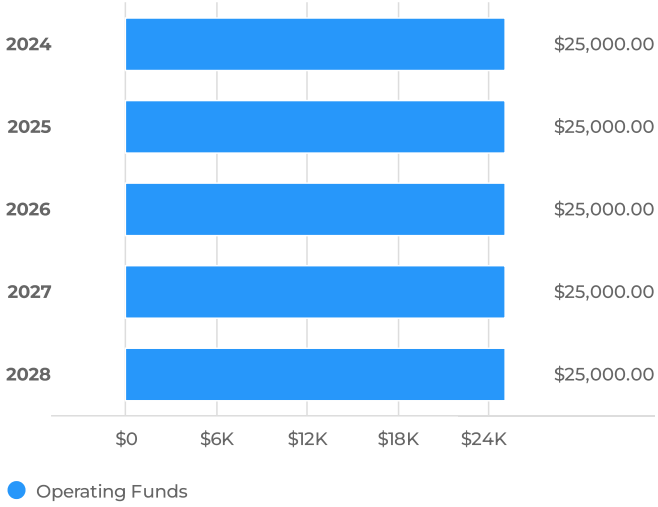
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Equipment	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

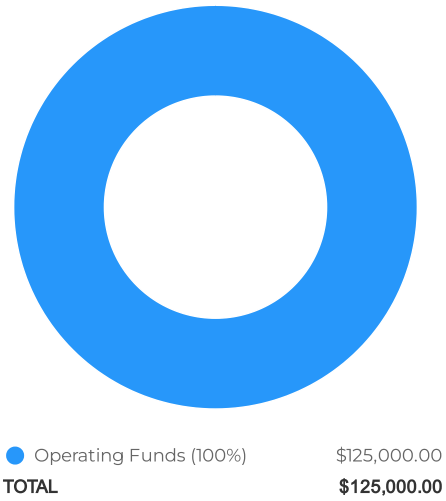
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$25,000	$125K	$125K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$25,000	$25,000	$25,000	$25,000	$25,000	$125,000
Total	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

PARKS AND RECREATION REQUESTS

Courthouse Green and Trails

Overview

Request Owner	JESSICA KRONBERG, PARKS & RECREATION DIRECTOR
Department	Parks And Recreation
Type	Capital Improvement

Description

Irrigation and revitalization of Courthouse Green as well as maintenance on trail system. Irrigation and revitalization of the green would provide an additional venue for vendor fairs and events. This project would need to be completed after the construction and move into the new Courthouse Building.

Details

Contact	Jessica Kronberg
Contact Phone	804-556-5854
Contact Email	jkronberg@goochlandva.us
Type of Project	Renovation Existing
Useful Life	15 years

Benefit to the Community

Irrigation and revitalization of the green would provide an additional venue for vendor fairs and events.

Impact If Not Approved

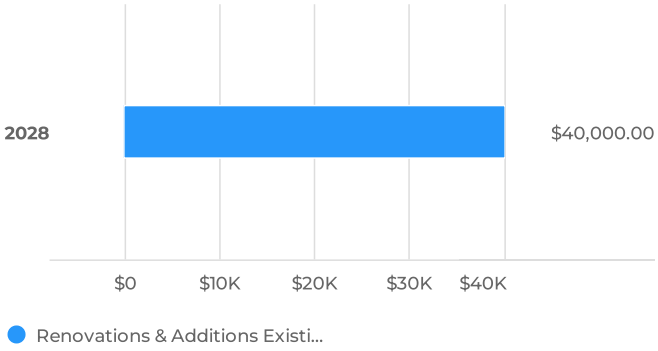
Continue deterioration of Courthouse Green. The County is home to arguably the most well-maintained Jeffersonaian Courthouse in the Country. The green and trail system should be a reflection of the Courthouse structure itself.

Capital Cost

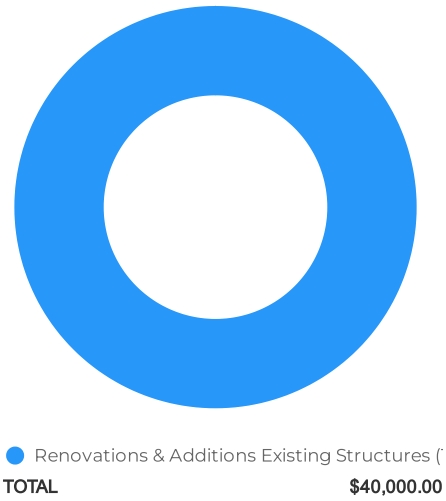
Total Budget (all years)
$40K

Project Total
$40K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

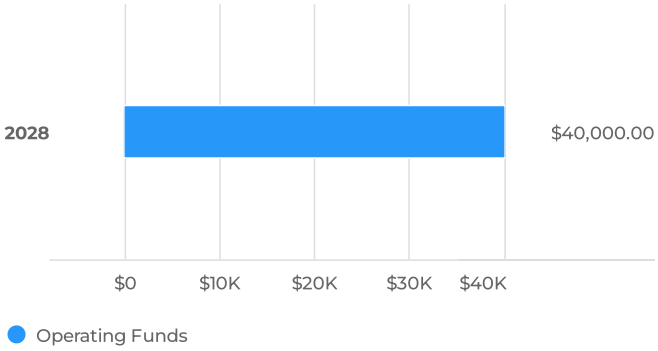
Capital Cost	FY2028	Total
Renovations & Additions Existing Structures	$40,000	$40,000
Total	**$40,000**	**$40,000**

Funding Sources

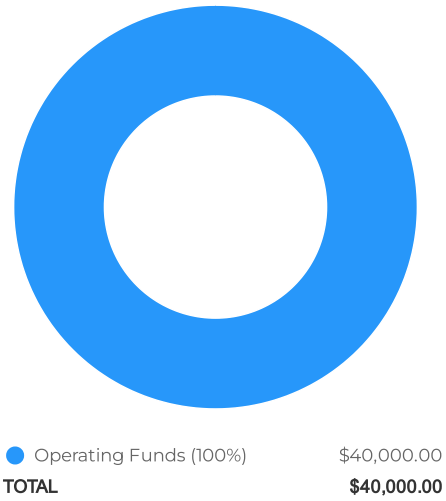
Total Budget (all years)
$40K

Project Total
$40K

Funding Sources by Year



Funding Sources for Budgeted Years



Operating Funds (100%)	$40,000.00
TOTAL	**$40,000.00**

Funding Sources Breakdown

Funding Sources	FY2028	Total
Operating Funds	$40,000	$40,000
Total	**$40,000**	**$40,000**

East End Trails

Overview

Request Owner	JESSICA KRONBERG, PARKS & RECREATION DIRECTOR
Department	Parks And Recreation
Type	Capital Improvement
Project Number	110

Description

The project location is to be determined. County Administration's address is currently utilized for planning purposes. The East End Trails Project is a trail development project located within West Creek that would seek to establish a linear park for recreational access purposes. The project would include establishing a 10 foot wide, asphalt trail system stretching close to 6 miles in length. The project would seek to establish a linear park as well as to meet level of service demands related to projected growth in the eastern side of the County.

Details

Contact	Jessica Kronberg
Contact Phone	804-556-5856
Contact Email	jkronberg@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4

Benefit to the Community

The project would seek to establish a linear park as well as to meet level of service demands related to projected growth in the eastern side of the County.

Impact If Not Approved

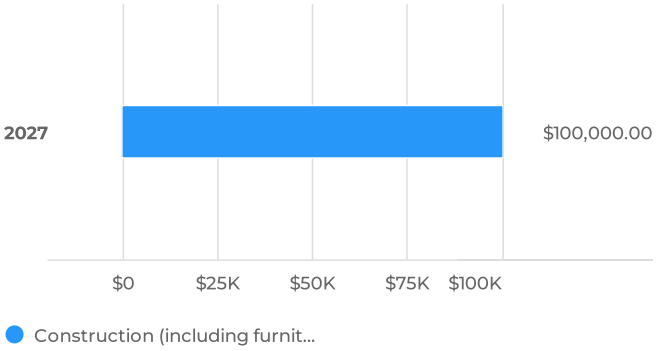
There are currently no recreational facilities on the eastern end of the County.

Capital Cost

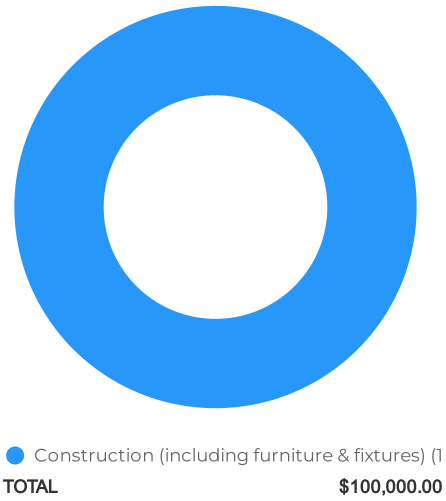
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

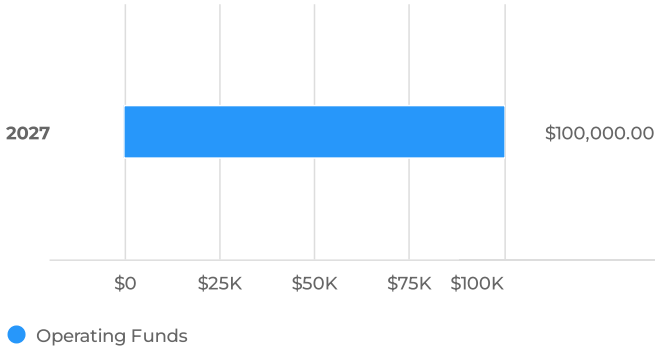
Capital Cost	FY2027	Total
Construction (including furniture & fixtures)	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

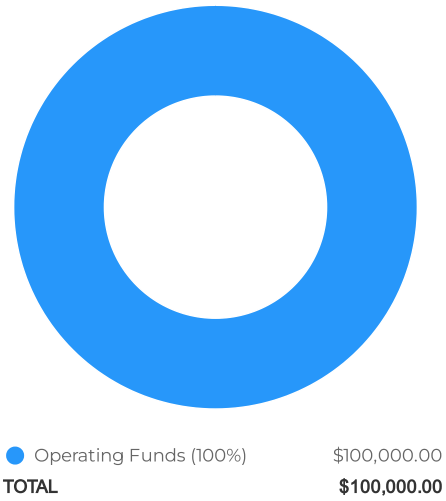
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
Operating Funds	$100,000	$100,000
Total	**$100,000**	**$100,000**

Elk Island Recreation Area

Overview

Request Owner	JESSICA KRONBERG, PARKS & RECREATION DIRECTOR
Department	Parks And Recreation
Type	Capital Improvement
Project Number	100

Description

The Elk Island Recreation Area construction would include the construction of parking, a non-motorized boat ramp, picnic areas, and a walking trail. Per the 2016-2020 Parks and Recreation Master Plan, James River access is highly desired by the citizens of Goochland County. Developing this site would allow additional river access.

Details

Contact	Jessica Kronberg
Contact Phone	804-556-5856
Contact Email	jkronberg@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Ms. Susan Lascolette, District 1

Location

Benefit to the Community

Additional James River access has been requested by citizens.

Impact If Not Approved

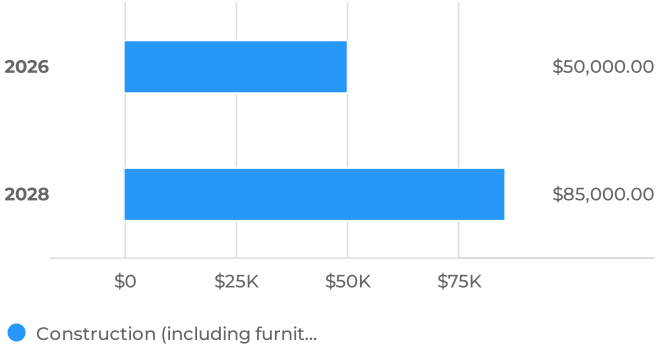
James River access is highly desired by the citizens of Goochland County. Developing this site would allow additional river access.

Capital Cost

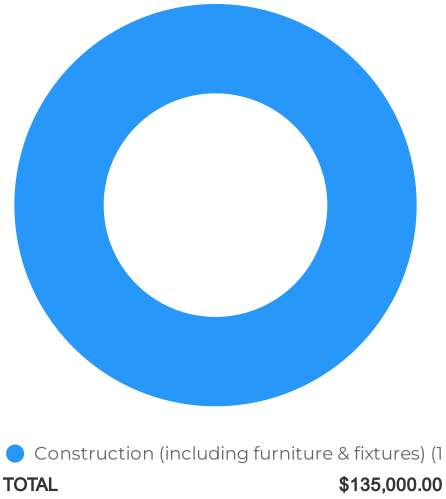
Total Budget (all years)
$135K

Project Total
$135K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

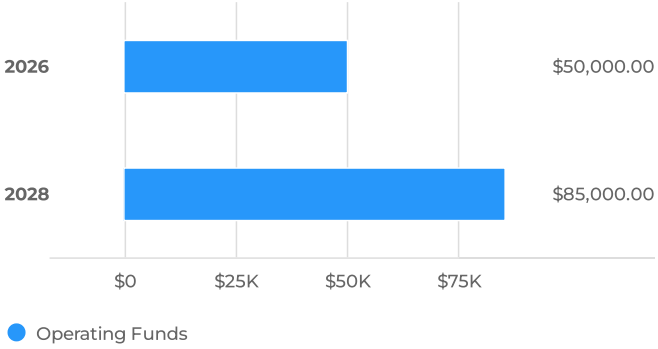
Capital Cost	FY2026	FY2028	Total
Construction (including furniture & fixtures)	$50,000	$85,000	$135,000
Total	**$50,000**	**$85,000**	**$135,000**

Funding Sources

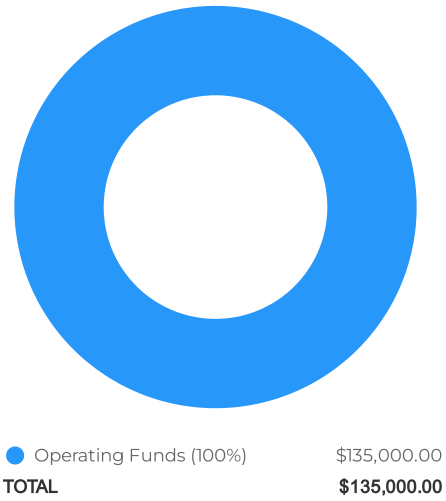
Total Budget (all years)
$135K

Project Total
$135K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

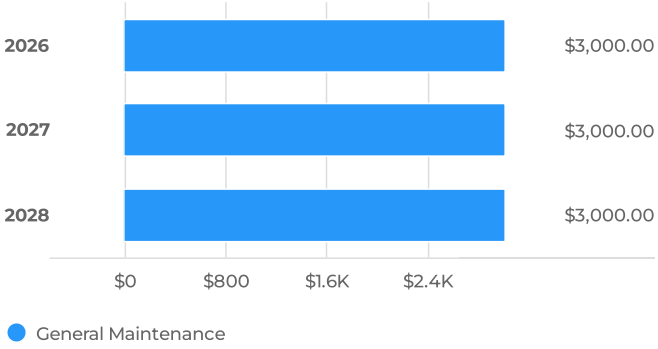
Funding Sources	FY2026	FY2028	Total
Operating Funds	$50,000	$85,000	$135,000
Total	**$50,000**	**$85,000**	**$135,000**

