



Goochland County
Administrator
FY2026 Proposed Budget

Victor Carpenter
County Administrator

February 18, 2025

Presentation and Full County
Administrator Recommended
Budget is available at:
<http://www.goochlandva.us/>



Budget Process –Ongoing!

- Listening to residents is ongoing
- Formal Process started early October 2024
- November 2024 through January 2025:
 - Met with all County Departments
 - Met with all Constitutional Officer Departments
 - Met with Schools to review needs and requests
 - Held work sessions with Schools, County Departments, and Constitutional Officer Departments for Five-Year CIP
 - Met with Board Members to establish priorities



Budget Process –All Revenue Sources

- Throughout the budget process County staff forecast available revenue to fund the proposed budget
- All Funds Revenue Sources:
 - General Property Taxes
 - Other Local Taxes
 - State Aid
 - Federal Aid
 - Charges for Services / Fees
 - Grants

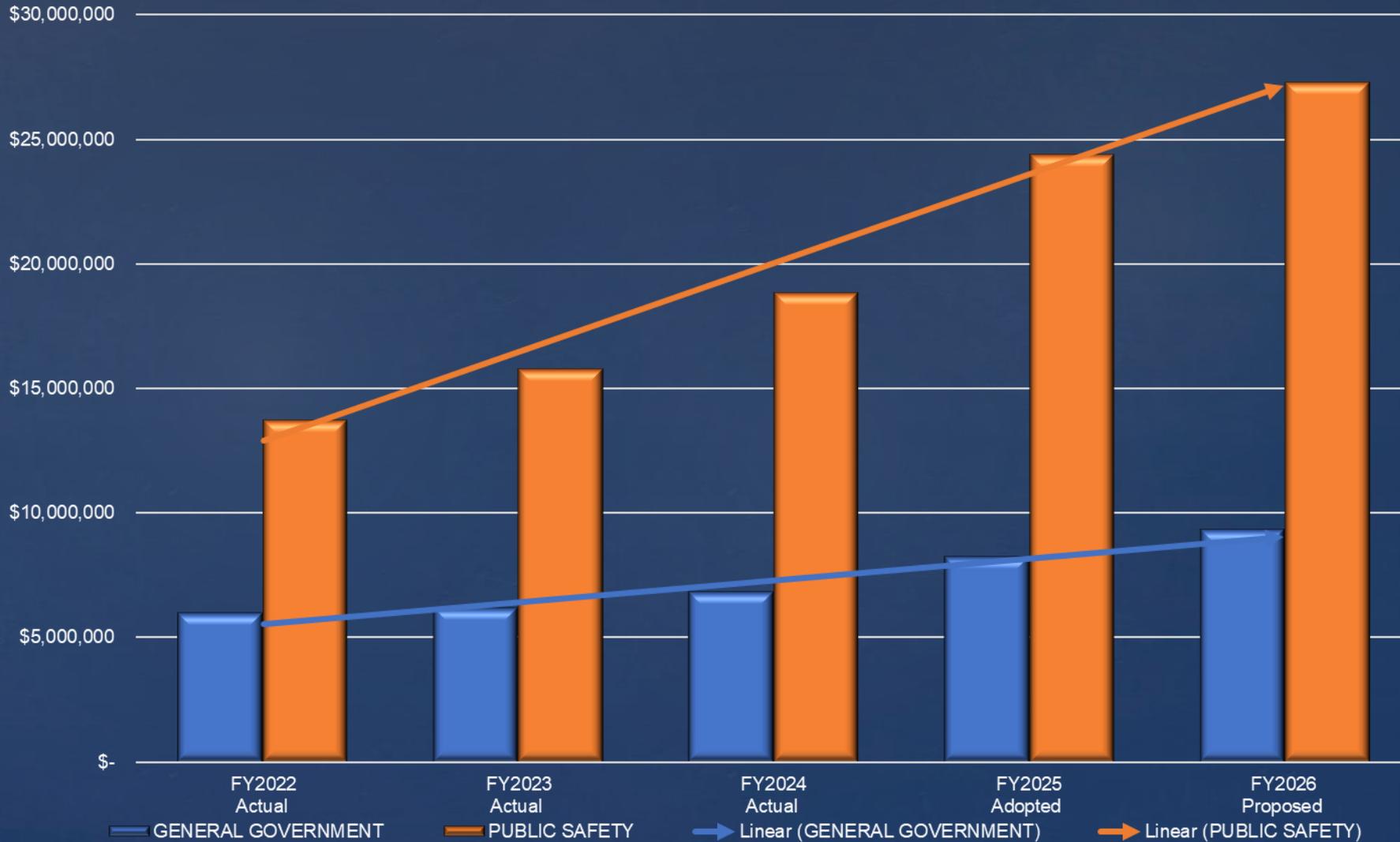


Looking Back!
FY 2018 – now

Looking Back – General Fund Expenses including local transfer to Schools FY 2018 – FY 2026



GROWTH OF GENERAL GOVERNMENT FUNCTION VS PUBLIC SAFETY





The Road Ahead!
FY 2026 Proposed Budget

Budget Priorities

- Consistent with Board Strategic Plan
- Conservative approach to revenue projections and expenditure growth
- Seek efficiencies and cost savings where possible
- Expand public safety service levels
- Meet or exceed all Financial Policy requirements
- Maintain competitive employee compensation with neighboring jurisdictions
- Support operations through expanded positions when possible
- Self-sustaining rates for utilities



Long-Term Budget Impacts



- Impact of inflation
- Potential recession
- Continued desire from community for increased public safety
- Growing community and aging population – increased calls for service
- Public education funding from the Commonwealth and local needs
- Constantly increasing health insurance costs
- Need to maintain competitive employee salaries and benefits
- General assembly legislation and possible local mandates

FY2026 Proposed Budget Over FY2025 Adopted Budget

Major Category	FY2025 ADOPTED	FY2026 PROPOSED	Variance \$	%
General Fund	\$ 59,945,650	\$ 65,995,479	\$ 6,049,829	10.1%
Special Revenue Funds	4,428,874	4,648,213	219,339	5.0%
Utilities Funds	20,503,548	26,521,870	6,018,322	29.4%
School Funds	43,497,804	45,467,414	1,969,610	4.5%
CIP Funds	7,760,698	5,964,930	(1,795,768)	-23.1%
TOTAL BUDGET	\$ 136,136,574	\$ 148,597,906	\$ 12,461,332	9.2%

The FY2025 Adopted Budget, \$134,056,574, did not include \$2,080,000 of excess CVTA funds included above for comparison of special revenue.
The increase of FY2026 over FY2025 without the excess funds is 10.9%.

