



County of Goochland FY2026 ADOPTED BUDGET



Adopted Version - 4/15/2025

Last updated 06/30/25



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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.

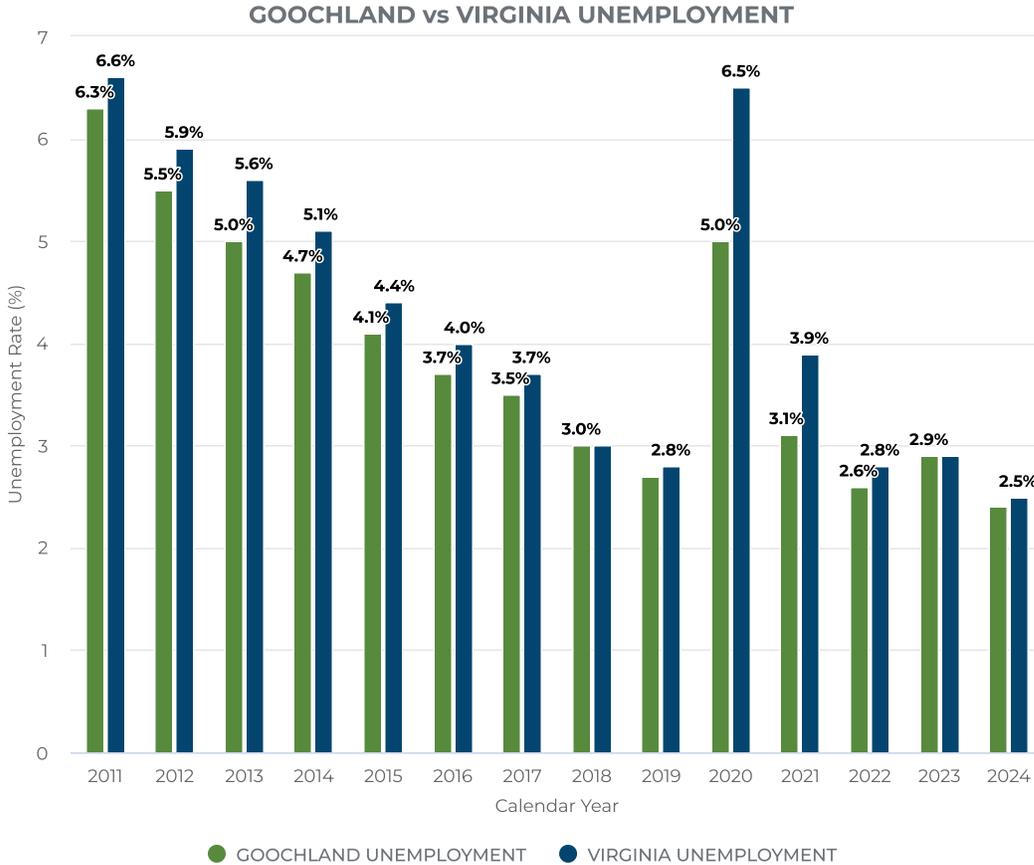
State Route 288, the Richmond area's western bypass is a four lane limited access road (interstate quality) running through the County. Along with Interstate 64, these are the "economic development highways" for the County.

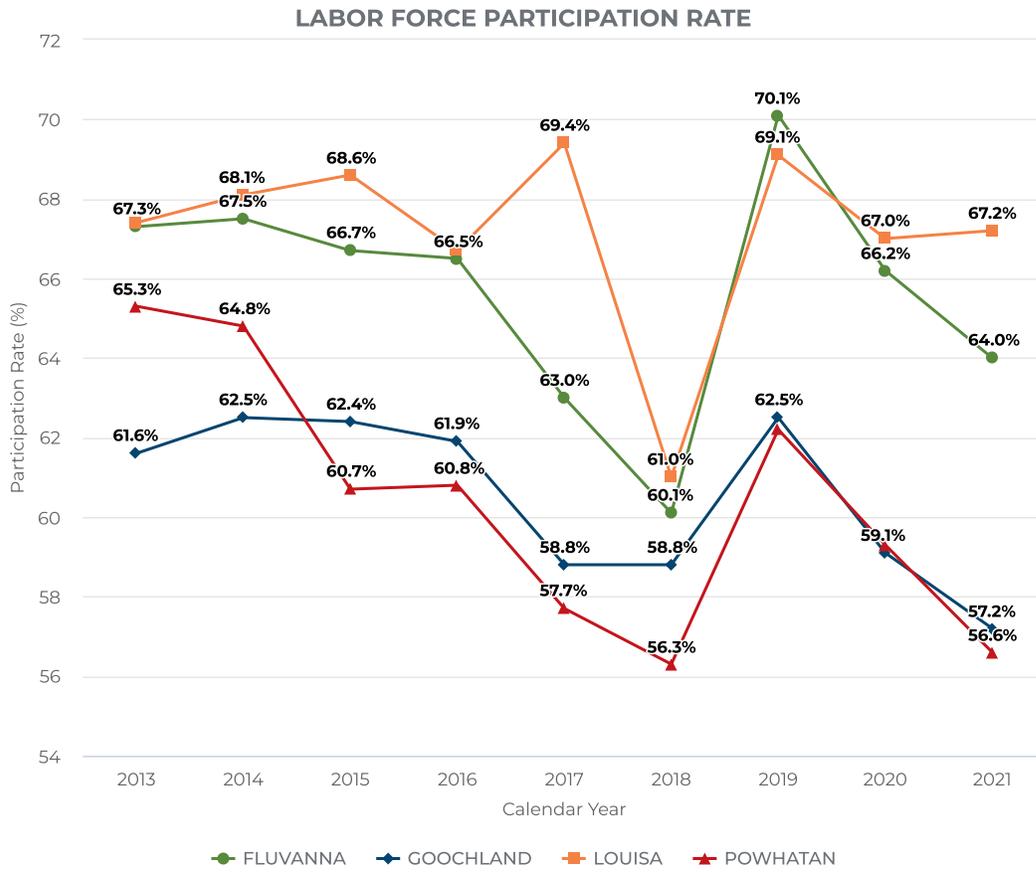


Labor Force and Unemployment

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 historically had one of the lowest unemployment rates in the metropolitan area. Goochland also had a lower rate than the state and national rates. The unemployment rate of 2.4% (12/2024) in Goochland County has decreased below the Virginia statewide rate which is 2.5% (Source: Virginia LMI).





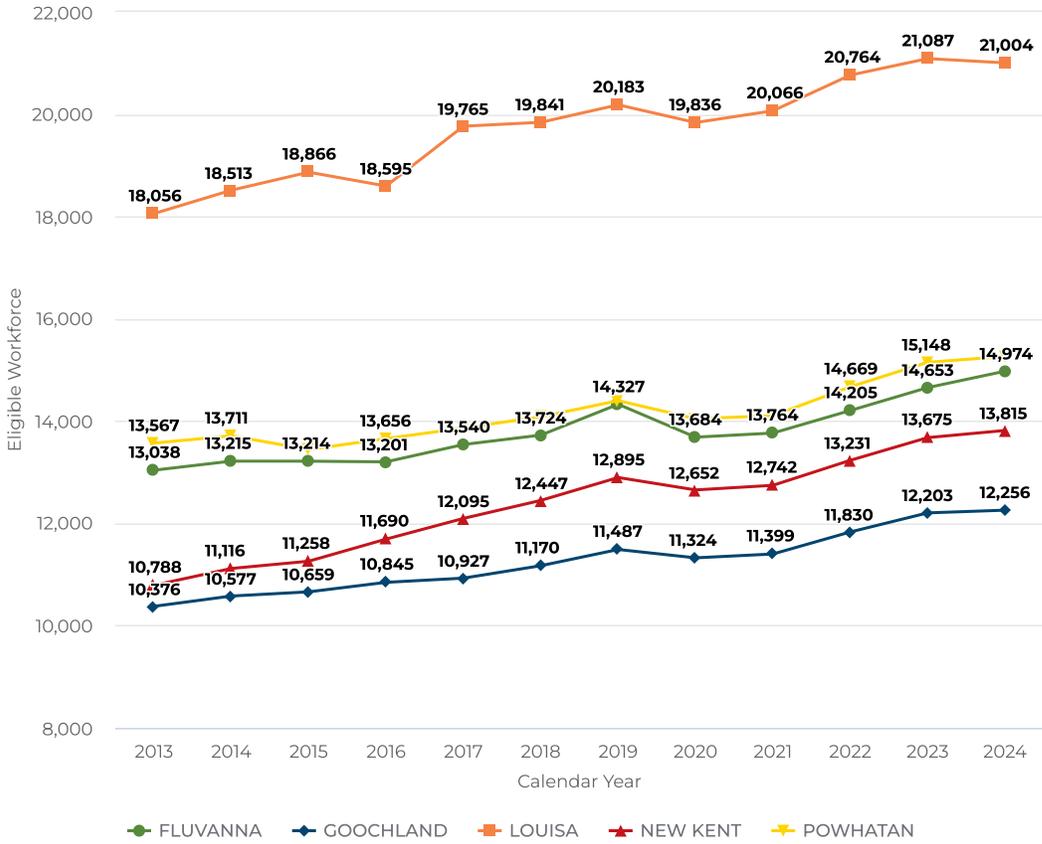
Statistical Information

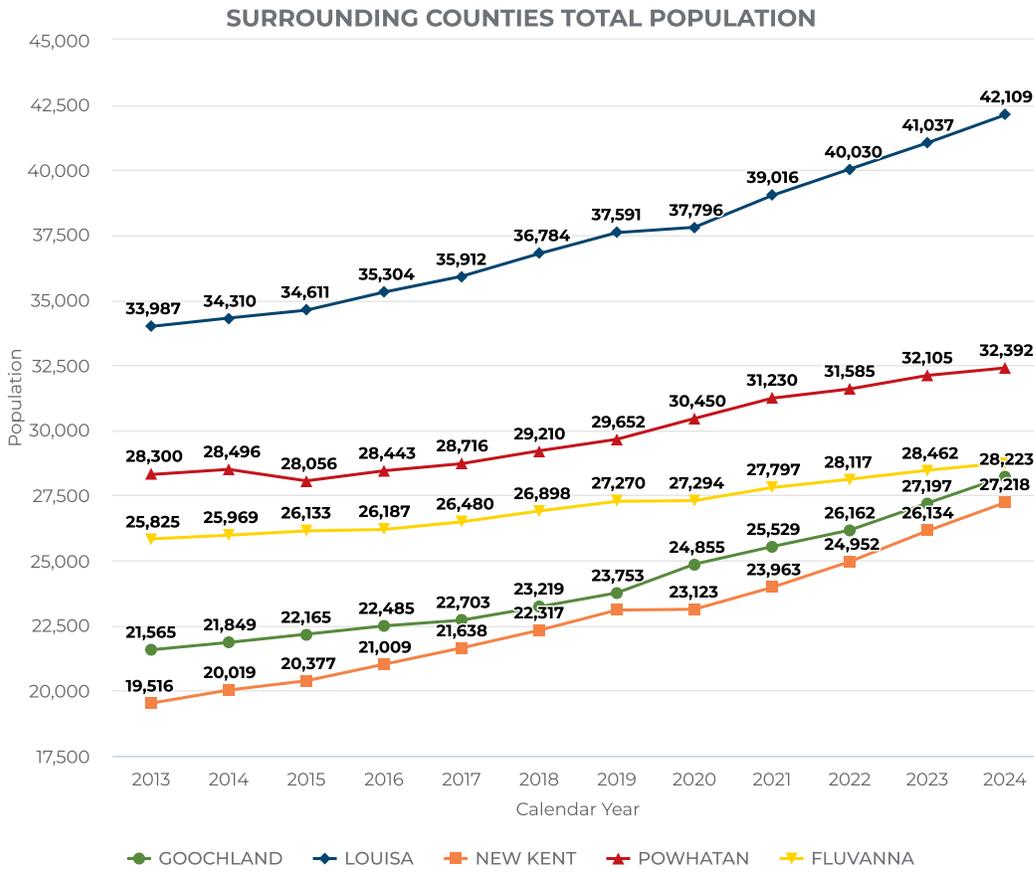
Population, Per Capital Income, Unemployment

Year	Population	Median Household 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	2.60%
2023	27,197	105,600	2.90%
2024	28,223	118,695	2.40%

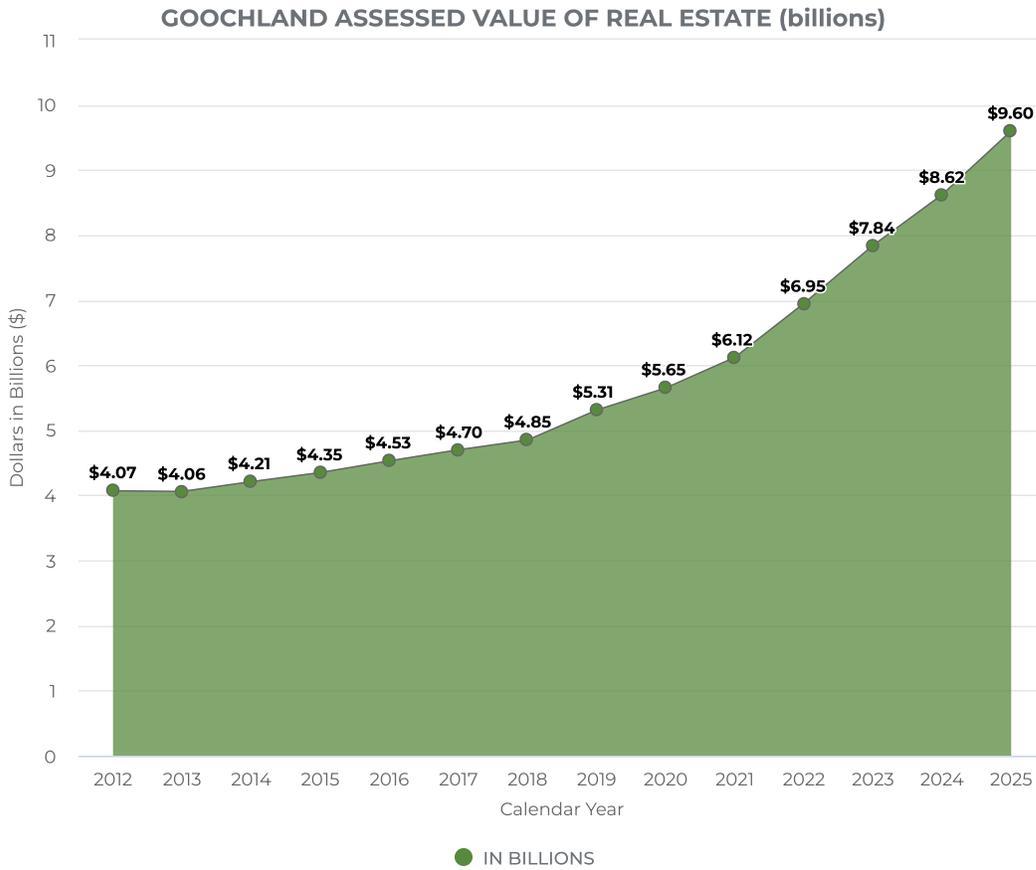
*Source: Population & median income per the U.S. Census Bureau.
Unemployment rate per the Virginia LMI, annual yearly.*

SURROUNDING COUNTIES LABOR FORCE





Historical to current Real Estate values



COUNTY OF GOOCHLAND, VIRGINIA

PRINCIPAL PROPERTY TAXPAYERS (UNAUDITED)
Current Year and the Period Nine Years Prior

Taxpayer	Business Type	Fiscal Year 2024*			Fiscal year 2015*		
		Rank	Tax Year 2024 Assessed Valuation	% of Total Assessed Valuation	Rank	Tax Year 2015 Assessed Valuation	% of Total Assessed Valuation
Capital One NA	Bank Headquarters	1	\$ 232,359,200	2.69%	1	\$ 180,768,892	3.94%
Bristol Apartments (CS1031 2000)	Apartments	2	192,200,000	2.23%	-	-	-
Avery Point	Retirement Community	3	143,534,200	1.66%	-	-	-
Shelting Arms	Retirement Community	4	101,222,200	1.17%	-	-	-
Dominion Virginia Power	Public Utility	5	99,637,294	1.15%	-	-	-
Mid America Apartment	Apartments	6	86,300,000	1.00%	-	-	-
Pruitt, Richard I	Rock Quarries	7	55,837,100	0.65%	5	29,236,106	0.64%
West Creek Associates	Land Developers	8	52,630,700	0.61%	2	93,702,300	2.04%
Car Max Business Services	Car Sales Headquarters	9	41,461,200	0.48%	3	37,008,100	0.81%
Luck Stone Corporation	Rock Quarries	10	32,745,600	0.38%	8	19,975,345	0.44%
CSX Transportation	Railroad	11	29,372,612	0.34%	-	-	-
Riverstone Group LLC	Commercial Real Estate	12	27,954,300	0.32%	4	31,460,700	0.69%
Gotwald, James T	Individual	13	27,343,800	0.32%	7	21,838,019	0.48%
Federal Reserve Bank	Bank Headquarters	14	26,810,300	0.31%	6	22,663,600	0.49%
MMAC 150 Goochland	Apartments	-	26,695,200	0.31%	-	-	-
Markel Properties LLC	Insurance/RE assets	-	23,147,000	0.27%	9	16,576,300	0.36%
			<u>\$ 1,199,250,706</u>	<u>13.89%</u>		<u>\$ 453,229,362</u>	<u>9.89%</u>

Source: Commissioner of Revenue

*Commissioner's figures are based on Calendar Year 2021 and Calendar Year 2011 without abatements or supplements.

COUNTY OF GOOCHLAND, VIRGINIA

PRINCIPAL EMPLOYERS (UNAUDITED)
Current Year and the Period Nine Years Prior

Employer	2024		2015	
	Employees	Rank	Employees	Rank
Capital One Bank	1000 and over	1	1,000 and over	1
Capital One Na	1000 and over	2	n/a	n/a
Carmax Enterprise Services LLC	500 to 999	3	n/a	n/a
Goochland County School Board	500 to 999	4	250 to 499	3
Carmax	250 to 499	5	1,000 and over	2
Shelting Arms Institute	250 to 499	6	250 to 499	n/a
County of Goochland	250 to 499	7	100 to 249	10
Performance Food Group In	250 to 499	8	100 to 249	6
Luck Stone Corporation	250 to 499	9	250 to 499	4
Virginia Correctional Center for Women	250 to 499	10	100 to 249	8
Virginia Farm Bureau Mutual Insurance, Inc.	250 to 499	11	100 to 249	7
L.E. Myers Company	n/a	n/a	250 to 499	5
Capital One Services II LLC	n/a	n/a	100 to 249	9

Source: Virginia Employment Commission, Quarterly Census of Employment and Wages

*** The Virginia Employment Commission is precluded from disclosing the actual number of employees per the Confidential Information Protection and Statistical Efficiency Act - Title V of Public Law 107-347.

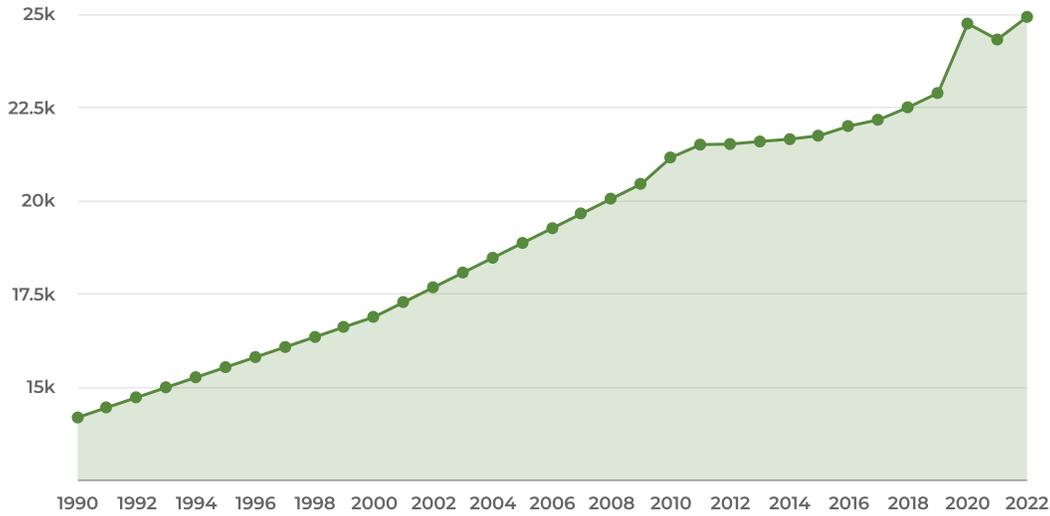
Population Overview



TOTAL POPULATION
24,906

▲ **2.5%**
vs. 2021

GROWTH RANK
3 out of **97**
Counties in Virginia



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

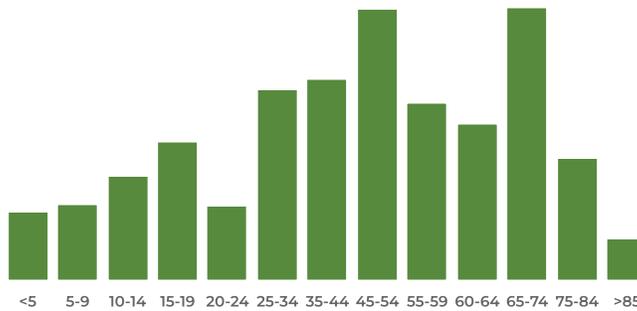


DAYTIME POPULATION
28,707

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.

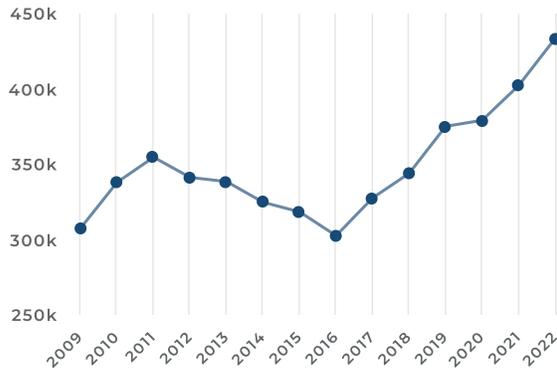
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

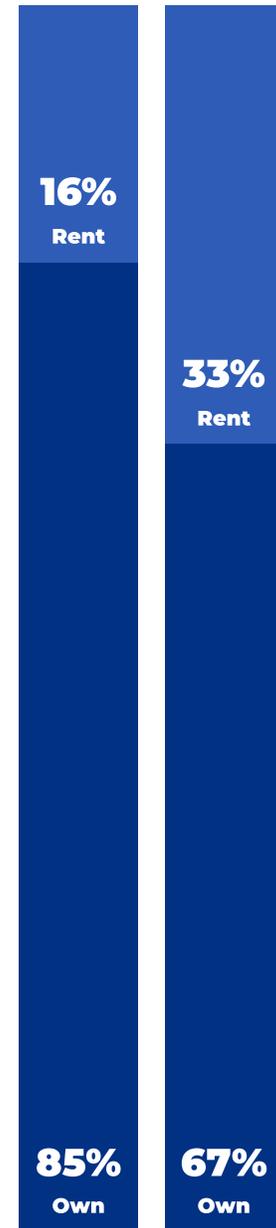
\$433,600



* Data Source: 2022 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

Goochland State Avg.



* Data Source: 2022 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.

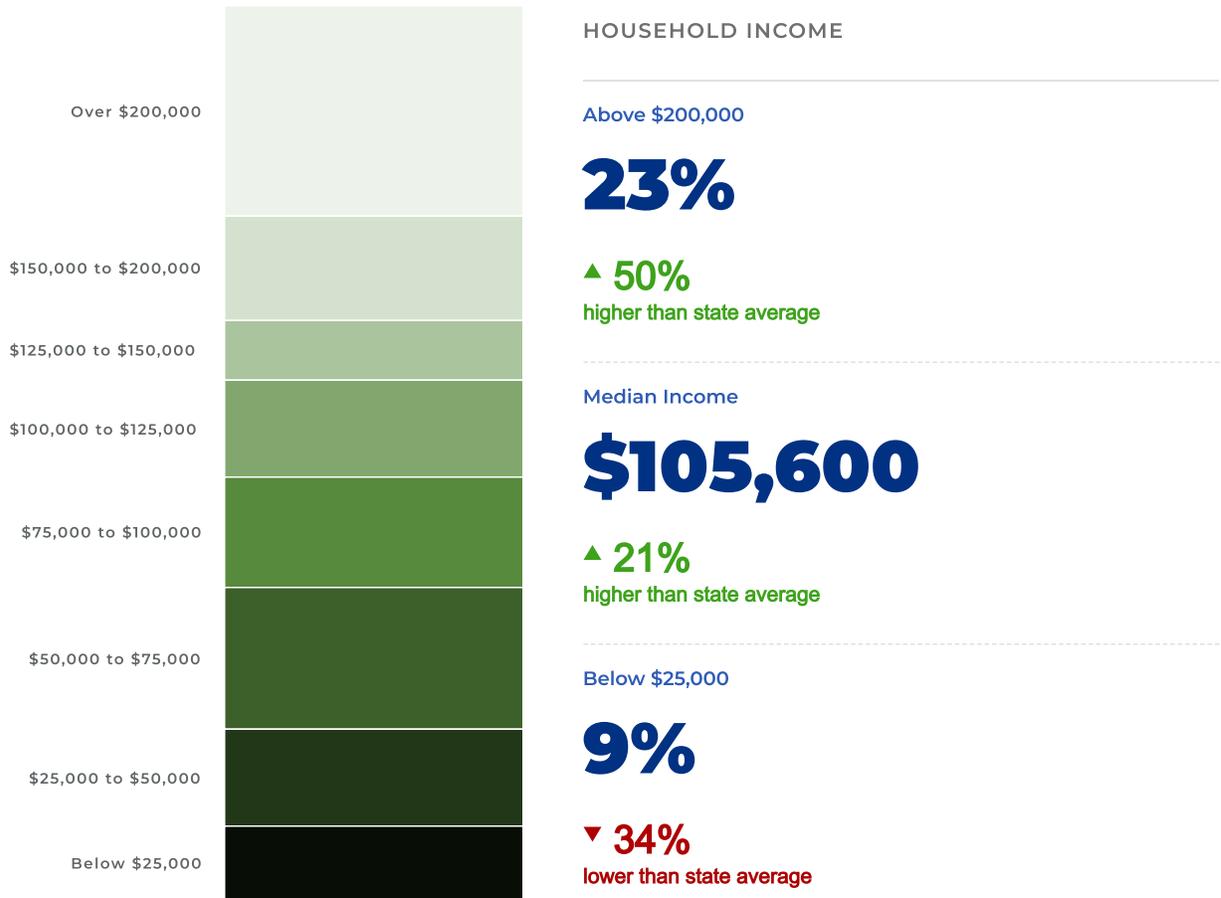
HOME VALUE DISTRIBUTION



* Data Source: 2022 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.



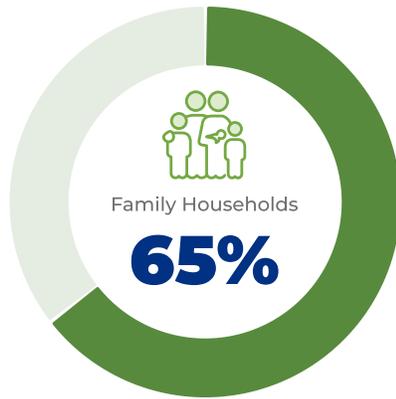
* Data Source: American Community Survey 5-year estimates

Household Analysis

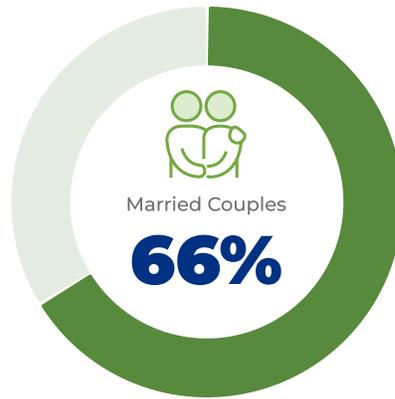
TOTAL HOUSEHOLDS

9,788

It is important to 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 tax base.



▲ **31%**
higher than state average



▲ **31%**
higher than state average



▼ **23%**
lower than state average



▼ **14%**
lower than state average

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

Goochland County Board of Supervisors

Johnathan Christy ~ District 1 ~ Vice Chair



Neil Spoonhower ~ District 2



Tom Winfree ~ District 3 ~ Chair



Charlie Vaughters ~ District 4



Jonathan Lyle ~ 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

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!

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



County Administrator's Letter

Manuel "Manny" Alvarez, Interim 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 FY2026 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.

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. It is an honor and privilege to serve as Interim 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.

Economy

Goochland County continues to be a destination for commercial development. In the past 5 years, we have seen over \$330.8 million of new capital investment. Just over a month ago in May 2025, Amazon announced it was building its fourth Virginia robotics fulfillment center, RIC6, in Goochland County, creating more than 1,000 jobs. RIC6 will be a 3.1 million-square-foot facility with a 650,000 square foot footprint on a 107-acre parcel. 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, 47% hold at least a bachelor's degree. The unemployment rate of 3.1% (April 2025) in Goochland County compares favorably with the State at 3.3%.

The residential housing market has remained strong in the County. The median home value is \$483,700 (US Census Bureau 2023). The number of residential permits issued by Building Inspections in CY2024 (calendar year) was 3,153. This increased 10.4% over CY2023. Commercial permits decreased 20% over the same period to a total of 380. January 2025 assessments of real estate property are \$9.60 billion (net of land use) which represents an increase of 11.4% over January 2024. The increase is comparable to many neighboring localities and an indicator of the current "seller's market".

Total Budget Summary

The total FY2026 adopted budget of all funds is \$148.6 million, an increase of \$12.5 million or 9.2%. Public Safety funding is increasing by 14.8% over FY2025 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 a total of \$2.7 million which includes \$1.7 million for a new fire engine, ambulance and brush truck. We have planned capital investments of \$1.8 million in Education. In FY2026 the County's largest investment, operating and capital investments, is in Public Safety at \$34.4 million, and in a close second is Education at \$33.2 million.

Projected General Fund Revenue Outlook

General Fund FY2026 revenues are projected to increase over FY2025 by \$7.0 million, or 7.2%, to a total of \$103.9 million. Strong growth is seen in real estate and personal property tax, which have increased by 11.4% and 16.8% respectively. Real estate assessments increased 11.4%, while construction materials costs are causing new construction values to increase. We are projecting FY2026 real estate tax revenue increasing by \$5.4 million and personal property tax to increase by \$3.1 million.

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 General Government employees that are consistent with the market. The need to care for all employees equally is imperative for retention and morale. We will need to continue to invest in and plan to close our salary and total compensation gap as resources are available. While we are always seeking 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. 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 have enjoyed 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,

Manuel "Manny" Alvarez
Interim Goochland County Administrator

Budget Highlights

Quick Facts of the FY2026 Budget:

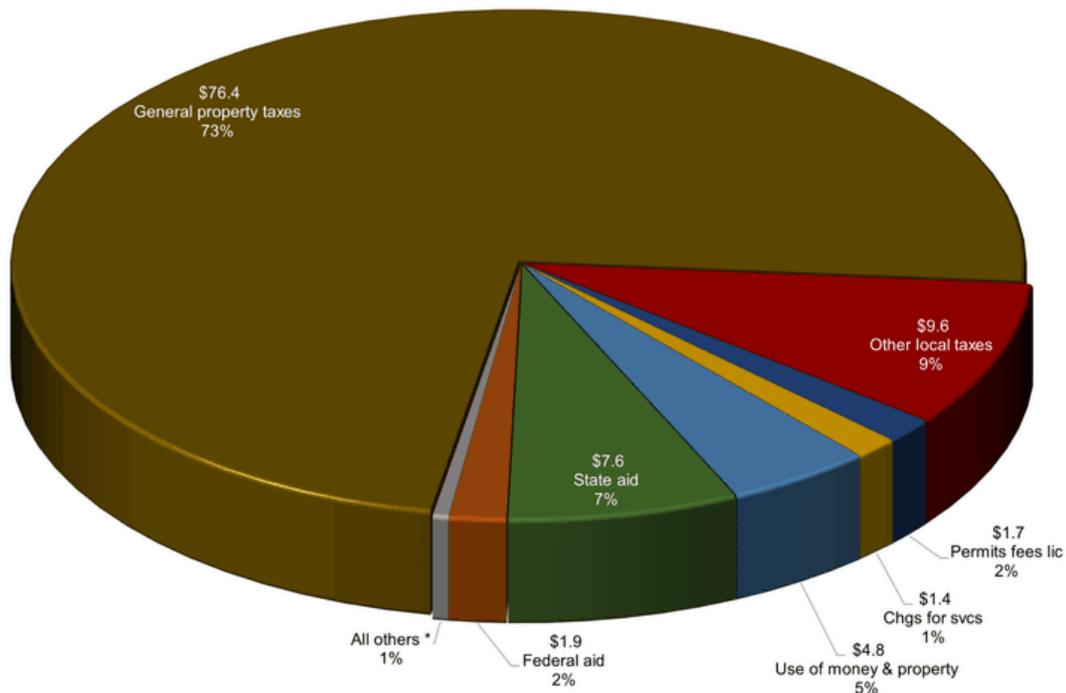
- All funds: \$148.6 million, an increase of \$12.5 million, or 9.2%, from the FY2025 budget.
- County General Fund: \$103.9 million, a \$7.0 million or 7.2% increase from the FY2025 budget.

Highlights of the FY 2026 Budget:

Revenues

- Real estate tax rate remains at \$0.53/\$100
- Personal Property tax rate remains at \$2.99/\$100
- TCSD ad valorem rate remains at \$0.32/\$100
- Real estate current tax revenue increase of \$5.4 million or 11.4% above FY2025 budget
- Personal property tax revenue increase of \$3.1 million or 16.8% above FY2025 budget

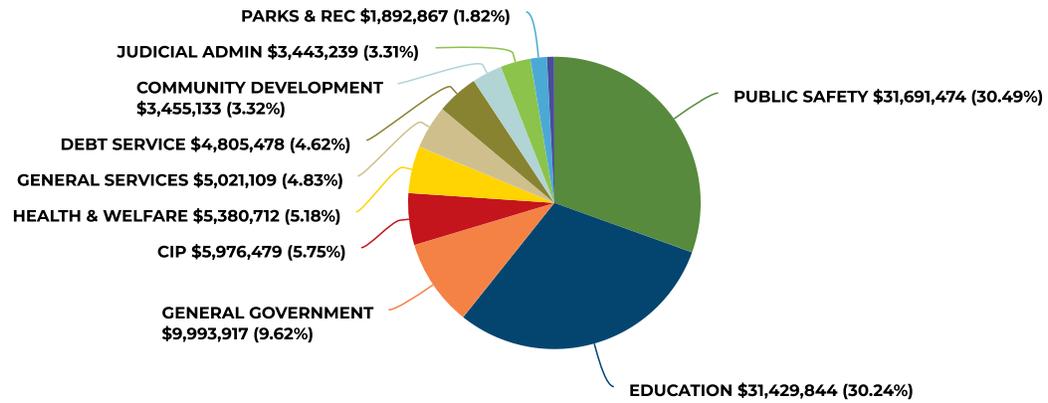
FY2026 GENERAL FUND ADOPTED REVENUES



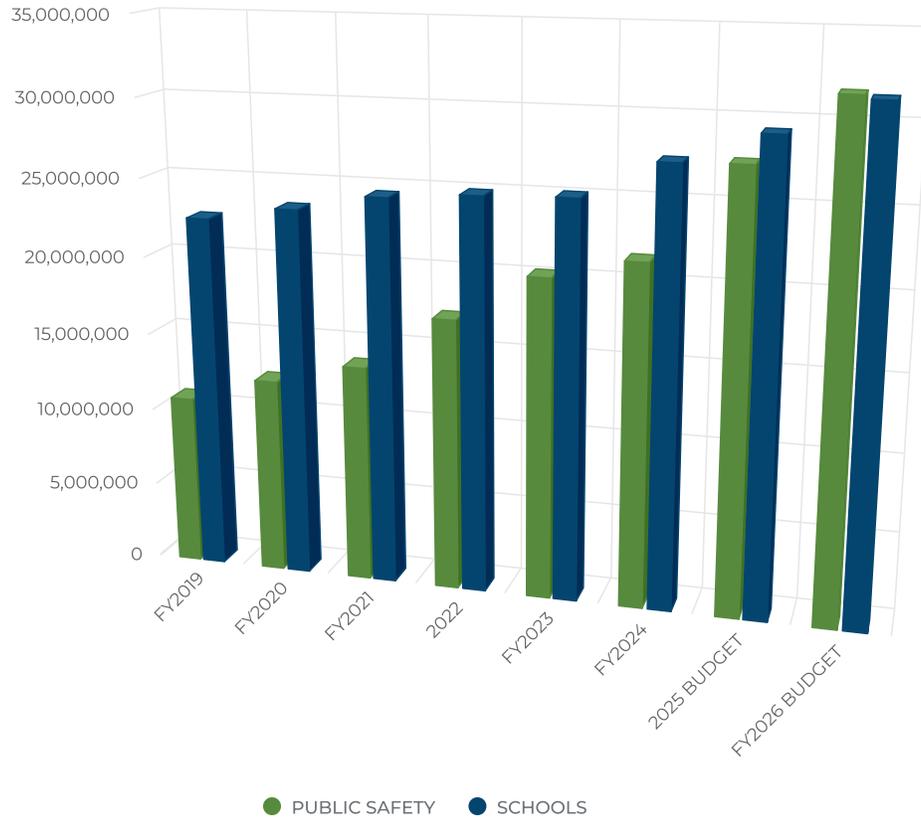
Expenditures

- Priority Service Areas related to the General Fund:
 - Public Safety increased \$4.1 million or 14.8% over FY2025
 - School transfer increased \$1.8 million or 6.0% over FY2025
- Personnel
 - 3.0% Cost-of-living increase for all employees
 - 1.5% State-supported employee bonus all employees (Sheriff merit based)
 - 6.0% State-supported salary increase for Dispatchers
 - Additional 2% market based increase for Dispatchers (total 11%)
- 13 full-time positions:
 - 5 in Sheriff
 - 6 in Fire & Rescue
 - 1 in County Attorney
 - 1 in Community Development
- Promotions:
 - 4 in Fire Rescue
- County and Schools FY2026 Capital Improvements Program (CIP) \$6.0 million. Major projects:
 - \$1.1 million for a replacement fire engine
 - \$500 thousand for critical cardiac & respiratory emergency medical equipment
 - In addition to FY2025 funding for the same medical equipment \$752,640, total over 2 years \$1.3 million
 - \$124 thousand for replacement brush truck
 - \$448 thousand for ambulance replacement
 - \$1.8 million for Middle & High School critical Chillers
 - \$278 thousand for E911 software and electronics updates

FY2026 GENERAL FUND ADOPTED EXPENSES



EDUCATION & PUBLIC SAFETY FUNDING



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 its 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



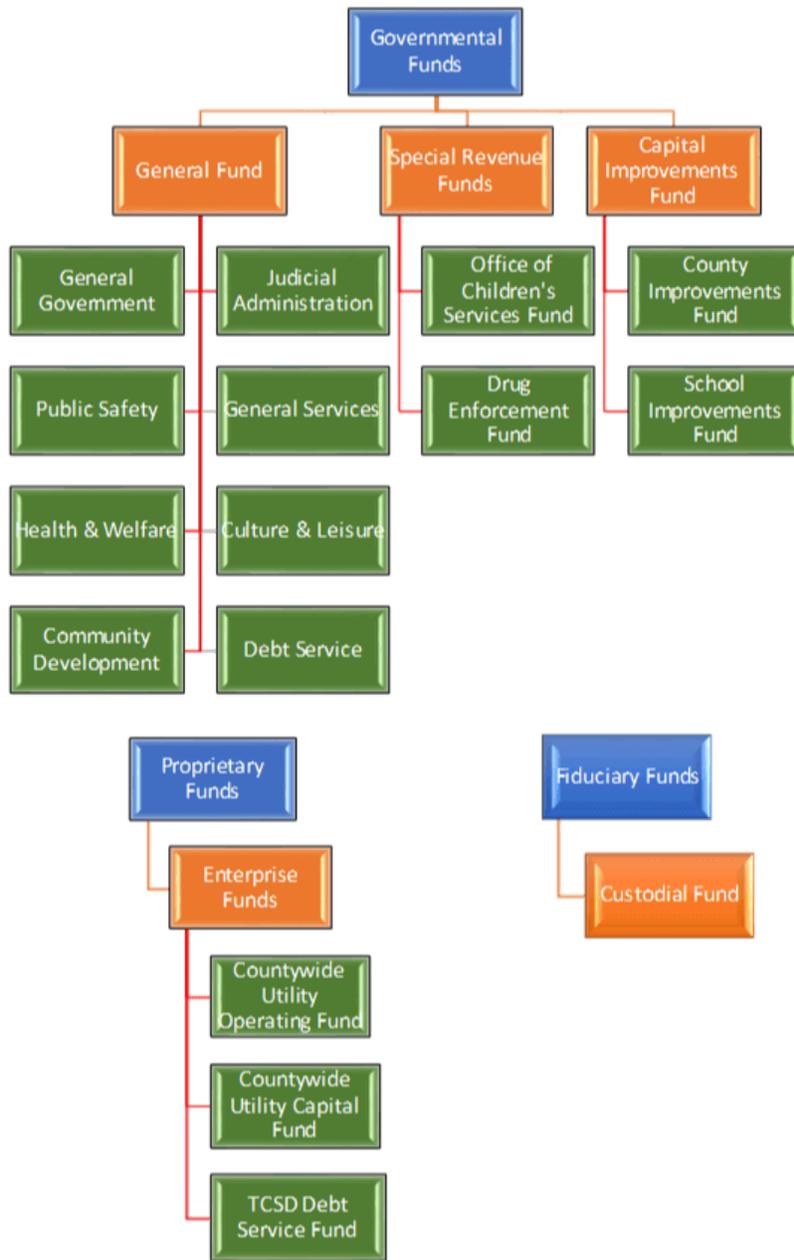
Fiduciary Funds are used to report resources that are received and held by the County in a trustee or custodial capacity for the benefit of individuals, private organizations or other governments and cannot be used to support the locality's programs. The County has three (3) Fiduciary Funds; however, 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.

Gochland 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' fund 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

FUNCTIONS	GOVERNMENT FUNDS					SPECIAL REVENUE FUNDS		PROPRIETARY FUNDS		
	GENERAL FUND	SCHOOLS FUND	SOCIAL SERVICES	COUNTY CIP	SCHOOLS CIP	OFFICE OF CHILDRENS SERVICES	DRUG ENFORCE	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 SERVICES						X				
DRUG ENFORCEMENT							X			
SOCIAL SERVICES			X							
UTILITIES								X	X	X



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

DISCUSSION OF THE GOOCHLAND COUNTY FY2026 ALL FUNDS BUDGET

DESCRIPTION	FY2024	FY2025	FY2026	VARI \$ FY26	
	ACTUAL	ADOPTED	ADOPTED	TO 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%

ALL FUNDS REVENUES

On behalf of the Board of Supervisors, Goochland County is projecting \$148.6 million of revenue in FY2026, which represents a 9.2% increase (\$12.5 million) over the prior year's adopted budget of \$136.1 million.

In a further evaluation of the FY2026 adopted budget, we exclude proceeds from debt issues and the use of fund balance for both fiscal years. This enables a pure view of the actual revenues, not book revenues. After adjustments, the revenues for FY2026 are \$143.8 million and for FY2025 \$134.8 million. This is an increase of \$9.0 million over FY2025 (or 6.7% increase).

DESCRIPTION	FY2025	FY2026	VARI \$ FY26	
	ADOPTED	ADOPTED	TO FY25	VARI %
GENERAL PROPERTY TAXES	(78,115,935)	(87,981,015)	(9,865,080)	12.6%
OTHER LOCAL TAXES	(12,960,250)	(12,446,500)	513,750	-4.0%
PERMITS FEES LICENSES	(1,841,600)	(1,738,500)	103,100	-5.6%
FINES AND FORFEITURES	(86,800)	(88,732)	(1,932)	2.2%
USE OF MONEY AND PROPERTY	(6,151,930)	(5,395,844)	756,086	-12.3%
CHARGES FOR SERVICES	(11,065,851)	(12,422,470)	(1,356,619)	12.3%
MISCELLANEOUS	(2,051,995)	(275,625)	1,776,370	-86.6%
RECOVERED COSTS	(247,500)	(365,871)	(118,371)	47.8%
STATE REVENUE	(17,961,386)	(18,945,333)	(983,947)	5.5%
FEDERAL REVENUE	(4,358,815)	(4,177,520)	181,295	-4.2%
USE OF FUND BALANCE	(1,294,512)	(4,760,496)	(3,465,984)	267.7%
TOTAL ALL SOURCES	(136,136,574)	(148,597,906)	(12,461,332)	9.2%
<u>BACK OUT</u>				
USE OF FUND BALANCE	1,294,512	4,760,496	3,465,984	267.7%
DEBT PROCEEDS	-	-	-	-
ADJUSTED REVENUES	(134,842,062)	(143,837,410)	(8,995,348)	6.7%

The use of fund balance is primarily due to increased projects in the Utilities CIP fund of \$4.1 million. These funds are from water and sewer connection fees, and are intended to expand infrastructure along with repair and maintain existing infrastructure. The remaining use of fund balance is between the Office of Children's Services (\$499 thousand) and Schools Special Revenue Funds (\$214 thousand).

The adjusted revenue increase of \$9.0 million is primarily due to general property taxes increase of \$9.8 million, plus smaller increases in charges for services of \$1.4 million, and other combined increases of \$1.1 million.

The projected \$12.3 million in increases are offset by projected decreases in the following revenue categories:

- Other local taxes -\$514 thousand
- Permits & fees -\$103 thousand
- Interest -\$756 thousand
- Miscellaneous -\$1.8 million
- Federal revenue -\$181 thousand

Miscellaneous revenues are random and not guaranteed. The decrease is due to conservative budgeting practices and projected declining revenues in the categories listed.

Discussion of the FY2026 Budget Continued

EXPENSE FUNCTION	2024	FY2025	FY2026	VARI \$	
	ACTUAL	ADOPTED	PROPOSED	FY26 TO FY25	VARI %
GENERAL GOVT	6,810,305	8,225,737	9,430,741	1,205,004	14.6%
JUD ADMIN	2,469,202	3,230,951	3,443,239	212,288	6.6%
PUBLIC SAFETY	21,640,536	27,599,900	31,691,474	4,091,574	14.8%
GENERAL SERVICES	3,771,673	4,662,837	5,021,109	358,272	7.7%
HEALTH AND HUMAN SERVICES	4,689,196	5,280,019	5,380,713	100,694	1.9%
EDUCATION	43,005,585	43,497,804	45,767,414	2,269,610	5.2%
PARKS AND CULTURAL	1,647,127	1,792,548	1,892,867	100,319	5.6%
COMMUNITY DEVELOPMENT	2,645,865	3,486,654	3,455,133	(31,521)	-0.9%
DEBT SERVICE	4,813,154	4,830,404	4,805,478	(24,926)	-0.5%
ALL FUNCTIONS	310,544	836,600	563,175	(273,425)	-32.7%
CENTRAL VA TRANSPORATION 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 COUNTY	7,561,750	6,521,194	4,206,480	(2,314,714)	-35.5%
CAPITAL IMPROVEMENTS SCHOOLS	35,621,432	1,239,504	1,770,000	530,496	42.8%
TOTAL ALL FUNDS EXPENDITURES	155,756,454	136,136,574	148,597,906	12,461,332	9.2%

ALL FUNDS EXPENSES

Budgeted expenditures are projected to increase by 9.2 % (\$12.5 million) to \$148.6 million in FY2026. This is due to increases across most departments, with major increases outlined below:

- \$4.1 million public safety (14.8%)
 - Sheriff
 - Movement of new autos from CIP to operating, \$426 thousand increase
 - \$1.1 million (16.0%) increase in salaries & benefits
 - Includes 5 new deputies, \$414 thousand
 - Includes movement of school resource officers to the sheriff's budget, \$224 thousand
 - The remaining increase of \$444 thousand in salaries & benefits is 6.3% over FY2025
 - Increase in contracted services, investigation services & supplies, \$228 thousand or 89% over FY2025
 - Fire & Rescue
 - Movement of CIP to operating, \$973 thousand increase
 - \$1.4 million (14.1%) increase in salaries & benefits
 - Includes 6 new firefighters & 4 promotions, \$560 thousand
 - The remaining increase of \$826 thousand in salaries & benefits is 8.4% over FY2025
- \$1.2 million general government (14.6%)
 - County Attorney increase in outside council, \$45 thousand
 - County Attorney increase in salaries & benefits for new attorney, \$171 thousand
 - Commissioner of Revenue increase in salaries & benefits, \$92 thousand
 - New stipend of \$55 thousand
 - The remaining increase of \$37 thousand is 9.2% over FY2025
 - Increases in software maintenance contracts, \$348 thousand
 - Movement of IT equipment from CIP to operating, \$364 thousand
- \$6.0 million utilities (29.4%) primarily for new construction and salary / benefit increases
- \$2.3 million education/schools (5.2%) primarily for maintenance and salary / benefit increases

The utilities increase is primarily due to increased spending on capital improvements and infrastructure. Funding for these projects comes from connection fees collected in prior years (prior year fund balance).

Again, to fairly evaluate the expenditures, we exclude capital improvements and CVTA transfers to fund balance. This leaves us with the minimum payments for salaries & benefits, operating expenses and debt service. We can then compare this to the adjusted revenues to see how the revenues are growing compared to basic operating expenses.

EXPENSE FUNCTION	FY2025 ADOPTED	FY2026 ADOPTED	VARI \$ FY26 TO FY25	VARI %
GENERAL GOVERNMENT	8,225,737	9,430,741	1,205,004	14.6%
JUDICIAL	3,230,951	3,443,239	212,288	6.6%
PUBLIC SAFETY	27,599,900	31,691,474	4,091,574	14.8%
GENERAL SERVICES	4,662,837	5,021,109	358,272	7.7%
HEALTH & HUMAN SERVICES	5,280,019	5,380,713	100,694	1.9%
EDUCATION	43,497,804	45,767,414	2,269,610	5.2%
PARKS AND CULTURAL	1,792,548	1,892,867	100,319	5.6%
COMMUNITY DEVELOPMENT	3,486,654	3,455,133	(31,521)	-0.9%
DEBT SERVICE	4,830,404	4,805,478	(24,926)	-0.5%
ALL FUNCTIONS	836,600	563,175	(273,425)	-32.7%
CENTRAL VA TRANSPORATION AUTHORITY	2,580,000	2,800,000	220,000	8.5%
OFFICE OF CHILDRENS SERVICES	1,848,874	1,848,213	(661)	0.0%
UTILITIES	20,503,548	26,521,870	6,018,322	29.4%
CAPITAL IMPROVEMENTS COUNTY	6,521,194	4,206,480	(2,314,714)	-35.5%
CAPITAL IMPROVEMENTS SCHOOLS	1,239,504	1,770,000	530,496	42.8%
TOTAL ALL FUNDS EXPENDITURES	136,136,574	148,597,906	12,461,332	9.2%
<i>BACK OUT</i>				
CAPITAL IMPROVEMENTS COUNTY	(6,521,194)	(4,206,480)		
CAPITAL IMPROVEMENTS SCHOOLS	(1,239,504)	(1,770,000)		
CENTRAL VA TRANSPORATION AUTHORITY	(2,000,000)	(2,000,000)		
UTILITIES CIP	(1,620,462)	(5,855,000)		
ADJUSTED EXPENDITURES	124,755,414	134,766,426	10,011,012	8.0%

On the level playing field, FY2026 ongoing expenditure increased by 8.0%, and have outpaced revenue growth, 6.7%, by a total of 1.3%. In FY2025, expenditure growth outpaced revenue growth by 3.0%.

	FY2025	FY2026
ADJUSTED REVENUE GROWTH	6.6%	6.7%
ADJUSTED EXPENDITURE GROWTH	9.6%	8.0%
EXPENDITURES OUTGROWTH OF REVENUE	3.0%	1.3%

The costs transferred from CIP to operating budgets and not removed in this analysis. These are standard operating costs needed annually for the departments to operate and should not be considered as capital.

The slower growth of revenue versus the expansion of expenditures should be duly noted by the Board and County Administration. The County has built an improved forecasting model that allows for adjustments at the micro level. For more information, please refer to the Short-term Factors & Priorities to follow, and the General Fund Long Range forecast in the Fund Summaries section of the budget.

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. A major thoroughfare, Hadensville Fife Road, has degraded in many areas to less than the required 12' per lane, and has no shoulder except what has been made by traffic forced off the road. Being a major thoroughfare, the heavy tractor-trailer traffic between River Road and Broad Street is extensive and can not be limited.

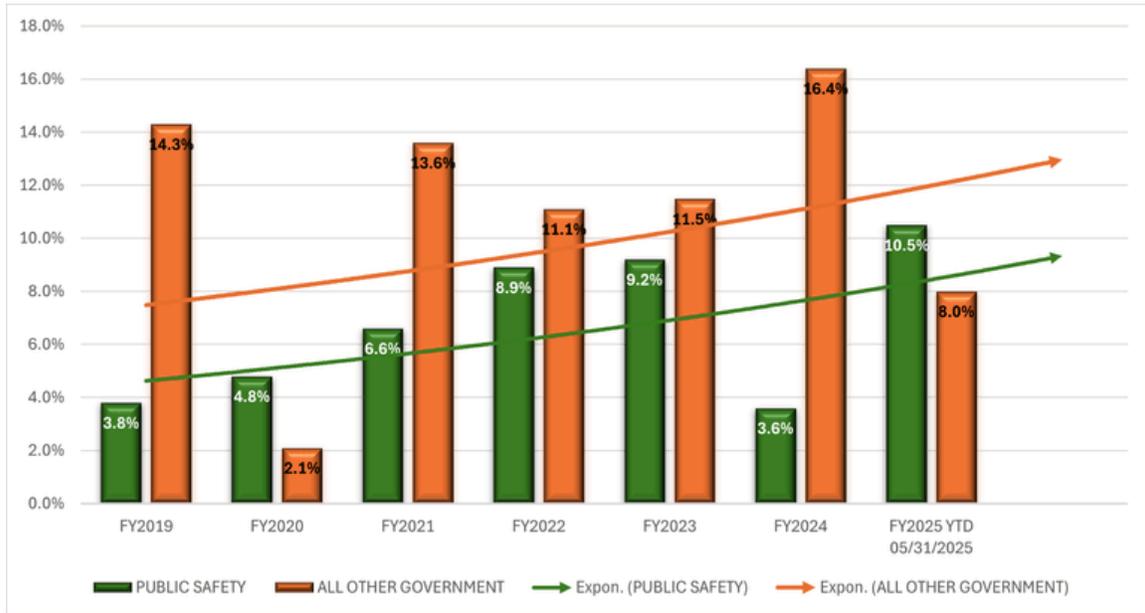
We continue to devote significant resources to meeting our growing public safety needs. Additional personnel and capital investments are provided in this budget to address growing service demands due to residential and retirement community growth in eastern Goochland. However, not all the requests could be met in this budget and we should expect this to be an ongoing challenge.

Over the last 7 fiscal budgets, we have exponentially increased Public Safety compensation to give the County a competitive edge. However, General Government employees have not been included in any of these benchmark increases. We will continue to be challenged to provide competitive compensation packages for our General Government employees that are consistent with the market. The need to care for **all employees equally** is imperative for retention and morale. General Government lags behind Public Safety between 10% and 27.9% in wage benchmarking. 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 (the following chart does not include one-time bonuses and off-budget salary increases).

FISCAL YEAR	COUNTY STAFF	SHERIFF	FIRE & RESCUE	ANIMAL CONTROL	SHERIFF E911
2020 ADOPTED BUDGET COLA	3.0%	3.0%	3.0%	3.0%	3.0%
FY2020 ADOPTED STEP INCREASE (AVERAGE) FROM 0% TO 16.16% INCREASE		6.3%	8.9%		
FY2021 ADOPTED BUDGET COLA 0%					
FY2022 ADOPTED BUDGET COLA	3.0%	3.0%	3.0%	3.0%	3.0%
FY2022 SHERIFF BENCHMARK		12.0%	12.0%	12.0%	
FY2023 ADOPTED BUDGET COLA	5.0%	3.0%	3.0%	3.0%	5.0%
FY2024 ADOPTED BUDGET BENCHMARK		4.0%	4.0%		6.0%
FY2024 ADOPTED BUDGET COLA	7.0%	7.0%	7.0%	7.0%	7.0%
FY2025 ADOPTED BUDGET BENCHMARK		5.0%	5.0%		5.0%
FY2025 ADOPTED BUDGET COLA	5.0%	5.0%	5.0%	5.0%	5.0%
FY2026 ADOPTED BUDGET COLA	3.0%	3.0%	3.0%	3.0%	3.0%

FY2026 ADOPTED BUDGET BENCHMARK					8.0%
FY2026 SHERIFF BENCHMARK (Off-budget)		2.0%			
TOTALS	26.0%	53.3%	53.9%	36.0%	45.0%

The higher Benchmarking for Public Safety versus General Government is due to the threat of employee losses. Calculated as of May 31, 2025, employee turnover is as follows:



Priority Service Areas

◦ *Public Safety:*

- Annual budget increased \$4.1 million or 14.8% over FY2025
- \$2.4 million in CIP funding includes funding for a new fire engine, a new ambulance, new brush truck, Cardiac Monitor and AED replacement/Respiratory Devices, and training center restroom and showers.
- XX new full-time positions needed for continued increase in demand for services:
 - 6 new full-time firefighters/EMTs
 - 4 firefighters/EMTs promotions
 - 5 new full-time Sheriff deputies
 - 1 new full-time building inspections employees
 - 3% cost of living increase
 - 8% benchmark increase for communication officers

◦ *Education:*

- Annual transfers increased \$2.3 million, or 5.2% increase over FY2025
- \$1.8 million in funding for School's projects
- Total FY2025 Schools increase \$3.2 million or 11.6% over FY2024

◦ *County Personnel:*

- 3.0% cost-of-living increase for all County staff
- 1 1/2% bonus for all County staff
- 1 new full-time employee for County Attorney's office



Personnel

Department	FY24 - Approved		FY25 - Approved		FY26 - Approved		Full-Time change to FY2025	NOTES
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time	Change	
Animal Protection	9	5	11	6	12	4	1	A
Board of Supervisors		5	-	5	-	5	-	
Building Inspection	10	-	10	-	12	-	2	A, B
Clerk of the Circuit Court	9	-	11	-	11	-	-	
Commissioner of Revenue	6	-	6	-	6	1	-	C
Commonwealth Attorney	6	-	6	-	6	-	-	
Community Development Admin	4	-	4	-	3	-	(1)	D
CD Transportation	-	-	-	-	1	-	1	D
Community Engagement	2	-	2	-	2	-	-	
County Administration	3	-	3	-	3	-	-	
County Assessor	6	-	6	1	6	1	-	
County Attorney	3	-	3	-	4	1	1	B
Economic Development	2	-	2	-	2	-	-	
Environmental and Land Development	3	-	4	-	4	-	-	
Fire Rescue	70	5	82	8	91	8	9	A, B
Financial Services	4	-	4	-	4	-	-	
General Services-Facilities	11	1	12	1	12	1	-	
General Services-Convenience Center	9	4	7	4	7	3	-	
General Services-Grounds Management	8	1	8	1	8	1	-	
Human Resources	3	-	3	-	3	-	-	
Information Technology	8	2	10	2	10	2	-	
Office of Children Services	1	-	1	-	1	-	-	
Parks and Recreation	7	14	7	14	7	14	-	
Planning	7	-	6	-	6	-	-	
Purchasing	1	-	1	-	1	-	-	
Registrar	2	4	2	1	3	-	1	B
Sheriff's Office (including resource officers)	58	1	63	3	68	-	5	B
Sheriff Court Related	5	7	6	8	6	8	-	
Sheriff Emergency Communication Svcs	18	1	21	1	21	1	-	
Social Services	22	5	22	5	22	5	-	
Treasurer	7	-	8	-	8	1	-	C
Utilities	14	-	15	1	15	-	-	
Totals Position Count	318	55	346	61	365	56	19	

NOTES

A - Mid-year hire no budget or board approval

- Animal protection = 1
- Building inspection = 1
- Fire Rescue = 3

B - Hired through budget process

- Building inspection = 1
- County attorney = 1
- Fire Rescue = 6
- Registrar = 1
- Sheriff = 5

C - Mid-year hire no budget or board approval

- Temporary hire for Avenity project charging to CIP project

D - Employee changed to CVTA fund



FUND SUMMARIES



ALL FUNDS SUMMARY

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

FY2026 Adopted All Funds Revenue

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Revenue Source					
General Property Taxes					
REAL ESTATE CURRENT	\$42,274,974	\$47,050,000	\$52,400,000	\$5,350,000	11.4%
REAL ESTATE DELINQUENT	\$916,311	\$1,500,000	\$1,500,000	\$0	0%
TAX RELIEF FOR THE ELDERLY	\$607,591	\$600,000	\$610,000	\$10,000	1.7%
TCSD 55% REV SHARING	-\$3,341,654	-\$3,400,000	-\$4,000,000	-\$600,000	17.6%
ROLL BACK TAXES	\$168,046	\$300,000	\$175,000	-\$125,000	-41.7%
PUBLIC SVC CORP TAXES CURR	\$1,046,389	\$950,000	\$1,085,000	\$135,000	14.2%
PERSONAL PROPERTY TAXES CURR	\$17,070,412	\$18,410,000	\$21,500,000	\$3,090,000	16.8%
PERSONAL PROP TAXES DELINQ	\$1,303,285	\$1,850,000	\$1,750,000	-\$100,000	-5.4%
VOLUNTEER PERSONAL PROP	\$5	\$5	\$5	\$0	0%
COMMON CARRIER	\$0	\$10	\$10	\$0	0%
PHYSICALLY HANDICAPPED	\$1,561	\$1,000	\$1,500	\$500	50%
ADMIN FEE PP	\$67,439	\$58,000	\$65,000	\$7,000	12.1%
SHORT TERM RENTAL TAX	\$124,899	\$135,000	\$130,000	-\$5,000	-3.7%
MACHINERY AND TOOLS	\$670,521	\$660,385	\$650,000	-\$10,385	-1.6%
MOBILE HOME	\$5,386	\$1,035	\$4,500	\$3,465	334.8%
PENALTIES	\$357,157	\$325,000	\$350,000	\$25,000	7.7%
INTEREST ON TAXES	\$153,180	\$160,000	\$160,000	\$0	0%
REAL ESTATE CURRENT	\$7,378,329	\$6,300,000	\$7,400,000	\$1,100,000	17.5%
REAL ESTATE DELINQUENT	\$198,762	\$190,000	\$200,000	\$10,000	5.3%
TCSD 55% REV SHARING	\$3,341,654	\$3,000,000	\$4,000,000	\$1,000,000	33.3%
PENALTIES	\$23,329	\$21,000	\$0	-\$21,000	-100%
INTEREST ON TAXES	\$5,315	\$4,500	\$0	-\$4,500	-100%
Total General Property Taxes:	\$72,372,890	\$78,115,935	\$87,981,015	\$9,865,080	12.6%
Other Local Taxes					
LOCAL SALES AND USE TAX	\$5,539,567	\$6,400,000	\$5,750,000	-\$650,000	-10.2%
CONSUMER UTILITY TAXES	\$640,135	\$620,000	\$625,000	\$5,000	0.8%
CONSUMPTION TAXES	\$116,184	\$115,000	\$116,000	\$1,000	0.9%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
BUSINESS LICENSE TAXES	\$1,419,162	\$1,350,000	\$1,375,000	\$25,000	1.9%
MOTOR VEHICLE LICENSE	\$411	\$250	\$500	\$250	100%
BANK STOCK TAXES	\$787,009	\$825,000	\$700,000	-\$125,000	-15.2%
TAXES ON RECORD AND WILLS	\$1,170,111	\$950,000	\$950,000	\$0	0%
TRANSIENT OCCUPANCY TAXES	\$142,829	\$120,000	\$130,000	\$10,000	8.3%
LOCAL SALES AND USE TAX	\$2,835,644	\$2,580,000	\$2,800,000	\$220,000	8.5%
Total Other Local Taxes:	\$12,651,052	\$12,960,250	\$12,446,500	-\$513,750	-4%
Permits, Fees, & Licenses					
ANIMAL LICENSES	\$9,431	\$12,000	\$10,000	-\$2,000	-16.7%
LAND USE FEES	\$3,775	\$3,600	\$3,500	-\$100	-2.8%
TRANSFER FEES	\$1,292	\$800	\$1,000	\$200	25%
ZONING AND SUBDIV PERMITS	\$59,090	\$75,000	\$60,000	-\$15,000	-20%
BUILDING PERMITS	\$1,401,137	\$1,500,000	\$1,400,000	-\$100,000	-6.7%
ZONING REVIEW FEES	\$33,550	\$36,000	\$30,000	-\$6,000	-16.7%
BURN PERMITS	\$4,000	\$4,200	\$4,000	-\$200	-4.8%
LAND DISTURBANCE	\$56,515	\$55,000	\$55,000	\$0	0%
PLAN OF DEVELOPMENT	\$28,250	\$25,000	\$25,000	\$0	0%
STORMWATER PERMITS	\$87,450	\$55,000	\$55,000	\$0	0%
FIRE EMS PERMITS	\$75		\$0	\$0	N/A
ROAD STREET SIGNS	\$270		\$0	\$0	N/A
MISCELLANEOUS PERMITS FEES	\$100	\$0	\$0	\$0	0%
DMV STOP FEE	-\$580	\$0	\$0	\$0	0%
LEVY PERMIT SURCHARGE	\$27,889	\$0	\$20,000	\$20,000	N/A
MISCELLANEOUS PERMIT FEES	\$39,498	\$75,000	\$75,000	\$0	0%
Total Permits, Fees, & Licenses:	\$1,751,741	\$1,841,600	\$1,738,500	-\$103,100	-5.6%
Fines And Forfeitures					
COURT FINES	\$98,507	\$80,000	\$85,000	\$5,000	6.3%
PARKING FEES	\$1,960	\$800	\$1,232	\$432	54%
OTHER FINES	\$2,300	\$6,000	\$2,500	-\$3,500	-58.3%
Total Fines And Forfeitures:	\$102,767	\$86,800	\$88,732	\$1,932	2.2%
Use Of Money And Property					
INTEREST ON BANK DEPOSITS	\$6,112,694	\$5,000,000	\$4,750,000	-\$250,000	-5%
RENTS	\$26,901	\$22,000	\$25,000	\$3,000	13.6%
INTEREST ON LEASES	\$109	\$0	\$0	\$0	0%
LEASE REVENUE	\$10,638	\$0	\$0	\$0	0%
INTEREST ON BANK DEPOSITS	\$1,796,859	\$0	\$0	\$0	0%
RENTS	\$1,048	\$91,600	\$85,000	-\$6,600	-7.2%
INTEREST ON LEASES	\$5,902	\$5,500	\$0	-\$5,500	-100%
LEASE REVENUE	\$95,187	\$97,986	\$0	-\$97,986	-100%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
INTEREST ON BANK DEPOSITS	\$1,002,831	\$500,000	\$500,000	\$0	0%
INTEREST ON BANK DEPOSITS	\$51,910	\$434,844	\$0	-\$434,844	-100%
Total Use Of Money And Property:	\$9,104,079	\$6,151,930	\$5,360,000	-\$791,930	-12.9%
Charges For Services					
SHERIFF AND DEP FEES	\$7,733	\$5,200	\$6,000	\$800	15.4%
CIRCUIT COURT SECURITY	\$100,710	\$82,000	\$80,000	-\$2,000	-2.4%
GEN DIST/CC ADMISSION	\$1,877	\$1,500	\$1,600	\$100	6.7%
DNA TEST	\$667	\$200	\$200	\$0	0%
COMMONWEALTH ATTORNEY FEE	\$1,223	\$1,200	\$1,000	-\$200	-16.7%
EMS COST RECOVERY	\$702,368	\$975,000	\$975,000	\$0	0%
CONVENIENCE CENTER CHARGES	\$53,386	\$52,000	\$52,000	\$0	0%
RECREATION FEES	\$292,916	\$300,000	\$325,000	\$25,000	8.3%
WATER FEES	\$4,097,126	\$3,425,474	\$3,880,974	\$455,500	13.3%
SEWER FEES	\$3,144,593	\$2,808,015	\$2,833,446	\$25,431	0.9%
HENRICO COST-SHARING SEWER	-\$115,516	\$1,396,106	\$1,300,000	-\$96,106	-6.9%
UTILITY PENALTY/INTEREST	\$20,847	\$5,000	\$0	-\$5,000	-100%
WATER CONNECTION FEES	\$918,804	\$885,731	\$900,000	\$14,269	1.6%
SEWER CONNECTION FEES	\$1,296,800	\$1,128,425	\$1,300,000	\$171,575	15.2%
WATER FEES	-\$165		\$0	\$0	N/A
Total Charges For Services:	\$10,523,367	\$11,065,851	\$11,655,220	\$589,369	5.3%
Miscellaneous					
MISCELLANEOUS REVENUE	\$56,177	\$14,000	\$15,000	\$1,000	7.1%
SALE OF SURPLUS	\$27,943	\$10,000	\$10,000	\$0	0%
MISCELLANEOUS JUDICIAL SALE EXCESS PROCEEDS		\$3,500		-\$3,500	N/A
OPIOID SETTLEMENT FUNDS	\$161,044		\$86,908	\$86,908	N/A
INSURANCE ADJUSTMENTS	\$78,759	\$35,000	\$35,000	\$0	0%
OTHER REBATES AND REFUNDS	\$2,875	\$0	\$0	\$0	0%
PROFFERS SCHOOLS ORIGINAL	\$377,372	\$0	\$0	\$0	0%
PROFFERS LIBRARY ORIGINAL	\$23,018	\$0	\$0	\$0	0%
PROFFERS PARKS ORIGINAL	\$32,923	\$0	\$0	\$0	0%
PROFFERS FIRE ORIGINAL	\$39,134	\$0	\$0	\$0	0%
PROFFERS ROADS ORIGINAL	\$146,617	\$0	\$0	\$0	0%
PROFFERS SCH EAST	\$242,372	\$0	\$0	\$0	0%
PROFFERS SCHOOLS CENTRAL	\$105,230	\$0	\$0	\$0	0%
PROFFERS SCHOOLS WEST	\$21,782		\$0	\$0	N/A
PROFFERS PARKS EAST	\$149,794	\$0	\$0	\$0	0%
PROFFERS PARKS CENTRAL	\$6,754	\$0	\$0	\$0	0%
PROFFERS PARKS WEST	\$1,312		\$0	\$0	N/A
PROFFERS FIRE EAST	\$281,010	\$0	\$0	\$0	0%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
PROFFERS FIRE CENTRAL	\$27,841	\$0	\$0	\$0	0%
PROFFERS FIRE WEST	\$354		\$0	\$0	N/A
PROFFERS ROADS EAST	\$483,334	\$0	\$0	\$0	0%
PROFFERS ROAD CENTRAL	\$72,877	\$0	\$0	\$0	0%
PROFFERS ROADS WEST	\$630		\$0	\$0	N/A
MISCELLANEOUS REVENUE	\$7,484	\$134,367	\$0	-\$134,367	-100%
MISCELLANEOUS REVENUE	\$11,791	\$2,000	\$0	-\$2,000	-100%
LOCAL REVENUE	\$560,132	\$683,624	\$372,982	-\$310,642	-45.4%
LOCAL REVENUE	\$2,720	\$101,577	\$128,129	\$26,552	26.1%
OTHER SPECIAL REVENUE	\$265,908	\$373,180	\$58,750	-\$314,430	-84.3%
LOCAL REVENUES	\$584,125	\$694,747	\$665,809	-\$28,938	-4.2%
Total Miscellaneous:	\$3,771,312	\$2,051,995	\$1,372,578	-\$679,417	-33.1%
Recovered Costs					
MISC RECOVERED COSTS	\$15,950		\$0	\$0	N/A
CREDIT CARD CONVENIENCE FEE	\$666	\$3,500	\$1,500	-\$2,000	-57.1%
CIRCUIT COURT COPIES	\$7,526	\$8,500	\$7,500	-\$1,000	-11.8%
KENNEL FEE REIMBURSEMENT	\$20,455	\$25,000	\$20,000	-\$5,000	-20%
SPECIAL EVENT REIMBURSEMENT	\$64,440	\$50,000	\$45,000	-\$5,000	-10%
RECYCLED REIMBURSEMENT	\$93,556	\$80,000	\$85,000	\$5,000	6.3%
HOA RECYCLING	\$119,513	\$3,000	\$50,000	\$47,000	1,566.7%
CSB FISCAL AGENT	\$7,000	\$7,000	\$7,000	\$0	0%
CSB IT SERVICES	\$11,000	\$11,000	\$11,000	\$0	0%
LAWN SERVICE SCHOOLS	\$39,000	\$57,000	\$57,000	\$0	0%
COST SHARING PR	\$1,187	\$2,000	\$1,200	-\$800	-40%
SALE OF MAPS SURVEYS	\$1,875	\$500	\$750	\$250	50%
Total Recovered Costs:	\$382,168	\$247,500	\$285,950	\$38,450	15.5%
State Revenues					
MOBILE HOME TILTING	\$25,064	\$15,000	\$25,000	\$10,000	66.7%
ROLLING STOCK TAX	\$164,533	\$80,000	\$78,000	-\$2,000	-2.5%
DMV RENTAL TAX	\$99,170	\$58,000	\$58,000	\$0	0%
PPTRA	\$2,853,012	\$2,853,012	\$2,853,012	\$0	0%
COMMUNICATION SALES AND USE	\$557,582	\$615,000	\$555,000	-\$60,000	-9.8%
COMMONWEALTH ATTORNEY	\$349,479	\$328,695	\$379,092	\$50,397	15.3%
COURT APPOINTED ATTORNEY	\$504	\$300	\$300	\$0	0%
SHERIFF	\$1,233,930	\$1,226,465	\$1,327,363	\$100,898	8.2%
COMMISSIONER OF REVENUE	\$122,795	\$121,653	\$128,565	\$6,912	5.7%
TREASURER	\$163,728	\$161,078	\$178,533	\$17,455	10.8%
REGISTRAR	\$105,679	\$75,418	\$108,850	\$33,432	44.3%
CLERK OF THE COURT	\$292,950	\$308,643	\$328,981	\$20,338	6.6%
DMV REIMBURSEMENTS	\$436,253	\$425,000	\$440,000	\$15,000	3.5%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
VICTIM WITNESS	\$16,654	\$45,000	\$17,000	-\$28,000	-62.2%
RECORD PRESERVATION	\$43,178		\$0	\$0	N/A
CLERK TECHNOLOGY	\$21,571	\$15,000	\$15,000	\$0	0%
JUROR REIMBURSEMENT	\$2,750	\$1,200	\$1,200	\$0	0%
VJCCA STATE GRANT	\$4,939	\$8,500	\$4,939	-\$3,561	-41.9%
MISC STATE GRANT	\$16,556	\$0	\$0	\$0	0%
WIRELESS E 911	\$113,694	\$100,000	\$116,000	\$16,000	16%
FOUR FOR LIFE	\$58,328	\$29,750	\$30,918	\$1,168	3.9%
FIRE PROGRAM FUND	\$111,332	\$115,000	\$126,724	\$11,724	10.2%
NG 911	\$46,250	\$50,468	\$50,000	-\$468	-0.9%
OTHER STATE FUNDS MISC	\$14,687	\$10,000	\$12,000	\$2,000	20%
ECONOMIC DEVELOPMENT	\$720		\$0	\$0	N/A
STATE PUBLIC ASSISTANCE	\$183,326	\$279,767	\$253,799	-\$25,968	-9.3%
STATE PURCHASED SERVICES	\$24,898	\$33,561	\$42,013	\$8,452	25.2%
ADMIN DIRECT SERVICES	\$333,667	\$422,417	\$490,007	\$67,590	16%
OFFICE OF CHILDRENS SERVICES	\$342,701	\$600,000	\$487,105	-\$112,895	-18.8%
OCS VJCCA	\$10,605	\$75,000	\$0	-\$75,000	-100%
STATE SALES TAX REVENUE	\$4,183,403	\$4,180,735	\$4,289,212	\$108,477	2.6%
STATE BOND PROCEEDS	\$232,235	\$180,000	\$180,000	\$0	0%
STATE SQL REVENUE	\$5,871,509	\$5,397,586	\$6,259,914	\$862,328	16%
STATE SQL REVENUE	\$112,769	\$126,681	\$80,711	-\$45,970	-36.3%
STATE SQL REVENUE	\$0		\$6,500	\$6,500	N/A
STATE REVENUES	\$18,549	\$22,457	\$21,595	-\$862	-3.8%
Total State Revenues:	\$18,168,998	\$17,961,386	\$18,945,333	\$983,947	5.5%
Federal Revenues					
COST ALLOCATION CEN SERV	\$139,509	\$125,000	\$135,000	\$10,000	8%
LEMPG GRANT	\$203,735	\$17,000	\$33,808	\$16,808	98.9%
VICTIM WITNESS GRANT	\$49,962	\$94,500	\$50,000	-\$44,500	-47.1%
HIGHWAY SAFETY GRANT	\$23,732	\$15,000	\$22,000	\$7,000	46.7%
CATEGORICAL FEDERAL AID OPIOID SETTLEMENT GRANT		\$25,000		-\$25,000	N/A
FED COMMUNITY ACTION	\$340,941	\$397,000	\$365,000	-\$32,000	-8.1%
ADMIN/DIRECT SRVC	\$1,010,228	\$975,985	\$970,913	-\$5,072	-0.5%
FEDERAL PUBLIC ASSISTANCE	\$154,652	\$232,933	\$188,501	-\$44,432	-19.1%
FED - PURCHASED SERVICES	\$95,395	\$112,330	\$126,330	\$14,000	12.5%
MISC FEDERAL GRANTS	\$22,543		\$0	\$0	N/A
MISC FEDERAL GRANTS	\$826,485		\$0	\$0	N/A
OFFICE OF CHILDRENS SERVICES	\$15,287	\$0	\$12,000	\$12,000	N/A
FEDERAL REVENUES	\$738,887	\$682,000	\$771,000	\$89,000	13%
FEDERAL REVENUES	\$2,951,768	\$1,682,067	\$1,502,968	-\$179,099	-10.6%
Total Federal Revenues:	\$6,573,124	\$4,358,815	\$4,177,520	-\$181,295	-4.2%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Use of Fund Balance					
Interfund Transfers					
INTERFUND TRANSFERS	\$619,057	\$0	\$0	\$0	0%
Total Interfund Transfers:	\$619,057	\$0	\$0	\$0	0%
Use of Fund Balances					
PRIOR YEAR BALANCE INTER XFER USE OF PRIOR YEAR BALANCE		\$807,638		-\$807,638	N/A
PRIOR YEAR BALANCE INTER XFER USE OF PYFB-PROFFERS		\$165,000		-\$165,000	N/A
CONTRIBUTED CAPITAL	\$3,028,999	\$0	\$0	\$0	0%
USE OF PRIOR YEAR BALANCE	\$0		\$4,047,450	\$4,047,450	N/A
USE OF PRIOR YEAR BALANCE	\$0	\$321,874	\$499,108	\$177,234	55.1%
Total Use of Fund Balances:	\$3,028,999	\$1,294,512	\$4,546,558	\$3,252,046	251.2%
Total Use of Fund Balance:	\$3,648,056	\$1,294,512	\$4,546,558	\$3,252,046	251.2%
Total Revenue Source:	\$139,049,554	\$136,136,574	\$148,597,906	\$12,461,332	9.2%

FY2026 Adopted All Funds Expenditure by Function

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Expense Objects					
General Government	\$7,120,849	\$9,062,337	\$9,993,917	\$931,580	10.3%
Judicial Administration	\$2,469,202	\$3,230,951	\$3,443,239	\$212,288	6.6%
Public Safety	\$21,640,536	\$27,599,900	\$31,691,474	\$4,091,574	14.8%
General Services	\$3,771,673	\$4,662,837	\$5,021,109	\$358,272	7.7%
Health and Human Services	\$4,689,196	\$5,280,019	\$5,380,712	\$100,693	1.9%
Schools	\$43,005,585	\$43,497,804	\$45,767,414	\$2,269,610	5.2%
Parks and Cultural	\$1,647,127	\$1,792,548	\$1,892,867	\$100,319	5.6%
Community Development	\$2,645,865	\$3,486,654	\$3,455,133	-\$31,521	-0.9%
Debt Service	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Office of Children's Services	\$972,301	\$1,848,874	\$1,848,213	-\$661	0%
Utilities	\$18,013,153	\$20,503,548	\$26,521,870	\$6,018,322	29.4%
Central Virginia Transportation Authority	\$684,630	\$2,580,000	\$2,800,000	\$220,000	8.5%
Capital Improvement Program	\$43,182,357	\$7,760,698	\$5,976,480	-\$1,784,218	-23%
Total Expense Objects:	\$154,655,630	\$136,136,574	\$148,597,906	\$12,461,332	9.2%

FY2026 Adopted All Funds Expenditure by Department

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Expenditures					
General Government					
Board Of Supervisors	\$231,114	\$243,117	\$276,289	\$33,172	13.6%
County Administrator	\$716,163	\$947,800	\$877,090	-\$70,710	-7.5%
Community Engagement	\$121,480	\$309,777	\$323,290	\$13,513	4.4%
County Attorney	\$514,743	\$561,113	\$863,886	\$302,773	54%
Human Resources	\$331,037	\$440,029	\$457,921	\$17,892	4.1%
Commissioner Of Revenue	\$605,927	\$667,391	\$751,205	\$83,814	12.6%
County Assessor	\$673,348	\$835,393	\$853,123	\$17,730	2.1%
Treasurer	\$657,205	\$835,983	\$857,871	\$21,888	2.6%
Finance	\$644,402	\$672,463	\$690,014	\$17,551	2.6%
Purchasing	\$131,244	\$137,969	\$146,353	\$8,384	6.1%
Information Systems	\$1,793,728	\$2,179,903	\$2,859,712	\$679,809	31.2%
Registrar	\$389,914	\$394,799	\$473,987	\$79,188	20.1%
Nondepartmental	\$310,544	\$836,600	\$563,176	-\$273,424	-32.7%
Total General Government:	\$7,120,849	\$9,062,337	\$9,993,917	\$931,580	10.3%
Judicial Administration					
Circuit Court	\$54,711	\$55,524	\$54,824	-\$700	-1.3%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
General District Court	\$19,443	\$25,795	\$31,975	\$6,180	24%
Clerk Of The Circuit Court	\$909,127	\$1,033,191	\$1,107,068	\$73,877	7.2%
Sheriff Court Related	\$816,211	\$1,171,494	\$1,256,305	\$84,811	7.2%
Commonwealth Attorney	\$669,711	\$944,947	\$993,067	\$48,120	5.1%
Total Judicial Administration:	\$2,469,202	\$3,230,951	\$3,443,239	\$212,288	6.6%
Public Safety					
Sheriff	\$6,226,080	\$8,471,679	\$10,158,006	\$1,686,327	19.9%
Fire Rescue	\$10,071,483	\$12,483,029	\$14,672,571	\$2,189,542	17.5%
Fire Grants	\$114,721	\$259,022	\$191,450	-\$67,572	-26.1%
Correction Detention	\$499,858	\$734,883	\$899,262	\$164,379	22.4%
Building Inspections	\$1,083,129	\$1,139,687	\$1,242,628	\$102,941	9%
Animal Protection	\$1,088,623	\$1,366,213	\$1,375,303	\$9,090	0.7%
Emergency Communication Servc	\$1,548,692	\$2,065,731	\$2,182,349	\$116,618	5.6%
Sheriff Grants	\$76,864	\$75,000	\$150,000	\$75,000	100%
Emergency Technology Services	\$716,766	\$772,241	\$803,320	\$31,079	4%
School Resource Officer	\$202,529	\$224,330	\$0	-\$224,330	-100%
VA Juvenile Comm Crime Control	\$11,791	\$8,085	\$16,585	\$8,500	105.1%
Total Public Safety:	\$21,640,536	\$27,599,900	\$31,691,474	\$4,091,574	14.8%
General Services					
Convenience Centers	\$1,242,632	\$1,481,643	\$1,288,654	-\$192,989	-13%
Facilities Management	\$1,698,032	\$2,160,326	\$2,677,746	\$517,420	24%
Grounds Management	\$831,009	\$1,020,868	\$1,054,709	\$33,841	3.3%
Total General Services:	\$3,771,673	\$4,662,837	\$5,021,109	\$358,272	7.7%
Health and Human Services					
Department of Social Services	\$2,904,892	\$3,486,578	\$3,492,863	\$6,285	0.2%
Contributions	\$81,097	\$84,516	\$82,016	-\$2,500	-3%
Health Department	\$368,038	\$404,347	\$416,646	\$12,299	3%
Community Services	\$465,858	\$412,328	\$499,236	\$86,908	21.1%
Tax Relief For The Elderly	\$607,591	\$600,000	\$597,701	-\$2,299	-0.4%
Goochland Cares	\$261,720	\$292,250	\$292,250	\$0	0%
Total Health and Human Services:	\$4,689,196	\$5,280,019	\$5,380,712	\$100,693	1.9%
Schools					
School Operating					
Classroom Instruction	\$37,695,061	\$39,497,379	\$42,209,108	\$2,711,729	6.9%
Total School Operating:	\$37,695,061	\$39,497,379	\$42,209,108	\$2,711,729	6.9%
School Textbook					
Instruction	\$566,565	\$545,974	\$531,684	-\$14,290	-2.6%

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Total School Textbook:	\$566,565	\$545,974	\$531,684	-\$14,290	-2.6%
School Other Special Revenue					
Other Special Revenue	\$258,531	\$373,180	\$65,250	-\$307,930	-82.5%
Total School Other Special Revenue:	\$258,531	\$373,180	\$65,250	-\$307,930	-82.5%
School Cafeteria					
Cafeteria	\$1,533,660	\$1,399,204	\$1,458,404	\$59,200	4.2%
Total School Cafeteria:	\$1,533,660	\$1,399,204	\$1,458,404	\$59,200	4.2%
School Federal Grants					
Federal Grants	\$2,951,768	\$1,682,067	\$1,502,968	-\$179,099	-10.6%
Total School Federal Grants:	\$2,951,768	\$1,682,067	\$1,502,968	-\$179,099	-10.6%
Total Schools:	\$43,005,585	\$43,497,804	\$45,767,414	\$2,269,610	5.2%
Parks and Cultural					
Parks And Recreation	\$1,053,324	\$1,152,622	\$1,258,137	\$105,515	9.2%
Pamunkey Regional Library	\$593,803	\$639,926	\$634,730	-\$5,196	-0.8%
Total Parks and Cultural:	\$1,647,127	\$1,792,548	\$1,892,867	\$100,319	5.6%
Community Development					
Community Development Admin	\$449,673	\$547,383	\$464,695	-\$82,688	-15.1%
Planning	\$926,070	\$1,126,097	\$1,164,477	\$38,380	3.4%
Environmental And Land Develop	\$268,755	\$506,120	\$491,090	-\$15,030	-3%
Economic Development	\$445,487	\$680,118	\$665,454	-\$14,664	-2.2%
Payment To Eda Component Unit	\$477,761	\$530,000	\$575,000	\$45,000	8.5%
Extension Program	\$78,119	\$96,936	\$94,417	-\$2,519	-2.6%
Total Community Development:	\$2,645,865	\$3,486,654	\$3,455,133	-\$31,521	-0.9%
Debt Service					
Debt Service	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Total Debt Service:	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Office of Children's Services					
Office of Children's Services	\$972,301	\$1,848,874	\$1,848,213	-\$661	0%
Total Office of Children's Services:	\$972,301	\$1,848,874	\$1,848,213	-\$661	0%
Utilities					
Utilities Operating	\$6,759,883	\$8,039,048	\$7,739,057	-\$299,991	-3.7%
Utility Projects	\$1,040,507	\$2,014,156	\$4,767,450	\$2,753,294	136.7%
Plaza Dr 8" Waterline Ext	\$48,500		\$0	\$0	N/A
Courthouse Low Pressure Sewage	\$0		\$525,000	\$525,000	N/A

Name	FY2024 Actual All	FY2025 Adopted Budget All	FY2026 Adopted Budget All	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (\$ Change)	FY2025 Adopted Budget All vs. FY2026 Adopted Budget All (% Change)
Rockville Connection Henrico	\$0		\$150,000	\$150,000	N/A
Air Stripping Elevated Storage	\$0		\$105,000	\$105,000	N/A
Fire Hydrants	\$0		\$700,000	\$700,000	N/A
TCSD	\$5,311,444	\$10,015,500	\$12,100,000	\$2,084,500	20.8%
Nondepartmental	\$22,568		\$0	\$0	N/A
EGPS Force Main	\$4,830,251	\$434,844	\$435,363	\$519	0.1%
Total Utilities:	\$18,013,153	\$20,503,548	\$26,521,870	\$6,018,322	29.4%
Central Virginia Transportation Authority	\$684,630	\$2,580,000	\$2,800,000	\$220,000	8.5%
Total Central Virginia Transportation Authority:	\$684,630	\$2,580,000	\$2,800,000	\$220,000	8.5%
Capital Improvement Program	\$43,182,357	\$7,760,698	\$5,976,480	-\$1,784,218	-23%
Total Capital Improvement Program:	\$43,182,357	\$7,760,698	\$5,976,480	-\$1,784,218	-23%
Total Expenditures:	\$154,655,630	\$136,136,574	\$148,597,906	\$12,461,332	9.2%



GENERAL FUND SUMMARY

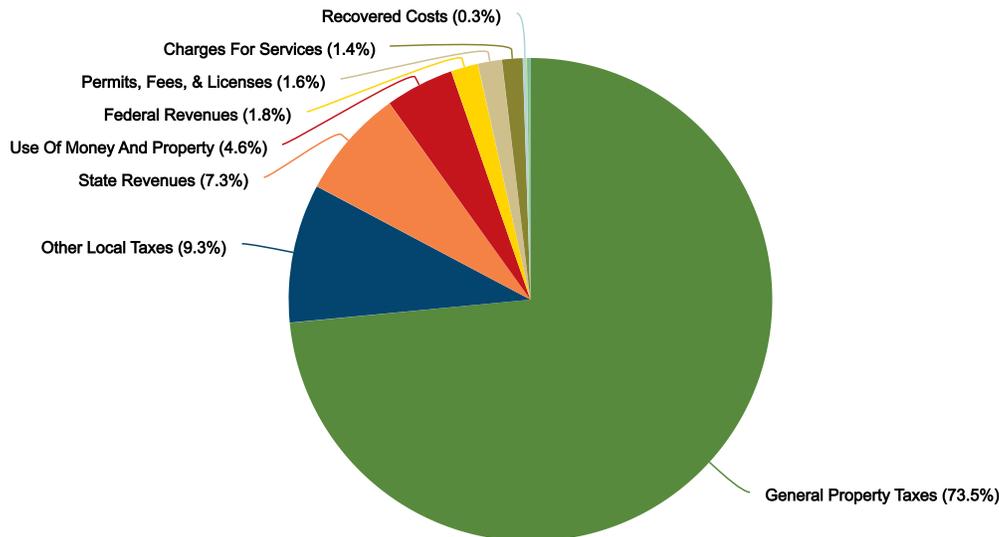
FY2026 Adopted General Fund Revenues

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.