Operational Costs

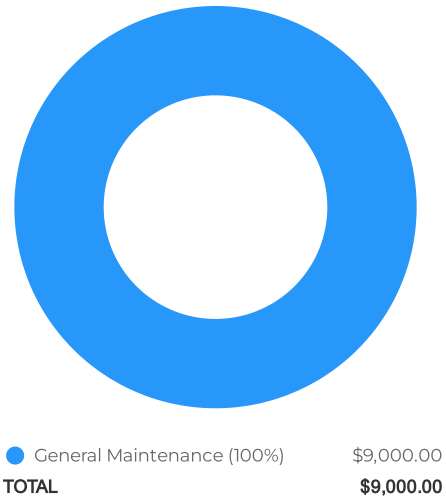
Total Budget (all years)
$9K

Project Total
$9K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	Total
General Maintenance	$3,000	$3,000	$3,000	$9,000
Total	**$3,000**	**$3,000**	**$3,000**	**$9,000**

Goochland Sports Complex

Overview

Request Owner	JESSICA KRONBERG, PARKS & RECREATION DIRECTOR
Department	Parks And Recreation
Type	Capital Improvement

Description

The current baseball field at GSC is in need of repair. Prior fiscal years included the cost of leveling the football field, concession stand, and upgraded lighting for the complex. The increase in costs for these projects did not leave any funding for the leveling and proper irrigation of the baseball field. As part of this project, the field would be regraded, leveled, and additional irrigation lines run. Currently there are ledges around the grass infield, which are less than ideal and could become dangerous.

Details

Supervisor & Election District	Mr. John Lumpkins, Jr, District 3

Location

Benefit to the Community

Revitalization of baseball field and completion of the showcase facility.

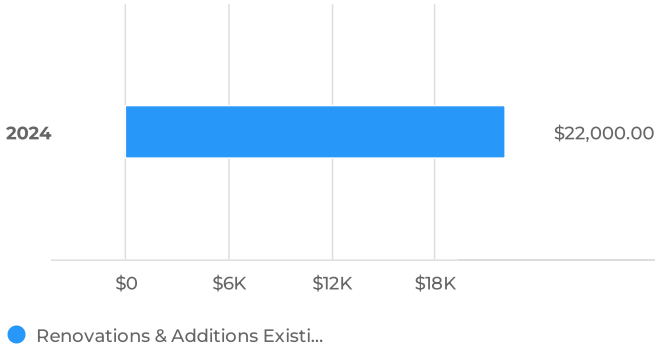
Impact If Not Approved

The baseball field would continue to fall into disrepair and become unsafe.

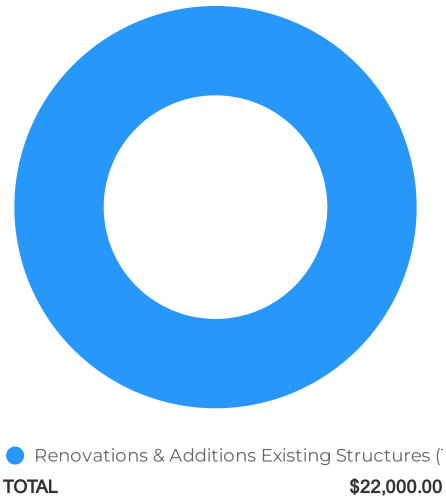
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$22,000	$22K	$22K

Capital Cost by Year



Capital Cost for Budgeted Years



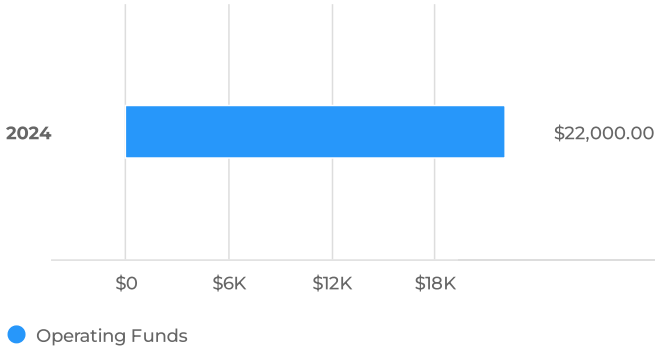
Capital Cost Breakdown

Capital Cost	FY2024	Total
Renovations & Additions Existing Structures	$22,000	$22,000
Total	**$22,000**	**$22,000**

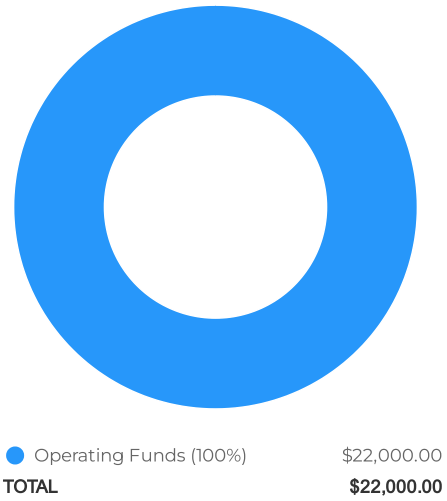
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$22,000	$22K	$22K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Operating Funds	$22,000	$22,000
Total	**$22,000**	**$22,000**

Hidden Rock Park

Overview

Request Owner	JESSICA KRONBERG, PARKS & RECREATION DIRECTOR
Department	Parks And Recreation
Type	Capital Improvement
Project Number	106

Description

Hidden Rock Park improvements would seek to improve playing surfaces, renovate concession stand restrooms, and improve other amenities such as trails. Improvements also include HVAC upgrades and lighting system replacement. The demand for field spaces and overall use negatively impacts the quality of the facility. Additionally, certain systems and amenities are reaching the end of their replacement life cycle.

Details

Contact	Jessica Kronberg
Contact Phone	804-556-5856
Contact Email	jkronberg@goochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3

Benefit to the Community

Keeps park facility clean and up to date. Deteriorating park facilities and amenities pose a safety hazard to users.

Impact If Not Approved

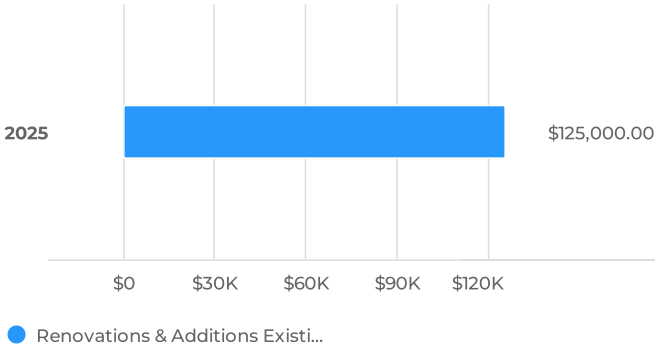
The demand for field spaces and overall use negatively impacts the quality of the facility. Certain systems and amenities are reaching the end of their replacement life cycle.

Capital Cost

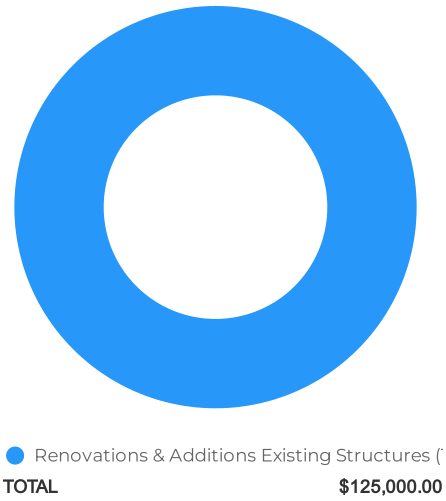
Total Budget (all years)
$125K

Project Total
$125K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

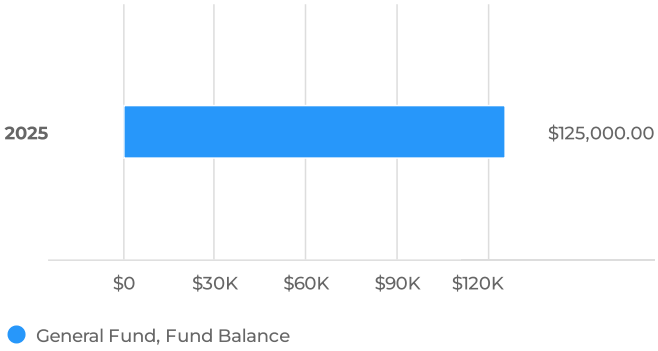
Capital Cost	FY2025	Total
Renovations & Additions Existing Structures	$125,000	$125,000
Total	**$125,000**	**$125,000**

Funding Sources

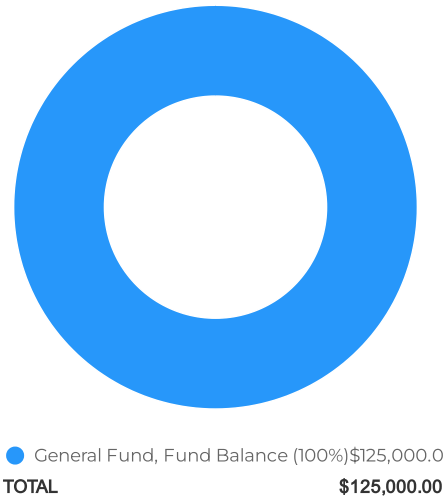
Total Budget (all years)
$125K

Project Total
$125K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
General Fund, Fund Balance	$125,000	$125,000
Total	**$125,000**	**$125,000**

SCHOOLS REQUESTS

Bus Garage Upgrades

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Est. Start Date	07/01/2023
Est. Completion Date	08/29/2028
Department	Schools
Type	Capital Improvement
Project Number	332

Description

The current bus garage/maintenance shop was purchased in 2013 from a previous owner who built the facility in 1989. Some carpeting and other upgrades were done in 2013. This project is to maintain the current building with routine maintenance over the 25 year period. This facility also houses the office space for both the Transportation and Maintenance departments, who manage almost 100 employees. Facilities Condition Index performed by staff in October 2017 but the subsystem costs were established as part of a Long-Term Facility Study performed by Cooperative Strategies, LLC during the summer of 2017. The following projects are specific to the next five years and were inflated 5%/year from their original cost estimate.

- FY 2023
  - Replace original office windows $26,391
  - Replace 1989 and 2004 HVAC units $25,000
- FY 2025
  - Replace hot water heater, upgrade plumbing $10,000
  - Replace/upgrade specialty electrical or communication systems $24,654
  - Pave front lot and repair sidewalks $50,000
- FY 2028
  - Finish upgrading mechanical system $34,665
  - Upgrade interior flooring systems $21,836

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	Renovation Existing
Supervisor & Election District	Countywide
Useful Life	20 years

Benefit to the Community

The garage and School transportation/maintenance offices allow the school division to maintain safe and energy-efficient vehicles and facilities for Goochland County public school students and the staff that support the students during school activities.

Impact If Not Approved

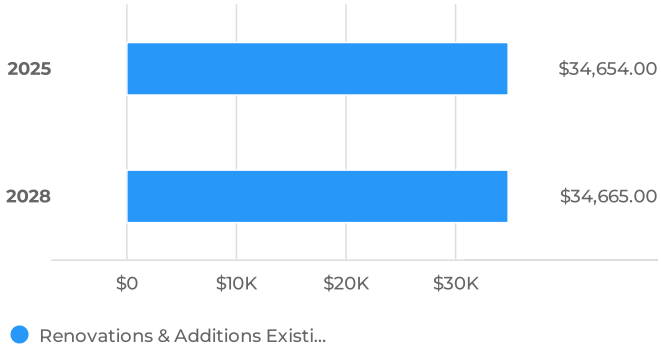
The building will become unsafe for staff and visitors as well as be less energy efficient the longer that regular capital maintenance is not done.