FY2026 All Fund Revenues

By Category

Row Labels	FY2024	FY2025	FY2026	VARI \$ FY26 TO	
	ACTUAL	ADOPTED	REQUEST	FY25	VARI %
GENERAL PROPERTY TAXES	(72,372,890)	(78,115,935)	(87,981,015)	(9,865,080)	12.6%
OTHER LOCAL TAXES	(12,651,052)	(12,960,250)	(12,446,500)	513,750	-4.0%
PERMITS FEES LICENSES	(1,751,741)	(1,841,600)	(1,738,500)	103,100	-5.6%
FINES AND FORFEITURES	(102,767)	(86,800)	(88,732)	(1,932)	2.2%
USE OF MONEY AND PROPERTY	(7,341,732)	(6,151,930)	(5,395,844)	756,086	-12.3%
CHARGES FOR SERVICES	(11,490,812)	(11,065,851)	(12,422,470)	(1,356,619)	12.3%
MISCELLANEOUS	(612,757)	(2,051,995)	(275,625)	1,776,370	-86.6%
RECOVERED COSTS	(526,412)	(247,500)	(365,871)	(118,371)	47.8%
STATE REVENUE	(18,168,998)	(17,961,386)	(18,945,333)	(983,947)	5.5%
FEDERAL REVENUE	(6,550,581)	(4,358,815)	(4,177,520)	181,295	-4.2%
PRIOR YEAR BALANCE INTER XFER	(3,029,824)	(1,294,512)	(4,760,496)	(3,465,984)	267.7%
Grand Total	(134,599,566)	(136,136,574)	(148,597,906)	(12,461,332)	9.2%



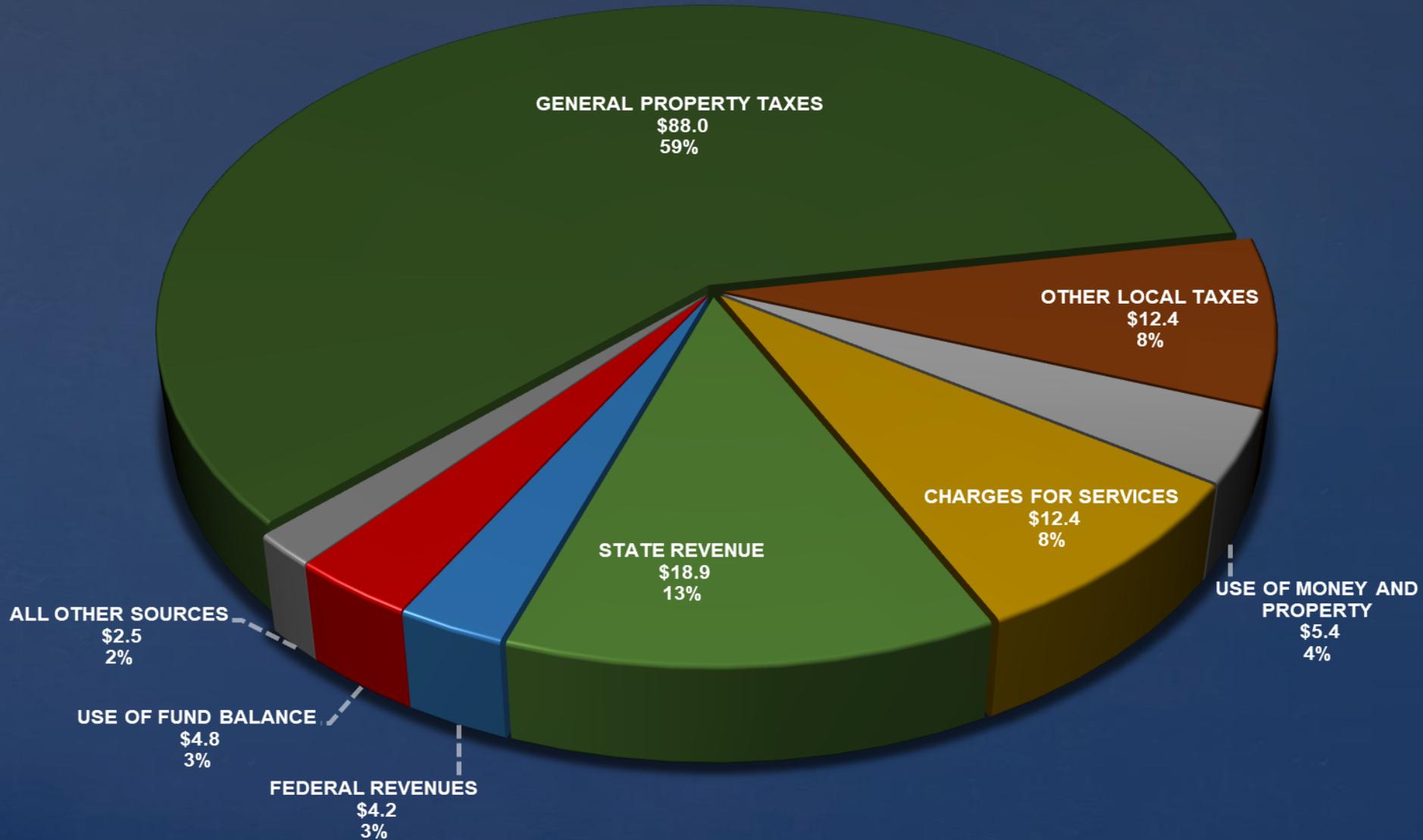
Increase in Assessed Values Throughout County

Major Category	2024	2025	Increase	%
Real Estate Values	\$8.62 billion	\$9.6 billion	\$980 million	11.4%

Results in \$5.4 million higher in real estate tax revenue

FY2026 Proposed All Funds Revenue Budget

(\$148.6 million)



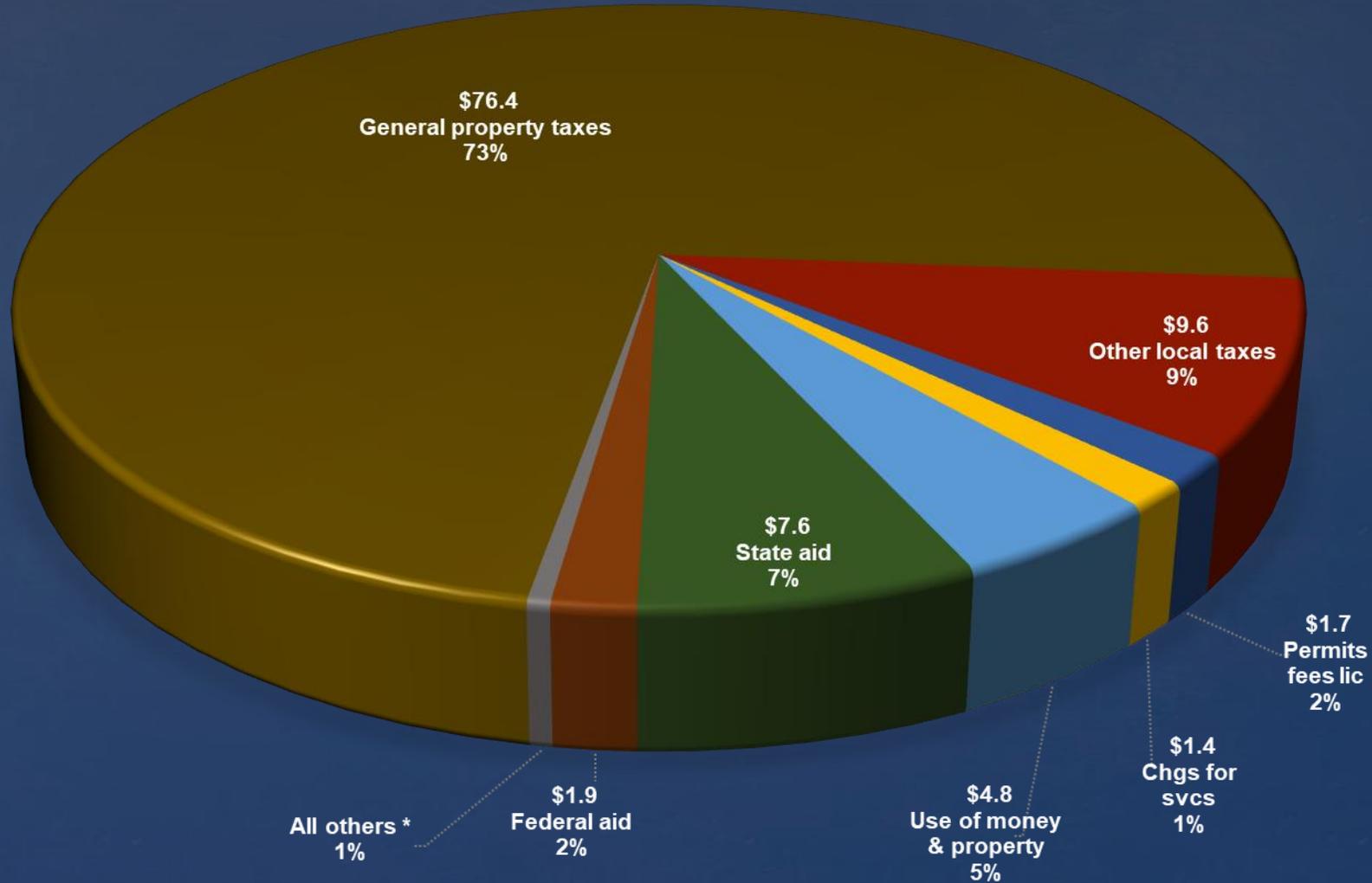
* Use of fund balance is primarily Utilities unused CIP funds