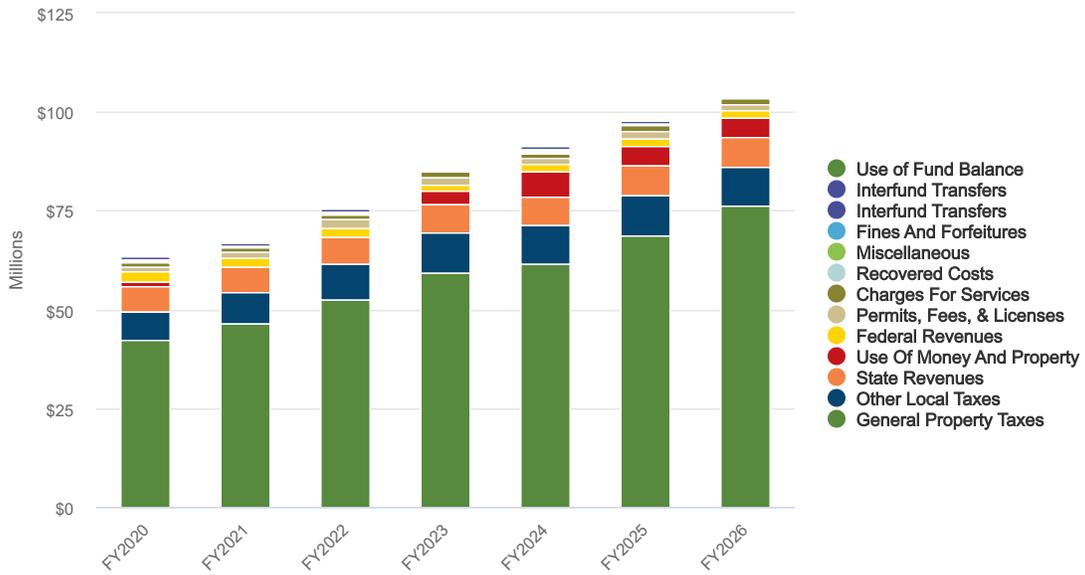
Total general fund revenues for FY2026 are projected at \$103.9 million, which is a \$7.0 million increase (7.2%) over FY2025. General property taxes are projected to increase 11.3% (\$7.8 million), primarily due to increased assessments and a continued building trend. Other local taxes is projected at \$9.7 million and is primarily made up of local sales & use tax, business license tax and taxes on record and wills.

The following chart shows the adopted general fund revenues. The second compares the FY2026 adopted budget, FY2025 adopted budget and the FY2020 through FY2024 actual results.

General Fund Revenues



Budgeted and Historical Revenues by Source



Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
Revenue Source					
General Property Taxes					
REAL ESTATE CURRENT	\$42,274,974	\$47,050,000	\$52,400,000	\$5,350,000	11.4%
REAL ESTATE DELINQUENT	\$916,311	\$1,500,000	\$1,500,000	\$0	0%
TAX RELIEF FOR THE ELDERLY	\$607,591	\$600,000	\$610,000	\$10,000	1.7%
TCSD 55% REV SHARING	-\$3,341,654	-\$3,400,000	-\$4,000,000	-\$600,000	17.6%
ROLL BACK TAXES	\$168,046	\$300,000	\$175,000	-\$125,000	-41.7%
PUBLIC SVC CORP TAXES CURR	\$1,046,389	\$950,000	\$1,085,000	\$135,000	14.2%
PERSONAL PROPERTY TAXES CURR	\$17,070,412	\$18,410,000	\$21,500,000	\$3,090,000	16.8%
PERSONAL PROP TAXES DELINQ	\$1,303,285	\$1,850,000	\$1,750,000	-\$100,000	-5.4%
VOLUNTEER PERSONAL PROP	\$5	\$5	\$5	\$0	0%
COMMON CARRIER	\$0	\$10	\$10	\$0	0%
PHYSICALLY HANDICAPPED	\$1,561	\$1,000	\$1,500	\$500	50%
ADMIN FEE PP	\$67,439	\$58,000	\$65,000	\$7,000	12.1%
SHORT TERM RENTAL TAX	\$124,899	\$135,000	\$130,000	-\$5,000	-3.7%
MACHINERY AND TOOLS	\$670,521	\$660,385	\$650,000	-\$10,385	-1.6%
MOBILE HOME	\$5,386	\$1,035	\$4,500	\$3,465	334.8%
PENALTIES	\$357,157	\$325,000	\$350,000	\$25,000	7.7%
INTEREST ON TAXES	\$153,180	\$160,000	\$160,000	\$0	0%
Total General Property Taxes:	\$61,425,501	\$68,600,435	\$76,381,015	\$7,780,580	11.3%
Other Local Taxes					
LOCAL SALES AND USE TAX	\$5,539,567	\$6,400,000	\$5,750,000	-\$650,000	-10.2%

Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
CONSUMER UTILITY TAXES	\$640,135	\$620,000	\$625,000	\$5,000	0.8%
CONSUMPTION TAXES	\$116,184	\$115,000	\$116,000	\$1,000	0.9%
BUSINESS LICENSE TAXES	\$1,419,162	\$1,350,000	\$1,375,000	\$25,000	1.9%
MOTOR VEHICLE LICENSE	\$411	\$250	\$500	\$250	100%
BANK STOCK TAXES	\$787,009	\$825,000	\$700,000	-\$125,000	-15.2%
TAXES ON RECORD AND WILLS	\$1,170,111	\$950,000	\$950,000	\$0	0%
TRANSIENT OCCUPANCY TAXES	\$142,829	\$120,000	\$130,000	\$10,000	8.3%
Total Other Local Taxes:	\$9,815,408	\$10,380,250	\$9,646,500	-\$733,750	-7.1%
Permits, Fees, & Licenses					
ANIMAL LICENSES	\$9,431	\$12,000	\$10,000	-\$2,000	-16.7%
LAND USE FEES	\$3,775	\$3,600	\$3,500	-\$100	-2.8%
TRANSFER FEES	\$1,292	\$800	\$1,000	\$200	25%
ZONING AND SUBDIV PERMITS	\$59,090	\$75,000	\$60,000	-\$15,000	-20%
BUILDING PERMITS	\$1,401,137	\$1,500,000	\$1,400,000	-\$100,000	-6.7%
ZONING REVIEW FEES	\$33,550	\$36,000	\$30,000	-\$6,000	-16.7%
BURN PERMITS	\$4,000	\$4,200	\$4,000	-\$200	-4.8%
LAND DISTURBANCE	\$56,515	\$55,000	\$55,000	\$0	0%
PLAN OF DEVELOPMENT	\$28,250	\$25,000	\$25,000	\$0	0%
STORMWATER PERMITS	\$87,450	\$55,000	\$55,000	\$0	0%
FIRE EMS PERMITS	\$75	\$0	\$0	\$0	0%
ROAD STREET SIGNS	\$270	\$0	\$0	\$0	0%
MISCELLANEOUS PERMITS FEES	\$100	\$0	\$0	\$0	0%
DMV STOP FEE	-\$580	\$0	\$0	\$0	0%
LEVY PERMIT SURCHARGE	\$27,889	\$0	\$20,000	\$20,000	N/A
Total Permits, Fees, & Licenses:	\$1,712,244	\$1,766,600	\$1,663,500	-\$103,100	-5.8%
Fines And Forfeitures					
COURT FINES	\$98,507	\$80,000	\$85,000	\$5,000	6.3%
PARKING FEES	\$1,960	\$800	\$1,232	\$432	54%
OTHER FINES	\$2,300	\$6,000	\$2,500	-\$3,500	-58.3%
Total Fines And Forfeitures:	\$102,767	\$86,800	\$88,732	\$1,932	2.2%
Use Of Money And Property					
INTEREST ON BANK DEPOSITS	\$6,112,694	\$5,000,000	\$4,750,000	-\$250,000	-5%
RENTS	\$26,901	\$22,000	\$25,000	\$3,000	13.6%
INTEREST ON LEASES	\$109	\$0	\$0	\$0	0%
LEASE REVENUE	\$10,638	\$0	\$0	\$0	0%
Total Use Of Money And Property:	\$6,150,342	\$5,022,000	\$4,775,000	-\$247,000	-4.9%
Charges For Services					
SHERIFF AND DEP FEES	\$7,733	\$5,200	\$6,000	\$800	15.4%

Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
CIRCUIT COURT SECURITY	\$100,710	\$82,000	\$80,000	-\$2,000	-2.4%
GEN DIST/CC ADMISSION	\$1,877	\$1,500	\$1,600	\$100	6.7%
DNA TEST	\$667	\$200	\$200	\$0	0%
COMMONWEALTH ATTORNEY FEE	\$1,223	\$1,200	\$1,000	-\$200	-16.7%
EMS COST RECOVERY	\$702,368	\$975,000	\$975,000	\$0	0%
CONVENIENCE CENTER CHARGES	\$53,386	\$52,000	\$52,000	\$0	0%
RECREATION FEES	\$292,916	\$300,000	\$325,000	\$25,000	8.3%
Total Charges For Services:	\$1,160,879	\$1,417,100	\$1,440,800	\$23,700	1.7%
Miscellaneous					
MISCELLANEOUS REVENUE	\$56,177	\$14,000	\$15,000	\$1,000	7.1%
SALE OF SURPLUS	\$27,943	\$10,000	\$10,000	\$0	0%
MISCELLANEOUS JUDICIAL SALE EXCESS PROCEEDS	\$0	\$3,500	\$0	-\$3,500	-100%
OPIOID SETTLEMENT FUNDS	\$161,044	\$0	\$86,908	\$86,908	N/A
INSURANCE ADJUSTMENTS	\$78,759	\$35,000	\$35,000	\$0	0%
OTHER REBATES AND REFUNDS	\$2,875	\$0	\$0	\$0	0%
Total Miscellaneous:	\$326,798	\$62,500	\$146,908	\$84,408	135.1%
Recovered Costs					
MISC RECOVERED COSTS	\$15,950	\$0	\$0	\$0	0%
CREDIT CARD CONVENIENCE FEE	\$666	\$3,500	\$1,500	-\$2,000	-57.1%
CIRCUIT COURT COPIES	\$7,526	\$8,500	\$7,500	-\$1,000	-11.8%
KENNEL FEE REIMBURSEMENT	\$20,455	\$25,000	\$20,000	-\$5,000	-20%
SPECIAL EVENT REIMBURSEMENT	\$64,440	\$50,000	\$45,000	-\$5,000	-10%
RECYCLED REIMBURSEMENT	\$93,556	\$80,000	\$85,000	\$5,000	6.3%
HOA RECYCLING	\$119,513	\$3,000	\$50,000	\$47,000	1,566.7%
CSB FISCAL AGENT	\$7,000	\$7,000	\$7,000	\$0	0%
CSB IT SERVICES	\$11,000	\$11,000	\$11,000	\$0	0%
LAWN SERVICE SCHOOLS	\$39,000	\$57,000	\$57,000	\$0	0%
COST SHARING PR	\$1,187	\$2,000	\$1,200	-\$800	-40%
SALE OF MAPS SURVEYS	\$1,875	\$500	\$750	\$250	50%
Total Recovered Costs:	\$382,168	\$247,500	\$285,950	\$38,450	15.5%
State Revenues					
MOBILE HOME TILTING	\$25,064	\$15,000	\$25,000	\$10,000	66.7%
ROLLING STOCK TAX	\$164,533	\$80,000	\$78,000	-\$2,000	-2.5%
DMV RENTAL TAX	\$99,170	\$58,000	\$58,000	\$0	0%
PPTRA	\$2,853,012	\$2,853,012	\$2,853,012	\$0	0%
COMMUNICATION SALES AND USE	\$557,582	\$615,000	\$555,000	-\$60,000	-9.8%
COMMONWEALTH ATTORNEY	\$349,479	\$328,695	\$379,092	\$50,397	15.3%
COURT APPOINTED ATTORNEY	\$504	\$300	\$300	\$0	0%

Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
SHERIFF	\$1,233,930	\$1,226,465	\$1,327,363	\$100,898	8.2%
COMMISSIONER OF REVENUE	\$122,795	\$121,653	\$128,565	\$6,912	5.7%
TREASURER	\$163,728	\$161,078	\$178,533	\$17,455	10.8%
REGISTRAR	\$105,679	\$75,418	\$108,850	\$33,432	44.3%
CLERK OF THE COURT	\$292,950	\$308,643	\$328,981	\$20,338	6.6%
DMV REIMBURSEMENTS	\$436,253	\$425,000	\$440,000	\$15,000	3.5%
VICTIM WITNESS	\$16,654	\$45,000	\$17,000	-\$28,000	-62.2%
RECORD PRESERVATION	\$43,178	\$0	\$0	\$0	0%
CLERK TECHNOLOGY	\$21,571	\$15,000	\$15,000	\$0	0%
JUROR REIMBURSEMENT	\$2,750	\$1,200	\$1,200	\$0	0%
VJCCCA STATE GRANT	\$4,939	\$8,500	\$4,939	-\$3,561	-41.9%
MISC STATE GRANT	\$16,556	\$0	\$0	\$0	0%
WIRELESS E 911	\$113,694	\$100,000	\$116,000	\$16,000	16%
FOUR FOR LIFE	\$58,328	\$29,750	\$30,918	\$1,168	3.9%
FIRE PROGRAM FUND	\$111,332	\$115,000	\$126,724	\$11,724	10.2%
NG 911	\$46,250	\$50,468	\$50,000	-\$468	-0.9%
OTHER STATE FUNDS MISC	\$14,687	\$10,000	\$12,000	\$2,000	20%
ECONOMIC DEVELOPMENT	\$720	\$0	\$0	\$0	0%
STATE PUBLIC ASSISTANCE	\$183,326	\$279,767	\$253,799	-\$25,968	-9.3%
STATE PURCHASED SERVICES	\$24,898	\$33,561	\$42,013	\$8,452	25.2%
ADMIN DIRECT SERVICES	\$333,667	\$422,417	\$490,007	\$67,590	16%
Total State Revenues:	\$7,397,227	\$7,378,927	\$7,620,296	\$241,369	3.3%
Federal Revenues					
COST ALLOCATION CEN SERV	\$139,509	\$125,000	\$135,000	\$10,000	8%
LEMPG GRANT	\$203,735	\$17,000	\$33,808	\$16,808	98.9%
VICTIM WITNESS GRANT	\$49,962	\$94,500	\$50,000	-\$44,500	-47.1%
HIGHWAY SAFETY GRANT	\$23,732	\$15,000	\$22,000	\$7,000	46.7%
CATEGORICAL FEDERAL AID OPIOID SETTLEMENT GRANT	\$0	\$25,000	\$0	-\$25,000	-100%
FED COMMUNITY ACTION	\$340,941	\$397,000	\$365,000	-\$32,000	-8.1%
ADMIN/DIRECT SRVC	\$1,010,228	\$975,985	\$970,913	-\$5,072	-0.5%
FEDERAL PUBLIC ASSISTANCE	\$154,652	\$232,933	\$188,501	-\$44,432	-19.1%
FED - PURCHASED SERVICES	\$95,395	\$112,330	\$126,330	\$14,000	12.5%
Total Federal Revenues:	\$2,018,154	\$1,994,748	\$1,891,552	-\$103,196	-5.2%
Total Revenue Source:	\$90,491,488	\$96,956,860	\$103,940,253	\$6,983,393	7.2%

General Fund Revenue Overview

LOCAL REVENUES

The FY2026 general fund revenue budget totals \$103,940,253, an increase of \$7.0 million or 7.2% from the FY2025 adopted total.

Property Taxes

Property taxes are the County's dominant revenue source, comprising over two thirds (73.5%) of the FY2026 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 FY2026 budget was developed and balanced using the \$0.53 rate.

From the assessments, the County is projecting \$52,400,000 in current real estate tax collections for FY2026. After the Tuckahoe Creek Service District shared revenue, net County is \$48,400,000, an increase of \$4,750,000 from the FY2025 adopted budget. This revenue estimate is based on the January 2025 reassessments of existing properties. Net of land use and new construction, total taxable values are up 8.6%. Of the \$9.6 billion total taxable value \$242 million is new construction, which is 2.8% of the overall value increase of 11.4%. New construction consists of 12% commercials and 88% residential. 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. The FY2026 total budget is \$610,000 as a revenue source. The funding has an offsetting equal expense in the Health and Welfare category. Tax relief for the elderly has its own section under departments.

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 FY2026 budget includes a \$4,000,000 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 \$3.75 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 FY2026 budget for current personal property taxes (excluding personal property tax relief for vehicles, which is listed separately as a State revenue source) is \$21,500,000, an increase of \$3.1 million or 16.8% from the FY2025 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 \$5,871,015 which is a net decrease of \$69,420 in FY2026.

Other Local Taxes

The "other local tax" category includes all locally assessed taxes other than property taxes. Other local taxes represent 9.3% of the general fund budget in FY2026 at a combined \$9.7 million. Major revenue sources within the other local tax category includes 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 FY2026 budget projects local-option sales tax receipts of \$5,750,000 representing a \$650,000 decrease from the adopted FY2025 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 FY2026, Business Professional and Occupational License revenue is budgeted at \$1,375,000, which is an increase of \$25,000 from the FY2025 budget based on a conservative estimate of growth due to the current economy and inflation.

Consumer Utility Taxes

Consumer utility taxes are collected on gas and electric services provided to Goochland residents and businesses. The FY2026 budget includes \$625,000 in utility taxes which is an increase of \$5,000 from the FY2025.

Additional Local Taxes

Taxes in the remaining Other Local Taxes include the consumption tax, bank stock tax, local recordation taxes, and transient occupancy taxes. The taxes in these categories are budgeted at \$1,896,500 in FY2026. This represents a decrease in collections of \$113,750 compared to FY2025, primarily due to a decrease in the estimate for bank stock taxes.

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 \$8,400,890 or 8.1% 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 FY2026 total is \$1,663,500. This represents a decrease over FY2025 of \$201,610. This is primarily due to a projected decrease in building permit fees with a looming downturn in new construction.

Fines and Forfeitures and Use of Money and Property

These two revenue categories are expected to generate \$4,863,732 in FY2026. This is a decrease of \$245,068 over FY2025 due to decreasing 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 FY2026 budget of \$1.4 million. (flat to FY2025). 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 FY2026 are expected to increase primarily due to increased charges to schools for lawn care services provided by the County.

STATE REVENUES

Goochland County receives funding from the Commonwealth in several areas, adding to approximately \$7.6 million for FY2026. 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 FY2026, communications tax revenue is budgeted at \$555,000 a decrease of \$60,000 over FY2025.

FEDERAL REVENUES

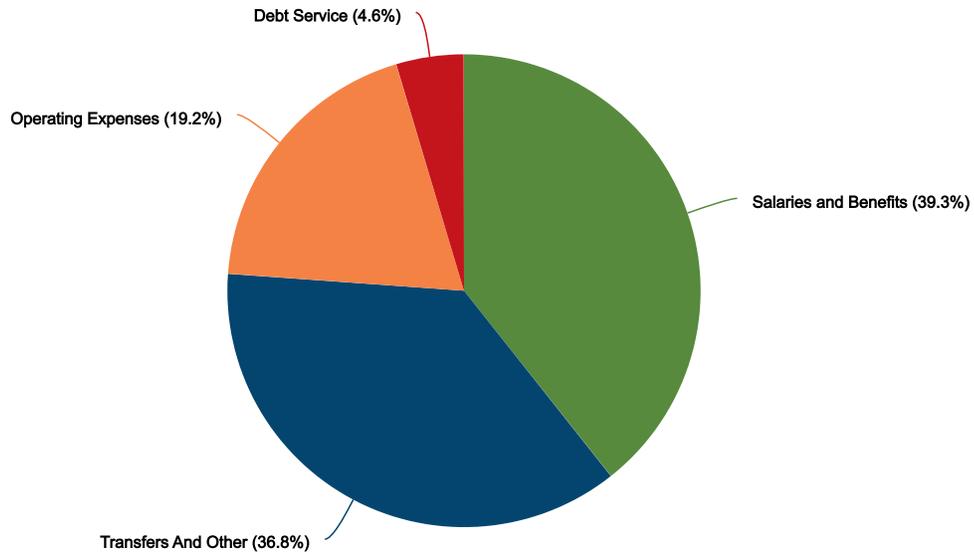
Federal revenue for local operations is budgeted at \$1.9 million in FY2026. The majority of these funds are received as a centralized service reimbursement through the Virginia Department of Social Services.

OTHER FUNDING SOURCES

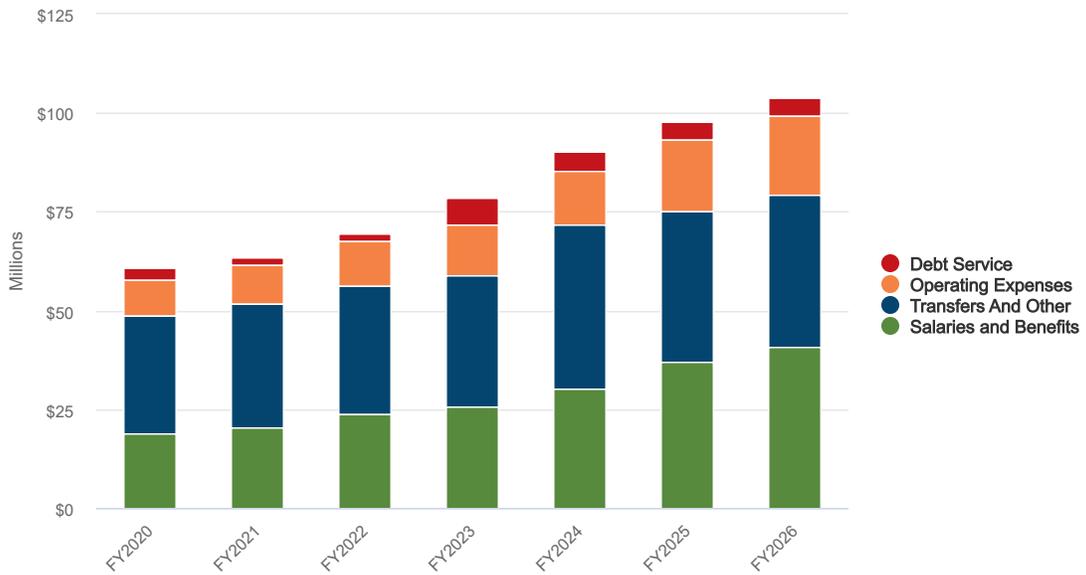
Use of Fund Balance and Transfers

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 FY2026 General Fund budget is not supported by any transfers from the prior year fund balance.

FY2026 Adopted General Fund Expenditures



Budgeted and Historical Expenditures by Expense Type



Expenditures by Function

Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
Expenditures					
General Government					
Board Of Supervisors	\$231,114	\$243,117	\$276,289	\$33,172	13.6%
County Administrator	\$716,163	\$947,800	\$877,090	-\$70,710	-7.5%
Community Engagement	\$121,480	\$309,777	\$323,290	\$13,513	4.4%
County Attorney	\$514,743	\$561,113	\$863,886	\$302,773	54%
Human Resources	\$331,037	\$440,029	\$457,921	\$17,892	4.1%
Commissioner Of Revenue	\$605,927	\$667,391	\$751,205	\$83,814	12.6%
County Assessor	\$673,348	\$835,393	\$853,123	\$17,730	2.1%
Treasurer	\$657,205	\$835,983	\$857,871	\$21,888	2.6%
Finance	\$644,402	\$672,463	\$690,014	\$17,551	2.6%
Purchasing	\$131,244	\$137,969	\$146,353	\$8,384	6.1%
Information Systems	\$1,793,728	\$2,179,903	\$2,859,712	\$679,809	31.2%
Registrar	\$389,914	\$394,799	\$473,987	\$79,188	20.1%
Nondepartmental	\$310,544	\$836,600	\$563,176	-\$273,424	-32.7%
Total General Government:	\$7,120,849	\$9,062,337	\$9,993,917	\$931,580	10.3%
Judicial Administration					
Circuit Court	\$54,711	\$55,524	\$54,824	-\$700	-1.3%
General District Court	\$19,443	\$25,795	\$31,975	\$6,180	24%
Clerk Of The Circuit Court	\$909,127	\$1,033,191	\$1,107,068	\$73,877	7.2%
Sheriff Court Related	\$816,211	\$1,171,494	\$1,256,305	\$84,811	7.2%
Commonwealth Attorney	\$669,711	\$944,947	\$993,067	\$48,120	5.1%
Total Judicial Administration:	\$2,469,202	\$3,230,951	\$3,443,239	\$212,288	6.6%
Public Safety					
Sheriff	\$6,226,080	\$8,471,679	\$10,158,006	\$1,686,327	19.9%
Fire Rescue	\$10,071,483	\$12,483,029	\$14,672,571	\$2,189,542	17.5%
Fire Grants	\$114,721	\$259,022	\$191,450	-\$67,572	-26.1%
Correction Detention	\$499,858	\$734,883	\$899,262	\$164,379	22.4%
Building Inspections	\$1,083,129	\$1,139,687	\$1,242,628	\$102,941	9%
Animal Protection	\$1,088,623	\$1,366,213	\$1,375,303	\$9,090	0.7%
Emergency Communication Serv	\$1,548,692	\$2,065,731	\$2,182,349	\$116,618	5.6%
Sheriff Grants	\$76,864	\$75,000	\$150,000	\$75,000	100%
Emergency Technology Services	\$716,766	\$772,241	\$803,320	\$31,079	4%
School Resource Officer	\$202,529	\$224,330	\$0	-\$224,330	-100%
VA Juvenile Comm Crime Control	\$11,791	\$8,085	\$16,585	\$8,500	105.1%
Total Public Safety:	\$21,640,536	\$27,599,900	\$31,691,474	\$4,091,574	14.8%

Name	FY2024 Actual GF	FY2025 Adopted Budget GF	FY2026 Adopted Budget GF	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (\$ Change)	FY2025 Adopted Budget GF vs. FY2026 Adopted Budget GF (% Change)
General Services					
Convenience Centers	\$1,242,632	\$1,481,643	\$1,288,654	-\$192,989	-13%
Facilities Management	\$1,698,032	\$2,160,326	\$2,677,746	\$517,420	24%
Grounds Management	\$831,009	\$1,020,868	\$1,054,709	\$33,841	3.3%
Total General Services:	\$3,771,673	\$4,662,837	\$5,021,109	\$358,272	7.7%
Health and Human Services					
Department of Social Services	\$2,904,892	\$3,486,578	\$3,492,863	\$6,285	0.2%
Contributions	\$81,097	\$84,516	\$82,016	-\$2,500	-3%
Health Department	\$368,038	\$404,347	\$416,646	\$12,299	3%
Community Services	\$465,858	\$412,328	\$499,236	\$86,908	21.1%
Tax Relief For The Elderly	\$607,591	\$600,000	\$597,701	-\$2,299	-0.4%
Goochland Cares	\$261,720	\$292,250	\$292,250	\$0	0%
Total Health and Human Services:	\$4,689,196	\$5,280,019	\$5,380,712	\$100,693	1.9%
Parks and Cultural					
Parks And Recreation	\$1,053,324	\$1,152,622	\$1,258,137	\$105,515	9.2%
Pamunkey Regional Library	\$593,803	\$639,926	\$634,730	-\$5,196	-0.8%
Total Parks and Cultural:	\$1,647,127	\$1,792,548	\$1,892,867	\$100,319	5.6%
Community Development					
Community Development Admin	\$449,673	\$547,383	\$464,695	-\$82,688	-15.1%
Planning	\$926,070	\$1,126,097	\$1,164,477	\$38,380	3.4%
Environmental And Land Develop	\$268,755	\$506,120	\$491,090	-\$15,030	-3%
Economic Development	\$445,487	\$680,118	\$665,454	-\$14,664	-2.2%
Payment To Eda Component Unit	\$477,761	\$530,000	\$575,000	\$45,000	8.5%
Extension Program	\$78,119	\$96,936	\$94,417	-\$2,519	-2.6%
Total Community Development:	\$2,645,865	\$3,486,654	\$3,455,133	-\$31,521	-0.9%
Debt Service					
Debt Service	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Total Debt Service:	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Transfers to other Funds	\$40,540,978	\$37,011,210	\$38,256,324	\$1,245,114	3.4%
Total Transfers to other Funds:	\$40,540,978	\$37,011,210	\$38,256,324	\$1,245,114	3.4%
Total Expenditures:	\$89,338,581	\$96,956,860	\$103,940,253	\$6,983,393	7.2%

Transfer details:

FUNCTION	FY2024 ACTUAL	FY2025 ADOPTED BUDGET	FY2026 ADOPTED BUDGET	\$ VARI	% VARI
COUNTY CIP	7,561,750	5,548,556	4,206,480	(1,342,076)	-24.2%
OFFICE OF CHILDREN'S SERVICES	613,140	850,000	850,000	-	0.0%
EDUCATION/SCHOOLS	27,518,708	29,373,150	31,429,844	2,056,694	7.0%
EDUCATION/SCHOOLS CIP	4,847,380	1,239,504	1,770,000	530,496	42.8%
TOTAL TRANSFERS	40,540,978	37,011,210	38,256,324	1,245,114	3.4%

DEPARTMENTS

ANIMAL PROTECTION



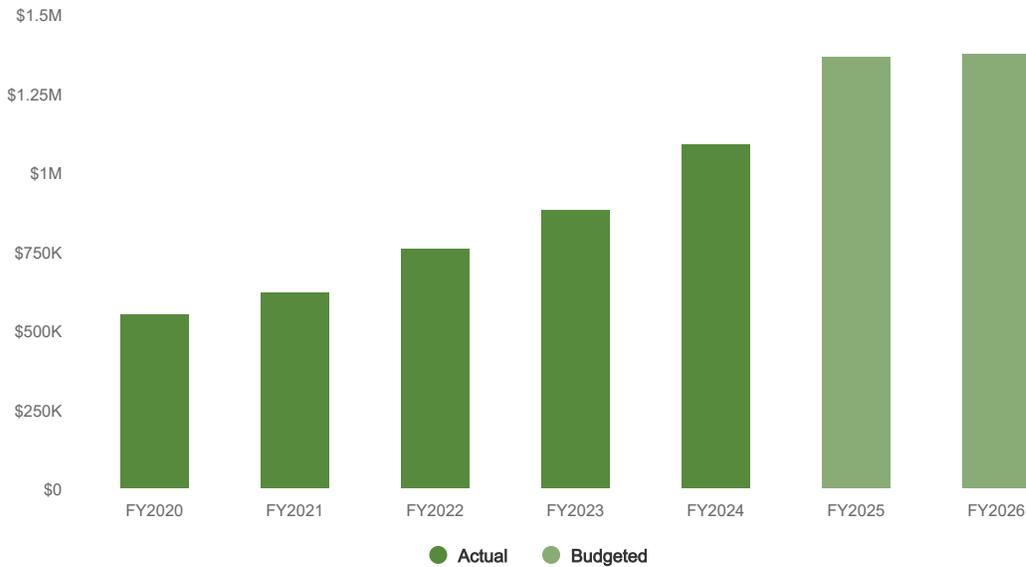
Job Greene
Animal Control Director

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

\$1,375,303 **\$9,090**
(0.67% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

For FY2026 we are adding 1 additional full-time employee, a 3% cost of living increase, the normal benefit increases, and a 1 1/2% one-time bonus.

Operating expenses decreased primarily due to savings in medical expenses and contracted support services.

Expenditure Detail

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Public Safety					
Animal Protection					
Salaries and Benefits					
SALARIES	\$530,620.03	\$693,477.00	\$741,465.00	\$47,988.00	6.9%
OVERTIME	\$21,384.62	\$24,000.00	\$24,000.00	\$0.00	0%
SALARIES - PART TIME	\$116,066.61	\$140,000.00	\$140,000.00	\$0.00	0%
ON CALL PAY	\$7,227.00	\$8,500.00	\$8,500.00	\$0.00	0%
FICA BENEFITS	\$49,679.32	\$66,247.00	\$69,918.00	\$3,671.00	5.5%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$63,332.73	\$80,929.00	\$85,250.00	\$4,321.00	5.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$98,958.00	\$131,264.00	\$104,976.00	-\$26,288.00	-20%
GROUP LIFE INSURANCE	\$7,115.24	\$9,293.00	\$8,620.00	-\$673.00	-7.2%
WORKER'S COMPENSATION	\$5,662.00	\$6,300.00	\$8,574.00	\$2,274.00	36.1%
Total Salaries and Benefits:	\$900,045.55	\$1,160,010.00	\$1,191,303.00	\$31,293.00	2.7%
Operating Expenses					
PURCHASED SVCS - UNIFORM	\$2,835.30	\$7,200.00	\$7,200.00	\$0.00	0%
PROFESSIONAL SVC	\$1,345.90	\$13,000.00	\$14,000.00	\$1,000.00	7.7%
REPAIRS & MAINT	\$7,823.16	\$16,500.00	\$8,500.00	-\$8,000.00	-48.5%
ANIMAL PROTECTION ADVERTISING		\$250.00		-\$250.00	N/A
ANIMAL PROTECTION EMPLOY BACKGROUND CHECK		\$100.00		-\$100.00	N/A
SITE IMPROVEMENTS	\$3,617.97	\$6,000.00	\$6,000.00	\$0.00	0%
VOLUNTEER PROGRAM	\$2,332.23	\$5,000.00	\$5,000.00	\$0.00	0%
WATER/SEWER SERVICES	\$6,433.41	\$0.00	\$0.00	\$0.00	0%
TELECOMMUNICATIONS	\$1,786.20	\$1,000.00	\$2,500.00	\$1,500.00	150%
WIRELESS/CELLULAR	\$4,268.43	\$6,400.00	\$5,000.00	-\$1,400.00	-21.9%
ANIMAL PROTECTION SOFTWARE/LICENSES		\$1,000.00		-\$1,000.00	N/A
OFFICE SUPPLIES	\$2,272.19	\$5,000.00	\$3,500.00	-\$1,500.00	-30%
MEDICAL & LAB	\$29,929.01	\$39,000.00	\$52,000.00	\$13,000.00	33.3%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
VEHICLE/POWER EQUIP SUPPLIES	\$550.07	\$3,000.00	\$3,000.00	\$0.00	0%
DOG LICENSE TAG	\$2,290.75	\$2,500.00	\$2,500.00	\$0.00	0%
SAFETY SUPPLIES	\$6,000.81	\$6,000.00	\$6,000.00	\$0.00	0%
COMMUNICATION EQUIP-SUPPLIES	\$12.21	\$3,200.00	\$3,200.00	\$0.00	0%
VEHICLE TIRES	\$2,543.84	\$4,800.00	\$4,800.00	\$0.00	0%
COMPUTER EQUIP -NON CAPITAL	\$6,557.10	\$5,200.00	\$4,000.00	-\$1,200.00	-23.1%
ANIMAL SHELTER FOOD SUPPLIES	\$7,440.94	\$10,000.00	\$10,000.00	\$0.00	0%
TRAVEL EXP - EDUCATION/TRAIN	\$2,215.59	\$5,000.00	\$4,000.00	-\$1,000.00	-20%
EDUCATION- TUITION/REGISTRAT	\$3,138.06	\$8,500.00	\$4,000.00	-\$4,500.00	-52.9%
EMPLOYEE SERVICES	\$262.19	\$400.00	\$400.00	\$0.00	0%
CONTRACTED SUPPORT SERVICES	\$15,000.00	\$20,000.00	\$0.00	-\$20,000.00	-100%
DUES & MEMBERSHIPS	\$450.00	\$200.00	\$300.00	\$100.00	50%
CLAIMS & BOUNTIES	\$0.00	\$100.00	\$100.00	\$0.00	0%
JANITORIAL SUPPLIES	\$4,464.28	\$6,000.00	\$6,000.00	\$0.00	0%
FUEL	\$24,890.86	\$28,000.00	\$28,000.00	\$0.00	0%
LIGHT VEHICLES >\$10,000	\$48,369.73		\$0.00	\$0.00	N/A
LEASE/RENT EQUIPMENT	\$1,747.58	\$2,853.00	\$4,000.00	\$1,147.00	40.2%
Total Operating Expenses:	\$188,577.81	\$206,203.00	\$184,000.00	-\$22,203.00	-10.8%
Total Animal Protection:	\$1,088,623.36	\$1,366,213.00	\$1,375,303.00	\$9,090.00	0.7%
Total Public Safety:	\$1,088,623.36	\$1,366,213.00	\$1,375,303.00	\$9,090.00	0.7%
Total Expenditures:	\$1,088,623.36	\$1,366,213.00	\$1,375,303.00	\$9,090.00	0.7%

Animal Protection 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.

Animal Protection 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.

BOARD OF SUPERVISORS

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.

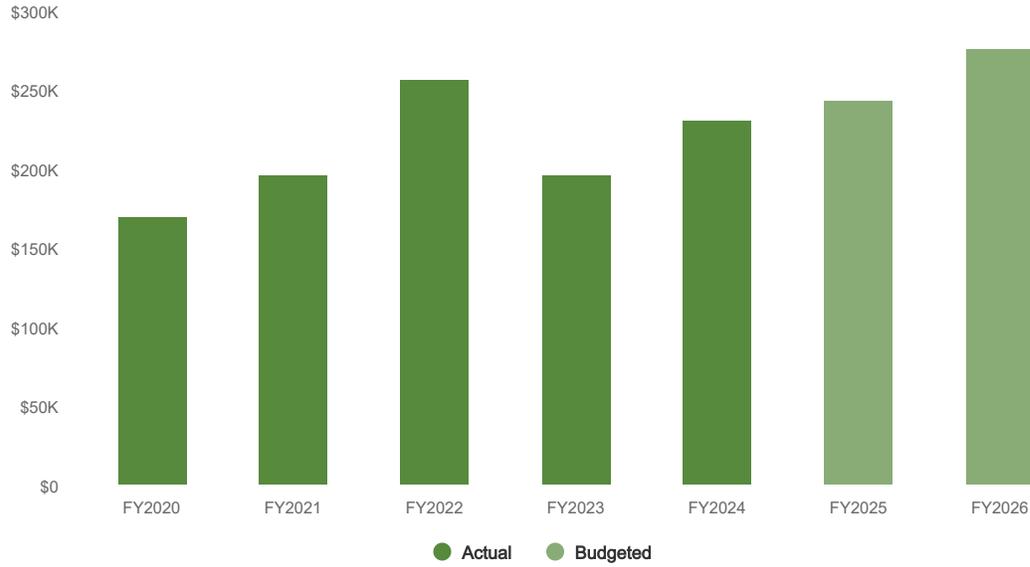
Meeting schedules, agendas, and minutes are available at the County's website: www.goochlandva.us



Expenditures Summary

\$276,289 **\$33,172**
(13.64% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

FY2026 salary and benefits increase is primarily due to a change in benefits elections.

The increase in operating expense is primarily due to an increase in travel expense and advertising.

Expenditure Detail

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Board Of Supervisors					
Salaries and Benefits					
SALARIES	\$86,000	\$91,000	\$91,000	\$0	0%
FICA BENEFITS	\$5,266	\$6,962	\$6,962	\$0	0%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$60,758	\$50,083	\$63,828	\$13,745	27.4%
WORKER'S COMPENSATION	\$50	\$72	\$99	\$27	37.5%
Total Salaries and Benefits:	\$152,074	\$148,117	\$161,889	\$13,772	9.3%
Operating Expenses					
PROFESSIONAL SVC	\$0	\$20,000	\$20,000	\$0	0%
PRINTING AND BINDING	\$8,443	\$10,000	\$10,000	\$0	0%
ADVERTISING	\$30,407	\$24,000	\$30,000	\$6,000	25%
WIRELESS/CELLULAR	\$4,993	\$5,000	\$5,000	\$0	0%
SOFTWARE/LICENSES	\$3,720		\$0	\$0	N/A
OFFICE SUPPLIES	\$1,331	\$100	\$100	\$0	0%
BOOKS & SUBSCRIPTIONS	\$901	\$100	\$100	\$0	0%
TRAVEL- MILEAGE	\$1,804	\$1,000	\$14,000	\$13,000	1,300%
MEALS/FOOD OTHER TRAINING	\$7,328	\$7,000	\$9,000	\$2,000	28.6%
TRAVEL EXP - EDUCATION/TRAIN	\$1,269	\$4,000	\$4,200	\$200	5%
EMPLOYEE SERVICES	\$3,721	\$6,000	\$6,000	\$0	0%
DUES & MEMBERSHIPS	\$15,123	\$16,000	\$16,000	\$0	0%
BOARD OF SUPERVISORS WATER COOLERS		\$1,800		-\$1,800	N/A
Total Operating Expenses:	\$79,040	\$95,000	\$114,400	\$19,400	20.4%
Total Board Of Supervisors:	\$231,114	\$243,117	\$276,289	\$33,172	13.6%
Total General Government:	\$231,114	\$243,117	\$276,289	\$33,172	13.6%
Total Expenditures:	\$231,114	\$243,117	\$276,289	\$33,172	13.6%

Board of Supervisors 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.

Board 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

BUILDING INSPECTIONS



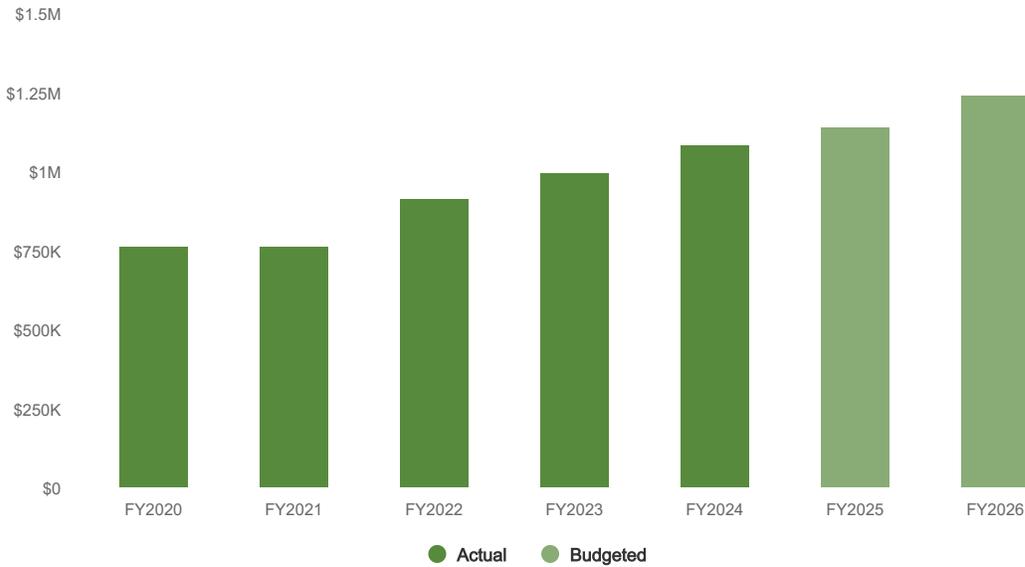
Gary L. Fisher, CBO, MCP
Building Official

The Department of Building Inspections 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

\$1,242,628 **\$102,941**
(9.03% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

Building Inspections salaries increased for an employee hired mid-year outside of the FY2025 budget, and the Board approved an additional employee in the FY2026 budget. In addition to 2 new employees, the increase in salaries includes a 3% cost of living increase, a one-time 1 1/2% bonus, and the normal annual benefits increases.

Operating expenses increased primarily due to an increase in repairs, maintenance supplies, and travel expenses for education. The increases were offset due to the purchase of a vehicle and equipment in FY2025.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Public Safety					
Building Inspections					
Salaries and Benefits					
SALARIES	\$702,486	\$700,144	\$816,279	\$116,135	16.6%
FICA BENEFITS	\$51,317	\$53,561	\$62,445	\$8,884	16.6%
VRS BENEFITS PLAN 1& 2 EMPLS	\$84,614	\$81,707	\$93,961	\$12,254	15%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$119,344	\$118,536	\$128,148	\$9,612	8.1%
GROUP LIFE INSURANCE	\$9,365	\$9,382	\$9,501	\$119	1.3%
WORKER'S COMPENSATION	\$9,722	\$13,957	\$18,994	\$5,037	36.1%
Total Salaries and Benefits:	\$976,848	\$977,287	\$1,129,328	\$152,041	15.6%
Operating Expenses					
PURCHASED SVCS - UNIFORM	\$2,879	\$4,000	\$4,000	\$0	0%
BUILDING INSPECTIONS PROFESSIONAL SVC		\$10,000		-\$10,000	N/A
REPAIRS & MAINT	\$2,936	\$7,500	\$8,000	\$500	6.7%
2% STATE LEVY FEE	\$21,976	\$32,000	\$50,000	\$18,000	56.3%
POSTAGE	\$123	\$500	\$200	-\$300	-60%
TELECOMMUNICATIONS	\$1,726	\$3,500	\$2,000	-\$1,500	-42.9%
WIRELESS/CELLULAR	\$12,051	\$12,000	\$12,000	\$0	0%
SOFTWARE/LICENSES	\$0		\$1,000	\$1,000	N/A
OFFICE SUPPLIES	\$5,792	\$5,000	\$1,000	-\$4,000	-80%
VEHICLE/POWER EQUIP SUPPLIES	\$0	\$1,000	\$500	-\$500	-50%
SAFETY SUPPLIES	\$1,845	\$4,000	\$3,000	-\$1,000	-25%
BOOKS & SUBSCRIPTIONS	\$18,403	\$1,200	\$2,000	\$800	66.7%
COMPUTER EQUIP -NON CAPITAL	\$10,331	\$0	\$1,000	\$1,000	N/A
OFFICE EQUIPMENT	\$1,649	\$2,000	\$2,000	\$0	0%
OPERATING SUPPLIES	\$1,500	\$1,500	\$0	-\$1,500	-100%
FURN & FIXTURES-NON CAPITAL	\$0		\$4,000	\$4,000	N/A
TRAVEL- MILEAGE	\$113		\$1,000	\$1,000	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$5,315	\$11,000	\$3,000	-\$8,000	-72.7%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
EDUCATION- TUITION/REGISTRAT	\$3,485	\$3,000	\$4,000	\$1,000	33.3%
EMPLOYEE SERVICES	\$130	\$200	\$600	\$400	200%
DUES & MEMBERSHIPS	\$2,633	\$2,000	\$3,000	\$1,000	50%
REPAIR_MAINT	\$3,482	\$15,000	\$0	-\$15,000	-100%
FUEL	\$9,915	\$13,000	\$11,000	-\$2,000	-15.4%
BUILDING INSPECTIONS COMPUTER SOFTWARE		\$34,000		-\$34,000	N/A
Total Operating Expenses:	\$106,281	\$162,400	\$113,300	-\$49,100	-30.2%
Total Building Inspections:	\$1,083,129	\$1,139,687	\$1,242,628	\$102,941	9%
Total Public Safety:	\$1,083,129	\$1,139,687	\$1,242,628	\$102,941	9%
Total Expenditures:	\$1,083,129	\$1,139,687	\$1,242,628	\$102,941	9%

Building Inspections 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 department's new inspection staff in the area of commercial inspections.
- 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 career development plan in concert with the County's EDGE program.
- Completion of an in-house inspector skills training program, emphasizing the improvement of staff's soft skills.

Building Inspections Highlights

In FY2024, the Department gained a replacement Combination Commercial Inspector.

The Department continues to work with departments within the Division of Community Development to develop and implement time-saving policies that assist the customer and cut down on permit processing red tape.

Given the new software quantifies the number of permits and inspections very differently from the previous software, a fair comparison to previous years is not available. Suffice it to say, both the number of permits issued and the number of inspections performed were slightly less than the previous year.

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 slightly rising to 20.3% 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, 98.3% of the time.

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. Currently, there are two staff members actively pursuing advancement through the program.

Finally, the department is pleased to have filled the Combination Commercial Inspector position.

CENTRAL VIRGINIA TRANSPORTATION AUTHORITY



Patrick Longerbeam
Transportation Manager

The Central Virginia Transportation Authority (CVTA) was established by the 2020 General Assembly to fund critical transportation needs across Central Virginia. CVTA drives priority projects that improve long-term accessibility, economic development, mobility, and quality of life across Central Virginia.

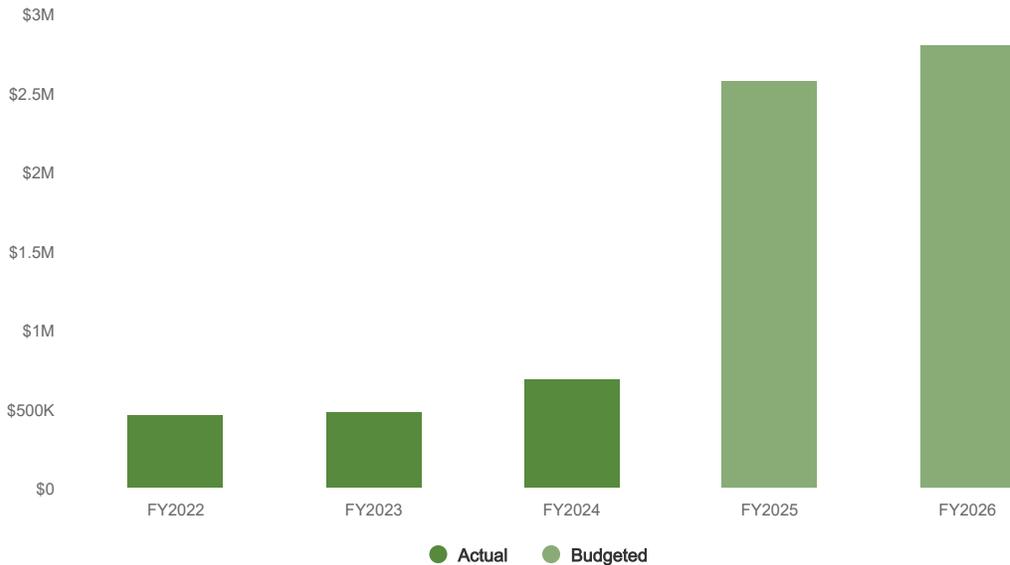
The Transportation department operates under the Community Development department and is directly responsible for the administration and management of the transportation business needs of the County.

The Transportation 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

\$2,800,000 **\$220,000**
(8.53% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

This is the first year with salaries and benefits for the CVTA transportation fund. Formerly under Community Development, the FY2026 salary & benefits budget includes a 3% cost of living increase, the normal benefits increases, and a one time 1 1/2% bonus.

The increase in operating expense is primarily due to a planned increase in professional services.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Central Virginia Transportation Authority					
Salaries and Benefits					
SALARIES	\$0		\$99,958	\$99,958	N/A
FICA BENEFITS	\$0		\$7,647	\$7,647	N/A
VRS BENEFITS PLAN 1 & 2	\$0		\$11,666	\$11,666	N/A
HOSPITAL/MEDICAL HMP BENEFITS	\$0		\$12,085	\$12,085	N/A
GROUP LIFE INSURANCE	\$0		\$1,339	\$1,339	N/A
WORKERS COMPENSATION	\$0		\$100	\$100	N/A
Total Salaries and Benefits:	\$0		\$132,795	\$132,795	N/A
Operating Expenses					
CVTA CONSTRUCTION PROJECTS	\$65,573	\$500,000	\$2,667,205	\$2,167,205	433.4%
Total Operating Expenses:	\$65,573	\$500,000	\$2,667,205	\$2,167,205	433.4%
Transfers And Other					
TRANSFERS TO OTHER FUNDS CONTRIBUTION TO FUND BALANCE		\$2,080,000		-\$2,080,000	N/A
FUND TRANSFER BETWEEN FUNDS	\$619,057	\$0	\$0	\$0	0%
Total Transfers And Other:	\$619,057	\$2,080,000	\$0	-\$2,080,000	-100%
Total Central Virginia Transportation Authority:	\$684,630	\$2,580,000	\$2,800,000	\$220,000	8.5%

CVTA Goals & Objectives

- To be a leader for all transportation department initiatives in achieving the Mission statement, Vision, and Strategic goals as set forth by the Board of Supervisors.
- Adhere to the County's core values of being customer-focused, transparent in all department actions, respecting our citizens as well as our coworkers, and supporting 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.

CVTA Highlights

With the anticipated increases in continued growth in both residential and commercial development, Goochland County continues to work collectively with the CVTA in support of the transportation needs of Goochland County. Listed below are some of the projects underway and or in the planning phase in our county, supported by CVTA funding.

CVTA Funded projects in Goochland County:

Title - I-64 at Ashland Road (Rte 623) Interchange - DDI

Category - Highway

Description - Reconstruct the existing diamond interchange to a single-lane Diverging Diamond Interchange (DDI), preserving the I-64 bridge. It allows future bridge widening and Ashland Road expansion to four lanes. Additional notes include a park-n-ride entrance shift and no expected Right-of-Way impacts.

Project status - In progress

Total CVTA funding - \$33,699,829

Title - Route 250 at Route 288 interchange Improvements

Category - Highway

Description - This project scope includes widening the eastbound off-ramps from Rte. 288 to West Broad Street, Broad Street from Wilkes Ridge Pkwy to Bon Secures Parkway. Additional notes include sidewalk improvements and traffic signal modifications at key locations within project limits.

Project status - Planned

Total CVTA funding - \$7,500,000

Title - Route 288 Southbound Auxiliary Lane

Category - Highway

Description - This project scope includes installing an auxiliary lane along Route 288 from US 250 to Tuckahoe Creek Pkwy.

Project status - Planned

Total CVTA funding - \$7,500,000

Title - Route 288 Southbound Hard Shoulder Running Lane

Category - Highway

Description - This project scope includes installing a hard shoulder running lane, or a part-time shoulder use lane along Southbound Route 288 from West Creek Pkwy to Huguenot Trail (Route 711).

Project status - Planned

Total CVTA funding - \$4,962,106

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Project status - In progress

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Project status - Planned

Total CVTA funding - \$4,962,106

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.

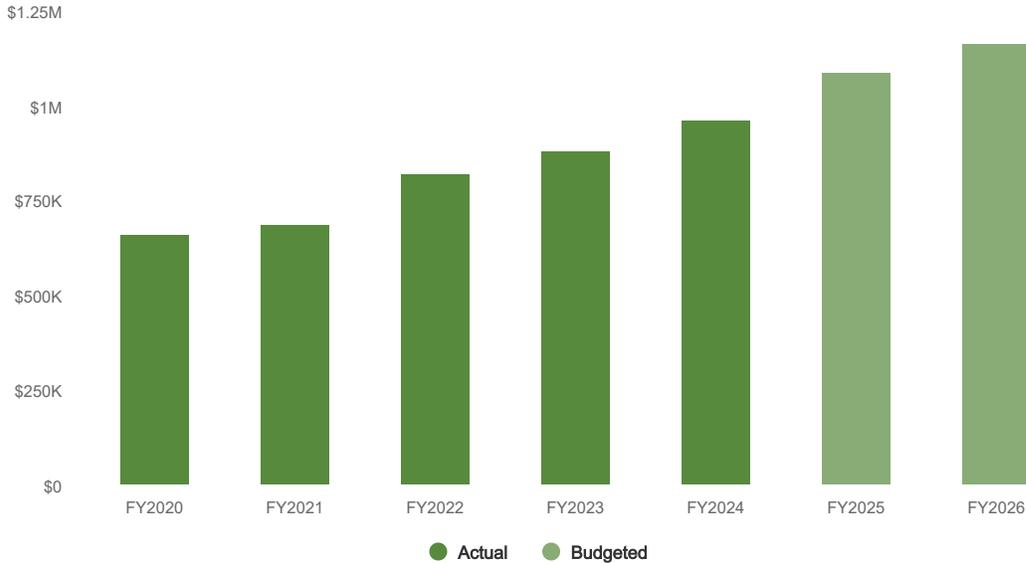
Jury trials are held in the circuit court. Citizens who might otherwise have no contact with the courts may find themselves called to jury duty in the circuit courts.

Expenditures Summary

Clerk of the Circuit Court and the Circuit Court Budget

\$1,161,892 **\$73,177**
 (6.72% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The Clerk of the Circuit Court FY2026 budget for salaries & benefits increased due to a promotion for an existing employee, all 5 employees receiving a 5 out of 5 for merit increases giving an additional 1 1/2% merit increase, the 3% cost of living increase, normal annual increases in benefits, and a one-time 1 1/2% bonus.

The operating expense increased by \$1,000 for office supplies, and had an \$800 decrease in wireless communications.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Judicial Administration					
Circuit Court					
Operating Expenses					
CONTRACTED SERVICES	\$41,036	\$35,149	\$35,149	\$0	0%
JURORS WITNESSES ELECT WORK	\$5,848	\$6,000	\$6,000	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
COURT APPOINTED ATTORNEY FEE	\$0	\$350	\$350	\$0	0%
SOFTWARE MAINT. CONTRACTS	\$3,600	\$7,275	\$7,275	\$0	0%
POSTAGE	\$1,584	\$1,650	\$1,650	\$0	0%
TELECOMMUNICATIONS	\$115	\$0	\$100	\$100	N/A
WIRELESS/CELLULAR	\$1,705	\$2,600	\$1,800	-\$800	-30.8%
OFFICE SUPPLIES	\$823	\$2,500	\$2,500	\$0	0%
Total Operating Expenses:	\$54,711	\$55,524	\$54,824	-\$700	-1.3%
Total Circuit Court:	\$54,711	\$55,524	\$54,824	-\$700	-1.3%
Clerk Of The Circuit Court					
Salaries and Benefits					
SALARIES	\$595,185	\$707,202	\$754,496	\$47,294	6.7%
FICA BENEFITS	\$43,543	\$54,101	\$57,719	\$3,618	6.7%
VRS BENEFITS PLAN 1& 2 EMPLS	\$73,246	\$82,530	\$86,748	\$4,218	5.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$108,665	\$137,830	\$156,156	\$18,326	13.3%
GROUP LIFE INSURANCE	\$7,968	\$9,477	\$8,771	-\$706	-7.4%
WORKER'S COMPENSATION	\$377	\$623	\$750	\$127	20.4%
Total Salaries and Benefits:	\$828,985	\$991,763	\$1,064,640	\$72,877	7.3%
Operating Expenses					
PROFESSIONAL SVC	\$0	\$4,000	\$4,000	\$0	0%
CONTRACTED SERVICES	\$2,406	\$5,000	\$5,000	\$0	0%
PRINTING AND BINDING	\$388	\$2,000	\$2,000	\$0	0%
EMPLOY BACKGROUND CHECK	\$35	\$0	\$0	\$0	0%
SOFTWARE MAINT. CONTRACTS	\$2,388	\$2,400	\$2,400	\$0	0%
RECORDS INDEXING(CIR COUT)	\$11,259	\$11,271	\$11,271	\$0	0%
POSTAGE	\$3,200	\$3,200	\$3,200	\$0	0%
TELECOMMUNICATIONS	\$2,071	\$1,500	\$1,500	\$0	0%
OFFICE SUPPLIES	\$5,917	\$5,000	\$6,000	\$1,000	20%
EMPLOYEE SERVICES	\$355	\$500	\$500	\$0	0%
DUES & MEMBERSHIPS	\$320	\$320	\$320	\$0	0%
LEASE/RENT EQUIPMENT	\$6,186	\$5,500	\$5,500	\$0	0%
WATER COOLERS	\$137	\$150	\$150	\$0	0%
LEASE- POSTAGE METER	\$387	\$587	\$587	\$0	0%
CLERK'S NONREVERTING FUNDS	\$1,917	\$0	\$0	\$0	0%
Total Operating Expenses:	\$36,965	\$41,428	\$42,428	\$1,000	2.4%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Transfers And Other					
DEED BOOK RESTORATION/REPAIR	\$43,178		\$0	\$0	N/A
Total Transfers And Other:	\$43,178		\$0	\$0	N/A
Total Clerk Of The Circuit Court:	\$909,127	\$1,033,191	\$1,107,068	\$73,877	7.2%
Total Judicial Administration:	\$963,838	\$1,088,715	\$1,161,892	\$73,177	6.7%
Total Expenditures:	\$963,838	\$1,088,715	\$1,161,892	\$73,177	6.7%

Clerk of the Circuit Court 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 FY26

- Submit a grant application to the Library of Virginia for possible grant funds for restoration of books that are in despair and need immediate attention.
- Work with county employees to implement a "Property Notification Alert System" on Goochland County's GIS system, to help Goochland citizens be aware of any possible Deed Fraud on their property.
- Educate all staff on numerous new Virginia laws affecting the Clerk's Office which take effect July 1, 2025.

Clerk of the Circuit Court Accomplishments

- Hired two highly qualified Deputy Clerks to our team to help with the growing demand of our workload due to the growth of the county.
- Implemented new software to allow Goochland citizens the ability to apply for Concealed Handgun Permits Online at their own convenience, if they choose to do so. The option of applying in person and by mail still exists.
- Working outside the office with the community to bring more awareness to what the office does and highlighting the probate process with residents and engaging with students in the schools.

COMMISSIONER OF THE REVENUE



Jennifer Brown
Commissioner of the Revenue

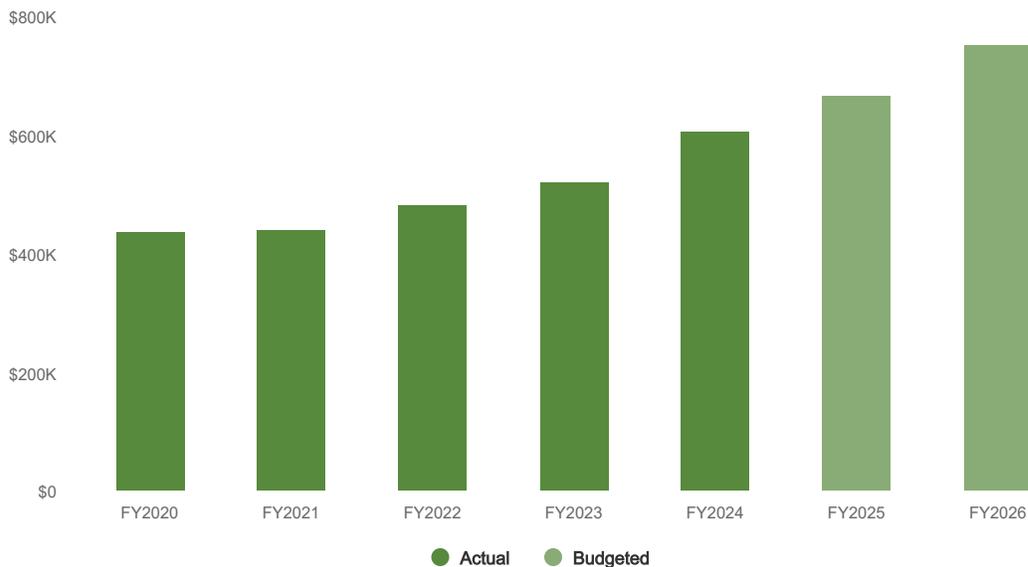
The Commissioner of the Revenue is a state constitutional officer as set forth in the Constitution of Virginia. It is an elected position for a four-year term. The Commissioner is responsible for: assessing personal property taxes and certifying them for PPTRA deduction (vehicles); assessing business 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

\$751,205 **\$83,814**
(12.56% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The FY2026 salaries increased by \$92 thousand (22.9%) as follows:

- Each employee now receives an annual stipend ranging between \$7,500 and 15,000. The total stipend for the Commissioner of Revenue Department is \$55,000 plus benefits; totals \$59,208.
- FY2025 mid-year (off-budget) salary increases of \$16,005
- FY2026 cost of living increase of 3%, or \$12,446
- FY2026 1 1/2% one time bonus total cost \$6,900
- FY2026 normal benefits increases \$2,695

Operating expenses decreased primarily due to a reduction in office supplies and the elimination of wireless cellular.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Commissioner Of Revenue					
Salaries and Benefits					
SALARIES	\$374,620	\$398,861	\$490,372	\$91,511	22.9%
OVERTIME	\$327		\$0	\$0	N/A
FICA BENEFITS	\$26,976	\$30,513	\$37,513	\$7,000	22.9%
VRS BENEFITS PLAN 1& 2 EMPLS	\$45,223	\$46,547	\$49,867	\$3,320	7.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$88,132	\$99,583	\$89,796	-\$9,787	-9.8%
GROUP LIFE INSURANCE	\$4,997	\$5,345	\$5,042	-\$303	-5.7%
WORKER'S COMPENSATION	\$229	\$342	\$465	\$123	36%
Total Salaries and Benefits:	\$540,504	\$581,191	\$673,055	\$91,864	15.8%
Operating Expenses					
COMMISSIONER OF REVENUE REPAIRS & MAINT		\$1,000		-\$1,000	N/A
CONTRACTED SERVICES	\$18,000	\$18,000	\$20,000	\$2,000	11.1%
POSTAGE	\$7,553	\$9,000	\$10,000	\$1,000	11.1%
TELECOMMUNICATIONS	\$1,036	\$2,000	\$2,000	\$0	0%
WIRELESS/CELLULAR	\$603	\$2,000	\$0	-\$2,000	-100%
OFFICE SUPPLIES	\$19,496	\$22,000	\$8,000	-\$14,000	-63.6%
BOOKS & SUBSCRIPTIONS	\$5,624	\$7,500	\$10,000	\$2,500	33.3%
TRAVEL- MILEAGE	\$0	\$2,000	\$250	-\$1,750	-87.5%
MEALS/FOOD OTHER TRAINING	\$1,134	\$2,000	\$2,000	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$3,129	\$6,500	\$8,000	\$1,500	23.1%
EDUCATION- TUITION/REGISTRAT	\$4,000	\$5,000	\$6,500	\$1,500	30%
EMPLOYEE SERVICES	\$224	\$400	\$400	\$0	0%
DUES & MEMBERSHIPS	\$1,160	\$2,800	\$3,500	\$700	25%
LEASE/RENT EQUIPMENT	\$3,465	\$5,500	\$7,500	\$2,000	36.4%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
COMMISSIONER OF REVENUE LEASE-POSTAGE METER		\$500		-\$500	N/A
Total Operating Expenses:	\$65,423	\$86,200	\$78,150	-\$8,050	-9.3%
Total Commissioner Of Revenue:	\$605,927	\$667,391	\$751,205	\$83,814	12.6%
Total General Government:	\$605,927	\$667,391	\$751,205	\$83,814	12.6%
Total Expenditures:	\$605,927	\$667,391	\$751,205	\$83,814	12.6%

Commissioner of Revenue 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.

Commissioner of Revenue Highlights

The Commissioner of the Revenue Office has observed significant growth in vehicle personal property assessments, primarily due to the development of new housing projects within the county. This year, one of our deputies achieved the Master Deputy Commissioner of the Revenue certification, while the Commissioner and two deputies renewed their certifications. Additionally, our office has received accreditation for the sixth consecutive year from the Commissioner of the Revenue Association of Virginia.

We continue to encourage citizens to apply for the programs offered by our office, which has resulted in an increase in Tax Relief for the Elderly & Disabled and 100% Serviced Connected Disabled Veterans' Real Estate Relief. Furthermore, the Goochland DMV Select has been ranked number one in the state for five consecutive years, and we are pleased to see that the numbers remain steady, positively impacting tax revenue for the county.

COMMONWEALTH'S ATTORNEY

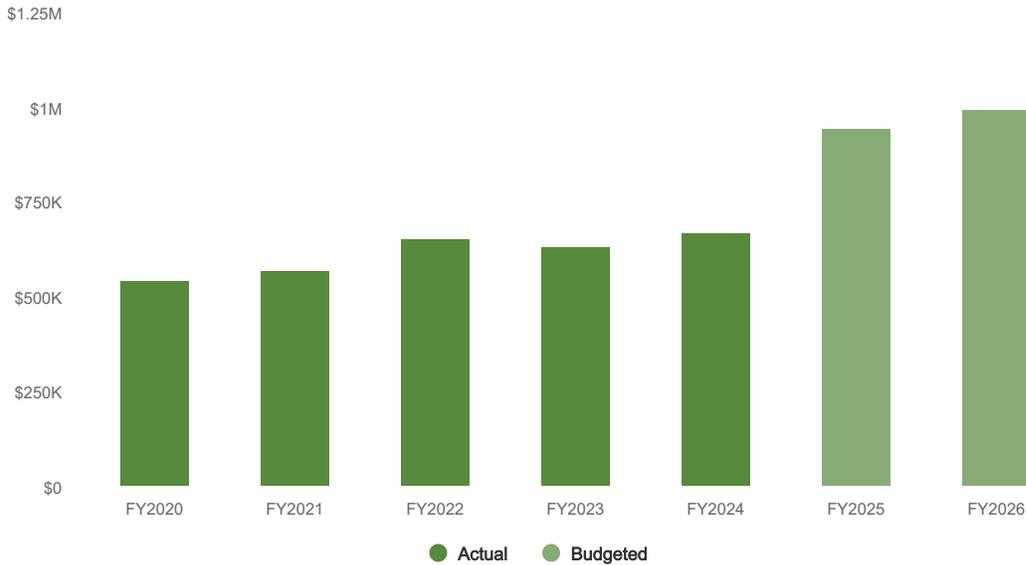
John L Lumpkins Jr
Commonwealth Attorney

The Commonwealth's Attorney's Office is responsible for prosecuting criminal cases in the Goochland County Circuit Court, General District Court, and the Juvenile and Domestic Relations District Court. 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 program, 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

\$993,067 **\$48,120**
(5.09% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The FY2026 salary & benefits decrease is primarily due to a January 1, 2024, restructuring of staffing and a change in options for healthcare benefits. The FY2026 salaries and benefits include a 3% cost of living increase, normal annual benefits increases for the COLA, and a one-time 1 1/2% bonus.

The operating expense increased primarily due to an \$88,000 increase in contracted services for case and evidence management software. The increase was slightly offset by decreases across many line items as shown in the schedule below.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Judicial Administration					
Commonwealth Attorney					
Salaries and Benefits					
SALARIES	\$491,518.21	\$665,792.00	\$663,053.00	-\$2,739.00	-0.4%
FICA BENEFITS	\$36,084.06	\$50,933.00	\$50,724.00	-\$209.00	-0.4%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$56,194.66	\$77,698.00	\$76,235.00	-\$1,463.00	-1.9%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$46,567.00	\$63,864.00	\$39,372.00	-\$24,492.00	-38.4%
GROUP LIFE INSURANCE	\$6,411.56	\$8,922.00	\$7,708.00	-\$1,214.00	-13.6%
WORKER'S COMPENSATION	\$332.00	\$598.00	\$725.00	\$127.00	21.2%
Total Salaries and Benefits:	\$637,107.49	\$867,807.00	\$837,817.00	-\$29,990.00	-3.5%
Operating Expenses					
CONTRACTED SERVICES	\$0.00	\$27,000.00	\$115,000.00	\$88,000.00	325.9%
ADVERTISING	\$262.50	\$1,200.00	\$0.00	-\$1,200.00	-100%
POSTAGE	\$435.86	\$750.00	\$1,000.00	\$250.00	33.3%
TELECOMMUNICATIONS	\$1,100.51	\$1,000.00	\$1,000.00	\$0.00	0%
WIRELESS/CELLULAR	\$873.23	\$3,000.00	\$1,000.00	-\$2,000.00	-66.7%
OFFICE SUPPLIES	\$3,608.97	\$4,000.00	\$5,000.00	\$1,000.00	25%
VICTIM WITNESS SUPPLIES	\$0.00		\$2,500.00	\$2,500.00	N/A
BOOKS & SUBSCRIPTIONS	\$2,064.73	\$3,000.00	\$3,500.00	\$500.00	16.7%
COMPUTER EQUIP -NON CAPITAL	\$1,054.95	\$3,000.00	\$0.00	-\$3,000.00	-100%
OFFICE EQUIPMENT	\$14,065.67	\$10,000.00	\$3,500.00	-\$6,500.00	-65%
FURN & FIXTURES-NON CAPITAL	\$0.00	\$3,000.00	\$2,000.00	-\$1,000.00	-33.3%
COMMONWEALTH ATTORNEY TRAVEL- MILEAGE		\$700.00		-\$700.00	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$1,824.31	\$4,000.00	\$7,000.00	\$3,000.00	75%
EDUCATION- TUITION/REGISTRAT	\$1,280.00	\$6,000.00	\$2,500.00	-\$3,500.00	-58.3%
EMPLOYEE SERVICES	\$0.00	\$1,000.00	\$1,500.00	\$500.00	50%
DUES & MEMBERSHIPS	\$1,621.00	\$3,000.00	\$5,000.00	\$2,000.00	66.7%
LEASE/RENT EQUIPMENT	\$1,958.31	\$3,500.00	\$3,250.00	-\$250.00	-7.1%
WATER COOLERS	\$468.03	\$750.00	\$1,500.00	\$750.00	100%
LEASE- POSTAGE METER	\$20.00	\$240.00	\$0.00	-\$240.00	-100%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
VICTIM WITNESS GRANT	\$1,965.72	\$2,000.00	\$0.00	-\$2,000.00	-100%
Total Operating Expenses:	\$32,603.79	\$77,140.00	\$155,250.00	\$78,110.00	101.3%
Total Commonwealth Attorney:	\$669,711.28	\$944,947.00	\$993,067.00	\$48,120.00	5.1%
Total Judicial Administration:	\$669,711.28	\$944,947.00	\$993,067.00	\$48,120.00	5.1%
Total Expenditures:	\$669,711.28	\$944,947.00	\$993,067.00	\$48,120.00	5.1%

Commonwealth Attorney Goals & Objectives

- Prosecute criminal law violations committed in the County of Goochland.
- Provide training and deepen the skill level of attorneys and support staff in the Office.
- Work collaboratively with the Sheriff's Office, Virginia State Police, and other law enforcement agencies that investigate allegations of criminal conduct in the County.
- Work collaboratively with the Court Clerk's Office in support of the efficient and effective administration of justice in the County.
- Participate in regional efforts to improve the safety of our region and the administration of justice (e.g., initiative to curb and address elder abuse/fraud/scams, pretrial and misdemeanor probation services).
- Improve efforts to reduce crime and to protect our communities via coordination with other Commonwealth's Attorney's offices in the region and throughout the Commonwealth.
- Provide advice and counsel to law enforcement agencies in their investigations.
- Provide services to victims of criminal offenses, and assist and coordinate with witnesses to crimes in their engagement with the criminal justice system.

Commonwealth Attorney Highlights

FY2025 concludes the first year for the newly-elected Commonwealth Attorney and the entirely new staff in the Office. With the support from the community and the Board of Supervisors, the Office is already well underway in accomplishing a couple of key initiatives: the introduction of the Office's first case management system, and the introduction of pretrial services.

Following the key theme of the November 2023 election, the Office is focused on building and maintaining the critical relationships with the Sheriff's Office and all law enforcement agencies that serve Goochland. This focus on working collaboratively also includes the Court Clerks' Office, County agencies, other Commonwealth's Attorney's Offices, and regional partners such as the Community Criminal Justice Board.