Capital Cost

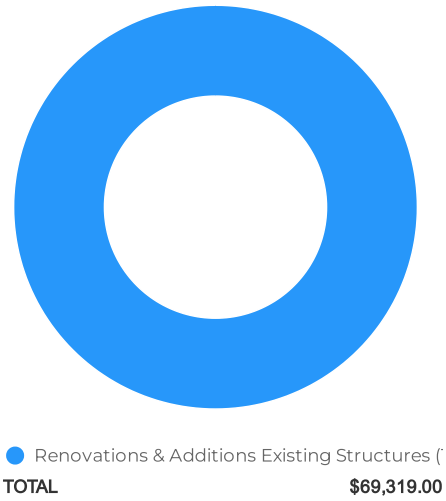
Total Budget (all years)
$69.319K

Project Total
$69.319K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

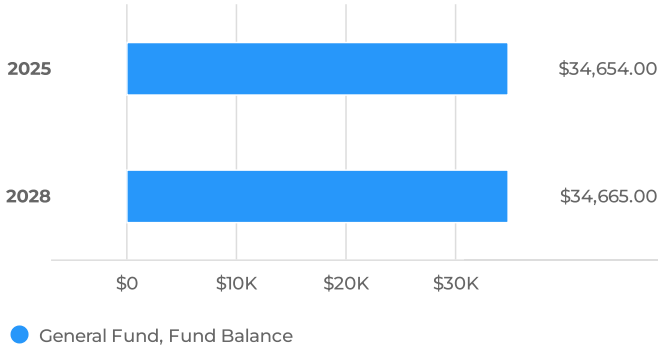
Capital Cost	FY2025	FY2028	Total
Renovations & Additions Existing Structures	$34,654	$34,665	$69,319
Total	**$34,654**	**$34,665**	**$69,319**

Funding Sources

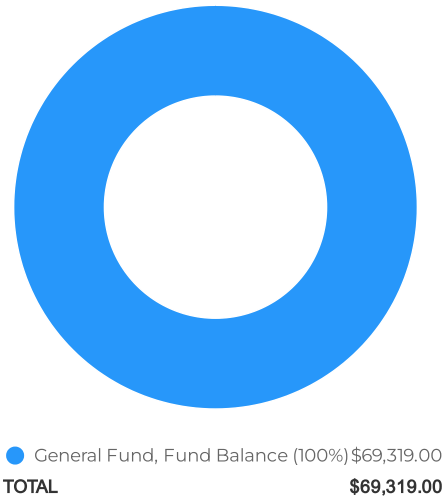
Total Budget (all years)
$69.319K

Project Total
$69.319K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2028	Total
General Fund, Fund Balance	$34,654	$34,665	$69,319
Total	**$34,654**	**$34,665**	**$69,319**

Byrd Elementary School

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Department	Schools
Type	Capital Improvement
Project Number	692

Description

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space for preschool through 5th graders at Byrd Elementary School. Since the construction of a new building has been deferred until August 2035, GCPS needs to replace and upgrade critical systems and equipment. Fortunately, federal stimulus funding allowed us to replace all HVAC and heat return units in FY2021 and FY2022 to save CIP funding. The following projects have been planned for the next five years and are inflated at 7% for FY2023 and FY2024 and 5%/year thereafter, from the original estimated cost:

- General maintenance ($50,000/year, starting at $75,000 in FY2028) and IT/security pool ($25,000/yr, starting at $50,000 in FY2028)
- FY 2024
  - Replace electrical panels/switches 1958 building $231,854
- FY 2025
  - Replace leaking EPDM roof in 1997 building $367,087
  - Cafeteria equipment replacement $91,772
- FY 2026
  - Recoat puff roof over 1958 building $94,555
  - Replace failing exterior windows not replaced with stimulus funding in FY2022 $62,898
  - Replace cafeteria walk-in cooler $96,360
  - Furniture refresh $300,000
  - Renovate bathrooms in 1958 building $317,684
- FY 2027
  - Refinish gym floor $49,423 and upgrade lighting controls $184,765 (phase 1)
- FY 2028
  - Upgrade lighting controls $194,003 (phase 2)
  - Upgrade fire protection/alarm system $341,674

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Ms. Susan Lascolette, District 1

Benefit to the Community

This building is the largest building in the western end of the County and is used both as a public school and as a space for community meetings. Recently it was used as an emergency shelter because of its school-wide generator. It is important that it be well-maintained until it can be replaced.

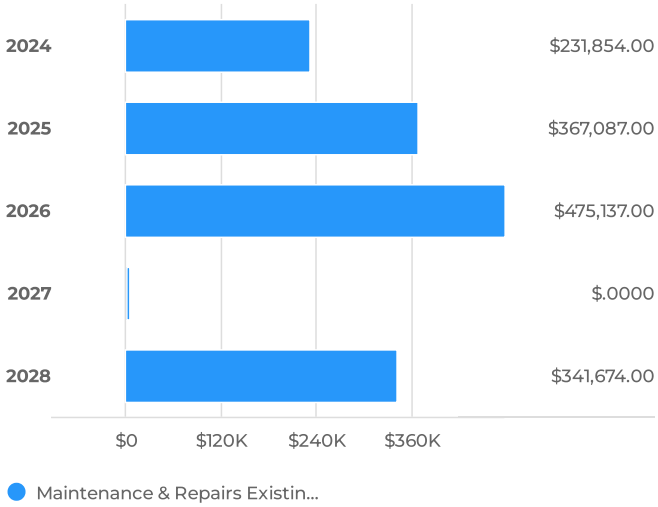
Impact If Not Approved

Byrd Elementary School is the public elementary school that serves preschool through 5th grade students in the western end of Goochland County. If it is not maintained well, then it will no longer be safe and invited for the students and staff who use it every day during the school year.

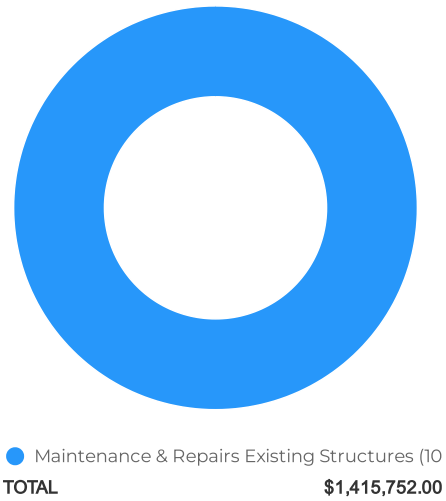
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$231,854	$1.416M	$1.416M

Capital Cost by Year



Capital Cost for Budgeted Years



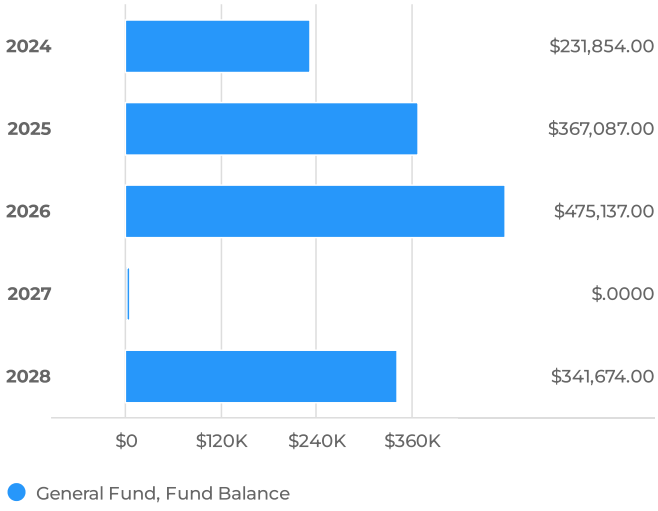
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance & Repairs Existing Structures	$231,854	$367,087	$475,137	$0	$341,674	$1,415,752
Total	**$231,854**	**$367,087**	**$475,137**	**$0**	**$341,674**	**$1,415,752**

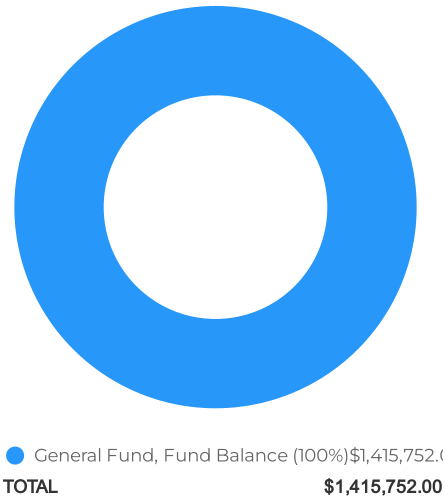
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$231,854	$1.416M	$1.416M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund, Fund Balance	$231,854	$367,087	$475,137	$0	$341,674	$1,415,752
Total	**$231,854**	**$367,087**	**$475,137**	**$0**	**$341,674**	**$1,415,752**

Goochland High School

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2028
Department	Schools
Type	Capital Improvement
Project Number	1007

Description

GHS has a functional capacity of 895 students currently. These CIP projects will maintain the current facility over 25 years, even if major renovation or additions occur. This school was finished in 2001 and has some capacity for growth. There is also a separate project for expanding capacity at GHS. Facilities Condition Index performed by HBA Architecture & Interior Design, Inc. (Subcontracted by Cooperative Strategies, LLC during the summer of 2017 as part of a Long Term Demographic and Facilities Study). A followup Facilities Assessment study done by Dewberry Engineering from July-September 2021 identified a number of critical projects that needed to be done at this 20-year-old facility. We inflated all projects 7% in FY2023 and FY2024 and 5% per year thereafter.

- General maintenance ($75,000/year) and IT/Security pool ($25,000/yr)
- Athletic field upgrade pool ($40,000/year until FY 2028 when it increases to $45,000)
  - Plus resurfaced tennis courts ($20,000 FY 2026)
  - Plus resurfaced track ($25,000 FY 2028)
- Electrical and fire protection system upgrades
  - FY2024 Generator/transfer switch $347,844
  - FY2024 - 27 Lighting control upgrades, starting with the auditorium lights (starts 4 yr plan, $245,613 - $284,327)
  - FY2028 Replace needed electrical panels and switch gear/motor control center $775,348
- HVAC system replacements (GHS building 20-25 years old)
  - FY 2024 Funding for Phase 2, replacing 81 classroom heat pump units ($1,472,082) - PRIORITY ($550,882 to be paid from state construction funds transferred to CIP in FY2023)
  - FY 2024 Heat Recovery Units x 4, $2,037,819
  - FY 2025 Boilers (2), Hot water pumps (2), $401,072
  - FY 2026 Heat Loop Pumps (2), $176,337
  - FY 2026 350 ton chiller, condenser & cold water pumps $1,238,661
  - FY 2027 Rooftop Air Handlers x 8, $2,896,413
- Cafeteria equipment replacements - FY2024 starts 4 yr plan, $143,822 - $166,492
- Vinyl tile replacement in high traffic areas - FY 2026, $100,000

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Countywide
Useful Life	20 years

Benefit to the Community

The high school is used for a lot of community events and is the only public high school for students in the County.

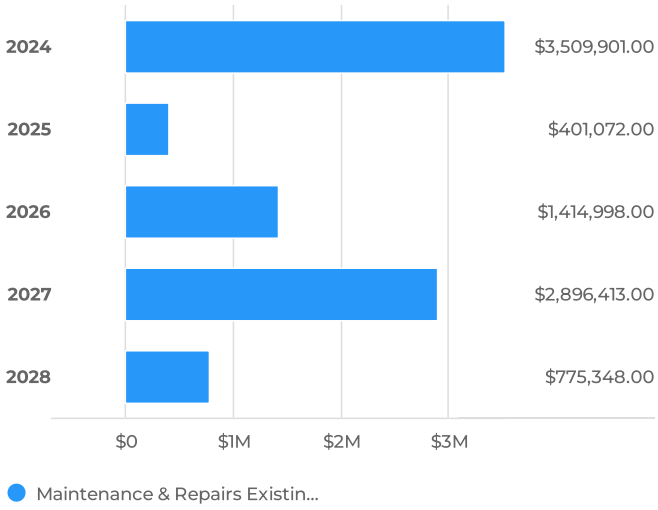
Impact If Not Approved

The electrical and mechanical systems will start to fail at the high school, which could lead to school-wide shut-downs during periods of the year when the temperature in the building needs to be controlled.

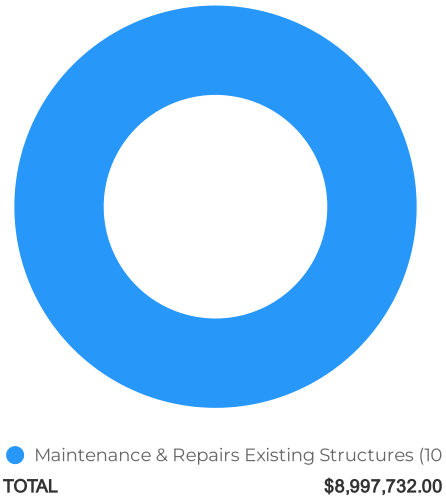
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$3,509,901	$8.998M	$8.998M

Capital Cost by Year



Capital Cost for Budgeted Years



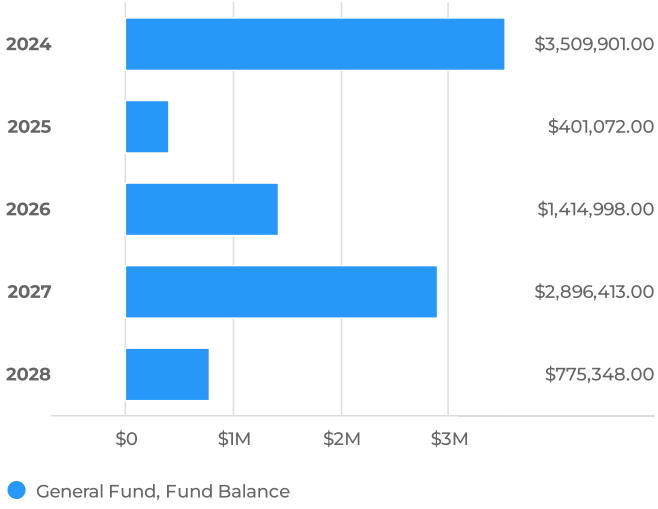
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance & Repairs Existing Structures	$3,509,901	$401,072	$1,414,998	$2,896,413	$775,348	$8,997,732
Total	**$3,509,901**	**$401,072**	**$1,414,998**	**$2,896,413**	**$775,348**	**$8,997,732**

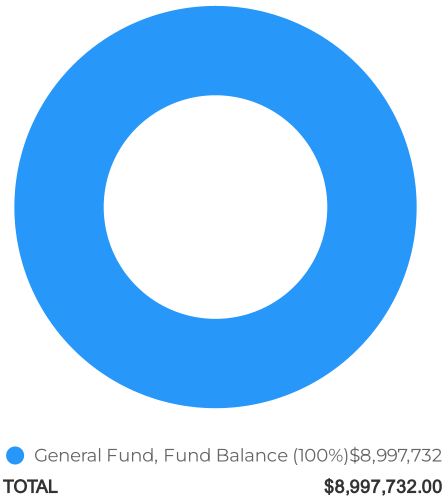
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$3,509,901	$8.998M	$8.998M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund, Fund Balance	$3,509,901	$401,072	$1,414,998	$2,896,413	$775,348	$8,997,732
Total	**$3,509,901**	**$401,072**	**$1,414,998**	**$2,896,413**	**$775,348**	**$8,997,732**

Goochland Middle School Upgrades

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Department	Schools
Type	Capital Improvement
Project Number	326

Description

The Dewberry Engineering Facility Assessment Report found the 15-year old middle school to be in good shape for the next five years. Staff are recommending the following projects (inflated at 7% for FY2023 and FY2024 and 5%/year thereafter) based on life cycle costs following the HBA Engineering Facility Condition Index report in 2017:

- General maintenance ($75,000/year; $100,000/year starting in FY 2025)
- IT/security pool ($50,000/year; $25,000/yr starting in FY 2025)
- FY 2024
  - Playing field upgrade, possible fence/nets $50,000 (follow-up to the parking lot upgrade project in the summer of 2022)
- FY 2026
  - Replace tile in major traffic areas $100,000
- FY 2027
  - Replace carpet in offices & library $65,606
  - Upgrade internal video surveillance and data integration $302,479
  - Replace heat recovery unit using obsolete R-22 refrigerant $503,122
- FY 2028
  - Upgrade fire protection systems $581,243
  - Replace 82 Water source heat pumps using obsolete R-22 refrigerant $1,594,171
  - Start 4 year cycle of upgrading lighting controls $290,583

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Countywide
Useful Life	20 years

Benefit to the Community

Like the high school, the adjacent middle school is used for a number of community activities and is the only public middle school for students in Goochland County.