Dollars in millions



FY2026 Proposed General Fund Revenue

(\$103.9 million)

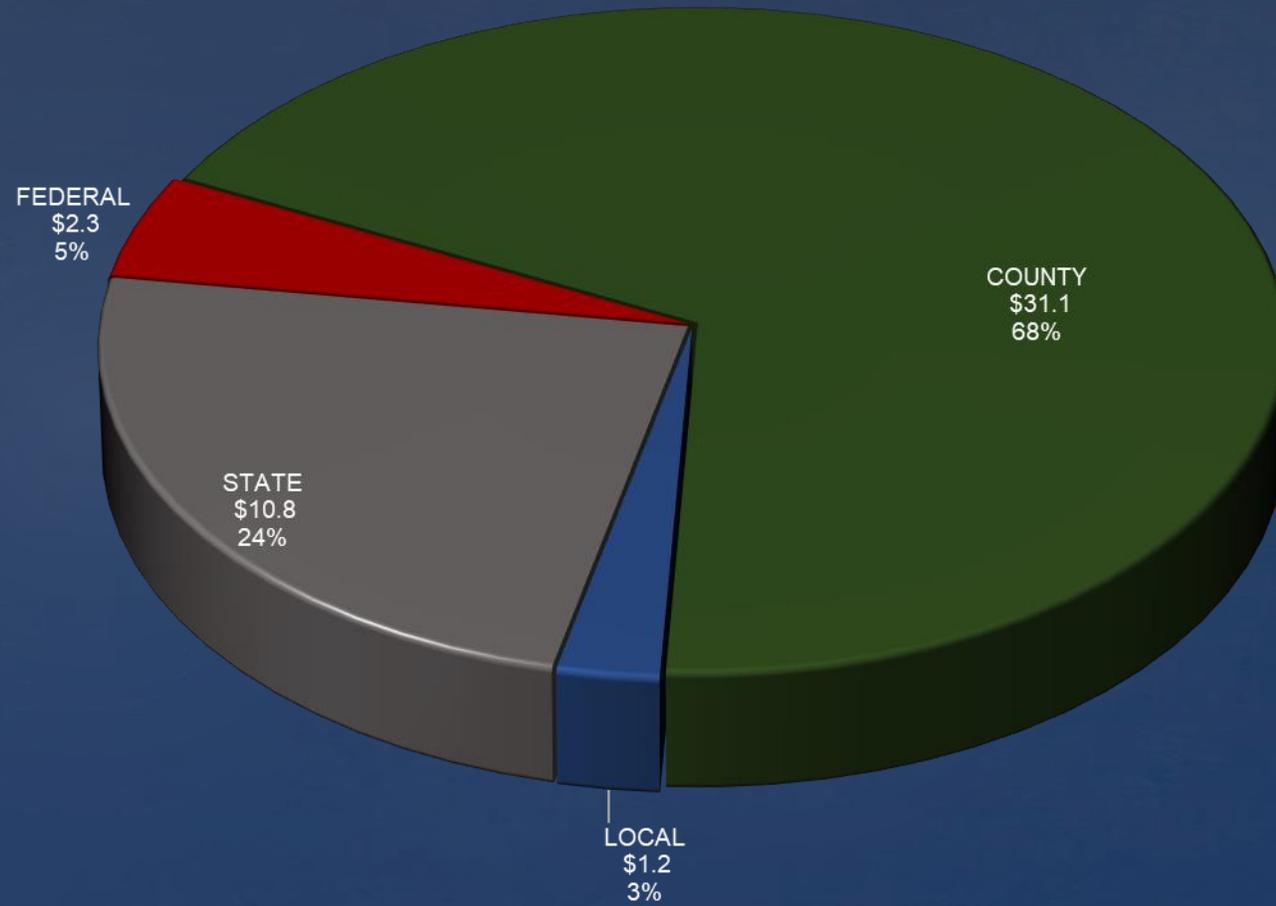


* All others includes fines, forfeitures, recovered costs, and miscellaneous

Dollars in millions

FY2026 Proposed Schools Revenue

(\$45.5 million)