A deeper commitment to training for attorneys and staff is also a focus of the Office. The Office will endeavor to bring higher quality of service and add efficiencies where possible and appropriate (in a sometimes inefficient system), is a key

COMMUNITY DEVELOPMENT ADMINISTRATION

Jamie Sherry
Director of Community Development

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

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

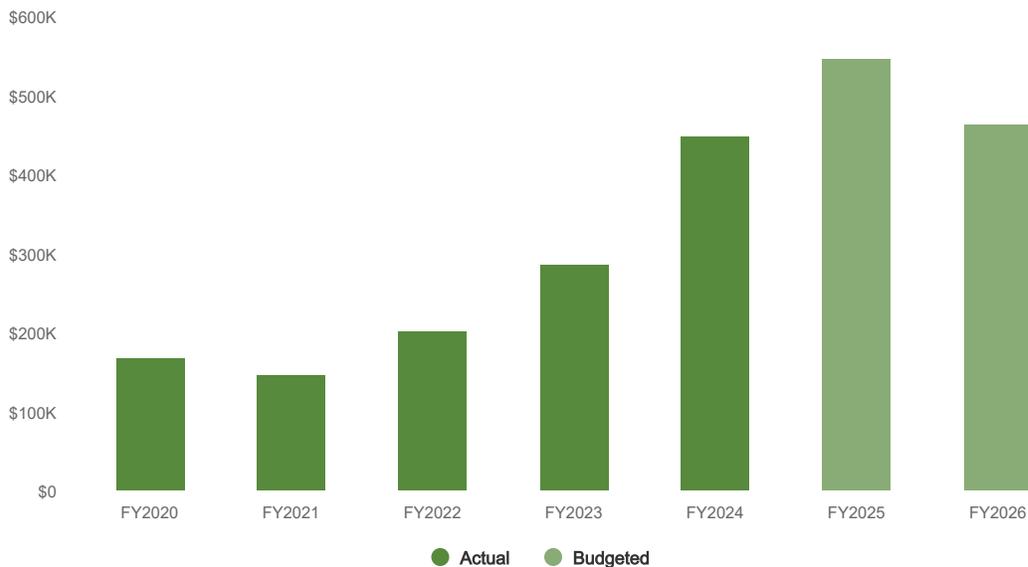
Community Development Administration staff is directly responsible for the administration and management of the above components. The Community Development department also serves as liaisons to the Planning Commission, Board of Zoning Appeals, Design Review Committee, Monacan Soil and Water Conservation 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

\$464,695 **-\$82,688**
(-15.11% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The FY2026 salary & benefits budget decreased because of an employee movement to the Central Virginia Transportation Authority (CVTA) department. All employees received a 3% cost of living increase, the normal benefits increases, and a one time 1 1/2% bonus.

The increase in operating expense is primarily due to non-capital computer equipment and leased equipment.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Community Development Admin					
Salaries and Benefits					
SALARIES	\$330,349	\$409,824	\$328,239	-\$81,585	-19.9%
FICA BENEFITS	\$24,262	\$31,352	\$25,110	-\$6,242	-19.9%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$38,693	\$47,827	\$37,739	-\$10,088	-21.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$33,137	\$35,445	\$33,924	-\$1,521	-4.3%
GROUP LIFE INSURANCE	\$4,401	\$5,492	\$3,816	-\$1,676	-30.5%
WORKER'S COMPENSATION	\$239	\$343	\$467	\$124	36.2%
Total Salaries and Benefits:	\$431,083	\$530,283	\$429,295	-\$100,988	-19%
Operating Expenses					
PROFESSIONAL SVC	\$6,867	\$0	\$0	\$0	0%
POSTAGE	\$59	\$0	\$0	\$0	0%
TELECOMMUNICATIONS	\$1,379	\$0	\$0	\$0	0%
WIRELESS/CELLULAR	\$1,834	\$0	\$3,000	\$3,000	N/A
SOFTWARE/LICENSES	\$6,660	\$8,000	\$10,000	\$2,000	25%
OFFICE SUPPLIES	\$38	\$0	\$0	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$0		\$7,500	\$7,500	N/A
TRAVEL- MILEAGE	\$1,430	\$1,400	\$0	-\$1,400	-100%
MEALS/FOOD OTHER TRAINING	\$323	\$1,400	\$0	-\$1,400	-100%
TRAVEL EXP - EDUCATION/TRAIN	\$0	\$1,000	\$1,000	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$0	\$5,000	\$2,900	-\$2,100	-42%
EMPLOYEE SERVICES	\$0	\$300	\$1,500	\$1,200	400%
DUES & MEMBERSHIPS	\$0	\$0	\$2,000	\$2,000	N/A
LEASE/RENT EQUIPMENT	\$0	\$0	\$7,500	\$7,500	N/A
Total Operating Expenses:	\$18,591	\$17,100	\$35,400	\$18,300	107%
Total Community Development Admin:	\$449,673	\$547,383	\$464,695	-\$82,688	-15.1%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Total Community Development:	\$449,673	\$547,383	\$464,695	-\$82,688	-15.1%
Total Expenditures:	\$449,673	\$547,383	\$464,695	-\$82,688	-15.1%

Community Development 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.

Community Development Highlights

FY25 was a productive year for the Department of Community Development. Community Development’s new permitting software, Energov, has proven to be a success. It has increased productivity and has made Community Development process and permitting more transparent. The system helps serve our customers better and overall feedback from the community has been positive.

Revenue is expected to significantly increase in future years as Amazon, a large distribution center planned at the intersection of Ashland Road and Interstate 64 began construction in the first quarter of 2025. Additionally, as the development trends normalize, development interest in Goochland will return as the Henrico County to the west has limited growth opportunity to meet the region’s housing needs.

The Customer Service Center 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. This past year All members of the Customer Service Center, representing Building Inspection and Public Utilities, became certified as International Code Council Permit Technicians. To obtain this certification each employee must attend two prerequisite courses and then take the International Code Council Exam. This exam is challenging because it requires the Permit Technician to think beyond the scope of their daily process to an international level. The certification examination covers a wide range of topics and has questions related to business management, legal, zoning, and building codes. To maintain certifications at the state level, each Permit Technician is then required to obtain sixteen hours of continuing education every other year. There is an additional requirement for hours to be obtained and submitted every three years to renew their certificate at the international level. Goochland County strives for excellence and requires all Customer Service Center representatives to obtain their certification. This requirement reflects the importance Goochland County places on career development and education. Having all permit staff certified from entry level positions through management is a major accomplishment.

COMMUNITY ENGAGEMENT

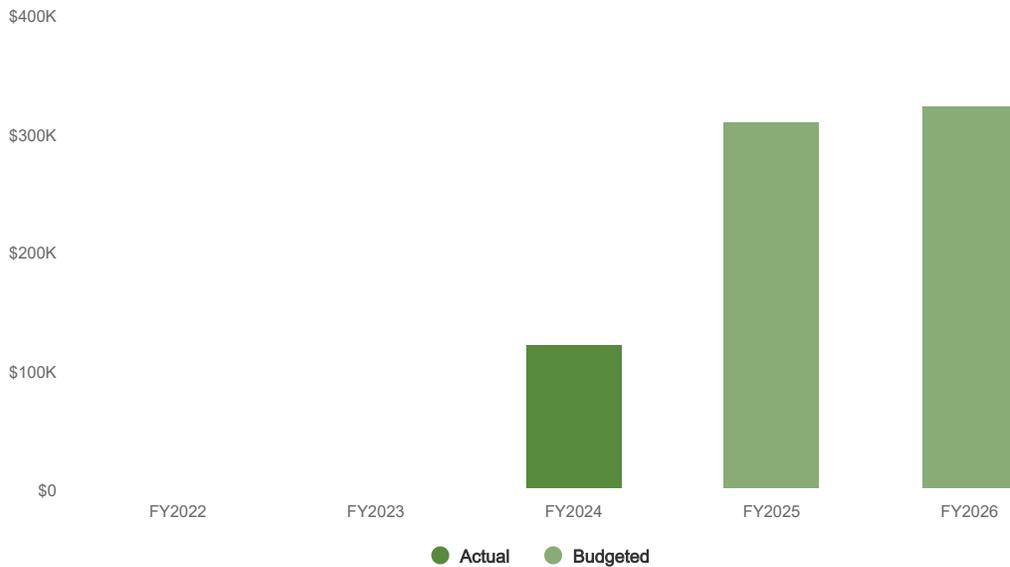
Jessica Kronberg
Director of Community Engagement

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

Expenditures Summary

\$323,290 **\$13,513**
(4.36% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The department's first year, FY2024, was a partial fiscal year and FY2025 was the first full year for Community Engagement. In FY2026, all County employees received a 3% cost of living increase and a one-time 1 1/2% bonus. The FY2026 salaries and benefits budget also includes the normal benefits increases.

Operating expenses primarily increased due to contracted services.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Community Engagement					
Salaries and Benefits					
SALARIES	\$80,585	\$196,371	\$208,231	\$11,860	6%
FICA BENEFITS	\$5,961	\$15,022	\$15,930	\$908	6%
VRS BENEFITS PLAN 1 & 2	\$9,485	\$22,916	\$23,941	\$1,025	4.5%
HOSPITAL/MEDICAL HMP BENEFITS	\$7,821	\$30,117	\$28,896	-\$1,221	-4.1%
GROUP LIFE INSURANCE	\$1,080	\$2,631	\$2,421	-\$210	-8%
WORKERS COMPENSATION	\$80	\$115	\$156	\$41	35.7%
Total Salaries and Benefits:	\$105,011	\$267,172	\$279,575	\$12,403	4.6%
Operating Expenses					
CONTRACTED SERVICES	\$0		\$4,000	\$4,000	N/A
PRINTING AND BINDING	\$0	\$20,000	\$20,000	\$0	0%
ADVERTISING	\$2,989	\$2,500	\$1,000	-\$1,500	-60%
WIRELESS/CELLULAR	\$234	\$1,185	\$1,185	\$0	0%
OFFICE SUPPLIES	\$1,246	\$800	\$500	-\$300	-37.5%
BOOKS & SUBSCRIPTIONS	\$1,681	\$4,000	\$3,600	-\$400	-10%
MARKETING AND PROMOTIONS	\$6,406	\$4,000	\$4,000	\$0	0%
FURN & FIXTURES-NON CAPITAL	\$862	\$1,000	\$630	-\$370	-37%
TRAVEL EXP - EDUCATION/TRAIN	\$0	\$2,000	\$2,000	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$674	\$1,000	\$1,000	\$0	0%
EMPLOYEE SERVICES	\$2,377	\$5,000	\$5,000	\$0	0%
DUES & MEMBERSHIPS	\$0	\$1,120	\$800	-\$320	-28.6%
Total Operating Expenses:	\$16,469	\$42,605	\$43,715	\$1,110	2.6%
Total Community Engagement:	\$121,480	\$309,777	\$323,290	\$13,513	4.4%
Total General Government:	\$121,480	\$309,777	\$323,290	\$13,513	4.4%
Total Expenditures:	\$121,480	\$309,777	\$323,290	\$13,513	4.4%

Community Engagement Goals & Objectives

- Continue to 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)

Community Engagement Highlights

During FY24, Community Engagement began implementing strategies found in the County's Communication Plan. This included the completion of the County's mobile app, launch of the weekly e-newsletter, increasing and expanded reach of the County's social media accounts. This outreach continues through FY2026 and into the future.

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

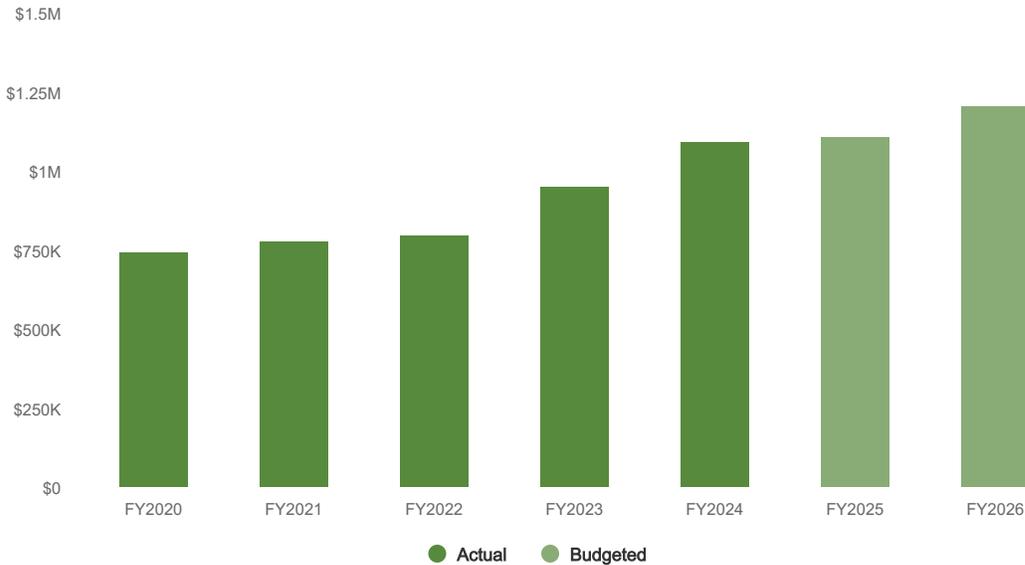


Expenditures Summary

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

\$1,208,132 **\$99,207**
(8.95% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets

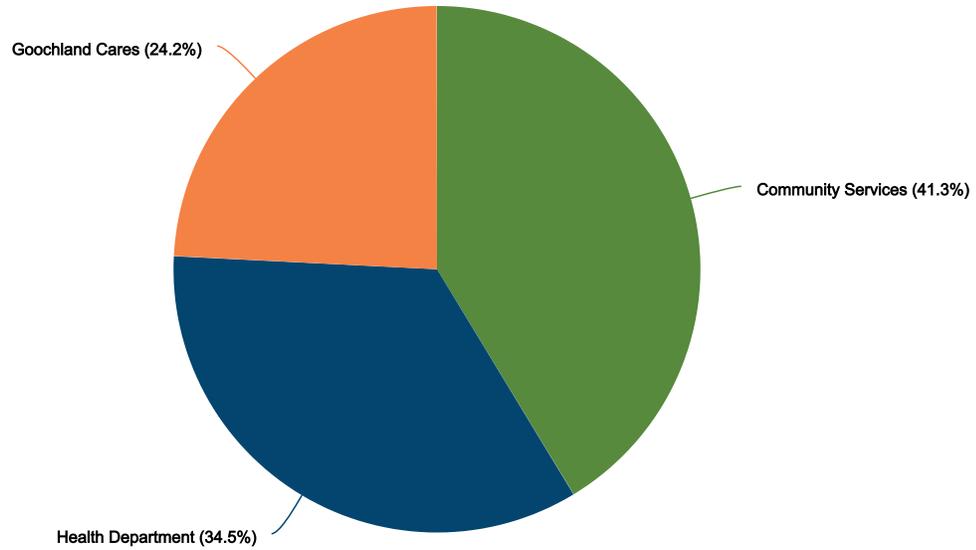


Summary of Expenditures ~ All Agencies by Type

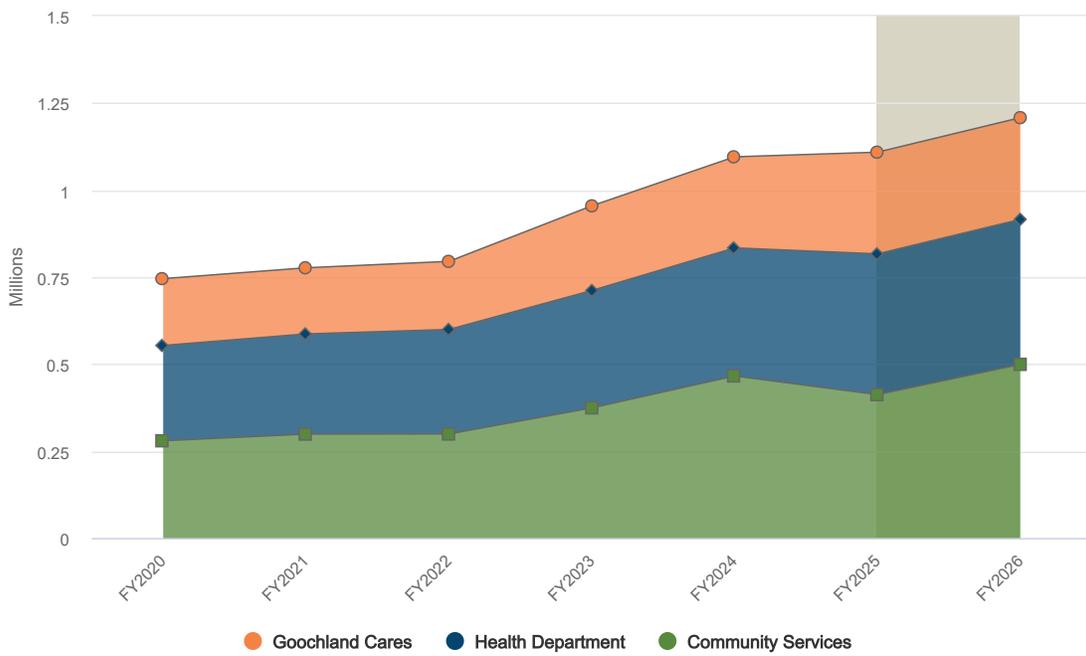
All of these are outside agencies and provide support services to the community. The County has no personnel in these agencies, and only provides donated and legislated support. The salaries and benefits are legislated for board representation.

Expenditures by Agency

Budgeted Expenditures by Agency



Budgeted and Historical Expenditures by Agency



Grey background indicates budgeted figures.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Health and Human Services					
Health Department					
Operating Expenses					
PAYMENTS TO STATE HEALTH DEPT	\$368,038	\$404,347	\$416,646	\$12,299	3%
Total Operating Expenses:	\$368,038	\$404,347	\$416,646	\$12,299	3%
Total Health Department:	\$368,038	\$404,347	\$416,646	\$12,299	3%
Community Services					
Salaries and Benefits					
SALARIES	\$500	\$0	\$0	\$0	0%
FICA BENEFITS	\$38	\$0	\$0	\$0	0%
Total Salaries and Benefits:	\$538	\$0	\$0	\$0	0%
Operating Expenses					
TRAVEL- MILEAGE	\$162	\$400	\$400	\$0	0%
CONTRIBUTIONS	\$392,312	\$411,928	\$411,928	\$0	0%
OPIOID GRANT PROGRAM	\$72,846		\$86,908	\$86,908	N/A
Total Operating Expenses:	\$465,320	\$412,328	\$499,236	\$86,908	21.1%
Total Community Services:	\$465,858	\$412,328	\$499,236	\$86,908	21.1%
Goochland Cares					
Operating Expenses					
TRANSPORTATION	\$66,000	\$66,000	\$66,000	\$0	0%
GFCFS EMERGENCY HOME REPAIR	\$130,000	\$130,000	\$130,000	\$0	0%
OPERATIONAL SUBSIDY	\$37,500	\$56,250	\$56,250	\$0	0%
FUEL	\$13,220	\$12,000	\$12,000	\$0	0%
DOMESTIC VIOLENCE- LOCAL	\$15,000	\$28,000	\$28,000	\$0	0%
Total Operating Expenses:	\$261,720	\$292,250	\$292,250	\$0	0%
Total Goochland Cares:	\$261,720	\$292,250	\$292,250	\$0	0%
Total Health and Human Services:	\$1,095,616	\$1,108,925	\$1,208,132	\$99,207	8.9%
Total Expenditures:	\$1,095,616	\$1,108,925	\$1,208,132	\$99,207	8.9%

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

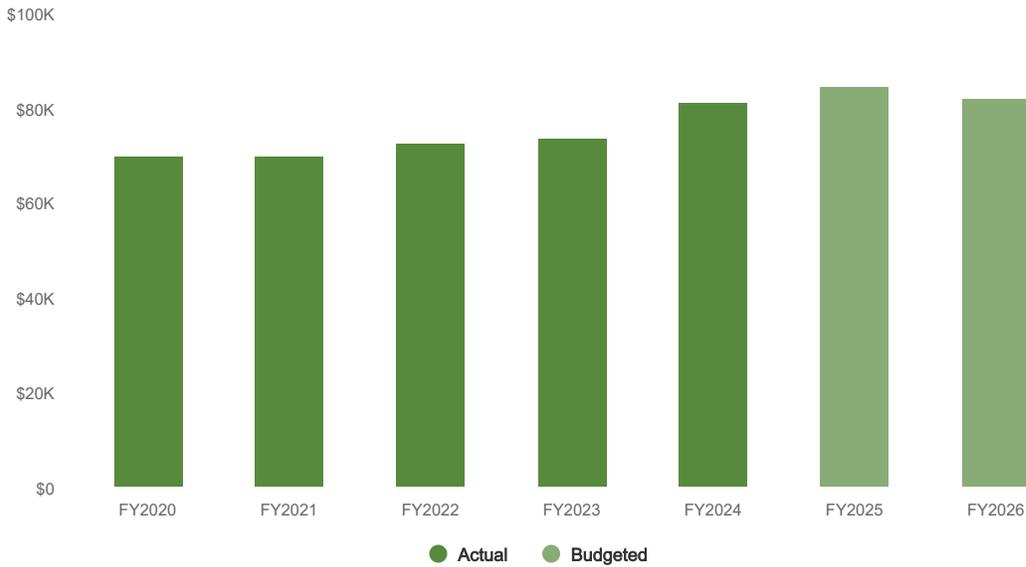
Paul Drumwright
Administrative Services Manager

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

\$82,016 **-\$2,500**
(-2.96% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



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

Feed More has a one-time request in FY2025 for \$2,500. Therefore, the decrease in contributions is due to Feed More's annual request returning to the \$6,000 normal in FY2026.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
PUBLIC OFFICIAL STIPEND	\$3,850	\$2,500	\$2,500	\$0	0%
FICA BENEFITS	\$295	\$192	\$192	\$0	0%
Total Salaries and Benefits:	\$4,145	\$2,692	\$2,692	\$0	0%
Operating Expenses					
MEDICAL EXAM/BODY REMOVAL	\$2,025	\$1,000	\$1,000	\$0	0%
FIRE PREVENTION	\$9,782	\$9,782	\$9,782	\$0	0%
CONTRIBUTIONS	\$65,146	\$71,042	\$68,542	-\$2,500	-3.5%
Total Operating Expenses:	\$76,953	\$81,824	\$79,324	-\$2,500	-3.1%
Total Expense Objects:	\$81,097	\$84,516	\$82,016	-\$2,500	-3%

GOOCHLAND COUNTY FY2026 CONTRIBUTIONS

AGENCY	ADOPTED FY24	ADOPTED FY25	ADOPTED FY26	\$\$ INC OVER FY25	% inc	GL CODE
American Red Cross of Capital Virginia	-	-	-	-	100.0%	1005100-456040
Capital Region Workforce Partnership	4,120	2,100	2,000	(100)	-4.8%	1008105-456040
FeedMore	6,000	6,000	6,000	-	0.0%	1005100-456040
Feedmore - Capital Campaign (2)	-	2,500	-	(2,500)	-100.0%	1005100-456040
Goochland CASA	8,000	8,000	8,000	-	0.0%	1005100-456040
Goochland Historical Society	6,000	6,000	6,000	-	0.0%	1007104-456040
Goochland Pet Lovers (1)	40,000	15,000	-	(15,000)	-100.0%	1003501-456040
J. Sargeant Reynolds Community College	38,896	42,292	42,292	-	0.0%	1005100-456040
James River Horse Foundation	-	-	-	-	100.0%	1005100-456040
Monacan Soil and Water Conservation District	49,000	37,000	37,000	-	0.0%	1008103-456040
OAR Jefferson Area Community Corrections	5,165	5,965	5,965	-	0.0%	1003304-456040
Old Dominion EMS	2,500	2,500	2,500	-	0.0%	1003202-456040
Pamunkey Regional Library	593,803	639,268	634,480	(4,788)	-0.7%	1007302-456040
Ride Finders	-	-	-	-	100.0%	1005100-456040
Senior Navigator	2,250	2,250	2,250	-	0.0%	1005100-456040
Span Center (formerly Senior Connections - The CAA)	10,000	10,000	10,000	-	0.0%	1005100-456040
	765,734	778,875	756,487	(22,388)		
1005100-456040 CONTRIBUTIONS	65,146	71,042	68,542			
COMMUNITY HEALTH AGENCIES						
Goochland Cares	260,500	292,250	292,250	-	0.0%	1005312-xxxxxx
Goochland Powhatan Community Services	392,312	411,928	411,928	-	0.0%	1005202-456040
	652,812	704,178	704,178	-		

- (1) Goochland Pet Lovers will be handled through negotiation with Animal Protection, and their services paid at the department level.
 (2) One time request

Contracted Services Support 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.

COUNTY ADMINISTRATOR



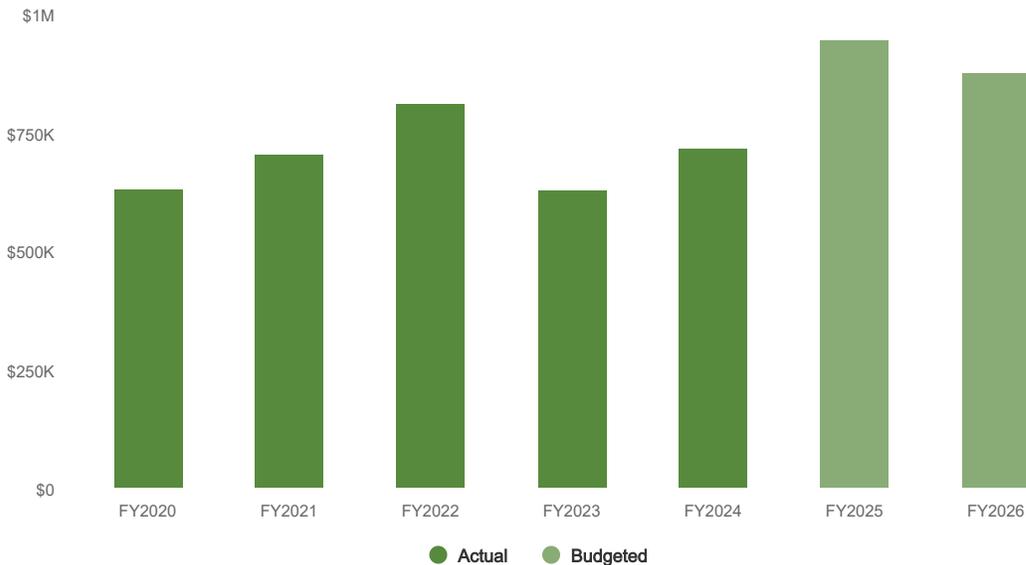
Manuel "Manny" Alvarez
Interim County Administrator

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

\$877,090 **-\$70,710**
(-7.46% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

In FY2026, all County employees received a 3% cost of living increase and a one-time 1 1/2% bonus. The FY2026 salaries and benefits budget also includes the normal benefits increases.

Operating expense decreased primarily due to lowered costs for professional services, with a slight offset for an increase in leased equipment.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
County Administrator					
Salaries and Benefits					
SALARIES	\$458,948	\$484,384	\$501,422	\$17,038	3.5%
OVERTIME	\$4,166	\$9,200	\$9,200	\$0	0%
EXPENSE ALLOWANCES	\$0	\$10,800	\$10,800	\$0	0%
FICA BENEFITS	\$29,305	\$38,585	\$39,889	\$1,304	3.4%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$52,896	\$56,528	\$57,651	\$1,123	2%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$40,299	\$39,587	\$43,920	\$4,333	10.9%
GROUP LIFE INSURANCE	\$5,853	\$6,491	\$5,829	-\$662	-10.2%
WORKER'S COMPENSATION	\$296	\$425	\$579	\$154	36.2%
Total Salaries and Benefits:	\$591,763	\$646,000	\$669,290	\$23,290	3.6%
Operating Expenses					
PROFESSIONAL SVC	\$78,003	\$250,000	\$150,000	-\$100,000	-40%
POSTAGE	\$59	\$1,500	\$1,500	\$0	0%
TELECOMMUNICATIONS	\$1,780	\$3,000	\$3,000	\$0	0%
WIRELESS/CELLULAR	\$6,122	\$3,000	\$3,000	\$0	0%
SOFTWARE/LICENSES	\$728	\$7,000	\$7,000	\$0	0%
OFFICE SUPPLIES	\$4,506	\$5,000	\$5,000	\$0	0%
BOOKS & SUBSCRIPTIONS	\$989	\$1,000	\$1,000	\$0	0%
FURN & FIXTURES-NON CAPITAL	\$3,497		\$0	\$0	N/A
TRAVEL- MILEAGE	\$823	\$1,200	\$1,200	\$0	0%
MEALS/FOOD OTHER TRAINING	\$1,893	\$1,500	\$1,500	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$4,137	\$6,000	\$6,000	\$0	0%
EDUCATION-TUITION/REGISTRAT	\$4,774	\$5,000	\$5,000	\$0	0%
EMPLOYEE SERVICES	\$428	\$600	\$600	\$0	0%
DUES & MEMBERSHIPS	\$3,784	\$11,000	\$11,000	\$0	0%
LEASE/RENT EQUIPMENT	\$12,878	\$6,000	\$12,000	\$6,000	100%
Total Operating Expenses:	\$124,401	\$301,800	\$207,800	-\$94,000	-31.1%
Total County Administrator:	\$716,163	\$947,800	\$877,090	-\$70,710	-7.5%
Total General Government:	\$716,163	\$947,800	\$877,090	-\$70,710	-7.5%
Total Expenditures:	\$716,163	\$947,800	\$877,090	-\$70,710	-7.5%

County Administrator 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

County Administrator Highlights

The County Administrator and his staff lead County employees and ensure they 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 FY2026 budget has incorporated the County's goals and objectives. Throughout the year, the County Administrator and his staff establish policy, provide 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 FY2026 budget include investments in emergency technology, information technology, and public safety improvements. The FY2026 budget also includes work in support of several projects in our long-term vision such as the Information Technology Avenity project, Sandy Hook Station 8 Fire Station, West Creek Station 7 Fire Station, and a new Courthouse, among several others.

COUNTY ASSESSOR

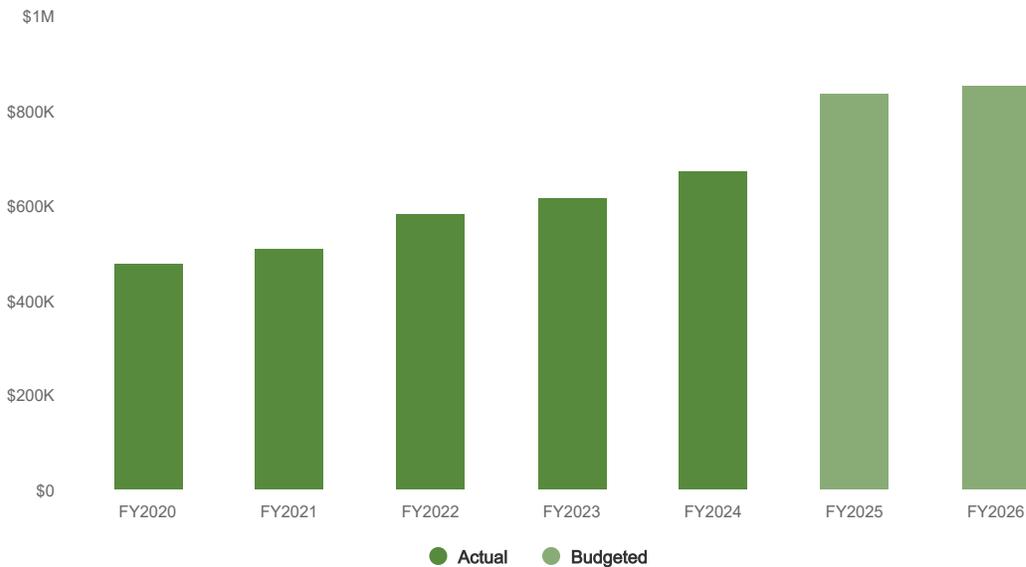
Mary Ann Davis
County Assessor

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

\$853,123 **\$17,730**
(2.12% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

In FY2026, all County employees received a 3% cost of living increase and a one-time 1 1/2% bonus. The FY2026 salaries and benefits budget also includes the normal benefits increases.

Operating expense had fluctuations up and down. Overall it increased by \$51 thousand due to the new county real estate software, Eagle View.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
General Fund					
Salaries and Benefits					
SALARIES	\$425,963	\$499,255	\$518,639	\$19,384	3.9%
SALARIES - PART TIME	\$20,518	\$69,000	\$25,000	-\$44,000	-63.8%
PUBLIC OFFICIAL STIPEND	\$0		\$700	\$700	N/A
FICA BENEFITS	\$32,304	\$43,472	\$41,588	-\$1,884	-4.3%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$51,078	\$58,263	\$59,631	\$1,368	2.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$80,186	\$89,794	\$78,768	-\$11,026	-12.3%
GROUP LIFE INSURANCE	\$5,730	\$6,690	\$6,030	-\$660	-9.9%
WORKER'S COMPENSATION	\$7,046	\$8,000	\$10,888	\$2,888	36.1%
Total Salaries and Benefits:	\$622,825	\$774,474	\$741,244	-\$33,230	-4.3%
Operating Expenses					
PURCHASED SVCS - UNIFORM	\$185	\$900	\$300	-\$600	-66.7%
PROFESSIONAL SVC	\$900	\$0	\$500	\$500	N/A
REPAIRS & MAINT	\$1,458	\$1,400	\$1,500	\$100	7.1%
PRINTING AND BINDING	\$2,985	\$3,000	\$3,400	\$400	13.3%
ADVERTISING	\$346	\$900	\$500	-\$400	-44.4%
SOFTWARE MAINT. CONTRACTS	\$14,155	\$17,119	\$17,975	\$856	5%
POSTAGE	\$8,345	\$9,000	\$12,600	\$3,600	40%
TELECOMMUNICATIONS	\$1,151	\$700	\$1,200	\$500	71.4%
WIRELESS/CELLULAR	\$605	\$800	\$675	-\$125	-15.6%
OFFICE SUPPLIES	\$1,997	\$2,000	\$2,000	\$0	0%
VEHICLE/POWER EQUIP SUPPLIES	\$954	\$1,700	\$1,200	-\$500	-29.4%
BOOKS & SUBSCRIPTIONS	\$2,762	\$2,500	\$3,200	\$700	28%
TRAVEL- MILEAGE	\$45	\$400	\$75	-\$325	-81.2%
MEALS/FOOD OTHER TRAINING	\$455	\$400	\$200	-\$200	-50%
TRAVEL EXP - EDUCATION/TRAIN	\$4,003	\$4,700	\$4,000	-\$700	-14.9%
EDUCATION- TUITION/REGISTRAT	\$4,025	\$4,700	\$4,000	-\$700	-14.9%
EMPLOYEE SERVICES	\$338	\$400	\$400	\$0	0%
DUES & MEMBERSHIPS	\$2,343	\$3,200	\$2,600	-\$600	-18.7%
FUEL	\$858	\$2,600	\$1,000	-\$1,600	-61.5%
COMPUTER SOFTWARE >\$10,000	\$0		\$51,054	\$51,054	N/A
LEASE/RENT EQUIPMENT	\$2,615	\$4,500	\$3,500	-\$1,000	-22.2%
Total Operating Expenses:	\$50,523	\$60,919	\$111,879	\$50,960	83.7%
Total General Fund:	\$673,348	\$835,393	\$853,123	\$17,730	2.1%

County Assessor 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 could 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.

County Assessor Highlights

- Completed setting up land schedule models in the 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.
- Continued streamlining Land Use Revalidation applications/process.
- In the process of purchasing EagleView imagery, to be more accurate and efficient by limiting downtime due to weather, etc.

COUNTY ATTORNEY



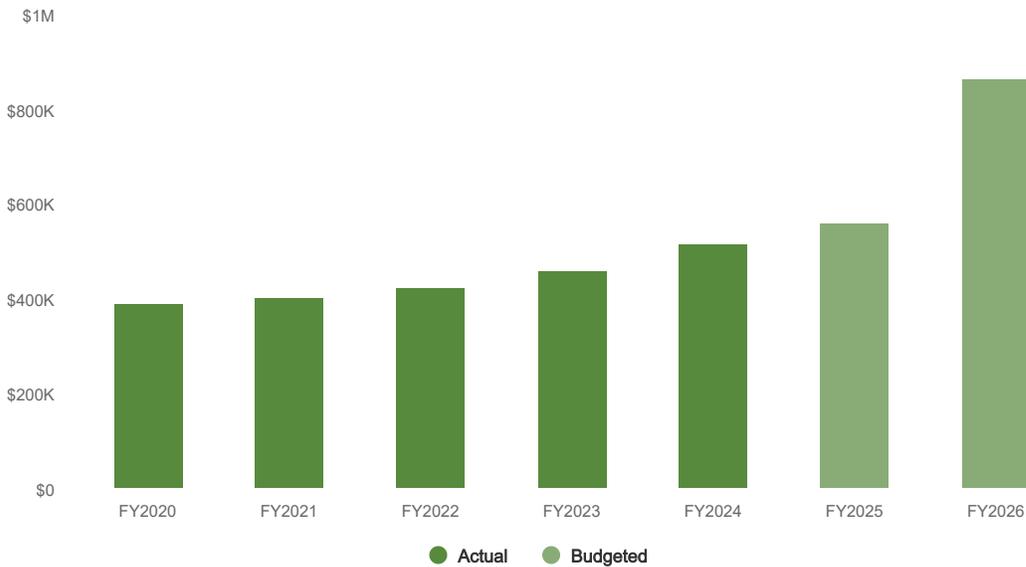
Tara McGee
County Attorney

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; legal advice on personnel, process, and numerous other issues; and representation in litigation.

Expenditures Summary

\$863,886 **\$302,773**
(53.96% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The Board approved an additional attorney employee position in the FY2026 budget, a 3% increase in salaries, and a one-time 1 1/2% bonus. In addition, also included in the salary & benefits increase are the normal benefits increases.

Operating expense increased for \$45 thousand for additional outside counsel.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
County Attorney					
Salaries and Benefits					
SALARIES	\$380,645.08	\$393,481.00	\$573,047.00	\$179,566.00	45.6%
SALARIES - PART TIME	\$0.00	\$9,000.00	\$9,000.00	\$0.00	0%
FICA BENEFITS	\$25,782.06	\$30,101.00	\$44,527.00	\$14,426.00	47.9%
VRS BENEFITS PLAN 1& 2 EMPLS	\$43,384.08	\$44,869.00	\$65,886.00	\$21,017.00	46.8%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$33,700.00	\$23,618.00	\$66,212.00	\$42,594.00	180.3%
GROUP LIFE INSURANCE	\$4,899.72	\$5,152.00	\$6,662.00	\$1,510.00	29.3%
WORKER'S COMPENSATION	\$228.00	\$334.00	\$455.00	\$121.00	36.2%
Total Salaries and Benefits:	\$488,638.94	\$506,555.00	\$765,789.00	\$259,234.00	51.2%
Operating Expenses					
PROFESSIONAL SVC	\$71.41	\$285.00	\$285.00	\$0.00	0%
OUTSIDE COUNSEL	\$0.00	\$4,750.00	\$50,000.00	\$45,250.00	952.6%
CONTRACTED SERVICES	\$389.45	\$612.00	\$300.00	-\$312.00	-51%
POSTAGE	\$61.65	\$185.00	\$185.00	\$0.00	0%
TELECOMMUNICATIONS	\$773.91	\$475.00	\$800.00	\$325.00	68.4%
WIRELESS/CELLULAR	\$1,029.34	\$1,835.00	\$2,440.00	\$605.00	33%
SOFTWARE/LICENSES	\$5,013.99	\$4,515.00	\$6,200.00	\$1,685.00	37.3%
OFFICE SUPPLIES	\$1,226.25	\$3,188.00	\$2,500.00	-\$688.00	-21.6%
BOOKS & SUBSCRIPTIONS	\$6,112.06	\$10,668.00	\$9,900.00	-\$768.00	-7.2%
COMPUTER EQUIP -NON CAPITAL	\$0.00	\$2,380.00	\$2,380.00	\$0.00	0%
FURN & FIXTURES-NON CAPITAL	\$0.00	\$2,949.00	\$2,950.00	\$1.00	0%
TRAVEL- MILEAGE	\$761.10	\$570.00	\$800.00	\$230.00	40.4%
TRAVEL EXP - EDUCATION/TRAIN	\$1,458.41	\$3,800.00	\$3,800.00	\$0.00	0%
EDUCATION- TUITION/REGISTRAT	\$4,833.75	\$12,426.00	\$9,852.00	-\$2,574.00	-20.7%
EMPLOYEE SERVICES	\$232.01	\$200.00	\$400.00	\$200.00	100%
DUES & MEMBERSHIPS	\$1,632.26	\$2,270.00	\$2,305.00	\$35.00	1.5%
LEASE/RENT EQUIPMENT	\$2,508.70	\$3,450.00	\$3,000.00	-\$450.00	-13%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Total Operating Expenses:	\$26,104.29	\$54,558.00	\$98,097.00	\$43,539.00	79.8%
Total County Attorney:	\$514,743.23	\$561,113.00	\$863,886.00	\$302,773.00	54%
Total General Government:	\$514,743.23	\$561,113.00	\$863,886.00	\$302,773.00	54%
Total Expenditures:	\$514,743.23	\$561,113.00	\$863,886.00	\$302,773.00	54%

County Attorney Goals & Objectives

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

County Attorney Highlights

- Managed successful outcome of 3 litigations involving land use and taxes
- Performed high-priority legal review of deeds, easements, and plats for economic development prospects
- Implemented new office Request for Legal Assistance procedure to better manage office workflow
- Recruited, hired, and on-boarded deputy county attorney
- Instituted use of outside counsel to increase available legal resources
- Provided advice regarding maintenance, legal obligation, and transfer process for school-owned property
- Provided Social Media, Fourth Amendment, and FOIA training to staff
- Significant effort to draft and advocate for amending both zoning and subdivision ordinances to improve access management
- Performed legal drafting and review for new stormwater and erosion and sediment control ordinance
- Performed legal drafting and review for new floodplain ordinance
- Participated in evaluation and provided legal review for procurement of consultant for subdivision ordinance update
- Co-lead for subdivision ordinance update
- Prepared small business tax relief ordinance amendment
- Performed legal review and revision of industrial sign ordinance amendment
- Performed legal review and drafting for new purchasing policy and ordinance amendment
- Provided orientation and education to new 2024 Board members
- Provided orientation and education to new 2024 Planning Commissioners

DEBT SERVICE

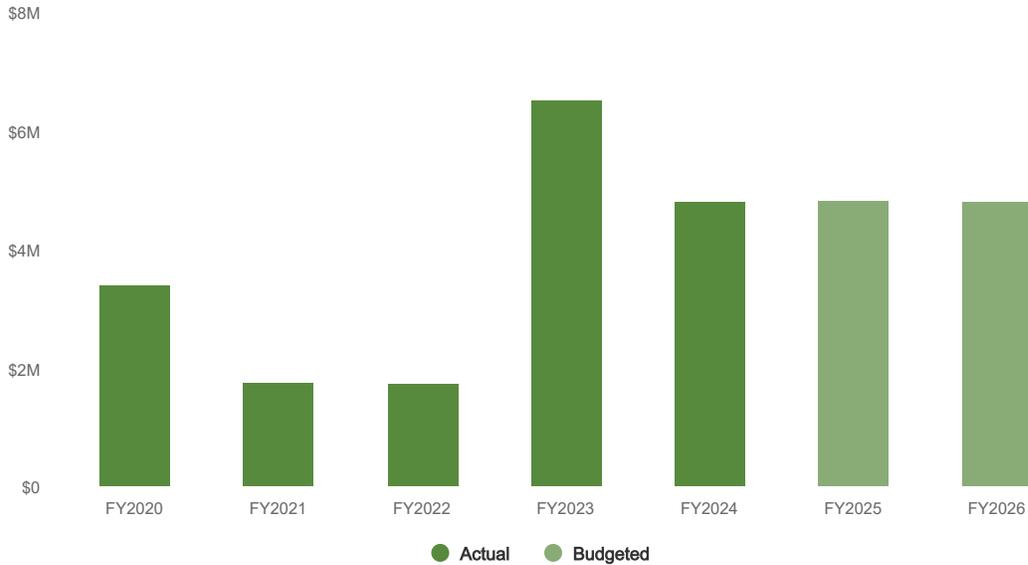
Carla Cave
Finance Director

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

\$4,805,478 **-\$24,926**
(-0.52% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



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 FY2026 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.

In 2021, Goochland County held a bond referendum in conjunction with the September elections. The ballot question asked the citizens whether Goochland County should be authorized to issue up to \$96 million in general obligation bonds to pay for improvements to public facilities. The voters overwhelmingly approved each question by 85% of the vote. They approved up to \$60 million for school projects, and up to \$36 million for public safety projects.

The County issued the first \$50 million in FY2022 for:

- Construction of a new elementary school \$40.3 million (actual costs exceeded \$55 million)
- Construction of new fire station \$8.2 million
- Courthouse security \$1.5 million

The remaining \$46 million is in the five-year Capital Projects plan to be issued in FY2027. The funds are to be spent:

- Construction of new courthouse \$27.8 million
- Funding the major school renovations \$18.2 million

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 "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:
 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.

Explanation of Changes

The decrease in interest is due to decreasing the principal.

Name	FY2023 Actual Other	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects						
Debt Service						
Debt Service						
REDEMPTION OF PRINCIPAL	\$3,276,000	\$2,565,000	\$2,653,000	\$2,745,000	\$92,000	3.5%
INTEREST	\$2,192,476	\$2,246,704	\$2,176,504	\$2,059,028	-\$117,476	-5.4%
TRUSTEE FEES ADMIN COST DEBT	\$675	\$1,450	\$900	\$1,450	\$550	61.1%
DEBT SERVICE ARBITRAGE EXPENSE	\$1,044,523		\$0		\$0	N/A
Total Debt Service:	\$6,513,674	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Total Debt Service:	\$6,513,674	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%
Total Expense Objects:	\$6,513,674	\$4,813,154	\$4,830,404	\$4,805,478	-\$24,926	-0.5%

Debt Analysis

The County targets 10% debt service to expenditures while the policy is 12%. The net debt as a percentage of market value of taxable property should not exceed 2.5%.

Existing debt prior to the FY2022 borrowing:

- Education - 2006 VPSA Bonds for Schools Improvements 6th & 7th Grade Wing completed 2008, balance \$1,605,000
- Public Safety - 2016 Equipment Financing for E911 Center balance \$3,093,000

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

- Education - New Goochland Elementary school facility \$40.3 million
- Public Safety - West Creek fire station \$8.2 million
- Judicial (Public Safety) - New Circuit Court building \$1.5 million

The following charts assume an additional \$46 million borrowing for a new Court House and Major School Renovations:

- Debt service as a percent of general fund expenses peaks in FY2028 at 11.55% policy of 12%
- Debt service as a percent of general fund expenses drops to 9.65% in FY2032, below target of 10%
- Net debt as a percent of taxable assessed value peaks in FY2026 at 1.29%, which is well below policy at 2.5%

Attachments below second chart (in one excel workbook, note tabs for different debts):

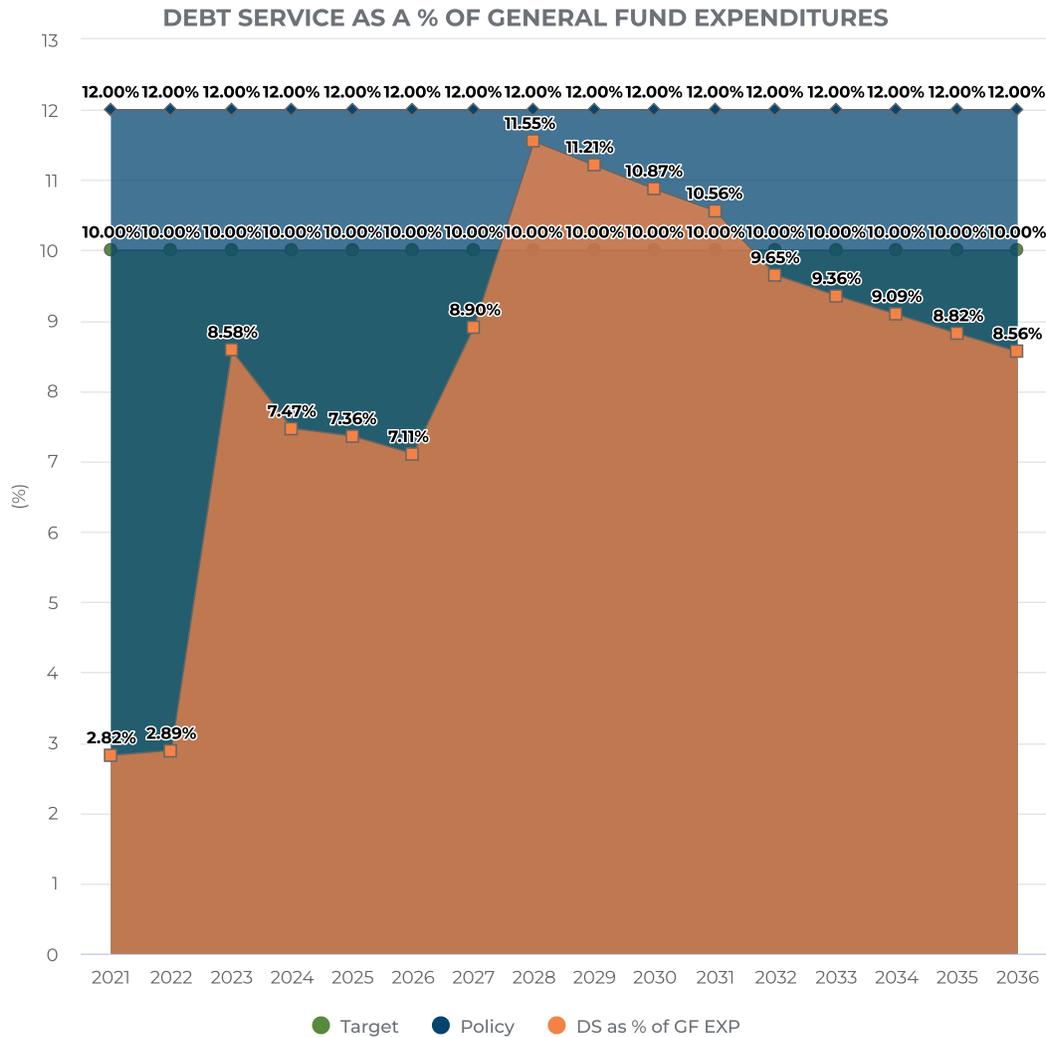
- 2006 VPSA Bonds Amortization
- 2016 Equipment Leasing Amortization
- 2022 GO Bonds Amortization

The following chart shows Goochland County's current debt service plus an additional \$46 million in debt during FY2026 for a new Court House & Major Schools Renovations.

The current five-year CIP plan has the projects in FY2027.

If the Board chooses to move forward, this chart shows the added debt service will be below the policy (12%) and will drop below the target (10%) in FY2032. This is assuming, in the worst case scenario, a higher than normal interest rate of 6%.

As a note, in the Commonwealth of Virginia, there is no statutory limitation on the amount of debt a County can issue.



Amortization Schedules

The following schedules show the annual principal, interest and premium (if applicable) for all County debt.

If you are viewing online, these schedules are attached above.

To see Utilities debt please refer to the Utilities department pages.

Education
2006 VPSA Bonds Amortization Schedule
Schools Improvements 6th & 7th Grade Wing completed 2008
Balance 6/30/25 \$535,000

2006A VPSA Bonds (NOW 2014B)					Unamortized premium	
	<u>Principal</u>	<u>Interest</u>	<u>Balance</u>	<u>Credit</u>		
7/15/2025	535,000.00	25,947.50	535,000.00	(45,475.00)	19,465.00	0.00
1/15/2026		13,642.50	535,000.00			
7/15/2026	535,000.00	13,642.50	0.00	(41,600.00)		

Public Safety
Equipment Financing
Renovations & Equipment for the E911 Center completed 2016
Balance 6/30/25 \$2,675,000

E911 Center Financing			
Date	Principal	Interest	Balance
10/1/2025		25,169	2,675,000
4/1/2026	425,000	25,169	2,250,000
10/1/2026		21,170	2,250,000
4/1/2027	433,000	21,170	1,817,000
10/1/2027		17,096	1,817,000
4/1/2028	442,000	17,096	1,375,000
10/1/2028		12,937	1,375,000
4/1/2029	450,000	12,937	925,000
10/1/2029		8,703	925,000
4/1/2030	458,000	8,703	467,000
10/1/2030		4,394	467,000
4/1/2031	467,000	4,394	-

Education & Public Safety
New Goochland Elementary School TBC Fall 2024
New West Creek Fire Station
Balance 6/30/25 \$44,965,000

2022 GENERAL OBLIGATION BONDS								
DATE	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	ANNUAL INTEREST	ANNUAL DEBT SERVICE	PRINCIPAL BALANCE	Balance at 07.01	Premium Amortization
6/30/2022						50,000,000	9,965,941.00	184,301.65
7/15/2022		925,354.16	925,354.16					
1/15/2023	1,715,000	1,110,425.00	2,825,425.00	2,035,779.16	3,750,779.16	48,285,000	9,781,639.35	489,081.97
7/15/2023		1,067,550.00	1,067,550.00					
1/15/2024	1,620,000	1,067,550.00	2,687,550.00	2,135,100.00	3,755,100.00	46,665,000	9,292,557.38	489,081.97
7/15/2024		1,027,050.00	1,027,050.00					
1/15/2025	1,700,000	1,027,050.00	2,727,050.00	2,054,100.00	3,754,100.00	44,965,000	8,803,475.42	489,081.97
7/15/2025		984,550.00	984,550.00					
1/15/2026	1,785,000	984,550.00	2,769,550.00	1,969,100.00	3,754,100.00	43,180,000	8,314,393.45	489,081.97
7/15/2026		939,925.00	939,925.00					
1/15/2027	1,870,000	939,925.00	2,809,925.00	1,879,850.00	3,749,850.00	41,310,000	7,825,311.48	489,081.97
7/15/2027		893,175.00	893,175.00					
1/15/2028	1,970,000	893,175.00	2,863,175.00	1,786,350.00	3,756,350.00	39,340,000	7,336,229.51	489,081.97
7/15/2028		843,925.00	843,925.00					
1/15/2029	2,070,000	843,925.00	2,913,925.00	1,687,850.00	3,757,850.00	37,270,000	6,847,147.55	489,081.97
7/15/2029		792,175.00	792,175.00					
1/15/2030	2,170,000	792,175.00	2,962,175.00	1,584,350.00	3,754,350.00	35,100,000	6,358,065.58	489,081.97
7/15/2030		737,925.00	737,925.00					
1/15/2031	2,280,000	737,925.00	3,017,925.00	1,475,850.00	3,755,850.00	32,820,000	5,868,983.61	489,081.97
7/15/2031		680,925.00	680,925.00					
1/15/2032	2,395,000	680,925.00	3,075,925.00	1,361,850.00	3,756,850.00	30,425,000	5,379,901.64	489,081.97
7/15/2032		621,050.00	621,050.00					
1/15/2033	2,510,000	621,050.00	3,131,050.00	1,242,100.00	3,752,100.00	27,915,000	4,890,819.68	489,081.97
7/15/2033		558,300.00	558,300.00					
1/15/2034	2,640,000	558,300.00	3,198,300.00	1,116,600.00	3,756,600.00	25,275,000	4,401,737.71	489,081.97
7/15/2034		505,500.00	505,500.00					
1/15/2035	2,745,000	505,500.00	3,250,500.00	1,011,000.00	3,756,000.00	22,530,000	3,912,655.74	489,081.97
7/15/2035		450,600.00	450,600.00					
1/15/2036	2,855,000	450,600.00	3,305,600.00	901,200.00	3,756,200.00	19,675,000	3,423,573.77	489,081.97
7/15/2036		393,500.00	393,500.00					
1/15/2037	2,965,000	393,500.00	3,358,500.00	787,000.00	3,752,000.00	16,710,000	2,934,491.81	489,081.97
7/15/2037		334,200.00	334,200.00					
1/15/2038	3,085,000	334,200.00	3,419,200.00	668,400.00	3,753,400.00	13,625,000	2,445,409.84	489,081.97
7/15/2038		272,500.00	272,500.00					
1/15/2039	3,210,000	272,500.00	3,482,500.00	545,000.00	3,755,000.00	10,415,000	1,956,327.87	489,081.97
7/15/2039		208,300.00	208,300.00					
1/15/2040	3,335,000	208,300.00	3,543,300.00	416,600.00	3,751,600.00	7,080,000	1,467,245.90	489,081.97
7/15/2040		141,600.00	141,600.00					
1/15/2041	3,470,000	141,600.00	3,611,600.00	283,200.00	3,753,200.00	3,610,000	978,163.94	489,081.97
7/15/2041		72,200.00	72,200.00					
1/15/2042	3,610,000	72,200.00	3,682,200.00	144,400.00	3,754,400.00	-	489,081.97	489,081.97

ECONOMIC DEVELOPMENT

Sara Worley
Economic Development Director

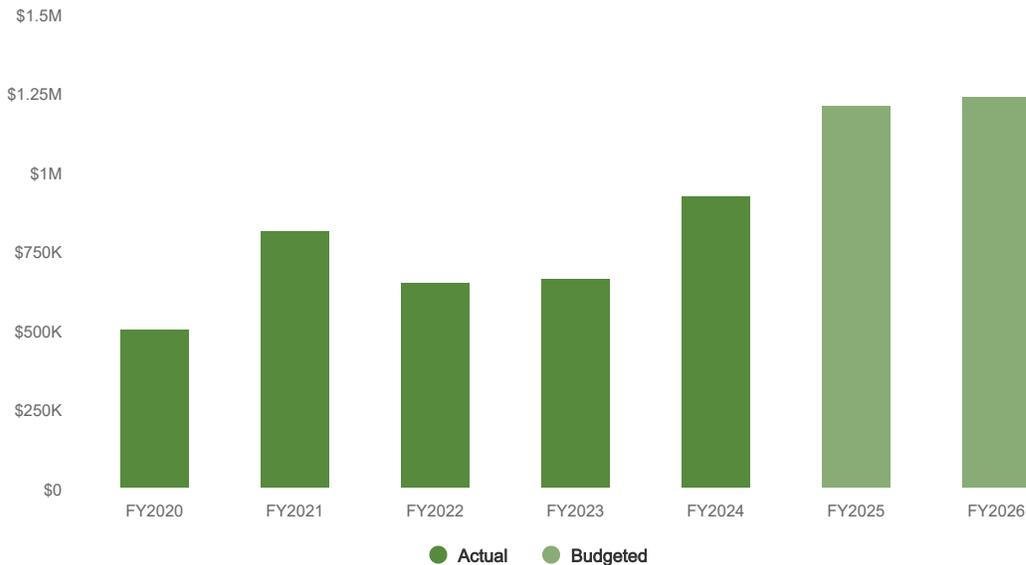
The Department of Economic Development promotes business attraction and retention in Goochland County, directs the County's tourism efforts, and provides staff support to the Economic Development Authority (EDA). The EDA budget consists of payments from the County to the EDA for reimbursements or pass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

Expenditures Summary

Economic Development & the Economic Development Authority (EDA)

\$1,240,454 **\$30,336**
(2.51% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The increase in salaries is due to mid-year off-budget salary increases, the 3% cost of living salary increase, a one-time 1 1/2% bonus, and the normal benefit increases.

Operating expenses decreased primarily due to the decreased professional services budget.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Economic Development					
Salaries and Benefits					
SALARIES	\$175,672	\$184,254	\$195,745	\$11,491	6.2%
PUBLIC OFFICIAL STIPEND	\$1,750	\$3,000	\$3,000	\$0	0%
FICA BENEFITS	\$13,413	\$14,325	\$15,204	\$879	6.1%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$21,277	\$21,502	\$22,506	\$1,004	4.7%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$27,498	\$30,117	\$34,848	\$4,731	15.7%
GROUP LIFE INSURANCE	\$2,379	\$2,469	\$2,276	-\$193	-7.8%
WORKER'S COMPENSATION	\$105	\$151	\$205	\$54	35.8%
Total Salaries and Benefits:	\$242,095	\$255,818	\$273,784	\$17,966	7%
Operating Expenses					
PROFESSIONAL SVC	\$93,844	\$300,000	\$200,000	-\$100,000	-33.3%
REPAIRS & MAINT	\$35	\$50	\$50	\$0	0%
CONTRACTED SERVICES	\$24,840	\$25,000	\$26,000	\$1,000	4%
PRINTING AND BINDING	\$2,143	\$1,000	\$2,000	\$1,000	100%
POSTAGE	\$290	\$200	\$200	\$0	0%
TELECOMMUNICATIONS	\$230	\$100	\$200	\$100	100%
WIRELESS/CELLULAR	\$1,667	\$2,000	\$1,500	-\$500	-25%
OFFICE SUPPLIES	\$1,168	\$500	\$500	\$0	0%
FOOD SUPPLIES	\$424	\$0	\$0	\$0	0%
VEHICLE/POWER EQUIP SUPPLIES	\$114	\$500	\$500	\$0	0%
BOOKS & SUBSCRIPTIONS	\$8,443	\$1,500	\$3,000	\$1,500	100%
MARKETING AND PROMOTIONS	\$34,968	\$40,000	\$30,000	-\$10,000	-25%
MARKETING TOURISM	\$3,000	\$20,000	\$30,000	\$10,000	50%
COMPUTER EQUIP -NON CAPITAL	\$0	\$500	\$500	\$0	0%
TRAVEL- MILEAGE	\$401	\$1,000	\$1,000	\$0	0%
MEALS/FOOD OTHER TRAINING	\$0	\$1,500	\$1,500	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$8,898	\$12,000	\$12,000	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$7,530	\$9,000	\$9,000	\$0	0%
EMPLOYEE SERVICES	\$70	\$150	\$100	-\$50	-33.3%
CONTRACTED SUPPORT SERVICES	\$6,120	\$2,100	\$6,120	\$4,020	191.4%
DUES & MEMBERSHIPS	\$6,033	\$3,500	\$4,000	\$500	14.3%
FUEL	\$477	\$1,000	\$1,000	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
LEASE/RENT EQUIPMENT	\$2,698	\$2,700	\$2,500	-\$200	-7.4%
TRANSFER TO EDA	\$0		\$60,000	\$60,000	N/A
Total Operating Expenses:	\$203,392	\$424,300	\$391,670	-\$32,630	-7.7%
Total Economic Development:	\$445,487	\$680,118	\$665,454	-\$14,664	-2.2%
Payment To Eda Component Unit					
Operating Expenses					
GF TRANSFER TO EDA	\$477,761	\$530,000	\$575,000	\$45,000	8.5%
Total Operating Expenses:	\$477,761	\$530,000	\$575,000	\$45,000	8.5%
Total Payment To Eda Component Unit:	\$477,761	\$530,000	\$575,000	\$45,000	8.5%
Total Community Development:	\$923,248	\$1,210,118	\$1,240,454	\$30,336	2.5%
Total Expenditures:	\$923,248	\$1,210,118	\$1,240,454	\$30,336	2.5%

Economic Development 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

Economic Development Highlights

Over the past year, the Goochland Economic Development Department has taken the tag line "Goochland For Business" to heart. The department aimed to make sure they are not only attracting new business but also making sure Goochland's existing businesses are supported by increasing our business visitation program, participating in industrial park walk-thrus, hosting business resource classes, and hosting the County's second Business Appreciation Month. The department also believes that "Goochland For Business" also means supporting non-traditional businesses including farms, tourism and agri-tourism businesses. To that end, the department launched the County's first tourism website, ExploreGoochland.com in 2023 and saw a total of \$51.4M in visitor direct spending which is an increase of 7% since the previous year.

In addition, "Goochland For Business" also means improvement of our infrastructure. The department assisted in successfully obtaining funding for the Ashland Road/I64 interchange improvement project which will help many Goochland businesses and workers along the Ashland Road corridor. The department was also instrumental in adding seventy acres and 335,000 square feet of industrial space to the market to better position Goochland for new business or or business expansions.

Finally, the department has continued to prioritize workforce development and collaboration with Goochland County Public Schools to make sure Goochland is equipping the next generation of Goochland workers.

Overall, Goochland continues on a path towards success and prosperity.

ENVIRONMENTAL & LAND DEVELOPMENT

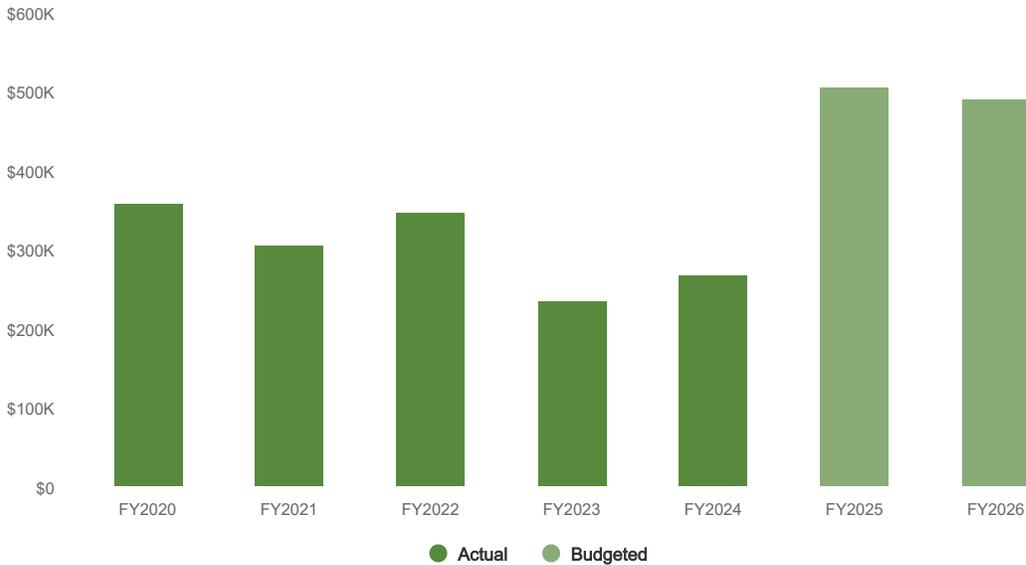
Ronald Nanni
Environmental Manager

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

\$491,090 **-\$15,030**
(-2.97% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The increase in personnel costs is due to a new inspector brought in at a higher amount than budgeted, the 3% cost of living salary increase, a one-time 1 1/2% bonus, and the normal benefit increases.

Operating expenses decreased consistently across most lines.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Community Development					
Environmental And Land Develop					
Salaries and Benefits					
SALARIES	\$107,992	\$249,747	\$272,831	\$23,084	9.2%
SALARIES - PART TIME	\$15,365	\$32,000	\$32,000	\$0	0%
FICA BENEFITS	\$9,415	\$21,554	\$23,320	\$1,766	8.2%
VRS BENEFITS PLAN 1& 2 EMPLS	\$13,453	\$29,145	\$31,489	\$2,344	8%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$8,364	\$40,124	\$27,216	-\$12,908	-32.2%
GROUP LIFE INSURANCE	\$1,466	\$3,347	\$3,184	-\$163	-4.9%
WORKER'S COMPENSATION	\$3,281	\$4,753	\$6,800	\$2,047	43.1%
Total Salaries and Benefits:	\$159,337	\$380,670	\$396,840	\$16,170	4.2%
Operating Expenses					
PURCHASED SVCS - UNIFORM	\$1,124	\$3,500	\$2,000	-\$1,500	-42.9%
PROFESSIONAL SVC	\$7,700	\$25,000	\$5,000	-\$20,000	-80%
REPAIRS & MAINT	\$1,108	\$2,500	\$3,000	\$500	20%
ENVIRONMENTAL PRINTING AND BINDING		\$500		-\$500	N/A
LANDFILL-ENVIRONMENTAL	\$10,373	\$20,000	\$25,000	\$5,000	25%
LANDFILL CAP MAINTENANACE	\$0	\$5,000	\$5,000	\$0	0%
ENVIRONMENTAL ELECTRICAL SERVICES		\$1,000		-\$1,000	N/A
POSTAGE	\$325	\$1,000	\$500	-\$500	-50%
TELECOMMUNICATIONS	\$543	\$500	\$500	\$0	0%
WIRELESS/CELLULAR	\$2,170	\$4,000	\$4,000	\$0	0%
SOFTWARE/LICENSES	\$0		\$2,000	\$2,000	N/A
OFFICE SUPPLIES	\$1,340	\$2,650	\$2,000	-\$650	-24.5%
VEHICLE/POWER EQUIP SUPPLIES	\$2,384	\$2,500	\$0	-\$2,500	-100%
BOOKS & SUBSCRIPTIONS	\$973	\$1,000	\$1,000	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$1,424	\$7,000	\$0	-\$7,000	-100%
ENVIRONMENTAL OPERATING SUPPLIES		\$600		-\$600	N/A
ENVIRONMENTAL FURN & FIXTURES- NON CAPITAL		\$1,000		-\$1,000	N/A
ENVIRONMENTAL TRAVEL- MILEAGE		\$1,000		-\$1,000	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$374	\$1,000	\$1,000	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
EDUCATION- TUITION/REGISTRAT	\$482	\$4,000	\$2,000	-\$2,000	-50%
EMPLOYEE SERVICES	\$0	\$200	\$500	\$300	150%
CONTRACTED SUPPORT SERVICES	\$46,200	\$37,000	\$37,000	\$0	0%
DUES & MEMBERSHIPS	\$205	\$750	\$750	\$0	0%
FUEL	\$2,437	\$3,750	\$3,000	-\$750	-20%
LIGHT VEHICLES >\$10,000	\$30,256		\$0	\$0	N/A
Total Operating Expenses:	\$109,418	\$125,450	\$94,250	-\$31,200	-24.9%
Total Environmental And Land Develop:	\$268,755	\$506,120	\$491,090	-\$15,030	-3%
Total Community Development:	\$268,755	\$506,120	\$491,090	-\$15,030	-3%
Total Expenditures:	\$268,755	\$506,120	\$491,090	-\$15,030	-3%

Environmental & Land Development 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.

Environmental & Land Development 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.

FIRE RESCUE

Eddie Ferguson
Fire-Rescue Chief

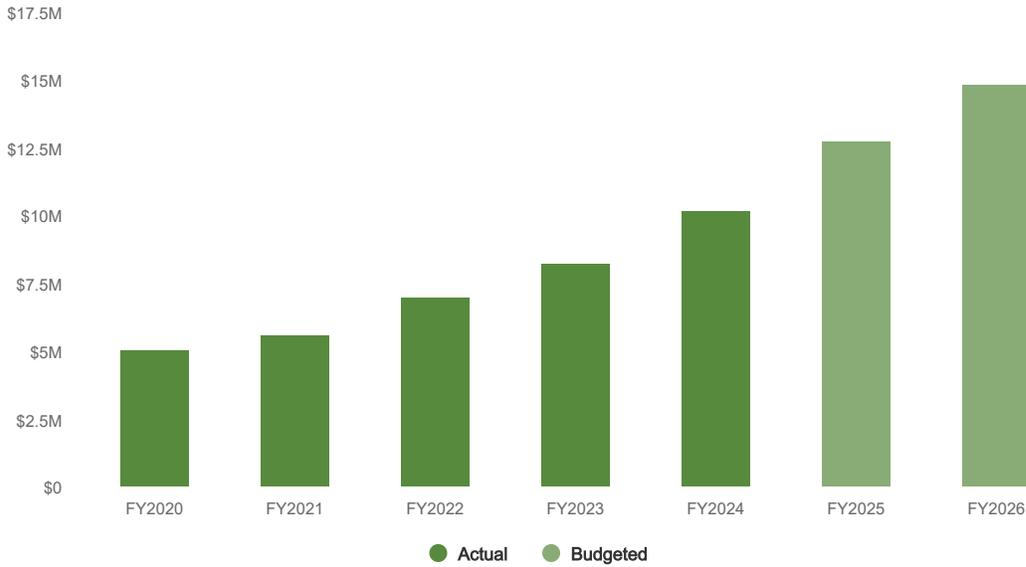
Goochland County Department of Fire-Rescue & Emergency Services is a premiere, all-hazard, combination Fire-Rescue Department that provides both emergency and non-emergency services to the residents, businesses, and visitors of Goochland County. This includes, but is not limited to, fire suppression, Emergency Medical Services (EMS), Hazardous Materials response, Technical Rescue response, Water Rescue, and Emergency Management. The department is organized with a career Fire-Rescue Chief, three Deputy Chiefs (one full-time career, one part-time career, and one volunteer), an administrative career Battalion Chief, a Fire Marshal, a Fire Plans Examiner/Inspector (shared position with Building Inspections) an Emergency Management Coordinator, and a part-time Volunteer Recruitment and Retention Coordinator. 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 Training and Safety Division is composed of a career Captain, a career Lieutenant, and three part-time Fire EMS Instructors. 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, one full-time Logistics Specialist, one part-time Logistics Technician. The Volunteer Association Board of Directors 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 75 full-time employees, and 1 part-time employee 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. 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. Future planning calls for several additional fire stations as well as the continued addition of career staff and volunteers to meet service demands and industry standards.

Expenditures Summary

Fire Rescue & Fire Grants Budget

\$14,864,021 **\$2,121,970**
(16.65% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The Board approved 6 new firefighters for FY2026, an additional \$96,000 for advanced life support stipends, an increase from \$7,000 to \$11,000, 4 promotions, a 3% cost of living increase, and a one-time bonus of 1 1/2% for a total salary increase of 15.5% over FY2025.

FY2026 salaries are now \$7.4 million compared to FY2025 \$6.4 million.

Operating expense increased by \$803 thousand. This includes the impact of \$512 thousand in CIP moving to operating expenses.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Public Safety					
Fire Rescue					
Salaries and Benefits					
SALARIES	\$5,130,021	\$6,385,125	\$7,373,498	\$988,373	15.5%
OVERTIME	\$581,650	\$345,000	\$480,000	\$135,000	39.1%
SALARIES - PART TIME	\$142,229	\$385,000	\$385,000	\$0	0%
CAREER DEVELOPMENT	\$0	\$85,000	\$80,000	-\$5,000	-5.9%
FICA BENEFITS	\$429,044	\$568,049	\$629,021	\$60,972	10.7%
VRS BENEFITS PLAN 1& 2 EMPLS	\$598,667	\$727,792	\$788,307	\$60,515	8.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$819,848	\$1,029,205	\$1,094,333	\$65,128	6.3%
GROUP LIFE INSURANCE	\$68,437	\$83,568	\$79,709	-\$3,859	-4.6%
WORKER'S COMPENSATION	\$227,544	\$240,000	\$325,000	\$85,000	35.4%
Total Salaries and Benefits:	\$7,997,439	\$9,848,739	\$11,234,868	\$1,386,129	14.1%
Operating Expenses					
UNIFORMS AND PPE	\$146,714	\$209,000	\$135,000	-\$74,000	-35.4%
PROFESSIONAL SVC	\$122,080	\$314,000	\$237,400	-\$76,600	-24.4%
VEHICLE REPAIRS	\$425,842	\$600,000	\$600,000	\$0	0%
CONTRACTED SERVICES	\$145,718	\$231,737	\$261,737	\$30,000	12.9%
PRINTING AND BINDING	\$0	\$1,000	\$1,000	\$0	0%
ADVERTISING	\$0	\$500	\$500	\$0	0%
INVESTIGATION SERVICES	\$2,794	\$8,000	\$6,000	-\$2,000	-25%
SITE IMPROVEMENTS	\$31,029	\$65,000	\$116,000	\$51,000	78.5%
EQUIPMENT REPAIRS	\$6,924	\$15,000	\$25,000	\$10,000	66.7%
INSTRUCTOR SERVICES	\$30,238	\$0	\$0	\$0	0%
INFECTIOUS WASTE DISPOSAL	\$855	\$1,200	\$1,200	\$0	0%
VOLUNTEER MEMBER SERVICES	\$315	\$2,000	\$2,000	\$0	0%
ELECTRICAL SERVICES	\$72,780	\$60,000	\$80,000	\$20,000	33.3%
WATER/SEWER SERVICES	\$7,995	\$8,000	\$8,000	\$0	0%
HEATING OIL AND PROPANE	\$19,429	\$24,000	\$24,000	\$0	0%
POSTAGE AND SHIPPING	\$6,421	\$7,000	\$8,000	\$1,000	14.3%
TELECOMMUNICATIONS	\$19,146	\$20,000	\$0	-\$20,000	-100%
WIRELESS/CELLULAR	\$22,363	\$30,000	\$30,000	\$0	0%
SOFTWARE/LICENSES	\$2,441	\$30,000	\$52,080	\$22,080	73.6%
VOLUNTEER INSURANCE REIMB	\$81,879	\$87,500	\$90,000	\$2,500	2.9%
OFFICE SUPPLIES	\$6,731	\$10,000	\$10,000	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
JANITORIAL SUPPLIES	\$21,362	\$19,100	\$19,100	\$0	0%
COMMUNICATIONS EQUIPMENT	\$90,103	\$36,000	\$26,000	-\$10,000	-27.8%
WATER RESCUE EQUIPMENT	\$15,480	\$7,500	\$9,000	\$1,500	20%
FIRE SUPPLIES	\$49,202	\$50,000	\$232,841	\$182,841	365.7%
COMMUNICATION EQUIP-SUPPLIES	\$119,650	\$0	\$0	\$0	0%
EMS MEDICAL & LAB SUPPLIES	\$60,272	\$85,000	\$125,000	\$40,000	47.1%
BOOKS & SUBSCRIPTIONS	\$2,866	\$3,427	\$3,427	\$0	0%
EMERGENCY MANAGEMENT	\$0	\$5,400	\$5,400	\$0	0%
PURCHASE OF WATER-NON CTY	\$404	\$1,000	\$1,000	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$12,839	\$16,000	\$91,000	\$75,000	468.8%
ENFORCEMENT/INVESTIGATION SUPP	\$0	\$3,500	\$3,500	\$0	0%
FURN & FIXTURES-NON CAPITAL	\$0	\$10,000	\$10,000	\$0	0%
MILEAGE	\$1,536	\$1,000	\$1,000	\$0	0%
TRAVEL EXPENSES	\$20,002	\$20,000	\$20,000	\$0	0%
FOOD SUPPLIES	\$7,092	\$5,000	\$7,500	\$2,500	50%
TUITION/REGISTRATION	\$14,520	\$28,000	\$28,000	\$0	0%
FIRE & EMS TRAINING/EDUCATION	\$0	\$113,826	\$103,826	-\$10,000	-8.8%
F/R ANNUAL DINNER	\$12,362	\$10,000	\$12,500	\$2,500	25%
PUBLIC EDUCATION MATERIALS	\$18,692	\$24,500	\$27,000	\$2,500	10.2%
SAFER GRANT	\$16,520	\$0	\$0	\$0	0%
CONTRACTED SUPPORT SERVICES	\$2,500	\$2,500	\$2,500	\$0	0%
DUES & MEMBERSHIPS	\$2,655	\$3,100	\$3,100	\$0	0%
REPAIR_MAINT	-\$489	\$0	\$0	\$0	0%
FUEL	\$175,554	\$185,000	\$185,000	\$0	0%
MACHINERY & EQUIPMENT >\$10,000	\$37,934	\$35,592	\$35,592	\$0	0%
LIGHT VEHICLES >\$10,000	\$0		\$300,000	\$300,000	N/A
HEAVY VEHICLES >\$10,000	\$52,021	\$60,000	\$60,000	\$0	0%
RENOVATIONS/ALTERATIONS	\$45,230	\$50,000	\$50,000	\$0	0%
LIFE CYCLE MAINTENANCE	\$0		\$364,000	\$364,000	N/A
LEASE/RENT EQUIPMENT	\$7,264	\$8,000	\$8,000	\$0	0%
LEASE/RENT BUILDINGS OR PROP	\$124,929	\$113,408	\$0	-\$113,408	-100%
OXYGEN PURCHASE & DEMURRAGE	\$11,421	\$12,500	\$14,500	\$2,000	16%
WATER COOLERS	\$429	\$1,000	\$1,000	\$0	0%
Total Operating Expenses:	\$2,074,044	\$2,634,290	\$3,437,703	\$803,413	30.5%
Total Fire Rescue:	\$10,071,483	\$12,483,029	\$14,672,571	\$2,189,542	17.5%
Fire Grants					
Operating Expenses					
EMER PLANNING FIRE GRANT SAFER GRANT		\$107,368		-\$107,368	N/A

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
AID TO LOCALITIES	\$56,133	\$87,900	\$126,724	\$38,824	44.2%
FOUR FOR LIFE	\$29,531	\$29,946	\$30,918	\$972	3.2%
LEMPG	\$29,057	\$33,808	\$33,808	\$0	0%
Total Operating Expenses:	\$114,721	\$259,022	\$191,450	-\$67,572	-26.1%
Total Fire Grants:	\$114,721	\$259,022	\$191,450	-\$67,572	-26.1%
Total Public Safety:	\$10,186,204	\$12,742,051	\$14,864,021	\$2,121,970	16.7%
Total Expenditures:	\$10,186,204	\$12,742,051	\$14,864,021	\$2,121,970	16.7%

Fire & Rescue 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.

Fire & Rescue Highlights

The last year has been characterized by tremendous organizational growth, development, and accomplishment for our Fire-Rescue Department. In 2024, Fire-Rescue responded to a record number of emergency incidents, and we continue to experience an increase in ambulance transports to area hospitals. Increasing ambulance transports consumes many staff hours, reducing overall resource availability for extended periods of time.

We have been fortunate to be able to add to our personnel numbers both career and volunteer. In 2024, we added 12 new career Firefighter EMT positions and 25 new volunteers. We continue to take full advantage of the multi-year FEMA SAFER (Staffing for Adequate Fire and Emergency Response) Grant we were awarded in 2023 for volunteer recruitment and retention, which also supports the part-time Recruitment and Retention Coordinator position. In January, volunteer and career officers were installed and sworn into office. Later in the year, we promoted eight career officers, 7 lieutenants and 1 captain. We hired a part-time Deputy Fire Chief, a part-time Fire EMS Instructor, and a part-time Logistics Technician. Sadly, we lost several of our long-serving dedicated volunteer members who gave lifetimes of service to our organization; they are dearly missed.

The Fire-Rescue Master Plan was completed and delivered in early 2024. The department was recognized with another American Heart Association Mission Lifeline Award recognizing our delivery of cardiac and stroke care to our patients. We have been busy and the office staff in the Fire-Rescue Administration have risen to the challenge and have done an excellent job supporting emergency operations in the field and all the active projects and initiatives. We now enjoy and benefit from new Lexipol policies and procedures that are compliant with local, state, and federal laws, a project that we have been working on for the past two plus years. We upgraded our patient care report to be compliant with the National Emergency Medical Services Information System (NEMSIS 3.5), a national system used to collect, store and share EMS data. A new third-party EMS billing vendor was secured, and a new system was implemented allowing the department to continue to collect revenue from ambulance transports.