Impact If Not Approved

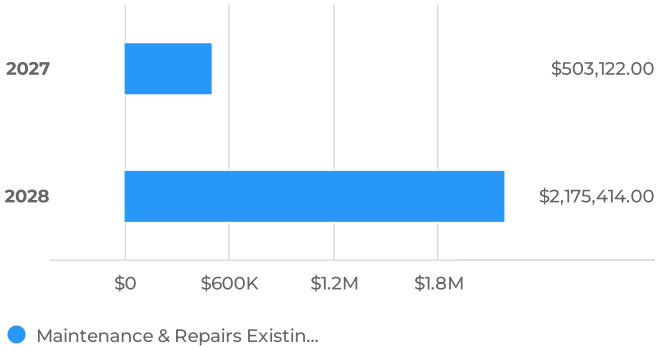
Routine capital maintenance needed to maintain this 16-year old building in good condition.

Capital Cost

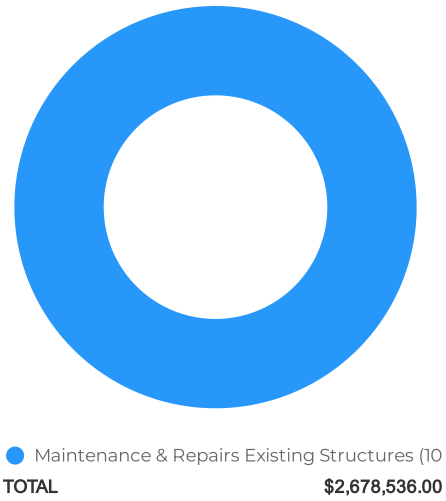
Total Budget (all years)
$2.679M

Project Total
$2.679M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

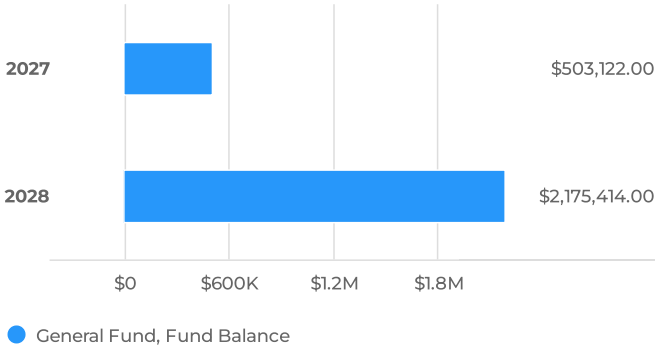
Capital Cost	FY2027	FY2028	Total
Maintenance & Repairs Existing Structures	$503,122	$2,175,414	$2,678,536
Total	**$503,122**	**$2,175,414**	**$2,678,536**

Funding Sources

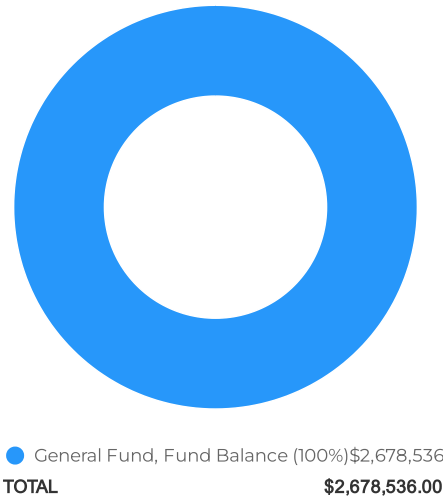
Total Budget (all years)
$2.679M

Project Total
$2.679M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
General Fund, Fund Balance	$503,122	$2,175,414	$2,678,536
Total	**$503,122**	**$2,175,414**	**$2,678,536**

New Goochland Elem & Early Childhood Center

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Department	Schools
Type	Capital Improvement
Project Number	314

Description

Goochland County Public Schools is preparing to construct a new Goochland Elementary School that will serve up to 650 K-5 students and 50 preschool students that are currently using the upper floor of the G Tech building. The bids came in and the total project has a $15,726,130 funding gap from the $39M currently appropriated. This funding gap, caused by a 30% increase in construction prices in the past year, has been communicated to the Board of Supervisors several times since January 2022 and the School Board has been engaged in a number of value engineering exercises since then to contain the costs of the project.

There are currently no plans to spend any more CIP dollars on the current Goochland Elementary School or the G Tech Building as the new GES is planned to open in August 2024, except to remove playground equipment and upgrade the field at the current GES as an auxiliary high school practice field in the Spring of 2025. However, after the one year of warranty, there may be some capital maintenance that is needed on the new facility. We estimate that to be $50,000 a year for both FY 2026 and FY2027 and $75,000 for FY2028.

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	New Construction
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	50 years & above

Benefit to the Community

This elementary school will serve the largest group of elementary students in the County and will allow for future enrollment growth until the other two 64-year old elementary schools can be replaced. It will also allow us to implement an already approved redistricting plan so that leased mobile classrooms at the end of their useful lives can be removed at Byrd and Randolph elementary schools. This well-maintained school may also provide both meeting and recreational space for other community purposes.

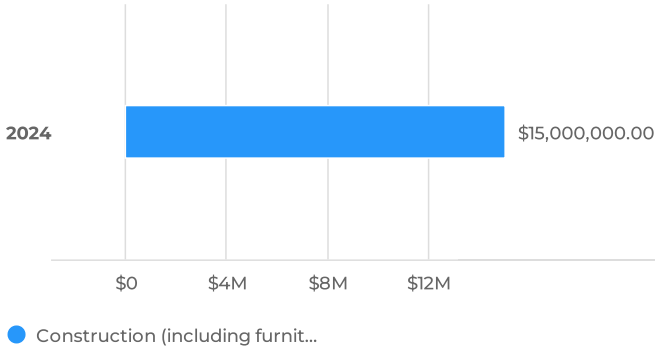
Impact If Not Approved

The current GES needs considerable renovations and additions to make it a successful facility for teaching the growing number of elementary students in the central part of Goochland. There are currently no art, music or PE rooms in the school and the library is too small. The current preschool rooms do not meet minimum VDOE standards. Consultants determined that it was not cost effective to renovate the current facility because of site limitations, rather than build a new school on the available Bulldog Way site. Once built, the new building needs to be properly maintained to insure the safety of staff and students and to retain energy efficiency.

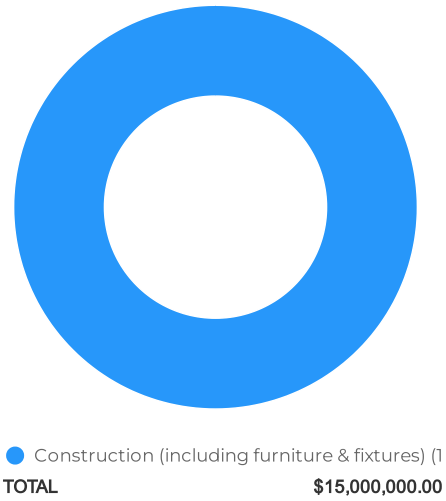
Capital Cost

Total To Date	FY2024 Budget	Total Budget (all years)	Project Total
$37,049,774	$15,000,000	$15M	$52.05M

Capital Cost by Year



Capital Cost for Budgeted Years



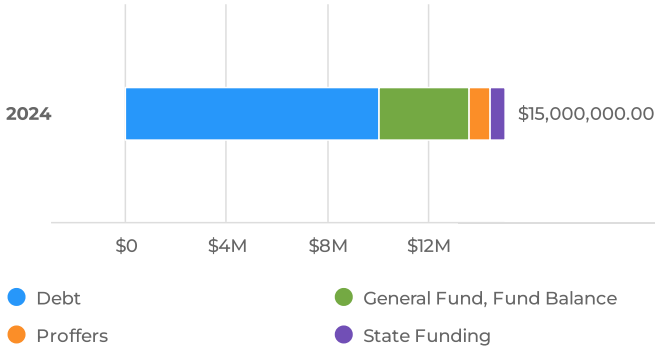
Capital Cost Breakdown

Capital Cost	To Date	FY2024	Total
Construction (including furniture & fixtures)	$37,049,774	$15,000,000	$52,049,774
Total	**$37,049,774**	**$15,000,000**	**$52,049,774**

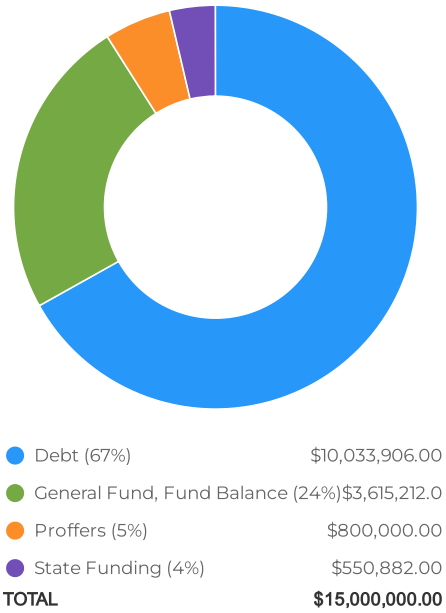
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$15,000,000	$15M	$15M

Funding Sources by Year



Funding Sources for Budgeted Years



Debt (67%)	$10,033,906.00
General Fund, Fund Balance (24%)	$3,615,212.0
Proffers (5%)	$800,000.00
State Funding (4%)	$550,882.00
TOTAL	**$15,000,000.00**

Funding Sources Breakdown

Funding Sources	FY2024	Total
Proffers	$800,000	$800,000
Debt	$10,033,906	$10,033,906
General Fund, Fund Balance	$3,615,212	$3,615,212
State Funding	$550,882	$550,882
Total	**$15,000,000**	**$15,000,000**

Randolph Elementary

Overview

Request Owner	DEBBIE WHITE, CHIEF FINANCIAL OFFICER
Department	Schools
Type	Capital Improvement
Project Number	316

Description

Facilities studies were done by both HBA Engineering (2017) and Dewberry Engineering (2021) that have indicated a number of projects that need to be done to this 1958 building to have it maintained as a safe, energy efficient and inviting space for preschool through 5th graders at Randolph Elementary School. Since the construction of a new building has been deferred until FY2038, GCPS needs to replace and upgrade critical systems and equipment. We were fortunate to be able to replace all classroom units and heat recovery units with federal stimulus funds over the last several years. The following projects have been planned for the next five years and are inflated at 7% for FY2023 and FY2024 and 5%/year thereafter, from the original estimated cost:

- General maintenance ($50,000/year until FY2028 when it rises to $75,000) and IT/security pool ($25,000/yr until FY2028 when it rises to $50,000)
- FY 2024
  - Replace electrical panels, switches, transformer in 1958 building $340,413
  - Upgrade lighting controls (starting 3 yr plan, $184,375/$193,593/$203,273)
- FY 2025
  - Playing fields refresh $50,000
  - Renovate bathrooms in 1958 building $302,556
- FY 2026
  - Recoat puff roof over 1958 building $175,642
  - Replace cafeteria equipment (2 yr plan, $77,060/$80,914)
  - Furniture refresh $300,000
- FY 2027
  - Replace EPDM roof over 1977 addition $281,083
- FY 2028
  - Replace failing exterior windows (that were not replaced with stimulus funding in FY2022-23) $87,715
  - Upgrade fire alarms $394,792

Details

Contact	Debbie White
Contact Phone	804-556-5607
Contact Email	dwhite@glnd.k12.va.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	20 years

Benefit to the Community

Randolph ES serves as the public elementary school for Goochland County students in the growing eastern end of the County.

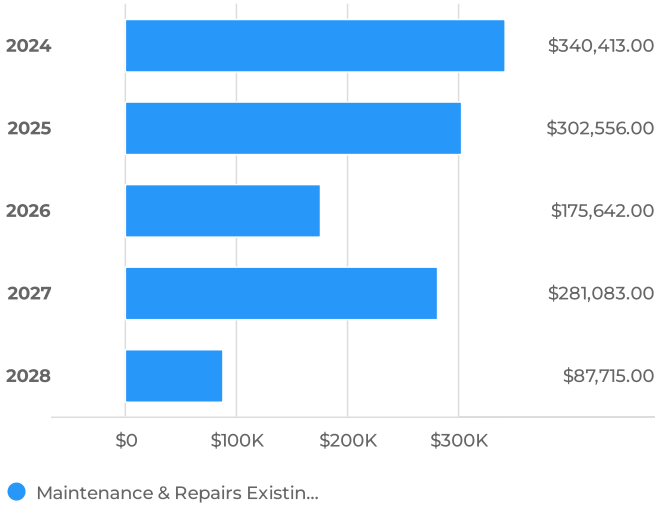
Impact If Not Approved

If the projects are not approved, then Randolph ES will not remain a safe and inviting building for those students and staff who use it every day of the school year.

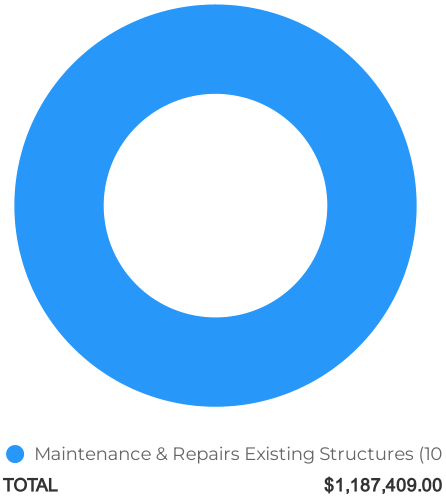
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$340,413	$1.187M	$1.187M

Capital Cost by Year



Capital Cost for Budgeted Years



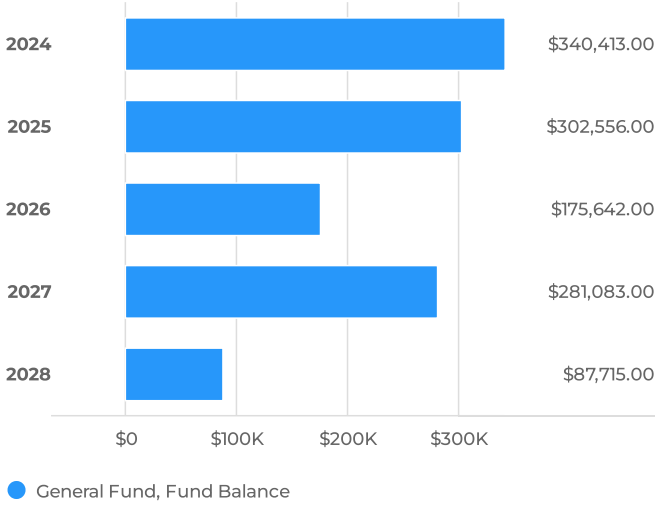
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance & Repairs Existing Structures	$340,413	$302,556	$175,642	$281,083	$87,715	$1,187,409
Total	**$340,413**	**$302,556**	**$175,642**	**$281,083**	**$87,715**	**$1,187,409**

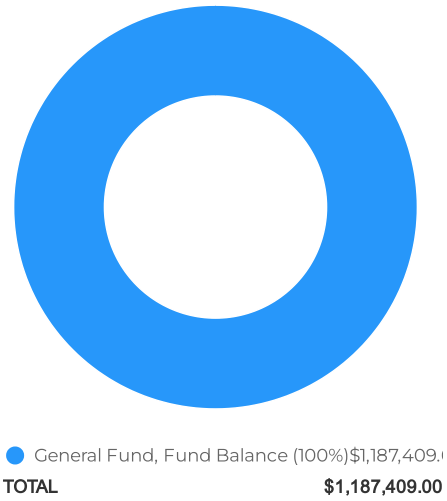
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$340,413	$1.187M	$1.187M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund, Fund Balance	$340,413	$302,556	$175,642	$281,083	$87,715	$1,187,409
Total	**$340,413**	**$302,556**	**$175,642**	**$281,083**	**$87,715**	**$1,187,409**

SHERIFF REQUESTS

Replace Weapon System

Overview

Request Owner	STEVEN CREASEY, SHERIFF
Department	Sheriff
Type	Capital Equipment
Project Number	226

Description

Replace deputy issued weapons systems every 10 years.