Dollars in millions



FY2026 All Fund Expenses

By Function

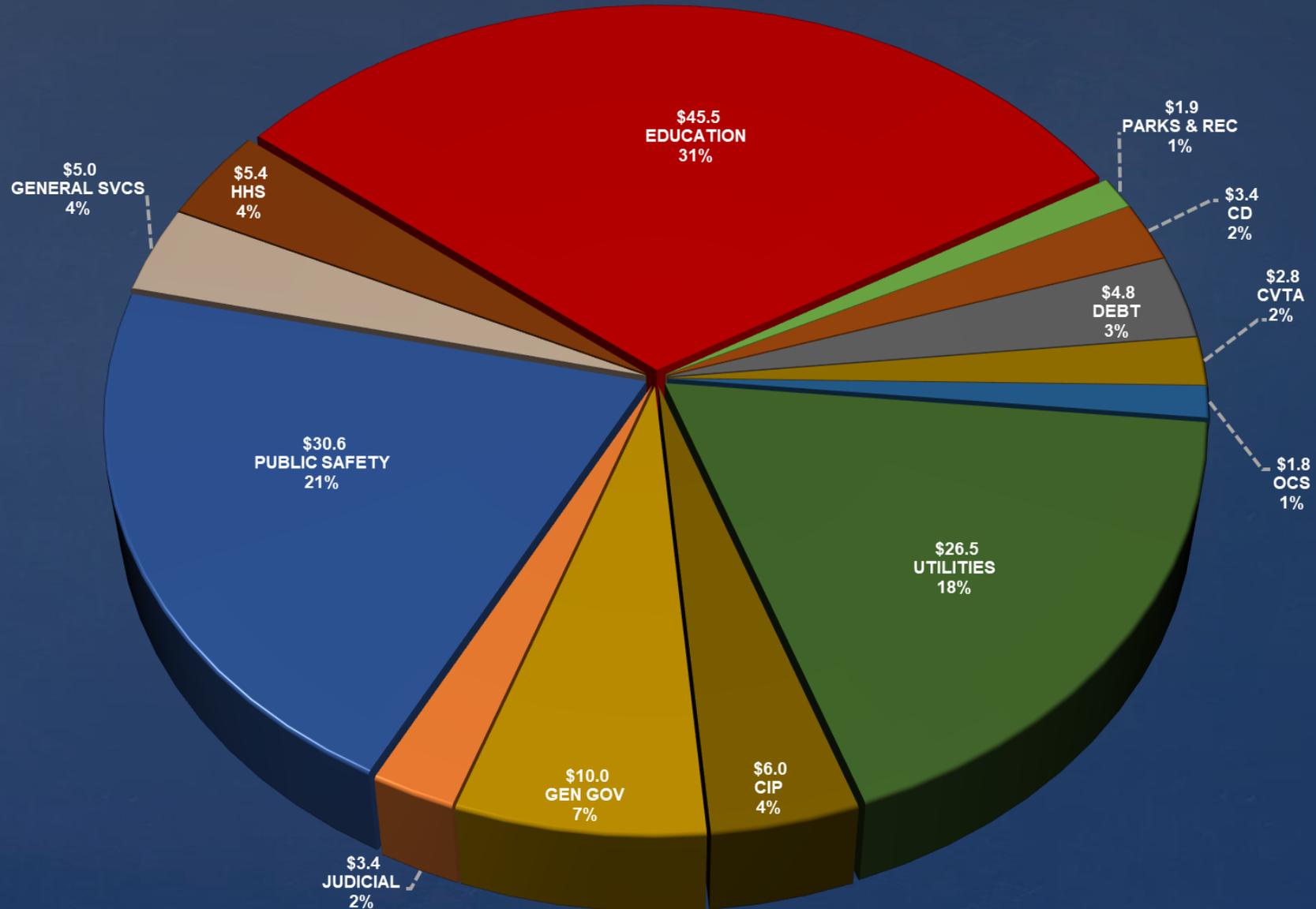
EXPENSE FUNCTION	2024	FY2025	FY2026	VARI \$ FY26	
	ACTUAL	ADOPTED	PROPOSED	TO FY25	VARI %
GENERAL GOVT	7,120,849	9,062,337	10,034,949	972,612	10.7%
JUD ADMIN	2,469,202	3,230,951	3,410,873	179,922	5.6%
PUBLIC SAFETY	21,640,536	27,599,900	30,631,509	3,031,609	11.0%
GENERAL SERVICES	3,771,673	4,662,837	4,984,688	321,851	6.9%
HEALTH AND HUMAN SERVICES	4,689,196	5,280,019	5,380,713	100,694	1.9%
EDUCATION	43,005,585	43,497,804	45,467,414	1,969,610	4.5%
PARKS AND CULTURAL	1,647,127	1,792,548	1,867,366	74,818	4.2%
COMMUNITY DEVELOPMENT	2,645,865	3,486,654	3,427,920	(58,734)	-1.7%
DEBT SERVICE	4,813,154	4,830,404	4,805,478	(24,926)	-0.5%
CENTRAL VA TRANSPORTATION AUTHORITY	684,630	2,580,000	2,800,000	220,000	8.5%
OFFICE OF CHILDRENS SERVICES	972,301	1,848,874	1,848,213	(661)	0.0%
UTILITIES	19,113,153	20,503,548	26,521,870	6,018,322	29.4%
CAPITAL IMPROVEMENTS	43,183,182	7,760,698	5,964,930	(1,795,768)	-23.1%
CURRENT UNBUDGETED FUNDS	-	-	1,451,983	1,451,983	0.0%
TOTAL ALL FUNDS EXPENDITURES	155,756,455	136,136,574	148,597,906	12,461,332	9.2%

FY2026 GENERAL GOVERNMENT INCREASE PRIMARILY DUE TO NEW ATTORNEY, OUTSIDE COUNSEL, AND SOFTWARE MAINTENANCE COSTS



FY2026 Proposed All Funds Expenditure Budget

(\$148.6 million)

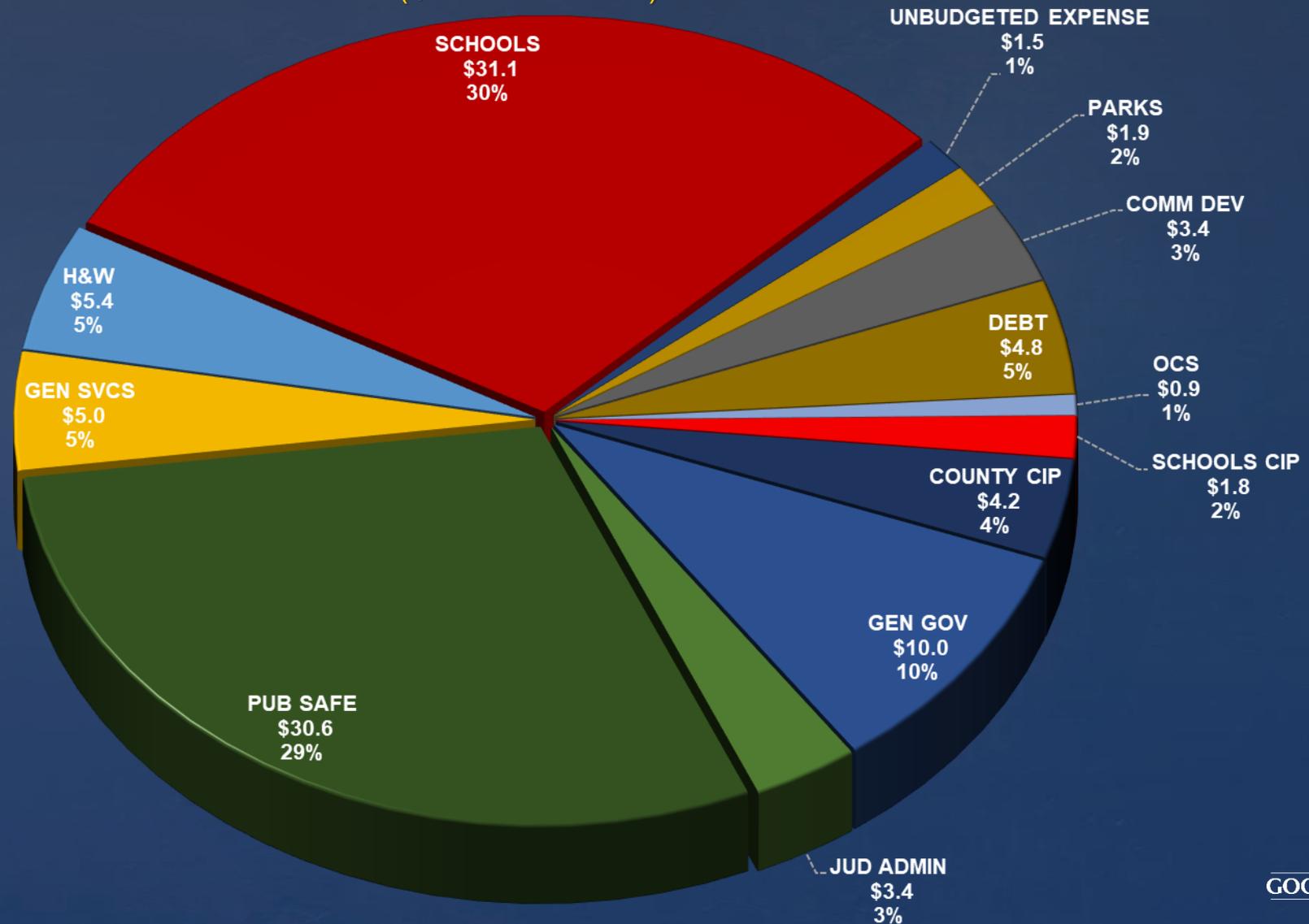


Dollars in millions



FY2026 Proposed General Fund Operating Expenditures

(\$103.9 million)