Fire-Rescue Administration continues to work on the new pharmaceutical plan to replace the Regional EMS Drug Boxes carried on ambulances. Earlier this year the FDA announced enforcement orders for the “Drug Supply Chain Security Act” which essentially will eliminate Virginia’s EMS Regional Drug Box Exchange program with the hospitals, a program that has been in effect for the last 50 years. Moving forward, EMS agencies will be responsible for purchasing, stocking, and accounting for their own medications. The department has new software for medication tracking and medication security equipment on order both for the EMS vehicles and stations.

Our Volunteer Association Board of Directors have completed extensive renovations at Station 1 in Manakin, Station 3 in Centerville, and Station 5 in the Courthouse, all representing monumental strides of progress. These station updates have modernized the older stations, added quality 24-hour living accommodations, making them comfortable, functional, and presentable for today’s operations and those to come in future years. Fife Station 4 received new larger apparatus bay doors and an 8-foot bay extension in 2022 to accommodate new larger fire and EMS vehicles. The Volunteer Association is funding these station improvement projects with donations raised in the community, and financing supported by interest-free loans made possible by the Goochland County Board of Supervisors. The scope of the Association owned fire station improvement projects was vast, and all have been completed in record time in an effective and efficient manner. A new Memorandum of Understanding was executed between the Volunteer Association and the County of Goochland, outlining operational cost sharing between the two entities who fund Fire-Rescue.

Over the last year, the future West Creek Fire-Rescue Station 7 project was redirected to identify new property options that will better serve the response area. The future Sandy Hook Fire-Rescue Station 8 was identified as the immediate priority, and the new facility is currently being designed with our architectural firm and construction is expected to start in the Fall of 2025. Ambulance 680, a daytime ambulance assigned to the Sandy Hook Fire-Rescue location since April 2023, continues operations and to date has answered over 600 calls for service, greatly reducing response times in the area.

The department took delivery of several pieces of new emergency apparatus, some of which had been on order for almost three years. New Brush 639 was placed in service at Station 3 replacing a 1995 brush truck. New Tanker 606 is assigned to Hadensville Station 6, a new 2500-gallon tanker replacing a 2002 model tanker that was donated to Charles City County. New Ladder Truck 605 is assigned to Courthouse Station 5 replacing the 1993 model ladder truck. New Tanker 646, a 3000-gallon tanker is now assigned to Fife Station 4 replacing

another 2002 model tanker being donated to the Cumberland County. Additionally, two new Ford F-550 4-Wheel Drive Horton Ambulances were received, one is assigned to Crozier Station 2 and the other is at Fife Station 4. A 2009 International ambulance was replaced, and other ambulances were rotated between fire stations as a fleet management strategy. Two new fire engines remain on order with estimated delivery dates in 2026 and 2027. A recent order for an additional ambulance has been placed. Substantial investments were made in preventative maintenance and repairs, keeping the fleet in the best possible condition of readiness.

The Training and Safety Division has been busy over the last year providing quality fire and EMS education to our members. We completed a traditional evening Regional Volunteer Fire Training Academy and graduated our second Career Recruit School. In August, we started two EMT classes at Goochland High School for the 24/25 School Year. Several other training programs were offered, including Driver Pump Operator (DPO), Tactical Emergency Casualty Care (TECC), EMS refresher classes (CPR, ACLS, PHTLS, & PALS), advanced airway classes, Fire Instructor 1, and Fire Officer 1, Fire In-Service and EMS continuing education programs, to just name a few. The new Class B Live Fire Training Draeger Container Building was delivered and went into operation in the Summer. This new live fire training structure has allowed our department to regain the ability to deliver interior live fire training, a skill we could not offer locally since 2012. Over the years we have traveled outside the jurisdiction to other training centers to conduct interior live fire training and are grateful to all the departments who made their training facility available to us. Additionally, our new live fire training building and the training center are available to the region to keep paying those favors forward.

Our Fire-Rescue Honor Guard continues to do great work providing ceremonial honors at graduations, funerals, officer installations, and regional functions. The Fire-Rescue Chaplains provide a spiritual and meaningful service that makes us a better organization. Chaplains maintain an on-call schedule and have been called out several times to support challenging and difficult emergency incidents.

The Fire Marshal's Office continued to focus on engineering, education, and enforcement, while practicing and promoting community risk reduction strategies. Smoke detector and CO alarm installations are occurring more often, along with public education programs. Over 800 County fire hydrant inspections were completed, and the annual dry fire hydrant inspection and maintenance was performed for approximately 70 dry hydrants. Many hours were spent reviewing new and existing plans for development. Fire Prevention week was promoted during October, supported by fire safety education programs for our children, schools, and for our adults in the community. The Fire-Rescue Show was held in October, also promoting Fire Prevention Week. The show was a huge success and well attended with an estimated 1,500 plus guests. There were over 40 exhibitors, multiple fire and EMS demonstrations, and a children's fire safety rodeo. This is a great event that engages all membership levels of our organization. We are grateful to our community for their overwhelming support for the Fire-Rescue Show. We have recognized our elementary school Fire Safety Poster Contest winners from Byrd, Goochland, and Randolph. All the fire safety posters were very creative and illustrated a positive fire safety message. All winners received an award to be "*Fire Chief for a Day*" and an invitation to tour the fire station.

Emergency Management practices the "whole community" approach, and our Emergency Management Coordinator has been busy developing and refreshing relationships and partnerships in the community, both public and private. EM has been facilitating emergency action plan development with the county departments, schools, churches, businesses, and private communities. We continue to sponsor "First on the Scene Training", teaching our citizens, county government and school employees first aid and CPR training. Our LEPC, CERT, GART programs have been active. We graduated a new CERT Class and continue to build the program. We were honored and humbled to have been able to assist localities in Southwestern Virginia impacted by flooding from Hurricane Helene.

Our Water Rescue Team has handled multiple incidents on the James River. The Water Rescue Team participated in several public safety standbys on the water and held regular drills and training.

Thank you to all our members and their families, our Deputy Chiefs, Staff and Company Officers, the Board of Directors, OMDs, and to the Fire-Rescue Administration Staff. Special appreciation to our Emergency Communication Officers, the Sheriff's Office, County Administration, the Board of Supervisors, and especially to our citizens for supporting the organization. Sincere appreciation to our leadership who served in 2024, and those who are serving in 2025.

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.

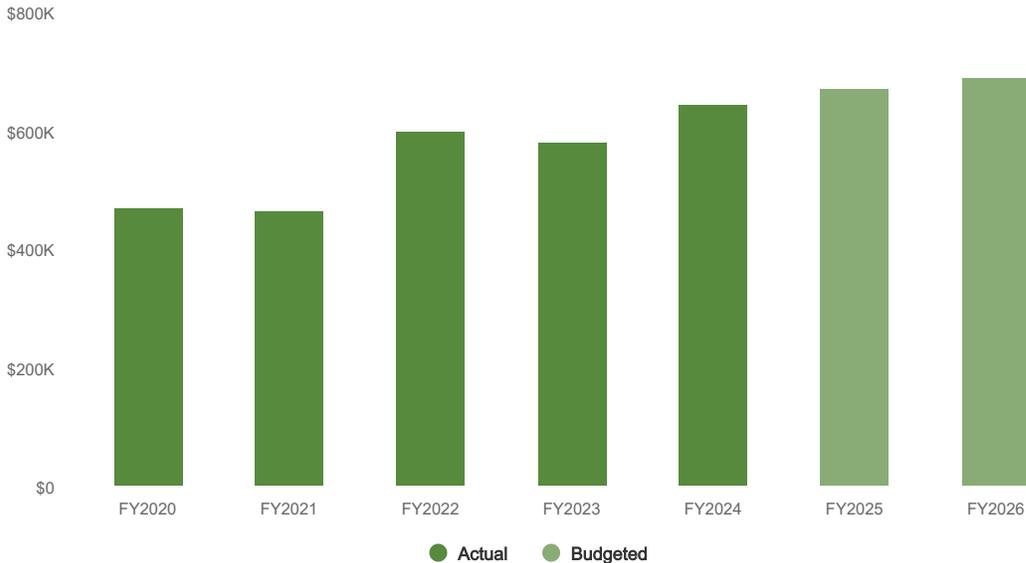
This is the only department in the County that has not grown since FY2012.

The FY2012 general fund budget was \$40 million compared to the FY2026 general fund budget of \$103.9 million.

Expenditures Summary

\$690,014 **\$17,551**
(2.61% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The salaries increase in FY2026 is due to the 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefit increases.

Operating expense increases are primarily due to increases in professional services for the annual audit.
The increase is offset by savings in software licensing.

Expenditure Detail

Name	FY2023 Actual Other	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures						
General Government						
Finance						
Salaries and Benefits						
SALARIES	\$340,574	\$371,365	\$372,372	\$393,225	\$20,853	5.6%
OVERTIME		\$963		\$0	\$0	N/A
FINANCE SALARIES - PART TIME	\$3,168		\$0		\$0	N/A
FICA BENEFITS	\$25,684	\$27,736	\$28,486	\$30,082	\$1,596	5.6%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$40,981	\$43,516	\$43,456	\$45,211	\$1,755	4%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$39,326	\$44,291	\$48,233	\$47,832	-\$401	-0.8%
GROUP LIFE INSURANCE	\$4,564	\$4,853	\$4,990	\$4,571	-\$419	-8.4%
WORKER'S COMPENSATION	\$273	\$227	\$326	\$443	\$117	35.9%
Total Salaries and Benefits:	\$454,569	\$492,950	\$497,863	\$521,364	\$23,501	4.7%
Operating Expenses						
PROFESSIONAL SVC	\$90,400	\$113,268	\$128,000	\$134,300	\$6,300	4.9%
FINANCE CONTRACTED SERVICES	\$5,000		\$0		\$0	N/A
POSTAGE	\$3,240	\$3,136	\$3,500	\$3,500	\$0	0%
TELECOMMUNICATIONS	\$401	\$742	\$800	\$800	\$0	0%
WIRELESS/CELLULAR	-\$63	\$120	\$350	\$350	\$0	0%
SOFTWARE/LICENSES	\$20,666	\$24,660	\$32,500	\$17,600	-\$14,900	-45.8%
OFFICE SUPPLIES	\$2,618	\$2,525	\$3,000	\$3,000	\$0	0%
BOOKS & SUBSCRIPTIONS	\$0	\$0	\$200	\$200	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$0	\$0	\$250	\$250	\$0	0%
FINANCE FURN & FIXTURES- NON CAPITAL	\$273		\$0		\$0	N/A

Name	FY2023 Actual Other	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
FINANCE TRAVEL - MILEAGE	\$179		\$0		\$0	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$2,830	\$4,472	\$3,000	\$5,000	\$2,000	66.7%
EDUCATION- TUITION/REGISTRAT	\$1,125	\$865	\$1,800	\$1,800	\$0	0%
EMPLOYEE SERVICES	\$207	\$130	\$400	\$250	-\$150	-37.5%
DUES & MEMBERSHIPS	\$770	\$1,535	\$800	\$1,600	\$800	100%
Total Operating Expenses:	\$127,646	\$151,452	\$174,600	\$168,650	-\$5,950	-3.4%
Total Finance:	\$582,215	\$644,402	\$672,463	\$690,014	\$17,551	2.6%
Total General Government:	\$582,215	\$644,402	\$672,463	\$690,014	\$17,551	2.6%
Total Expenditures:	\$582,215	\$644,402	\$672,463	\$690,014	\$17,551	2.6%

Finance 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.

Finance 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 FY2024 Comprehensive Annual Financial Report, and the Distinguished Budget Presentation was received for the FY2025 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.

GENERAL DISTRICT COURT

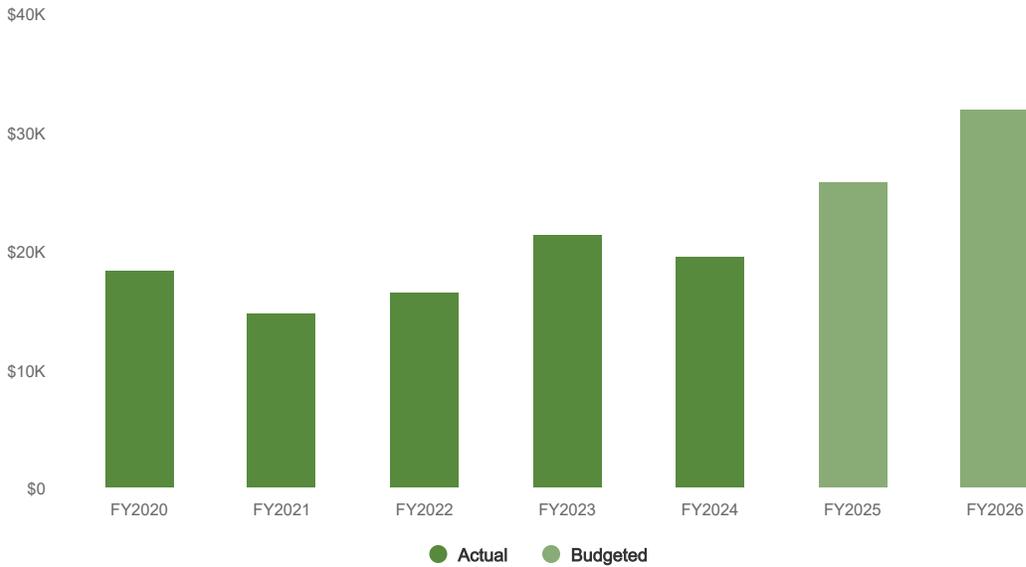
Jen Liptak
Clerk of the General District Court

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

\$31,975 **\$6,180**
(23.96% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes & Summary by Major Line

The operating increase is primarily due to an increase in non-capital furniture and fixtures, and an increase in the postage meter lease.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
General Fund					
Operating Expenses					

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
CONTRACTED SERVICES	\$4,227	\$5,500	\$3,600	-\$1,900	-34.5%
COURT APPOINTED ATTORNEY FEE	\$600	\$1,000	\$1,000	\$0	0%
POSTAGE	\$0	\$75	\$75	\$0	0%
TELECOMMUNICATIONS	\$4,931	\$3,800	\$3,800	\$0	0%
OFFICE SUPPLIES	\$5,235	\$4,200	\$5,000	\$800	19%
BOOKS & SUBSCRIPTIONS	\$2,631	\$3,200	\$3,200	\$0	0%
OPERATING SUPPLIES	\$231		\$0	\$0	N/A
FURN & FIXTURES-NON CAPITAL	\$0		\$5,000	\$5,000	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$0	\$2,500	\$2,500	\$0	0%
DUES & MEMBERSHIPS	\$0	\$500	\$500	\$0	0%
LEASE/RENT EQUIPMENT	\$902	\$3,500	\$3,500	\$0	0%
WATER COOLERS	\$686	\$800	\$1,400	\$600	75%
LEASE- POSTAGE METER	\$0	\$720	\$2,400	\$1,680	233.3%
Total Operating Expenses:	\$19,443	\$25,795	\$31,975	\$6,180	24%
Total General Fund:	\$19,443	\$25,795	\$31,975	\$6,180	24%

General District Court 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.

General District Court 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.

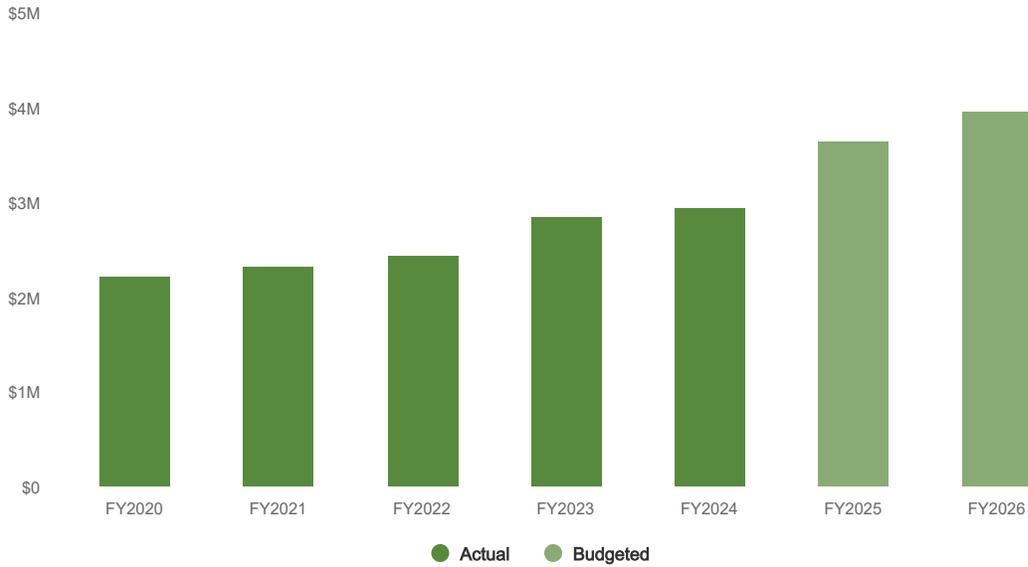
The Solid Waste/Recycling division operates two convenience centers for use by citizens for safe and convenient disposal of household waste, yard debris and recycling. Items for recycling purposes that are collected at both locations include paper goods, glass, plastics #1-#7 and waxy coated cartons, 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

\$3,966,400 **\$324,431**
(8.91% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes & Summary by Major Line

In prior fiscal years, two employees had salaries split between the convenience center and general services departments. In FY2026 salary splitting was eliminated decreasing salaries for the convenience centers and increasing salaries for general services.

For both departments, salaries increased 3% for cost of living plus a one-time 1 1/2% bonus. Also included are the normal increases in benefits.

Operating expenses for the convenience centers decreased primarily due to decreased hauling and decreased repairs & maintenance.

Operating expenses for general services increased primarily due to the shifting of CIP to operating expenses (\$425,000) leaving a net decrease in operating expenses.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Convenience Centers					
SALARIES	\$374,165	\$400,170	\$323,198	-\$76,972	-19.2%
OVERTIME	\$6,630	\$6,500	\$6,500	\$0	0%
SALARIES - PART TIME	\$55,623	\$100,000	\$100,000	\$0	0%
FICA BENEFITS	\$32,505	\$38,760	\$32,872	-\$5,888	-15.2%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$44,912	\$46,700	\$37,160	-\$9,540	-20.4%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$67,032	\$78,709	\$61,608	-\$17,101	-21.7%
GROUP LIFE INSURANCE	\$4,992	\$5,362	\$3,757	-\$1,605	-29.9%
WORKER'S COMPENSATION	\$7,511	\$10,782	\$14,674	\$3,892	36.1%
Total Convenience Centers:	\$593,371	\$686,983	\$579,769	-\$107,214	-15.6%
Facilities Management					
SALARIES	\$509,076	\$644,381	\$753,687	\$109,306	17%
OVERTIME	\$3,819	\$10,500	\$10,500	\$0	0%
SALARIES - PART TIME	\$22,535	\$42,000	\$42,000	\$0	0%
ON CALL PAY	\$12,227	\$14,000	\$14,000	\$0	0%
FICA BENEFITS	\$40,624	\$54,382	\$62,744	\$8,362	15.4%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$60,387	\$75,199	\$86,655	\$11,456	15.2%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$95,718	\$123,099	\$119,280	-\$3,819	-3.1%
GROUP LIFE INSURANCE	\$6,769	\$8,635	\$8,762	\$127	1.5%
WORKER'S COMPENSATION	\$7,206	\$8,000	\$10,888	\$2,888	36.1%
Total Facilities Management:	\$758,361	\$980,196	\$1,108,516	\$128,320	13.1%
Total Salaries and Benefits:	\$1,351,732	\$1,667,179	\$1,688,285	\$21,106	1.3%
Operating Expenses					
Convenience Centers					
PURCHASED SVCS - UNIFORM	\$8,789	\$11,000	\$11,000	\$0	0%
CONVENIENCE CENTER PROFESSIONAL SVC		\$5,000		-\$5,000	N/A
REPAIRS & MAINT	\$15,459	\$20,000	\$10,000	-\$10,000	-50%
CONTRACTED SERVICES	\$203,660	\$150,000	\$150,000	\$0	0%
ADVERTISING	\$0	\$285	\$285	\$0	0%
CONTRACT HAULING TOWING ETC	\$343,115	\$500,000	\$450,000	-\$50,000	-10%
ELECTRICAL SERVICES	\$5,286	\$8,500	\$8,500	\$0	0%
WATER/SEWER SERVICES	\$98		\$0	\$0	N/A
TELECOMMUNICATIONS	\$345	\$2,000	\$450	-\$1,550	-77.5%
WIRELESS/CELLULAR	\$863	\$1,500	\$1,200	-\$300	-20%
PURCHASED WATER/BEVERAGES	\$173	\$950	\$150	-\$800	-84.2%
OFFICE SUPPLIES	\$3,893	\$3,000	\$2,000	-\$1,000	-33.3%
VEHICLE/POWER EQUIP SUPPLIES	\$1,626	\$4,500	\$2,000	-\$2,500	-55.6%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
ROAD MATERIALS	\$4,026	\$5,000	\$2,500	-\$2,500	-50%
SAFETY SUPPLIES	\$1,583	\$1,000	\$1,200	\$200	20%
COMPUTER EQUIP -NON CAPITAL	\$101	\$1,000	\$0	-\$1,000	-100%
CONVENIENCE CENTER SECURITY SYST- ACCESS SUPPLIES		\$475		-\$475	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$25	\$1,500	\$1,500	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$1,780	\$2,000	\$2,000	\$0	0%
EMPLOYEE SERVICES	\$249	\$150	\$300	\$150	100%
DUES & MEMBERSHIPS	\$741	\$800	\$800	\$0	0%
REPAIR_MAINT	\$32,158	\$45,000	\$35,000	-\$10,000	-22.2%
FUEL	\$10,604	\$20,000	\$15,000	-\$5,000	-25%
LITTER CONTROL GRANT	\$14,687	\$11,000	\$15,000	\$4,000	36.4%
Total Convenience Centers:	\$649,261	\$794,660	\$708,885	-\$85,775	-10.8%
Facilities Management					
PURCHASED SVCS - UNIFORM	\$3,052	\$8,000	\$3,500	-\$4,500	-56.2%
REPAIRS & MAINT	-\$101,033		\$0	\$0	N/A
CONTRACTED SERVICES	\$307,915	\$265,000	\$295,000	\$30,000	11.3%
PRINTING AND BINDING	\$0	\$250	\$250	\$0	0%
SITE IMPROVEMENTS	\$0		\$275,000	\$275,000	N/A
SOFTWARE MAINT. CONTRACTS	\$2,754	\$3,500	\$3,500	\$0	0%
STREET SIGNS	\$4,037	\$4,500	\$5,000	\$500	11.1%
STREET LIGHTS	\$9,857	\$15,000	\$20,000	\$5,000	33.3%
ELECTRICAL SERVICES	\$499,661	\$553,500	\$550,000	-\$3,500	-0.6%
WATER/SEWER SERVICES	\$38,804	\$45,000	\$40,000	-\$5,000	-11.1%
HEATING SERVICES FUEL OIL	\$801	\$8,500	\$2,500	-\$6,000	-70.6%
POSTAGE	\$0	\$200	\$200	\$0	0%
TELECOMMUNICATIONS	\$517	\$1,400	\$1,400	\$0	0%
WIRELESS/CELLULAR	\$8,619	\$10,780	\$10,780	\$0	0%
SOFTWARE/LICENSES	\$8,400	\$12,500	\$11,000	-\$1,500	-12%
PURCHASED WATER/BEVERAGES	\$369	\$750	\$750	\$0	0%
OFFICE SUPPLIES	\$2,253	\$3,500	\$2,000	-\$1,500	-42.9%
JANITORIAL SUPPLIES	\$49,906	\$80,000	\$50,000	-\$30,000	-37.5%
VEHICLE/POWER EQUIP SUPPLIES	\$915	\$0	\$0	\$0	0%
SAFETY SUPPLIES	\$1,138	\$1,000	\$1,000	\$0	0%
UNIFORMS BOOTS SHOES ETC	\$2,731	\$3,000	\$3,500	\$500	16.7%
GENERAL SERVICES COMPUTER EQUIP -NON CAPITAL		\$1,000		-\$1,000	N/A
SECURITY SYST- ACCESS SUPPLIES	\$42	\$2,000	\$0	-\$2,000	-100%
GENERAL SERVICES EQUIPMENT- MACHINERY POWER		\$12,000		-\$12,000	N/A
TRAVEL- MILEAGE	\$0	\$500	\$500	\$0	0%
MEALS/FOOD OTHER TRAINING	\$1,349	\$1,500	\$1,500	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
TRAVEL EXP - EDUCATION/TRAIN	\$1,004	\$3,500	\$3,500	\$0	0%
EMPLOYEE SERVICES	\$546	\$400	\$500	\$100	25%
DUES & MEMBERSHIPS	\$275	\$350	\$350	\$0	0%
REPAIR_MAINT	\$87,298	\$120,000	\$125,000	\$5,000	4.2%
FUEL	\$8,460	\$20,000	\$10,000	-\$10,000	-50%
LIGHT VEHICLES >\$10,000	\$0	\$0	\$150,000	\$150,000	N/A
LEASE/RENT EQUIPMENT	\$0	\$2,500	\$2,500	\$0	0%
Total Facilities Management:	\$939,671	\$1,180,130	\$1,569,230	\$389,100	33%
Total Operating Expenses:	\$1,588,932	\$1,974,790	\$2,278,115	\$303,325	15.4%
Facilities Management					
Total Facilities Management:				\$0	N/A
Total Expense Objects:	\$2,940,664	\$3,641,969	\$3,966,400	\$324,431	8.9%

General Services 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.

General Services 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.

HUMAN RESOURCES



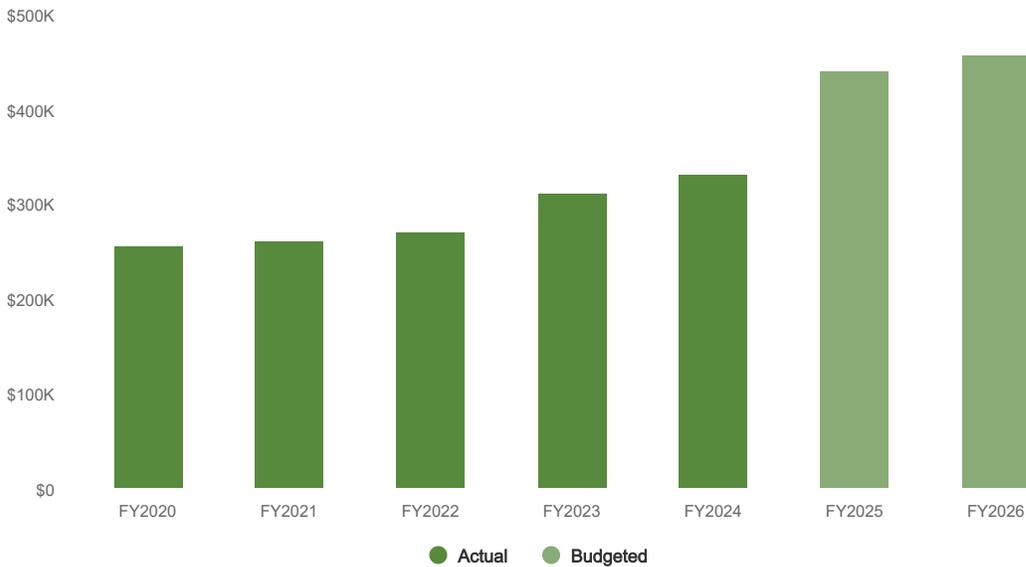
Cliff Heller
Director of Human Resources

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

\$457,921 **\$17,892**
(4.07% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The salary increase is due to two employees receiving mid-year off-budget promotions and salary increases. In addition, the Board approved a 3% cost of living increase and a one-time 1 1/2% bonus. The benefits include the normal increases.

Operating expenses decreased by 2.3% driven by decreases in advertising and drug testing.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Human Resources					
Salaries and Benefits					
SALARIES	\$199,293	\$237,466	\$255,642	\$18,176	7.7%
OVERTIME	\$60		\$0	\$0	N/A
SALARIES - PART TIME	\$2,213	\$0	\$0	\$0	0%
FICA BENEFITS	\$14,664	\$18,166	\$19,557	\$1,391	7.7%
VRS BENEFITS PLAN 1& 2 EMPLS	\$22,019	\$27,712	\$29,393	\$1,681	6.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$29,674	\$49,883	\$49,008	-\$875	-1.8%
GROUP LIFE INSURANCE	\$2,414	\$3,182	\$2,972	-\$210	-6.6%
WORKER'S COMPENSATION	\$153	\$220	\$299	\$79	35.9%
Total Salaries and Benefits:	\$270,490	\$336,629	\$356,871	\$20,242	6%
Operating Expenses					
CONTRACTED SERVICES	\$4,566	\$12,000	\$12,000	\$0	0%
ADVERTISING	\$2,178	\$5,000	\$4,000	-\$1,000	-20%
INVESTIGATION SERVICES	\$1,073	\$3,000	\$3,000	\$0	0%
BENEFITS CONSULTANTS	\$25,284	\$23,000	\$23,000	\$0	0%
EMPLOYEE DRUG TEST	\$1,386	\$5,250	\$3,000	-\$2,250	-42.9%
POSTAGE	\$65	\$250	\$250	\$0	0%
TELECOMMUNICATIONS	\$460	\$600	\$500	-\$100	-16.7%
WIRELESS/CELLULAR	\$978	\$500	\$1,600	\$1,100	220%
SOFTWARE/LICENSES	\$7,541	\$10,000	\$10,500	\$500	5%
OFFICE SUPPLIES	\$1,582	\$2,000	\$2,000	\$0	0%
BOOKS & SUBSCRIPTIONS	\$763	\$500	\$400	-\$100	-20%
FURN & FIXTURES-NON CAPITAL	\$0	\$400	\$400	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$1,252	\$6,000	\$5,500	-\$500	-8.3%
EDUCATION-TUITION/REGISTRAT	\$6,087	\$25,000	\$25,000	\$0	0%
EMPLOYEE SERVICES	\$4,551	\$6,500	\$6,500	\$0	0%
LEASE/RENT EQUIPMENT	\$2,781	\$3,400	\$3,400	\$0	0%
Total Operating Expenses:	\$60,548	\$103,400	\$101,050	-\$2,350	-2.3%
Total Human Resources:	\$331,037	\$440,029	\$457,921	\$17,892	4.1%
Total General Government:	\$331,037	\$440,029	\$457,921	\$17,892	4.1%
Total Expenditures:	\$331,037	\$440,029	\$457,921	\$17,892	4.1%

Human Resources 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.

Human Resources Highlights

- 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.
- Filled over forty vacant positions through creative marketing and recruitment sourcing strategies.

INFORMATION TECHNOLOGY

Dan Stowers
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.

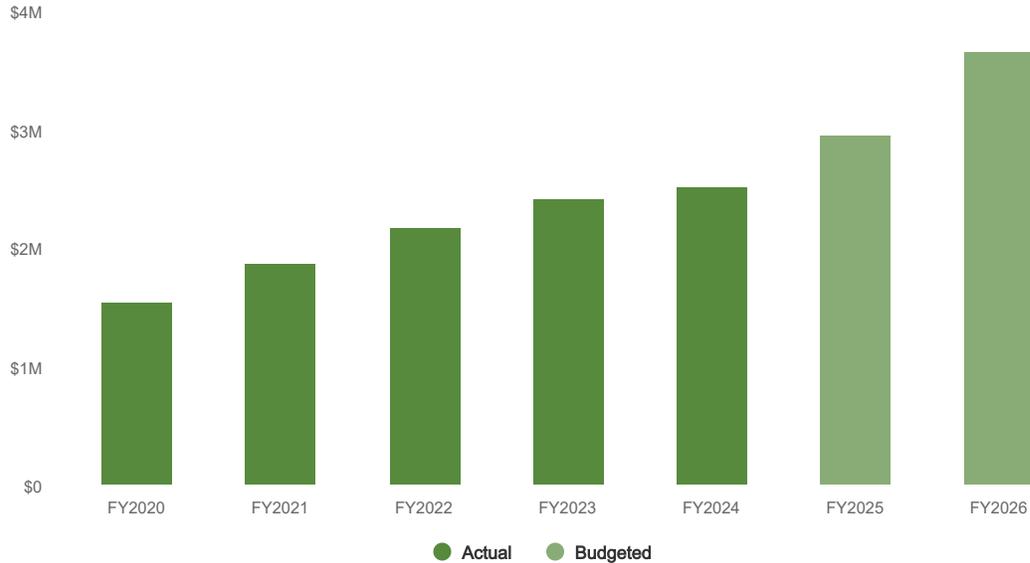
Within the IT Department is the County's Geographic Information System (GIS) program. The GIS division is responsible for providing, maintaining, distributing all geographic related datasets and applications. This program provides critical services to public safety, community development, assessment,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

Traditionally Goochland has maintained most of its systems in house, running computers and systems on County owned equipment. This is not in line with industry trends, where vendors offer their solutions as services rather than a purchase option. This will drive investment decisions for the County's IT infrastructure over the next few years

Expenditures Summary

\$3,663,032 **\$710,888**
 (24.08% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The salary increase includes a 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases.

The increase in operating expense is primarily due to CIP moving to operating expenses in addition to increasing software maintenance contracts. We typically see around a 5% increase, but with inflation 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.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Information Systems					
Salaries and Benefits					
SALARIES	\$560,664	\$841,943	\$887,110	\$45,167	5.4%
OVERTIME	\$3,941	\$0	\$0	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
SALARIES - PART TIME	\$91,123	\$15,000	\$92,000	\$77,000	513.3%
ON CALL PAY	\$6,512	\$8,000	\$8,000	\$0	0%
FICA BENEFITS	\$48,941	\$66,168	\$75,514	\$9,346	14.1%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$64,331	\$98,255	\$102,157	\$3,902	4%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$86,006	\$118,782	\$97,440	-\$21,342	-18%
GROUP LIFE INSURANCE	\$7,176	\$11,282	\$10,329	-\$953	-8.4%
WORKER'S COMPENSATION	\$463	\$815	\$1,109	\$294	36.1%
Total Salaries and Benefits:	\$869,157	\$1,160,245	\$1,273,659	\$113,414	9.8%
Operating Expenses					
PROFESSIONAL SVC	\$91,196	\$10,000	\$10,000	\$0	0%
CONTRACTED SERVICES	\$85,307	\$80,000	\$122,000	\$42,000	52.5%
SOFTWARE MAINT. CONTRACTS	\$543,180	\$703,938	\$1,010,298	\$306,360	43.5%
POSTAGE	\$139	\$0	\$0	\$0	0%
TELECOMMUNICATIONS	\$26,838	\$50,000	\$30,000	-\$20,000	-40%
WIRELESS/CELLULAR	\$3,565	\$5,520	\$5,520	\$0	0%
SOFTWARE/LICENSES	\$43,118	\$30,000	\$30,000	\$0	0%
OFFICE SUPPLIES	\$1,787	\$2,000	\$3,500	\$1,500	75%
VEHICLE/POWER EQUIP SUPPLIES	\$141	\$200	\$200	\$0	0%
BOOKS & SUBSCRIPTIONS	\$838	\$0	\$0	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$27,456	\$37,200	\$364,285	\$327,085	879.3%
TRAVEL- MILEAGE	\$0	\$250	\$250	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$1,803	\$2,500	\$2,500	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$1,449	\$5,000	\$5,000	\$0	0%
EMPLOYEE SERVICES	\$0	\$200	\$250	\$50	25%
DUES & MEMBERSHIPS	\$300	\$300	\$300	\$0	0%
FUEL	\$120	\$250	\$250	\$0	0%
COMPUTER EQUIPMENT >\$10,000	\$5,838		\$0	\$0	N/A
GASB 96 SUBSCRIPTION EXPENSE	\$89,805	\$92,000	\$0	-\$92,000	-100%
INTEREST SUBSCRIPTIONS	\$1,691	\$300	\$1,700	\$1,400	466.7%
Total Operating Expenses:	\$924,571	\$1,019,658	\$1,586,053	\$566,395	55.5%
Total Information Systems:	\$1,793,728	\$2,179,903	\$2,859,712	\$679,809	31.2%
Total General Government:	\$1,793,728	\$2,179,903	\$2,859,712	\$679,809	31.2%
Public Safety					
Emergency Technology Services					

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Operating Expenses					
CONTRACTED SERVICES	\$3,765	\$15,000	\$15,000	\$0	0%
SOFTWARE MAINT. CONTRACTS	\$540,986	\$565,241	\$581,320	\$16,079	2.8%
TELECOMMUNICATIONS	\$80,988	\$118,000	\$110,000	-\$8,000	-6.8%
WIRELESS/CELLULAR	\$84,667	\$72,000	\$90,000	\$18,000	25%
COMPUTER EQUIP -NON CAPITAL	\$6,361	\$2,000	\$7,000	\$5,000	250%
Total Operating Expenses:	\$716,766	\$772,241	\$803,320	\$31,079	4%
Total Emergency Technology Services:	\$716,766	\$772,241	\$803,320	\$31,079	4%
Total Public Safety:	\$716,766	\$772,241	\$803,320	\$31,079	4%
Total Expenditures:	\$2,510,494	\$2,952,144	\$3,663,032	\$710,888	24.1%

Information Systems 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

Information Systems 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.

NONDEPARTMENTAL

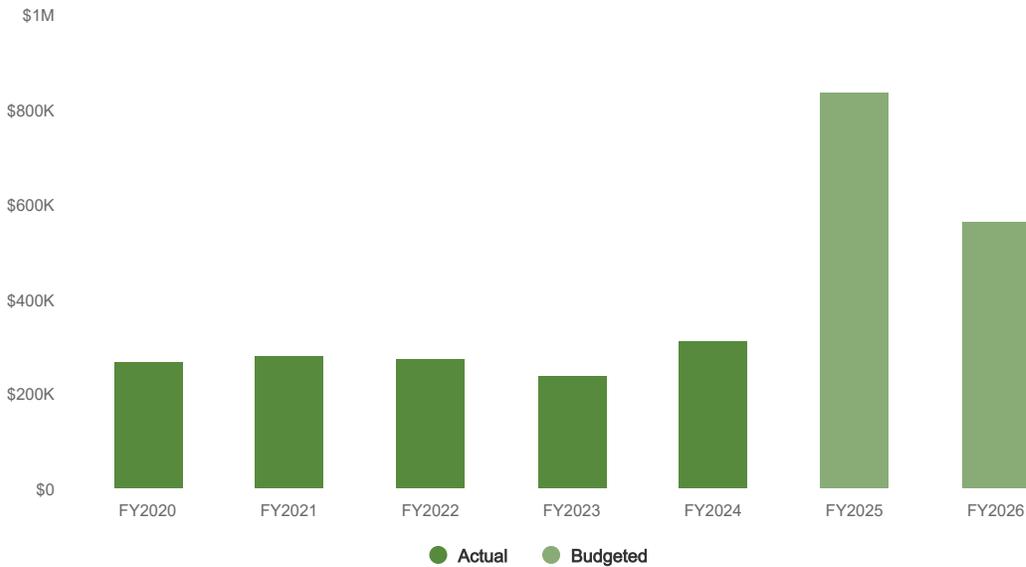
Nondepartmental is used to budget for County expenditures that are allocable across many departments; various forms of County insurance, reserve for contingency, and proposed employee compensation enhancements.

The finance department manages the costs.

Expenditures Summary

\$563,176 **-\$273,424**
(-32.68% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The decrease in expenses is due to a 55% decrease in contingencies for FY2026 leaving a budget of \$135,000. So far we have used \$274,892 of the FY2025 budget. This will leave the County short \$140,000 in FY2026 as compared to actuals in FY2025.

There is also a 50% decrease in employee retention and recruitment for FY2026 leaving a budget of \$100,000. So far the County has spent \$55,221. Numerous departments have given off budget raises and non-board-approved raises and promotions during FY2025.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Nondepartmental					
Salaries and Benefits					
UNEMPLOYMENT INSURANCE	\$3,024	\$4,000	\$4,000	\$0	0%
RETIREE HEALTH CARE CREDIT	\$26,991	\$40,000	\$30,000	-\$10,000	-25%
Total Salaries and Benefits:	\$30,015	\$44,000	\$34,000	-\$10,000	-22.7%
Operating Expenses					
PROFESSIONAL SVC	\$1,710	\$0	\$0	\$0	0%
VEHICLE INSURANCE	\$113,116	\$118,000	\$118,000	\$0	0%
INSURANCE-PROPERTY/LIABILITY	\$59,907	\$65,000	\$65,000	\$0	0%
SURETY BONDS	\$2,175	\$2,400	\$2,176	-\$224	-9.3%
INSURANCE-PUBLIC OFFICIAL LIAB	\$6,931	\$7,200	\$7,000	-\$200	-2.8%
INS-GEN LIAB. F/R UMBREL VESP	\$31,895	\$35,000	\$34,000	-\$1,000	-2.9%
LINE OF DUTY ACT INSURANCE	\$61,026	\$65,000	\$68,000	\$3,000	4.6%
RESERVE FOR CONTINGENCY	\$1,430	\$300,000	\$135,000	-\$165,000	-55%
EMPLOYEE RETENT RECRUIT & DEV	\$2,339	\$200,000	\$100,000	-\$100,000	-50%
Total Operating Expenses:	\$280,529	\$792,600	\$529,176	-\$263,424	-33.2%
Total Nondepartmental:	\$310,544	\$836,600	\$563,176	-\$273,424	-32.7%
Total General Government:	\$310,544	\$836,600	\$563,176	-\$273,424	-32.7%
Total Expenditures:	\$310,544	\$836,600	\$563,176	-\$273,424	-32.7%

OFFICE OF CHILDREN'S SERVICES (OCS)

Mills Jones
Director

The Goochland Office of Children's Services (OCS) coordinates all matters pertaining to the OCS.

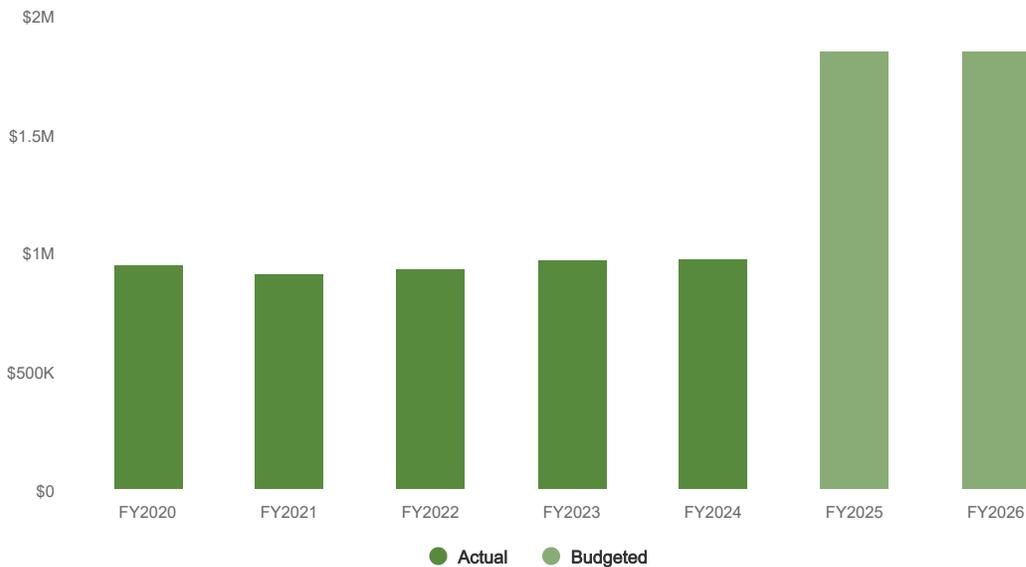
Office of Children's Services: Program functions include staffing the Goochland Community Policy & Management Team (CPMT) and the Family Assessment Planning Team (FAPT), serving as a liaison between the teams, coordinating the implementation of OCS funded services including utilization management and 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

\$1,848,213 **-\$661**
(-0.04% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

In FY2026, all County employees received a 3% cost of living increase and a one-time 1 1/2% bonus. The FY2026 salaries and benefits budget also includes the normal benefits increases.

Operating expenses had a \$6,400 reduction primarily due to a decrease in software expenses. Otherwise there were minor fluctuations and changes within expense lines.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Office of Children's Services					
SALARIES	\$98,442	\$103,364	\$110,120	\$6,756	6.5%
PUBLIC OFFICIAL STIPEND	\$850	\$1,000	\$1,000	\$0	0%
FICA BENEFITS	\$7,455	\$7,984	\$8,300	\$316	4%
VRS BENEFITS PLAN 1& 2 EMPLS	\$11,587	\$12,063	\$12,661	\$598	5%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$1,707	\$9,300	\$7,445	-\$1,855	-19.9%
GROUP LIFE INSURANCE	\$1,319	\$1,385	\$1,280	-\$105	-7.6%
WORKER'S COMPENSATION	\$62	\$78	\$107	\$29	37.2%
Total Office of Children's Services:	\$121,422	\$135,174	\$140,913	\$5,739	4.2%
Total Salaries and Benefits:	\$121,422	\$135,174	\$140,913	\$5,739	4.2%
Operating Expenses					
Office of Children's Services					
PRINTING AND BINDING	\$0	\$100	\$100	\$0	0%
POSTAGE	\$145	\$700	\$700	\$0	0%
TELECOMMUNICATIONS	\$230	\$400	\$400	\$0	0%
WIRELESS/CELLULAR	\$676	\$1,200	\$750	-\$450	-37.5%
SOFTWARE/LICENSES	\$50	\$7,300	\$1,000	-\$6,300	-86.3%
OFFICE SUPPLIES	\$881	\$500	\$1,000	\$500	100%
OCS ADMIN TRAVEL - MILEAGE		\$650		-\$650	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$101	\$750	\$1,800	\$1,050	140%
EDUCATION- TUITION/REGISTRAT	\$195	\$1,000	\$350	-\$650	-65%
EMPLOYEE SERVICES	\$0	\$1,000	\$1,000	\$0	0%
DUES & MEMBERSHIPS	\$150	\$100	\$200	\$100	100%
FAMILY FOSTER CARE	\$233,457	\$500,000	\$400,000	-\$100,000	-20%
SPECIAL EDUCATION	\$252,605	\$600,000	\$700,000	\$100,000	16.7%
MENTAL HEALTH	\$362,388	\$600,000	\$600,000	\$0	0%
Total Office of Children's Services:	\$850,879	\$1,713,700	\$1,707,300	-\$6,400	-0.4%
Total Operating Expenses:	\$850,879	\$1,713,700	\$1,707,300	-\$6,400	-0.4%
Total Expense Objects:	\$972,301	\$1,848,874	\$1,848,213	-\$661	0%

Office of Children's Services 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.

Office of Children's Services 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.

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

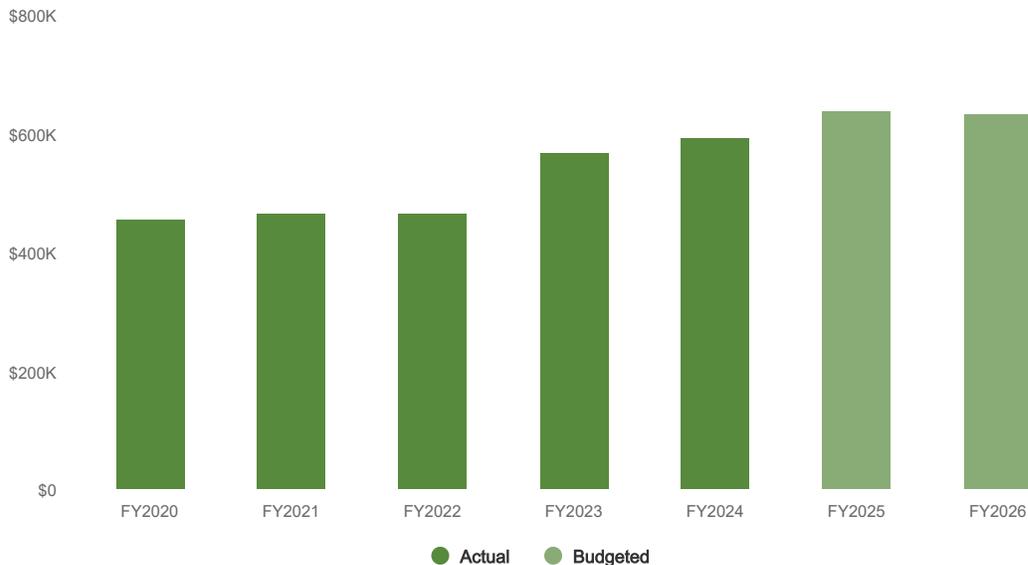
The Pamunkey Regional Library (PRL) is a political subdivision of the Commonwealth of Virginia, governed by a 10 member Board of Trustees appointed by the Board of Supervisors of the participating counties. The Goochland County Board of Supervisors appoints two trustees. Customers primarily receive library 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.

Expenditures Summary

\$634,730 **-\$5,196**
(-0.81% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Expenditures Detail

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Pamunkey Regional Library					
PAMUNKEY REG LIBRARY PUBLIC OFFICIAL STIPEND		\$285		-\$285	N/A
PAMUNKEY REG LIBRARY FICA BENEFITS		\$23		-\$23	N/A
Total Pamunkey Regional Library:		\$308		-\$308	N/A
Total Salaries and Benefits:		\$308		-\$308	N/A
Operating Expenses					
Pamunkey Regional Library					
TRAVEL- MILEAGE	\$0	\$350	\$250	-\$100	-28.6%
CONTRIBUTIONS	\$593,803	\$639,268	\$634,480	-\$4,788	-0.7%
Total Pamunkey Regional Library:	\$593,803	\$639,618	\$634,730	-\$4,888	-0.8%
Total Operating Expenses:	\$593,803	\$639,618	\$634,730	-\$4,888	-0.8%
Total Expense Objects:	\$593,803	\$639,926	\$634,730	-\$5,196	-0.8%

For more information:

This is an area agency that supports the citizens 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.

The Library's 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>

PARKS & RECREATION



Thomas Cocke
Parks and Recreation Director

The Parks and Recreation Department provides a diverse range of high-quality programs and facilities to meet the leisure and facility needs of Goochland County residents and visitors. The Department is committed to enhancing the quality of life in the community by offering well-rounded recreational activities, promoting health and wellness, and fostering social connections among citizens. It ensures clean and safe parks and recreation facilities, serves as a bridge to community amenities, and manages these resources using best management practices. Additionally, the Department supports local events, youth and adult sports leagues, educational workshops, and cultural activities, contributing to the community's overall well-being and vibrancy.

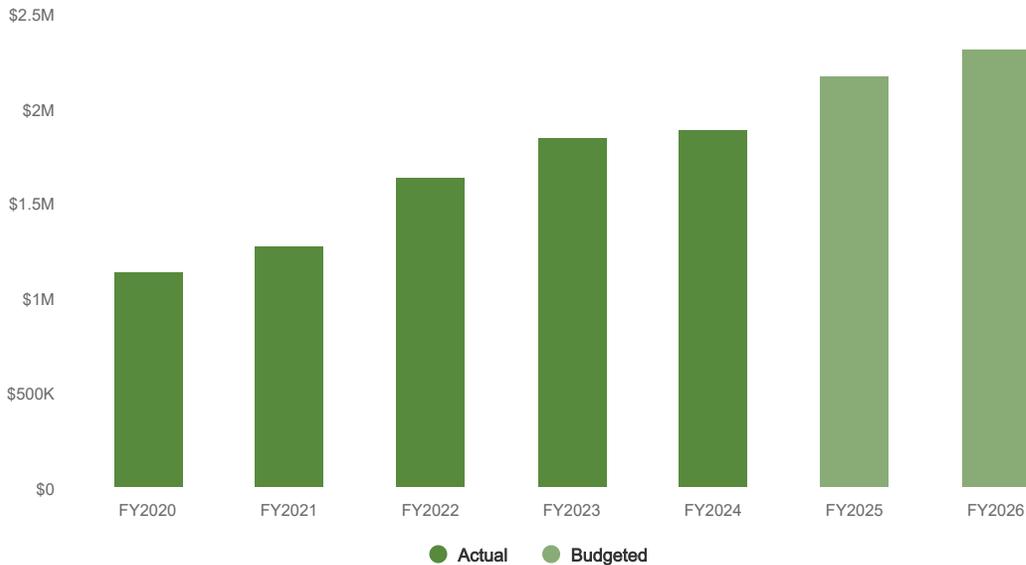
Grounds Management is responsible for the overall management of all County-owned and operated open spaces, parks, and general grounds located around government facilities. They utilize contracted services for several locations, including Centerville Medians, Byrd Elementary, new and old Goochland Elementary, Randolph Elementary School, Goochland Middle School, Goochland High School, Bulldog Way, and Hadensville Fire Station 6. Their services encompass landscaping, irrigation winterization, parking lot cleaning, snow removal, and park maintenance. Grounds Management also plays a vital role in environmental conservation efforts, enhancing the aesthetic appeal of public spaces, and ensuring that outdoor areas are accessible and enjoyable for all community members.

Expenditures Summary

PARKS, RECREATION & GROUNDS MANAGEMENT

\$2,312,846 **\$139,356**
(6.41% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

Recreation:

FY2025 salaries increased 10.1% primarily due to two employees who received mid-year off-budget promotions and salary increases. For FY2026 all employees received a 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases.

In FY26, the Goochland Parks and Recreation department will absorb in operating expenses the Goochland County Farmers Market operation. The department has also seen an increase in special event costs and looks to offer additional community events throughout the upcoming fiscal year. Given the increased community demand for after-school programming, the FY26 budget includes the additional costs for a new after-school program being offered at Randolph Elementary School.

Grounds:

All employees received a 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases.

In FY26, with the addition of the new Goochland Elementary School, the Parks and Recreation Department Grounds staff will expand their obligations to maintain the growing needs of the county. Grounds experienced an increase in material and labor costs due to inflation. The budget includes funding to make minor, needed improvements to the maintenance garage and replace outdated equipment.

10.1%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Grounds Management					
SALARIES	\$325,388	\$400,703	\$431,117	\$30,414	7.6%
OVERTIME	\$3,306	\$5,500	\$5,500	\$0	0%
SALARIES - PART TIME	\$17,668	\$20,000	\$20,000	\$0	0%
ON CALL PAY	\$0	\$1,050	\$1,050	\$0	0%
FICA BENEFITS	\$25,922	\$32,685	\$35,012	\$2,327	7.1%
VRS BENEFITS PLAN 1& 2 EMPLS	\$39,283	\$46,762	\$48,019	\$1,257	2.7%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$56,093	\$73,473	\$70,680	-\$2,793	-3.8%
GROUP LIFE INSURANCE	\$4,359	\$5,369	\$4,855	-\$514	-9.6%
WORKER'S COMPENSATION	\$6,079	\$8,726	\$11,876	\$3,150	36.1%
Total Grounds Management:	\$478,097	\$594,268	\$628,109	\$33,841	5.7%
Parks And Recreation					
SALARIES	\$395,937	\$428,783	\$501,921	\$73,138	17.1%
OVERTIME	\$4,042	\$10,000	\$10,000	\$0	0%
SALARIES - PART TIME	\$170,366	\$194,000	\$250,506	\$56,506	29.1%
PUBLIC OFFICIAL STIPEND	\$1,300	\$1,200	\$1,200	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
FICA BENEFITS	\$42,168	\$48,408	\$58,417	\$10,009	20.7%
VRS BENEFITS PLAN 1& 2 EMPLS	\$46,501	\$50,039	\$56,755	\$6,716	13.4%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$77,896	\$84,186	\$77,664	-\$6,522	-7.7%
GROUP LIFE INSURANCE	\$5,089	\$5,746	\$5,739	-\$7	-0.1%
WORKER'S COMPENSATION	\$9,557	\$10,460	\$14,235	\$3,775	36.1%
Total Parks And Recreation:	\$752,855	\$832,822	\$976,437	\$143,615	17.2%
Total Salaries and Benefits:	\$1,230,952	\$1,427,090	\$1,604,546	\$177,456	12.4%
Operating Expenses					
Grounds Management					
PURCHASED SVCS - UNIFORM	\$8,912	\$9,500	\$0	-\$9,500	-100%
CONTRACTED SERVICES	\$177,873	\$215,000	\$204,000	-\$11,000	-5.1%
GROUNDS MANAGEMENT OFFICE SUPPLIES		\$500		-\$500	N/A
AGRICULTURAL SERVICES	\$42,770	\$55,000	\$63,000	\$8,000	14.5%
SAFETY SUPPLIES	\$284	\$1,000	\$0	-\$1,000	-100%
UNIFORMS BOOTS SHOES ETC	\$2,424	\$3,300	\$0	-\$3,300	-100%
GROUNDS MANAGEMENT OFFICE EQUIPMENT		\$5,000		-\$5,000	N/A
OPERATING EXPENSES	\$0		\$5,500	\$5,500	N/A
EQUIPMENT- MACHINERY POWER	\$49,182	\$50,000	\$0	-\$50,000	-100%
EQUIPMENT	\$0		\$118,000	\$118,000	N/A
TRAVEL EXP - EDUCATION/TRAIN	\$976	\$150	\$0	-\$150	-100%
ONGOING DEVELOPMENT	\$0		\$3,550	\$3,550	N/A
EDUCATION- TUITION/REGISTRAT	\$560	\$7,000	\$0	-\$7,000	-100%
EMPLOYEE SERVICES	\$0	\$150	\$12,550	\$12,400	8,266.7%
REPAIR_MAINT	\$36,529	\$45,000	\$0	-\$45,000	-100%
FUEL	\$15,348	\$20,000	\$20,000	\$0	0%
LEASE/RENT EQUIPMENT	\$18,055	\$15,000	\$0	-\$15,000	-100%
Total Grounds Management:	\$352,912	\$426,600	\$426,600	\$0	0%
Parks And Recreation					
PURCHASED SVCS - UNIFORM	\$4,396	\$3,500	\$0	-\$3,500	-100%
CONTRACTED SERVICES	\$21,556	\$31,500	\$0	-\$31,500	-100%
PRINTING AND BINDING	\$13,779	\$3,000	\$0	-\$3,000	-100%
ADVERTISING	\$4,082	\$5,000	\$0	-\$5,000	-100%
INVESTIGATION SERVICES	\$1,184	\$2,000	\$0	-\$2,000	-100%
INSTRUCTOR SERVICES	\$107,883	\$95,000	\$0	-\$95,000	-100%
POSTAGE	\$212	\$750	\$0	-\$750	-100%
TELECOMMUNICATIONS	\$10,001	\$9,000	\$9,000	\$0	0%
WIRELESS/CELLULAR	\$11,688	\$8,000	\$8,000	\$0	0%
OFFICE SUPPLIES	\$4,467	\$4,500	\$0	-\$4,500	-100%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
FOOD SUPPLIES	\$1,876	\$4,000	\$0	-\$4,000	-100%
REC SUPPLIES	\$32,579	\$50,000	\$0	-\$50,000	-100%
MARKETING AND PROMOTIONS	\$2,582	\$3,000	\$0	-\$3,000	-100%
FARMERS MARKET OPERATIONS	\$0	\$3,000	\$15,000	\$12,000	400%
OFFICE EQUIPMENT	\$3,544	\$1,200	\$0	-\$1,200	-100%
OPERATING EXPENSES	\$0		\$26,100	\$26,100	N/A
PROGRAMS	\$0		\$66,500	\$66,500	N/A
SPECIAL EVENTS	\$0		\$100,500	\$100,500	N/A
TRAVEL- MILEAGE	\$274	\$500	\$0	-\$500	-100%
TRAVEL EXP - EDUCATION/TRAIN	\$2,123	\$2,500	\$0	-\$2,500	-100%
ONGOING DEVELOPMENT	\$0		\$10,100	\$10,100	N/A
EDUCATION- TUITION/REGISTRAT	\$3,927	\$4,000	\$0	-\$4,000	-100%
EMPLOYEE SERVICES	\$0	\$500	\$8,500	\$8,000	1,600%
CONTRACTED SUPPORT SERVICES	\$10,281	\$6,000	\$6,000	\$0	0%
COMMUNITY PARTNERSHIPS	\$0		\$14,000	\$14,000	N/A
DUES & MEMBERSHIPS	\$1,403	\$850	\$0	-\$850	-100%
SPECIAL RECREATION EVENTS	\$49,861	\$64,000	\$0	-\$64,000	-100%
JANITORIAL SUPPLIES	\$738	\$2,000	\$0	-\$2,000	-100%
REPAIR_MAINT	\$6,593	\$10,000	\$11,000	\$1,000	10%
FUEL	\$5,317	\$6,000	\$4,000	-\$2,000	-33.3%
TRANSPORTATION	\$0		\$3,000	\$3,000	N/A
LEASE/RENT EQUIPMENT	\$125	\$0	\$0	\$0	0%
Total Parks And Recreation:	\$300,469	\$319,800	\$281,700	-\$38,100	-11.9%
Total Operating Expenses:	\$653,381	\$746,400	\$708,300	-\$38,100	-5.1%
Parks And Recreation					
Total Parks And Recreation:				\$0	N/A
Total Expense Objects:	\$1,884,333	\$2,173,490	\$2,312,846	\$139,356	6.4%

Parks, Rec & Grounds; Goals & Objectives

In FY26, The Parks and Recreation Department will work to update the department's 5-year Master Plan (2025-2030) by prioritizing projects based on community needs and safety assessments, securing necessary permits and funding, and managing project timelines to ensure timely completion. The department will increase opportunities for staff training and professional development to improve service delivery and employee satisfaction.

Parks, Rec & Grounds; Highlights

FY25 Accomplishments:

- Added RES as a new, additional location for RecZone
- Increased full-time and part-time staff training
- Offered additional community events
- Extended facility hours at the Goochland Sports Complex
- Increased the maximum limit for summer camp registration
- Reclassified four full-time professional staff positions
- Created new senior programs for the community
- Purchased new Concession Stand Trailer

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 .

PLANNING

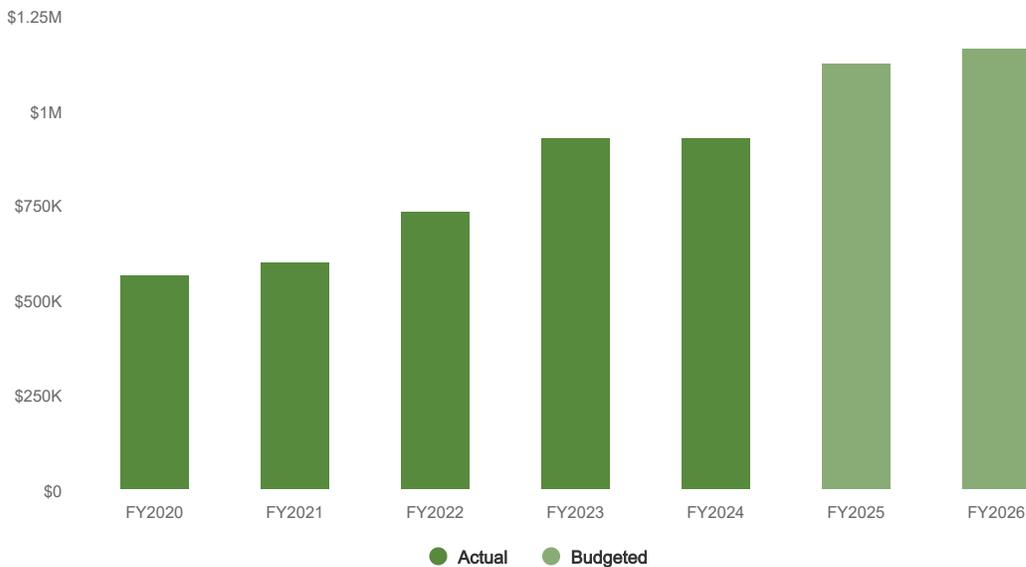
Jamie Sherry
Director of Community Development

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.

Expenditures Summary

\$1,164,477 **\$38,380**
(3.41% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

Salaries increased due to a vacant planner position not included in the FY2025 budget, a mid-year off-budget salary increase, the FY2026 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases. The vacant planner position was adequately filled by a part-time employee.

Operating expenses decreased primarily due to a decrease in professional services.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Planning					
SALARIES	\$497,205	\$471,414	\$593,319	\$121,905	25.9%
SALARIES - PART TIME	\$28,998	\$15,000	\$0	-\$15,000	-100%
PUBLIC OFFICIAL STIPEND	\$14,450	\$24,000	\$24,000	\$0	0%
FICA BENEFITS	\$40,574	\$39,047	\$47,225	\$8,178	20.9%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$58,182	\$55,014	\$68,217	\$13,203	24%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$52,398	\$73,621	\$67,368	-\$6,253	-8.5%
GROUP LIFE INSURANCE	\$6,492	\$6,317	\$6,898	\$581	9.2%
WORKER'S COMPENSATION	\$4,654	\$5,589	\$6,500	\$911	16.3%
Total Planning:	\$702,952	\$690,002	\$813,527	\$123,525	17.9%
Total Salaries and Benefits:	\$702,952	\$690,002	\$813,527	\$123,525	17.9%
Operating Expenses					
Planning					
PURCHASED SVCS - UNIFORM	\$769	\$1,500	\$1,000	-\$500	-33.3%
PROFESSIONAL SVC	\$179,790	\$357,500	\$285,000	-\$72,500	-20.3%
REPAIRS & MAINT	\$159	\$1,000	\$1,000	\$0	0%
PRINTING AND BINDING	\$0	\$5,000	\$1,500	-\$3,500	-70%
ADVERTISING	\$12,523	\$15,000	\$15,000	\$0	0%
ELECTRICAL SERVICES	\$408	\$400	\$500	\$100	25%
POSTAGE	\$1,757	\$3,000	\$3,000	\$0	0%
TELECOMMUNICATIONS	\$703	\$2,000	\$1,500	-\$500	-25%
WIRELESS/CELLULAR	\$3,024	\$5,000	\$2,000	-\$3,000	-60%
SOFTWARE/LICENSES	\$1,139	\$500	\$2,000	\$1,500	300%
OFFICE SUPPLIES	\$3,135	\$2,500	\$2,500	\$0	0%
BOOKS & SUBSCRIPTIONS	\$0	\$500	\$700	\$200	40%
COMPUTER EQUIP -NON CAPITAL	\$3,527	\$10,000	\$5,000	-\$5,000	-50%
FURN & FIXTURES-NON CAPITAL	\$672	\$3,000	\$3,000	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
TRAVEL - MILEAGE	\$1,378	\$1,850	\$1,500	-\$350	-18.9%
MEALS/FOOD OTHER TRAINING	\$1,084	\$1,000	\$1,500	\$500	50%
TRAVEL EXP - EDUCATION/TRAIN	\$2,765	\$4,145	\$4,700	\$555	13.4%
EDUCATION- TUITION/REGISTRAT	\$3,216	\$6,500	\$10,800	\$4,300	66.2%
EMPLOYEE SERVICES	\$0	\$2,000	\$1,700	-\$300	-15%
MISCELLANEOUS	\$1,084	\$0	\$0	\$0	0%
DUES & MEMBERSHIPS	\$1,894	\$2,700	\$4,050	\$1,350	50%
FUEL	\$0	\$3,000	\$3,000	\$0	0%
LEASE/RENT EQUIPMENT	\$4,094	\$8,000	\$0	-\$8,000	-100%
Total Planning:	\$223,118	\$436,095	\$350,950	-\$85,145	-19.5%
Total Operating Expenses:	\$223,118	\$436,095	\$350,950	-\$85,145	-19.5%
Total Expense Objects:	\$926,070	\$1,126,097	\$1,164,477	\$38,380	3.4%

Planning 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.

Planning Highlights

PURCHASING

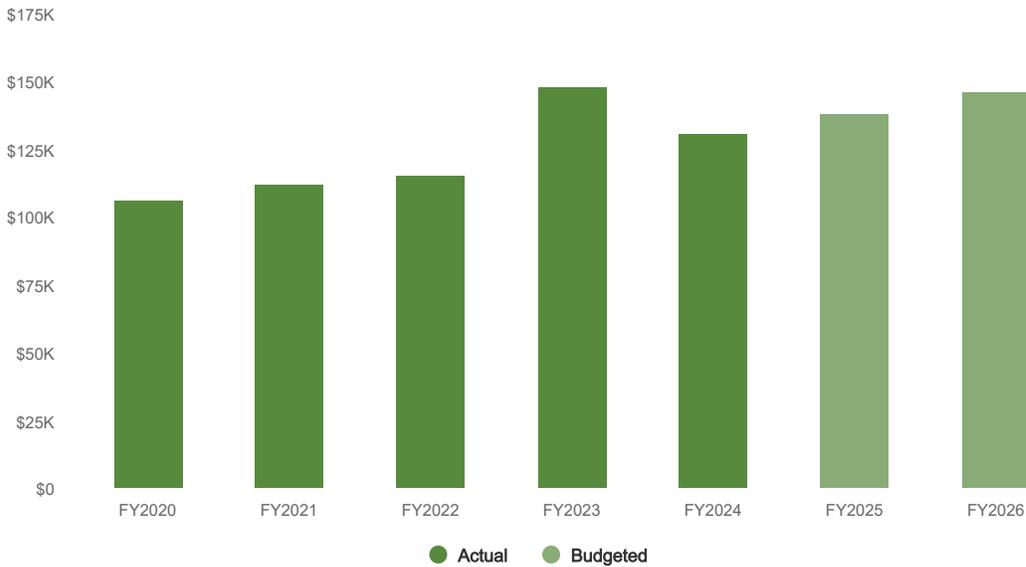
Mary Zapata
Director of Purchasing

The Purchasing Department procures all goods, services, insurance, equipment, and supplies, construction and professional services, and the sale and disposal of surplus property. The purchasing department is responsible for vendor relations, training internal departments and keeping abreast of legislation affecting procurement within the County.

Expenditures Summary

\$146,353 **\$8,384**
(6.08% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

FY2026 salary increase is due to the following: 2% for obtaining a VCA re-certification, the 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases.

Operating expenses decreased by 6.1%.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Purchasing					
SALARIES	\$90,889	\$95,115	\$103,359	\$8,244	8.7%
FICA BENEFITS	\$6,656	\$7,276	\$7,907	\$631	8.7%
VRS BENEFITS PLAN 1& 2 EMPLS	\$10,702	\$11,100	\$11,884	\$784	7.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$8,532	\$9,471	\$9,072	-\$399	-4.2%
GROUP LIFE INSURANCE	\$1,217	\$1,275	\$1,202	-\$73	-5.7%
WORKER'S COMPENSATION	\$57	\$82	\$112	\$30	36.6%
Total Purchasing:	\$118,054	\$124,319	\$133,536	\$9,217	7.4%
Total Salaries and Benefits:	\$118,054	\$124,319	\$133,536	\$9,217	7.4%
Operating Expenses					
Purchasing					
CONTRACTED SERVICES	\$623	\$2,000	\$2,000	\$0	0%
POSTAGE	\$30	\$50	\$50	\$0	0%
TELECOMMUNICATIONS	\$173	\$200	\$200	\$0	0%
WIRELESS/CELLULAR	\$597	\$400	\$600	\$200	50%
OFFICE SUPPLIES	\$2,311	\$1,000	\$1,000	\$0	0%
PURCHASING COMPUTER EQUIP - NON CAPITAL		\$250		-\$250	N/A
TRAVEL - MILEAGE	\$348	\$400	\$400	\$0	0%
MEALS/FOOD OTHER TRAINING	\$165	\$250	\$250	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$848	\$1,800	\$1,200	-\$600	-33.3%
EDUCATION- TUITION/REGISTRAT	\$950	\$1,800	\$1,200	-\$600	-33.3%
DUES & MEMBERSHIPS	\$706	\$500	\$800	\$300	60%
LEASE/RENT EQUIPMENT	\$4,454	\$5,000	\$5,112	\$112	2.2%
GASB 87 LEASE EXPENSE	\$1,978	\$0	\$0	\$0	0%
INTEREST LEASES	\$5	\$0	\$5	\$5	N/A
Total Purchasing:	\$13,190	\$13,650	\$12,817	-\$833	-6.1%
Total Operating Expenses:	\$13,190	\$13,650	\$12,817	-\$833	-6.1%
Total Expense Objects:	\$131,244	\$137,969	\$146,353	\$8,384	6.1%

Purchasing Goals & Objectives

Emphasize quality, value, and integrity in all procurement to ensure a good return on investment of tax dollars

Comply with all procurement laws and applicable procedures

Provide consistent, cost-effective, and timely procurement support to all County departments and agencies, citizens and vendors

Maintain openness and transparency to all County departments, agencies, citizens and vendors

Purchasing Highlights

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

The Purchasing Department is the designated Risk Management for the County. The Risk Manager is responsible for identifying, analyzing, and managing risks that could impact the County's financial success, safety, security and reputation. They assess the county's insurance needs and insurers to obtain adequate coverage; identify property loss exposures and work with insurance company(s) on appropriate levels of insurance coverage. Monitors all claims from initial report to resolution, including negotiation with insurers and claimants for settlement of claims wherein court action is not involved with the claims adjuster and prepares reports for determined action. Reviews and evaluates insurance policies for the purpose of obtaining premium fees and updates on an ongoing basis and leads the annual insurance policy renewal process.

The Purchasing Department is the designated Purchase Card Program Administrator for the county. The Program Administrator's responsibilities include managing the program and ensuring it complies with policies and procedures; authorizing spending limits, issuing cards, setting up and closing accounts; monitoring usage and activity; developing and facilitating the training program for employees and cardholders and supporting audits and facilitating document archiving.

REGISTRAR

Ryan Mulligan
Registrar

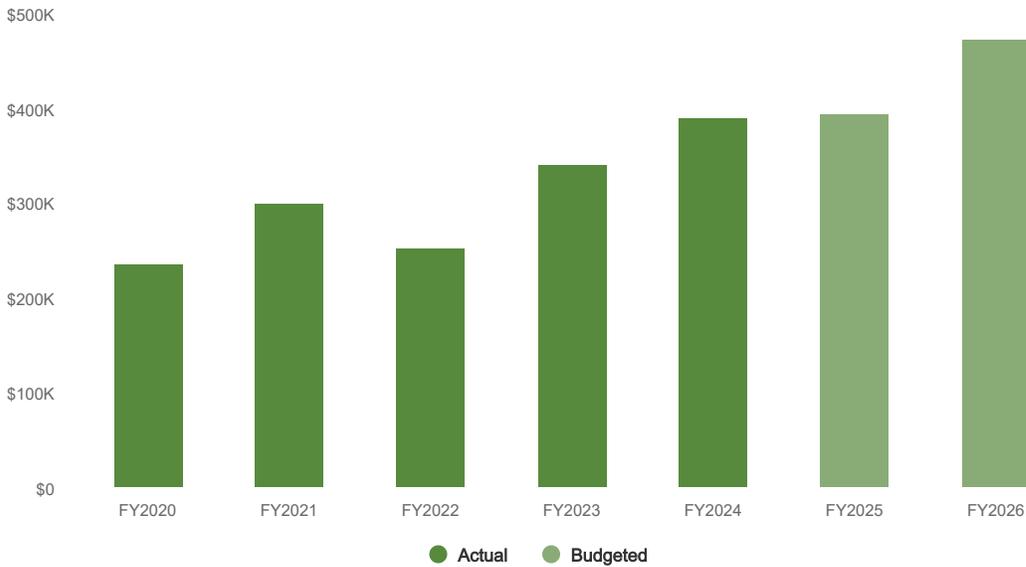
The Registrar's Office is charged with providing all facets of the electoral process, from voter registration to election administration, to the citizens of Goochland County. This activity includes processing voter registrations and maintaining accurate voter lists in accordance with state and federal 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

\$473,987 **\$79,188**
(20.06% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

FY2026 salaries increased due to a Board-approved part-time to full-time employee, the 3% cost of living increase, a one-time 1 1/2% bonus, and the normal benefits increases.

Operating expenses increased across the board by 13.3%.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Registrar					
Salaries and Benefits					
SALARIES	\$156,400	\$162,640	\$213,466	\$50,826	31.3%
OVERTIME	\$2,776	\$3,000	\$6,000	\$3,000	100%
SALARIES - PART TIME	\$24,737	\$22,700	\$0	-\$22,700	-100%
ELECTION WORKERS	\$57,739	\$35,000	\$40,000	\$5,000	14.3%
OTHER SALARIES	\$6,005	\$0	\$7,000	\$7,000	N/A
FICA BENEFITS	\$18,650	\$17,659	\$20,385	\$2,726	15.4%
VRS BENEFITS PLAN 1& 2 EMPLS	\$18,804	\$18,980	\$24,543	\$5,563	29.3%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$27,132	\$30,117	\$43,920	\$13,803	45.8%
GROUP LIFE INSURANCE	\$2,084	\$2,179	\$2,482	\$303	13.9%
WORKER'S COMPENSATION	\$161	\$232	\$316	\$84	36.2%
Total Salaries and Benefits:	\$314,489	\$292,507	\$358,112	\$65,605	22.4%
Operating Expenses					
PROFESSIONAL SVC	\$378	\$500	\$750	\$250	50%
REPAIRS & MAINT	\$0	\$1,500	\$1,500	\$0	0%
CONTRACTED SERVICES	\$37,152	\$35,310	\$39,100	\$3,790	10.7%
PRINTING AND BINDING	\$6,906	\$5,000	\$5,000	\$0	0%
POLLING IMPROVEMENTS	\$464	\$500	\$1,100	\$600	120%
POSTAGE	\$10,197	\$10,000	\$13,230	\$3,230	32.3%
TELECOMMUNICATIONS	\$345	\$600	\$600	\$0	0%
WIRELESS/CELLULAR	\$1,067	\$1,200	\$1,200	\$0	0%
OFFICE SUPPLIES	\$2,996	\$5,052	\$5,052	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$2,940		\$3,000	\$3,000	N/A
TRAVEL- MILEAGE	\$677	\$4,000	\$4,000	\$0	0%
MEALS/FOOD OTHER TRAINING	\$127	\$600	\$600	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$3,687	\$2,400	\$4,000	\$1,600	66.7%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
EDUCATION-TUITION/REGISTRAT	\$3,525	\$4,500	\$4,500	\$0	0%
EMPLOYEE SERVICES	\$0	\$200	\$300	\$100	50%
DUES & MEMBERSHIPS	\$740	\$740	\$840	\$100	13.5%
COMPUTER EQUIPMENT >\$10,000	\$0	\$28,000	\$28,000	\$0	0%
LEASE/RENT EQUIPMENT	\$4,225	\$2,190	\$3,103	\$913	41.7%
Total Operating Expenses:	\$75,424	\$102,292	\$115,875	\$13,583	13.3%
Total Registrar:	\$389,914	\$394,799	\$473,987	\$79,188	20.1%
Total General Government:	\$389,914	\$394,799	\$473,987	\$79,188	20.1%
Total Expenditures:	\$389,914	\$394,799	\$473,987	\$79,188	20.1%

Registrar 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.

Registrar Highlights

Goochland County continues to be among the counties with the highest turnout. The percentage turnout of total voters for the November 2023 General Election was 57.70% compared to the state-wide percentage turnout of total voters of 40.96%.

The Goochland County Office of the General Registrar administered three successful elections this fiscal year, including last year's local elections, the 2024 Presidential Primaries and the 2024 Congressional Primaries.

Also, the General Registrar and Electoral Board worked closely with the Avery Point community as well as with the Board of Supervisors and County Attorney's Office to create a new 403 West Creek Precinct in the eastern end of the county to continue to provide premier services for the voters of the county.