The weapons system is mandatory for deputies to perform the required aspects of the position.

Details

Contact	Sheriff Creasey
Contact Phone	804-556-5349
Contact Email	screasey@goochlandva.us
New Purchase or Replacement	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New

Benefit to the Community

Safety and Security

Impact If Not Approved

Deputies will have an unreliable defensive tool that could result in a loss of life.

Past history has shown that the active life span of a weapons system does not exceed a 10 year cycle.

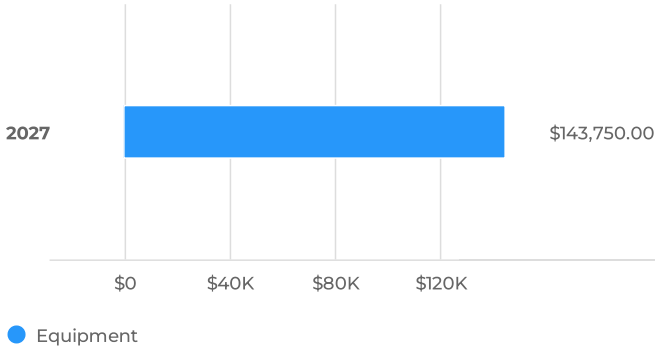
Recommended by GCSO's arms dealer.

Capital Cost

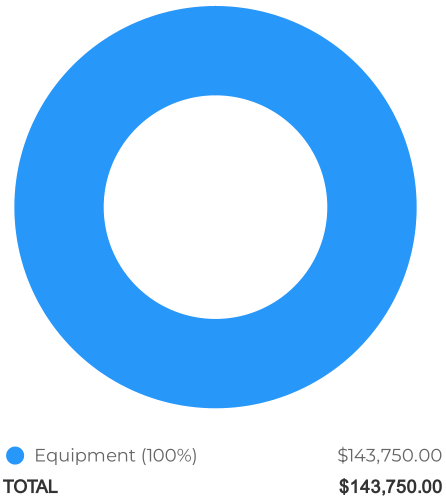
Total Budget (all years)
$143.75K

Project Total
$143.75K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

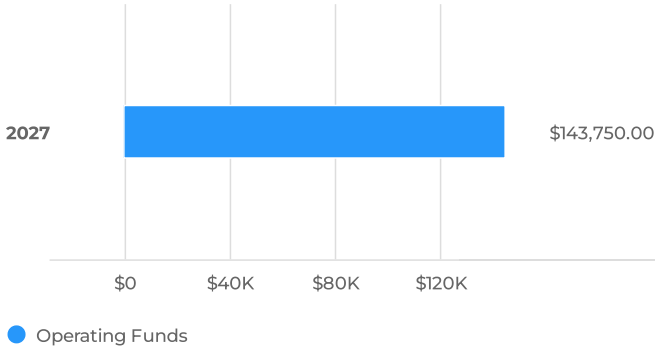
Capital Cost	FY2027	Total
Equipment	$143,750	$143,750
Total	**$143,750**	**$143,750**

Funding Sources

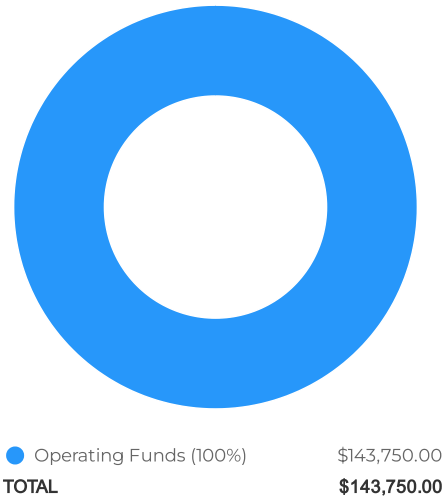
Total Budget (all years)
$143.75K

Project Total
$143.75K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
Operating Funds	$143,750	$143,750
Total	**$143,750**	**$143,750**

Vehicle Replacement

Overview

Request Owner	STEVEN CREASEY, SHERIFF
Department	Sheriff
Type	Capital Equipment
Project Number	104

Description

Maintain current vehicle replacement rotation.

Vehicles are a primary tool that provides deputies with the means to safely respond to all emergency and non-emergency calls for service.

Maintaining the current vehicle rotation cycle provides a known reoccurring expense that is spread out over a known period of time.

Vehicle and equipment prices have increased rapidly over this current year.

Details

Contact	Sheriff Creasey
Contact Phone	804-556-5349
Contact Email	screasey@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
New or Used Vehicle	New
Useful Life	4 years

Benefit to Community

Deputies will be able to be complete proactive policing and respond to calls in a safe and proficient manner.

Impact If Not Approved

Deputies will not have the ability to respond to calls for service in a reliable and safe manner.

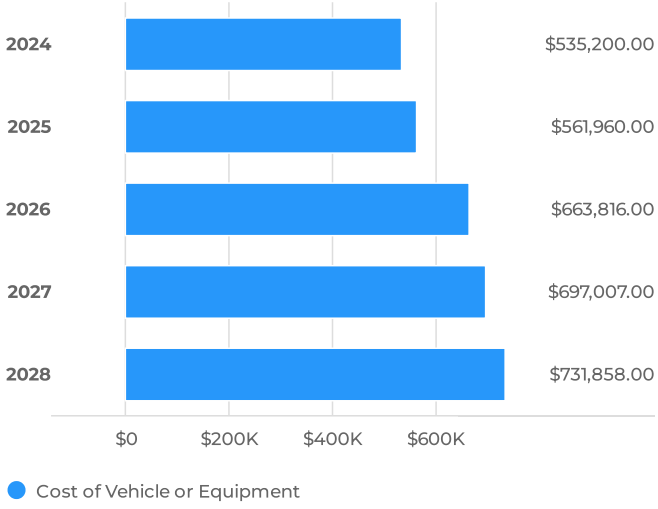
Erratic-non-predictable vehicle purchase cycles.

Increased vehicle repair costs result in longer durations of vehicles being out of service.

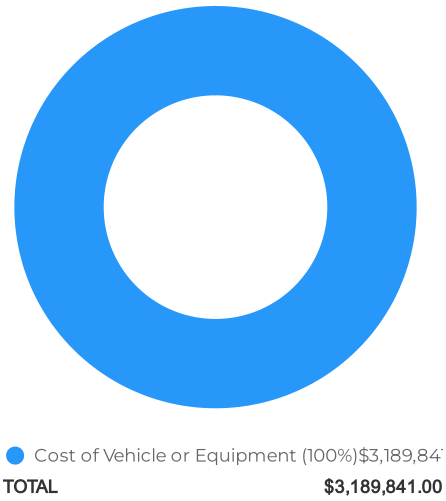
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$535,200	$3.19M	$3.19M

Capital Cost by Year



Capital Cost for Budgeted Years



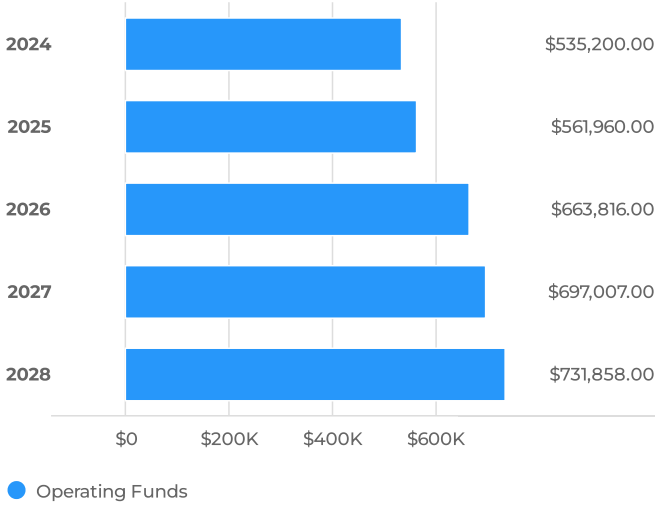
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Cost of Vehicle or Equipment	$535,200	$561,960	$663,816	$697,007	$731,858	$3,189,841
Total	**$535,200**	**$561,960**	**$663,816**	**$697,007**	**$731,858**	**$3,189,841**

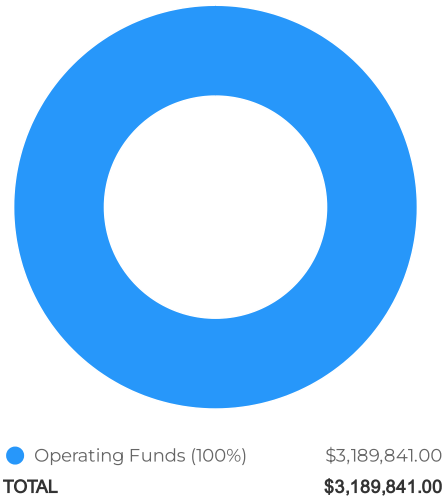
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$535,200	$3.19M	$3.19M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Operating Funds	$535,200	$561,960	$663,816	$697,007	$731,858	$3,189,841
Total	**$535,200**	**$561,960**	**$663,816**	**$697,007**	**$731,858**	**$3,189,841**

UTILITIES REQUESTS

Interceptor Upgrade to VCCW Wastewater Treatment Plant

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	456

Description

Upsize 1,300 LF of 8-inch existing gravity main to an 18-inch gravity main.

This upgrade is needed to prevent the existing 8" sewer line from becoming the critical point which will limit the overall capacity of the Goochland Courthouse sewage collection system. The project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	40 years and above

Benefit to the Community

Increased flow capacity in the Goochland Courthouse sewage collection system will allow the county to foster development as envisioned in the County Comprehensive Plan.

Impact If Not Approved

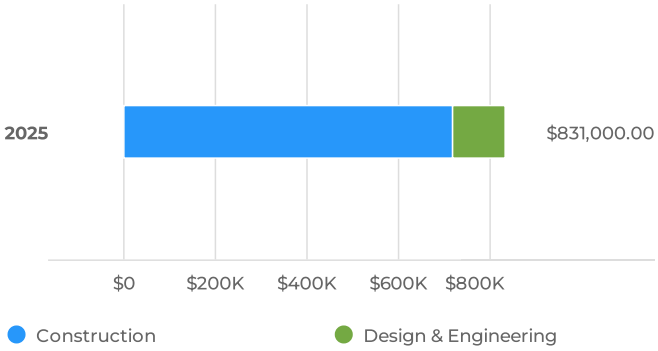
If the sewer main is not upsized, it will eventually limit the capacity of the Goochland Courthouse sewage collection system.

Capital Cost

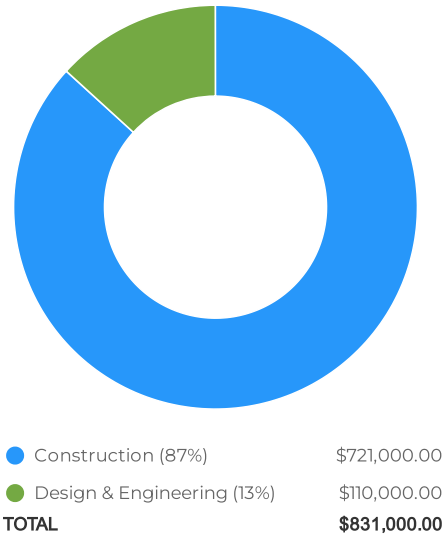
Total Budget (all years)
$831K

Project Total
$831K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

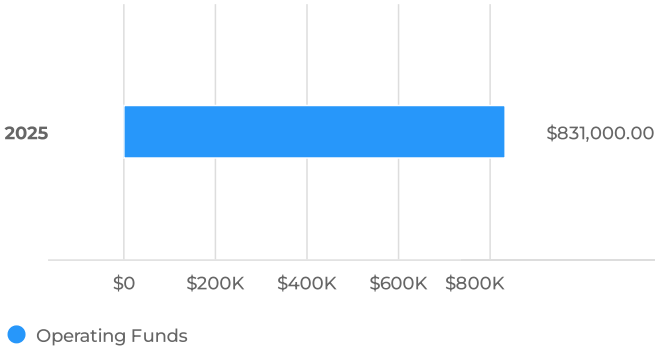
Capital Cost	FY2025	Total
Design & Engineering	$110,000	$110,000
Construction	$721,000	$721,000
Total	**$831,000**	**$831,000**

Funding Sources

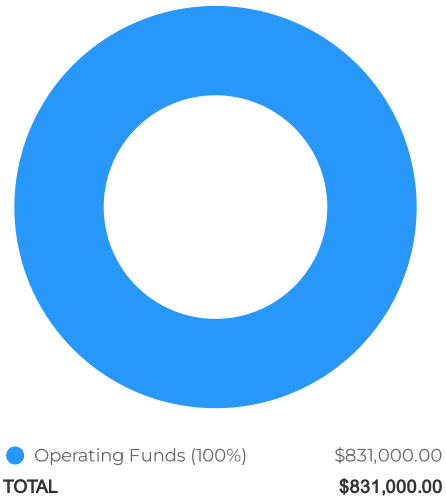
Total Budget (all years)
$831K

Project Total
$831K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$831,000	$831,000
Total	**$831,000**	**$831,000**

J. Sargeant Reynolds Water Main Improvements

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	340

Description

1. Upsize approximately 700 linear feet of existing waterline at the J. Sergeant Reynolds campus from 4-inch to 12-inch.

2. Install a backflow preventer on the fire line at J. Sergeant Reynolds.

The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as stated in Appendix B of the 2012 Virginia Statewide Fire Prevention Code, which was adopted by the BOS and is part of the Goochland County Code. It is also listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	40 years and above

Benefit to the Community

Improved fire flow to the eastern portion of the Goochland Courthouse Water System.