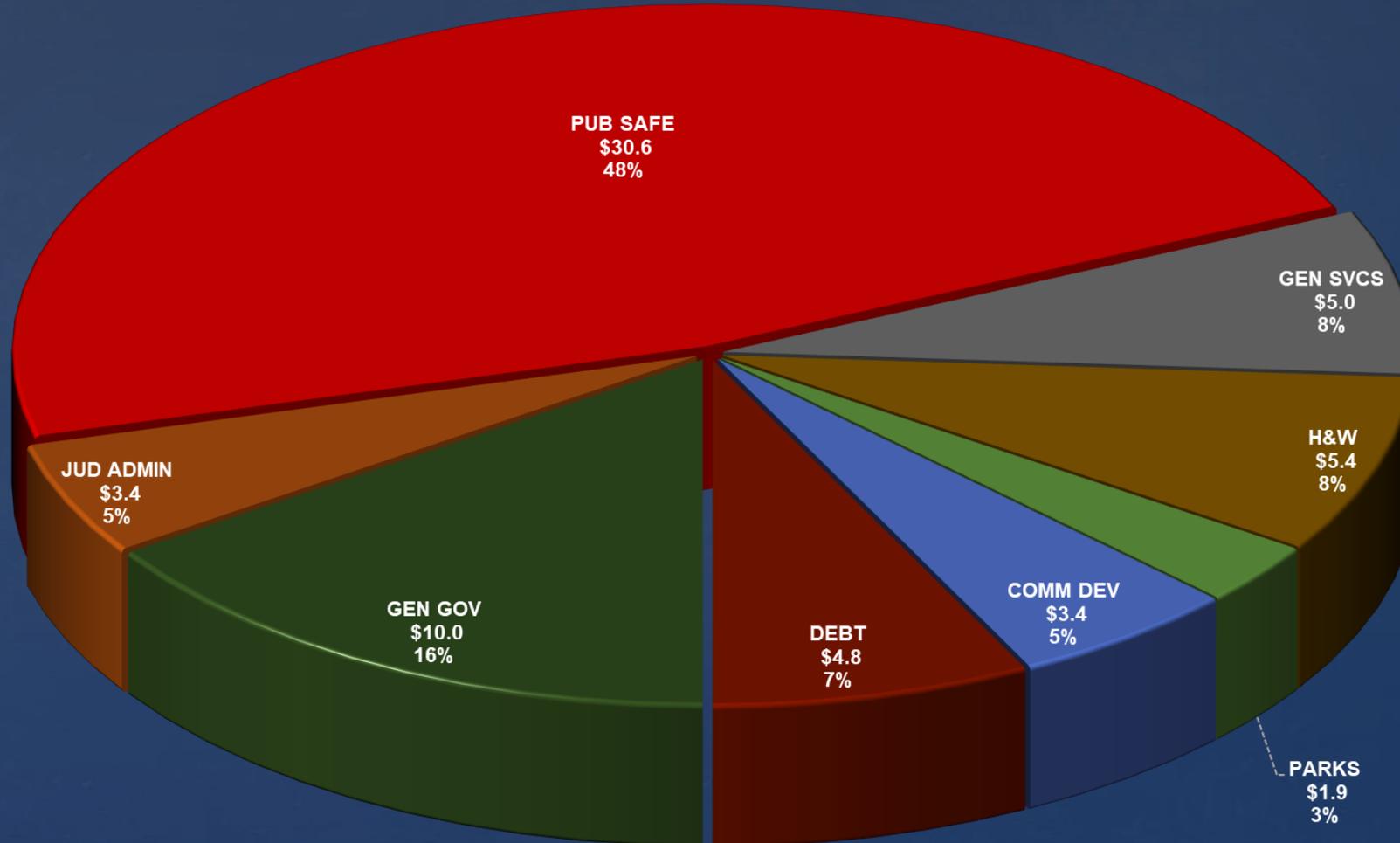


Dollars in millions



FY2026 Proposed General Fund Expenditures Excluding Transfers

(\$64.5 million)



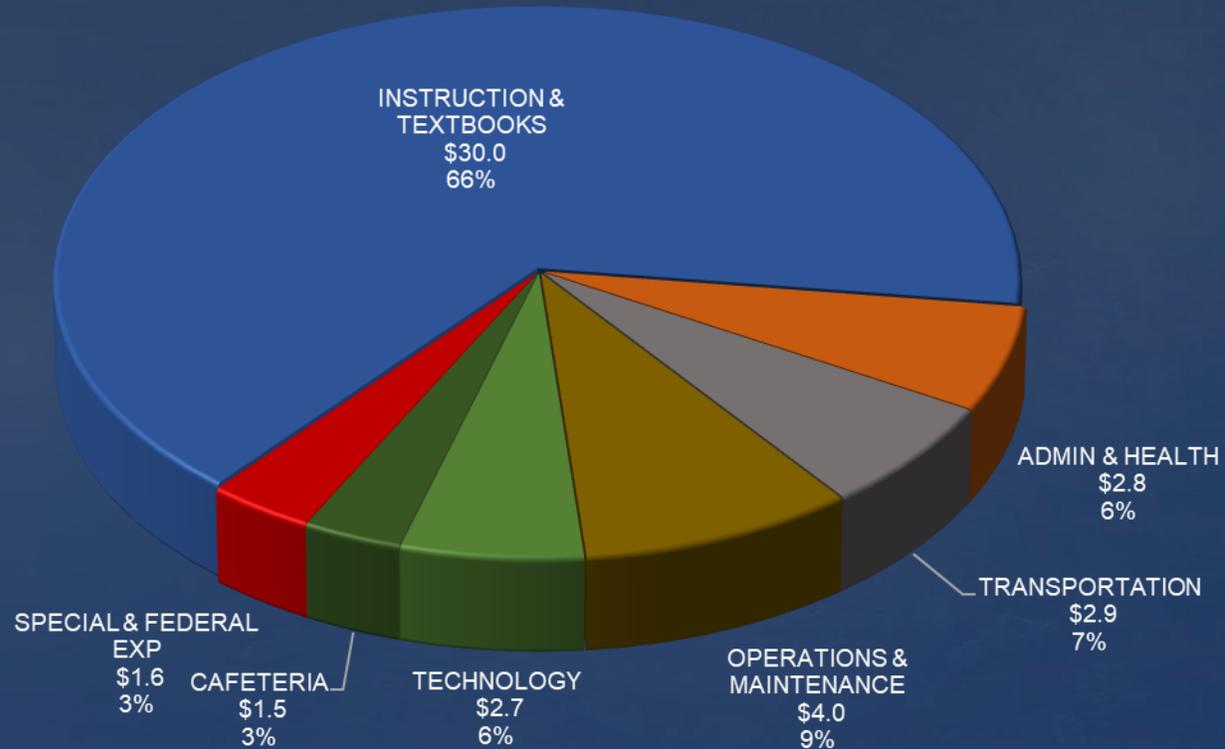
* Does not include transfers to other funds of \$39.4 million, total with transfers is \$103.9 million

Dollars in millions



FY2026 Proposed Schools Expense

(\$45.5 million)



Dollars in millions



GENERAL GOVERNMENT

10 - GENERAL GOVT					
1001101 - BOARD OF SUPERVISORS	231,114	243,117	276,289	33,172	13.6%
1001201 - COUNTY ADMINISTRATOR	716,163	947,800	869,113	(78,687)	-8.3%
1001202 - COMMUNITY ENGAGEMENT	121,480	309,777	319,976	10,199	3.3%
1001204 - COUNTY ATTORNEY	514,743	561,113	854,769	293,656	52.3%
1001205 - HUMAN RESOURCES	331,037	440,029	453,854	13,825	3.1%
1001209 - COMMISSIONER OF REVENUE	605,927	667,391	744,305	76,914	11.5%
1001210 - COUNTY ASSESSOR	673,348	835,393	844,873	9,480	1.1%
1001213 - TREASURER	657,205	835,983	849,456	13,473	1.6%
1001215 - FINANCE	644,402	672,463	683,758	11,295	1.7%
1001216 - PURCHASING	131,244	137,969	144,709	6,740	4.9%
1001220 - INFORMATION SYSTEMS	1,793,728	2,179,903	2,807,082	627,179	28.8%
1001302 - REGISTRAR	389,914	394,799	470,590	75,791	19.2%
10 - GENERAL GOVT Total	6,810,305	8,225,737	9,318,774	1,093,037	13.3%