SCHOOLS



ANDREW ARMSTRONG, PH.D.
Superintendent

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 2572 preschool through 12th grade students with 473 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 16% of high school students enrolled in one of two offered governor's schools for academically gifted students and more than 25% 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. The funds summarized in the following pages include and reflect this budget:

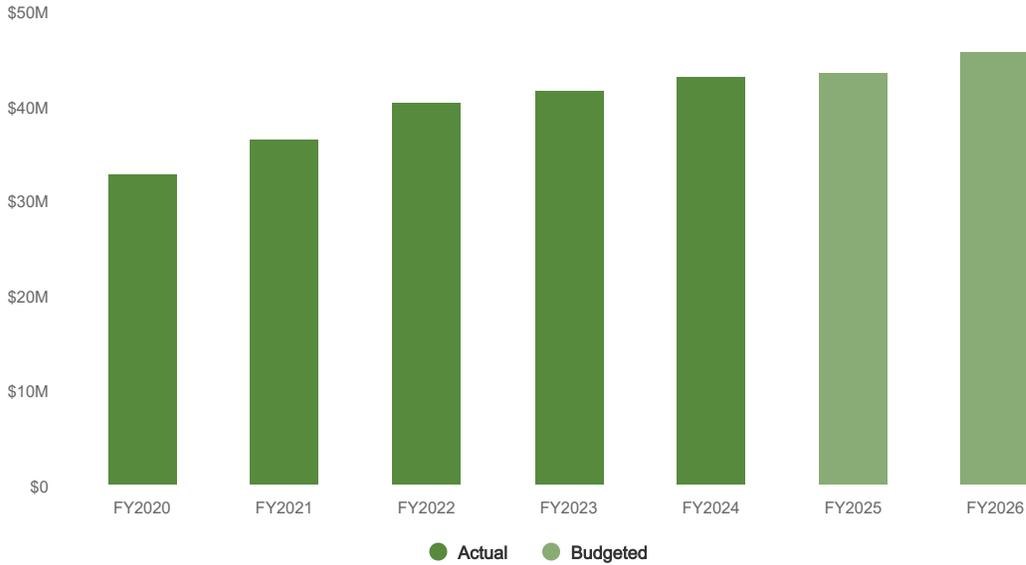
- School Operating Fund (623) - appropriated by state category
- School Textbook Fund (624)
- School Special Revenue Fund (626)
- School Cafeteria Fund (627)
- School Grant Fund (628)

*The School Board's budget website which contains more detailed reports and budget presentations: [FY2026 SCHOOLS ADOPTED BUDGET](#)

Revenues Summary

\$45,767,414 \$2,269,610
 (5.22% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



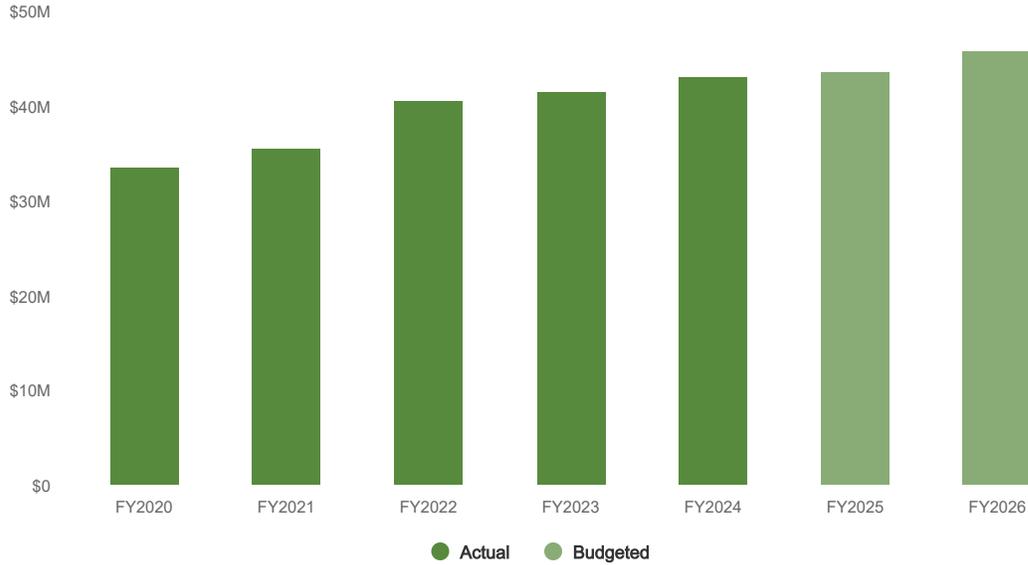
Revenues by Source

Name	FY2023 Actual Other	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Revenue Source						
Miscellaneous						
SCHOOLS LOCAL REVENUE	\$486,816	\$560,132	\$683,624	\$372,982	-\$310,642	-45.4%
MISCELLANEOUS SCHOOLS TB MISCELLANEOUS LOCAL REVENUE	\$0	\$2,720	\$101,577	\$128,129	\$26,552	26.1%
OTHER SPECIAL REVENUE CATE	\$226,125	\$265,908	\$373,180	\$58,750	-\$314,430	-84.3%
SCHOOLS LOCAL REVENUE	\$530,744	\$584,125	\$694,747	\$665,809	-\$28,938	-4.2%
Total Miscellaneous:	\$1,243,685	\$1,412,885	\$1,853,128	\$1,225,670	-\$627,458	-33.9%
State Revenues						
Noncategorical State Aid						
STATE SALES TAX REVENUE	\$4,486,114	\$4,183,403	\$4,180,735	\$4,289,212	\$108,477	2.6%
Total Noncategorical State Aid:	\$4,486,114	\$4,183,403	\$4,180,735	\$4,289,212	\$108,477	2.6%

Name	FY2023 Actual Other	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Categorical State Aid						
SCHOOLS STATE SOQ REVENUE	\$231,734	\$232,235	\$180,000	\$180,000	\$0	0%
SCHOOLS STATE BOND PROCEEDS	\$6,111,816	\$5,871,509	\$5,397,586	\$6,259,914	\$862,328	16%
CATEGORICAL STATE AID SCHOOLS TB CATEGORICAL STATE AID STATE SQL REVENUE	\$67,085	\$112,769	\$126,681	\$80,711	-\$45,970	-36.3%
STATE SQL REVENUE				\$6,500	\$6,500	N/A
SCHOOLS STATE REVENUE	\$26,285	\$18,549	\$22,457	\$21,595	-\$862	-3.8%
Total Categorical State Aid:	\$6,436,920	\$6,235,062	\$5,726,724	\$6,548,720	\$821,996	14.4%
Total State Revenues:	\$10,923,034	\$10,418,465	\$9,907,459	\$10,837,932	\$930,473	9.4%
Federal Revenues						
SCHOOLS FEDERAL REVENUE	\$786,839	\$738,887	\$682,000	\$771,000	\$89,000	13%
SCHOOLS FEDERAL REVENUE	\$3,487,700	\$2,951,768	\$1,682,067	\$1,502,968	-\$179,099	-10.6%
Total Federal Revenues:	\$4,274,539	\$3,690,655	\$2,364,067	\$2,273,968	-\$90,099	-3.8%
Interfund Transfers						
Interfund Transfers						
SCHOOLS TRANSFER FROM COUNTY	\$24,919,074	\$27,256,640	\$29,055,434	\$31,107,000	\$2,051,566	7.1%
SCHOOLS TRANSFER FROM COUNTY	\$267,340	\$262,068	\$317,716	\$322,844	\$5,128	1.6%
Total Interfund Transfers:	\$25,186,414	\$27,518,708	\$29,373,150	\$31,429,844	\$2,056,694	7%
Total Interfund Transfers:	\$25,186,414	\$27,518,708	\$29,373,150	\$31,429,844	\$2,056,694	7%
Total Revenue Source:	\$41,627,672	\$43,040,713	\$43,497,804	\$45,767,414	\$2,269,610	5.2%

Expenditures Summary

\$45,767,414 **\$2,269,610**
(5.22% vs. prior year)



Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
SCHOOLS ADMINISTRATION/HEALTH	\$2,668,068	\$2,723,992	\$2,816,775	\$92,783	3.4%
SCHOOLS INSTRUCTION	\$26,636,000	\$27,583,582	\$29,746,523	\$2,162,941	7.8%
Total Salaries and Benefits:	\$29,304,068	\$30,307,574	\$32,563,298	\$2,255,724	7.4%
Operating Expenses					
SCHOOLS TRANSPORTATION	\$2,605,072	\$2,819,720	\$2,937,936	\$118,216	4.2%
SCHOOLS OPERATIONS/MAINTENANCE	\$3,385,201	\$3,770,936	\$4,027,874	\$256,938	6.8%
SCHOOLS TECHNOLOGY	\$2,400,720	\$2,599,149	\$2,680,000	\$80,851	3.1%
SCHOOLS TEXTBOOKS	\$566,565	\$545,974	\$531,684	-\$14,290	-2.6%
SCHOOLS OTHER SPECIAL REVENUE	\$258,531	\$373,180	\$65,250	-\$307,930	-82.5%
SCHOOLS CAFETERIA	\$1,533,660	\$1,399,204	\$1,458,404	\$59,200	4.2%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
SCHOOLS FEDERAL GRANTS	\$2,951,768	\$1,682,067	\$1,502,968	-\$179,099	-10.6%
Total Operating Expenses:	\$13,701,517	\$13,190,230	\$13,204,116	\$13,886	0.1%
Total Expense Objects:	\$43,005,585	\$43,497,804	\$45,767,414	\$2,269,610	5.2%

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

FY2026 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

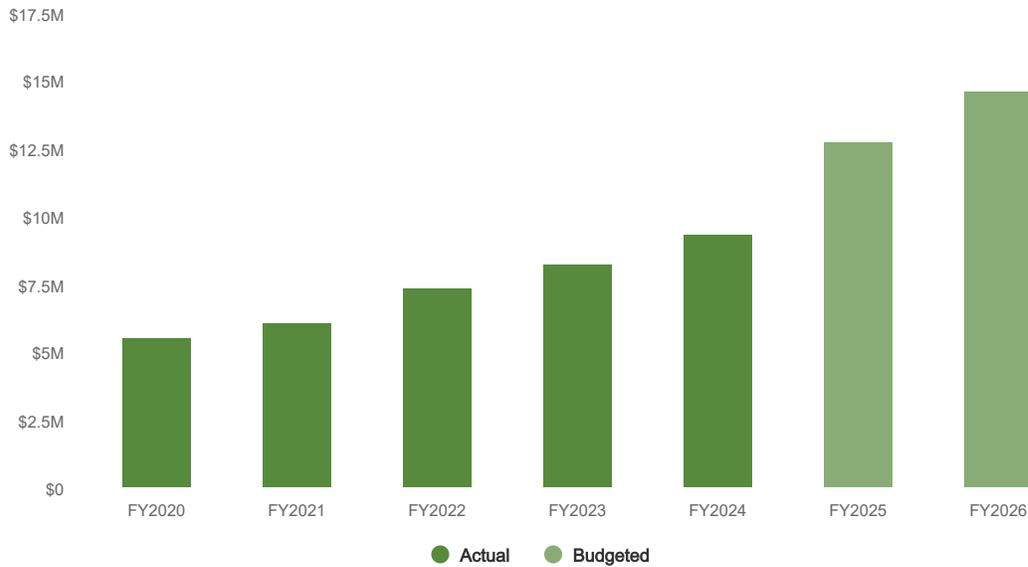
Sheriff's Office

including

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

\$14,645,922 **\$1,902,805**
(14.93% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



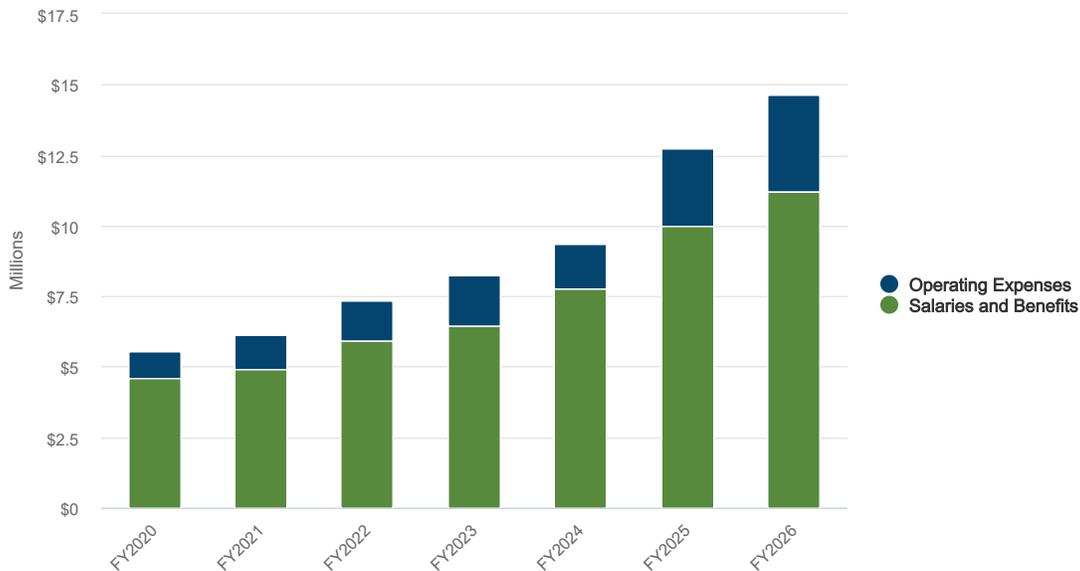
Expenditures Summary by Sherriff's Department

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
Judicial Administration					
Sheriff Court Related					
Salaries and Benefits	\$730,311	\$962,539	\$1,101,305	\$138,766	14.4%
Operating Expenses	\$85,899	\$208,955	\$155,000	-\$53,955	-25.8%
Total Sheriff Court Related:	\$816,211	\$1,171,494	\$1,256,305	\$84,811	7.2%
Total Judicial Administration:	\$816,211	\$1,171,494	\$1,256,305	\$84,811	7.2%
Public Safety					
Sheriff					
Salaries and Benefits	\$5,233,892	\$6,770,259	\$7,852,555	\$1,082,296	16%
Operating Expenses	\$992,189	\$1,701,420	\$2,305,451	\$604,031	35.5%
Total Sheriff:	\$6,226,080	\$8,471,679	\$10,158,006	\$1,686,327	19.9%
Correction Detention					
Operating Expenses	\$499,858	\$734,883	\$899,262	\$164,379	22.4%
Total Correction Detention:	\$499,858	\$734,883	\$899,262	\$164,379	22.4%
Emergency Communication Servic					
Salaries and Benefits	\$1,505,001	\$1,950,921	\$2,082,349	\$131,428	6.7%
Operating Expenses	\$43,691	\$114,810	\$100,000	-\$14,810	-12.9%
Total Emergency Communication Servic:	\$1,548,692	\$2,065,731	\$2,182,349	\$116,618	5.6%
Sheriff Grants					
Salaries and Benefits	\$76,864	\$75,000	\$150,000	\$75,000	100%
Total Sheriff Grants:	\$76,864	\$75,000	\$150,000	\$75,000	100%
School Resource Officer					
Salaries and Benefits	\$202,529	\$224,330	\$0	-\$224,330	-100%
Total School Resource Officer:	\$202,529	\$224,330	\$0	-\$224,330	-100%
Total Public Safety:	\$8,554,022	\$11,571,623	\$13,389,617	\$1,817,994	15.7%
Total Expenditures:	\$9,370,233	\$12,743,117	\$14,645,922	\$1,902,805	14.9%

Explanation of Changes

- Operating expense was impacted by:
 - \$426 thousand by the movement of new autos from CIP
 - Increase in contracted services, investigation services & supplies, \$228 thousand or 89% over FY2025
- Salaries & Benefits increased \$1.2 million (12.1%) due to the following:
 - Includes 5 new deputies, \$414 thousand.
 - Includes movement of school resource officers to the sheriff's budget, \$224 thousand.
 - The remaining increase of \$444 thousand in salaries & benefits is 6.3% over the FY2025 adopted budget for mid-year increases.

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Sheriff Court Related					
SALARIES	\$368,411	\$532,959	\$616,827	\$83,868	15.7%
OVERTIME	\$17,148	\$32,000	\$32,000	\$0	0%
SALARIES - PT DEPUTIES	\$114,149	\$100,000	\$105,000	\$5,000	5%
PT-COURT SPECIALIST	\$50,226	\$50,000	\$58,000	\$8,000	16%
FICA BENEFITS	\$40,354	\$52,107	\$62,105	\$9,998	19.2%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$44,194	\$62,196	\$70,920	\$8,724	14%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$70,472	\$104,135	\$119,340	\$15,205	14.6%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
GROUP LIFE INSURANCE	\$5,031	\$7,142	\$7,171	\$29	0.4%
WORKER'S COMPENSATION	\$20,327	\$22,000	\$29,942	\$7,942	36.1%
Total Sheriff Court Related:	\$730,311	\$962,539	\$1,101,305	\$138,766	14.4%
Sheriff					
SALARIES	\$3,510,021	\$4,401,388	\$5,263,695	\$862,307	19.6%
OVERTIME	\$155,855	\$200,000	\$200,000	\$0	0%
OT GOVT EVENTS	\$28,147	\$38,850	\$38,500	-\$350	-0.9%
SALARIES - PART TIME	\$27,767	\$87,186	\$82,186	-\$5,000	-5.7%
CAREER DEVELOPMENT	\$500	\$65,000	\$150,000	\$85,000	130.8%
EXTRA DUTY PAY	\$55,393	\$65,000	\$65,000	\$0	0%
FICA BENEFITS	\$281,972	\$387,735	\$444,035	\$56,300	14.5%
VRS BENEFITS PLAN 1& 2 EMPLS	\$409,628	\$514,692	\$605,722	\$91,030	17.7%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$594,226	\$811,308	\$753,770	-\$57,538	-7.1%
GROUP LIFE INSURANCE	\$46,472	\$59,100	\$61,247	\$2,147	3.6%
WORKER'S COMPENSATION	\$123,911	\$140,000	\$188,400	\$48,400	34.6%
Total Sheriff:	\$5,233,892	\$6,770,259	\$7,852,555	\$1,082,296	16%
Emergency Communication Servic					
SALARIES	\$1,026,998	\$1,285,561	\$1,431,633	\$146,072	11.4%
OVERTIME	\$34,707	\$67,800	\$67,800	\$0	0%
SALARIES - PART TIME	\$9,283	\$33,335	\$33,000	-\$335	-1%
FICA BENEFITS	\$75,665	\$106,082	\$117,231	\$11,149	10.5%
VRS BENEFITS PLAN 1& 2 EMPLS	\$121,320	\$150,025	\$164,603	\$14,578	9.7%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$222,782	\$289,788	\$249,936	-\$39,852	-13.8%
GROUP LIFE INSURANCE	\$13,561	\$17,227	\$16,644	-\$583	-3.4%
WORKER'S COMPENSATION	\$684	\$1,103	\$1,502	\$399	36.2%
Total Emergency Communication Servic:	\$1,505,001	\$1,950,921	\$2,082,349	\$131,428	6.7%
Sheriff Grants					
PAY AND EQUIPMENT	\$76,864	\$75,000	\$150,000	\$75,000	100%
Total Sheriff Grants:	\$76,864	\$75,000	\$150,000	\$75,000	100%
School Resource Officer					
SALARIES	\$147,421	\$160,327	\$0	-\$160,327	-100%
FICA BENEFITS	\$10,789	\$12,265	\$0	-\$12,265	-100%
VRS BENEFITS PLAN 1 & 2	\$17,351	\$18,710	\$0	-\$18,710	-100%
HOSPITAL/MEDICAL HMP BENEFITS	\$20,749	\$24,789	\$0	-\$24,789	-100%
GROUP LIFE INSURANCE	\$1,975	\$2,148	\$0	-\$2,148	-100%
WORKERS COMPENSATION	\$4,243	\$6,091	\$0	-\$6,091	-100%
Total School Resource Officer:	\$202,529	\$224,330	\$0	-\$224,330	-100%
Total Salaries and Benefits:	\$7,748,597	\$9,983,049	\$11,186,209	\$1,203,160	12.1%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Operating Expenses					
Sheriff Court Related					
UNIFORMS	\$5,423	\$8,000	\$8,000	\$0	0%
PROFESSIONAL SVC	\$568	\$4,000	\$5,000	\$1,000	25%
REPAIRS & MAINT	\$15,386	\$17,000	\$18,000	\$1,000	5.9%
CONTRACTED SERVICES	\$7,121	\$12,000	\$12,000	\$0	0%
EMPLOYEE DRUG TEST	\$30	\$1,000	\$1,000	\$0	0%
COMM EQUIP-REPAIRS	\$180	\$1,500	\$1,500	\$0	0%
OFFICE SUPPLIES	\$1,812	\$2,000	\$2,500	\$500	25%
LAW ENFORCEMENT SUPPLIES	\$14,739	\$23,890	\$55,000	\$31,110	130.2%
AMMUNITION/RANGE	\$4,873	\$5,000	\$5,000	\$0	0%
VEHICLE TIRES	\$4,860	\$4,500	\$4,500	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$853	\$4,000	\$1,000	-\$3,000	-75%
FURN & FIXTURES-NON CAPITAL	\$4,126	\$18,000	\$8,000	-\$10,000	-55.6%
MEALS OPERATIONS	\$710	\$1,200	\$1,500	\$300	25%
TRAINING CLASSES LODGING MEALS	\$7,456	\$6,620	\$7,000	\$380	5.7%
FUEL	\$17,763	\$30,000	\$25,000	-\$5,000	-16.7%
SHERIFF COURT RELATED MOTOR VEHICLES & EQUIPMENT		\$70,245		-\$70,245	N/A
Total Sheriff Court Related:	\$85,899	\$208,955	\$155,000	-\$53,955	-25.8%
Sheriff					
UNIFORMS	\$45,462	\$50,000	\$55,000	\$5,000	10%
PROFESSIONAL SVC	\$3,559	\$10,000	\$10,000	\$0	0%
REPAIRS & MAINT	\$71,151	\$125,000	\$125,000	\$0	0%
CONTRACTED SERVICES	\$73,430	\$160,000	\$200,000	\$40,000	25%
PRINTING AND BINDING	\$5,025	\$4,500	\$5,300	\$800	17.8%
ADVERTISING	\$1,431	\$5,000	\$7,500	\$2,500	50%
INVESTIGATION SERVICES	\$29,788	\$55,000	\$165,000	\$110,000	200%
HIRING PROCESS	\$11,191	\$19,000	\$19,000	\$0	0%
CONTRACT HAULING TOWING ETC	\$1,058	\$2,000	\$2,000	\$0	0%
MEDICAL EXAM/BODY REMOVAL	\$1,350	\$3,000	\$3,000	\$0	0%
EMPLOYEE DRUG TEST	\$57	\$2,500	\$2,000	-\$500	-20%
COMM EQUIP-REPAIRS	\$748	\$3,500	\$3,500	\$0	0%
POSTAGE	\$3,361	\$4,500	\$6,500	\$2,000	44.4%
TELECOMMUNICATIONS	\$4,833	\$4,000	\$5,000	\$1,000	25%
WIRELESS/CELLULAR	\$38,989	\$48,000	\$50,000	\$2,000	4.2%
OFFICE SUPPLIES	\$10,071	\$13,000	\$13,000	\$0	0%
EQUIPMENT REPAIR- PARTS	\$953	\$7,000	\$2,500	-\$4,500	-64.3%
LAW ENFORCEMENT SUPPLIES	\$138,676	\$145,000	\$150,000	\$5,000	3.4%
COMMUNICATION EQUIP-SUPPLIES	\$2,850	\$9,000	\$15,000	\$6,000	66.7%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
BOOKS & SUBSCRIPTIONS	\$710	\$2,000	\$2,000	\$0	0%
INVESTIGATIVE SUPPLIES	\$19,435	\$41,800	\$120,000	\$78,200	187.1%
AMMUNITION/RANGE	\$26,158	\$47,000	\$30,000	-\$17,000	-36.2%
VEHICLE TIRES	\$15,472	\$17,000	\$17,000	\$0	0%
COMMUNITY ENGAGEMENT	\$31,601	\$33,500	\$35,000	\$1,500	4.5%
OFFICE EQUIPMENT	\$27,936	\$9,000	\$9,000	\$0	0%
K9 SUPPLIES/MEDICAL	\$6,782	\$10,000	\$10,000	\$0	0%
MEALS - OPERATIONS	\$1,743	\$1,900	\$2,100	\$200	10.5%
TRAINING CLASSES LODGING MEALS	\$83,232	\$99,700	\$110,000	\$10,300	10.3%
EMPLOYEE SERVICES	\$5,333	\$6,000	\$7,000	\$1,000	16.7%
DUES & MEMBERSHIPS	\$7,614	\$9,000	\$9,000	\$0	0%
FUEL	\$137,631	\$185,000	\$160,000	-\$25,000	-13.5%
MACHINERY & EQUIPMENT >\$10,000	\$9,466	\$15,000	\$15,000	\$0	0%
LIGHT VEHICLES >\$10,000	\$132,384	\$507,000	\$932,551	\$425,551	83.9%
LEASE/RENT EQUIPMENT	\$3,671	\$7,000	\$7,500	\$500	7.1%
GASB 96 SUBSCRIPTION EXPENSE	\$36,746	\$40,000	\$0	-\$40,000	-100%
INTEREST SUBSCRIPTIONS	\$2,293	\$520	\$0	-\$520	-100%
Total Sheriff:	\$992,189	\$1,701,420	\$2,305,451	\$604,031	35.5%
Correction Detention					
PROFESSIONAL SVC	\$0	\$4,000	\$4,000	\$0	0%
ADULT JAIL SPACE	\$197,778	\$397,918	\$550,000	\$152,082	38.2%
JUVENILE DETENTION SPACE	\$295,219	\$324,000	\$331,000	\$7,000	2.2%
WIRELESS/CELLULAR	\$582	\$800	\$700	-\$100	-12.5%
INMATE MEALS	\$1,114	\$2,200	\$2,000	-\$200	-9.1%
CONTRACTED SUPPORT SERVICES	\$5,165	\$5,965	\$11,562	\$5,597	93.8%
Total Correction Detention:	\$499,858	\$734,883	\$899,262	\$164,379	22.4%
Emergency Communication Servic					
UNIFORMS	\$4,130	\$7,450	\$7,500	\$50	0.7%
PROFESSIONAL SVC	\$1,467	\$5,000	\$5,000	\$0	0%
REPAIRS & MAINT	-\$435	\$26,000	\$15,000	-\$11,000	-42.3%
CONTRACTED SERVICES	\$6,160	\$24,000	\$24,000	\$0	0%
EMPLOYEE DRUG TEST	\$0	\$1,000	\$1,000	\$0	0%
ELECTRICAL SERVICES	\$2,090	\$4,000	\$3,000	-\$1,000	-25%
TELECOMMUNICATIONS	\$6,519	\$10,000	\$8,000	-\$2,000	-20%
OFFICE SUPPLIES	\$1,323	\$4,000	\$4,000	\$0	0%
COMMUNICATION/COMP EQUIP	\$6,359	\$15,000	\$10,000	-\$5,000	-33.3%
TRAINING, LODGING AND MEALS	\$9,362	\$9,360	\$12,000	\$2,640	28.2%
EMPLOYEE SERVICES	\$1,831	\$2,000	\$3,000	\$1,000	50%
DUES & MEMBERSHIPS	\$2,489	\$2,500	\$2,500	\$0	0%
LEASE/RENT EQUIPMENT	\$2,396	\$4,500	\$5,000	\$500	11.1%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Total Emergency Communication Servic:	\$43,691	\$114,810	\$100,000	-\$14,810	-12.9%
Total Operating Expenses:	\$1,621,636	\$2,760,068	\$3,459,713	\$699,645	25.3%
Sheriff					
Total Sheriff:				\$0	N/A
Emergency Communication Servic					
Total Emergency Communication Servic:				\$0	N/A
Total Expense Objects:	\$9,370,233	\$12,743,117	\$14,645,922	\$1,902,805	14.9%

Sheriff 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 Highlights

- On July 2, 2024, the Goochland County Sheriff's Office was presented with their 7th Accreditation Award from the Virginia Law Enforcement Professional Standards Commission.
- Sheriff Creasey presented a GHS student with a \$1,000 scholarship from the Virginia Sheriff's Institute.
- Mandatory minimum staffing for 911 dispatchers.
- On September 30, 2024, Dispatch Supervisor Tammy Witt was presented the Virginia Sheriff's Association Dispatcher of the Year award.
- 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.
- 2nd GCSO Awards and Promotions Ceremony
- Annual Motor Show
- GCSO came into an agreement with Pamunkey Regional Jail to house inmates. Pamunkey transports GCSO inmates to and from court.
- Sheriff Creasey was elected Secretary of the Virginia Sheriff's Association.
- 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's Courts, and Emergency Communications:

- Prescription Delivery
- Drug Take-Back Box
- American Flag Retirement Box
- Safe Exchange Zone
- Project Lifesaver
- Handle with Care
- Assist Meals on Wheels
- Christmas Mother Delivery
- Jr Deputy Camp
- Teen Driver Seminar
- Hidden In Plain Sight

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

- GHS Legal Course (12th grade)
- GCSO iPhone and Android Apps
- Recruitment & employment opportunities
- Worship Watch
- Vacation Watch
- Business Watch
- GCSO Jr Deputy Camp
- 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

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 its 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: The Department of Medical Assistance Services is the agency responsible for Medicaid funding. Local agencies determine the eligibility for Medicaid cases. There are several Medicaid 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 have access to 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), are a certain age, blind, or disabled and 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. 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 relative, 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.

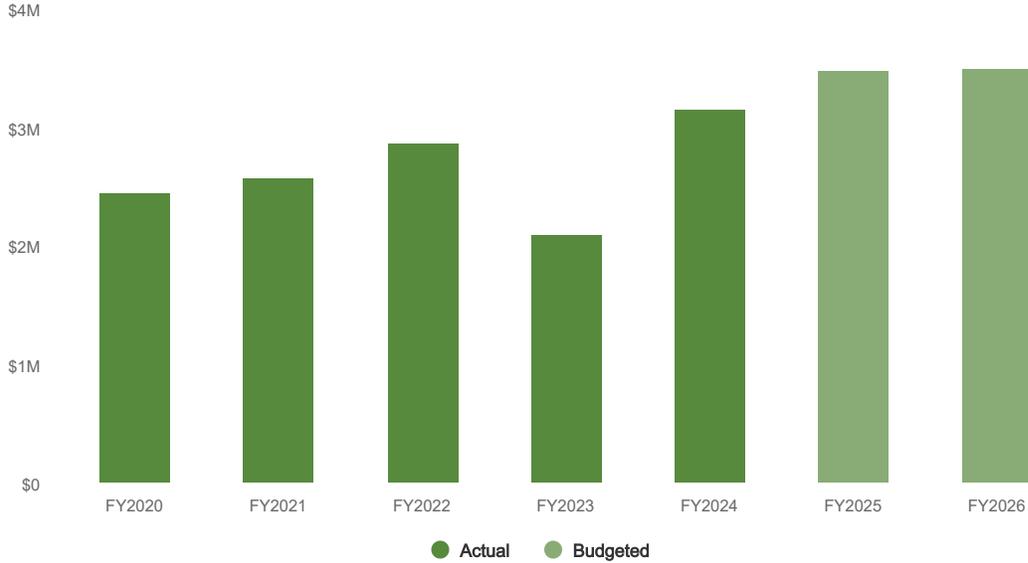
Prevention Services-The goal of Prevention Services is to strengthen families by ensuring the safety, permanency, and well-being of its children. These services are designed to prevent the occurrence (or reoccurrence) of child abuse/neglect from any caretaker and prevent out of home care (including the 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. Prevention services offers the benefit of providing case specific services to families in a strength-based, trauma-informed system that promotes child protection.

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

Revenues Summary

\$3,492,864 \$6,286
 (0.18% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Revenues by Source

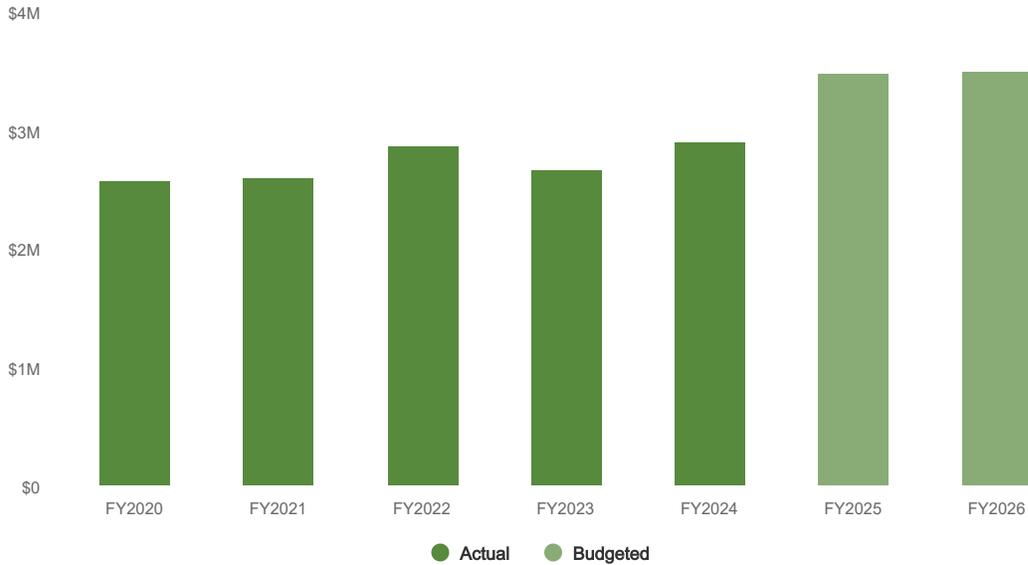
Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Revenue Source					
Miscellaneous					
OTHER REBATES AND REFUNDS	\$2,875	\$0	\$0	\$0	0%
Total Miscellaneous:	\$2,875	\$0	\$0	\$0	0%
State Revenues					
Categorical State Aid					
STATE PUBLIC ASSISTANCE	\$183,326	\$279,767	\$253,799	-\$25,968	-9.3%
STATE PURCHASED SERVICES	\$24,898	\$33,561	\$42,013	\$8,452	25.2%
ADMIN DIRECT SERVICES	\$333,667	\$422,417	\$490,007	\$67,590	16%
Total Categorical State Aid:	\$541,891	\$735,745	\$785,819	\$50,074	6.8%
Total State Revenues:	\$541,891	\$735,745	\$785,819	\$50,074	6.8%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Federal Revenues					
FED COMMUNITY ACTION	\$340,941	\$397,000	\$365,000	-\$32,000	-8.1%
ADMIN/DIRECT SRVC	\$1,010,228	\$975,985	\$970,913	-\$5,072	-0.5%
FEDERAL PUBLIC ASSISTANCE	\$154,652	\$232,933	\$188,501	-\$44,432	-19.1%
FED - PURCHASED SERVICES	\$95,395	\$112,330	\$126,330	\$14,000	12.5%
Total Federal Revenues:	\$1,601,216	\$1,718,248	\$1,650,744	-\$67,504	-3.9%
Interfund Transfers					
Interfund Transfers					
TRANSFER FROM GENERAL FUND	\$1,007,027	\$1,032,585	\$1,056,301	\$23,716	2.3%
Total Interfund Transfers:	\$1,007,027	\$1,032,585	\$1,056,301	\$23,716	2.3%
Total Interfund Transfers:	\$1,007,027	\$1,032,585	\$1,056,301	\$23,716	2.3%
Total Revenue Source:	\$3,153,010	\$3,486,578	\$3,492,864	\$6,286	0.2%

Expenditures Summary

\$3,492,863 \$6,285
 (0.18% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The change in personnel costs from FY2024 to FY2025 is due to the retirement of a tenured employee. The retirement impacts salary as well as fringe benefits for the department. FY2026 personnel costs include the 3% cost of living increase, a one-time 1 1/2% bonus and the normal benefit increases.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Department of Social Services					
SALARIES	\$1,404,669	\$1,552,005	\$1,644,343	\$92,338	5.9%
FICA BENEFITS	\$101,604	\$118,728	\$119,973	\$1,245	1%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$151,658	\$143,825	\$169,081	\$25,256	17.6%
HOSPITAL/MEDICAL HMP BENEFITS	\$225,447	\$315,412	\$286,668	-\$28,744	-9.1%
GROUP LIFE INSURANCE	\$16,887	\$17,160	\$17,096	-\$64	-0.4%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
UNEMPLOYMENT INSURANCE	\$0	\$2,000	\$2,000	\$0	0%
WORKER'S COMPENSATION	\$0	\$3,000	\$3,002	\$2	0.1%
Total Department of Social Services:	\$1,900,265	\$2,152,130	\$2,242,163	\$90,033	4.2%
Total Salaries and Benefits:	\$1,900,265	\$2,152,130	\$2,242,163	\$90,033	4.2%
Operating Expenses					
Department of Social Services					
PURCHASED SVCS - LEGAL	\$45,958	\$52,000	\$57,000	\$5,000	9.6%
MISCELLANEOUS	\$120,085	\$157,100	\$143,900	-\$13,200	-8.4%
PUBLIC ASSISTANCE MISC EXP	\$365,172	\$521,700	\$453,500	-\$68,200	-13.1%
COMM ACTION PURCHASED SERVICES	\$4,162	\$15,000	\$19,000	\$4,000	26.7%
TANF PURCHASED SERVICES	\$138,221	\$139,000	\$139,000	\$0	0%
COMMUNITY ACTION CSBG	\$191,521	\$243,000	\$207,000	-\$36,000	-14.8%
PURCHASED SVC MISCELLANEOUS	\$139,508	\$206,648	\$231,300	\$24,652	11.9%
Total Department of Social Services:	\$1,004,626	\$1,334,448	\$1,250,700	-\$83,748	-6.3%
Total Operating Expenses:	\$1,004,626	\$1,334,448	\$1,250,700	-\$83,748	-6.3%
Total Expense Objects:	\$2,904,892	\$3,486,578	\$3,492,863	\$6,285	0.2%

Social Services 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.

Social Services Highlights

- The agency meets the requirements of internal and external audits. Our SNAP, TANF, Medicaid and IV-E funded program reviews document no payment errors.
- Recruitment and retention is always a challenge for Goochland Social Services and other local agencies in the state.
- The Benefit Program Specialists began re-assessing Medicaid applications to determine eligibility post COVID. Each application is reviewed and assessed for continued eligibility.
- The Percentage of Income Payment Plan (PIPP) program started January 2024 for Dominion Energy clients. The program is administered by local DSS offices and offer relief of electric bill payments if residents adhere to the program's guidelines.
- 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.
- Goochland Social Services is working with the Department of Education, the Virginia Department of Social Services and Child Care Aware to address the lack of child care providers in the County. Training opportunities were hosted in the fall of 2024 and will be offered in 2025.
- The Community Action program is administered by Goochland Social Services. This grant provides additional funding to assist residents with help with electric, rent, mortgage and utilities. Income eligible residents can also get assistance with training and tuition.

TRANSFERS FROM GENERAL FUND

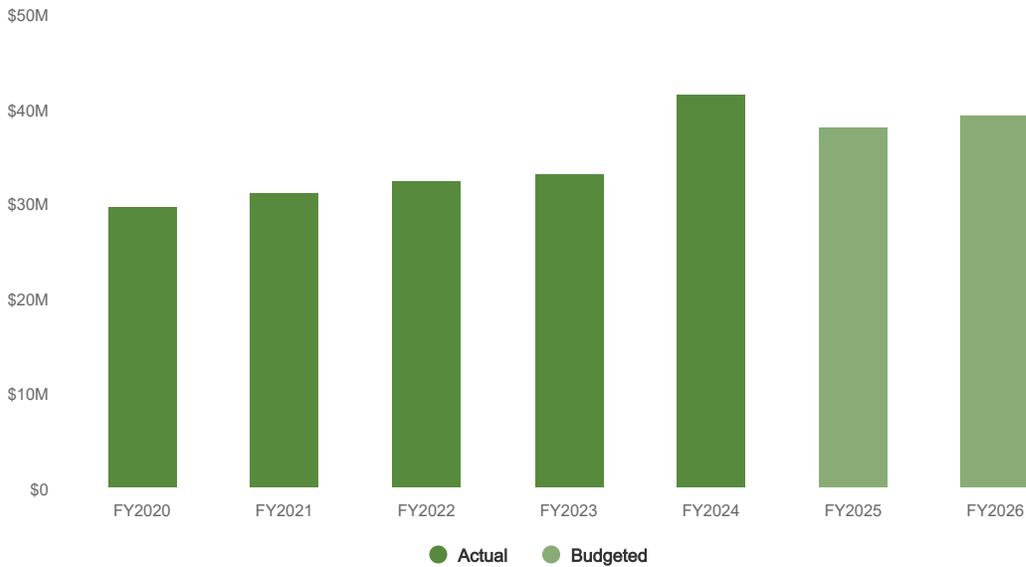
Carla Cave
Director of Financial Services

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

\$39,312,625 **\$1,268,830**
(3.34% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets

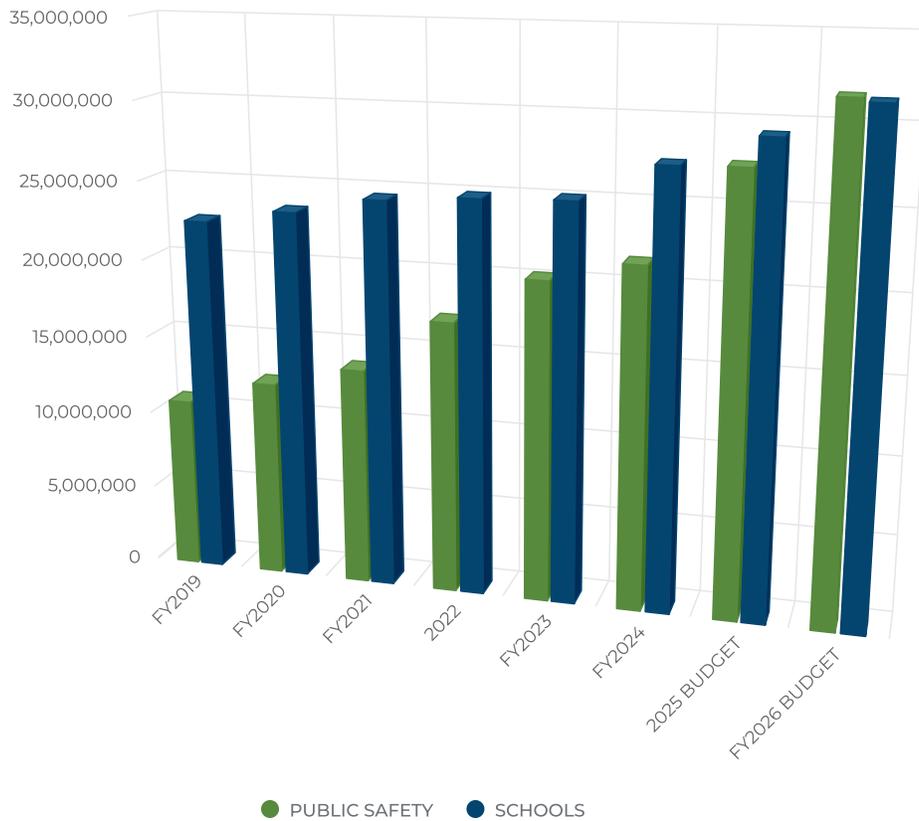


Expenditures Detail

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Transfers And Other					

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
GF TRANSFER TO SS	\$1,007,027	\$1,032,585	\$1,056,301	\$23,716	2.3%
GF TRANSFER TO CIP	\$7,561,750	\$5,548,556	\$4,206,480	-\$1,342,076	-24.2%
GF TRANSFER TO SCHOOL CIP	\$4,847,380	\$1,239,504	\$1,770,000	\$530,496	42.8%
GF TRANSFER TO OCS	\$613,140	\$850,000	\$850,000	\$0	0%
GF TRANSFER TO SCH OPER	\$27,256,640	\$29,106,270	\$31,107,000	\$2,000,730	6.9%
GF TRANSFER TO TXBK	\$262,068	\$266,880	\$322,844	\$55,964	21%
Total Transfers And Other:	\$41,548,005	\$38,043,795	\$39,312,625	\$1,268,830	3.3%
Total Expense Objects:	\$41,548,005	\$38,043,795	\$39,312,625	\$1,268,830	3.3%

EDUCATION & PUBLIC SAFETY FUNDING



TREASURER

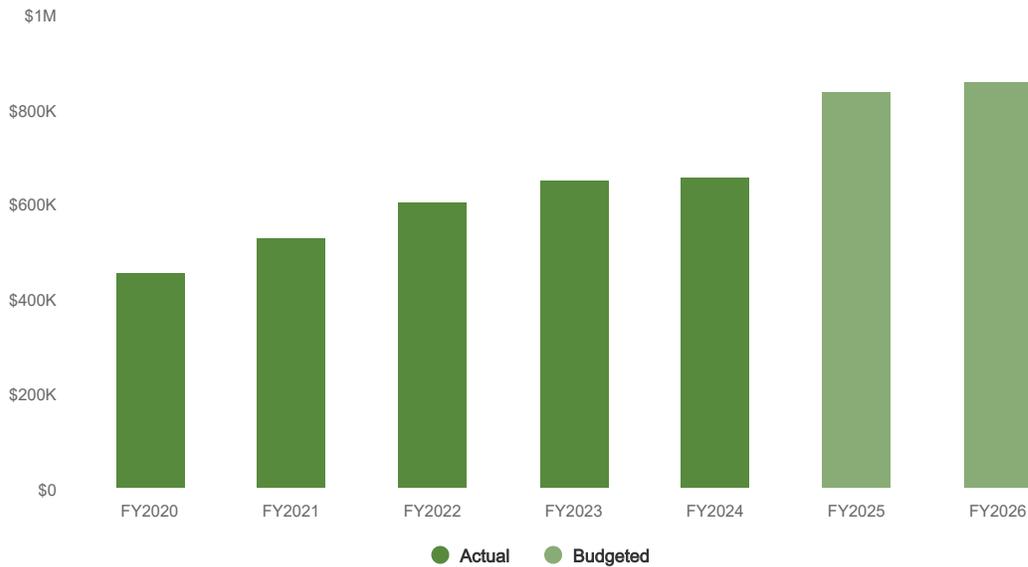
Pamela Duncan
Treasurer

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

\$857,871 **\$21,888**
(2.62% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

In FY2026, all County employees received a 3% cost of living increase and a one-time 1 1/2% bonus. The FY2026 salaries and benefits budget also includes the normal benefits increases.

Operating expenses fluctuated by line with zero include in total expenses.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expenditures					
General Government					
Treasurer					
Salaries and Benefits					
SALARIES	\$411,563	\$505,682	\$528,954	\$23,272	4.6%
FICA BENEFITS	\$29,882	\$38,685	\$40,465	\$1,780	4.6%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$49,011	\$59,013	\$60,817	\$1,804	3.1%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$68,621	\$107,099	\$102,636	-\$4,463	-4.2%
GROUP LIFE INSURANCE	\$5,492	\$6,776	\$6,149	-\$627	-9.3%
WORKER'S COMPENSATION	\$274	\$428	\$550	\$122	28.5%
Total Salaries and Benefits:	\$564,843	\$717,683	\$739,571	\$21,888	3%
Operating Expenses					
REPAIRS & MAINT	\$0	\$150	\$150	\$0	0%
CONTRACTED SERVICES	\$2,983	\$3,600	\$3,550	-\$50	-1.4%
PRINTING AND BINDING	\$3,146	\$3,400	\$3,500	\$100	2.9%
ADVERTISING	\$883	\$800	\$900	\$100	12.5%
BANK FEES	\$0	\$3,600	\$2,400	-\$1,200	-33.3%
PRINTING PP & RE BILLS	\$20,702	\$18,500	\$21,000	\$2,500	13.5%
COLLECTION COST - TREASURER	-\$5,482	\$8,000	\$7,500	-\$500	-6.2%
POSTAGE	\$47,055	\$55,000	\$55,000	\$0	0%
TELECOMMUNICATIONS	\$1,036	\$1,600	\$1,500	-\$100	-6.2%
WIRELESS/CELLULAR	\$485	\$500	\$500	\$0	0%
OFFICE SUPPLIES	\$5,567	\$6,000	\$6,000	\$0	0%
EQUIPMENT REPAIR- PARTS	\$199	\$150	\$250	\$100	66.7%
COMPUTER EQUIP -NON CAPITAL	\$520	\$550	\$550	\$0	0%
OFFICE EQUIPMENT	\$7,484	\$4,000	\$4,000	\$0	0%
TRAVEL- MILEAGE	\$135	\$500	\$500	\$0	0%
TRAVEL EXP - EDUCATION/TRAIN	\$1,569	\$3,000	\$2,500	-\$500	-16.7%
EDUCATION- TUITION/REGISTRAT	\$1,580	\$4,000	\$3,500	-\$500	-12.5%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
EMPLOYEE SERVICES	\$218	\$400	\$400	\$0	0%
DUES & MEMBERSHIPS	\$1,025	\$1,050	\$1,100	\$50	4.8%
LEASE/RENT EQUIPMENT	\$3,258	\$3,500	\$3,500	\$0	0%
Total Operating Expenses:	\$92,362	\$118,300	\$118,300	\$0	0%
Total Treasurer:	\$657,205	\$835,983	\$857,871	\$21,888	2.6%
Total General Government:	\$657,205	\$835,983	\$857,871	\$21,888	2.6%
Total Expenditures:	\$657,205	\$835,983	\$857,871	\$21,888	2.6%

Treasurer 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.

Treasurer 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 are now fully staffed, alot of training happening and looking forward to next year.
- We are at the beginning stages of implementing a new software system.
- We returned to issuing tax liens and performing other delinquent collection methods that had been put on hold due to staff turnover.

UTILITIES ALL FUNDS

Wayne Stephens
Interim 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 seventy (170) miles of pipeline. DPU has over 2,400 residential and commercial customers in the East End and in the Courthouse service areas combined. Currently, DPU has on staff one Professional Engineer (PE) 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).

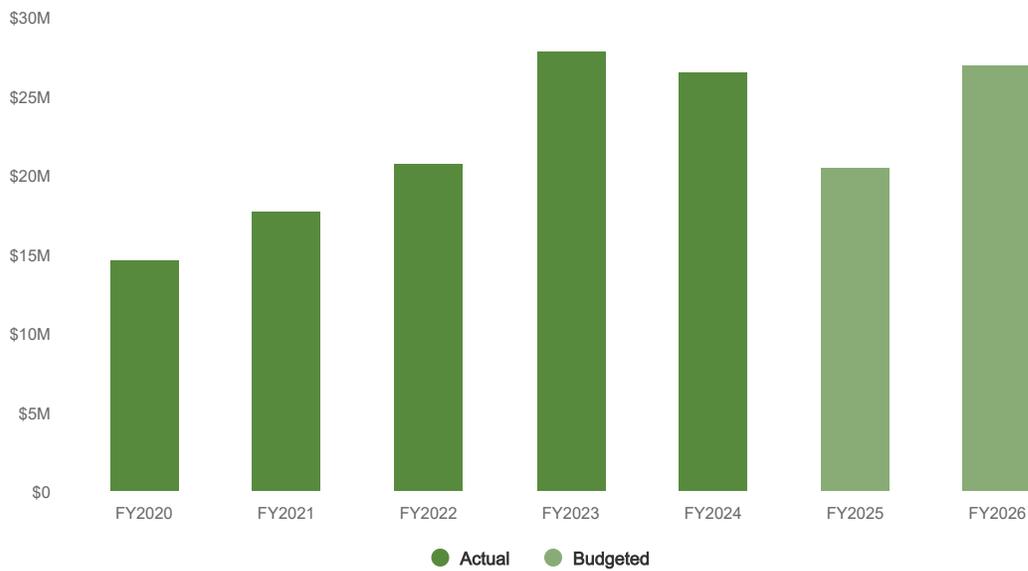
The funds summarized in the following pages include:

- 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

\$26,957,233 **\$6,453,685**
(31.48% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Revenue Detail by Fund

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Utilities EGPS Force Main Rebuild					
Use Of Money And Property	\$51,910	\$434,844	\$0	-\$434,844	-100%
Federal Revenues	\$826,485		\$0	\$0	N/A
Interfund Transfers	\$1,100,000		\$435,363	\$435,363	N/A
Total Utilities EGPS Force Main Rebuild:	\$1,978,395	\$434,844	\$435,363	\$519	0.1%
Utilities Operating					
Permits, Fees, & Licenses	\$39,498	\$75,000	\$75,000	\$0	0%
Use Of Money And Property	\$102,136	\$195,086	\$85,000	-\$110,086	-56.4%
Charges For Services	\$7,147,049	\$7,634,595	\$8,014,420	\$379,825	5%
Miscellaneous	\$7,484	\$134,367	\$0	-\$134,367	-100%
Use of Fund Balance	\$3,028,999	\$0	\$0	\$0	0%
Total Utilities Operating:	\$10,325,166	\$8,039,048	\$8,174,420	\$135,372	1.7%
Utilities CIP					
Charges For Services	\$2,215,439	\$2,014,156	\$2,200,000	\$185,844	9.2%
Use of Fund Balance	\$0		\$4,047,450	\$4,047,450	N/A
Total Utilities CIP:	\$2,215,439	\$2,014,156	\$6,247,450	\$4,233,294	210.2%
Tuckahoe Creek Serv District					
General Property Taxes	\$10,947,390	\$9,515,500	\$11,600,000	\$2,084,500	21.9%
Use Of Money And Property	\$1,002,831	\$500,000	\$500,000	\$0	0%
Total Tuckahoe Creek Serv District:	\$11,950,221	\$10,015,500	\$12,100,000	\$2,084,500	20.8%
Total:	\$26,469,221	\$20,503,548	\$26,957,233	\$6,453,685	31.5%

Expenditures Summary

\$26,957,233
\$6,453,685
(31.48% vs. prior year)

Expenditure Detail by Fund

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Utilities EGPS Force Main Rebuild					
Operating Expenses					
CONSTRUCTION	\$4,168,185	\$0	\$0	\$0	0%
DESIGN ENGINEERING	\$400,206	\$0	\$0	\$0	0%
Total Operating Expenses:	\$4,568,391	\$0	\$0	\$0	0%
Debt Service					
REDEMPTION OF PRINCIPAL	\$0	\$180,000	\$190,000	\$10,000	5.6%
INTEREST	\$243,061	\$254,844	\$245,363	-\$9,481	-3.7%
ARBITRAGE EXPENSE	\$18,799	\$0	\$0	\$0	0%
Total Debt Service:	\$261,860	\$434,844	\$435,363	\$519	0.1%
Total Utilities EGPS Force Main Rebuild:	\$4,830,251	\$434,844	\$435,363	\$519	0.1%
Utilities Operating					
Salaries and Benefits					
SALARIES	\$989,737	\$1,113,709	\$1,134,739	\$21,030	1.9%
OVERTIME	\$9,313	\$8,000	\$8,000	\$0	0%
ON CALL PAY	\$24,276	\$20,000	\$20,000	\$0	0%
FICA BENEFITS	\$76,565	\$87,341	\$87,667	\$326	0.4%
VRS BENEFITS PLAN 1 & 2 EMPLS	\$117,872	\$129,970	\$130,467	\$497	0.4%
HOSPITAL/MEDICAL (HMP) BENEFIT	\$121,824	\$161,139	\$123,642	-\$37,497	-23.3%
GROUP LIFE INSURANCE	\$13,289	\$14,924	\$13,192	-\$1,732	-11.6%
WORKER'S COMPENSATION	\$13,769	\$19,803	\$26,950	\$7,147	36.1%
PENSION EXPENSE	-\$12,754	\$0	\$0	\$0	0%
OPEB EXPENSE	\$1,315	\$0	\$0	\$0	0%
Total Salaries and Benefits:	\$1,355,207	\$1,554,886	\$1,544,657	-\$10,229	-0.7%
Operating Expenses					

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
PURCHASED SVCS - UNIFORM	\$2,879	\$10,000	\$5,000	-\$5,000	-50%
PROFESSIONAL SVC	\$185,402	\$200,000	\$381,200	\$181,200	90.6%
REPAIRS & MAINT	\$265,177	\$200,000	\$128,700	-\$71,300	-35.6%
CONTRACTED SERVICES	\$193,306	\$200,000	\$220,000	\$20,000	10%
PRINTING AND BINDING	\$5,751	\$7,500	\$7,500	\$0	0%
ADVERTISING	\$0	\$1,000	\$2,500	\$1,500	150%
SOFTWARE MAINT. CONTRACTS	\$22,154	\$50,000	\$50,000	\$0	0%
ELECTRICAL SERVICES	\$49,691	\$55,000	\$55,000	\$0	0%
POSTAGE	\$8,696	\$8,000	\$7,500	-\$500	-6.2%
TELECOMMUNICATIONS	\$43,088	\$55,000	\$50,000	-\$5,000	-9.1%
WIRELESS/CELLULAR	\$16,272	\$22,000	\$21,500	-\$500	-2.3%
SOFTWARE/LICENSES	\$23,272	\$20,000	\$20,000	\$0	0%
PURCHASED WATER/BEVERAGES	\$0	\$3,000	\$3,000	\$0	0%
OFFICE SUPPLIES	\$3,343	\$4,500	\$5,000	\$500	11.1%
VEHICLE/POWER EQUIP SUPPLIES	\$12,464	\$15,000	\$15,000	\$0	0%
BOOKS & SUBSCRIPTIONS	\$0	\$300	\$500	\$200	66.7%
PURCHASE OF WATER-NON CTY	\$1,446,841	\$1,350,000	\$1,850,000	\$500,000	37%
PURCHASE OF SEWER-NON CTY	\$254,927	\$200,000	\$200,000	\$0	0%
PURCHASE WATER-CORRECT	\$52,057	\$60,000	\$60,000	\$0	0%
PUCHASE SEWER	\$26,589	\$35,000	\$32,500	-\$2,500	-7.1%
PURCHASE SEWER-RICHMOND	\$1,067,255	\$380,000	\$400,000	\$20,000	5.3%
COMPUTER EQUIP -NON CAPITAL	\$2,605	\$12,500	\$1,200	-\$11,300	-90.4%
FURN & FIXTURES-NON CAPITAL	\$85	\$2,000	\$2,500	\$500	25%
EQUIPMENT- MACHINERY POWER	\$122,697	\$160,000	\$99,000	-\$61,000	-38.1%
TRAVEL EXP - EDUCATION/TRAIN	\$4,469	\$7,500	\$7,500	\$0	0%
EDUCATION- TUITION/REGISTRAT	\$7,208	\$7,500	\$5,000	-\$2,500	-33.3%
EMPLOYEE SERVICES	\$454	\$2,500	\$1,500	-\$1,000	-40%
MISCELLANEOUS	\$1,441		\$0	\$0	N/A
DUES & MEMBERSHIPS	\$1,993	\$2,000	\$2,000	\$0	0%
WATERWORKS OPERATION FEE	\$8,178	\$8,500	\$8,500	\$0	0%
REPAIR_MAINT	\$55,477	\$100,000	\$42,400	-\$57,600	-57.6%
FUEL	\$16,066	\$24,000	\$24,000	\$0	0%
MOTOR VEHICLES & EQUIPMENT	\$37,369	\$40,000	\$41,800	\$1,800	4.5%
COMPUTER SOFTWARE	\$0		\$5,000	\$5,000	N/A
DEPRECIATION	\$562,688	\$0	\$0	\$0	0%
AMORTIZATION	\$614,909	\$0	\$0	\$0	0%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
AMORTIZATION LEASES	\$10,462	\$0	\$0	\$0	0%
LEASE/RENT EQUIPMENT	\$0	\$5,000	\$5,000	\$0	0%
LEASE/RENT BUILDINGS OR PROP	\$5,520	\$16,100	\$18,000	\$1,900	11.8%
INTEREST LEASES	\$70	\$0	\$0	\$0	0%
REPAIRS & MAINT	\$12,939	\$100,000	\$63,300	-\$36,700	-36.7%
CONTRACTED SERVICES	\$37,730	\$50,000	\$55,000	\$5,000	10%
ELECTRICAL SERVICES	\$62,106	\$160,000	\$160,000	\$0	0%
TELECOMMUNICATIONS	\$10,090	\$10,500	\$10,500	\$0	0%
WIRELESS/CELLULAR	\$1,542	\$2,500	\$2,500	\$0	0%
BIOXIDE	\$143,718	\$1,900,000	\$1,900,000	\$0	0%
COMPUTER EQUIP -NON CAPITAL	\$0	\$2,500	\$2,500	\$0	0%
EQUIPMENT- MACHINERY POWER	\$0		\$211,800	\$211,800	N/A
REPAIR_MAINT	\$5,696	\$10,000	\$5,500	-\$4,500	-45%
FUEL	\$0	\$5,000	\$5,000	\$0	0%
Total Operating Expenses:	\$5,404,676	\$5,504,400	\$6,194,400	\$690,000	12.5%
Transfers And Other					
FUND TRANS BETWEEN FUNDS	\$1,100,000	\$979,762	\$435,363	-\$544,399	-55.6%
Total Transfers And Other:	\$1,100,000	\$979,762	\$435,363	-\$544,399	-55.6%
Total Utilities Operating:	\$7,859,883	\$8,039,048	\$8,174,420	\$135,372	1.7%
Utilities CIP					
Operating Expenses					
DEPRECIATION	\$135,063	\$0	\$0	\$0	0%
CONSTRUCTION	\$6,089	\$0	\$0	\$0	0%
DESIGN ENGINEERING	\$1,421	\$0	\$0	\$0	0%
CONSTRUCTION	\$0	\$695,462	\$0	-\$695,462	-100%
CONSTRUCTION	\$735,835		\$0	\$0	N/A
DESIGN ENGINEERING	\$121,862	\$0	\$0	\$0	0%
CONSTRUCTION	\$48,500		\$0	\$0	N/A
CONSTRUCTION	\$0	\$575,000	\$4,375,000	\$3,800,000	660.9%
CONSTRUCTION	\$0	\$350,000	\$0	-\$350,000	-100%
CONSTRUCTION	\$0		\$525,000	\$525,000	N/A
CONSTRUCTION	\$0		\$150,000	\$150,000	N/A
RENOVATIONS/ALTERATIONS	\$0		\$105,000	\$105,000	N/A
RENOVATIONS/ALTERATIONS	\$0		\$700,000	\$700,000	N/A
Total Operating Expenses:	\$1,048,769	\$1,620,462	\$5,855,000	\$4,234,538	261.3%
Debt Service					
REDEMPTION OF PRINCIPAL	\$0	\$320,000	\$335,000	\$15,000	4.7%

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
INTEREST	\$40,238	\$73,694	\$57,450	-\$16,244	-22%
Total Debt Service:	\$40,238	\$393,694	\$392,450	-\$1,244	-0.3%
Total Utilities CIP:	\$1,089,007	\$2,014,156	\$6,247,450	\$4,233,294	210.2%
Tuckahoe Creek Serv District					
Operating Expenses					
DEPRECIATION	\$1,381,619	\$1,382,000	\$0	-\$1,382,000	-100%
AMORTIZATION	\$334,748	\$335,000	\$0	-\$335,000	-100%
PROFESSIONAL SVC	\$22,568		\$0	\$0	N/A
Total Operating Expenses:	\$1,738,934	\$1,717,000	\$0	-\$1,717,000	-100%
Debt Service					
REDEMPTION OF PRINCIPAL	\$128,543	\$2,385,104	\$2,452,568	\$67,464	2.8%
CONTRIBUTION TO FUND BALANCE	\$0	\$1,084,286	\$4,490,558	\$3,406,272	314.1%
INTEREST	\$3,370,815	\$4,734,110	\$5,063,933	\$329,823	7%
TRUSTEE FEES ADMIN COST DEBT	\$95,720	\$95,000	\$92,941	-\$2,059	-2.2%
Total Debt Service:	\$3,595,077	\$8,298,500	\$12,100,000	\$3,801,500	45.8%
Total Tuckahoe Creek Serv District:	\$5,334,012	\$10,015,500	\$12,100,000	\$2,084,500	20.8%
Total:	\$19,113,153	\$20,503,548	\$26,957,233	\$6,453,685	31.5%

Amortization Schedules

UTILITIES SERIES 2016 For TCSD Initial Build

PRINCIPAL 2016D				PREMIUM 2016D		DEFERRED LOSS 2016D		Totals By Fiscal Year		
Date	Principal	Interest	Balance	Premium Principal	Premium Interest	Deferred Loss Interest	Deferred Loss Balance	Principal	Interest	Outs
10/1/2023	310,000.00	48,890.63	1,755,000.00		320,722.67		46,961.36	FY2024	310,000.00	89,837.51
4/1/2024		40,946.88	1,755,000.00	53,453.78	267,268.89	7,826.89	39,134.46			
10/1/2024	320,000.00	40,946.88	1,435,000.00		267,268.89		39,134.46	FY2025	320,000.00	73,693.76
4/1/2025		32,746.88	1,435,000.00	53,453.78	213,815.11	7,826.89	31,307.57			
10/1/2025	335,000.00	32,746.88	1,100,000.00		213,815.11		31,307.57	FY2026	335,000.00	57,434.38
4/1/2026		24,687.50	1,100,000.00	53,453.78	160,361.34	7,826.89	23,480.68			
10/1/2026	355,000.00	24,687.50	745,000.00		160,361.34		23,480.68	FY2027	355,000.00	40,828.13
4/1/2027		16,140.63	745,000.00	53,453.78	106,907.56	7,826.89	15,653.79			
10/1/2027	365,000.00	16,140.63	380,000.00		106,907.56		15,653.79	FY2028	365,000.00	24,078.13
4/1/2028		7,937.50	380,000.00	53,453.78	53,453.78	7,826.89	7,826.89			
10/1/2028	185,000.00	7,937.50	195,000.00		53,453.78		7,826.89	FY2029	185,000.00	12,034.38
4/1/2029		4,096.88	195,000.00	53,453.78	0.00	7,826.89	0.00			
10/1/2029	195,000.00	4,096.88	0.00		0.00		0.00	FY2030	195,000.00	4,096.88
4/1/2030			0.00		0.00					

UTILITIES SERIES 2002 For TCSD Initial Build, Partially Refunded

Date	Principal	Accreted Interest	Total Debt Service	VRA Admin Fee	Total DS + Admin Fee	June 30 Principal Outstanding
10/1/2023	1,306,732.00	2,648,268.00	3,955,000.00	4,262.75	3,959,262.75	-
4/1/2024	-	-	-	3,446.05	3,446.05	5,513,675.70
10/1/2024	1,385,104.05	3,069,895.95	4,455,000.00	3,446.05	4,458,446.05	-
4/1/2025	-	-	-	2,580.36	2,580.36	4,128,571.65
10/1/2025	1,452,567.90	3,482,432.10	4,935,000.00	2,580.36	4,937,580.36	-
4/1/2026	-	-	-	1,672.50	1,672.50	2,676,003.75
10/1/2026	1,374,891.00	3,560,109.00	4,935,000.00	1,672.50	4,936,672.50	-
4/1/2027	-	-	-	813.20	813.20	1,301,112.75
10/1/2027	1,301,112.75	3,633,887.25	4,935,000.00	813.21	4,935,813.21	-

UTILITIES SERIES 2012 For TCSD Initial Build

Date	Principal	Interest	Total Debt Service	Total DS + Admin Fee	Annual Total DS + Admin Fee	June 30 Principal Outstanding	June 30 Accrued Interest
10/1/2023	-	128,543.00	128,543.00	128,543.00			
4/1/2024	-	128,543.00	128,543.00	128,543.00	257,086.00	6,730,000.00	64,271.50
10/1/2024	-	128,543.00	128,543.00	128,543.00			
4/1/2025	-	128,543.00	128,543.00	128,543.00	257,086.00	6,730,000.00	64,271.50
10/1/2025	-	128,543.00	128,543.00	128,543.00			
4/1/2026	-	128,543.00	128,543.00	128,543.00	257,086.00	6,730,000.00	64,271.50
10/1/2026	-	128,543.00	128,543.00	128,543.00			
4/1/2027	-	128,543.00	128,543.00	128,543.00	257,086.00	6,730,000.00	64,271.50
10/1/2027	-	128,543.00	128,543.00	128,543.00			
4/1/2028	-	128,543.00	128,543.00	128,543.00	257,086.00	6,730,000.00	64,271.50
10/1/2028	5,225,000.00	128,543.00	5,353,543.00	5,353,543.00			
4/1/2029	-	28,745.50	28,745.50	28,745.50	5,382,288.50	1,505,000.00	14,372.75
10/1/2029	1,505,000.00	28,745.50	1,533,745.50	1,533,745.50			

UTILITIES SERIES 2020 Partial Refunding of 2012 Debt

Date	Principal	Interest	Total Debt Service	VRA Admin Fee	Total DS + Admin Fee	Annual Total DS	Annual Total INT	Annual Total FEES	ANNUAL TOTAL
10/1/2020		338,461.59	338,461.59	19,597.92	358,059.51				
4/1/2021		662,207.45	662,207.45	38,343.75	700,551.20	1,058,611	1,000,669	57,942	1,058,611
10/1/2021		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2022		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2022		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2023		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2023		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2024		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2024		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2025		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2025		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2026		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2026		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2027		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2027		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2028		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2028		662,207.45	662,207.45	38,343.75	700,551.20				
4/1/2029		662,207.45	662,207.45	38,343.75	700,551.20	1,401,102	1,324,415	76,688	1,401,102
10/1/2029	2,735,000	662,207.45	3,397,207.45	38,343.75	3,435,551.20				
4/1/2030		640,163.35	640,163.35	36,634.38	676,797.73	4,112,349	1,302,371	74,978	4,112,349
10/1/2030	4,325,000	640,163.35	4,965,163.35	36,634.38	5,001,797.73				
4/1/2031		604,222.60	604,222.60	33,931.25	638,153.85	5,639,952	1,244,386	70,566	5,639,952
10/1/2031	4,410,000	604,222.60	5,014,222.60	33,931.25	5,048,153.85				
4/1/2032		565,370.50	565,370.50	31,175.00	596,545.50	5,644,699	1,169,593	65,106	5,644,699
10/1/2032	4,490,000	565,370.50	5,055,370.50	31,175.00	5,086,545.50				
4/1/2033		523,568.60	523,568.60	28,368.75	551,937.35	5,638,483	1,088,939	59,544	5,638,483
10/1/2033	4,585,000	523,568.60	5,108,568.60	28,368.75	5,136,937.35				
4/1/2034		477,902.00	477,902.00	25,503.13	503,405.13	5,640,342	1,001,471	53,872	5,640,342
10/1/2034	4,690,000	477,902.00	5,167,902.00	25,503.13	5,193,405.13				
4/1/2035		430,017.10	430,017.10	22,571.88	452,588.98	5,645,994	907,919	48,075	5,645,994
10/1/2035	4,790,000	430,017.10	5,220,017.10	22,571.88	5,242,588.98				
4/1/2036		379,913.70	379,913.70	19,578.13	399,491.83	5,642,081	809,931	42,150	5,642,081
10/1/2036	4,900,000	379,913.70	5,279,913.70	19,578.13	5,299,491.83				
4/1/2037		326,944.70	326,944.70	16,515.63	343,460.33	5,642,952	706,858	36,094	5,642,952
10/1/2037	5,015,000	326,944.70	5,341,944.70	16,515.63	5,358,460.33				
4/1/2038		271,478.80	271,478.80	13,381.25	284,860.05	5,643,320	598,424	29,897	5,643,320
10/1/2038	5,140,000	271,478.80	5,411,478.80	13,381.25	5,424,860.05				
4/1/2039		206,303.60	206,303.60	10,168.75	216,472.35	5,641,332	477,782	23,550	5,641,332
10/1/2039	5,280,000	206,303.60	5,486,303.60	10,168.75	5,496,472.35				
4/1/2040		139,353.20	139,353.20	6,868.75	146,221.95	5,642,694	345,657	17,038	5,642,694
10/1/2040	5,420,000	139,353.20	5,559,353.20	6,868.75	5,566,221.95				
4/1/2041		70,627.60	70,627.60	3,481.25	74,108.85	5,640,331	209,981	10,350	5,640,331
10/1/2041	5,570,000	70,627.60	5,640,627.60	3,481.25	5,644,108.85				
4/1/2042						5,644,109	70,628	3,481	5,644,109
	61,350,000	21,529,927.19	82,879,927.19	1,206,141.72	84,086,068.91				

UTILITIES 2022
For EGPS, Major Infrastructure Replacement

Period Ending	Principal	Coupon ⁽¹⁾	Interest	Total Debt Service	Annual Debt Service	Premium		06.30 Balance	PRINCIPAL BAL
						07.01 Balance	Amortization		
						410,904.20	1,688.65	409,215.55	5,735,000.00
10/1/2022	-		116,317.50	116,317.50					
4/1/2023	-		134,212.51	134,212.51	250,530.01	409,215.55	19,486.45	389,729.10	5,735,000.00
10/1/2023	175,000.00	5.125%	134,212.51	309,212.51					
4/1/2024	-		129,728.13	129,728.13	438,940.64	389,729.10	19,486.45	370,242.64	5,560,000.00
10/1/2024	180,000.00	5.125%	129,728.13	309,728.13					
4/1/2025	-		125,115.63	125,115.63	434,843.76	370,242.64	19,486.45	350,756.19	5,380,000.00
10/1/2025	190,000.00	5.125%	125,115.63	315,115.63					
4/1/2026	-		120,246.88	120,246.88	435,362.51	350,756.19	19,486.45	331,269.73	5,190,000.00
10/1/2026	200,000.00	5.125%	120,246.88	320,246.88					
4/1/2027	-		115,121.88	115,121.88	435,368.76	331,269.73	19,486.45	311,783.28	4,990,000.00
10/1/2027	210,000.00	5.125%	115,121.88	325,121.88					
4/1/2028	-		109,740.63	109,740.63	434,862.51	311,783.28	19,486.45	292,296.82	4,780,000.00
10/1/2028	225,000.00	5.125%	109,740.63	334,740.63					
4/1/2029	-		103,975.01	103,975.01	438,715.64	292,296.82	19,486.45	272,810.37	4,555,000.00
10/1/2029	235,000.00	5.125%	103,975.01	338,975.01					
4/1/2030	-		97,953.13	97,953.13	436,928.14	272,810.37	19,486.45	253,323.91	4,320,000.00
10/1/2030	245,000.00	5.125%	97,953.13	342,953.13					
4/1/2031	-		91,675.01	91,675.01	434,628.14	253,323.91	19,486.45	233,837.46	4,075,000.00
10/1/2031	260,000.00	5.125%	91,675.01	351,675.01					
4/1/2032	-		85,012.51	85,012.51	436,687.52	233,837.46	19,486.45	214,351.00	3,815,000.00
10/1/2032	275,000.00	5.125%	85,012.51	360,012.51					
4/1/2033	-		77,965.63	77,965.63	437,978.14	214,351.00	19,486.45	194,864.55	3,540,000.00
10/1/2033	290,000.00	4.401%	77,965.63	367,965.63					
4/1/2034	-		71,584.38	71,584.38	439,550.01	194,864.55	19,486.45	175,378.09	3,250,000.00
10/1/2034	300,000.00	4.408%	71,584.38	371,584.38					
4/1/2035	-		64,971.88	64,971.88	436,556.26	175,378.09	19,486.45	155,891.64	2,950,000.00
10/1/2035	315,000.00	4.395%	64,971.88	379,971.88					
4/1/2036	-		58,050.01	58,050.01	438,021.89	155,891.64	19,486.45	136,405.18	2,635,000.00
10/1/2036	330,000.00	4.398%	58,050.01	388,050.01					
4/1/2037	-		50,793.76	50,793.76	438,843.77	136,405.18	19,486.45	116,918.73	2,305,000.00
10/1/2037	345,000.00	4.400%	50,793.76	395,793.76					
4/1/2038	-		43,203.13	43,203.13	438,996.89	116,918.73	19,486.45	97,432.27	1,960,000.00
10/1/2038	360,000.00	4.313%	43,203.13	403,203.13					
4/1/2039	-		35,440.63	35,440.63	438,643.76	97,432.27	19,486.45	77,945.82	1,600,000.00
10/1/2039	375,000.00	4.405%	35,440.63	410,440.63					
4/1/2040	-		27,181.26	27,181.26	437,621.89	77,945.82	19,486.45	58,459.36	1,225,000.00
10/1/2040	390,000.00	4.407%	27,181.26	417,181.26					
4/1/2041	-		18,587.51	18,587.51	435,768.77	58,459.36	19,486.45	38,972.91	835,000.00
10/1/2041	410,000.00	4.405%	18,587.51	428,587.51					
4/1/2042	-		9,556.26	9,556.26	438,143.77	38,972.91	19,486.45	19,486.45	425,000.00
10/1/2042	425,000.00	4.497%	9,556.26	434,556.26					
4/1/2043	-				434,556.26	19,486.45	19,486.45	0.00	-
	5,735,000.00		3,256,549.04	8,991,549.04	8,991,549.04				

Agency Goals & Objectives

Primary Functions

- To Provide the Highest Quality Water and Wastewater Services to our Customers
- To Operate and Maintain all Public Utility Assets (170 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 Highlights

- Completed procurement and began construction of the Huguenot Hills water upgrade and sewer extension projects.
- Completed procurement and began construction of the Eastern Goochland Force Main Rehab & Replacement project.
- Completed updates on the Utility Design & Construction Standards.
- Began East End Water System Resiliency Evaluation in coordination with the Virginia Department of Health.
- Completed full replacements of the flow control valves and variable frequency drives at the Centerville Booster Pump Station.
- Completed the FY25 Utility Rate Study Update with recommendations on current and future utility rates.
- Completed 308 new water and sewer connections and replaced 59 meters for existing Utility customers.
- Responded to over 10,141 VA811 utility locate tickets (±40 tickets/day).

VPI EXTENSION PROGRAM

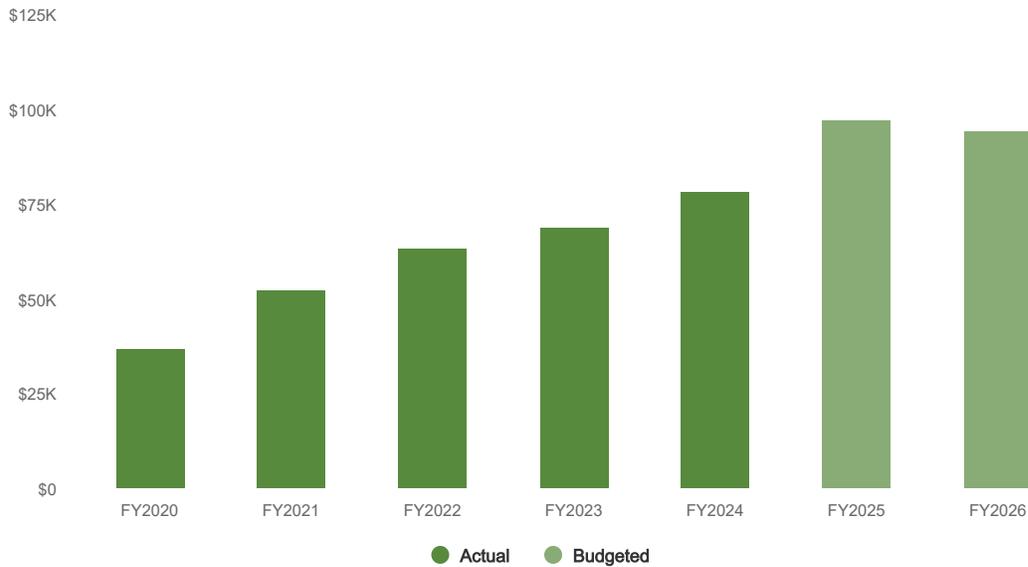
Cathy Howland
Extension Agent

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

\$94,417 **-\$2,519**
(-2.60% vs. prior year)

Historical actuals to FY2024, FY2025 & FY2026 Adopted Budgets



Explanation of Changes

The FY2026 budget request included a higher need for local contribution to salaries for both state and programmatic support employees, and did not include any request for office support services. This is due to a shift in state funding for agriculture.

Name	FY2024 Actual Other	FY2025 Adopted Budget Other	FY2026 Adopted Budget Other	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (\$ Change)	FY2025 Adopted Budget Other vs. FY2026 Adopted Budget Other (% Change)
Expense Objects					
Salaries and Benefits					
Extension Program					
SALARIES - PART TIME	\$23,113	\$20,880	\$69,564	\$48,684	233.2%
FICA BENEFITS	\$1,768	\$7,151	\$24,853	\$17,702	247.5%
Total Extension Program:	\$24,881	\$28,031	\$94,417	\$66,386	236.8%
Total Salaries and Benefits:	\$24,881	\$28,031	\$94,417	\$66,386	236.8%
Operating Expenses					
Extension Program					
VPI EXTENSION PROGRAM REPAIRS & MAINT		\$1,050		-\$1,050	N/A
INVESTIGATION SERVICES	\$353	\$500	\$0	-\$500	-100%
TELECOMMUNICATIONS	\$805	\$1,100	\$0	-\$1,100	-100%
OFFICE SUPPLIES	\$617	\$2,000	\$0	-\$2,000	-100%
TRAVEL EXP - EDUCATION/TRAIN	\$137	\$500	\$0	-\$500	-100%
CONTRIBUTIONS	\$50,426	\$62,205	\$0	-\$62,205	-100%
DUES & MEMBERSHIPS	\$260	\$300	\$0	-\$300	-100%
4-H CENTERS	\$500	\$500	\$0	-\$500	-100%
FUEL	\$141	\$750	\$0	-\$750	-100%
Total Extension Program:	\$53,238	\$68,905	\$0	-\$68,905	-100%
Total Operating Expenses:	\$53,238	\$68,905	\$0	-\$68,905	-100%
Total Expense Objects:	\$78,119	\$96,936	\$94,417	-\$2,519	-2.6%

VPI Extension 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.

VPI Extension 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.

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 2024, the Board appropriates the FY2026 CIP Budget. The FY2027 through FY2030 is considered approved but subject to change. The long range FY2031 through FY2050 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.

CAPITAL IMPROVEMENT BUDGET POLICIES

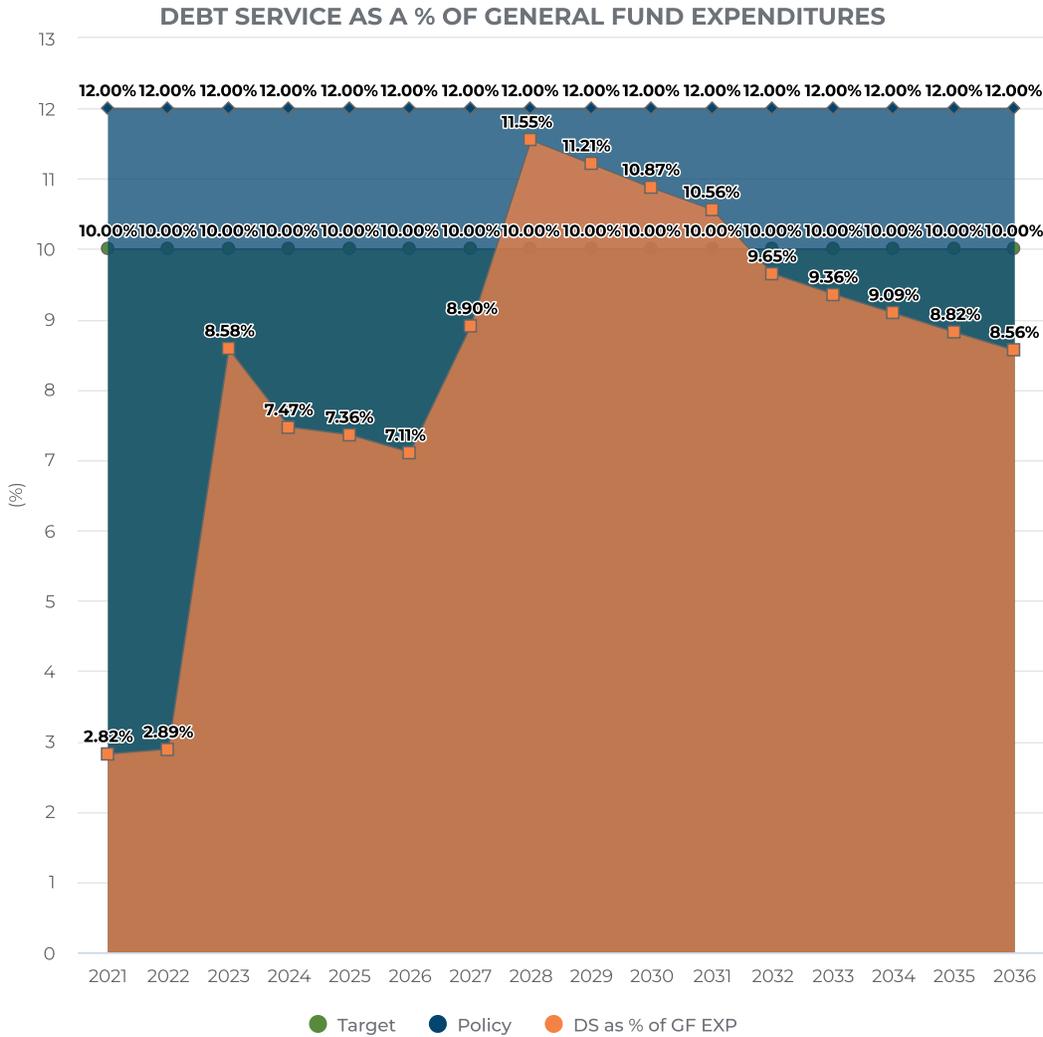
1. The County will consider capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a twenty-five-year plan for capital improvements to be reviewed and updated each year.
3. The County will enact an annual capital budget based on the twenty-five-year 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 \$46.0 million in debt during FY2027 for a new Court House and major School Additions.

If the Board chooses to move forward, this chart shows the added debt service will be below the policy (12%), then it goes above the target of 10% FY2028-2031, after FY2031 the debt stays below the target, again 10%.