Impact If Not Approved

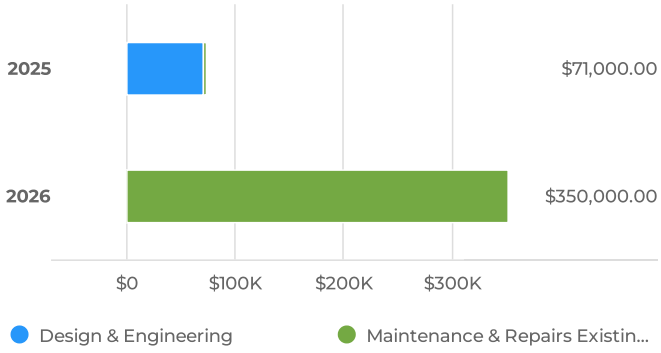
The benefits of improved fire flow will not be realized.

Capital Cost

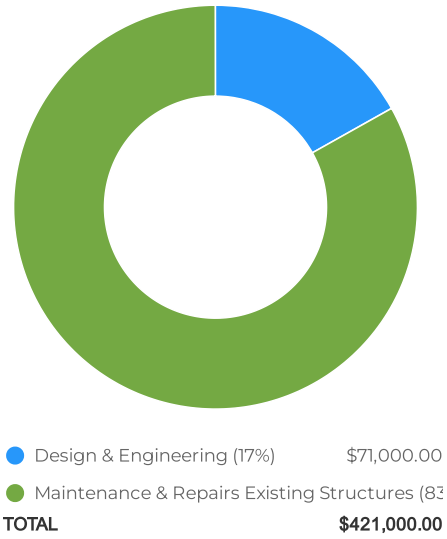
Total Budget (all years)
$421K

Project Total
$421K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

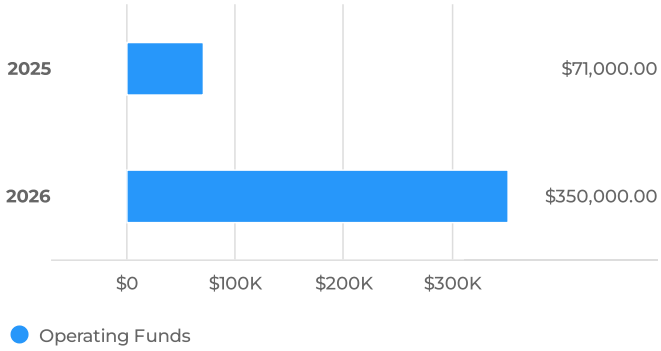
Capital Cost	FY2025	FY2026	Total
Design & Engineering	$71,000		$71,000
Maintenance & Repairs Existing Structures		$350,000	$350,000
Total	**$71,000**	**$350,000**	**$421,000**

Funding Sources

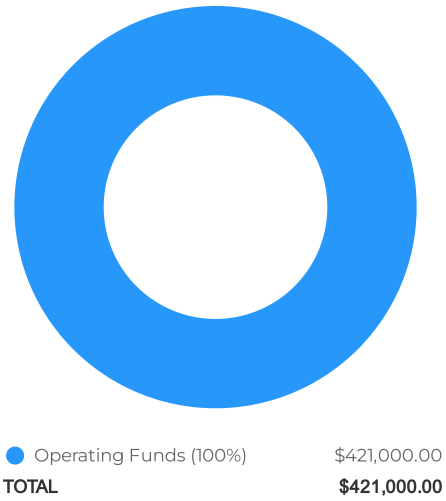
Total Budget (all years)
$421K

Project Total
$421K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Operating Funds	$71,000	$350,000	$421,000
Total	**$71,000**	**$350,000**	**$421,000**

Lanier Industrial Park Water Improvements

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	352

Description

Design and construction of a 16” waterline extending from Lanier Lane down to Commerce Center Drive – approximately 700 LF.

The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as stated in Appendix B of the 2012 Virginia Statewide Fire Prevention Code, which was adopted by the BOS and is part of the Goochland County Code. It is also listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Benefit to the Community

Improved fire flow within Lanier Industrial Park.

Impact If Not Approved

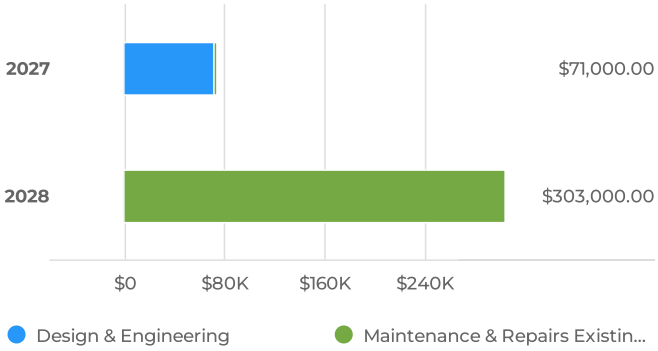
Benefits of improved fire flow will not be realized.

Capital Cost

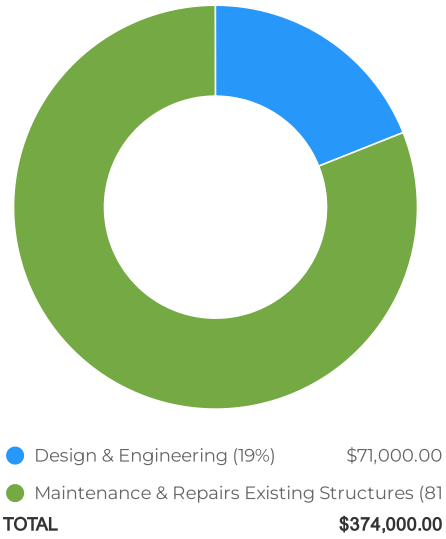
Total Budget (all years)
$374K

Project Total
$374K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

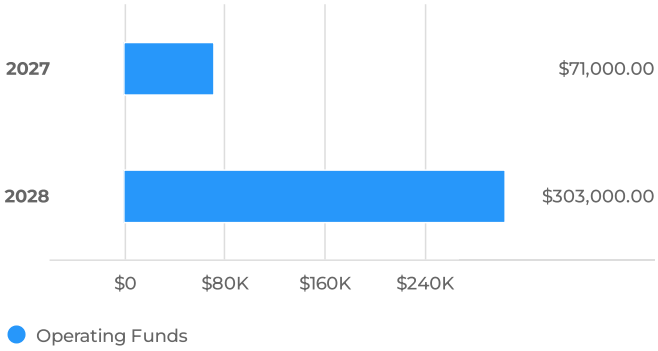
Capital Cost	FY2027	FY2028	Total
Design & Engineering	$71,000		$71,000
Maintenance & Repairs Existing Structures		$303,000	$303,000
Total	**$71,000**	**$303,000**	**$374,000**

Funding Sources

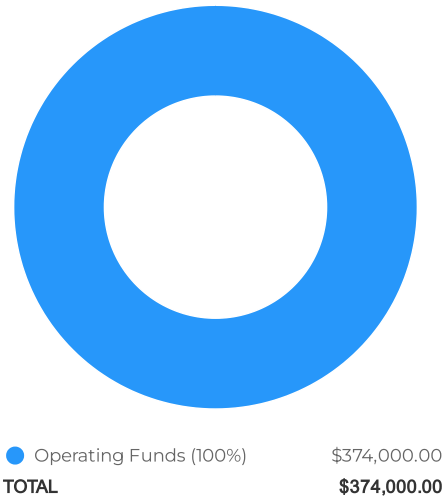
Total Budget (all years)
$374K

Project Total
$374K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	$71,000	$303,000	$374,000
Total	**$71,000**	**$303,000**	**$374,000**

Northern Goochland Courthouse Fire Flow Improvements

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	338

Description

1. Design and construct an 8-inch waterline to complete a loop at Goochland High School and Goochland Middle School campus -approximately 800 linear feet.

2. Design and construct a 12-inch waterline to close a loop between the Goochland High School and Goochland Middle School campus and Holland Hills -approximately 800 linear feet.

3. Design and construct an 8-inch waterline to close a loop in Holland Hills along Thoroughbred Parkway and Incline Court -approximately 3,300 linear feet.

The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as stated in Appendix B of the 2012 Virginia Statewide Fire Prevention Code, which was adopted by the BOS and is part of the Goochland County Code. The project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	40 years and above

Benefit to the Community

Improved fire flow capability in the northern portion of the Courthouse Water System.

Impact If Not Approved

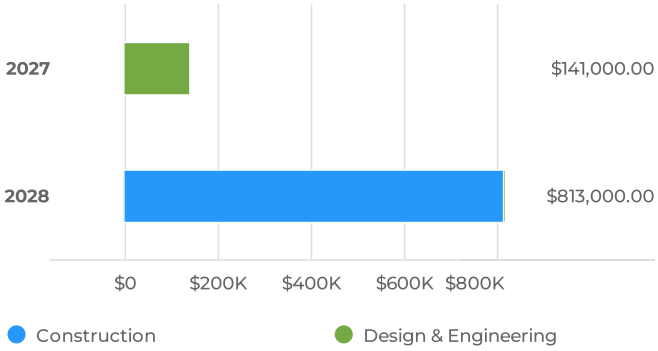
Improved fire flow will not be realized.

Capital Cost

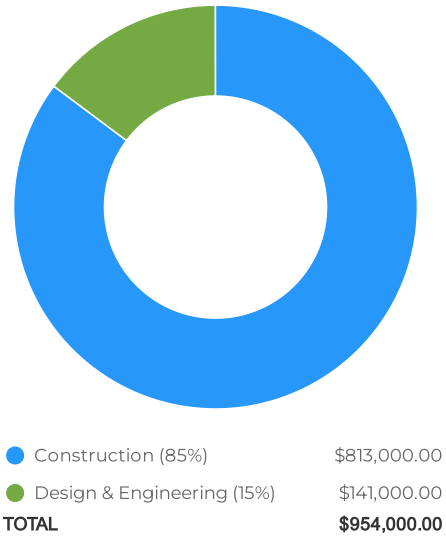
Total Budget (all years)
$954K

Project Total
$954K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (85%)	$813,000.00
Design & Engineering (15%)	$141,000.00
TOTAL	**$954,000.00**

Capital Cost Breakdown

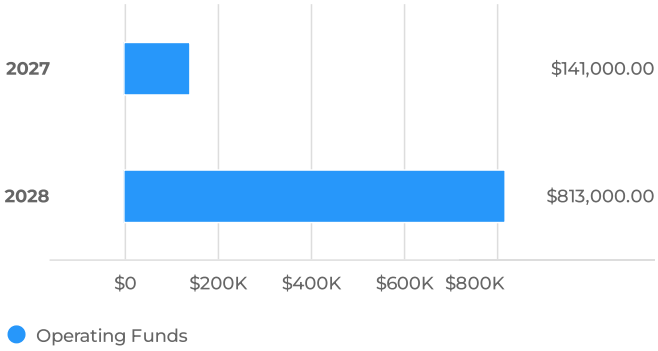
Capital Cost	FY2027	FY2028	Total
Design & Engineering	$141,000		$141,000
Construction		$813,000	$813,000
Total	**$141,000**	**$813,000**	**$954,000**

Funding Sources

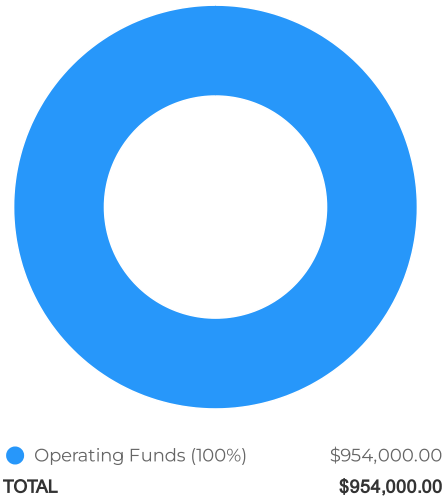
Total Budget (all years)
$954K

Project Total
$954K

Funding Sources by Year



Funding Sources for Budgeted Years



Operating Funds (100%)	$954,000.00
TOTAL	**$954,000.00**

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	$141,000	$813,000	$954,000
Total	**$141,000**	**$813,000**	**$954,000**

Parke at Saddlecreek Water Main Loop

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	416

Description

Construction of a new 12” waterline connecting from Pond View Lane to Hounslow Drive – approximately 2,700 LF.

The project will increase fire flow capacity to achieve 1,500 gallons per minute for 2 hours as stated in Appendix B of the 2012 Virginia Statewide Fire Prevention Code, which was adopted by the BOS and is part of the Goochland County Code. The project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Benefit to the Community

Improved fire flow within two existing residential subdivisions.

Impact If Not Approved

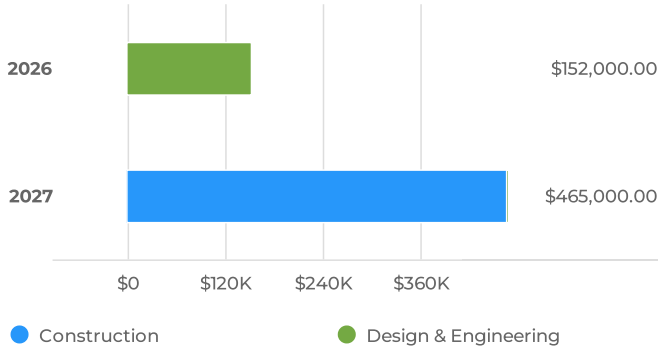
The benefits of improved fire flow will not be realized.