- Increases primarily due to 3% COLA and related benefits
- County Attorney include new attorney and outside counsel
- Commissioner of Revenue includes \$55,000 during in stipends during FY2025 and going forward in FY2026
- Heavy increases in software and maintenance contracts
- Registrar includes a part-time employee to full-time



JUDICIAL

FUNCTION & DEPARTMENT	FY2024	FY2025	FY2026	VARI \$	
	ACTUAL	ADOPTED	PROPOSED	FY26 TO FY25	VARI %
20 - JUD ADMIN					
1002101 - CIRCUIT COURT	54,711	55,524	54,824	(700)	-1.3%
1002102 - GENERAL DISTRICT COURT	19,443	25,795	31,975	6,180	24.0%
1002106 - CLERK OF CIRCUIT COURT	909,127	1,033,191	1,095,065	61,874	6.0%
1002107 - SHERIFF COURT RELATED	816,211	1,171,494	1,246,491	74,997	6.4%
1002201 - COMMONWEALTH ATTORNEY	669,711	944,947	982,518	37,571	4.0%
20 - JUD ADMIN Total	2,469,202	3,230,951	3,410,873	179,922	5.6%

- Increases primarily due to 3% COLA and related benefits
- General district court does not have employees. The increase is primarily due to increased contracted services and updates to furniture
- Sheriff Court Related employees received FY2025 mid-year promotions, and part-time court specialist will have more hours plus the 3% COLA increase
 - Also includes a new x-ray machine for the court entrance
- Commonwealth Attorney includes new digital evidence software



PUBLIC SAFETY

FUNCTION & DEPARTMENT	FY2024	FY2025	FY2026	VARI \$	
	ACTUAL	ADOPTED	PROPOSED	FY26 TO FY25	VARI %
30 - PUBLIC SAFETY					
1003102 - SHERIFF	6,226,080	8,471,679	10,087,454	1,615,775	19.1%
1003103 - SCHOOL RESOURCE OFFICER	202,529	224,330	-	(224,330)	-100.0%
1003202 - FIRE & RESCUE	10,071,483	12,483,029	13,944,009	1,460,980	11.7%
1003203 - EMER PLANNING FIRE GRANT	114,721	259,022	191,450	(67,572)	-26.1%
1003304 - CORRECTION/DETENTION	499,858	734,883	894,262	159,379	21.7%
1003401 - BUILDING INSPECTIONS	1,083,129	1,139,687	1,141,937	2,250	0.2%
1003501 - ANIMAL PROTECTION	1,088,623	1,366,213	1,363,507	(2,706)	-0.2%
1003505 - EMERGENCY COMMUNICATION	1,548,692	2,065,731	2,038,985	(26,746)	-1.3%
1003506 - SHERIFF GRANTS	76,864	75,000	150,000	75,000	100.0%
1003558 - EMERGENCY TECHNOLOGY SVC	716,766	772,241	803,320	31,079	4.0%
1003560 - VA JUVENILE COMM CRIME CONTROL	11,791	8,085	16,585	8,500	105.1%
30 - PUBLIC SAFETY Total	21,640,536	27,599,900	30,631,509	3,031,609	11.0%

- Sheriff includes 5 new deputies, 5 new autos, FY2025 mid-year promotions and stipends, plus FY2026 3% COLA and related benefits for all employees
 - School Resource Officer previously reported separately now included in Sheriff
 - Includes FY2026 stipends to deputies with higher levels of training
 - Includes \$661,000 for replacement autos & software previously reported in CIP
- Fire & Rescue includes 3% COLA and related benefits
 - Includes \$959,000 for supplies, light vehicles (3), and repairs & maintenance previously reported in CIP
- Correction/Detention includes increase in budget for additional inmates in Henrico Jail



GENERAL SERVICES

FUNCTION & DEPARTMENT	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 PROPOSED	VARI \$	
				FY26 TO FY25	VARI %
40 - GENERAL SERVICES					
1004204 - CONVENIENCE CENTER	1,242,632	1,481,643	1,285,365	(196,278)	-13.2%
1004302 - GENERAL SERVICES	1,698,032	2,160,326	2,665,756	505,430	23.4%
1004304 - GROUNDS MANAGEMENT	831,009	1,020,868	1,033,567	12,699	1.2%
40 - GENERAL SERVICES Total	3,771,673	4,662,837	4,984,688	321,851	6.9%

- Increase in General Services offset by decrease in Convenience Center, due to salaries no longer being split
- Salaries increasing due to 3% COLA and related benefits
- Site improvements and light vehicles increasing \$425,000 due to move from CIP
- Contract hauling and repairs and maintenance supplies decreasing in line with three-year trend



HEALTH & WELFARE

FUNCTION & DEPARTMENT	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 PROPOSED	VARI \$	
				FY26 TO FY25	VARI %
50 - HEALTH AND HUMAN SERVICES					
1005100 - CONTRIBUTIONS	81,097	84,516	82,016	(2,500)	-3.0%
1005101 - HEALTH DEPARTMENT	368,038	404,347	404,347	-	0.0%
1005202 - COMMUNITY SERVICES	465,858	412,328	499,236	86,908	21.1%
1005301 - TAX RELIEF FOR THE ELDERLY	607,591	600,000	610,000	10,000	1.7%
1005312 - GOOCHLAND CARES	261,720	292,250	292,250	-	0.0%
50 - HEALTH AND HUMAN SERVICES Total	1,784,304	1,793,441	1,887,849	94,408	5.3%

- Community Services includes \$86,908 OPIOD grant
- Tax Relief is increasing due to higher valuations for assessments
- Contributions include:
 - FeedMore
 - Goochland CASA
 - J. Sergeant Reynolds College
 - Senior Connections
 - Senior Navigator



PARKS, REC & CULTURAL

FUNCTION & DEPARTMENT	FY2024 ACTUAL	FY2025 ADOPTED	FY2026 PROPOSED	VARI \$	
				FY26 TO FY25	VARI %
70 - PARKS AND CULTURAL					
1007104 - PARKS & RECREATION	1,053,324	1,152,622	1,232,636	80,014	6.9%
1007302 - PAMUNKEY REG LIBRARY	593,803	639,926	634,730	(5,196)	-0.8%
70 - PARKS AND CULTURAL Total	1,647,127	1,792,548	1,867,366	74,818	4.2%

- Parks & Rec increases primarily due to 3% COLA and related benefits, and two employees receiving mid-year promotions during FY2025
 - \$25,000 for additional part-time salaries for RecZone after-school programs at Randolph Elementary 176 days annually



COMMUNITY DEVELOPMENT

FUNCTION & DEPARTMENT	FY2024	FY2025	FY2026	VARI \$	
	ACTUAL	ADOPTED	PROPOSED	FY26 TO FY25	VARI %
80 - COMMUNITY DEVELOPMENT					
1008100 - COMMUNITY DEVELOPMENT	449,673	547,383	459,473	(87,910)	-16.1%
1008101 - PLANNING	926,070	1,126,097	1,155,038	28,941	2.6%
1008103 - ENVIRONMENTAL	268,755	506,120	481,652	(24,468)	-4.8%
1008105 - ECONOMIC DEVELOPMENT	445,487	680,118	662,340	(17,778)	-2.6%
1008150 - PAYMENT TO EDA	477,761	530,000	575,000	45,000	8.5%
1008301 - VPI EXTENSION PROGRAM	78,119	96,936	94,417	(2,519)	-2.6%
80 - COMMUNITY DEVELOPMENT Total	2,645,865	3,486,654	3,427,920	(58,734)	-1.7%