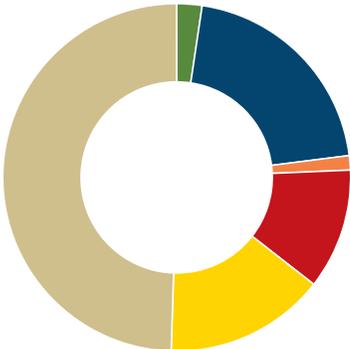
FY2026 Adopted County Capital Improvements Plan

Total Capital Requested

\$11,831,480

22 Capital Improvement Projects

Total Funding Requested by Department



● Emergency Technology Services (2%)	\$278,300.00
● Fire Rescue (21%)	\$2,441,780.00
● General Services (1%)	\$158,500.00
● Information Systems (11%)	\$1,327,900.00
● Schools (15%)	\$1,770,000.00
● Utilities (49%)	\$5,855,000.00
TOTAL	\$11,831,480.00

Total Funding Requested by Source



● Operating Funds (66%)	\$7,831,480.00
● Reserves (34%)	\$4,000,000.00
TOTAL	\$11,831,480.00

Fire Rescue Requests

Itemized Requests for 2026

Ambulance Replacement **\$448,000**

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 primary...

Cardiac and Respiratory Emergency Medical Equipment **\$500,000**

Replacement of Cardiac Monitor/Defibrillators and Respiratory Medical Equipment is necessary when they exceed their projected lifespan. These are highly sophisticated medical devices integrated with medical computer technology that are...

Fire Engine/Pumper Replacement **\$1,120,000**

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...

Restroom/Shower Modular Trailer for the Henley Fire-Rescue Training Center **\$250,000**

A Restroom/Shower Modular Trailer is needed at the Henley Fire-Rescue Training Centers. Currently, there are no shower facilities available at the training center. Firefighters conducting live fire training are not able to...

Total: \$2,441,780

General Services Requests

Itemized Requests for 2026

Emergency Generator for Fire Rescue Administration office and Medicine refrigerator **\$158,500**

The new changes in VA Board of Pharmacy Regulations pertaining to EMS medications require us to have a more elaborate EMS pharmacy operation in Fire-Rescue Administration. Some of our medications are temperature sensitive and have to...

Total: \$158,500

Information Systems Requests

Itemized Requests for 2026

Avenity Project - Enhancing Goochland Counties Financial System for Treasurer and Commissioner of Revenue	\$780,000
<hr/>	
<p>The proposed project involves upgrading and customizing the Treasurer and Commissioner of the Revenue software to enhance Goochland County's financial management systems. This initiative aims to improve efficiency, accuracy, and user experience...</p>	
Conference Room 270 Audio Video Upgrades	\$37,500
<hr/>	
<p>The project involves upgrading the audiovisual (AV) system in Conference Room 270 to enhance functionality for presentations and hybrid meetings. Key upgrades include replacing the existing 90" display with a new model, integrating a Barco...</p>	
ECC Gammatronic UPS Battery Replacment	\$14,900
<hr/>	
<p>This request is for the replacement of original batteries in the Gamatronic Power+ 90kVA UPS system, which have exceeded their four-year lifespan and are no longer reliable. It includes the purchase and installation of 128 new batteries, performed...</p>	
Goochland Boardroom Enhancement Project	\$51,500
<hr/>	
<p>The Goochland Boardroom (250) AV Rack Move and Upgrade Project involves the relocation and consolidation of existing audio-visual equipment into a new, larger rack housed within a designated AV closet space. This initiative includes the...</p>	
Next-Gen Security Initiative	\$148,000
<hr/>	
<p>The Next-Gen Security Initiative enhances the organization's cybersecurity by outsourcing the establishment of a state-of-the-art Security Operations Center (SOC) and a next-generation Security Information and Event Management (SIEM) system to a...</p>	
SAN Storage Migration to STaaS (Storage as a Service)	\$15,000
<hr/>	
<p>This project proposes a Storage-as-a-Service (STaaS) solution for Goochland County, powered by NetApp Keystone and delivered by ePlus. It offers flexible, consumption-based storage with no upfront costs, streamlined management, and enhanced...</p>	
Tyler SaaS Migration	\$281,000
<hr/>	
<p>Tyler Cloud Migration presents an opportunity to enhance operational efficiency by transitioning to a secure and scalable cloud-based infrastructure. This migration will centralize data, streamline processes, and improve system performance, all...</p>	
<hr/>	
Total: \$1,327,900	

Schools Requests

Itemized Requests for 2026

Goochland Middle and High School Chiller	\$1,770,000
<hr/>	
<p>The chiller has outlived its life expectancy. If it breaks before we replace it, we will need to rent a portable chiller until a new one can arrive. (Projected wait time is 36-38 weeks.)</p>	
<hr/>	
Total: \$1,770,000	

Utilities Requests

Itemized Requests for 2026

Air Stripping System for Goochland Courthouse Elevated Storage Tank **\$105,000**

The project involves the installation of an air stripping system in the Goochland Courthouse storage tank to achieve reduction of disinfection byproducts in the water system. Over the summer of 2024, one sample of water from the Goochland...

Assessment & Painting of County-owned Fire Hydrants **\$700,000**

This project involves hiring a contractor to perform assessments of all county-owned fire hydrants on both water systems. From these initial assessments, a maintenance and replacement plan will be developed, followed by a complete preventive...

Goochland Courthouse low pressure sewage collection & conveyance system **\$525,000**

The project involves the design and construction of a phased low-pressure sewer system to serve areas along and near West River Road in the Goochland Courthouse village. These areas include older developments currently served by drainfields. ...

Ridgefield Booster Pump Station & Ground Storage Tank **\$4,000,000**

Design and construction of a 7-MGD (million gallons per day) water booster pump station with 2-MG of ground storage/water tanks near the existing Ridgefield Parkway water interconnection with Henrico County. This project will provide...

Ridgefield Water Main Upgrade **\$375,000**

This project will include approximately 4,500 LF of 24-inch diameter waterline extending down Tuckahoe Creek Parkway from the existing 24" West Creek water main. This project is required to connect the proposed Ridgefield booster pump...

Rockville Connection to Henrico County water system **\$150,000**

This project represents the first part of a multi-phase project which will provide a 3 MGD water booster station and a water storage tank at the northernmost end of the Eastern Goochland Water System. Phase one is negotiating, designing, and...

Total: \$5,855,000

Emergency Technology Services Requests

Itemized Requests for 2026

EOC - Dispatch Video Wall **\$246,300**

The replacement of the Emergency Operations Center (EOC) video wall is critical, as the current system is at the end of its lifecycle, with no replacement parts available to maintain functionality. The new system will offer improved resolution,...

Goochland 911 Recording Upgrade **\$32,000**

The Goochland County 911 communication center is undertaking a critical upgrade to its 9-year-old NICE recorder system, which is no longer supported. The new solution will implement the advanced Inform Elite software, providing enhanced...

Total: \$278,300

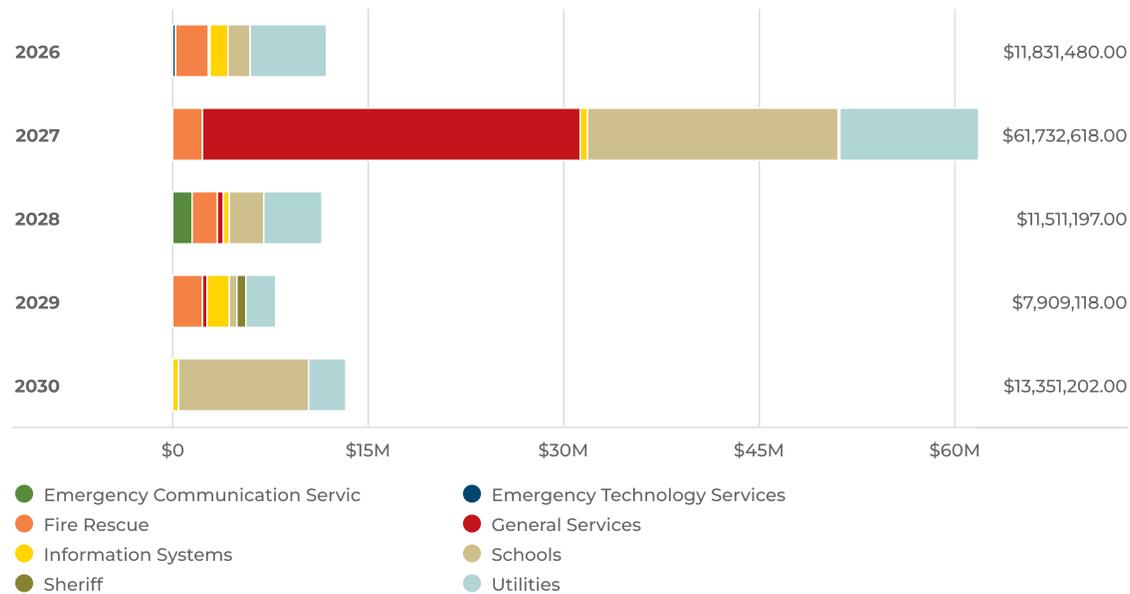
FY2026 GOOCHLAND COUNTY FIVE-YEAR CIP

\$80.2 million County & Schools
\$26.1 million Utilities

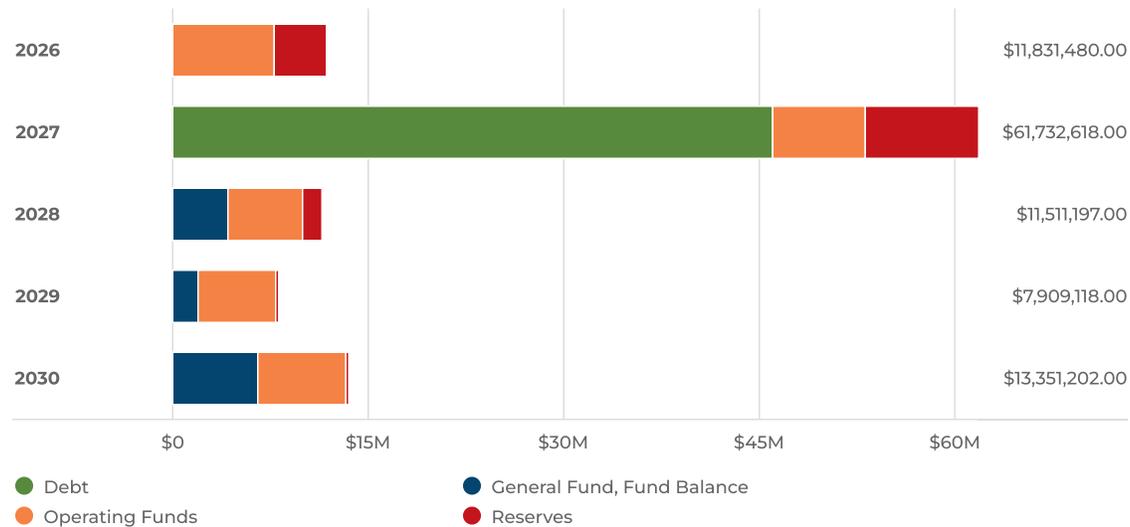
Total Capital Requested
\$106,335,615

49 Capital Improvement Projects

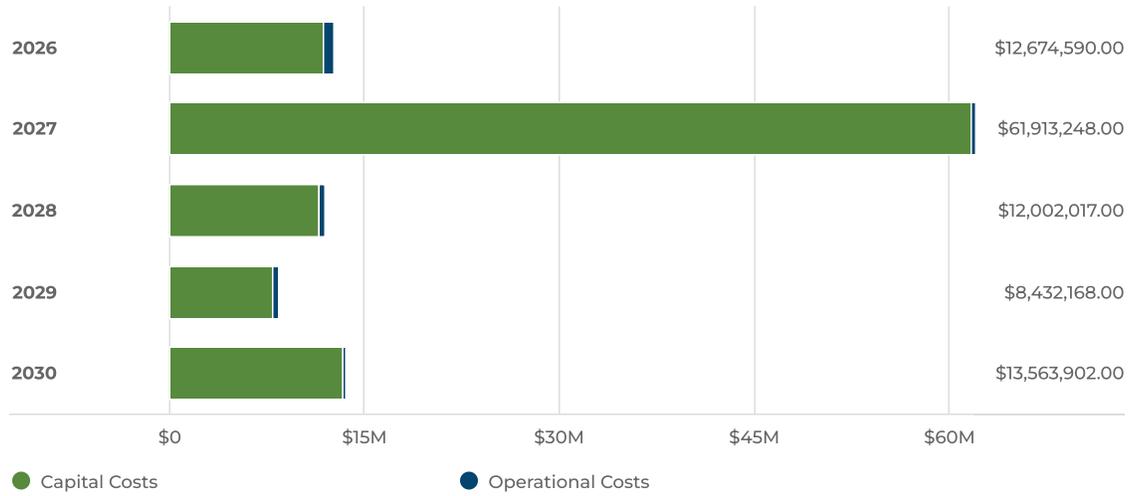
Total Funding Requested by Department



Total Funding Requested by Source



Capital Costs Breakdown



Emergency Communication Service Requests

Itemized Requests for 2026-2030

CAD and RMS

\$1,500,000

The current CAD/RMS system at the Sheriff's Office went live in 2008 and the software has become outdated, and the servers are rapidly approaching end-of-life. The mobile software was built for an older version of Windows, which limits our...

Total: \$1,500,000

Fire Rescue Requests

Itemized Requests for 2026-2030

Ambulance Replacement	\$2,141,138
<hr/>	
Planned replacement of ambulances in the Fire-Rescue fleet: Without a hospital campus in Gochland County, ambulances have significant distances to cover to reach definitive medical care facilities in both the Richmond and...	
Brush Truck Replacement	\$247,560
<hr/>	
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...	
Cardiac and Respiratory Emergency Medical Equipment	\$500,000
<hr/>	
Replacement of Cardiac Monitor/Defibrillators and Respiratory Medical Equipment is necessary when they exceed their projected lifespan. These are highly sophisticated medical devices integrated with medical computer technology that are...	
Fire Engine/Pumper Replacement	\$5,352,847
<hr/>	
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...	
Restroom/Shower Modular Trailer for the Henley Fire-Rescue Training Center	\$250,000
<hr/>	
A Restroom/Shower Modular Trailer is needed at the Henley Fire-Rescue Training Centers. Currently, there are no shower facilities available at the training center. Firefighters conducting live fire training are not able to...	
Tanker Replacement	\$600,000
<hr/>	
Planned replacement of Fire-Rescue Tankers. The majority of Gochland County is not serviced by municipal water and is void of fire hydrants. This requires that the Fire-Rescue Department have mobile water delivery capability to support rural...	
<hr/>	
Total: \$9,091,545	

General Services Requests

Itemized Requests for 2026-2030

Administration Building Life cycle replacements	\$675,000
<hr/>	
Life Cycle replacement of 7 RTU's , Circulation Pumps, and roof sections.	
Central High School	\$350,000
<hr/>	
Life Cycle HVAC , and renovations to the emergency shelter. The project also includes a playground, and trail improvements. It is the goal of the County to maintain its infrastructure to the manufacturer's recommended life cycles. This includes 15...	
Emergency Generator for Fire Rescue Administration office and Medicine refrigerator	\$158,500
<hr/>	
The new changes in VA Board of Pharmacy Regulations pertaining to EMS medications require us to have a more elaborate EMS pharmacy operation in Fire-Rescue Administration. Some of our medications are temperature sensitive and have to...	
General Services Relocation	\$1,000,000
<hr/>	
General Services will need to relocate to facilitate the New Courthouse project. The current General Services location is slated as both the initial construction lay down area and as public parking upon completion. At this time General Services is...	
New Circuit Court Building	\$27,800,000
<hr/>	
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...	
<hr/>	
Total: \$29,983,500	

Information Systems Requests

Itemized Requests for 2026-2030

Avenity Project - Enhancing Goochland Counties Financial System for Treasurer and Commissioner of Revenue	\$780,000
The proposed project involves upgrading and customizing the Treasurer and Commissioner of the Revenue software to enhance Goochland County's financial management systems. This initiative aims to improve efficiency, accuracy, and user experience...	
Conference Room 270 Audio Video Upgrades	\$37,500
The project involves upgrading the audiovisual (AV) system in Conference Room 270 to enhance functionality for presentations and hybrid meetings. Key upgrades include replacing the existing 90" display with a new model, integrating a Barco...	
ECC Gammatronic UPS Battery Replacment	\$14,900
This request is for the replacement of original batteries in the Gamatronic Power+ 90kVA UPS system, which have exceeded their four-year lifespan and are no longer reliable. It includes the purchase and installation of 128 new batteries, performed...	
Goochland Boardroom Enhancement Project	\$51,500
The Goochland Boardroom (250) AV Rack Move and Upgrade Project involves the relocation and consolidation of existing audio-visual equipment into a new, larger rack housed within a designated AV closet space. This initiative includes the...	
Goochland Cyber Risk Assessment Project	\$40,000
This project aims to evaluate and enhance Goochland County's cybersecurity and IT infrastructure. The initiative will identify vulnerabilities, address risks, and improve resilience across key areas such as IT, Finance, HR, Public Safety, and...	
Next-Gen Security Initiative	\$2,055,882
The Next-Gen Security Initiative enhances the organization's cybersecurity by outsourcing the establishment of a state-of-the-art Security Operations Center (SOC) and a next-generation Security Information and Event Management (SIEM) system to a...	
SAN Storage Migration to STaaS (Storage as a Service)	\$15,000
This project proposes a Storage-as-a-Service (STaaS) solution for Goochland County, powered by NetApp Keystone and delivered by ePlus. It offers flexible, consumption-based storage with no upfront costs, streamlined management, and enhanced...	
Tyler SaaS Migration	\$1,498,500
Tyler Cloud Migration presents an opportunity to enhance operational efficiency by transitioning to a secure and scalable cloud-based infrastructure. This migration will centralize data, streamline processes, and improve system performance, all...	
Total: \$4,493,282	

Schools Requests

Itemized Requests for 2026-2030

GMS EPDM Roof	\$576,000
The existing roof has outlived its life expectancy.	
GMS RTU 1-5	\$1,805,500
Rooftop units have outlived their life expectancy.	
Goochland High School Additions & Renovations	\$27,038,802
GHS currently has a functional capacity of 895 students and is at 90% capacity. This project would proactively expand the capacity to 1129 students with 43,000 additional square feet (30,000 sq ft CTE wing, 10,000 sq ft additional gym, 3,000 sq ft...	
Goochland Middle and High School Chiller	\$1,770,000
The chiller has outlived its life expectancy. If it breaks before we replace it, we will need to rent a portable chiller until a new one can arrive. (Projected wait time is 36-38 weeks.)	
Goochland Middle School Lighting Upgrade	\$725,000
We plan on converting all GMS classroom lighting from fluorescent bulbs to LEDs.	
New EPDM Roof at BES	\$539,000
The existing roof has outlived its life expectancy.	
New RES EPDM Roof	\$747,500
The existing roof has outlived its life expectancy.	
RES Bathroom Upgrade	\$375,000
Looking to upgrade 1958 RES bathroom. The drainage pipe is outliving its life expectancy. With new piping, it is best to install new fixtures at the same time.	
School Security	\$500,000
Overview:Ensuring the safety and security of students, staff, and visitors is a top priority for Goochland County Public Schools. To further enhance our existing safety measures, we are requesting funding to invest in state-of-the-art security...	
Total: \$34,076,802	

Sheriff Requests

Itemized Requests for 2026-2030

Mobile Command Post	\$650,000
Mobile Command Post - When emergencies and disasters occur, a mobile command center will be a vital component of emergency preparedness. This mobile unit will provide a secure command post during events requiring lengthy emergency management...	
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.	
Total: \$793,750	

Utilities Requests

Itemized Requests for 2026-2030

Air Stripping System for Goochland Courthouse Elevated Storage Tank	\$105,000
The project involves the installation of an air stripping system in the Goochland Courthouse storage tank to achieve reduction of disinfection byproducts in the water system.Over the summer of 2024, one sample of water from the Goochland...	
Assessment & Painting of County-owned Fire Hydrants	\$700,000
This project involves hiring a contractor to perform assessments of all county-owned fire hydrants on both water systems. From these initial assessments, a maintenance and replacement plan will be developed, followed by a complete preventive...	
Goochland Courthouse low pressure sewage collection & conveyance system	\$4,500,000
The project involves the design and construction of a phased low-pressure sewer system to serve areas along and near West River Road in the Goochland Courthouse village.These areas include older developments currently served by drainfields. ...	
Interceptor Upgrade to VCCW Wastewater Treatment Plant	\$885,000
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 Courthouse sewage...	
J. Sargeant Reynolds Water Main Improvements	\$448,000
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 fire flow capacity to...	
Lanier Industrial Park Water Improvements	\$705,000
Design and construction of a 16" diameter 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...	
Northern Goochland Courthouse Fire Flow Improvements	\$986,000
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	\$660,000
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...	
Ridgefield & West Creek Control Valves	\$620,000
Ridgefield Back Pressure Sustaining Valve:Construction of a new back pressure sustaining valve facility along Tuckahoe Creek Parkway upstream of the proposed Ridgefield booster pump station. The proposed valve will help mitigate pressure impacts...	
Ridgefield Booster Pump Station & Ground Storage Tank	\$10,825,000
Design and construction of a 7-MGD (million gallons per day) water booster pump station with 2-MG of ground storage/water tanks near the existing Ridgefield Parkway water interconnection with Henrico County. This project will provide...	
Ridgefield Water Main Upgrade	\$1,385,000
This project will include approximately 4,500 LF of 24-inch diameter waterline extending down Tuckahoe Creek Parkway from the existing 24" West Creek water main. This project is required to connect the proposed Ridgefield booster pump...	
Rockville Connection to Henrico County water system	\$750,000
This project represents the first part of a multi-phase project which will provide a 3 MGD water booster station and a water storage tank at the northernmost end of the Eastern Goochland Water System.Phase one is negotiating, designing, and...	
Sandy Hook Water Main Loop	\$1,150,000
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 - Briggs Drive **\$602,900**

Design and construct approximately 600 linear feet of new gravity sewer lines to serve properties on/near Briggs Drive in the Centerville area. This sewer line will allow existing development with failing/failed septic systems to connect to...

Sewer Installation - Plaza Drive **\$1,081,536**

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 located...

Water Installation - Plaza Drive **\$715,000**

Construct approximately 1,400 linear feet of new 16" waterline on Plaza Drive in the Centerville area. NOTE: Design is complete. This waterline will provide necessary fire flows to properties on Plaza Drive and the surrounding area, and will...

Total: \$26,118,436

Emergency Technology Services Requests

Itemized Requests for 2026-2030

EOC - Dispatch Video Wall **\$246,300**

The replacement of the Emergency Operations Center (EOC) video wall is critical, as the current system is at the end of its lifecycle, with no replacement parts available to maintain functionality. The new system will offer improved resolution,...

Goochland 911 Recording Upgrade **\$32,000**

The Goochland County 911 communication center is undertaking a critical upgrade to its 9-year-old NICE recorder system, which is no longer supported. The new solution will implement the advanced Inform Elite software, providing enhanced...

Total: \$278,300

APPENDIX

EMERGENCY COMMUNICATION SERVICE REQUESTS

CAD and RMS

Overview

Request Owner	STEVEN CREASEY, GOOCHLAND COUNTY SHERIFF
Department	Emergency Communication Service
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

Description

The current CAD/RMS system at the Sheriff's Office went live in 2008 and the software has become outdated, and the servers are rapidly approaching end-of-life. The mobile software was built for an older version of Windows, which limits our functionality on newer technology. The CAD system is used by GCSO, GCFR, and Animal Protection to document, record, and dispatch units to emergency and non-emergency calls in the county. The RMS system, or records management system, is used by the GCSO to house law enforcement reports as well as other records that are necessary for us to operate daily. The new system will provide for additional functionality such as e-citations, improved paperless record keeping, smartphone applications for increased access to information in the field, and many more new improvements.

Details

Contact	Steven Creasey
Contact Phone	804-556-5349
Contact Email	screasey@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The current CAD/RMS system at the Sheriff's Office went live in 2008 and the software has become outdated, and the servers are rapidly approaching end-of-life. The mobile software was built for an older version of Windows, which limits our functionality on newer technology. The CAD system is used by GCSO, GCFR, and Animal Protection to document, record, and dispatch units to emergency and non-emergency calls in the county. The RMS system, or records management system, is used by the GCSO to house law enforcement reports as well as other records that are necessary for us to operate daily. The new system will provide for additional functionality such as e-citations, improved paperless record keeping, smartphone applications for increased access to information in the field, and many more new improvements.

Impact If Not Approved

Dispatchers will not be able to dispatch emergency and non-emergency calls.

Capital Cost

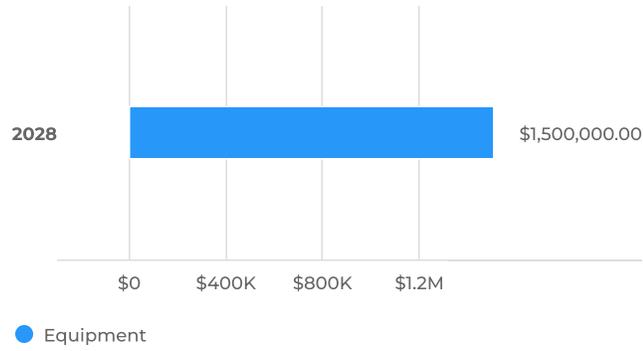
Total Budget (all years)

\$1.5M

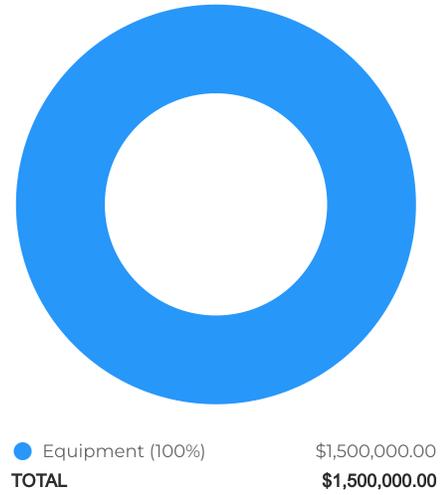
Project Total

\$1.5M

Capital Cost by Year



Capital Cost for Budgeted Years



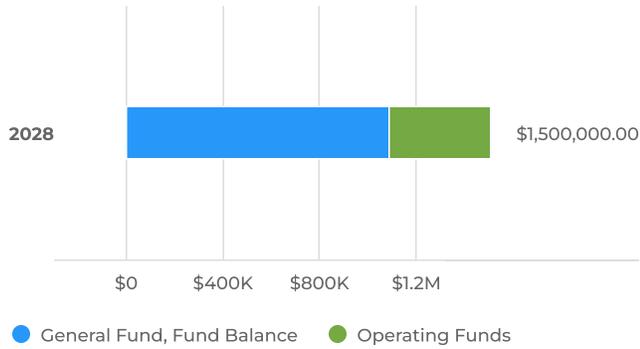
Capital Cost Breakdown		
Capital Cost	FY2028	Total
Equipment	\$1,500,000	\$1,500,000
Total	\$1,500,000	\$1,500,000

Funding Sources

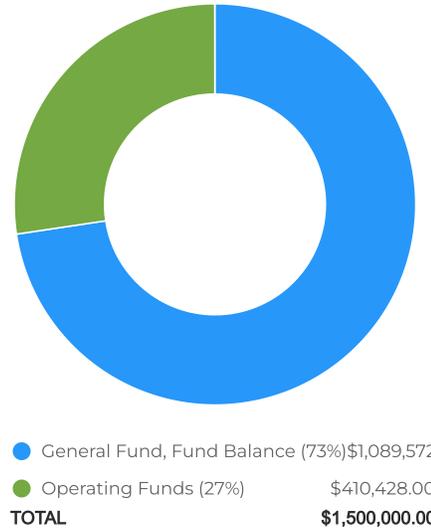
Total Budget (all years)
\$1.5M

Project Total
\$1.5M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2028	Total
Operating Funds	\$410,428	\$410,428
General Fund, Fund Balance	\$1,089,572	\$1,089,572
Total	\$1,500,000	\$1,500,000

Operational Costs

Total Budget (all years)

\$480K

Project Total

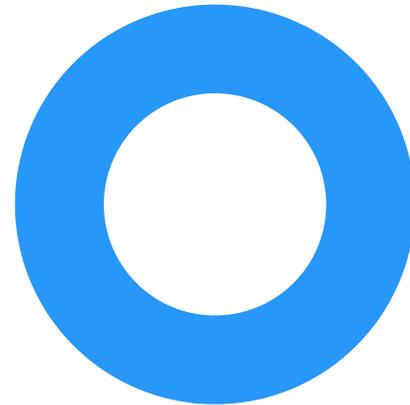
\$480K

Operational Costs by Year



● Annual Repairs & Maintenan...

Operational Costs for Budgeted Years



● Annual Repairs & Maintenance (100%) \$480,000.00
TOTAL \$480,000.00

Operational Costs Breakdown

Operational Costs	FY2028	FY2029	FY2030	Total
Annual Repairs & Maintenance	\$160,000	\$160,000	\$160,000	\$480,000
Total	\$160,000	\$160,000	\$160,000	\$480,000

EMERGENCY TECHNOLOGY SERVICES REQUESTS

EOC - Dispatch Video Wall

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Emergency Technology Services
Request Groups	GENERAL GOVERNMENT, PUBLIC SAFETY
Type	Capital Equipment

Description

The replacement of the Emergency Operations Center (EOC) video wall is critical, as the current system is at the end of its lifecycle, with no replacement parts available to maintain functionality. The new system will offer improved resolution, larger display capabilities, and support for multiple video sources, ensuring effective real-time monitoring and decision-making during emergencies. This upgrade is vital to maintaining operational readiness, minimizing downtime, and upholding the county's commitment to public safety and preparedness.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

Replacing the video wall in the Emergency Operations Center (EOC) directly benefits the community by enhancing the county's ability to respond to emergencies efficiently and effectively. The upgraded system will provide clearer, more detailed visual information and support simultaneous monitoring of multiple critical data streams. This improvement enables faster, more informed decision-making during crises such as severe weather events, public safety incidents, or other emergencies, ultimately reducing response times and mitigating risks to the community.

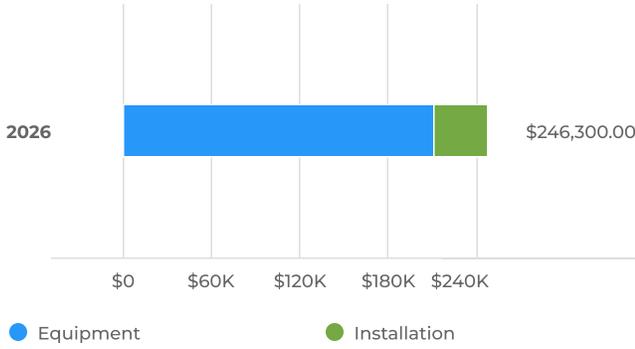
Impact If Not Approved

If the replacement of the Emergency Operations Center (EOC) video wall is not approved, the community faces significant risks due to the outdated system's inability to meet current operational demands. The existing video wall, which is at the end of its lifecycle with no available replacement parts, is prone to failures that could lead to critical downtime during emergencies. This would hinder the county's ability to monitor and coordinate real-time responses effectively, potentially resulting in slower response times, less efficient resource allocation, and greater risks to public safety. The lack of a reliable system could compromise emergency preparedness, weaken situational awareness, and erode public confidence in the county's ability to manage crises.

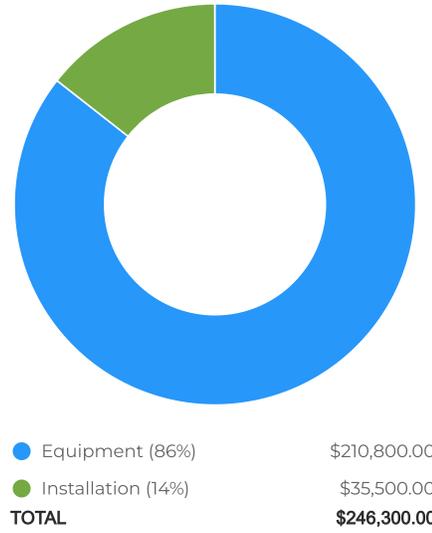
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$246,300	\$246.3K	\$246.3K

Capital Cost by Year



Capital Cost for Budgeted Years

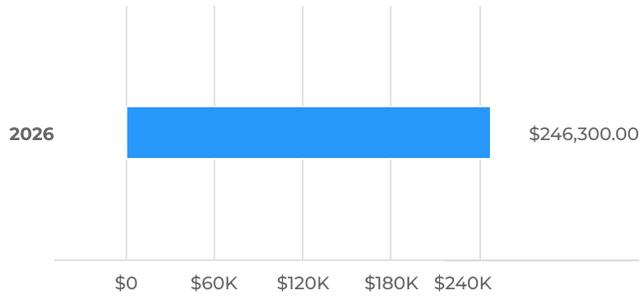


Capital Cost Breakdown		
Capital Cost	FY2026	Total
Equipment	\$210,800	\$210,800
Installation	\$35,500	\$35,500
Total	\$246,300	\$246,300

Funding Sources

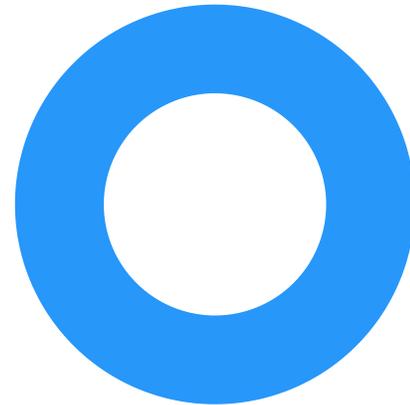
FY2026 Budget	Total Budget (all years)	Project Total
\$246,300	\$246.3K	\$246.3K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)	\$246,300.00
TOTAL	\$246,300.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$246,300	\$246,300
Total	\$246,300	\$246,300

Goochland 911 Recording Upgrade

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Emergency Technology Services
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

Description

The Goochland County 911 communication center is undertaking a critical upgrade to its 9-year-old NICE recorder system, which is no longer supported. The new solution will implement the advanced Inform Elite software, providing enhanced capabilities such as incident reconstruction with redaction, live monitoring, instant recall verification, quality assurance, and detailed reporting. The upgrade also integrates with CAD systems, GIS mapping, telephony, and text recording to improve operational efficiency. Secure remote monitoring, diagnostics, and repair services will ensure long-term reliability and optimal performance for the center's emergency communication needs.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	6 to 9 years
New or Used Equipment	New Equipment

Benefit to the Community

The upgraded NICE Inform Elite system significantly enhances the capabilities and reliability of Goochland County's 911 communication center. This ensures faster and more accurate responses to emergencies, improving public safety for all residents. The integration of modern technologies, such as CAD systems and GIS mapping, allows for precise location tracking and efficient resource dispatch. By replacing the outdated and unsupported 9-year-old system, the new solution guarantees uninterrupted and dependable emergency services, supporting diverse communication methods like telephony and text. This investment strengthens the community's emergency infrastructure, ensuring it is equipped to meet current and future needs.

Impact If Not Approved

If the upgrade is not approved, Goochland County's 911 communication center will continue to rely on a 9-year-old NICE recorder system that is no longer supported. This creates significant risks, including potential system failures, limited technical support, and an inability to keep pace with modern communication methods. Emergency response times and accuracy could be compromised, as the outdated system lacks the integration capabilities of current technology, such as CAD systems and GIS mapping. This could negatively affect public safety, reduce operational efficiency, and erode trust in emergency services. Delaying this critical upgrade increases the likelihood of service interruptions, jeopardizing the community's ability to respond effectively to emergencies.

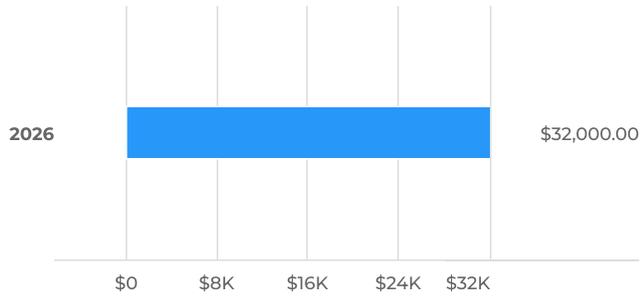
Capital Cost

FY2026 Budget
\$32,000

Total Budget (all years)
\$32K

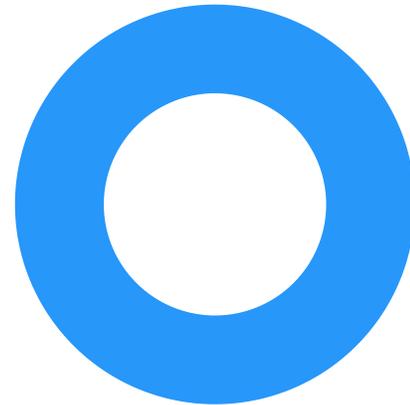
Project Total
\$32K

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



● Other (100%)

\$32,000.00

TOTAL

\$32,000.00

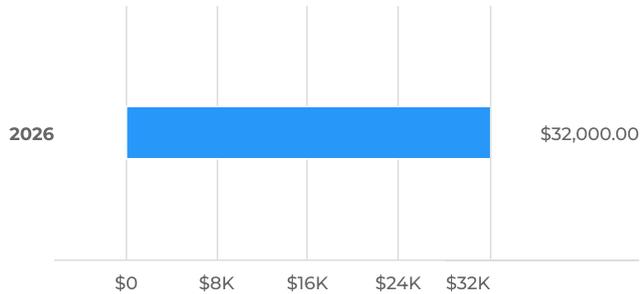
Capital Cost Breakdown

Capital Cost	FY2026	Total
Other	\$32,000	\$32,000
Total	\$32,000	\$32,000

Funding Sources

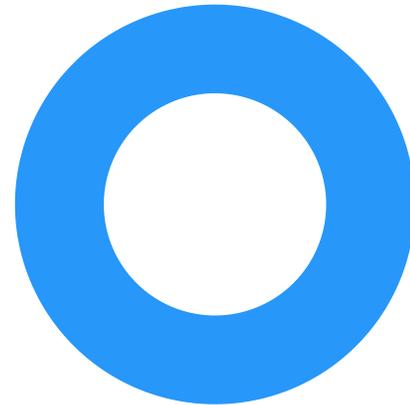
FY2026 Budget	Total Budget (all years)	Project Total
\$32,000	\$32K	\$32K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)	\$32,000.00
TOTAL	\$32,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$32,000	\$32,000
Total	\$32,000	\$32,000

FIRE RESCUE REQUESTS

Ambulance Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

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 that will expand to 12 ambulances with the addition of Station 7 (West Creek) and Station 8 (Sandy Hook). While several newer ambulances have recently been placed in service, there are still vehicles older than 10 years in the fleet. The new ambulances are acquiring higher mileage due to the increasing number of 911 calls and hospital transports. Fire-Rescue plans to replace ambulances every 200K miles or 10 years of service. The call volume in the County is increasing, particularly EMS incidents and hospital transports. Congregate facilities, age-restricted retirement communities, 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.

The ambulance manufacturing industry has experienced steep inflation costs and increased delivery times as long as 2-3 years from the order date. An annual 12% inflation factor has been applied to this CIP project.

Details

Contact	Dillard E. Ferguson, Jr. Fire-Rescue Chief
Contact Phone	804-556-5304
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 through 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.

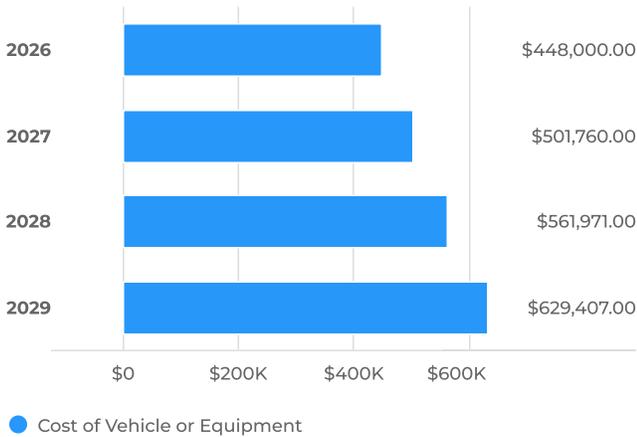
Impact If Not Approved

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.

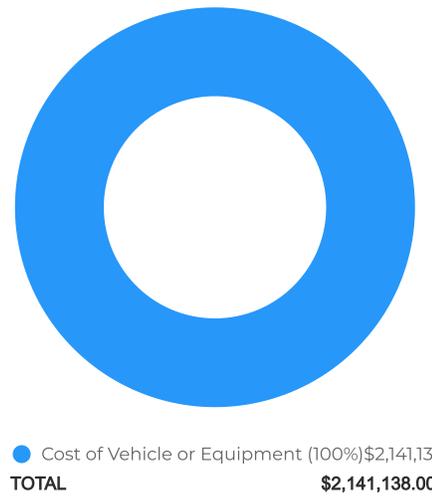
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$448,000	\$2.141M	\$2.141M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown					
Capital Cost	FY2026	FY2027	FY2028	FY2029	Total
Cost of Vehicle or Equipment	\$448,000	\$501,760	\$561,971	\$629,407	\$2,141,138
Total	\$448,000	\$501,760	\$561,971	\$629,407	\$2,141,138

Funding Sources

FY2026 Budget

\$448,000

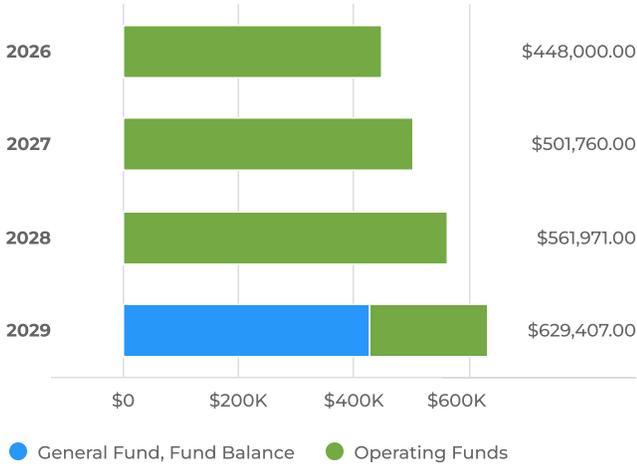
Total Budget (all years)

\$2.141M

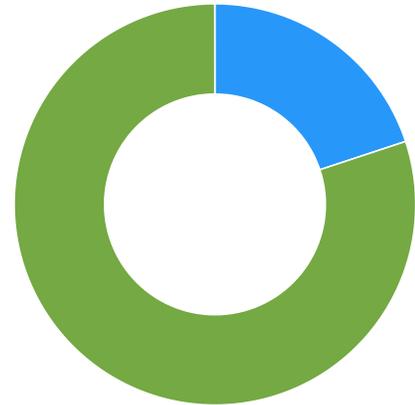
Project Total

\$2.141M

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund, Fund Balance (20%) \$426,481.00
● Operating Funds (80%) \$1,714,657.00
TOTAL \$2,141,138.00

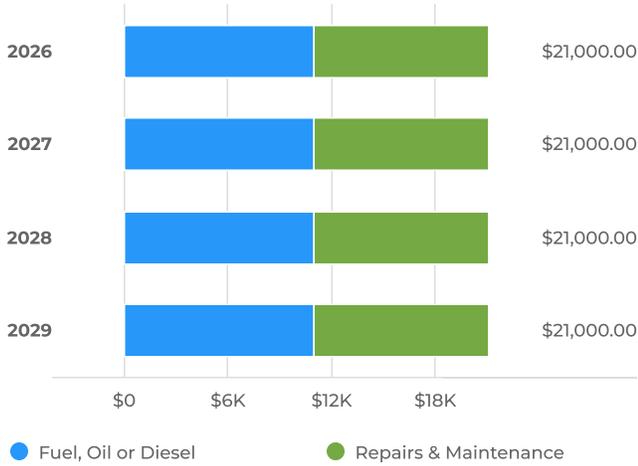
Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	Total
Operating Funds	\$448,000	\$501,760	\$561,971	\$202,926	\$1,714,657
General Fund, Fund Balance	\$0	\$0	\$0	\$426,481	\$426,481
Total	\$448,000	\$501,760	\$561,971	\$629,407	\$2,141,138

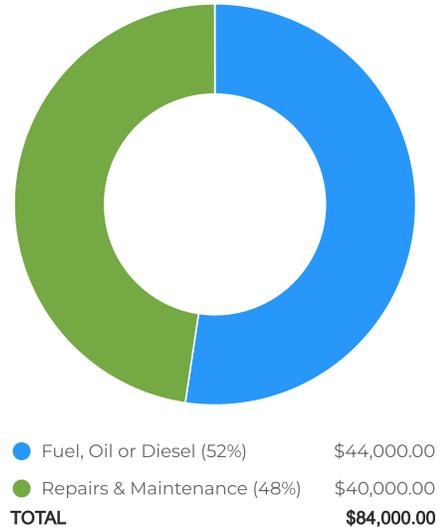
Operational Costs

FY2026 Budget Total Budget (all years) Project Total
\$21,000 **\$84K** **\$84K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Fuel, Oil or Diesel	\$11,000	\$11,000	\$11,000	\$11,000	\$44,000
Repairs & Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$40,000
Total	\$21,000	\$21,000	\$21,000	\$21,000	\$84,000

Brush Truck Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

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 1996, and is now 27 years old.

Details

Contact	Eddie Ferguseon
Contact Phone	804-556-5364
Contact Email	eferguson@goochlandva.us
Type of Project	Replacement
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. 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.

Capital Cost

FY2026 Budget

\$123,780

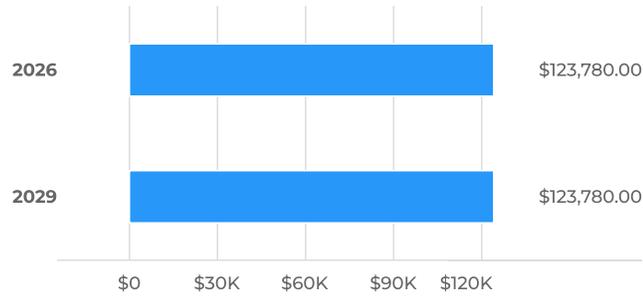
Total Budget (all years)

\$247.56K

Project Total

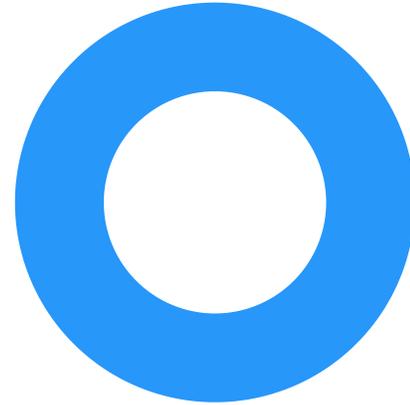
\$247.56K

Capital Cost by Year



● Cost of Vehicle or Equipment

Capital Cost for Budgeted Years



● Cost of Vehicle or Equipment (100%) \$247,560
TOTAL \$247,560.00

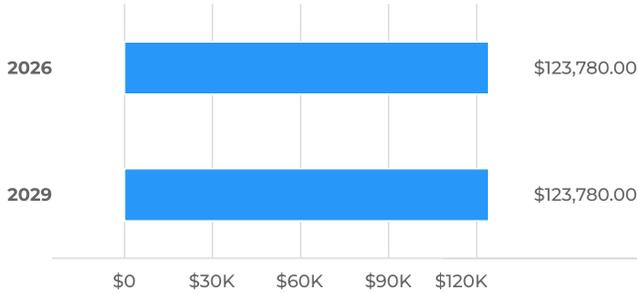
Capital Cost Breakdown

Capital Cost	FY2026	FY2029	Total
Cost of Vehicle or Equipment	\$123,780	\$123,780	\$247,560
Total	\$123,780	\$123,780	\$247,560

Funding Sources

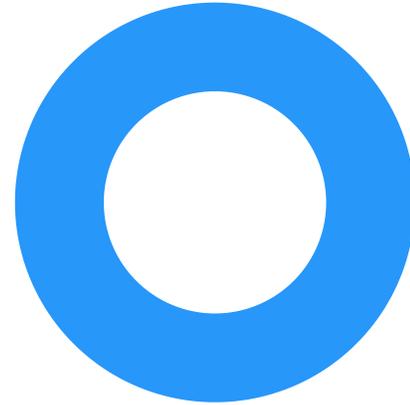
FY2026 Budget	Total Budget (all years)	Project Total
\$123,780	\$247.56K	\$247.56K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$247,560.00
TOTAL \$247,560.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2029	Total
Operating Funds	\$123,780	\$123,780	\$247,560
Total	\$123,780	\$123,780	\$247,560

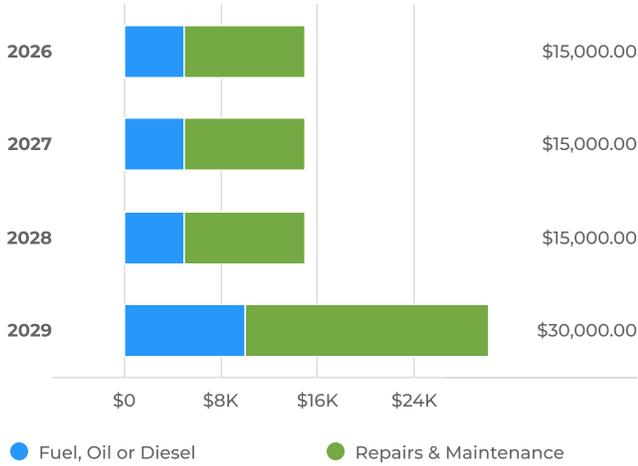
Operational Costs

FY2026 Budget
\$15,000

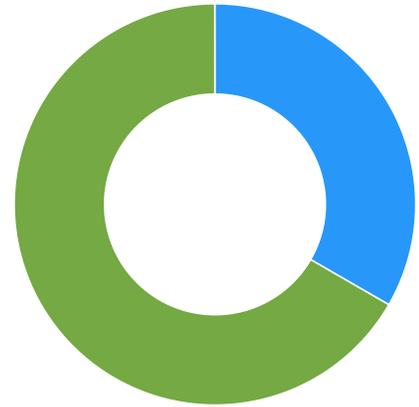
Total Budget (all years)
\$75K

Project Total
\$75K

Operational Costs by Year



Operational Costs for Budgeted Years



● Fuel, Oil or Diesel (33%) \$25,000.00
 ● Repairs & Maintenance (67%) \$50,000.00
TOTAL \$75,000.00

Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Fuel, Oil or Diesel	\$5,000	\$5,000	\$5,000	\$10,000	\$25,000
Repairs & Maintenance	\$10,000	\$10,000	\$10,000	\$20,000	\$50,000
Total	\$15,000	\$15,000	\$15,000	\$30,000	\$75,000

Cardiac and Respiratory Emergency Medical Equipment

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

Description

Replacement of Cardiac Monitor/Defibrillators and Respiratory Medical Equipment is necessary when they exceed their projected lifespan. These are highly sophisticated medical devices integrated with medical computer technology that are critical in the delivery of pre-hospital care. The Cardiac Monitor Defibrillators are multi-functional medical devices capable of cardiac defibrillation including an AED mode, non-invasive cardiac pacing, vital sign monitoring, EKG monitoring, capnography, temperature monitoring, 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 PCI Center Cath Labs prior to arriving at the hospital, promoting better patient outcomes and quality of life. Present Cardiac Monitor/Defibrillators were purchased new in 2014 and 2015, and several have reached their life expectancy with older operating systems no longer supported with upgrades by the manufacturer. This project also includes the replacement of AEDs assigned to all public safety vehicles and select facility AEDs. The Cardiac Monitor/Defibrillator replacement project started in FY25 and will need to carry into FY26. Mechanical CPR equipment delivers uninterrupted life-saving chest compressions to the patient during cardiac arrest, promoting better 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 delivery of premier Emergency Medical Care to our citizens and patients. Additionally, we can expect new Fire-Rescue Stations to be constructed at Sandy Hook and West Creek. Both will have an ambulance and will require Cardiac Monitor Defibrillators as part of a basic and advanced life support medical equipment compliment.

Details

Contact	Dillard E. Ferguson, Jr., Fire-Rescue Chief
Contact Phone	804-556-5304
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 Equipment

Benefit to the Community

Goochland County Department of Fire-Rescue and Emergency Services must have modern up-to-date apparatus 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. 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.

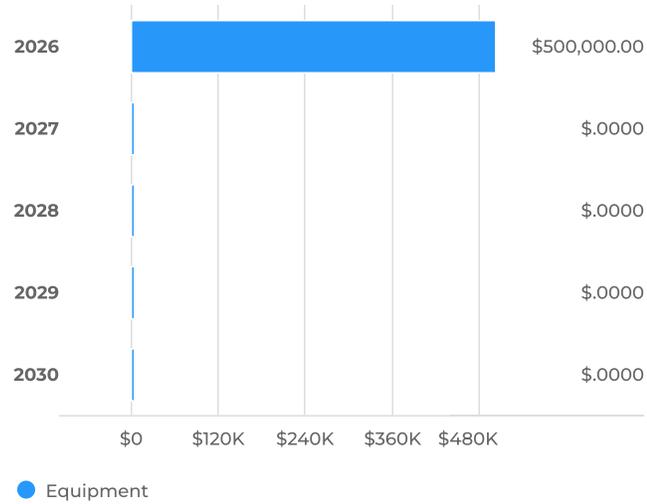
Impact If Not Approved

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.

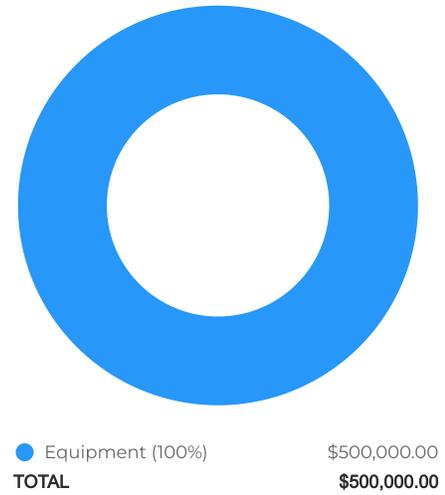
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$500,000	\$500K	\$500K

Capital Cost by Year



Capital Cost for Budgeted Years

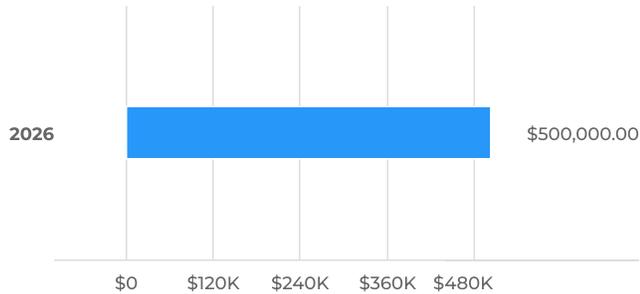


Capital Cost Breakdown							
Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Equipment	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Total	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Funding Sources

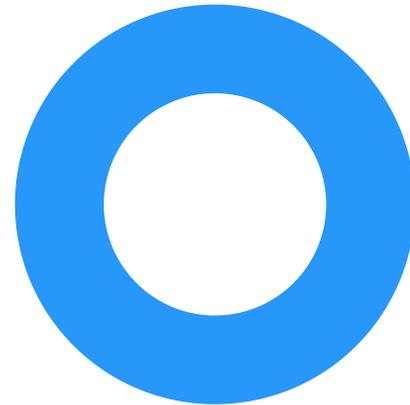
FY2026 Budget	Total Budget (all years)	Project Total
\$500,000	\$500K	\$500K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



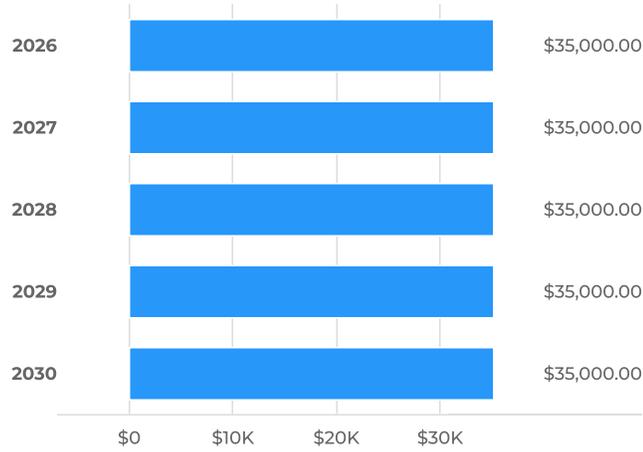
● Operating Funds (100%)	\$500,000.00
TOTAL	\$500,000.00

Funding Sources Breakdown		
Funding Sources	FY2026	Total
Operating Funds	\$500,000	\$500,000
Total	\$500,000	\$500,000

Operational Costs

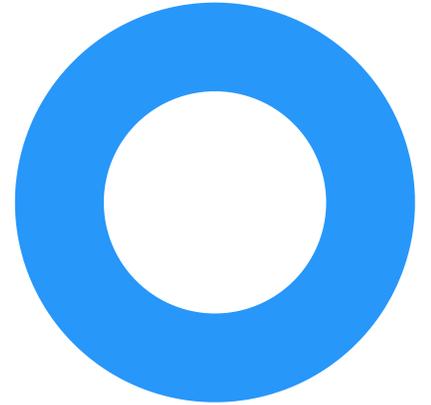
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$35,000	\$35,000	\$175K	\$210K

Operational Costs by Year



● Fuel, Oil, Diesel

Operational Costs for Budgeted Years



● Fuel, Oil, Diesel (100%) \$175,000.00
TOTAL \$175,000.00

Operational Costs Breakdown

Operational Costs	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Fuel, Oil, Diesel	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$210,000
Total	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$210,000

Fire Engine/Pumper Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

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. Goochland County Department of Fire-Rescue and Emergency Services currently has two new Fire Engines on order with an anticipated delivery date of one in the summer of 2026 and the other in the summer of 2027. 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 Engines are purposefully designed to support urban, rural and suburban departments because they carry all 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 vehicles 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. Goochland County is planning to build two new Fire-Rescue Stations, one in Sandy Hook and the other in West Creek. Both new stations will need a Fire Engine.

The fire apparatus manufacturing industry has experienced steep inflation costs and increased delivery times as long as 3-4 years from the order date. An annual 12% inflation factor has been applied to this CIP project.

Details

Contact	Dillard E. Ferguson, Jr. Fire-Rescue Chief
Contact Phone	804-556-5304
Contact Email	eferguson@goochlandva.us
Type of Project	New
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. 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.

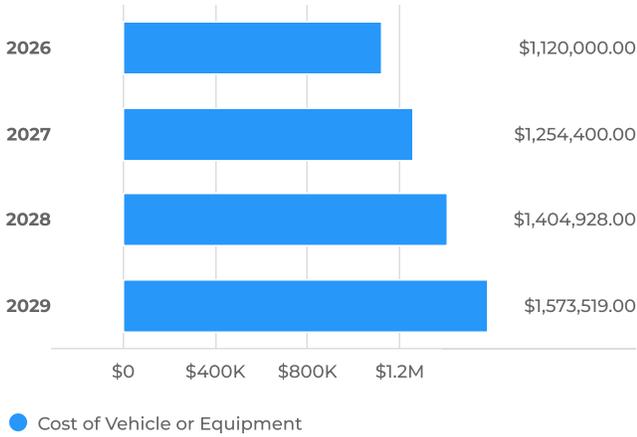
Impact If Not Approved

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.

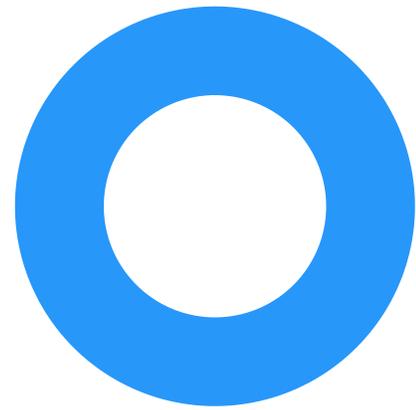
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1,120,000	\$5.353M	\$5.353M

Capital Cost by Year



Capital Cost for Budgeted Years



● Cost of Vehicle or Equipment (100%) \$5,352,847.00
TOTAL **\$5,352,847.00**

Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	Total
Cost of Vehicle or Equipment	\$1,120,000	\$1,254,400	\$1,404,928	\$1,573,519	\$5,352,847
Total	\$1,120,000	\$1,254,400	\$1,404,928	\$1,573,519	\$5,352,847

Funding Sources

FY2026 Budget

\$1,120,000

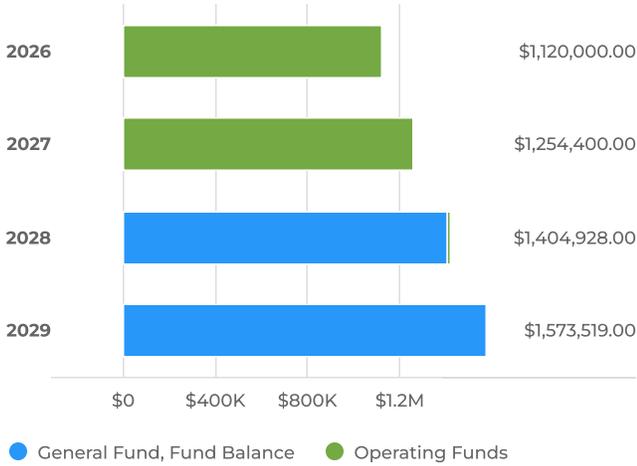
Total Budget (all years)

\$5.353M

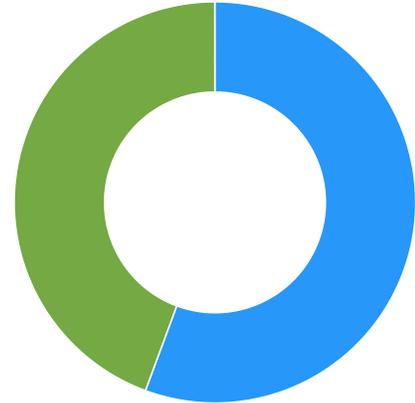
Project Total

\$5.353M

Funding Sources by Year



Funding Sources for Budgeted Years



● General Fund, Fund Balance (56%) \$2,978,447
 ● Operating Funds (44%) \$2,374,400.00
TOTAL \$5,352,847.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	Total
Operating Funds	\$1,120,000	\$1,254,400	\$0	\$0	\$2,374,400
General Fund, Fund Balance	\$0	\$0	\$1,404,928	\$1,573,519	\$2,978,447
Total	\$1,120,000	\$1,254,400	\$1,404,928	\$1,573,519	\$5,352,847

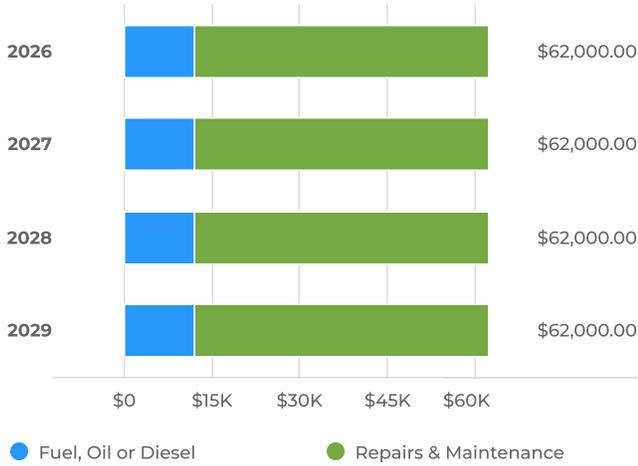
Operational Costs

FY2026 Budget
\$62,000

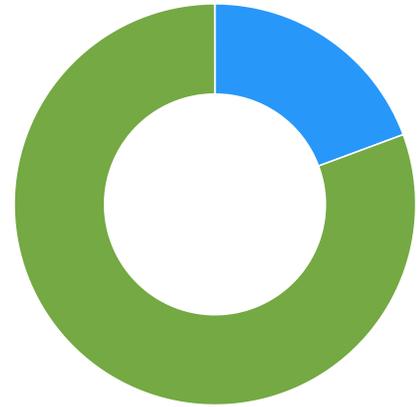
Total Budget (all years)
\$248K

Project Total
\$248K

Operational Costs by Year



Operational Costs for Budgeted Years



● Fuel, Oil or Diesel (19%) \$48,000.00
 ● Repairs & Maintenance (81%) \$200,000.00
TOTAL \$248,000.00

Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	Total
Fuel, Oil or Diesel	\$12,000	\$12,000	\$12,000	\$12,000	\$48,000
Repairs & Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Total	\$62,000	\$62,000	\$62,000	\$62,000	\$248,000

Restroom/Shower Modular Trailer for the Henley Fire-Rescue Training Center

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Improvement

Description

A Restroom/Shower Modular Trailer is needed at the Henley Fire-Rescue Training Centers. Currently, there are no shower facilities available at the training center. Firefighters conducting live fire training are not able to perform industry standard recommended personal hygiene prior to leaving the training center to remove contaminants from their skin and clothing. In FY26, we plan to add the Restroom/Shower Modular Trailer to support firefighter health and safety while training. Firefighters are 9% more likely to contract cancer than the U.S. general population, and 14% more likely to die from cancer than the U.S. general population. It is recommended that firefighters engage in personal hygiene and take showers to mitigate cancer and other health risks after responding to fire incidents where firefighters enter an IDLH environment, and the same is true for live fire training. The Goochland County "Henley Fire-Rescue Training Center" was newly opened in 1981, located in the central part of the County on 19.2 acres of land, with approximately 3 acres of usable space. The Class A Live Fire Training Building is 42 years old, used extensively over the years, and all live fire training was suspended in 2014, but the building was continued to be used for "cold skill training" until June 2020, when it was taken out of service for all types of training. This building was assessed by a civil engineer specializing in fire training structures and was determined to be worthy of additional investment to effect repairs and upgrades. Upgrades have been made to the original training structure, and it is now in service being utilized for skill training using theatrical smoke and simulated fire training props. A new Draeger Container (3) Class B live fire training structure was received in FY25, funded in part by a grant from the Virginia Department of Fire Programs. Furthermore, two of the three modular classroom trailers have been replaced with new trailers. Additionally, the Fire-Rescue Training Center may be configured as a back-up Emergency Operations Center (EOC) and has served in this capacity in the recent past. Looking ahead, Fire-Rescue plans to operate at the present site for another 10 years, and two additional modular trailers are needed, one to serve as a third classroom and the other functioning as an office/bathroom/shower facility. The ultimate goal for the future Fire-Rescue Training Center is a Public Safety Training Center shared between Fire-Rescue and the Sheriff's Office at a new location with at least 25 plus acres of land. Fire-Rescue training needs have outgrown the present Henley Fire-Rescue Training Center. Today's investment on Maidens Road is temporary in nature, designed to carry Fire-Rescue forward for the next 7–10 years until a new location can be identified and secured. All significant investments today are modular and mobile in nature, and are able to be re-located to new property in future years.

Details

Contact	Dillard E. Ferguson, Jr., Fire-Rescue Chief
Contact Phone	804-556-5304
Contact Email	eferguson@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Countywide
Useful Life	6 to 10 years

Benefit to the Community

Goochland County is growing and developing. Goochland County Department of Fire-Rescue and Emergency Services needs a modern training center to be able to train both volunteer and career firefighters. Looking forward and considering the number of volunteers recruited, and career members hired, it is reasonable to expect two Fire and EMS Training Academies annually, each lasting for approximately 6 plus months. Additionally, existing personnel need continuing education to maintain skills and certification levels. The vision at the Henley Fire-Rescue Training Center is "OUR MISSION STARTS HERE BECAUSE MINUTES MATTER".

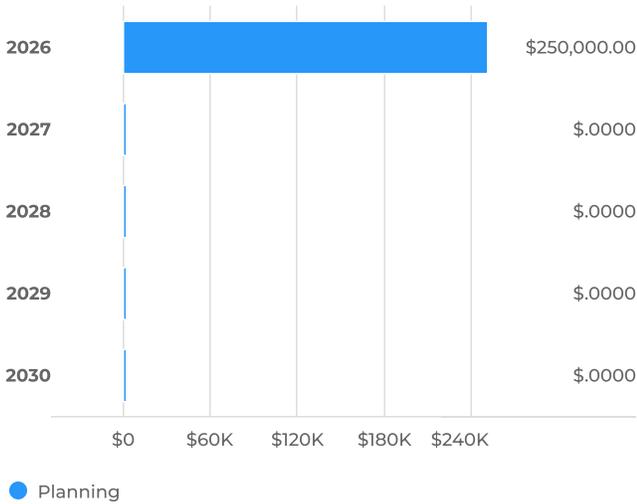
Impact If Not Approved

If not approved, firefighters conducting live fire training and possibly exposed to carcinogens will not be able to perform industry standard recommended personal hygiene and shower prior to leaving the training center to remove contaminants from their skin and clothing. If unable to shower, perform personal hygiene, and redress, firefighters will continue to leave the training center dirty, potentially spreading secondary contamination to their personal vehicles, fire stations, and possibly to their homes and families. Firefighters are 9% more likely to contract cancer than the U.S. general population, and 14% more likely to die from cancer than the U.S. general population. It is recommended that firefighters engage in personal hygiene and take showers to mitigate the CA risk after responding to fire incidents where firefighters enter an IDLH environment, and the same is true for live fire training. Gochland County Department of Fire-Rescue and Emergency Services needs a functional modern training center to educate and train both volunteers and career members. Training consists of basic fundamental courses such as EMT, Firefighter 1 & 2, and continuing education type training. If this project is not funded, the department will not be able to deliver the type of training needed to meet current and future demands. Crews will have to continue traveling outside the jurisdiction to other fire department training centers to practice basic skills..

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$250,000	\$250K	\$250K

Capital Cost by Year



Capital Cost for Budgeted Years



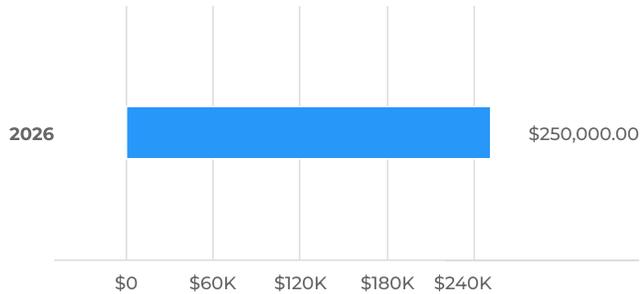
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Planning	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total	\$0	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Funding Sources

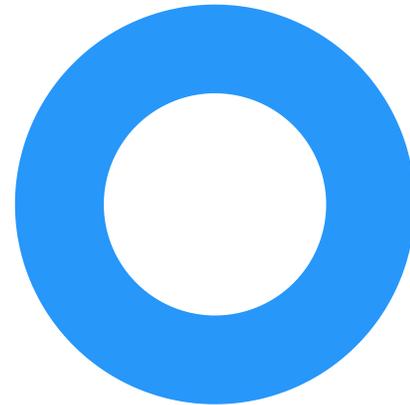
FY2026 Budget	Total Budget (all years)	Project Total
\$250,000	\$250K	\$250K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$250,000.00
TOTAL \$250,000.00

Funding Sources Breakdown		
Funding Sources	FY2026	Total
Operating Funds	\$250,000	\$250,000
Total	\$250,000	\$250,000

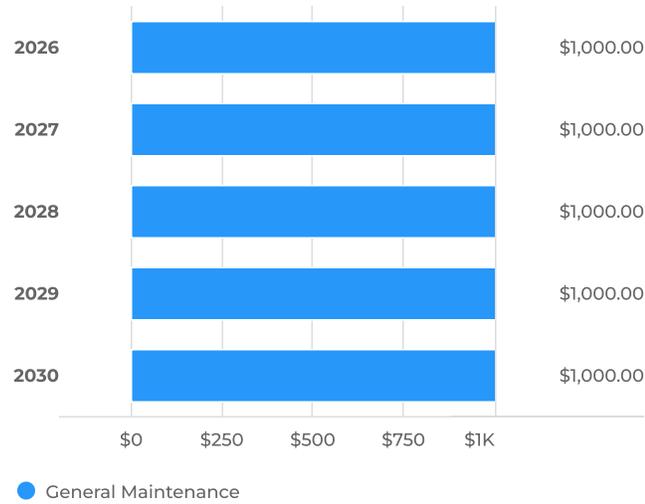
Operational Costs

FY2026 Budget
\$1,000

Total Budget (all years)
\$5K

Project Total
\$5K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000

Tanker Replacement

Overview

Request Owner	EDDIE FERGUSON, FIRE-RESCUE CHIEF
Department	Fire Rescue
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

Description

Planned replacement of Fire-Rescue Tankers. The majority of Goochland County is not serviced by municipal water and is void of fire hydrants. This requires that the Fire-Rescue Department have mobile water delivery capability to support rural firefighting operations. The department currently maintains a fleet of six tankers, one at each Fire-Rescue Station. Three of today's 6 tankers were purchased new in 2002. The department received a new tanker in 2021 and two new Tankers in 2024. All future tankers in Goochland will be tandem-axle trucks designed to carry the weight of 2,500 or 3,000 gallons of water and have the ability to offload water quickly into portable reservoirs deployed on emergency scenes. Units are equipped with a fire pump, hose and equipment storage. The three nearest tankers respond as part of the first alarm structure fire assignment, and it is not unusual to have all six tankers supporting a rural water supply operation at the scene of a working fire in the county.

The fire apparatus manufacturing industry has experienced steep inflation costs and increased delivery times as long as 3-4 years from the order date. An annual 12% inflation factor has been applied to this CIP project.

Details

Contact	Dillard E. Ferguson, Jr. Fire-Rescue Chief
Contact Phone	804-556-5304
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. In addition, ISO (Insurance Service Organization) scoring is based on fire department capabilities, available water supplies, and public safety communications. Modern tankers allow for safer vehicle operation on all types of roadways, while supporting rural water supply operations, maintaining higher GPM (gallon per minute) fire streams, potentially saving lives and property.

Impact If Not Approved

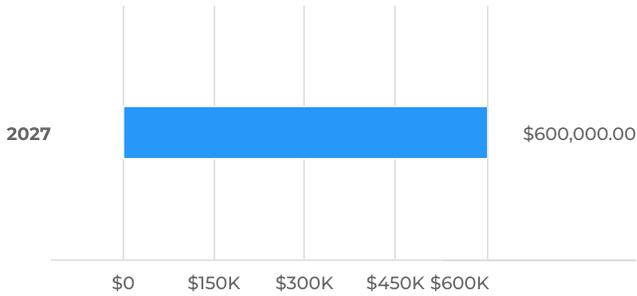
NFPA recommends fire apparatus replacement every 20 years or sooner based on the condition of the vehicle. Older vehicles do not have the latest features incorporated into the design to include safety features. Older units can incur higher maintenance costs, extended out of service times, and can become less reliable. Due to the size and weight of the vehicle, tankers have been identified by the fire service as the most dangerous piece of fire apparatus on the road. Tankers need to be properly sized to distribute the weight, including the right suspension and braking. New tankers are tandem-axle trucks, and all of our older tankers are single-axle trucks. Tandem-axle trucks allow

for better weight distribution, better braking, and an overall safer truck operation. 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. Without safe and functional tankers, we cannot address rural water supply needs in over 85% of the county.

Capital Cost

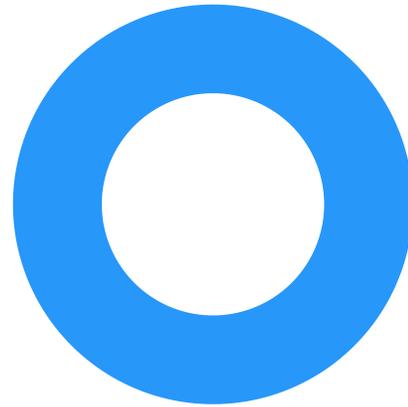
Total Budget (all years) **\$600K** Project Total **\$600K**

Capital Cost by Year



● Cost of Vehicle or Equipment

Capital Cost for Budgeted Years



● Cost of Vehicle or Equipment (100%) \$600,000
TOTAL \$600,000.00

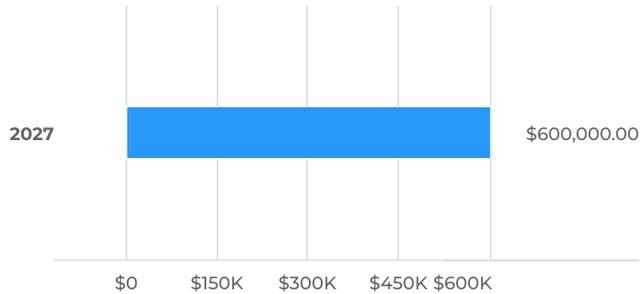
Capital Cost Breakdown		
Capital Cost	FY2027	Total
Cost of Vehicle or Equipment	\$600,000	\$600,000
Total	\$600,000	\$600,000

Funding Sources

Total Budget (all years)
\$600K

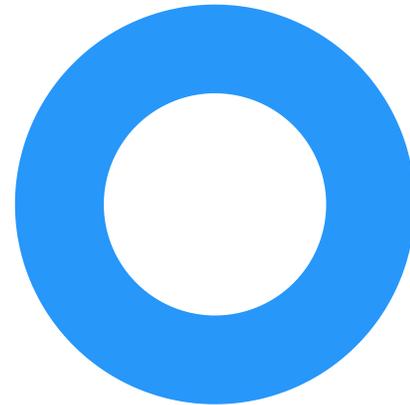
Project Total
\$600K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$600,000.00
TOTAL \$600,000.00

Funding Sources Breakdown

Funding Sources	FY2027	Total
Operating Funds	\$600,000	\$600,000
Total	\$600,000	\$600,000

Operational Costs

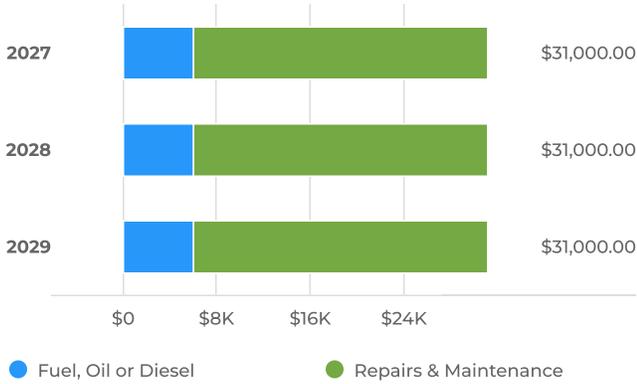
Total Budget (all years)

\$93K

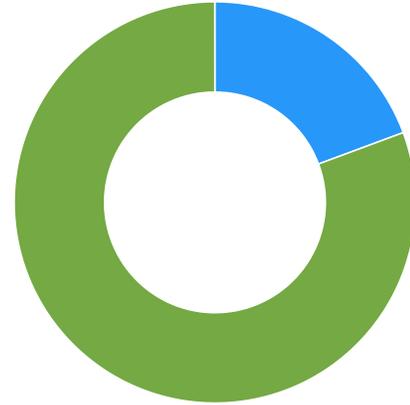
Project Total

\$93K

Operational Costs by Year



Operational Costs for Budgeted Years



● Fuel, Oil or Diesel (19%) \$18,000.00
 ● Repairs & Maintenance (81%) \$75,000.00
TOTAL \$93,000.00

Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	Total
Fuel, Oil or Diesel	\$6,000	\$6,000	\$6,000	\$18,000
Repairs & Maintenance	\$25,000	\$25,000	\$25,000	\$75,000
Total	\$31,000	\$31,000	\$31,000	\$93,000

GENERAL SERVICES REQUESTS

Administration Building Life cycle replacements

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	08/11/2025
Est. Completion Date	03/11/2026
Department	General Services
Type	Capital Improvement

Description

Life Cycle replacement of 7 RTU's , Circulation Pumps, and roof sections.

Details

Contact	Scott Foster
Contact Phone	805-556-5340
Contact Email	sfoster@goochlandva.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	20 years

Location

Address: 1800 Sandy Hook Road



Benefit to the Community

This project will ensure all the internal departments will continue to have a comfortable environment , minimizing HVAC downtime and minimizing any potential property and equipment damaging roof leaks. The community routinely conducts business in the Administration for various departments.

Impact If Not Approved

Higher potential for HVAC failures, circulation pump failures, and roof failures. The building was renovated in 2005 and is currently out of any warranty period for repairs.

Capital Cost

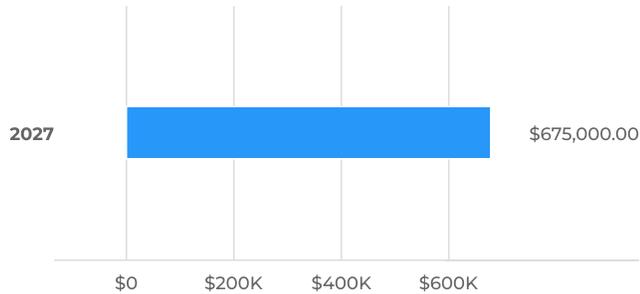
Total Budget (all years)

\$675K

Project Total

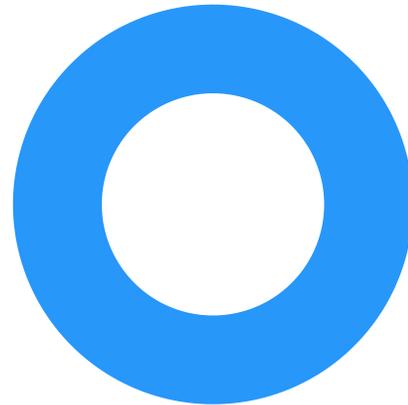
\$675K

Capital Cost by Year



● Maintenance & Repairs Existi...

Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (
TOTAL **\$675,000.00**

Capital Cost Breakdown

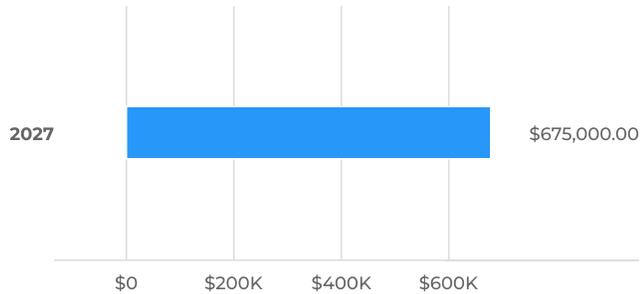
Capital Cost	FY2027	Total
Maintenance & Repairs Existing Structures	\$675,000	\$675,000
Total	\$675,000	\$675,000

Funding Sources

Total Budget (all years)
\$675K

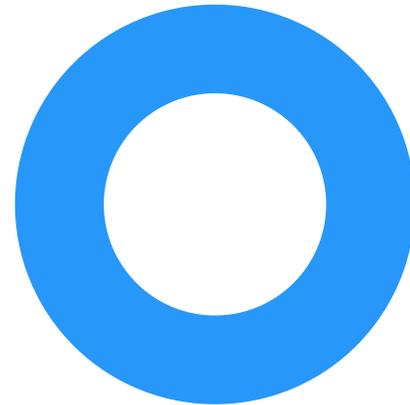
Project Total
\$675K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$675,000.00
TOTAL \$675,000.00

Funding Sources Breakdown		
Funding Sources	FY2027	Total
Operating Funds	\$675,000	\$675,000
Total	\$675,000	\$675,000

Central High School

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	08/01/2024
Est. Completion Date	05/01/2025
Department	General Services
Request Groups	GENERAL SERVICES
Type	Capital Improvement

Description

Life Cycle HVAC , and renovations to the emergency shelter. The project also includes a playground, and trail improvements. 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.