Capital Cost

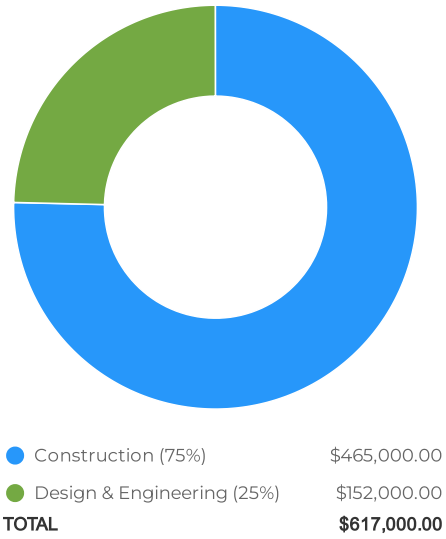
Total Budget (all years)
$617K

Project Total
$617K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (75%)	$465,000.00
Design & Engineering (25%)	$152,000.00
TOTAL	**$617,000.00**

Capital Cost Breakdown

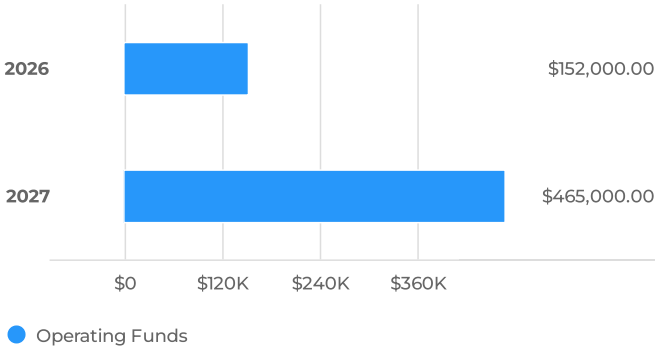
Capital Cost	FY2026	FY2027	Total
Design & Engineering	$152,000		$152,000
Construction		$465,000	$465,000
Total	**$152,000**	**$465,000**	**$617,000**

Funding Sources

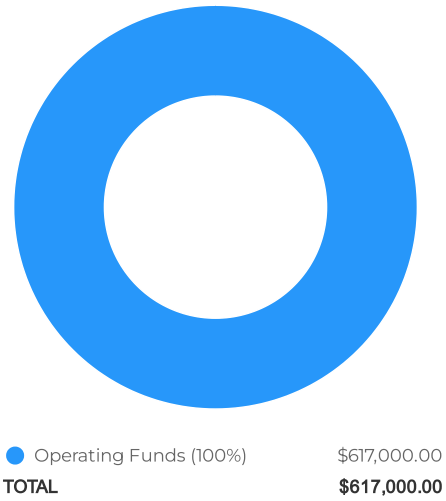
Total Budget (all years)
$617K

Project Total
$617K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	$152,000	$465,000	$617,000
Total	**$152,000**	**$465,000**	**$617,000**

Sandy Hook Water Main Loop

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	344

Description

Construction of a new 12” waterline extending west from the existing 12” waterline at the inter-section of Fairground Road/Sandy Hook Lane to the existing 10” waterline on River Road West – approximately 1,600 LF.

The project will increase fire flow capacity in the Courthouse water distribution system and is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. John Lumpkins, Jr, District 3
Useful Life	40 years and above

Benefit to the Community

Improved fire flow in the Courthouse Water System.

Impact If Not Approved

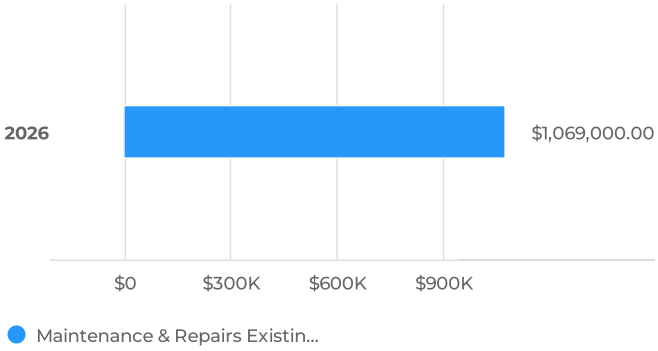
The benefits of improved fire flow will not be realized.

Capital Cost

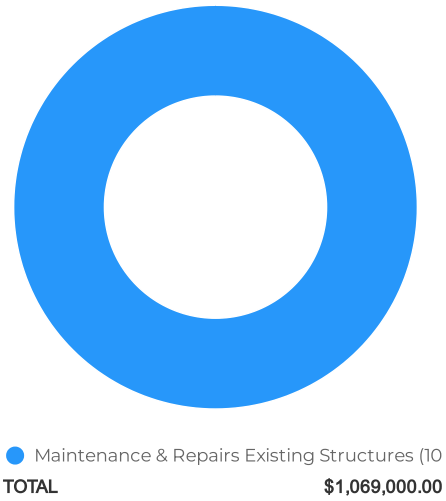
Total Budget (all years)
$1.069M

Project Total
$1.069M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

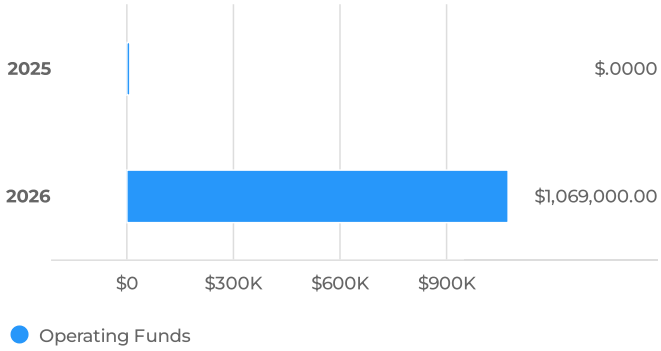
Capital Cost	FY2026	Total
Maintenance & Repairs Existing Structures	$1,069,000	$1,069,000
Total	**$1,069,000**	**$1,069,000**

Funding Sources

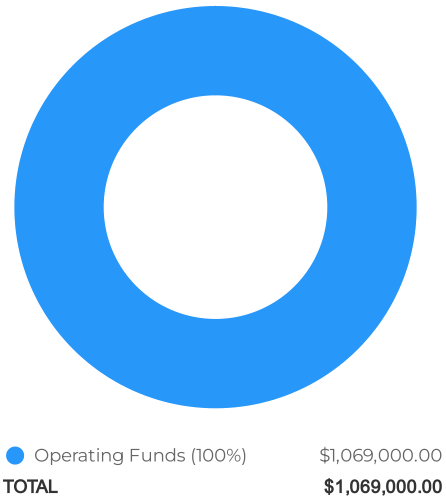
Total Budget (all years)
$1.069M

Project Total
$1.069M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Operating Funds	$0	$1,069,000	$1,069,000
Total	**$0**	**$1,069,000**	**$1,069,000**

Sewer Installation - Biggs Drive

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	276

Description

Design and construct approximately 600 linear feet of new gravity sewer lines to serve properties on/near Biggs Drive in the Centerville area.

This sewer line will allow existing development with failing/failed septic systems to connect to public sewer. This project is in the Tuckahoe Creek Service District. The project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	40 years and above

Benefit to the Community

Expanded/improved public sewer service in the Centerville area.

Impact If Not Approved

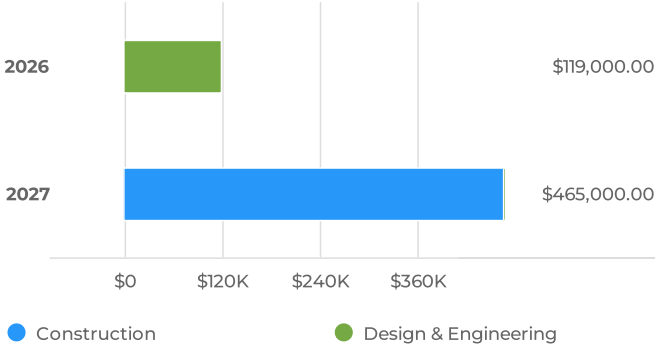
The benefits of expanding sewer service in the Centerville area will not be realized.

Capital Cost

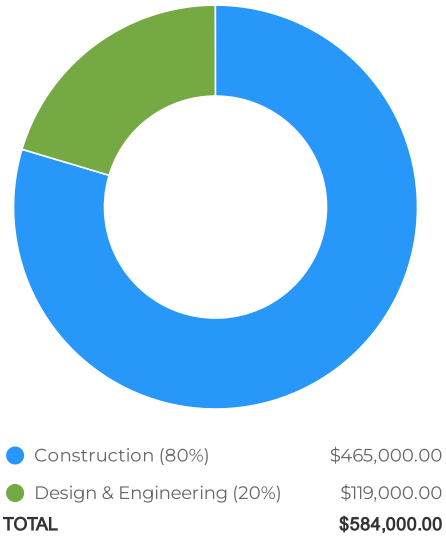
Total Budget (all years)
$584K

Project Total
$584K

Capital Cost by Year



Capital Cost for Budgeted Years



Construction (80%)	$465,000.00
Design & Engineering (20%)	$119,000.00
TOTAL	**$584,000.00**

Capital Cost Breakdown

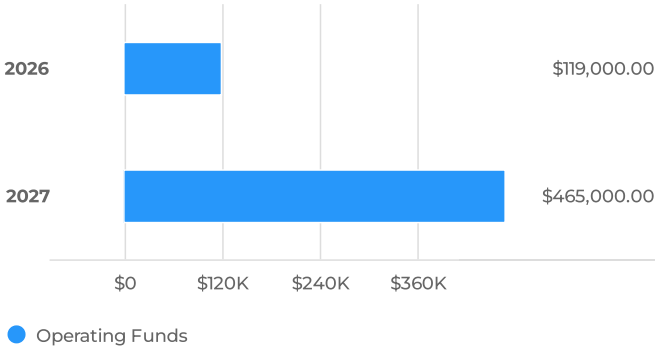
Capital Cost	FY2026	FY2027	Total
Design & Engineering	$119,000		$119,000
Construction		$465,000	$465,000
Total	**$119,000**	**$465,000**	**$584,000**

Funding Sources

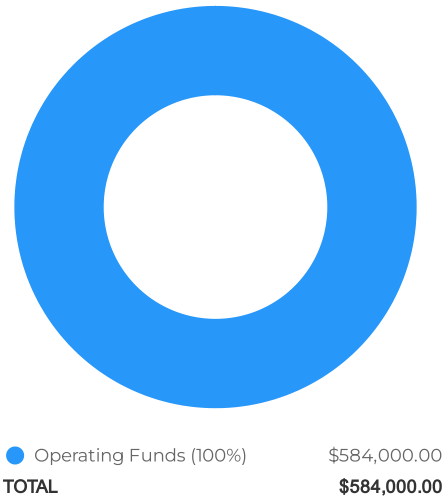
Total Budget (all years)
$584K

Project Total
$584K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	$119,000	$465,000	$584,000
Total	**$119,000**	**$465,000**	**$584,000**

Sewer Installation - Plaza Drive

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	274

Description

Design and construct approximately 1,400 linear feet of new sewer lines to serve properties on/near Plaza Drive in the Centerville area.

Installing a new sewer line will allow existing developments with failing/failed drainfields lolcat in the TCSD to connect to public sewer. The project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	40 years and above

Benefit to the Community

Expanded/improved public sewer service in the Centerville area.

Impact If Not Approved

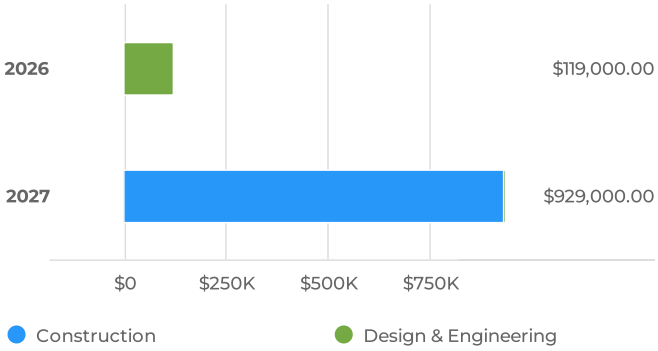
The benefits of expanding sewer service in the Centerville area will not be realized.

Capital Cost

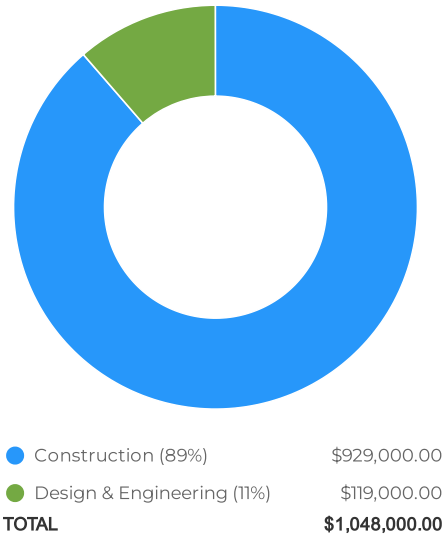
Total Budget (all years)
$1.048M

Project Total
$1.048M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

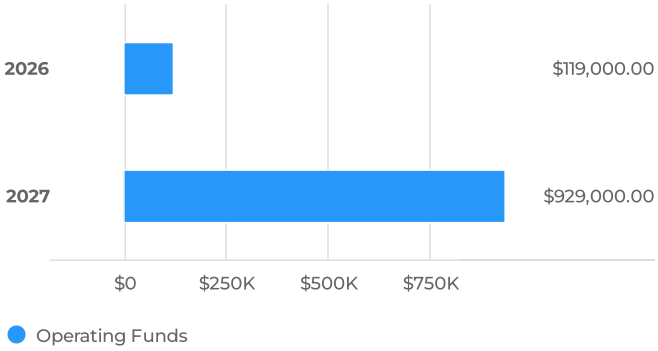
Capital Cost	FY2026	FY2027	Total
Design & Engineering	$119,000		$119,000
Construction		$929,000	$929,000
Total	**$119,000**	**$929,000**	**$1,048,000**

Funding Sources

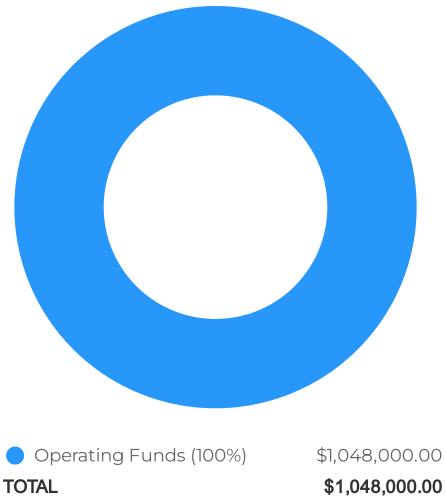
Total Budget (all years)
$1.048M

Project Total
$1.048M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	$119,000	$929,000	$1,048,000
Total	**$119,000**	**$929,000**	**$1,048,000**

Water Installation - Plaza Drive

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	272

Description

Design and construct approximately 1,400 linear feet of new 16" waterline on Plaza Drive in the Centerville area..

This waterline will provide necessary fire flows to properties on Plaza Drive and the surrounding area, and will complete a major water main loop on the Eastern Goochland Water System. The project is listed as an identified improvement in the 2020 Utility Master Plan. Funding for design was previously approved in the FY2022 budget.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	40 years and above

Benefit to the Community

Improved fire flow on Plaza Drive and the surrounding area.