- Decrease in Community Development due to employee moving to Transportation Fund
- Salary increases primarily due to 3% COLA and related benefits
- Decrease in Environmental and Economic Development due to three-year trend in professional services
- Increase in Payment to EDA due to tax agreements with companies



DEBT SERVICE, NONDEPARTMENTAL AND TRANSFERS

FUNCTION & DEPARTMENT	FY2024	FY2025	FY2026	VARI \$ FY26	
	ACTUAL	ADOPTED	PROPOSED	TO FY25	VARI %
90 - EXPENSE TRANSFERS					
1009103 - DEBT SERVICE	4,813,154	4,830,404	4,805,478	(24,926)	-0.5%
1009900 - NONDEPARTMENTAL	310,544	836,600	716,175	(120,425)	-14.4%
499140 - GENERAL FUND TRANSFER TO SS	1,007,027	1,032,585	1,056,301	23,716	2.3%
499300 - GENERAL FUND TRANSFER TO CIP	7,561,750	5,548,556	4,194,930	(1,353,626)	-24.4%
499310 - GENERAL FUND TRANSFER TO SCHOOL CIP	4,847,380	1,239,504	1,770,000	530,496	42.8%
499570 - GENERAL FUND TRANSFER TO OCS	613,140	850,000	850,000	-	0.0%
499623 - GENERAL FUND TRANSFER TO SCHOOLS OPERATING	27,518,708	29,373,150	31,129,844	1,756,694	6.0%
1009901 - TRANSFERS TO OTHER FUNDS Total	46,671,703	43,710,799	44,522,728	811,929	1.9%

- Debt service decrease due to lower principal and corresponding interest
- Non departmental decrease due to three-year trend in contingency
- General fund transfer to County CIP decreased due to transferring expenses to Department budgets
- Increase in School CIP for major repairs to Chillers
- Schools increase covers \$500,000 of prior CIP costs moving to departments, 3% COLA for all employees and related benefits, and school's proffers



UTILITIES REVENUES

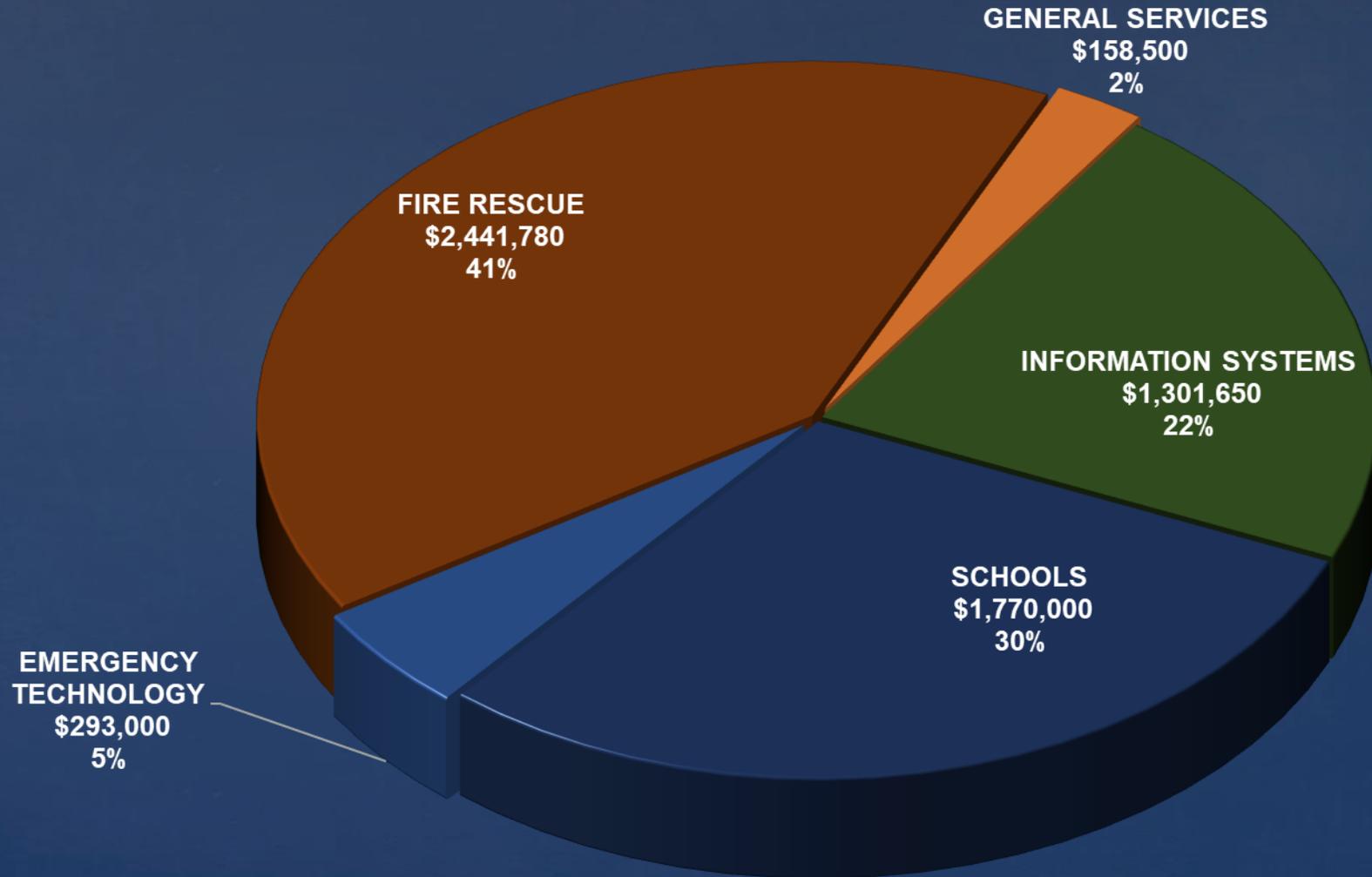
Row Labels	FY2024	FY2025	FY2026	VARI \$ FY26	
	ACTUAL	ADOPTED	PROPOSED	TO FY25	VARI %
400 - UTILITIES OPERATING					
4000013 - PERMITS FEES LICENSES	(39,498)	(75,000)	(75,000)	-	0.0%
4000015 - USE OF MONEY AND PROPERTY	(102,136)	(195,086)	(85,000)	110,086	-56.4%
4000016 - CHARGES FOR SERVICES	(7,147,049)	(7,634,595)	(8,014,420)	(379,825)	5.0%
4000018 - MISCELLANEOUS	(7,484)	(134,367)	-	134,367	-100.0%
4000090 - PRIOR YEAR BALANCE TRANSFER	(3,028,999)	-	-	-	0.0%
400 - UTILITIES OPERATING Total	(10,325,166)	(8,039,048)	(8,174,420)	(135,372)	1.7%
410 - UTILITIES CIP					
4100016 - CHARGES FOR SERVICES	(2,215,439)	(2,014,156)	(2,200,000)	(185,844)	9.2%
4100090 - PRIOR YEAR BALANCE TRANSFER	-	-	(4,047,450)	(4,047,450)	100.0%
410 - UTILITIES CIP Total	(2,215,439)	(2,014,156)	(6,247,450)	(4,233,294)	210.2%
420 - TUCKAHOE CREEK SERV DISTRICT					
4200011 - GENERAL PROPERTY TAXES	(10,947,390)	(9,515,500)	(11,600,000)	(2,084,500)	21.9%
4200015 - USE OF MONEY AND PROPERTY	(1,002,831)	(500,000)	(500,000)	-	0.0%
420 - TUCKAHOE CREEK SERV DISTRICT Total	(11,950,221)	(10,015,500)	(12,100,000)	(2,084,500)	20.8%
430 - UTILITIES REHAB & REPLACE FUND					
4300015 - USE OF MONEY AND PROPERTY	(51,910)	(434,844)	-	434,844	-100.0%
4300033 - CATEGORICAL FEDERAL AID	(826,485)	-	-	-	0.0%
4300051 - TRANSFER FROM UTILITY OPERATING FUND	(1,100,000)	-	-	-	100.0%
430 - UTILITIES REHAB & REPLACE FUND Total	(1,978,395)	(434,844)	-	434,844	-100.0%
Grand Total	(26,469,221)	(20,503,548)	(26,521,870)	(6,018,322)	31.5%