Impact If Not Approved

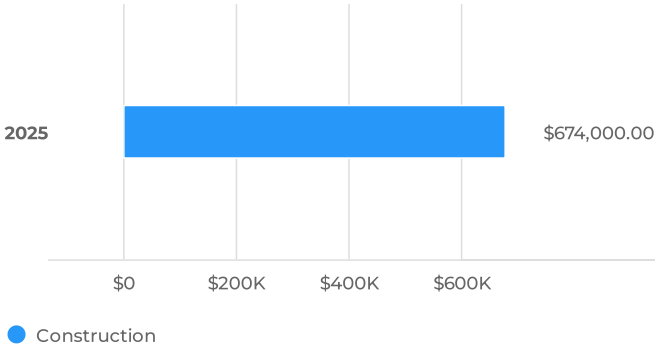
The benefits of improved fire flow will not be realized.

Capital Cost

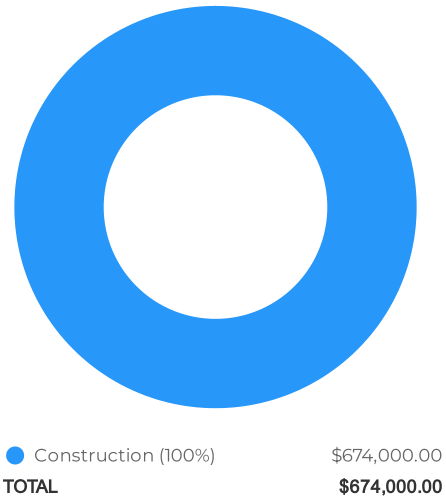
Total Budget (all years)
$674K

Project Total
$674K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

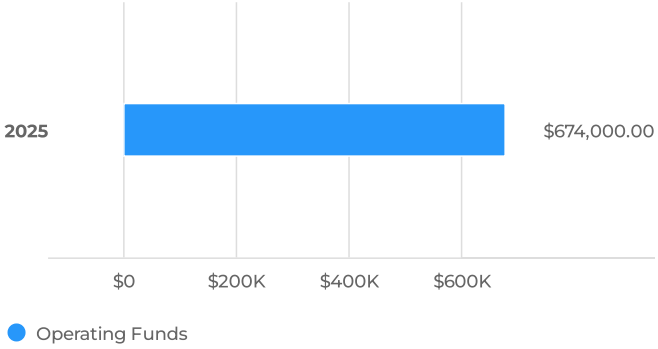
Capital Cost	FY2025	Total
Construction	$674,000	$674,000
Total	**$674,000**	**$674,000**

Funding Sources

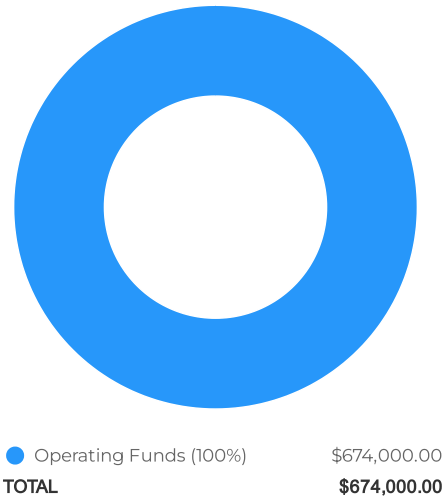
Total Budget (all years)
$674K

Project Total
$674K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$674,000	$674,000
Total	**$674,000**	**$674,000**

West Creek-River Road Flow Control Valve

Overview

Request Owner	MATT LONGSHORE, DIRECTOR UTILITIES
Department	Utilities
Type	Capital Improvement
Project Number	358

Description

Construction of a new pressure reducing valve facility along River Road between the River Road booster pump station and the River Road Interconnection.

The valve is needed to provide system redundancy in the southernmost pressure zone on the Eastern Goochland Water System. The project is listed as an identified improvement in the 2020 Utility Master Plan. Funding for design was previously approved in the FY2022 budget.

Details

Contact	Matt Longshore
Contact Phone	804-556-5839
Contact Email	mlongshore@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Ken Peterson, District 5
Useful Life	40 years and above

Benefit to the Community

Improved water service reliability for existing customers on River Road.

Impact If Not Approved

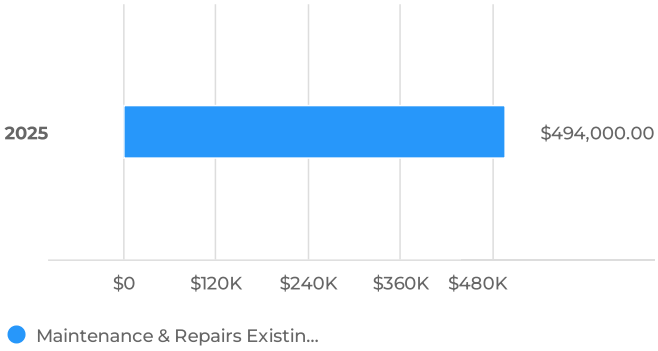
The need for improved system reliability will not be met.

Capital Cost

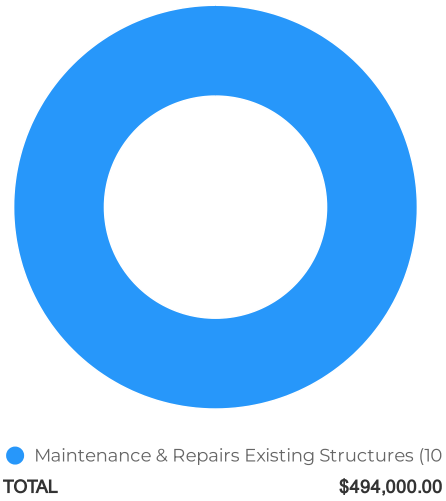
Total Budget (all years)
$494K

Project Total
$494K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

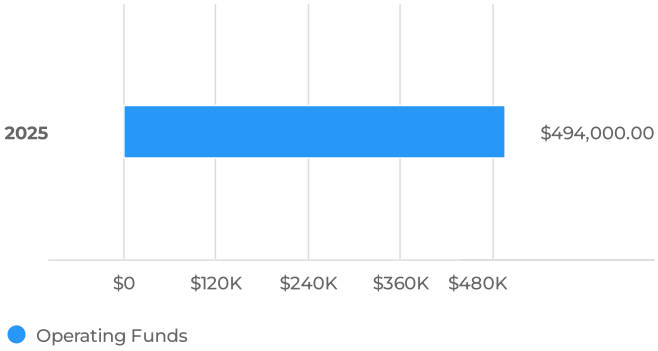
Capital Cost	FY2025	Total
Maintenance & Repairs Existing Structures	$494,000	$494,000
Total	**$494,000**	**$494,000**

Funding Sources

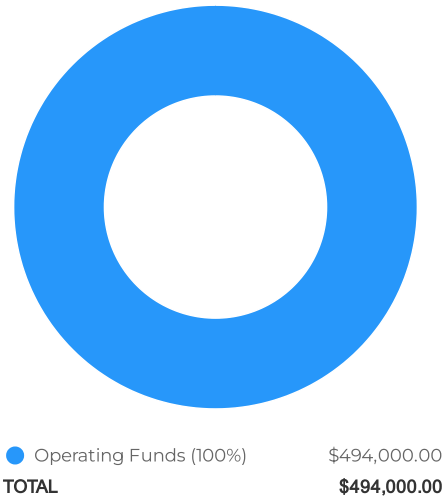
Total Budget (all years)
$494K

Project Total
$494K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Operating Funds	$494,000	$494,000
Total	**$494,000**	**$494,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Basis: A basis of accounting in which transactions are recognized at the time they are incurred, not when cash is received or spent.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Ad Valorem: A tax levied in proportion to value of the property against which it is levied.

Adopted Budget: A plan of financial operations approved by the Board of Supervisors highlighting major changes made to the County Administrator's Advertised Fiscal Plan. The Adopted Budget reflects approved tax rates and estimates of revenues, expenditures, transfers and departmental goals, objectives, performance measures, and initiatives.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Asset: Resources owned or held by a government, which have monetary value.

Assigned Fund Balance: For the general fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts. Amount reported as assigned should not result in a deficit in unassigned fund balance.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Authorized Positions: Employee full-time permanent positions, which are authorized in the Adopted Budget, to be filled during the fiscal year.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A term used to describe a budget in which total revenues equal total expenditures, reserves, and unassigned fund balance for a given time period.

Basis of Accounting: The timing of recognition of transactions or events for financial statement reporting purposes. Goochland County either uses the accrual or modified accrual basis of accounting, as appropriate for each fund type or activity, in accordance with the US generally accepted accounting principles (GAAP) applicable to governmental units.

Basis of Budgeting: The method used to determine when revenues and expenditures are recognized for budgetary purposes. Goochland County's budget is presented on the same basis as that used for financial statement reporting purposes; however the budget is presented using a different perspective than the financial statement presentation and requires a budget to GAAP reconciliation for financial statement reporting.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Biennial Financial Plan: A two-year financial and operational plan used for planning. Provided to residents, elected officials, and interested parties for informational purposes.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

BPOL: Business, Professional, and Occupational License Refers to the license tax that is levied upon those doing business or engaging in a profession, trade, or occupation in the county.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Budgetary Control : The control or management of a government or enterprise in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAFR: Comprehensive Annual Financial Report - a report compiled annually which provides detailed information on an organization's financial status at year end.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements;

vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvement Program (CIP): A plan of acquisition, development, enhancement or replacement of public facilities and/or infrastructure to serve the County citizenry. The CIP is a reflection of the physical development policies of the County and typically encompasses a five-year or six-year period and includes projects in excess of $50,000.

Capital Projects Fund: Used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlay, including the acquisition or construction of capital facilities and other capital assets.

Carryover Funds: Unexpended funds from the previous fiscal year that may be used to cover expenses in the current fiscal year.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Committed Fund Balance: Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.

Comprehensive Plan: A long-term plan to control and direct the use and development of property in the County. It is also used to make strategic decisions regarding water and wastewater lines, infrastructure, and roads.

Constitutional Officers: Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff, and Treasurer).

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Contingency: A budgetary assignment established for emergencies or unforeseen expenditures.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Ratios: Comparative statistics showing the relationship between an entity's outstanding debt and factors such as its tax base, income, or population. Such ratios often are used to assess the credit quality of an entity's bond.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Deficit: The excess of expenditures over revenues during a single accounting period.

Department: An organizational unit of government functionally unique in its delivery of service.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Disbursement: Payments made in cash.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Expenditure Line Item: An expenditure classification referring to the lowest and most detailed level of classification, such as utility charges, office supplies, and furniture.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year: The period of time used by the county for budgeting and accounting purposes. Goochland County uses the twelve-month period beginning on July 1st and ending June 30th.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Fringe Benefits: Contributions made by the county for its share of personnel costs for Social Security, pension, medical, and life insurance plans.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-time Equivalent (FTE) : Number of staff members, including full-time and part-time employees.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: The amount of spendable resources remaining restricted, committed, assigned, or unassigned in a fund at a specific point in time.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking bodyof a municipality or school district.

Governmental Fund: There are three groups of funds for which financial statements are prepared—governmental, proprietary, and fiduciary. Proprietary funds are employed to report on activities financed primarily by revenues generated by the activities themselves, such as a municipal utility. Fiduciary funds contain resources held by a government but belonging to individuals or entities other than the government. A prime example is a trust fund for a public employee pension plan. Governmental funds account for everything else.

Grant: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Infrastructure : Public domain fixed assets such as roads, bridges, drainage systems, lighting systems, and similar assets that are immovable and are only of value to the governmental unit.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Interfund Transfers: The movement of monies between funds of the same governmental entity. These do not include loans, quasi-external transactions, or reimbursements.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy: To impose taxes, special assessments or service charges for the support of government activities.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Liquidity: The ability to meet short-term expenditures promptly using cash on hand or by converting an investment to cash with minimum risk to principal or accrued interest.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Long-Term Debt: Debt that has a maturity of more than one year from date of issuance.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Mission Statement: A written description stating the purpose of an organizational unit (department or agency) and its function.

Modified Accrual: A basis of accounting in which revenues are recorded when susceptible to accrual, i.e. both measurable and available to finance expenditures of the fiscal period.

Multi-Year Funds: Funds that maintain prior year appropriations and actual revenues and expenditures in addition to current fiscal year information. Multi-year funds are used for federal/state grant programs and most major capital projects/programs where financial information specific to a particular program or project is normally spread over two or more years. In these funds, once revenues and expenditures have been appropriated, they do not lapse at the end of the fiscal year. Therefore, it is not necessary to re-appropriate remaining balances at the start of each year.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Obligation: An amount the County is legally required to satisfy through use of its resources, including liabilities and unliquidated encumbrances.

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Revenue: Funds that the County receives as income to pay ongoing operations, such as taxes, fees for specific services, interest earnings and grant revenues.

Ordinance: A formal legislative enactment by the governing body of a municipality. If not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality.

Other Financing Sources: Non-operating revenue received to assist with financing County operations such as recoveries, gifts/donations, and the sale of surplus fixed assets.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Pay as You Go Approach: The procurement of capital assets with available cash reserves.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Performance Measure: Data collected to determine how effective or efficient a program is in achieving its goals and objectives.

Personal Property: A category of property, other than real estate, identified for purposes of taxation. It includes resident-owned items, corporate property, and business equipment. Examples of personal property include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.

Principal: The face amount of a bond, exclusive of accrued interest.

Proffer : Funds negotiated at the time of rezoning to help defray the capital costs associated with resultant development.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax Rate: The dollar amount applied to the assessed value of various categories of property used to calculate the amount of taxes to be collected. The tax rate is usually expressed as an amount per $100 of assessed valuation.

Proprietary Fund: A fund category used to account for the business-type activities within a government.

Purchased Services: The cost of services that are provided by a vendor.

Real Property : Real estate, including land and improvements (building, fencing, paving) classified for purposes of tax assessment.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve: Budgetary terminology used by the County to indicate the portion of fund balance that is either restricted, committed, or assigned.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Resolution: An order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, federal or other financing sources.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Special Revenue Fund: A governmental fund used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specific purpose such as grants for specific programs.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Statute : A written law enacted by a duly organized and constituted legislative body.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Base: The total property valuations on which each taxing authority levies its tax rates.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all people.

Technology Plan: Plan to enhance the County's technological capabilities and service delivery through upgrades or replacement of existing software and hardware, including implementation costs. This three-year program is updated each year in concert with the Information Systems budget.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Unassigned Fund Balance: For the general fund, amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in unassigned fund balance.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future expenses.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

User Charges: The payment of a fee for direct receipt of a public service by the party who benefits from the service.: The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.