- Revenues include increase in rates to follow rate study:
 - Water and sewer for residential customers increase 3%
 - Water and sewer for non-residential customers increase 1%
- Utilities Operating includes 3% COLA and related benefits
- TCSD has seen high level of growth



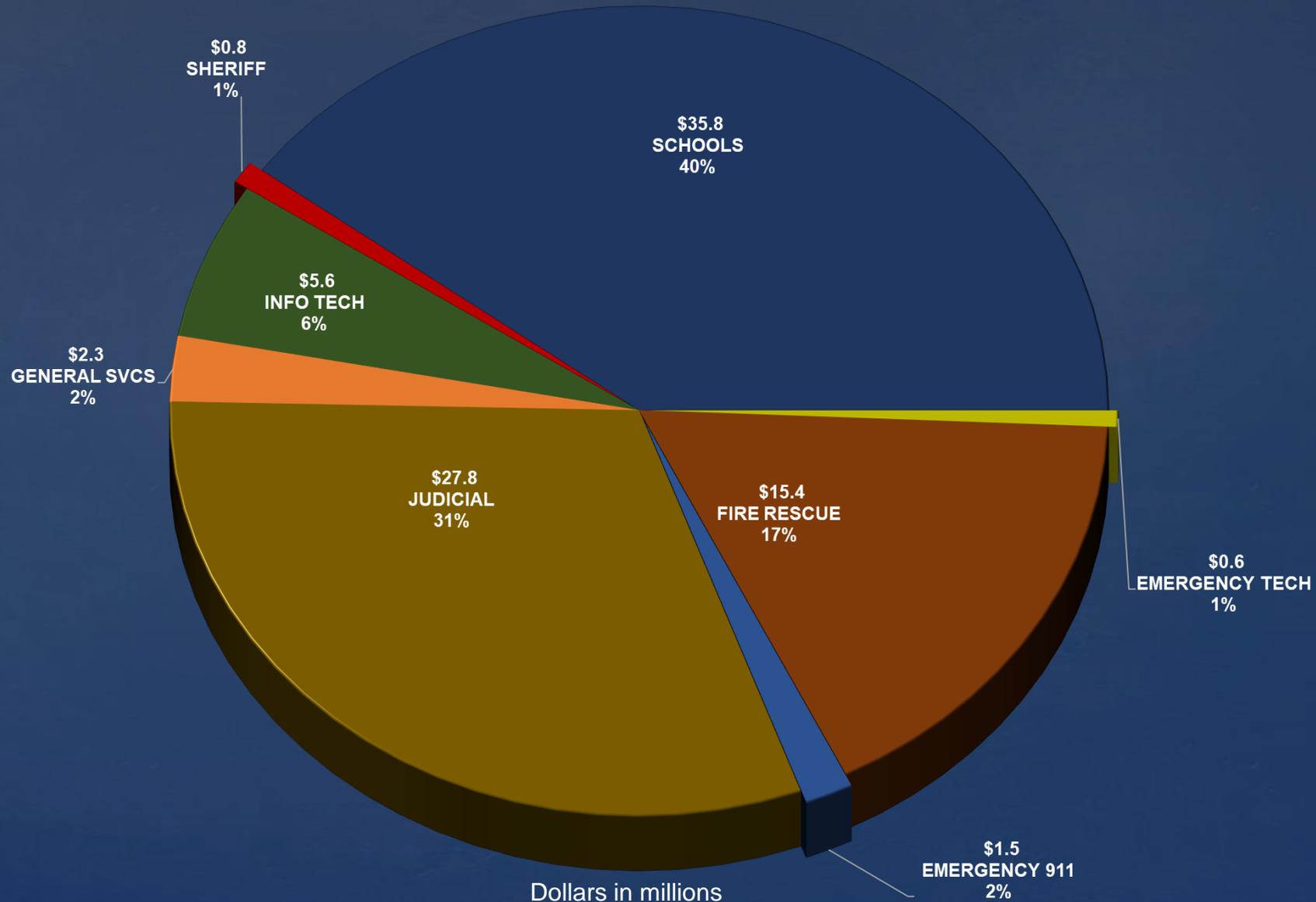
FY2026 Capital Improvement Plan

(FY2026 Proposed \$6.0 million)



FY2026 5-Year Capital Improvement Plan

(FY2026 Proposed \$6.0 million, FY2027 to FY2030 Requested \$72.1 million)



FY2026 Proposed Capital Improvement Plan (CIP) Projects

Emergency Technology – 911 recording upgrade and EOC dispatch wall	\$ 293,000
Fire Rescue – Cardiac & respiratory equipment, modular restroom & shower for training center, brush truck replacement, fire engine/pumper replacement, ambulance replacement	\$ 2,441,780
Facilities – Emergency generator for fire rescue administration office	\$ 158,500
Information Technology – Avenity project (Treasurer & Commissioner of Revenue), next-gen security, ECC gammatronic UPS battery replacement, boardroom enhancement project, tyler saas migration, room 270 audio visual upgrades, san storage migration to staas	\$ 1,301,650
Schools – Goochland middle & high school chiller	\$ <u>1,770,000</u>
Total CIP Projects	\$ <u>5,964,930</u>



Summary of FY2026 Budget Accomplishments

- Includes 3% cost of living salary increases for *all* County & Schools employees
- Public safety remains a priority – 5 new full-time positions funded, CIP funding of \$2.9 million, continued larger growth than the remainder of the County
- Education remains a priority – 6% increase in local contribution (\$1.8 million), \$1.8 million in school CIP projects
- No increase in real estate tax rate, TCSD tax rate, or personal property tax rate



Budget Schedule

- February 18, 2025: County Administrator, BOS Authorize Tax Rate
- Town Hall Meetings:
 - March 24, 2025, 6:00 PM, District 1, Byrd Elementary School, 2704 Hadensville Fife Rd, Goochland
 - March 27, 2025, 6:00 PM, Districts 4 & 5, Residence Inn at the Notch, 1800 Wilkes Ridge Circle, Richmond
 - March 31, 2025, 6:00 PM, Districts 2 & 3, County Administration Building, Meeting Room 250, 1800 Sandy Hook Rd, Goochland



Budget Schedule

- April 1, 2025: 6:00 PM
 - Tax Rate Public Hearing followed by,
 - TCSD Ad Valorem Rate Public Hearing followed by,
 - FY2026 Budget and Related Items Public Hearing
- April 15, 2025: Time to be determined
 - Budget Adoption





Questions?