The facility currently does not have a playground or trail system. Construction of both amenities will expand capacity.

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	30 years

Benefit to the Community

The Central High School provides multiple programs and services for the community. This project is part of the CHS renovations. This project would be the renovation of the old cafeteria and the old classrooms in that section.

Impact If Not Approved

No additional functions or programs can be added.

Capital Cost

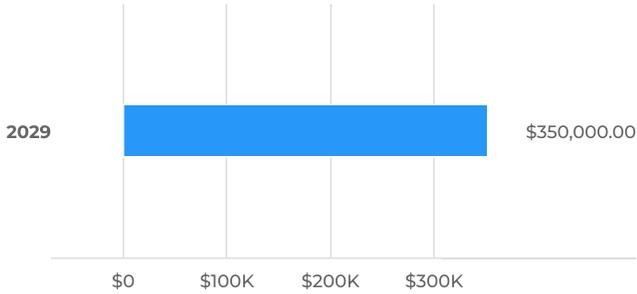
Total Budget (all years)

\$350K

Project Total

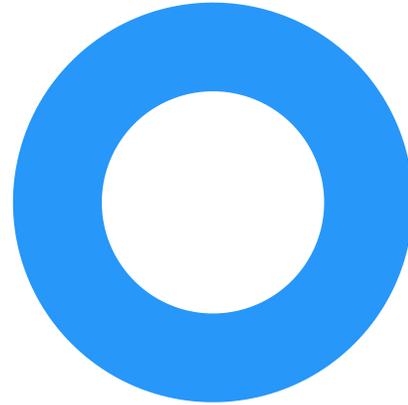
\$350K

Capital Cost by Year



● Maintenance & Repairs Existi...

Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (
TOTAL **\$350,000.00**

Capital Cost Breakdown

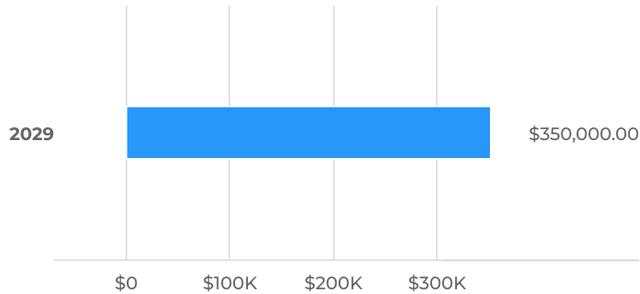
Capital Cost	FY2029	Total
Maintenance & Repairs Existing Structures	\$350,000	\$350,000
Total	\$350,000	\$350,000

Funding Sources

Total Budget (all years)
\$350K

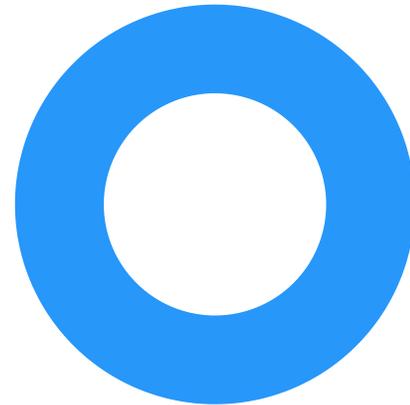
Project Total
\$350K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$350,000.00
TOTAL \$350,000.00

Funding Sources Breakdown

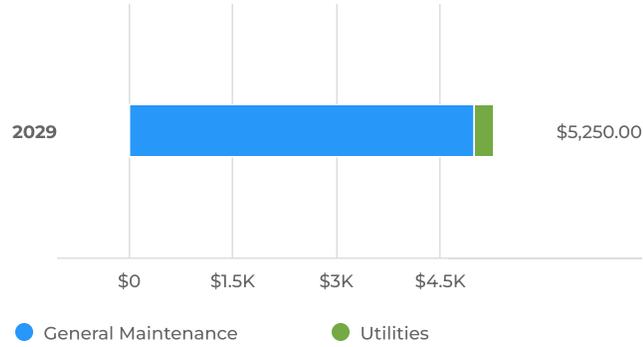
Funding Sources	FY2029	Total
Operating Funds	\$350,000	\$350,000
Total	\$350,000	\$350,000

Operational Costs

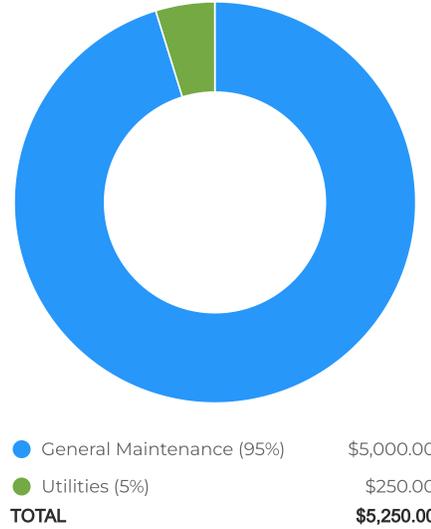
Total Budget (all years)
\$5.25K

Project Total
\$5.25K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2029	Total
General Maintenance	\$5,000	\$5,000
Utilities	\$250	\$250
Total	\$5,250	\$5,250

Emergency Generator for Fire Rescue Administration office and Medicine refrigerator

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	08/01/2025
Est. Completion Date	10/30/2025
Department	General Services
Request Groups	GENERAL SERVICES
Type	Capital Improvement

Description

The new changes in VA Board of Pharmacy Regulations pertaining to EMS medications require us to have a more elaborate EMS pharmacy operation in Fire-Rescue Administration. Some of our medications are temperature sensitive and have to be refrigerated in our secure room. The facility currently does not have an emergency generator back up system.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	30 years

Location



Benefit to the Community

This will bring the County into regulation, ensuring the medicines are securely stored and refrigerated.

Impact If Not Approved

This would put the County out of regulation, potentially impacting the ability to deliver EMS services to the citizens.

Capital Cost

FY2026 Budget

\$158,500

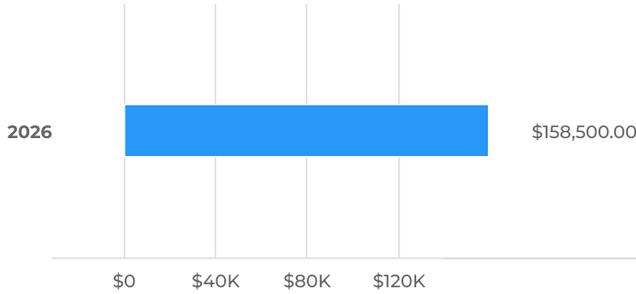
Total Budget (all years)

\$158.5K

Project Total

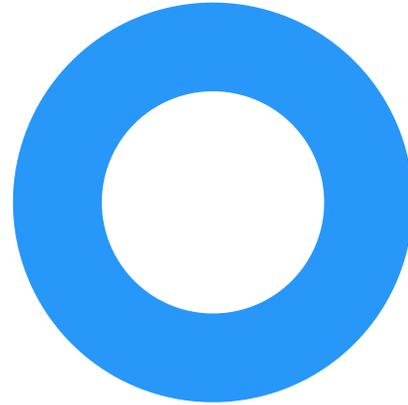
\$158.5K

Capital Cost by Year



● Construction (including furni...

Capital Cost for Budgeted Years



● Construction (including furniture & fixtures)

TOTAL

\$158,500.00

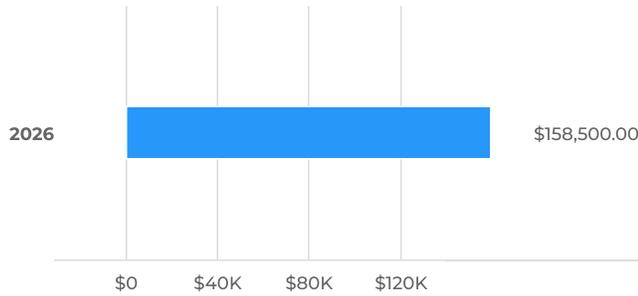
Capital Cost Breakdown

Capital Cost	FY2026	Total
Construction (including furniture & fixtures)	\$158,500	\$158,500
Total	\$158,500	\$158,500

Funding Sources

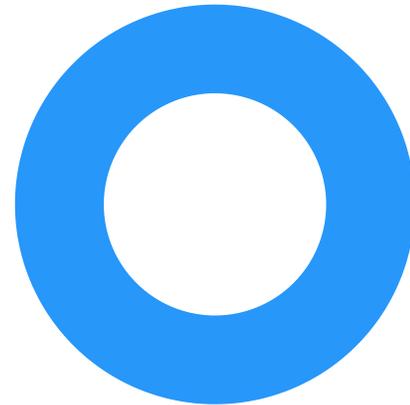
FY2026 Budget	Total Budget (all years)	Project Total
\$158,500	\$158.5K	\$158.5K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$158,500.00
TOTAL \$158,500.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$158,500	\$158,500
Total	\$158,500	\$158,500

Operational Costs

Total Budget (all years)

\$4K

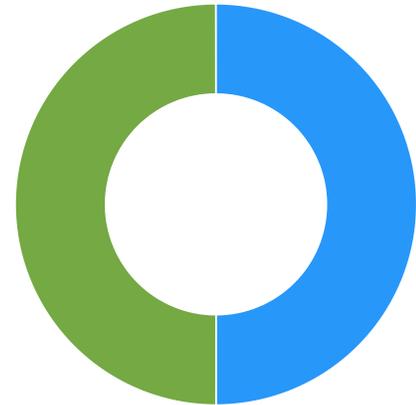
Project Total

\$4K

Operational Costs by Year



Operational Costs for Budgeted Years



● General Maintenance (50%) \$2,000.00
 ● Utilities (50%) \$2,000.00
TOTAL \$4,000.00

Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	FY2030	Total
General Maintenance	\$500	\$500	\$500	\$500	\$2,000
Utilities	\$500	\$500	\$500	\$500	\$2,000
Total	\$1,000	\$1,000	\$1,000	\$1,000	\$4,000

General Services Relocation

Overview

Request Owner	SCOTT FOSTER, DIRECTOR GENERAL SERVICES
Est. Start Date	07/03/2023
Est. Completion Date	01/30/2024
Department	General Services
Request Groups	GENERAL SERVICES
Type	Capital Improvement

Description

General Services will need to relocate to facilitate the New Courthouse project. The current General Services location is slated as both the initial construction lay down area and as public parking upon completion. At this time General Services is evaluating potential locations.

Details

Contact	Scott Foster
Contact Phone	804-556-5331
Contact Email	sfoster@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Tom Winfree, District 3
Useful Life	30 years

Benefit to the Community

General Services provides a range of support services through all departments. A central facility to accommodate equipment, supplies as well and office space is necessary for operations.

Impact If Not Approved

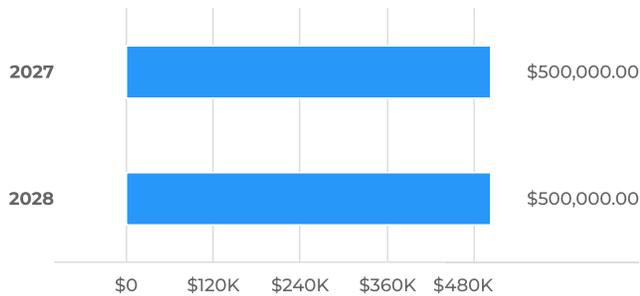
Delay of new Courthouse Construction until General Services can relocate.

Capital Cost

Total Budget (all years)
\$1M

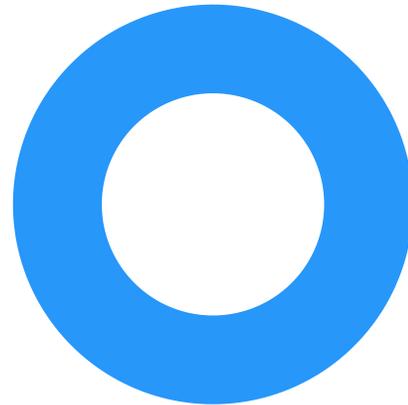
Project Total
\$1M

Capital Cost by Year



● Renovations & Additions Exis...

Capital Cost for Budgeted Years



● Renovations & Additions Existing Structures
TOTAL \$1,000,000.00

Capital Cost Breakdown

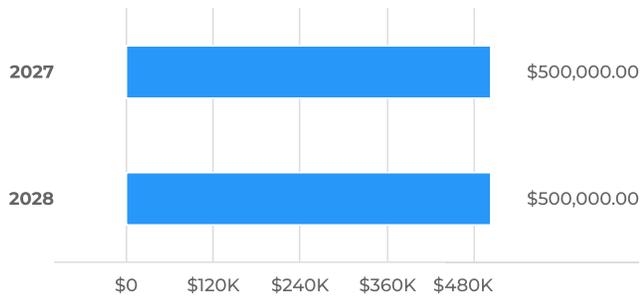
Capital Cost	FY2027	FY2028	Total
Renovations & Additions Existing Structures	\$500,000	\$500,000	\$1,000,000
Total	\$500,000	\$500,000	\$1,000,000

Funding Sources

Total Budget (all years)
\$1M

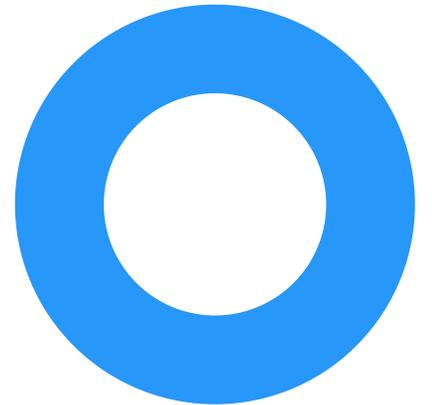
Project Total
\$1M

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$1,000,000.00
TOTAL \$1,000,000.00

Funding Sources Breakdown

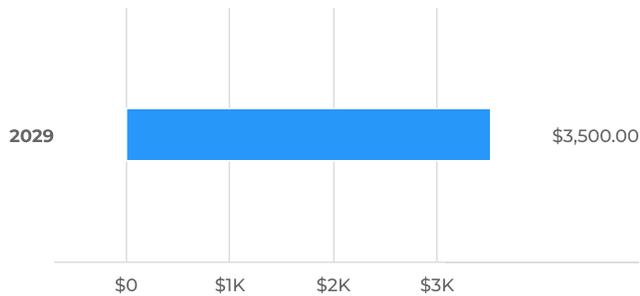
Funding Sources	FY2027	FY2028	Total
Operating Funds	\$500,000	\$500,000	\$1,000,000
Total	\$500,000	\$500,000	\$1,000,000

Operational Costs

Total Budget (all years)
\$3.5K

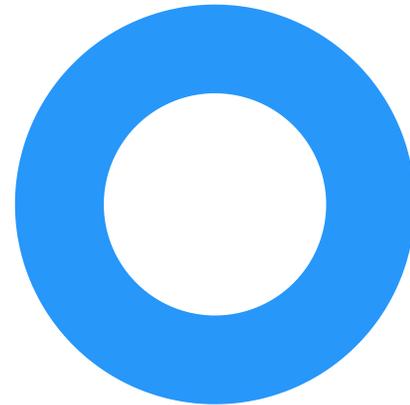
Project Total
\$3.5K

Operational Costs by Year



● Utilities

Operational Costs for Budgeted Years



● Utilities (100%)

\$3,500.00

TOTAL

\$3,500.00

Operational Costs Breakdown

Operational Costs	FY2029	Total
Utilities	\$3,500	\$3,500
Total	\$3,500	\$3,500

Cost Savings

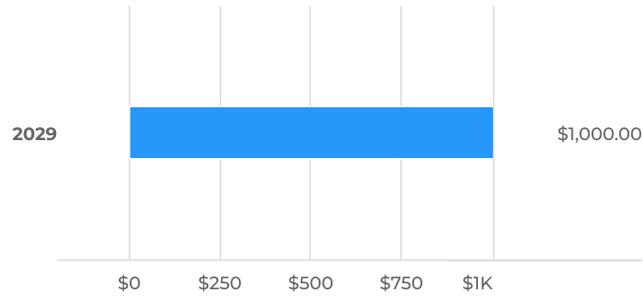
Total Budget (all years)

\$1K

Project Total

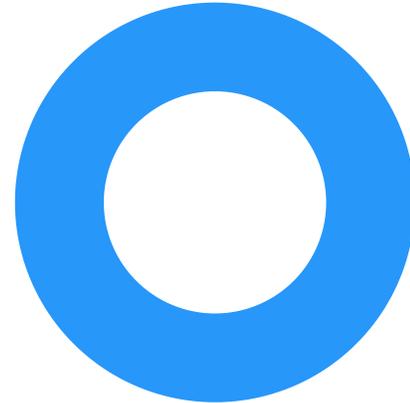
\$1K

Cost Savings by Year



● Annual Cost Savings

Cost Savings for Budgeted Years



● Annual Cost Savings (100%) \$1,000.00
TOTAL \$1,000.00

Cost Savings Breakdown

Cost Savings	FY2029	Total
Annual Cost Savings	\$1,000	\$1,000
Total	\$1,000	\$1,000

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	General Services
Request Groups	JUDICIAL
Type	Capital Improvement

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. Tom Winfree, 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

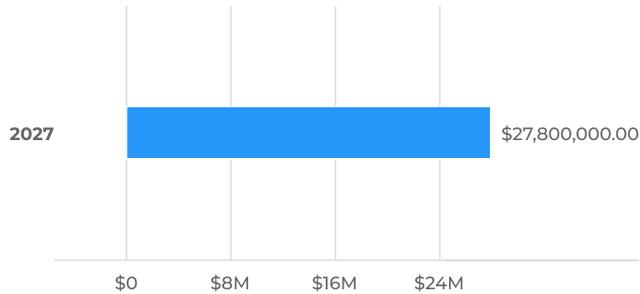
There is an expected impact on contractual services and personnel related to the construction of a new court building. Impacts would include contractual services related to ongoing and preventative maintenance as well as impact on cleaning services. Potential impact of adding additional security upgrades to existing facilities.

Capital Cost

Total Budget (all years)
\$27.8M

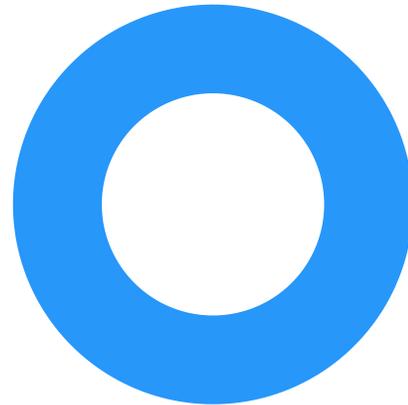
Project Total
\$27.8M

Capital Cost by Year



● Construction (including furni...

Capital Cost for Budgeted Years



● Construction (including furniture & fixtures)
TOTAL \$27,800,000.00

Capital Cost Breakdown

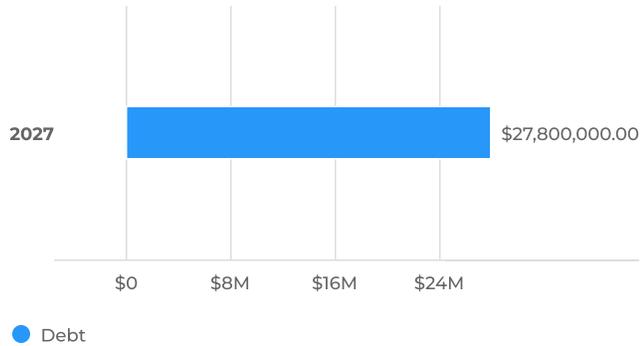
Capital Cost	FY2027	Total
Construction (including furniture & fixtures)	\$27,800,000	\$27,800,000
Total	\$27,800,000	\$27,800,000

Funding Sources

Total Budget (all years)
\$27.8M

Project Total
\$27.8M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2027	Total
Debt	\$27,800,000	\$27,800,000
Total	\$27,800,000	\$27,800,000

Operational Costs

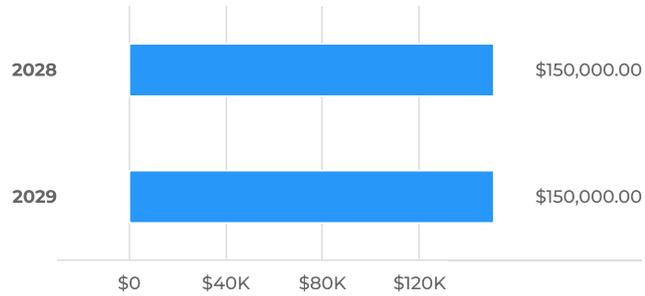
Total Budget (all years)

\$300K

Project Total

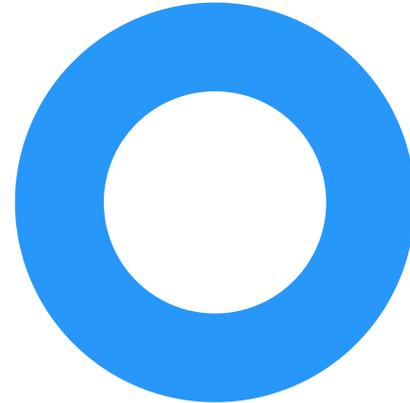
\$300K

Operational Costs by Year



● Utilities

Operational Costs for Budgeted Years



● Utilities (100%)

\$300,000.00

TOTAL

\$300,000.00

Operational Costs Breakdown

Operational Costs	FY2028	FY2029	Total
Utilities	\$150,000	\$150,000	\$300,000
Total	\$150,000	\$150,000	\$300,000

INFORMATION SYSTEMS REQUESTS

Avenity Project - Enhancing Goochland Counties Financial System for Treasurer and Commissioner of Revenue

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

The proposed project involves upgrading and customizing the Treasurer and Commissioner of the Revenue software to enhance Goochland County's financial management systems. This initiative aims to improve efficiency, accuracy, and user experience across various functionalities, including payment processing, delinquent collections, business licensing, personal property, real estate, and taxpayer portal interactions.

Key features include enhanced reporting capabilities, streamlined workflows, updated compliance mechanisms, and integration of advanced functionalities such as automated reconciliation, digital signatures, and taxpayer self-service tools. These upgrades will ensure the county's systems are modernized to meet current demands and provide robust support for future growth.

The implementation will include detailed project planning, iterative development, thorough testing, and comprehensive training to ensure a seamless transition and long-term success. This investment underscores Goochland County's commitment to efficient governance and exceptional service delivery to its residents and businesses.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The software upgrade will improve efficiency, accuracy, and transparency in Goochland County's financial management processes, enhancing services for residents and businesses. It will provide user-friendly tools for self-service, streamline operations to save taxpayer money, and ensure compliance with county policies. These modern systems will support long-term growth and sustainability, fostering trust and creating a more responsive and business-friendly environment.

Impact If Not Approved

If the software upgrade is not approved, Goochland County will face continued inefficiencies and limitations in its financial management processes. Outdated systems may lead to slower service delivery, increased errors, and higher administrative costs. The lack of modern tools will reduce the county's ability to meet growing demands, compromising transparency, compliance, and service quality. Residents and businesses may experience delays, frustration, and diminished trust in the county's ability to effectively manage resources and adapt to future needs.

Capital Cost

FY2026 Budget

\$780,000

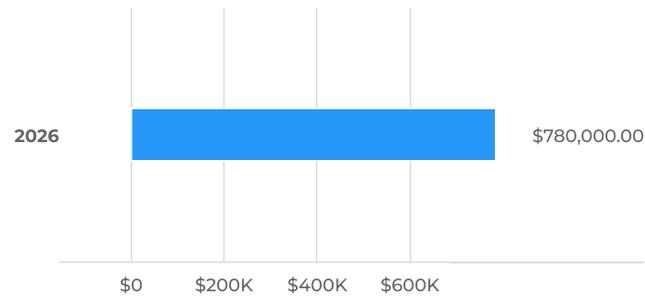
Total Budget (all years)

\$780K

Project Total

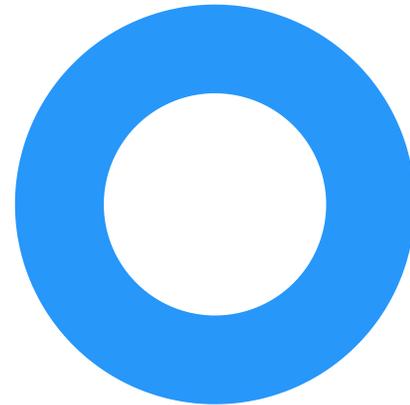
\$780K

Capital Cost by Year



● Software

Capital Cost for Budgeted Years



● Software (100%)

\$780,000.00

TOTAL

\$780,000.00

Capital Cost Breakdown

Capital Cost	FY2026	Total
Software	\$780,000	\$780,000
Total	\$780,000	\$780,000

Funding Sources

FY2026 Budget

\$780,000

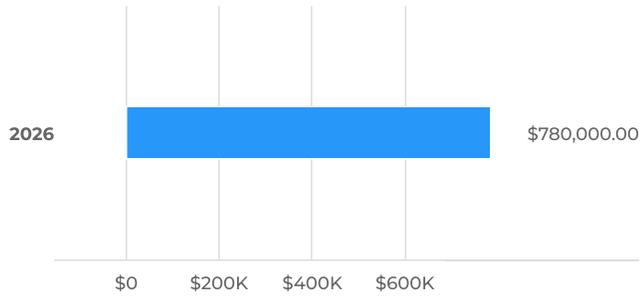
Total Budget (all years)

\$780K

Project Total

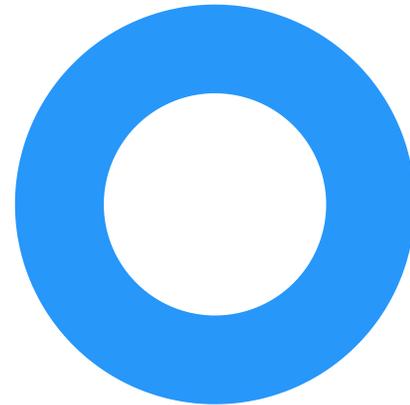
\$780K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)

\$780,000.00

TOTAL

\$780,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$780,000	\$780,000
Total	\$780,000	\$780,000

Conference Room 270 Audio Video Upgrades

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

The project involves upgrading the audiovisual (AV) system in Conference Room 270 to enhance functionality for presentations and hybrid meetings. Key upgrades include replacing the existing 90" display with a new model, integrating a Barco wireless presentation system, and installing a PTZ USB camera and advanced audio components, including ceiling-mounted speakers and a beam-tracking microphone. The solution supports BYOD video conferencing platforms (e.g., Zoom/Teams), provides additional HDMI feeds for integration with existing Board of Supervisors systems, and includes programming updates for centralized control of audio, video, and system operations. These enhancements aim to improve usability, flexibility, and compatibility with current technologies.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The upgraded audiovisual (AV) system in Conference Room 270 provides several benefits to the community, including:

- Improved Accessibility and Participation:** Enhanced video conferencing capabilities allow remote attendees, including community members, to participate in meetings and events more effectively, fostering greater inclusivity.
- Enhanced Communication:** The upgraded audio and visual systems ensure clearer presentations and discussions, benefiting both in-person and remote participants, which is critical for public meetings and decision-making processes.
- Support for Hybrid Events:** With seamless integration of BYOD platforms like Zoom and Teams, the facility supports hybrid meetings, making it easier to engage with stakeholders, professionals, and community members who cannot attend in person.
- Integration with Existing Systems:** By linking with the Board of Supervisors' AV systems, the project supports efficient broadcasting and recording of meetings, enabling greater transparency and accessibility for public records.
- Modernized Infrastructure:** The project ensures the room is equipped with state-of-the-art technology, which not only improves user experience but also supports the community's long-term needs for modern, reliable facilities.

This investment ultimately strengthens the community's ability to communicate, collaborate, and engage effectively in civic activities.

Impact If Not Approved

If the Conference Room 270 AV upgrade project is not approved, the following negative impacts could affect the community:

- Subpar Meeting Experience:** The outdated AV equipment will continue to deliver poor audio and visual quality, making it challenging to conduct effective meetings, presentations, or hybrid events.

2. **Decreased Productivity:** Inefficient or unreliable technology will waste time during meetings due to troubleshooting and workarounds, affecting productivity and frustrating users.

3. **Missed Opportunities for Modernization:** Delaying the upgrades risks further obsolescence of existing technology, potentially increasing future costs as equipment continues to deteriorate or becomes incompatible with new platforms.

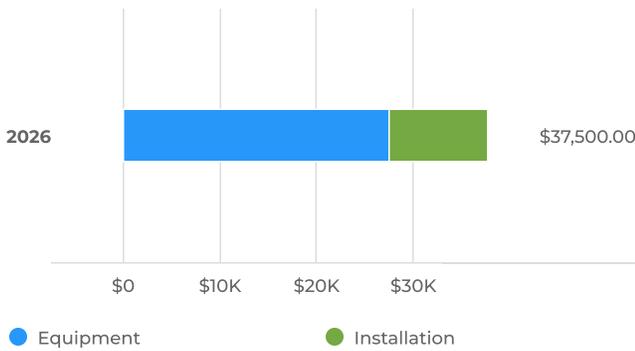
4. **Community Disengagement:** Without improvements, the room will fail to meet the evolving needs of a tech-savvy public, potentially reducing participation and trust in community processes.

By not approving the project, the community may face ongoing barriers to effective communication, engagement, and transparency, weakening its ability to collaborate and address key issues.

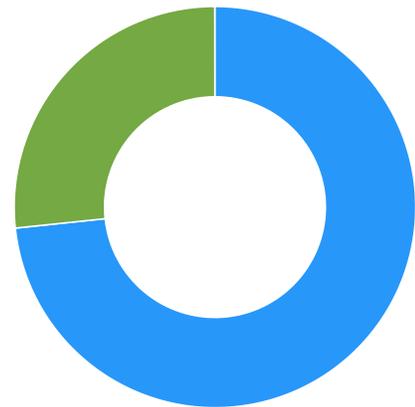
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$37,500	\$37.5K	\$37.5K

Capital Cost by Year



Capital Cost for Budgeted Years



● Equipment (73%)	\$27,500.00
● Installation (27%)	\$10,000.00
TOTAL	\$37,500.00

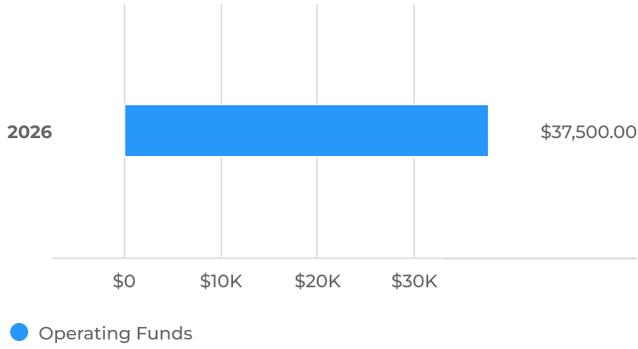
Capital Cost Breakdown

Capital Cost	FY2026	Total
Equipment	\$27,500	\$27,500
Installation	\$10,000	\$10,000
Total	\$37,500	\$37,500

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$37,500	\$37.5K	\$37.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Operating Funds	\$37,500	\$37,500
Total	\$37,500	\$37,500

ECC Gammatronic UPS Battery Replacment

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	PUBLIC SAFETY, GENERAL GOVERNMENT
Type	Capital Equipment

Description

This request is for the replacement of original batteries in the Gamatronic Power+ 90kVA UPS system, which have exceeded their four-year lifespan and are no longer reliable. It includes the purchase and installation of 128 new batteries, performed by certified technicians, and compliant disposal of the old ones. The replacement ensures system reliability, preventing costly downtime and emergency repairs.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@gmail.com
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	6 to 9 years
New or Used Equipment	New Equipment

Benefit to the Community

Replacing the UPS system's aging batteries ensures uninterrupted power supply to critical systems, enhancing the reliability of essential services for the community. This prevents potential disruptions during power outages, safeguarding public safety, operational continuity, and access to vital resources. It minimizes the risk of costly emergencies and ensures that key facilities remain operational, providing peace of mind to residents and stakeholders.

Impact If Not Approved

If the replacement of the UPS batteries is not approved, the aging batteries are likely to fail, jeopardizing the reliability of the UPS system. This could result in power interruptions to critical systems, causing operational downtime and potentially compromising public safety and essential services. Additionally, emergency repairs for failed components could lead to significantly higher costs and delays, as well as potential damage to equipment dependent on stable power supply. The lack of a reliable UPS could erode community trust in the ability to maintain essential services during outages.

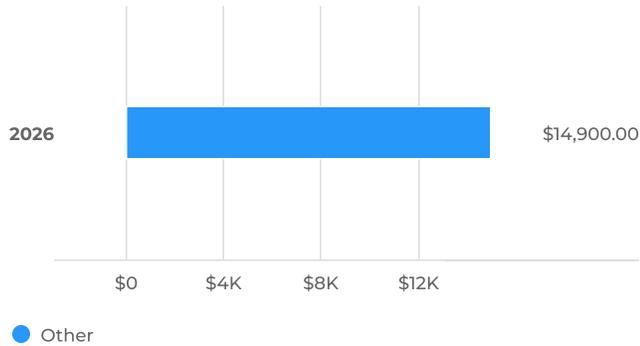
Capital Cost

FY2026 Budget
\$14,900

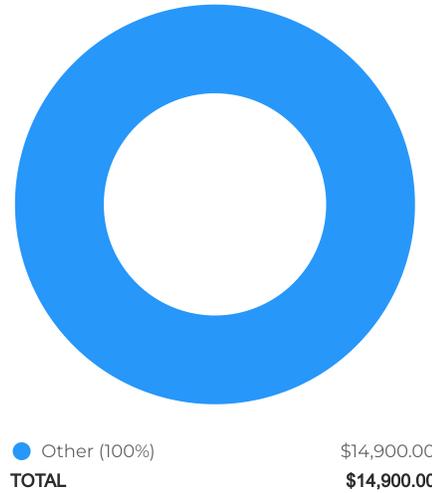
Total Budget (all years)
\$14.9K

Project Total
\$14.9K

Capital Cost by Year



Capital Cost for Budgeted Years

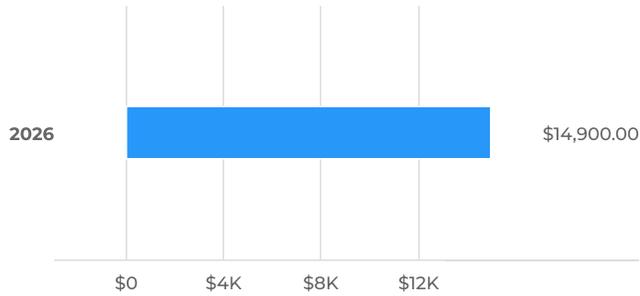


Capital Cost Breakdown		
Capital Cost	FY2026	Total
Other	\$14,900	\$14,900
Total	\$14,900	\$14,900

Funding Sources

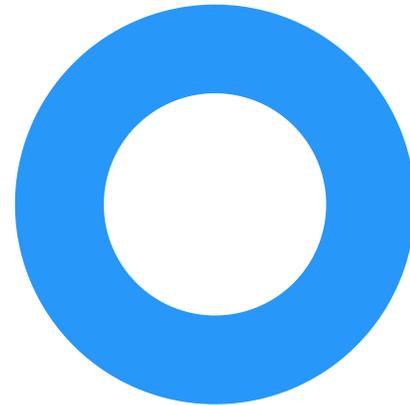
FY2026 Budget	Total Budget (all years)	Project Total
\$14,900	\$14.9K	\$14.9K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)	\$14,900.00
TOTAL	\$14,900.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$14,900	\$14,900
Total	\$14,900	\$14,900

Goochland Boardroom Enhancement Project

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

The Goochland Boardroom (250) AV Rack Move and Upgrade Project involves the relocation and consolidation of existing audio-visual equipment into a new, larger rack housed within a designated AV closet space. This initiative includes the installation of upgraded hardware such as advanced DSP mixers, wireless microphones, amplifiers, and a modernized control processor to enhance system performance. The project aims to improve the boardroom's audio-visual capabilities by implementing new field cabling, integrating all components efficiently, and ensuring compatibility with current systems. This upgrade aligns with the organization's goal of fostering a reliable and high-quality AV experience for meetings and presentations.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The Goochland Boardroom (250) AV Rack Move and Upgrade Project brings significant benefits to the community by introducing modern, reliable technology to support local government operations. By replacing outdated equipment with current hardware and software solutions, the project ensures smoother and more efficient functionality during public meetings. This transition to up-to-date technology reduces the risk of technical disruptions, increases system longevity, and demonstrates the county's commitment to maintaining a forward-thinking, well-equipped infrastructure. The improved systems provide a foundation for better transparency, accessibility, and engagement with the community, reflecting an investment in the long-term success of public services.

Impact If Not Approved

If the project is not approved, the county may face ongoing technical issues and higher maintenance costs due to outdated equipment. Delayed upgrades could make future improvements more costly and limit the board's ability to operate efficiently, impacting communication and public engagement.

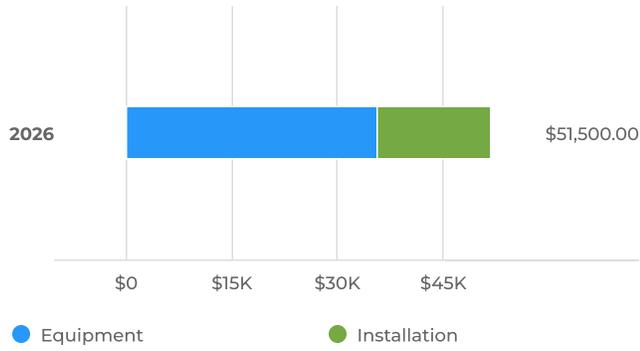
Capital Cost

FY2026 Budget
\$51,500

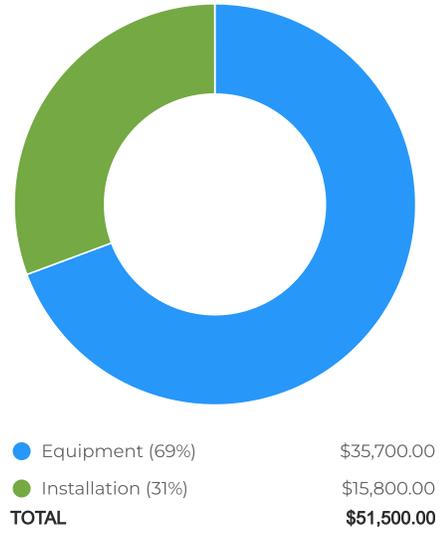
Total Budget (all years)
\$51.5K

Project Total
\$51.5K

Capital Cost by Year



Capital Cost for Budgeted Years



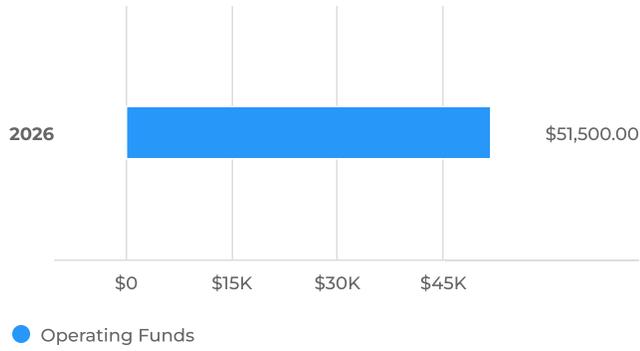
Capital Cost Breakdown

Capital Cost	FY2026	Total
Equipment	\$35,700	\$35,700
Installation	\$15,800	\$15,800
Total	\$51,500	\$51,500

Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$51,500	\$51.5K	\$51.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Operating Funds	\$51,500	\$51,500
Total	\$51,500	\$51,500

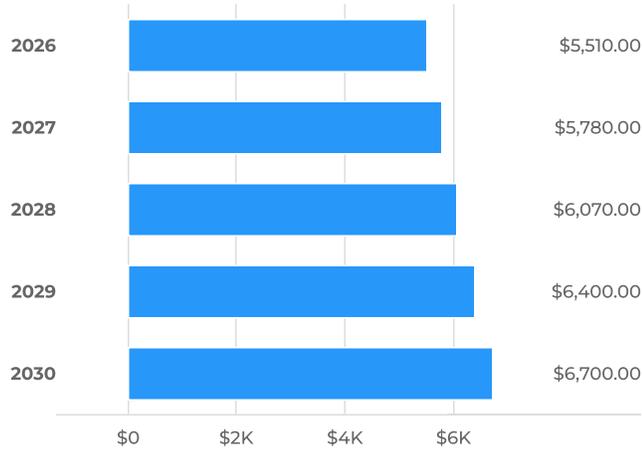
Operational Costs

FY2026 Budget
\$5,510

Total Budget (all years)
\$30.46K

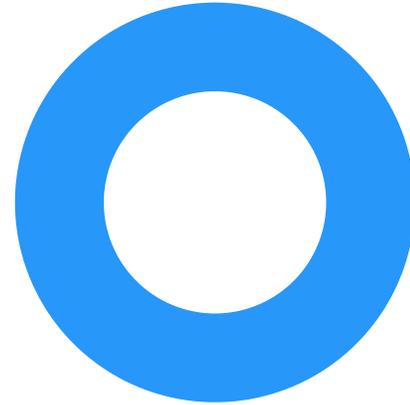
Project Total
\$30.46K

Operational Costs by Year



● Annual Repairs & Maintenan...

Operational Costs for Budgeted Years



● Annual Repairs & Maintenance (100%) \$30,460
TOTAL \$30,460.00

Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Annual Repairs & Maintenance	\$5,510	\$5,780	\$6,070	\$6,400	\$6,700	\$30,460
Total	\$5,510	\$5,780	\$6,070	\$6,400	\$6,700	\$30,460

Goochland Cyber Risk Assessment Project

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

This project aims to evaluate and enhance Goochland County's cybersecurity and IT infrastructure. The initiative will identify vulnerabilities, address risks, and improve resilience across key areas such as IT, Finance, HR, Public Safety, and Compliance.

Deliverables include detailed scorecards, an overall security assessment, and prioritized recommendations to guide improvements. This project demonstrates Goochland County's commitment to safeguarding data, ensuring continuity, and strengthening public trust in its digital systems.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
Useful Life	3 years or less
New or Used Equipment	New Equipment

Benefit to the Community

The Goochland County Cybersecurity Risk Assessment Project benefits the community by protecting sensitive data, ensuring reliable public services, building trust in local government, saving costs through proactive risk management, and ensuring compliance with data protection standards. It strengthens the county's ability to safeguard residents and businesses in an increasingly digital world.

Impact If Not Approved

Without approval, the county risks increased cyber threats, data breaches, service disruptions, financial losses, and diminished public trust. It may also face non-compliance issues and remain unprepared for evolving security challenges, endangering critical public services.

Capital Cost

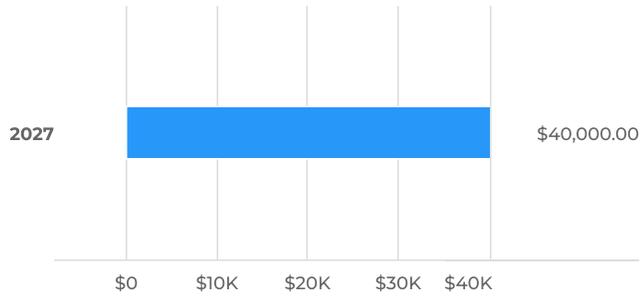
Total Budget (all years)

\$40K

Project Total

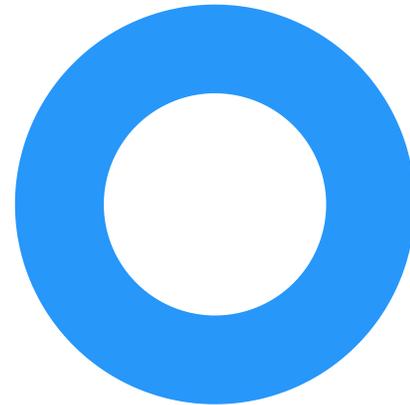
\$40K

Capital Cost by Year



● Other

Capital Cost for Budgeted Years



● Other (100%)

\$40,000.00

TOTAL

\$40,000.00

Capital Cost Breakdown

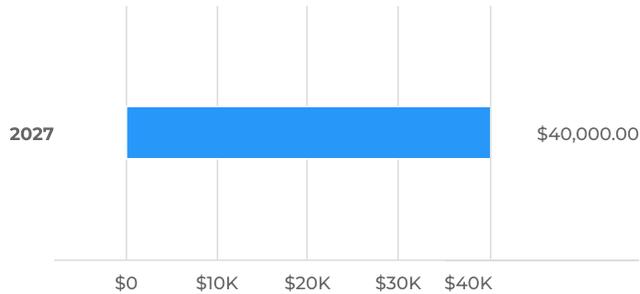
Capital Cost	FY2027	Total
Other	\$40,000	\$40,000
Total	\$40,000	\$40,000

Funding Sources

Total Budget (all years)
\$40K

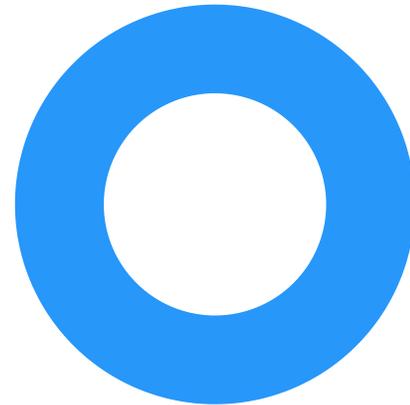
Project Total
\$40K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$40,000.00
TOTAL \$40,000.00

Funding Sources Breakdown		
Funding Sources	FY2027	Total
Operating Funds	\$40,000	\$40,000
Total	\$40,000	\$40,000

Next-Gen Security Initiative

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

The **Next-Gen Security Initiative** enhances the organization's cybersecurity by outsourcing the establishment of a state-of-the-art Security Operations Center (SOC) and a next-generation Security Information and Event Management (SIEM) system to a trusted vendor. This partnership leverages the vendor's expertise and advanced technologies to deliver 24/7 threat detection, streamlined incident response, and proactive defense against evolving cyber threats, ensuring a secure, resilient, and compliant digital environment.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The **Next-Gen Security Initiative** benefits Goochland County by strengthening its ability to prevent, detect, and respond to cyber threats, safeguarding sensitive data and critical services that residents rely on daily. By partnering with a trusted vendor, the County ensures advanced cybersecurity measures are efficiently implemented, reducing risks of breaches that could disrupt operations, compromise personal information, or harm public trust. This initiative enhances the County's security posture, contributing to a safer digital environment, fostering community confidence, and ensuring the reliable delivery of essential services to Goochland residents.

Impact If Not Approved

If the **Next-Gen Security Initiative** is not approved, Goochland County may face significant cybersecurity risks, including vulnerabilities to data breaches, ransomware attacks, and disruptions to critical services. Without a modernized Security Operations Center (SOC) and next-generation Security Information and Event Management (SIEM) system, the County's ability to detect and respond to threats in real time will be limited, increasing the likelihood of prolonged incidents that could compromise sensitive information and public trust. Additionally, the lack of robust cybersecurity measures could lead to regulatory non-compliance, financial penalties, and reputational damage, ultimately hindering the County's ability to effectively serve its residents.

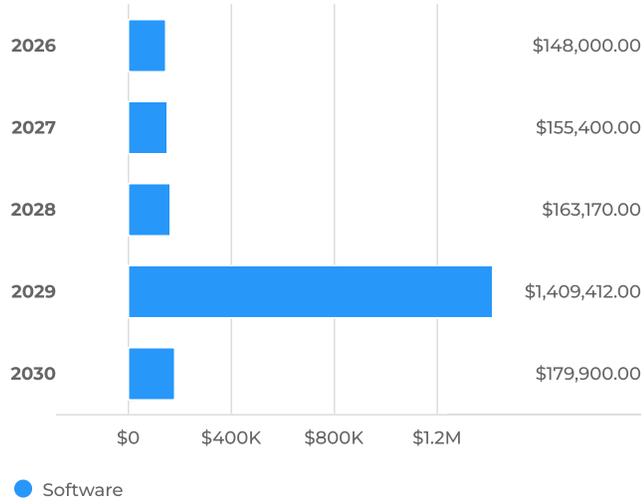
Capital Cost

FY2026 Budget
\$148,000

Total Budget (all years)
\$2.056M

Project Total
\$2.056M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Software	\$148,000	\$155,400	\$163,170	\$1,409,412	\$179,900	\$2,055,882
Total	\$148,000	\$155,400	\$163,170	\$1,409,412	\$179,900	\$2,055,882

Funding Sources

FY2026 Budget

\$148,000

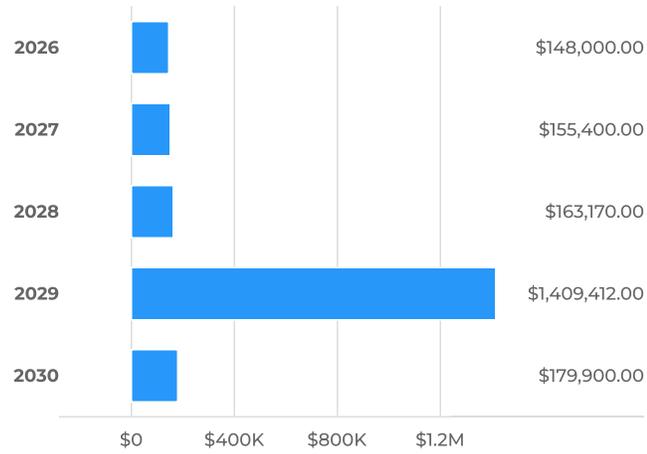
Total Budget (all years)

\$2.056M

Project Total

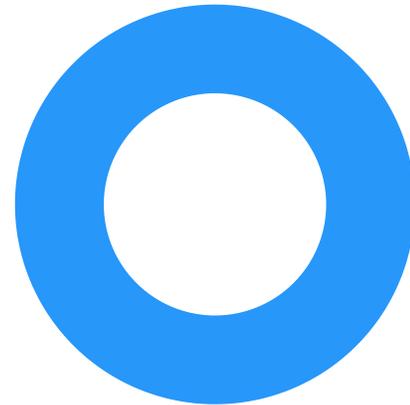
\$2.056M

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)

\$2,055,882.00

TOTAL

\$2,055,882.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Funds	\$148,000	\$155,400	\$163,170	\$1,409,412	\$179,900	\$2,055,882
Total	\$148,000	\$155,400	\$163,170	\$1,409,412	\$179,900	\$2,055,882

SAN Storage Migration to STaaS (Storage as a Service)

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

This project proposes a Storage-as-a-Service (STaaS) solution for Goochland County, powered by NetApp Keystone and delivered by ePlus. It offers flexible, consumption-based storage with no upfront costs, streamlined management, and enhanced scalability to support hybrid cloud strategies and secure data operations.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	6 to 9 years
New or Used Equipment	New Equipment

Benefit to the Community

The proposed Storage-as-a-Service (STaaS) solution benefits the community by replacing the county's outdated, end-of-support storage infrastructure with a modern, scalable, and secure system. This ensures reliable data management, reduces downtime risk, and improves the efficiency of public services. The solution's cost-predictable, consumption-based model saves taxpayer money by eliminating over-provisioning and unnecessary expenditures. Additionally, enhanced data security and performance support the county's ability to provide responsive and uninterrupted services to residents.

Impact If Not Approved

If not approved, the county risks relying on unsupported storage infrastructure, leading to potential service disruptions, data vulnerabilities, increased maintenance costs, and operational inefficiencies. This could hinder the county's ability to meet growing demands, maintain compliance, and effectively serve the community.

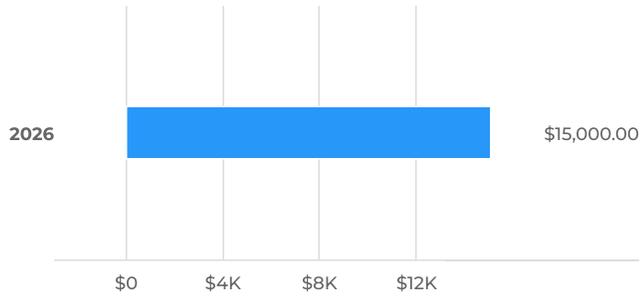
Capital Cost

FY2026 Budget
\$15,000

Total Budget (all years)
\$15K

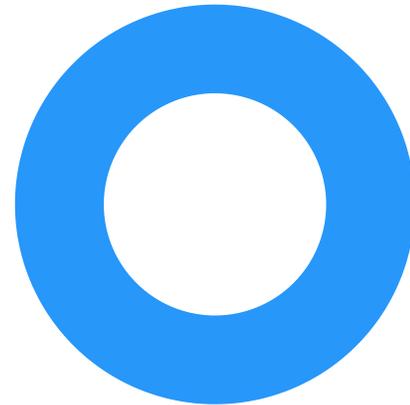
Project Total
\$15K

Capital Cost by Year



● Installation

Capital Cost for Budgeted Years



● Installation (100%) \$15,000.00
TOTAL \$15,000.00

Capital Cost Breakdown

Capital Cost	FY2026	Total
Installation	\$15,000	\$15,000
Total	\$15,000	\$15,000

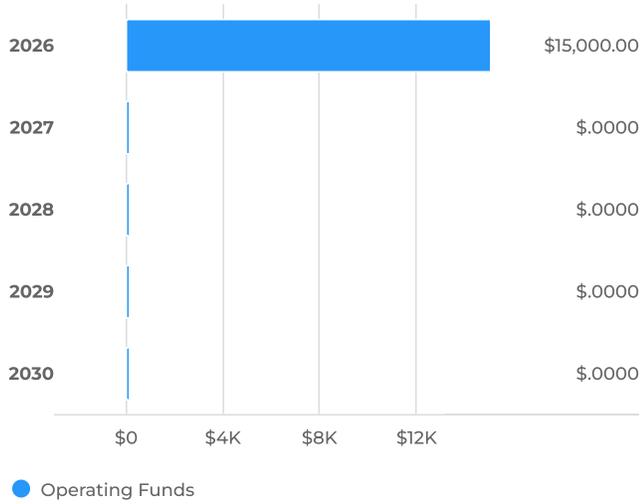
Funding Sources

FY2026 Budget
\$15,000

Total Budget (all years)
\$15K

Project Total
\$15K

Funding Sources by Year



Funding Sources for Budgeted Years



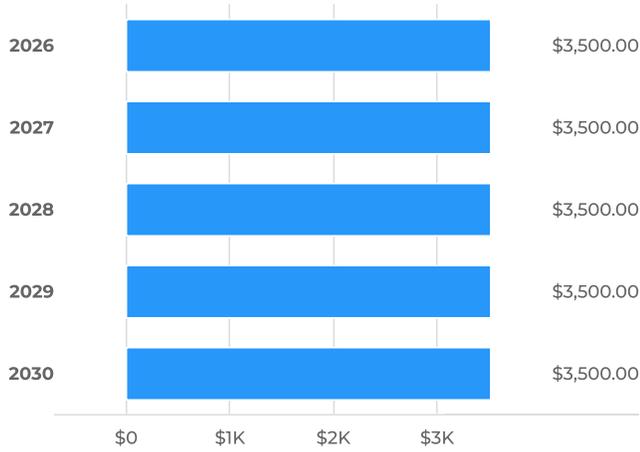
Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Funds	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total	\$15,000	\$0	\$0	\$0	\$0	\$15,000

Operational Costs

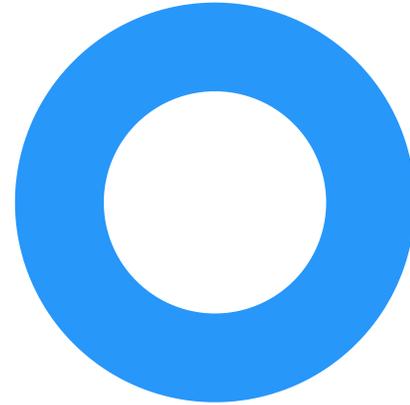
FY2026 Budget	Total Budget (all years)	Project Total
\$3,500	\$17.5K	\$17.5K

Operational Costs by Year



● Ongoing Fees and/or Licensi...

Operational Costs for Budgeted Years



● Ongoing Fees and/or Licensing (100%) \$17,500
TOTAL \$17,500.00

Operational Costs Breakdown

Operational Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Ongoing Fees and/or Licensing	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$17,500
Total	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$17,500

Tyler SaaS Migration

Overview

Request Owner	DAN STOWERS, ASSISTANT DIRECTOR FOR INFORMATION SERVICES
Department	Information Systems
Request Groups	GENERAL GOVERNMENT
Type	Capital Equipment

Description

Tyler Cloud Migration presents an opportunity to enhance operational efficiency by transitioning to a secure and scalable cloud-based infrastructure. This migration will centralize data, streamline processes, and improve system performance, all while ensuring robust disaster recovery capabilities. The proposal includes initial implementation costs and ongoing maintenance, aimed at providing seamless access to Tyler's advanced solutions and reducing long-term IT expenses. Investing in this migration aligns with our strategic goals of modernization and sustainability, ensuring our organization is equipped to meet current and future demands effectively.

Details

Contact	Dan Stowers
Contact Phone	804-556-5820
Contact Email	dstowers@goochlandva.us
Type of Project	Upgrade
Supervisor & Election District	Countywide
Useful Life	10 years and above
New or Used Equipment	New Equipment

Benefit to the Community

The Tyler Cloud Migration offers several benefits to the community, including:

- Enhanced Accessibility:** With systems hosted on the cloud, residents and businesses will have more reliable and convenient access to government services and resources. This is especially beneficial for online transactions and information retrieval.
- Improved Efficiency:** By streamlining processes and automating routine tasks, local government services can operate more efficiently, reducing wait times and improving the overall experience for community members. Additionally, the cloud migration will require less IT staff resources for system maintenance, allowing the team to focus on more strategic initiatives.
- Stronger Disaster Recovery:** A cloud-based infrastructure ensures that essential community services remain operational during emergencies, such as natural disasters, safeguarding vital functions and data.
- Cost Savings Over Time:** By reducing the need for costly on-premises hardware and maintenance, the project allows more budget flexibility, potentially reallocating savings to other community-focused initiatives.

These benefits collectively support a more connected, resilient, and efficient community environment.

Impact If Not Approved

If the Tyler Cloud Migration is not approved, several challenges and risks may persist or worsen:

- Loss of Vendor Support:** Tyler will no longer be supporting on-premise solutions in the very near future, leaving the current systems without updates, patches, or technical assistance, which could result in degraded performance and increased vulnerabilities.
- Inefficiencies in Operations:** Without the migration, inefficiencies in manual processes and outdated systems will persist, requiring more staff time and resources to manage, which could strain IT and other departments.

3. **Increased Risk of System Downtime:** On-premises systems are more vulnerable to hardware failures and disasters. Without the enhanced disaster recovery capabilities offered by the cloud, the community faces potential service interruptions during emergencies.

4. **Higher Long-Term Costs:** Continued reliance on legacy systems will likely result in higher maintenance and upgrade costs over time, diverting funds from other community projects and initiatives.

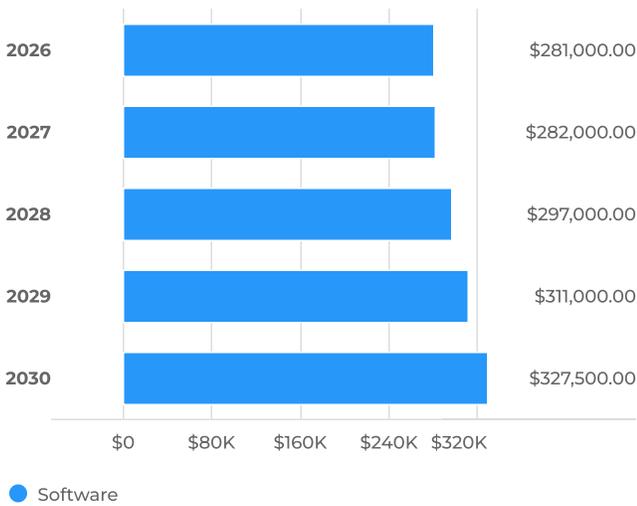
5. **Security Vulnerabilities:** Without the robust security features of a cloud environment, sensitive community and government data could be more susceptible to cyberattacks and breaches.

Failing to move forward with the Tyler Cloud Migration may hinder the government’s ability to modernize its operations, provide high-quality services to the community, and ensure resilience against future challenges.

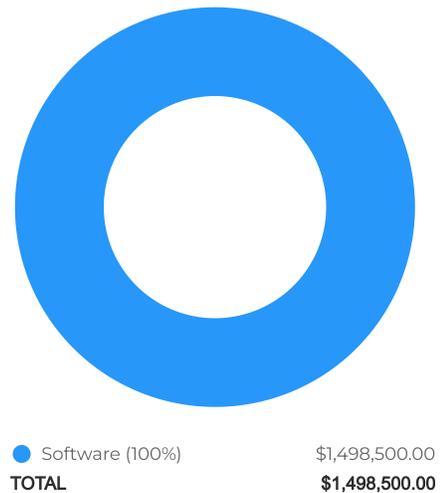
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$281,000	\$1.499M	\$1.499M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Software	\$281,000	\$282,000	\$297,000	\$311,000	\$327,500	\$1,498,500
Total	\$281,000	\$282,000	\$297,000	\$311,000	\$327,500	\$1,498,500

Funding Sources

FY2026 Budget

\$281,000

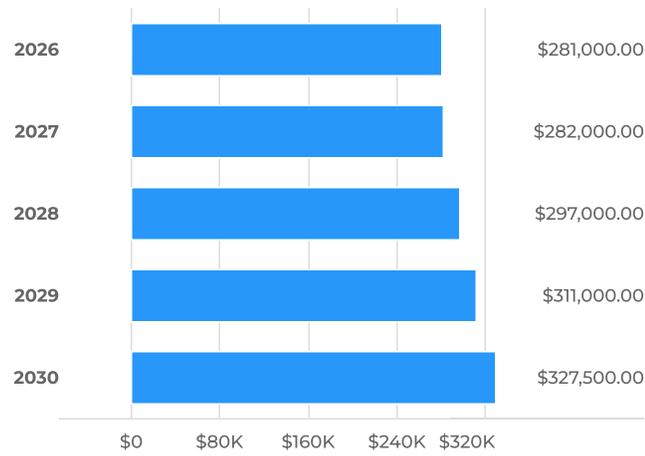
Total Budget (all years)

\$1.499M

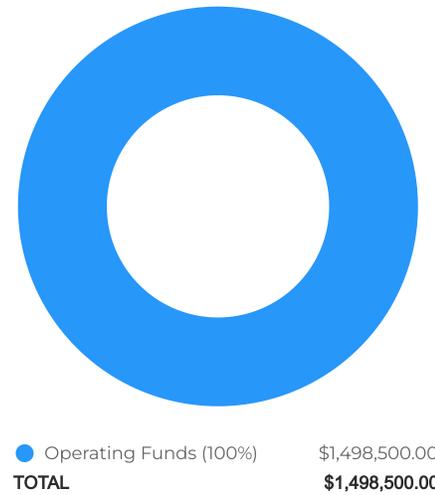
Project Total

\$1.499M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Funds	\$281,000	\$282,000	\$297,000	\$311,000	\$327,500	\$1,498,500
Total	\$281,000	\$282,000	\$297,000	\$311,000	\$327,500	\$1,498,500

SCHOOLS REQUESTS

GMS EPDM Roof

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/03/2028
Est. Completion Date	08/23/2028
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

The existing roof has outlived its life expectancy.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	30 years

Benefit to the Community

We are recommending a replacement as a proactive approach.

Impact If Not Approved

The roof will slowly begin to fail.

Capital Cost

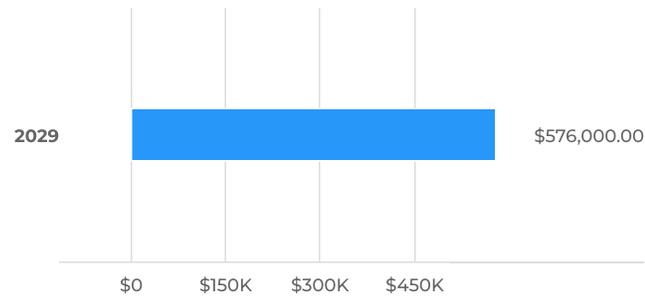
Total Budget (all years)

\$576K

Project Total

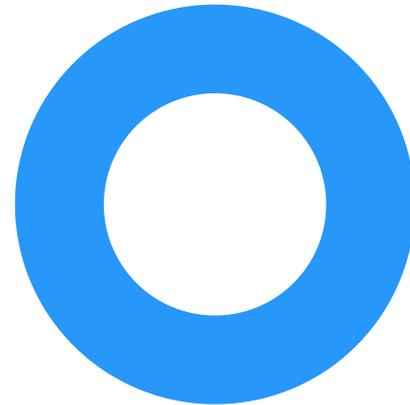
\$576K

Capital Cost by Year



● Construction (including furni...

Capital Cost for Budgeted Years



● Construction (including furniture & fixtures)

TOTAL \$576,000.00

Capital Cost Breakdown

Capital Cost	FY2029	Total
Construction (including furniture & fixtures)	\$576,000	\$576,000
Total	\$576,000	\$576,000

Funding Sources

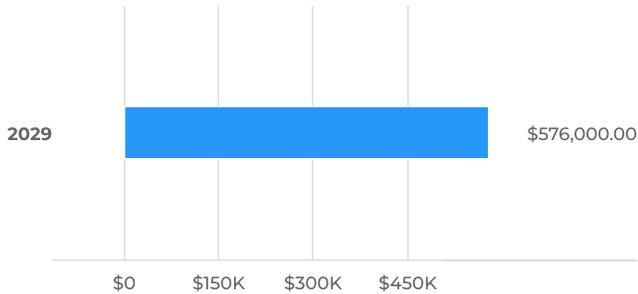
Total Budget (all years)

\$576K

Project Total

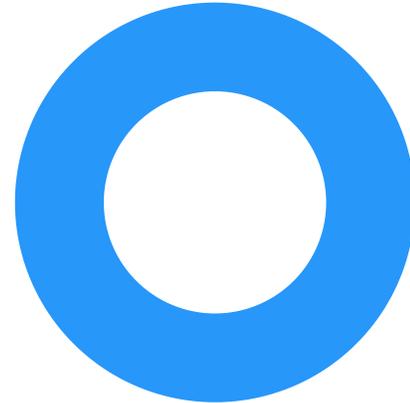
\$576K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%)

\$576,000.00

TOTAL

\$576,000.00

Funding Sources Breakdown

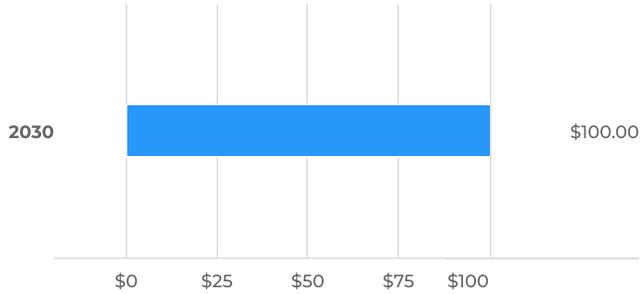
Funding Sources	FY2029	Total
Operating Funds	\$576,000	\$576,000
Total	\$576,000	\$576,000

Operational Costs

Total Budget (all years)
\$100

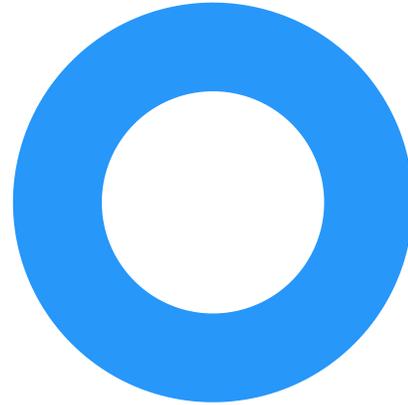
Project Total
\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2030	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

GMS RTU 1-5

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/01/2027
Est. Completion Date	07/29/2027
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

Rooftop units have outlived their life expectancy.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	20 years

Benefit to the Community

Benefits to the community include energy efficiency. Being proactive (not waiting until units fail) will eliminate downtime and undesirable learning and working conditions.

Impact If Not Approved

RTU failure could lead to a disruption of school operations, especially in extreme weather.

Capital Cost

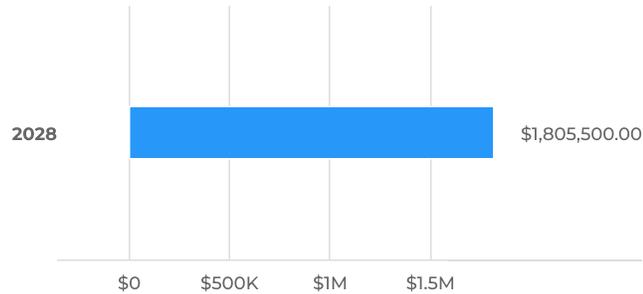
Total Budget (all years)

\$1.806M

Project Total

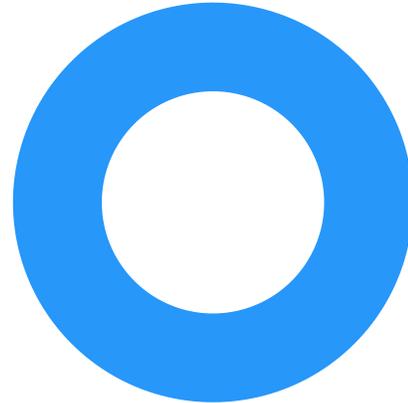
\$1.806M

Capital Cost by Year



● Construction (including furni...

Capital Cost for Budgeted Years



● Construction (including furniture & fixtures)

TOTAL

\$1,805,500.00

Capital Cost Breakdown

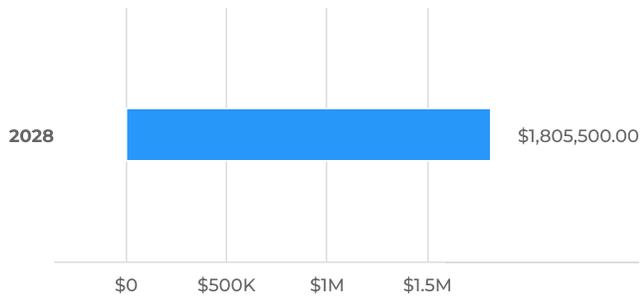
Capital Cost	FY2028	Total
Construction (including furniture & fixtures)	\$1,805,500	\$1,805,500
Total	\$1,805,500	\$1,805,500

Funding Sources

Total Budget (all years)
\$1.806M

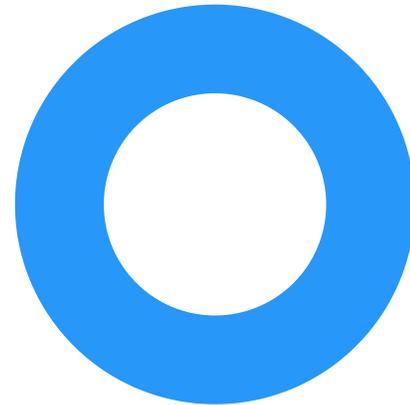
Project Total
\$1.806M

Funding Sources by Year



● General Fund, Fund Balance

Funding Sources for Budgeted Years



● General Fund, Fund Balance (100%) \$1,805,500.00
TOTAL \$1,805,500.00

Funding Sources Breakdown

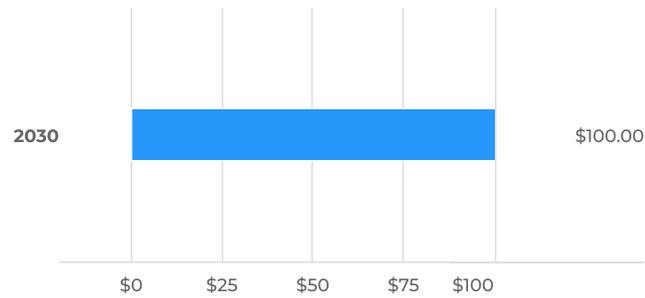
Funding Sources	FY2028	Total
General Fund, Fund Balance	\$1,805,500	\$1,805,500
Total	\$1,805,500	\$1,805,500

Operational Costs

Total Budget (all years)
\$100

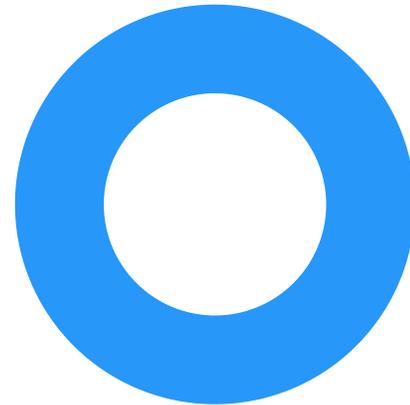
Project Total
\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2030	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

Goochland High School Additions & Renovations

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/01/2023
Est. Completion Date	08/01/2028
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

GHS currently has a functional capacity of 895 students and is at 90% capacity. This project would proactively expand the capacity to 1129 students with 43,000 additional square feet (30,000 sq ft CTE wing, 10,000 sq ft additional gym, 3,000 sq ft wrestling room), additional athletic fields, and programmatic upgrades to better utilize the existing space at both the high school and middle school. This project will impact all students of Goochland County and will abandon the separate G Tech (CTE) facility. Capacity and timeline of FY2022-23 recommended by the community Long-Term Facilities Committee (Facilitated by Cooperative Strategies, LLC during the summer of 2017 as part of a Long-Term Demographic and Facilities Study). The project is now deferred from the last CIP to FY2025 and 2029 and 2032 (in three phases) so it has been inflated 5% per year of delay, on top of a 30% inflation increase in 2022. Out-year replacement projects use Facility Condition Index values inflated 5%/year for 15-20 year life subsystems.

Project/Year of Construction	2018	2024-26 (last year)	2025/26	2029/30
CTE Addition (30,000 sf)	\$9,750,000	14,479,058	18,822,775	
Auxiliary Gym (10,000 sf)	2,500,000	4,032,758	delay*	6,202,084
Wrestling Room (3,000 sf)	750,000	1,209,827	delay*	1,911,718
General renovations (fine arts)	1,372,712	2,223,219	2,223,219	
Project Mgmt and Commissioning		948,408	868,518	430,819
Total new HS additions/general renovations	\$24,658,605		\$22,581,477	\$11,201,295

*These projects were delayed to create funding in FY2023 for the additional costs of the new GES construction project.

**We would like to start the architectural and engineering planning for the CTE addition during FY2026.

Project/Year of construction	2018	2028 (last year)	2031/32
New fields (artificial turf, new soccer/lacrosse practice fields)	\$1,039,090	2,893,668	4,354,717
New Need: Expanded field house space (using Wrestling room as cost model)		1,400,526	2,107,670
Total fields and field house renovation		\$4,294,194	\$6,462,387

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Additions Existing
Supervisor & Election District	Countywide
Useful Life	40 years

Benefit to the Community

High school students that do not wish to go to college need to be career ready with updated CTE facilities and classrooms. All secondary students stay engaged in school when they have activities that interest them - whether they are academics or sports or fine arts or CTE programs.

Impact If Not Approved

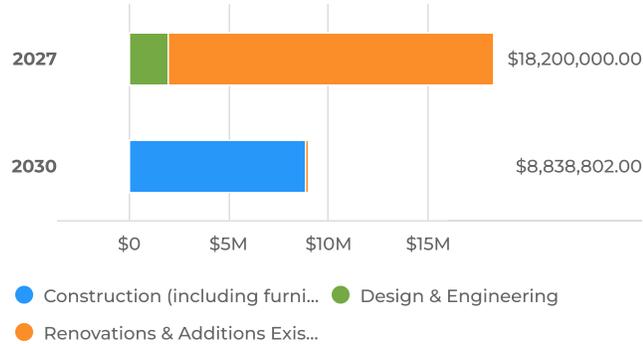
G Tech will need to remain a school building and the sports facilities will not be adequate for the new state league and higher level of play that Goochland has been assigned to. The high school may no longer have sufficient capacity for its growing enrollment. The High School is at 100% capacity (900 students) in SY2022-23.

Capital Cost

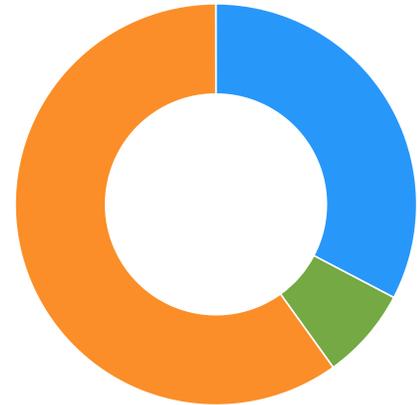
Total Budget (all years)
\$27.039M

Project Total
\$27.039M

Capital Cost by Year



Capital Cost for Budgeted Years



- Construction (including furniture & fixtures)
- Design & Engineering (7%) \$2,000,000.00
- Renovations & Additions Existing Structures

TOTAL \$27,038,802.00

Capital Cost Breakdown

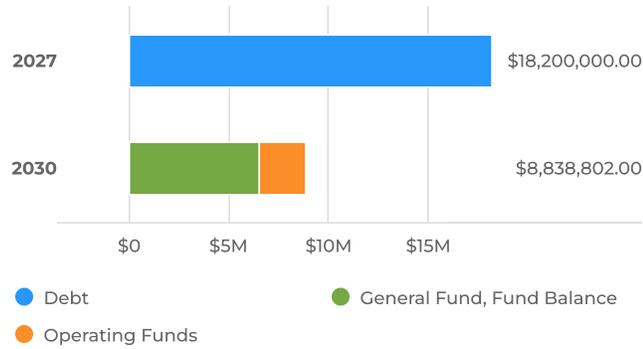
Capital Cost	FY2027	FY2030	Total
Design & Engineering	\$2,000,000	\$0	\$2,000,000
Construction (including furniture & fixtures)	\$0	\$8,838,802	\$8,838,802
Renovations & Additions Existing Structures	\$16,200,000	\$0	\$16,200,000
Total	\$18,200,000	\$8,838,802	\$27,038,802

Funding Sources

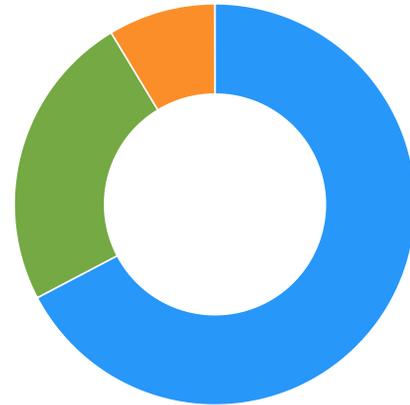
Total Budget (all years)
\$27.039M

Project Total
\$27.039M

Funding Sources by Year



Funding Sources for Budgeted Years



Debt (67%)	\$18,200,000.00
General Fund, Fund Balance (24%)	\$6,500,000.00
Operating Funds (9%)	\$2,338,802.00
TOTAL	\$27,038,802.00

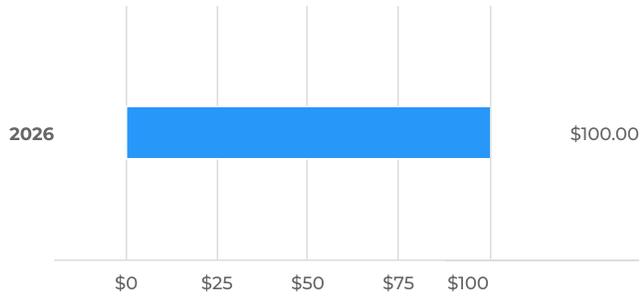
Funding Sources Breakdown

Funding Sources	FY2027	FY2030	Total
Operating Funds	\$0	\$2,338,802	\$2,338,802
Debt	\$18,200,000	\$0	\$18,200,000
General Fund, Fund Balance	\$0	\$6,500,000	\$6,500,000
Total	\$18,200,000	\$8,838,802	\$27,038,802

Operational Costs

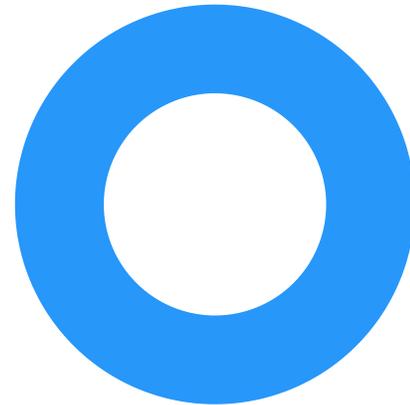
FY2026 Budget	Total Budget (all years)	Project Total
\$100	\$100	\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2026	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

Goochland Middle and High School Chiller

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/01/2025
Est. Completion Date	08/04/2025
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

The chiller has outlived its life expectancy. If it breaks before we replace it, we will need to rent a portable chiller until a new one can arrive. (Projected wait time is 36-38 weeks.)

Details

Contact	Glenn Forbes
Contact Phone	Glenn Forbes
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	20 years

Location

Address: 3250 River Road West



Benefit to the Community

The chiller is in desperate need of replacement. It's past its life expectancy. If the chiller breaks, our middle and high school will be without conditioned air. This will negatively impact school operations and possibly lead to school closings in extreme weather.

The existing chiller is 350 tons. We have to start and use the entire machine any time we condition the air in any part of the GMS or GHS complex. With the new chiller, we will only have to use the tonnage required to condition the specific space needed, resulting in financial savings and energy efficiency.

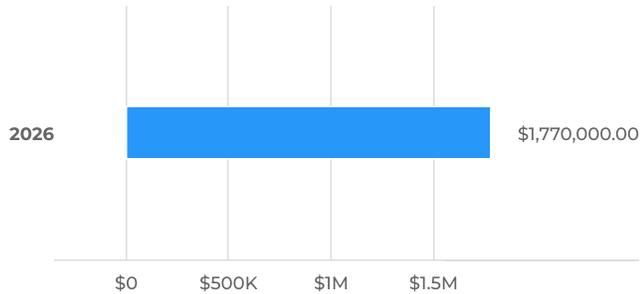
Impact If Not Approved

The chiller is in desperate need of replacement. It's past its life expectancy. If the chiller breaks, our middle and high school will be without conditioned air. This will negatively impact school operations and possibly lead to school closings in extreme weather.

Capital Cost

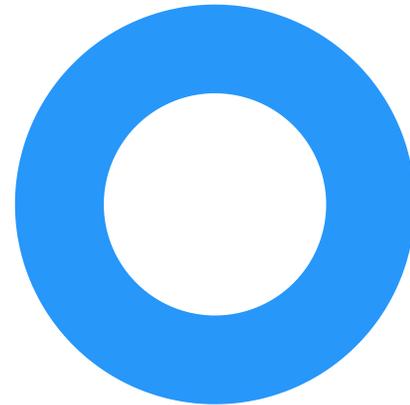
FY2026 Budget	Total Budget (all years)	Project Total
\$1,770,000	\$1.77M	\$1.77M

Capital Cost by Year



● Maintenance & Repairs Existi...

Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (
TOTAL **\$1,770,000.00**

Capital Cost Breakdown		
Capital Cost	FY2026	Total
Maintenance & Repairs Existing Structures	\$1,770,000	\$1,770,000
Total	\$1,770,000	\$1,770,000

Funding Sources

FY2026 Budget

\$1,770,000

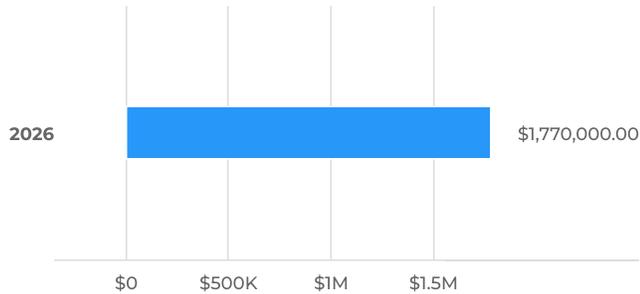
Total Budget (all years)

\$1.77M

Project Total

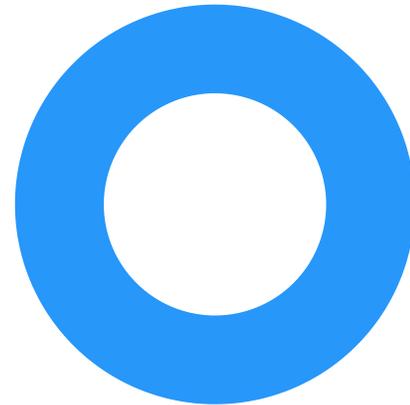
\$1.77M

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$1,770,000.00
TOTAL \$1,770,000.00

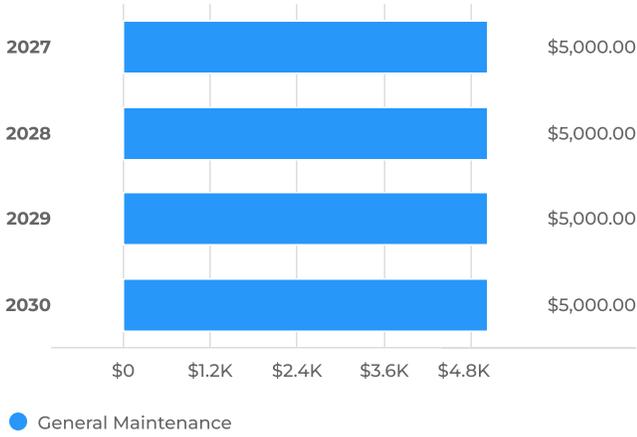
Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$1,770,000	\$1,770,000
Total	\$1,770,000	\$1,770,000

Operational Costs

Total Historical **\$5,000** Total Budget (all years) **\$20K** Project Total **\$25K**

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	Historical	FY2027	FY2028	FY2029	FY2030	Total
General Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000

Goochland Middle School Lighting Upgrade

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/17/2029
Est. Completion Date	08/15/2029
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

We plan on converting all GMS classroom lighting from fluorescent bulbs to LEDs.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Useful Life	30 years

Benefit to the Community

Converting to LED lighting will create a better learning environment for students. It will also lead to more energy efficiency and cost savings.

Impact If Not Approved

The fluorescent bulbs are becoming obsolete. They are becoming harder to replace. Replacement costs will also be higher until the fluorescent bulbs are obsolete. We also will not be able to observe the energy savings that LEDs provide.

Capital Cost

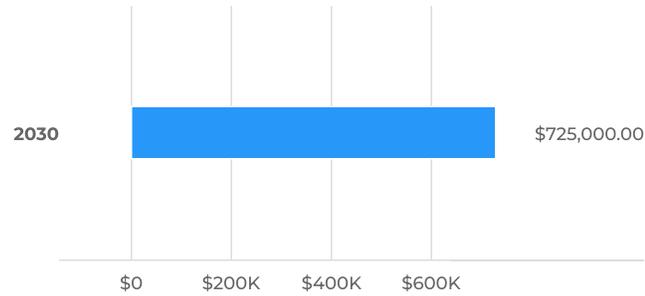
Total Budget (all years)

\$725K

Project Total

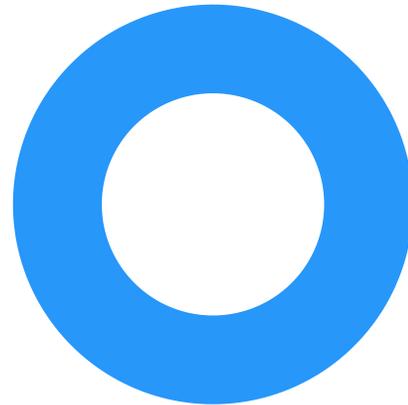
\$725K

Capital Cost by Year



● Construction (including furni...

Capital Cost for Budgeted Years



● Construction (including furniture & fixtures)

TOTAL \$725,000.00

Capital Cost Breakdown

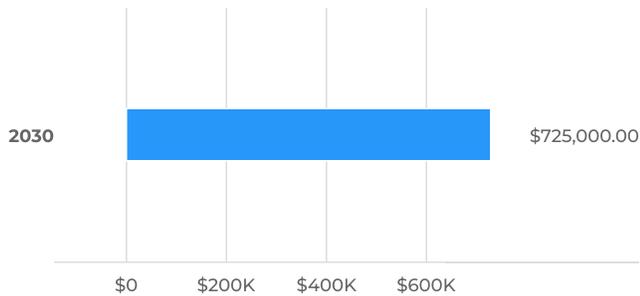
Capital Cost	FY2030	Total
Construction (including furniture & fixtures)	\$725,000	\$725,000
Total	\$725,000	\$725,000

Funding Sources

Total Budget (all years)
\$725K

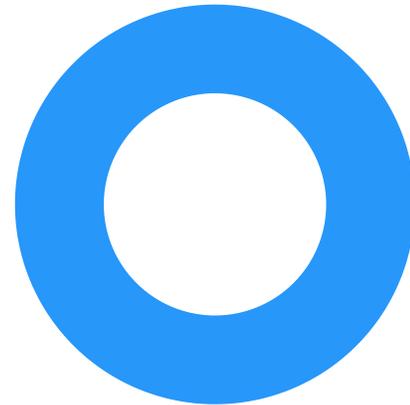
Project Total
\$725K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$725,000.00
TOTAL \$725,000.00

Funding Sources Breakdown

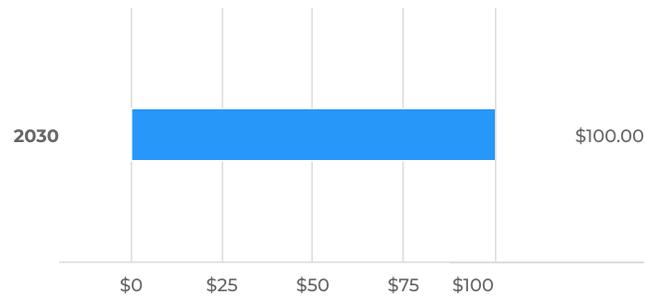
Funding Sources	FY2030	Total
Operating Funds	\$725,000	\$725,000
Total	\$725,000	\$725,000

Operational Costs

Total Budget (all years)
\$100

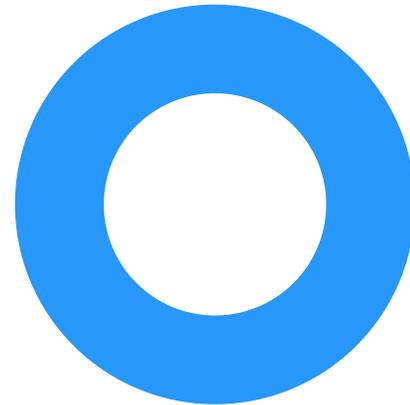
Project Total
\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2030	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

New EPDM Roof at BES

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Completion Date	08/19/2026
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

The existing roof has outlived its life expectancy.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	30 years

Benefit to the Community

The existing roof has leaks that we are having to fix annually.

Impact If Not Approved

If not approved, then we will need to keep repairing a roof that has outlived its life expectancy.

Capital Cost

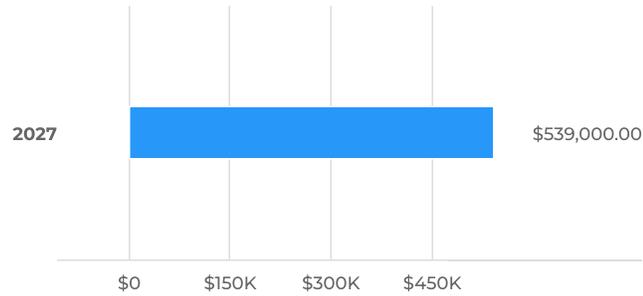
Total Budget (all years)

\$539K

Project Total

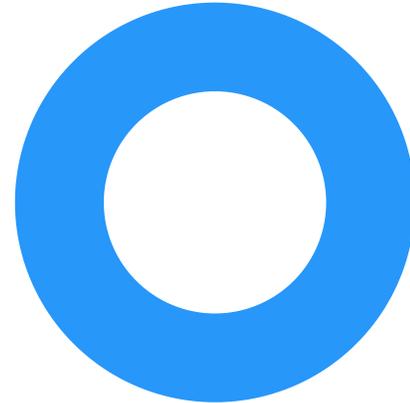
\$539K

Capital Cost by Year



● Maintenance & Repairs Existi...

Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (
TOTAL **\$539,000.00**

Capital Cost Breakdown

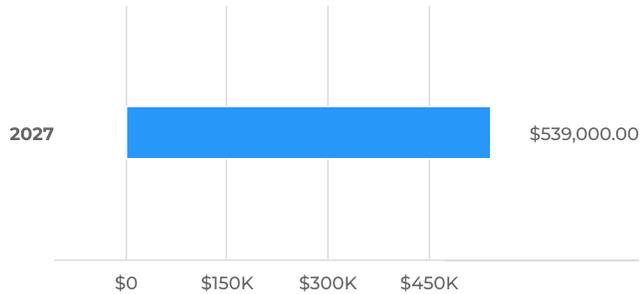
Capital Cost	FY2027	Total
Maintenance & Repairs Existing Structures	\$539,000	\$539,000
Total	\$539,000	\$539,000

Funding Sources

Total Budget (all years)
\$539K

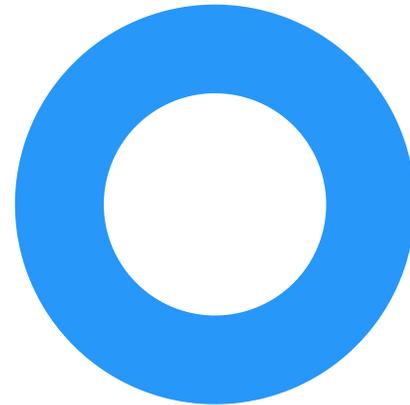
Project Total
\$539K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$539,000.00
TOTAL \$539,000.00

Funding Sources Breakdown

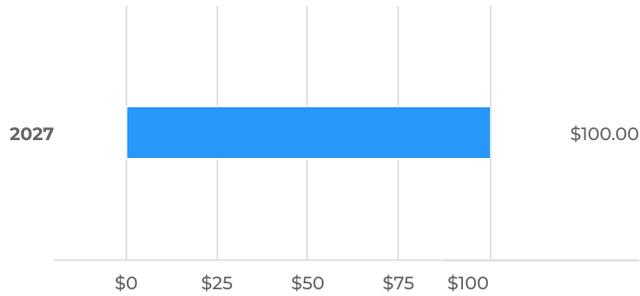
Funding Sources	FY2027	Total
Operating Funds	\$539,000	\$539,000
Total	\$539,000	\$539,000

Operational Costs

Total Budget (all years)
\$100

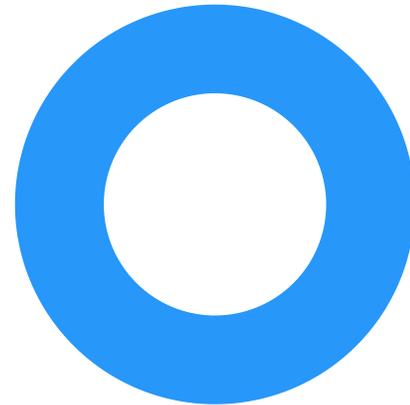
Project Total
\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2027	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

New RES EPDM Roof

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/01/2027
Est. Completion Date	08/19/2027
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

The existing roof has outlived its life expectancy.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Replacement
Supervisor & Election District	Countywide
Useful Life	30 years

Benefit to the Community

The existing roof has leaks that we are having to fix annually.

Impact If Not Approved

If not approved, then we will need to keep repairing a roof that has outlived its life expectancy.

Capital Cost

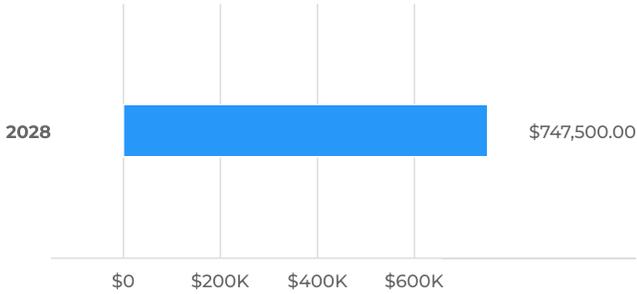
Total Budget (all years)

\$747.5K

Project Total

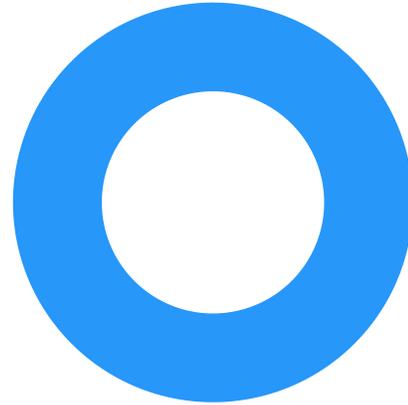
\$747.5K

Capital Cost by Year



● Maintenance & Repairs Existi...

Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (
TOTAL **\$747,500.00**

Capital Cost Breakdown

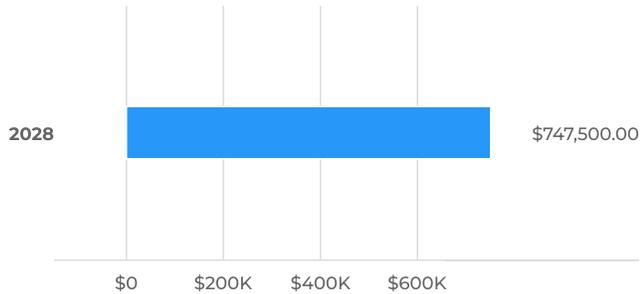
Capital Cost	FY2028	Total
Maintenance & Repairs Existing Structures	\$747,500	\$747,500
Total	\$747,500	\$747,500

Funding Sources

Total Budget (all years)
\$747.5K

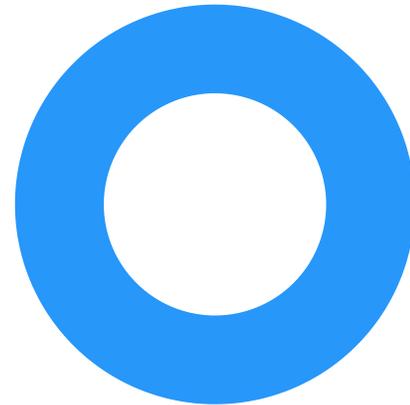
Project Total
\$747.5K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$747,500.00
TOTAL \$747,500.00

Funding Sources Breakdown

Funding Sources	FY2028	Total
Operating Funds	\$747,500	\$747,500
Total	\$747,500	\$747,500

Operational Costs

Total Budget (all years)
\$200

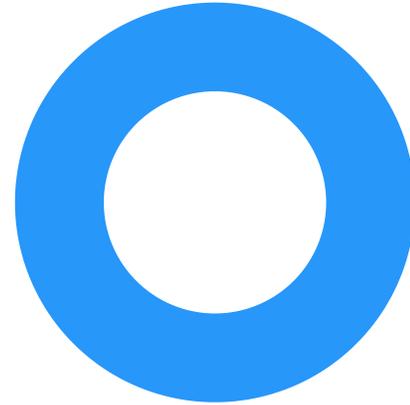
Project Total
\$200

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$200.00
TOTAL \$200.00

Operational Costs Breakdown

Operational Costs	FY2029	FY2030	Total
General Maintenance	\$100	\$100	\$200
Total	\$100	\$100	\$200

RES Bathroom Upgrade

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Est. Start Date	07/02/2029
Est. Completion Date	08/28/2029
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

Looking to upgrade 1958 RES bathroom. The drainage pipe is outliving its life expectancy. With new piping, it is best to install new fixtures at the same time.

Details

Contact	Glenn Forbes
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Renovation Existing
Supervisor & Election District	Countywide
Useful Life	30 years

Impact If Not Approved

No significant impact if this is not approved, as long as piping and fixtures last (and as long as there are plans for new RES construction).

Capital Cost

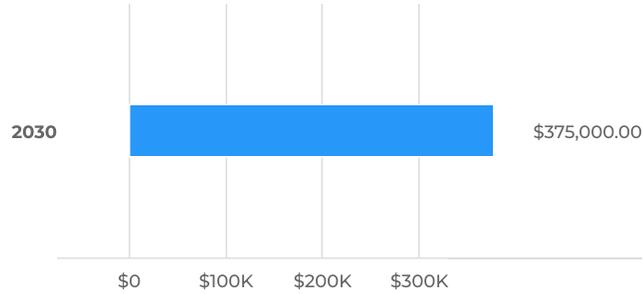
Total Budget (all years)

\$375K

Project Total

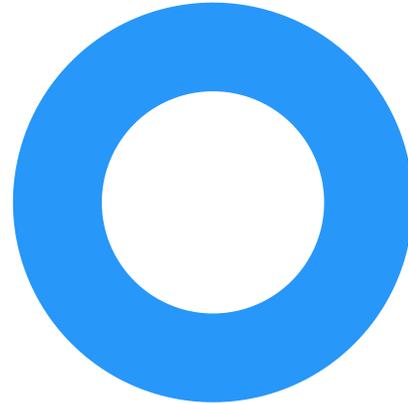
\$375K

Capital Cost by Year



● Renovations & Additions Exis...

Capital Cost for Budgeted Years



● Renovations & Additions Existing Structures
TOTAL \$375,000.00

Capital Cost Breakdown

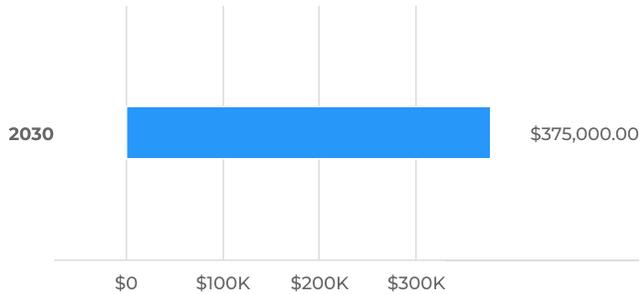
Capital Cost	FY2030	Total
Renovations & Additions Existing Structures	\$375,000	\$375,000
Total	\$375,000	\$375,000

Funding Sources

Total Budget (all years)
\$375K

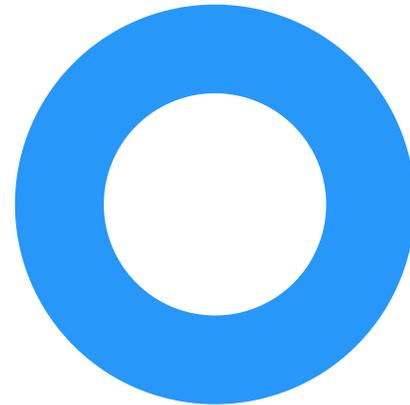
Project Total
\$375K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$375,000.00
TOTAL \$375,000.00

Funding Sources Breakdown

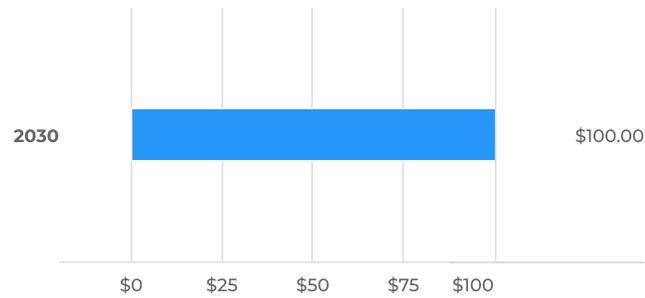
Funding Sources	FY2030	Total
Operating Funds	\$375,000	\$375,000
Total	\$375,000	\$375,000

Operational Costs

Total Budget (all years)
\$100

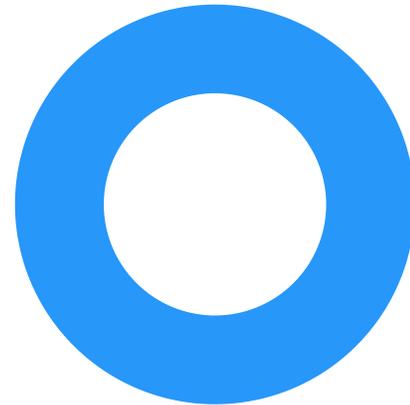
Project Total
\$100

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$100.00
TOTAL \$100.00

Operational Costs Breakdown

Operational Costs	FY2030	Total
General Maintenance	\$100	\$100
Total	\$100	\$100

School Security

Overview

Request Owner	GLENN FORBES, DIRECTOR FACILITIES
Department	Schools
Request Groups	EDUCATION
Type	Capital Improvement

Description

Overview:

Ensuring the safety and security of students, staff, and visitors is a top priority for Goochland County Public Schools. To further enhance our existing safety measures, we are requesting funding to invest in state-of-the-art security technology, including weapons detection systems, integrated video surveillance systems, and emergency response tools.

Proposed Enhancements:

1. Weapons Detection Systems

- **Cost per Unit:** \$20,000
- **Justification:** These systems provide an additional layer of protection by detecting potential threats before they enter school premises. Weapons detection systems can serve as a deterrent while ensuring a seamless screening process that does not disrupt daily school operations.
- **Advanced Integration:** We are exploring systems that integrate with our existing video surveillance infrastructure, enhancing real-time monitoring capabilities and enabling swift responses to potential threats.

2. Emergency Response Buttons on Staff ID Badges

- **Justification:** These discreet, wearable devices allow staff to initiate emergency protocols and contact 911 directly in the event of a crisis. The buttons provide immediate communication, reducing response times and improving coordination with local law enforcement and first responders.

Benefits:

- **Enhanced Safety:** These measures will strengthen our ability to prevent, detect, and respond to security incidents, creating a safer environment for learning.
- **Real-Time Threat Monitoring:** Integration of weapons detection systems with video security enhances situational awareness and response efficiency.
- **Empowering Staff:** Emergency response buttons equip staff with a direct, reliable method to report emergencies, fostering confidence and a proactive safety culture.
- **Community Reassurance:** These investments demonstrate our commitment to prioritizing safety, reassuring families, staff, and the broader community.

Cost-Effectiveness:

While the upfront cost of these security measures is significant, their potential to prevent critical incidents far outweighs the financial investment. Moreover, the integration of systems reduces the need for separate platforms, streamlining operations and ensuring cost-efficiency over time.

Request Summary:

We request funding to procure the following:

- **Weapons Detection Systems:** \$20,000 per unit (specific number of units based on school needs).
- **Integrated Surveillance Capability:** Pricing based on vendor proposals and system requirements.
- **Emergency Response Buttons:** Cost to be determined based on vendor selection and staff count.

By prioritizing these enhancements in the Capital Improvement Plan, we can significantly strengthen our security infrastructure and reinforce our commitment to providing a safe and supportive educational environment for all.

Details

Contact	Glenn Forbes/Jen Waggener
Contact Phone	804-386-4015
Contact Email	gforbes@glnd.k12.va.us
Type of Project	Repairs & Maintenance
Supervisor & Election District	Countywide

Benefit to the Community

Investing in these security enhancements provides peace of mind for families, staff, and community members by ensuring schools are equipped with advanced tools to prevent and respond to potential threats. A safer school environment supports students' ability to focus on learning, fosters staff well-being, and reinforces public trust in the school division's commitment to safety.

Impact If Not Approved

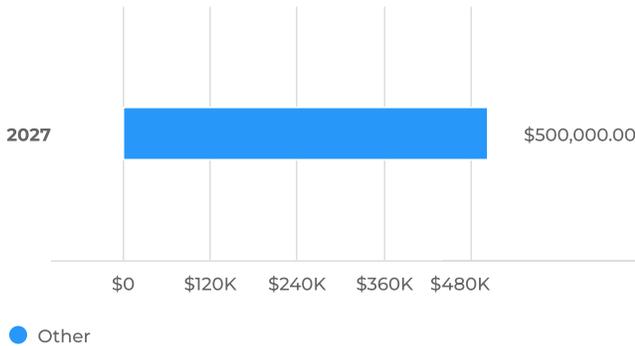
If this request is not approved, the school division will face significant challenges in proactively addressing potential safety threats. Without these advanced security measures, our ability to detect weapons or respond swiftly to emergencies will be limited, increasing the risk to students, staff, and visitors. Additionally, the absence of these critical tools may undermine public confidence in our commitment to providing a safe learning environment, potentially impacting staff retention, family engagement, and community trust.

Capital Cost

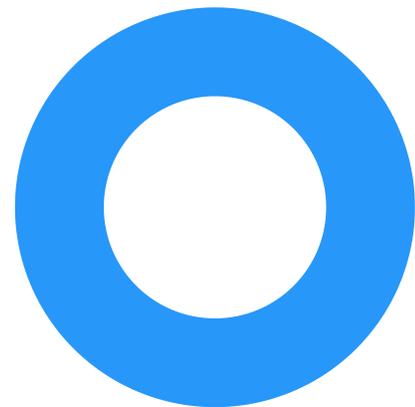
Total Budget (all years)
\$500K

Project Total
\$500K

Capital Cost by Year



Capital Cost for Budgeted Years



● Other (100%) \$500,000.00
TOTAL \$500,000.00

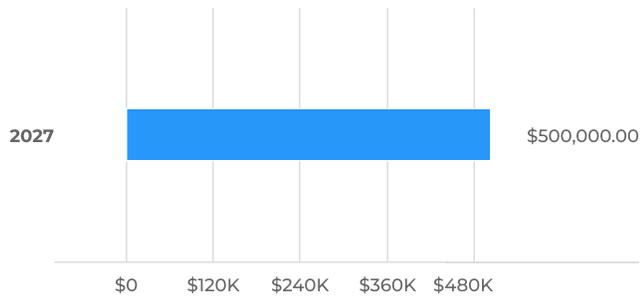
Capital Cost Breakdown		
Capital Cost	FY2027	Total
Other	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

Total Budget (all years)
\$500K

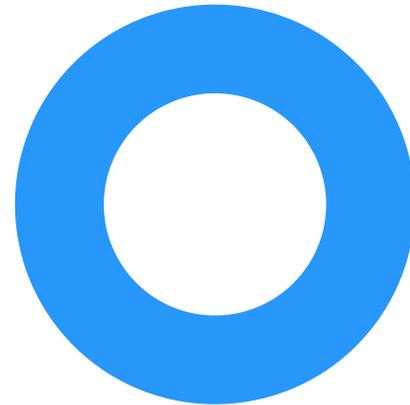
Project Total
\$500K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$500,000.00
TOTAL \$500,000.00

Funding Sources Breakdown		
Funding Sources	FY2027	Total
Operating Funds	\$500,000	\$500,000
Total	\$500,000	\$500,000

SHERIFF REQUESTS

Mobile Command Post

Overview

Request Owner	STEVEN CREASEY, GOOCHLAND COUNTY SHERIFF
Department	Sheriff
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

Description

Mobile Command Post - When emergencies and disasters occur, a mobile command center will be a vital component of emergency preparedness. This mobile unit will provide a secure command post during events requiring lengthy emergency management efforts.

Details

Contact	Sheriff Creasey
Contact Phone	804-556-5349
Contact Email	screasey@goochlandva.us
Type of Project	New
Supervisor & Election District	Countywide
New or Used Vehicle	New
Useful Life	10 years and above

Benefit to Community

This will give GCSO and Fire and Rescue the ability to efficiently handle lengthy emergencies and events.

Impact If Not Approved

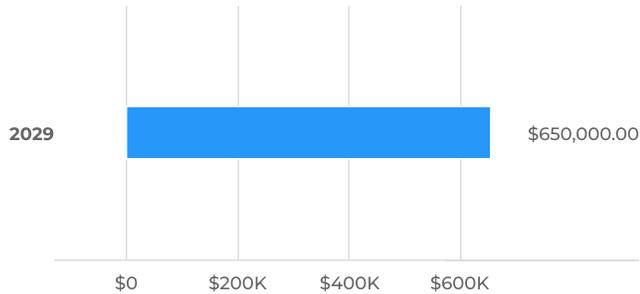
Goochland would still be dependent on make-shift command posts that do not meet the demands of many events and emergencies that occur in the county.

Capital Cost

Total Budget (all years)
\$650K

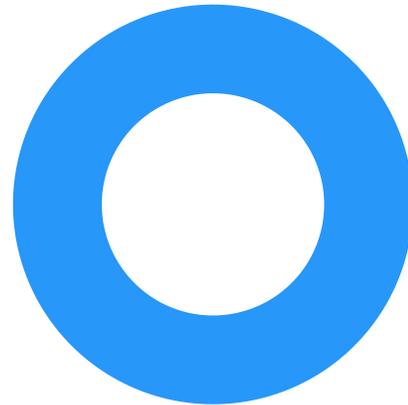
Project Total
\$650K

Capital Cost by Year



● Cost of Vehicle or Equipment

Capital Cost for Budgeted Years



● Cost of Vehicle or Equipment (100%) \$650,00
TOTAL \$650,000.00

Capital Cost Breakdown

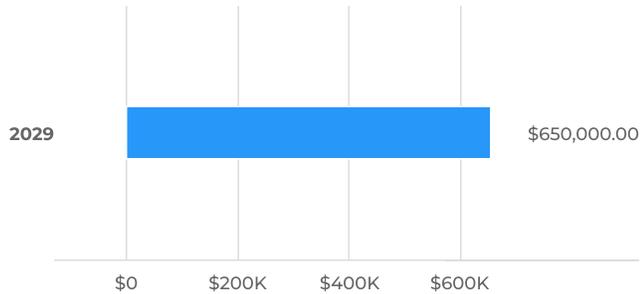
Capital Cost	FY2029	Total
Cost of Vehicle or Equipment	\$650,000	\$650,000
Total	\$650,000	\$650,000

Funding Sources

Total Budget (all years)
\$650K

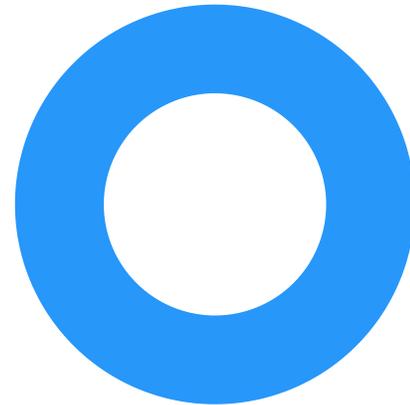
Project Total
\$650K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$650,000.00
TOTAL \$650,000.00

Funding Sources Breakdown		
Funding Sources	FY2029	Total
Operating Funds	\$650,000	\$650,000
Total	\$650,000	\$650,000

Operational Costs

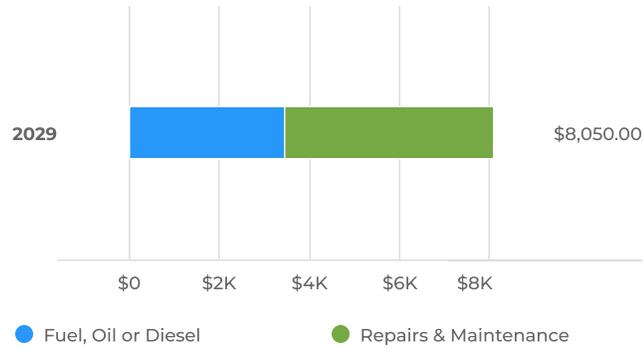
Total Budget (all years)

\$8.05K

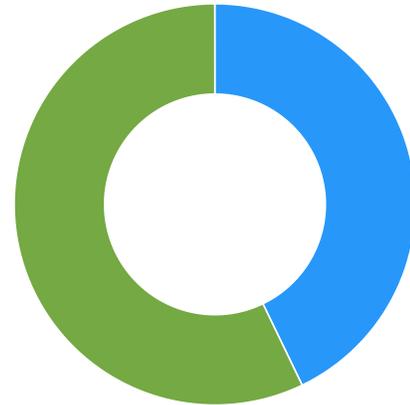
Project Total

\$8.05K

Operational Costs by Year



Operational Costs for Budgeted Years



● Fuel, Oil or Diesel (43%)	\$3,450.00
● Repairs & Maintenance (57%)	\$4,600.00
TOTAL	\$8,050.00

Operational Costs Breakdown

Operational Costs	FY2029	Total
Fuel, Oil or Diesel	\$3,450	\$3,450
Repairs & Maintenance	\$4,600	\$4,600
Total	\$8,050	\$8,050

Replace Weapon System

Overview

Request Owner	STEVEN CREASEY, GOOCHLAND COUNTY SHERIFF
Department	Sheriff
Request Groups	PUBLIC SAFETY
Type	Capital Equipment

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

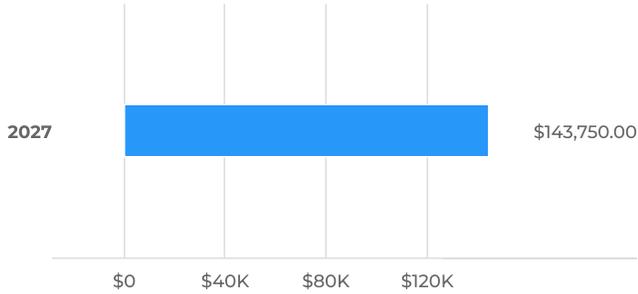
Total Budget (all years)

\$143.75K

Project Total

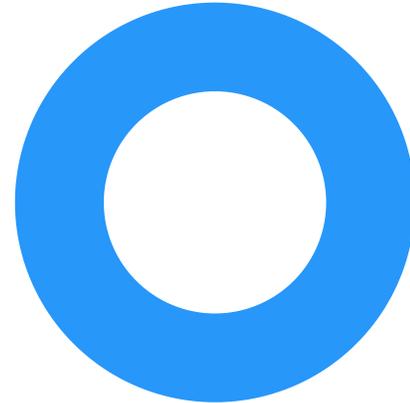
\$143.75K

Capital Cost by Year



● Equipment

Capital Cost for Budgeted Years



● Equipment (100%) \$143,750.00
TOTAL \$143,750.00

Capital Cost Breakdown

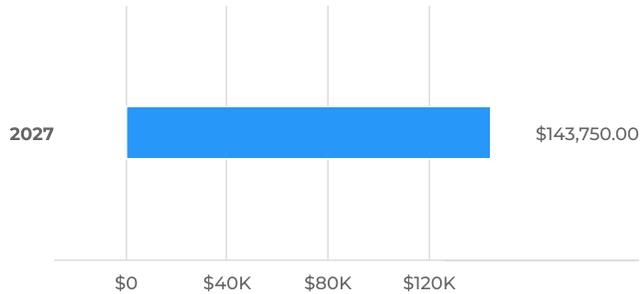
Capital Cost	FY2027	Total
Equipment	\$143,750	\$143,750
Total	\$143,750	\$143,750

Funding Sources

Total Budget (all years)
\$143.75K

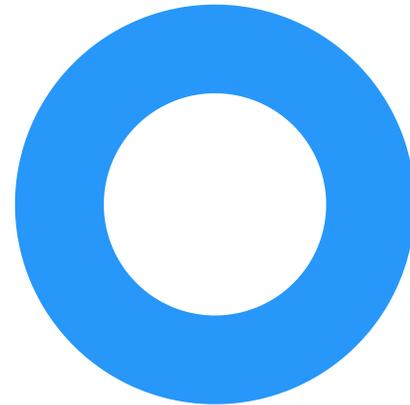
Project Total
\$143.75K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$143,750.00
TOTAL \$143,750.00

Funding Sources Breakdown

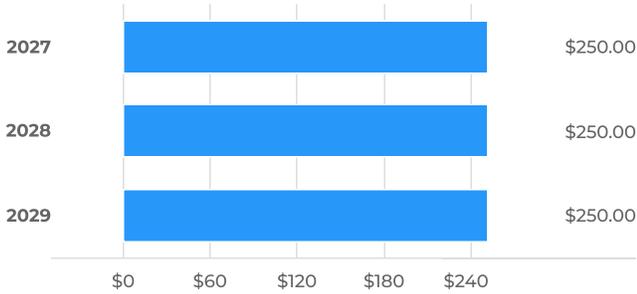
Funding Sources	FY2027	Total
Operating Funds	\$143,750	\$143,750
Total	\$143,750	\$143,750

Operational Costs

Total Budget (all years)
\$750

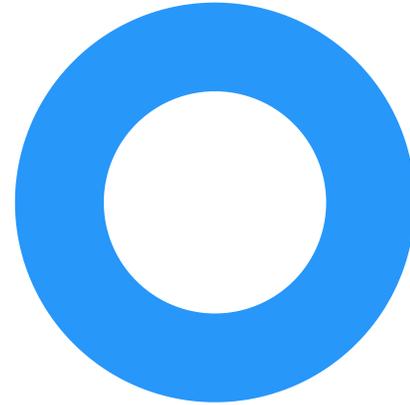
Project Total
\$750

Operational Costs by Year



● Other

Operational Costs for Budgeted Years



● Other (100%)

\$750.00

TOTAL

\$750.00

Operational Costs Breakdown

Operational Costs	FY2027	FY2028	FY2029	Total
Other	\$250	\$250	\$250	\$750
Total	\$250	\$250	\$250	\$750

UTILITIES REQUESTS

Air Stripping System for Goochland Courthouse Elevated Storage Tank

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Est. Start Date	07/14/2025
Est. Completion Date	07/31/2025
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

The project involves the installation of an air stripping system in the Goochland Courthouse storage tank to achieve reduction of disinfection byproducts in the water system.

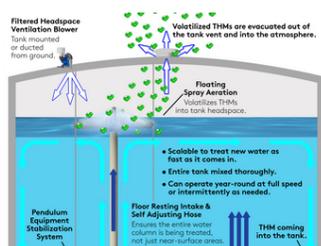
Over the summer of 2024, one sample of water from the Goochland Courthouse water system exceeded the EPA-mandated maximum contaminant level for Trihalomethanes (THMs), a disinfection byproduct. Compliance is measured using a running annual average of all samples taken during a calendar year, so the single exceedance of the limit did not result in a violation of drinking water standards. However, without proactive measures, the issue is likely to worsen in the near future.

THMs form in drinking water as the chlorine used for disinfection breaks down over time. The level of THMs in a drinking water system is directly related to water age, and to temperature. Greater water age and higher temperatures speed the formation of chlorine byproducts. The Goochland Courthouse water system is a consecutive system to the Department of corrections water system, so we will always experience some level of water age issues which cannot be alleviated. Also, given the relatively small size of the storage tank, during the hotter months, water temperatures in the tank rise at a greater rate than they would in a larger tank.

In 2020, a mixer was installed in the Goochland Storage tank. Mixing the stored water in the tank helps prevent temperature stratification in the tank and is a good first step in reducing the formation of chlorine byproducts in the water. It also allows for a small amount of off-gassing of volatile compounds such as THMs from the surface as the water in the tank circulates. After installation of the mixer, THM levels remained under control until this year, although levels remained elevated during the summer months.

The addition of an air stripping system inside the tank is the next step in reducing disinfection byproducts in the Goochland Courthouse water system. Air stripping sprays water from the bottom of the tank into the air above the water surface. Volatilization of disinfectant byproducts is greatly accelerated as small water droplets provide a much larger surface area of water from which the compounds may evaporate. Air stripping systems can achieve removal efficiencies of 70-90% for THMs. Given the water age issues in the system and the size of the storage tanks, it is expected that the reduction in the Courthouse system will be closer to the 70% end of that scale. However, this will still reduce THM levels well below the maximum contaminant level.

Images



Example of air stripping system

Details

Contact	Wayne Stephens
Contact Phone	(804) 556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	10 to 15 years

Location



Benefit to the Community

Reduction of disinfection byproducts in the Goochland Courthouse water system will improve water quality and assure compliance with minimum drinking water standards.

Impact If Not Approved

Compliance with THM limits in the water system will become increasingly difficult, and will eventually lead to violations of drinking water standards.

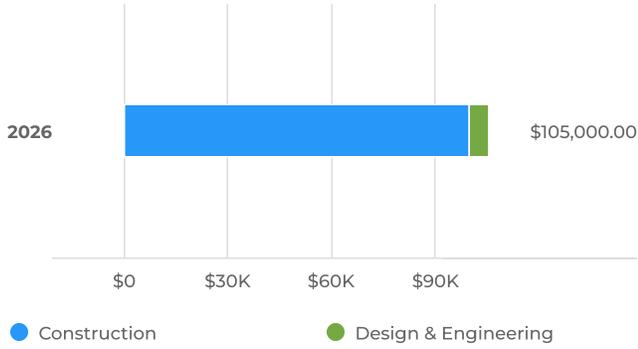
Capital Cost

FY2026 Budget
\$105,000

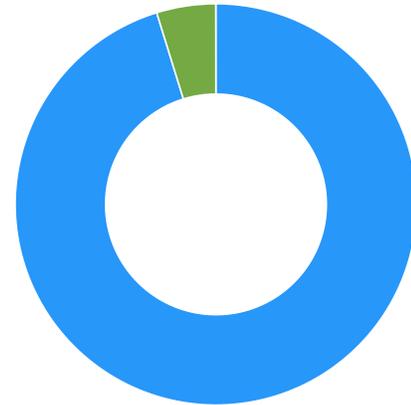
Total Budget (all years)
\$105K

Project Total
\$105K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (95%) \$100,000.00
● Design & Engineering (5%) \$5,000.00
TOTAL \$105,000.00

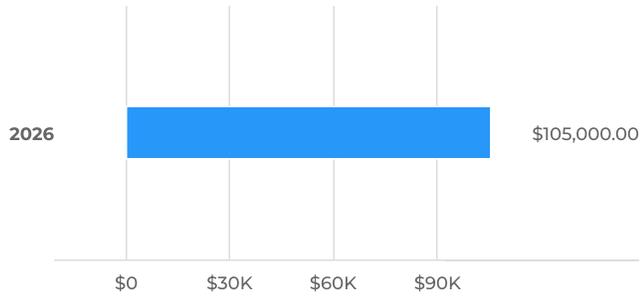
Capital Cost Breakdown

Capital Cost	FY2026	Total
Design & Engineering	\$5,000	\$5,000
Construction	\$100,000	\$100,000
Total	\$105,000	\$105,000

Funding Sources

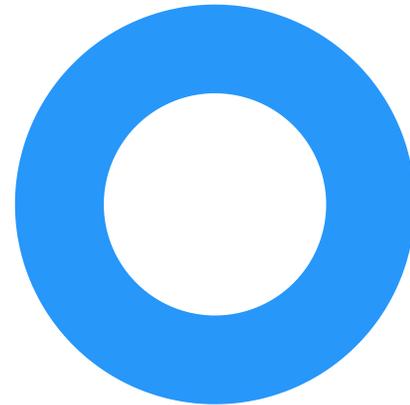
FY2026 Budget	Total Budget (all years)	Project Total
\$105,000	\$105K	\$105K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$105,000.00
TOTAL \$105,000.00

Funding Sources Breakdown

Funding Sources	FY2026	Total
Operating Funds	\$105,000	\$105,000
Total	\$105,000	\$105,000

Assessment & Painting of County-owned Fire Hydrants

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Est. Start Date	08/01/2025
Est. Completion Date	06/30/2026
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

This project involves hiring a contractor to perform assessments of all county-owned fire hydrants on both water systems. From these initial assessments, a maintenance and replacement plan will be developed, followed by a complete preventive maintenance plan which will be included in the DPU asset management system, so that work orders for regularly scheduled maintenance can be generated automatically.

Following the initial assessment, a painting contractor will be hired to paint all hydrants designated as serviceable but in need of painting.

Hydrants in need of major repairs or replacement will be addressed separately, and a budget set based on the number of hydrants which need major repairs and those which require replacement. Repairs will be completed in-house to the greatest extent possible. A contractor or contractors must be hired to perform complete hydrant replacements.

Details

Contact	Wayne Stephens
Contact Phone	(804) 556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	Repairs & Maintenance
Useful Life	10 to 15 years

Benefit to the Community

The condition of the county's fire hydrants will be greatly improved, and county-owned hydrants will be of a uniform color.

Impact If Not Approved

Fire hydrant maintenance will continue to be addressed on a case-by-case basis as DPU workload allows. Fire hydrant replacements will be contracted one at a time as defective hydrants are located.

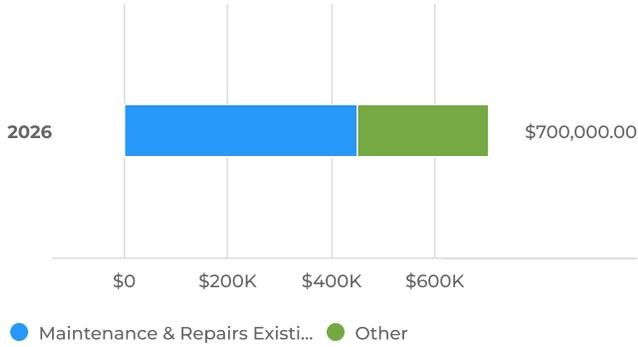
Capital Cost

FY2026 Budget
\$700,000

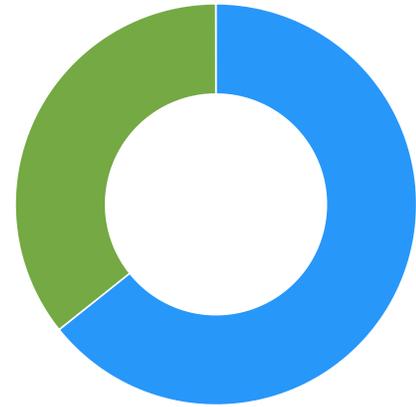
Total Budget (all years)
\$700K

Project Total
\$700K

Capital Cost by Year



Capital Cost for Budgeted Years



● Maintenance & Repairs Existing Structures (64%)
 ● Other (36%)
TOTAL \$700,000.00

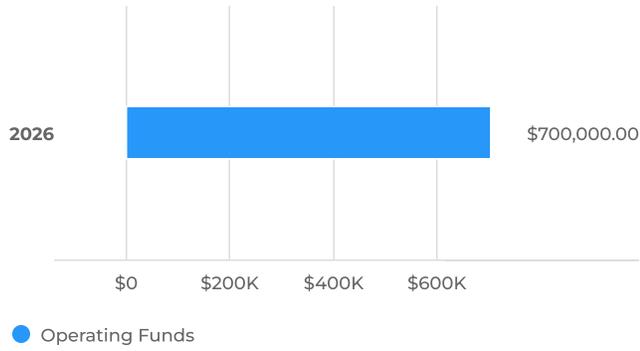
Capital Cost Breakdown

Capital Cost	FY2026	Total
Maintenance & Repairs Existing Structures	\$450,000	\$450,000
Other	\$250,000	\$250,000
Total	\$700,000	\$700,000

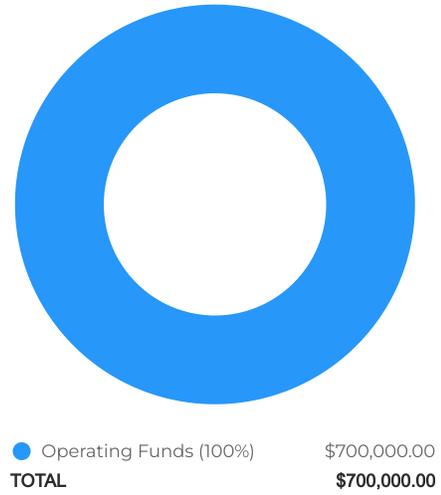
Funding Sources

FY2026 Budget	Total Budget (all years)	Project Total
\$700,000	\$700K	\$700K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown		
Funding Sources	FY2026	Total
Operating Funds	\$700,000	\$700,000
Total	\$700,000	\$700,000

Operational Costs

FY2026 Budget

\$700,000

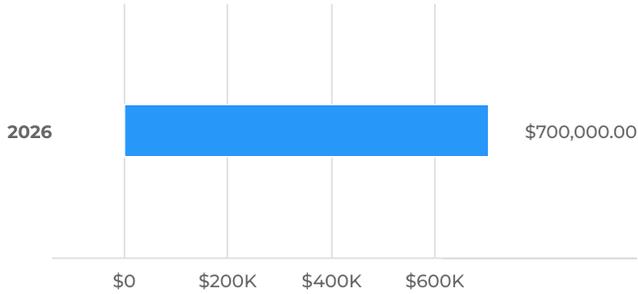
Total Budget (all years)

\$700K

Project Total

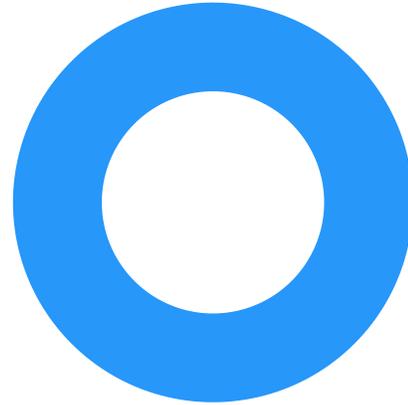
\$700K

Operational Costs by Year



● General Maintenance

Operational Costs for Budgeted Years



● General Maintenance (100%) \$700,000.00
TOTAL \$700,000.00

Operational Costs Breakdown

Operational Costs	FY2026	Total
General Maintenance	\$700,000	\$700,000
Total	\$700,000	\$700,000

Goochland Courthouse low pressure sewage collection & conveyance system

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

The project involves the design and construction of a phased low-pressure sewer system to serve areas along and near West River Road in the Goochland Courthouse village.

These areas include older developments currently served by drainfields. Most of these properties are served by public water but were not included in the design of the original gravity sewer system.

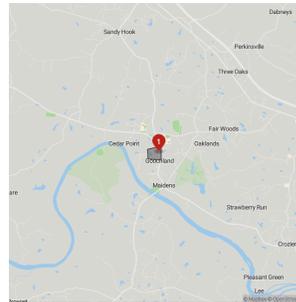
A conceptual design for the system was developed in-house, and a preliminary engineering report based on that concept was funded by the Economic Development Authority earlier this year. Timmons Engineering is currently working on that report.

Given the interest in redevelopment/reuse of existing properties in this "downtown" area of the Goochland Courthouse village, DPU and the Economic Development Director would like to pursue final design and begin the phased construction of the system upon completion of the PER.

Details

Contact	Wayne Stephens
Contact Phone	(804) 556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Neil Spoonhower, District 2
Useful Life	40 years and above

Location



Supplemental Attachments

 [\(/resource/cg-prod-v2/projects/documents/7008474e8fe85d82ad7a.pdf\)](/resource/cg-prod-v2/projects/documents/7008474e8fe85d82ad7a.pdf)

 [Conceptual Layout\(/resource/cg-prod-v2/projects/documents/ef64334cc0937a009c8d.pdf\)](/resource/cg-prod-v2/projects/documents/ef64334cc0937a009c8d.pdf)

Benefit to the Community

The project will provide public sewer service to properties in the central portion of the Goochland Courthouse Village. This is an area containing properties with older developments currently served by drainfields which are undersized for significant changes in use or expansion, and some of which are failing. This area is considered desirable for economic development and the availability of public sewer service is a critical component of allowing for that developments.

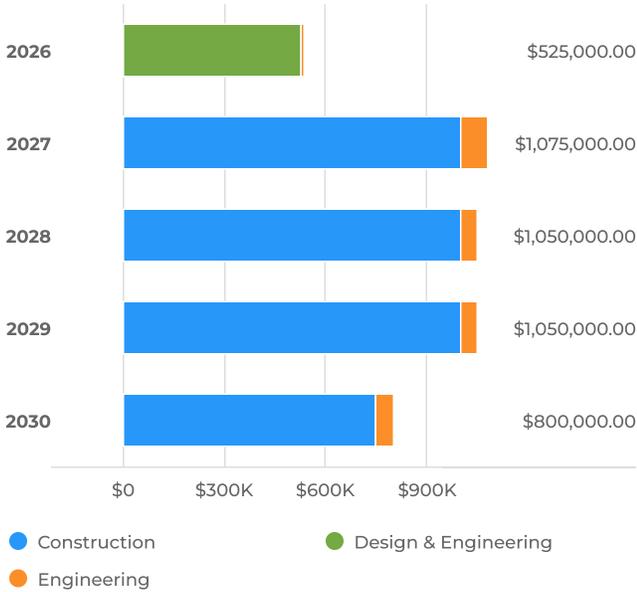
Impact If Not Approved

The benefits of bringing public sewer service to the area will not be realized.

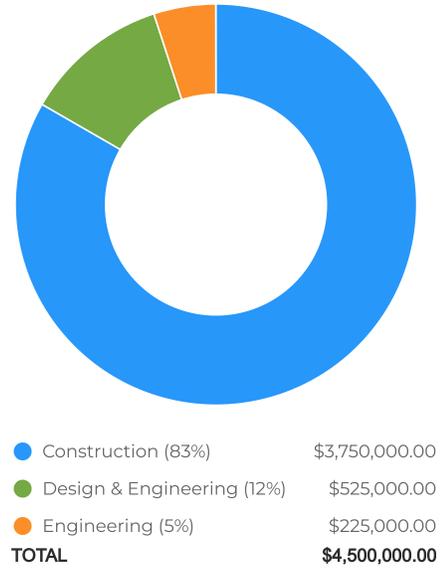
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$525,000	\$4.5M	\$4.5M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design & Engineering	\$525,000	\$0	\$0	\$0	\$0	\$525,000
Engineering	\$0	\$75,000	\$50,000	\$50,000	\$50,000	\$225,000
Construction	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$750,000	\$3,750,000
Total	\$525,000	\$1,075,000	\$1,050,000	\$1,050,000	\$800,000	\$4,500,000

Funding Sources

FY2026 Budget

\$525,000

Total Budget (all years)

\$4.5M

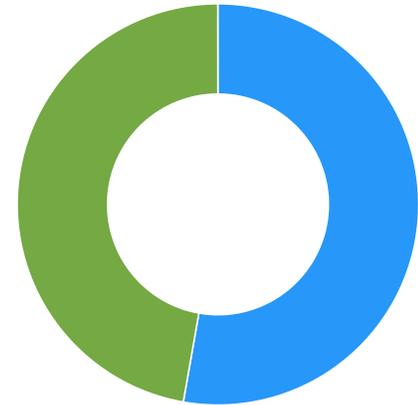
Project Total

\$4.5M

Funding Sources by Year



Funding Sources for Budgeted Years



● Operating Funds (53%) \$2,375,000.00
 ● Reserves (47%) \$2,125,000.00
TOTAL \$4,500,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Operating Funds	\$525,000	\$0	\$0	\$1,050,000	\$800,000	\$2,375,000
Reserves	\$0	\$1,075,000	\$1,050,000	\$0	\$0	\$2,125,000
Total	\$525,000	\$1,075,000	\$1,050,000	\$1,050,000	\$800,000	\$4,500,000

Interceptor Upgrade to VCCW Wastewater Treatment Plant

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Mr. Tom Winfree, District 3
Useful Life	40 years and above

Location



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

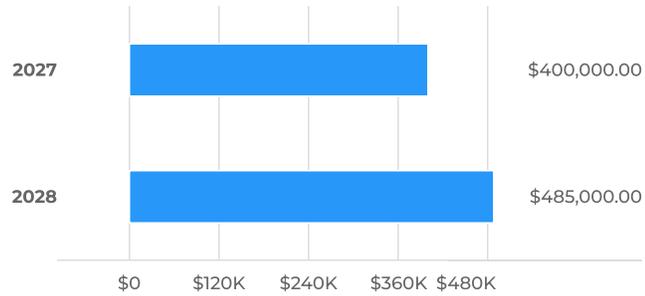
Total Budget (all years)

\$885K

Project Total

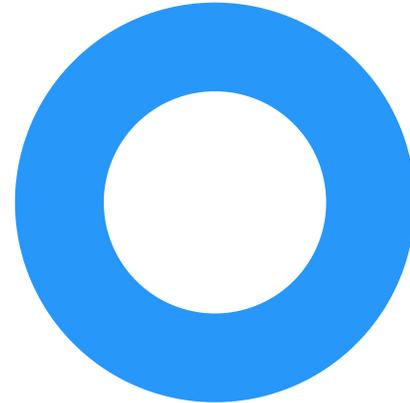
\$885K

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$885,000.00
TOTAL \$885,000.00

Capital Cost Breakdown

Capital Cost	FY2027	FY2028	Total
Construction	\$400,000	\$485,000	\$885,000
Total	\$400,000	\$485,000	\$885,000

Funding Sources

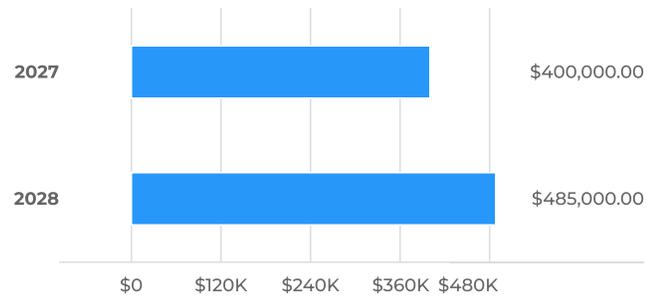
Total Budget (all years)

\$885K

Project Total

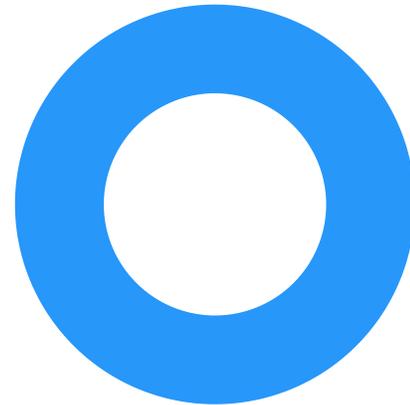
\$885K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$885,000.00
TOTAL \$885,000.00

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	\$400,000	\$485,000	\$885,000
Total	\$400,000	\$485,000	\$885,000

J. Sargeant Reynolds Water Main Improvements

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

1. Upsize approximately 700 linear feet of existing waterline at the J. Sargeant Reynolds campus from 4-inch to 12-inch.
2. Install a backflow preventer on the fire line at J. Sargeant 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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	Renovation Existing
Supervisor & Election District	Mr. Tom Winfree, District 3
Useful Life	40 years and above

Location



Benefit to the Community

Improved fire flow to the northeastern portion of the Goochland Courthouse Water System.

Impact If Not Approved

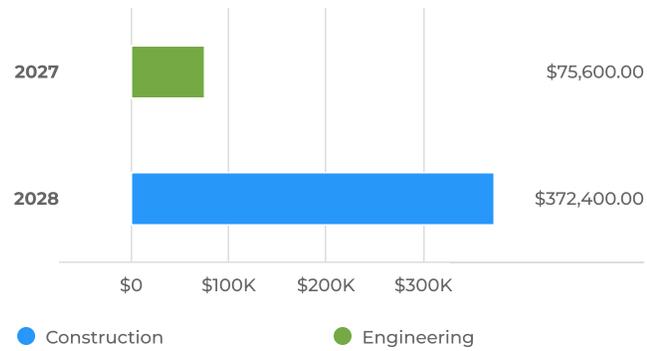
The benefits of improved fire flow will not be realized.

Capital Cost

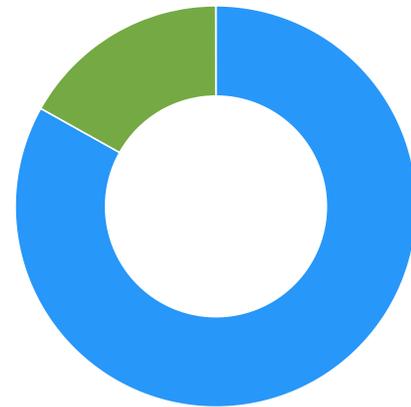
Total Budget (all years)
\$448K

Project Total
\$448K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (83%)	\$372,400.00
● Engineering (17%)	\$75,600.00
TOTAL	\$448,000.00

Capital Cost Breakdown

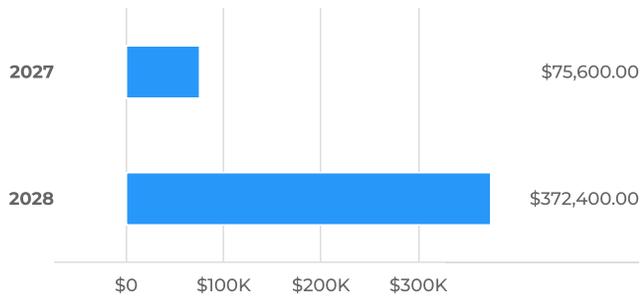
Capital Cost	FY2027	FY2028	Total
Engineering	\$75,600	\$0	\$75,600
Construction	\$0	\$372,400	\$372,400
Total	\$75,600	\$372,400	\$448,000

Funding Sources

Total Budget (all years)
\$448K

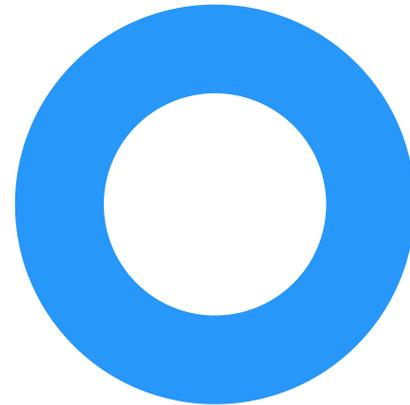
Project Total
\$448K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$448,000.00
TOTAL \$448,000.00

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	\$75,600	\$372,400	\$448,000
Total	\$75,600	\$372,400	\$448,000

Lanier Industrial Park Water Improvements

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

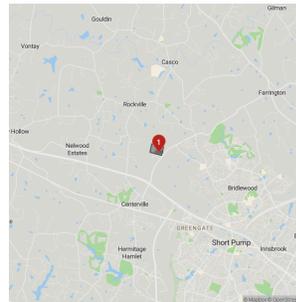
Design and construction of a 16" diameter waterline extending from Lanier Lane down to Commerce Center Drive – approximately 700 LF.

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. This project is listed as an identified improvement in the 2020 Utility Master Plan.

Details

Contact	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



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

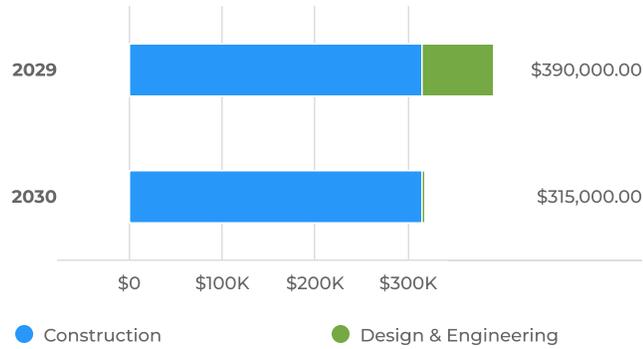
Total Budget (all years)

\$705K

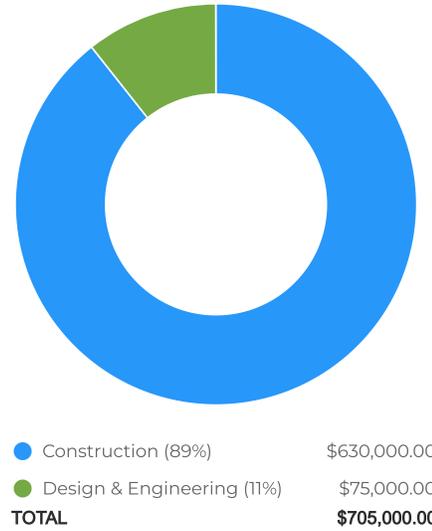
Project Total

\$705K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

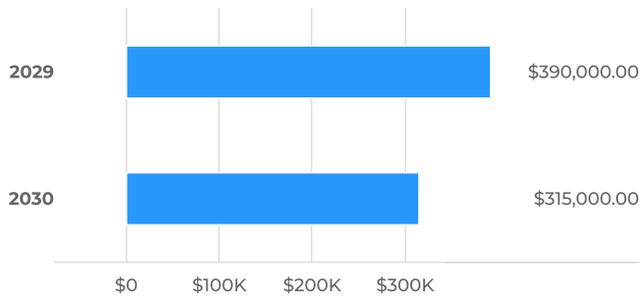
Capital Cost	FY2029	FY2030	Total
Design & Engineering	\$75,000	\$0	\$75,000
Construction	\$315,000	\$315,000	\$630,000
Total	\$390,000	\$315,000	\$705,000

Funding Sources

Total Budget (all years)
\$705K

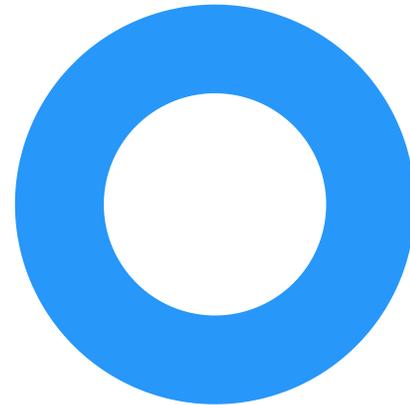
Project Total
\$705K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$705,000.00
TOTAL \$705,000.00

Funding Sources Breakdown

Funding Sources	FY2029	FY2030	Total
Operating Funds	\$390,000	\$315,000	\$705,000
Total	\$390,000	\$315,000	\$705,000

Northern Goochland Courthouse Fire Flow Improvements

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

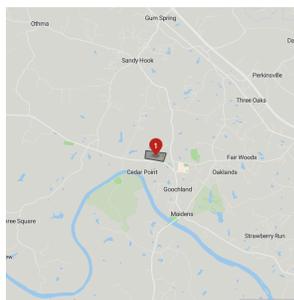
1. Design and construct an 8-inch waterline to complete a loop at Goochland High School and Goochland Middle School campus -approximately 800 linear feet.
2. Design and construct a 12-inch waterline to close a loop between the Goochland High School and Goochland Middle School campus and Holland Hills - 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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Tom Winfree, District 3
Useful Life	40 years and above

Location



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

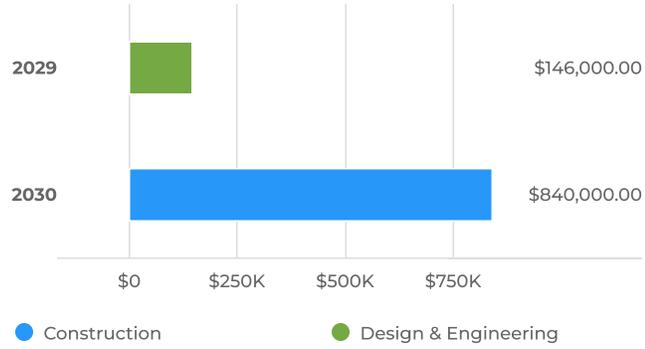
Total Budget (all years)

\$986K

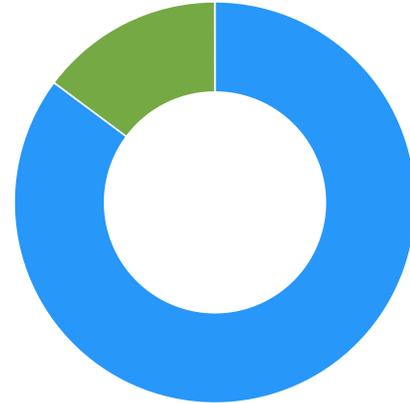
Project Total

\$986K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (85%)	\$840,000.00
● Design & Engineering (15%)	\$146,000.00
TOTAL	\$986,000.00

Capital Cost Breakdown

Capital Cost	FY2029	FY2030	Total
Design & Engineering	\$146,000	\$0	\$146,000
Construction	\$0	\$840,000	\$840,000
Total	\$146,000	\$840,000	\$986,000

Funding Sources

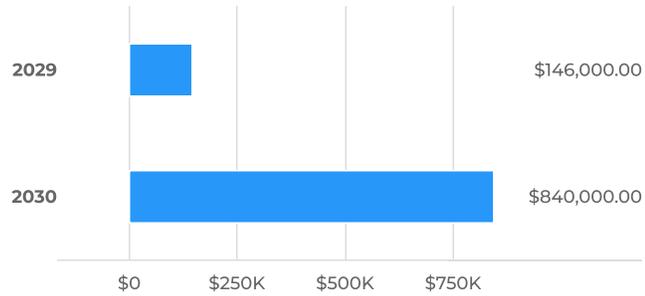
Total Budget (all years)

\$986K

Project Total

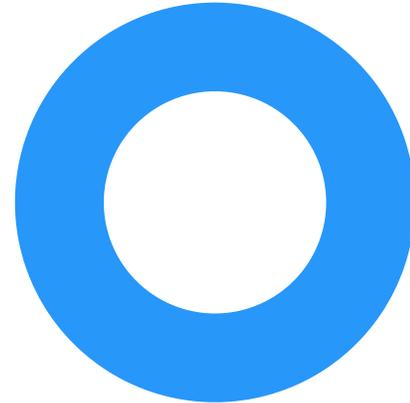
\$986K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$986,000.00
TOTAL \$986,000.00

Funding Sources Breakdown

Funding Sources	FY2029	FY2030	Total
Operating Funds	\$146,000	\$840,000	\$986,000
Total	\$146,000	\$840,000	\$986,000

Parke at Saddlecreek Water Main Loop

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

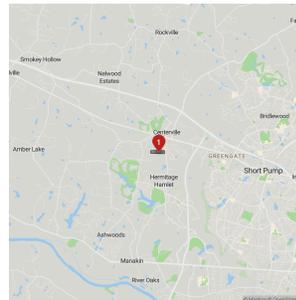
Construction of a new 12" waterline connecting from Pond View Lane to Hounslow Drive – approximately 2,700 LF.

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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



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

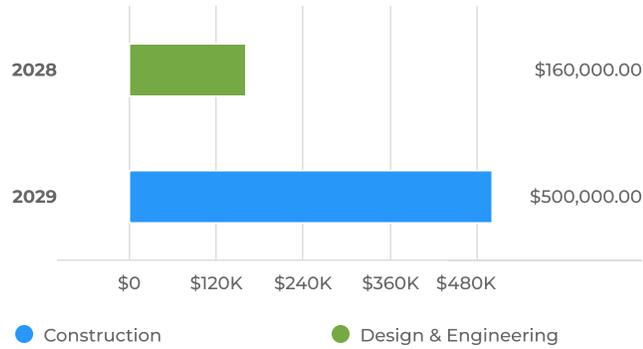
Total Budget (all years)

\$660K

Project Total

\$660K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

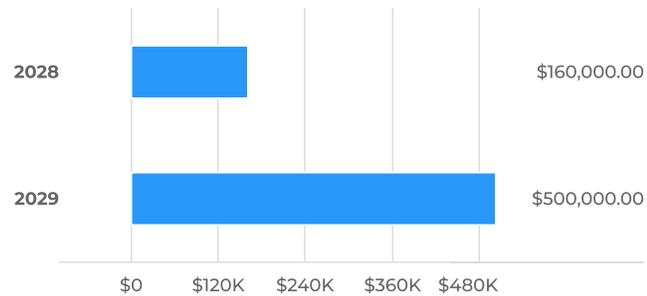
Capital Cost	FY2028	FY2029	Total
Design & Engineering	\$160,000	\$0	\$160,000
Construction	\$0	\$500,000	\$500,000
Total	\$160,000	\$500,000	\$660,000

Funding Sources

Total Budget (all years)
\$660K

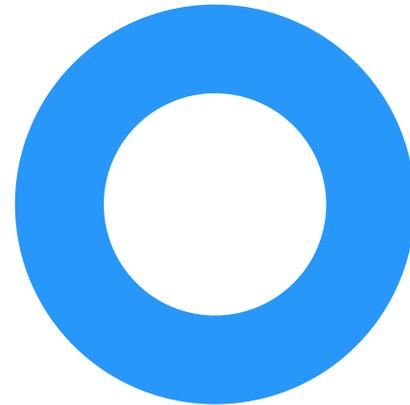
Project Total
\$660K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$660,000.00
TOTAL \$660,000.00

Funding Sources Breakdown

Funding Sources	FY2028	FY2029	Total
Operating Funds	\$160,000	\$500,000	\$660,000
Total	\$160,000	\$500,000	\$660,000

Ridgefield & West Creek Control Valves

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

Ridgefield Back Pressure Sustaining Valve:

Construction of a new back pressure sustaining valve facility along Tuckahoe Creek Parkway upstream of the proposed Ridgefield booster pump station. The proposed valve will help mitigate pressure impacts from the new Ridgefield BPS on the Ridgefield Interconnection.

West Creek Control Valve:

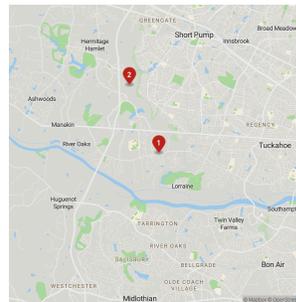
A new pressure reducing valve facility will be constructed along West Creek Parkway. Functionally, this will replace the Route 288 Pressure Reducing Valve. The valve will separate the existing West Creek and proposed Broad pressure zones, reducing the HGL from 400' to 370'. The valve will also help further isolate the new West Creek zone from the proposed Broad zone so that events that occur in one system will not affect the other.

Engineering design of both valves will be completed in conjunction with the Ridgefield BPS & Ground Storage Tank project.

Details

Contact	Wayne Stephens
Contact Phone	(804) 556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



Benefit to the Community

The improvements will offer better operational control over the Eastern Goochland water system and will help reduce the number of service outages during a line break or other supply-related emergency.

Impact If Not Approved

The aforementioned benefits will not be realized.

Capital Cost

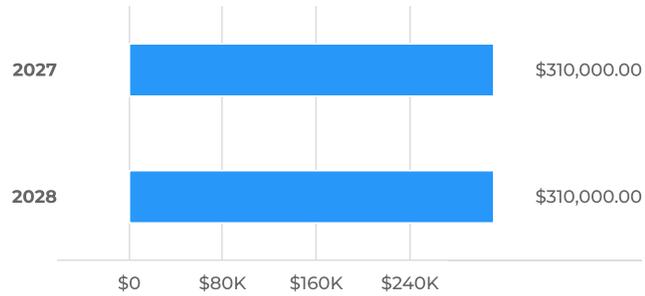
Total Budget (all years)

\$620K

Project Total

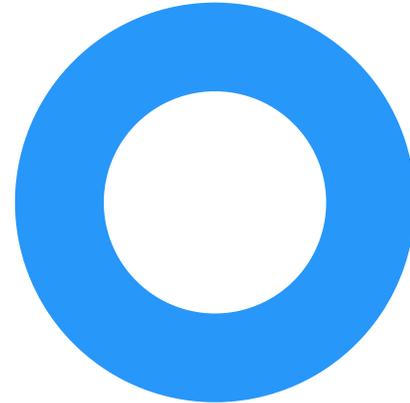
\$620K

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$620,000.00
TOTAL \$620,000.00

Capital Cost Breakdown

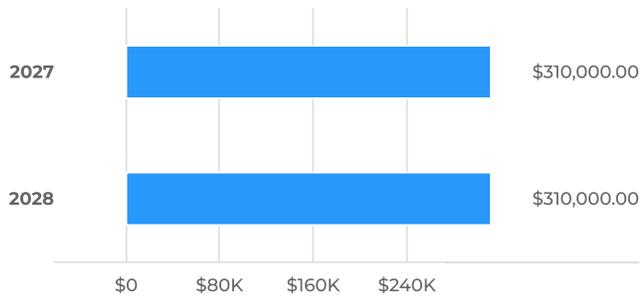
Capital Cost	FY2027	FY2028	Total
Construction	\$310,000	\$310,000	\$620,000
Total	\$310,000	\$310,000	\$620,000

Funding Sources

Total Budget (all years)
\$620K

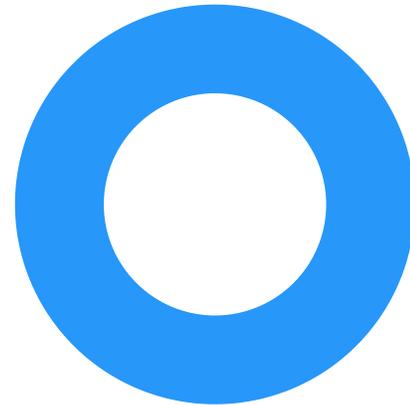
Project Total
\$620K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$620,000.00
TOTAL \$620,000.00

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	\$310,000	\$310,000	\$620,000
Total	\$310,000	\$310,000	\$620,000

Ridgefield Booster Pump Station & Ground Storage Tank

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Est. Start Date	07/01/2024
Est. Completion Date	01/15/2028
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

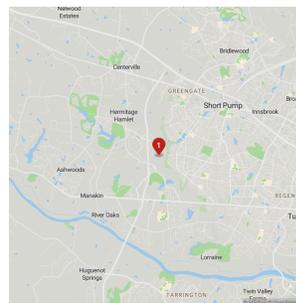
Description

Design and construction of a 7-MGD (million gallons per day) water booster pump station with 2-MG of ground storage/water tanks near the existing Ridgefield Parkway water interconnection with Henrico County. This project will provide additional water storage capacity for the east end public water system, increase available fire flow, and increase customer water pressures during periods of high system demand.

Details

Contact	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



Benefit to the Community

Water system storage capacity will be increased to keep up with increasing demands on the Eastern Goochland water system. Increased pumping/supply capacity will improve fire flow capabilities and help reduce low water pressures during periods of high system demand.

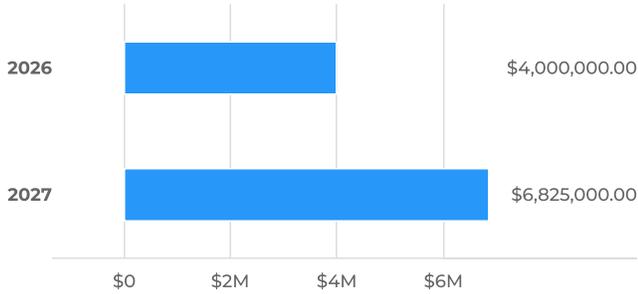
Impact If Not Approved

If not approved, the water system storage capacity will be limited and potentially cause reduced fire flow availabilities and low water pressures during periods of high system demands.

Capital Cost

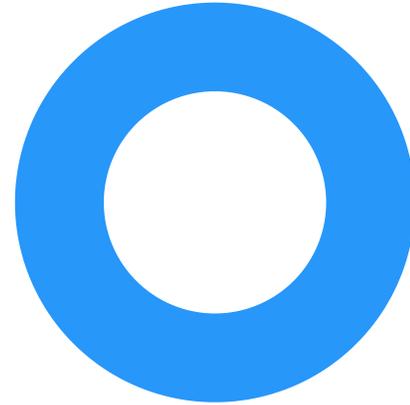
Total Historical	FY2026 Budget	Total Budget (all years)	Project Total
\$800,000	\$4,000,000	\$10.825M	\$11.625M

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%) \$10,825,000.00
TOTAL \$10,825,000.00

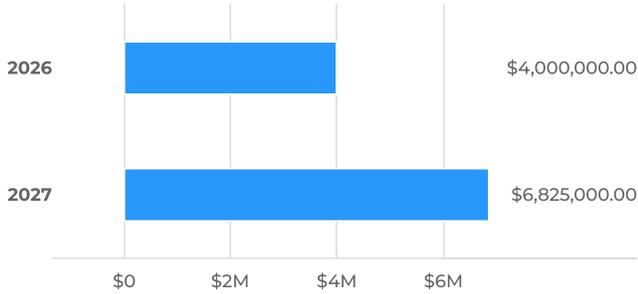
Capital Cost Breakdown

Capital Cost	Historical	FY2026	FY2027	Total
Design & Engineering	\$800,000	\$0	\$0	\$800,000
Construction	\$0	\$4,000,000	\$6,825,000	\$10,825,000
Total	\$800,000	\$4,000,000	\$6,825,000	\$11,625,000

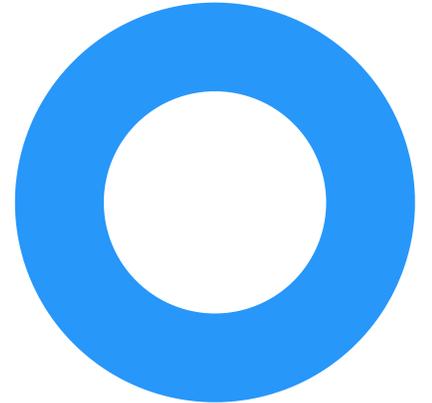
Funding Sources

Total Historical **\$800,000**
 FY2026 Budget **\$4,000,000**
 Total Budget (all years) **\$10.825M**
 Project Total **\$11.625M**

Funding Sources by Year



Funding Sources for Budgeted Years



Reserves (100%) **\$10,825,000.00**
TOTAL **\$10,825,000.00**

Funding Sources Breakdown

Funding Sources	Historical	FY2026	FY2027	Total
Operating Funds	\$800,000	\$0	\$0	\$800,000
Reserves	\$0	\$4,000,000	\$6,825,000	\$10,825,000
Total	\$800,000	\$4,000,000	\$6,825,000	\$11,625,000

Ridgefield Water Main Upgrade

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

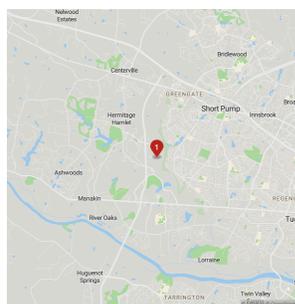
Description

This project will include approximately 4,500 LF of 24-inch diameter waterline extending down Tuckahoe Creek Parkway from the existing 24" West Creek water main. This project is required to connect the proposed Ridgefield booster pump station to the distribution system. Design of the waterline will be completed in conjunction with the Ridgefield BPS & Ground Storage Tank project.

Details

Contact	Wayne Stephens
Contact Phone	(804) 556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



Benefit to the Community

This water line will upgrade the connection of the Ridgefield booster pump station to the Eastern Goochland water system, allowing it to operate at its full capacity.

Impact If Not Approved

If not approved, the proposed Ridgefield booster pump station could not be connected to the water distribution system at its full design capacity.

Capital Cost

FY2026 Budget

\$375,000

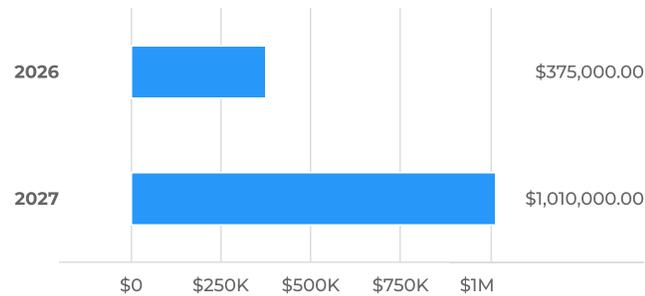
Total Budget (all years)

\$1.385M

Project Total

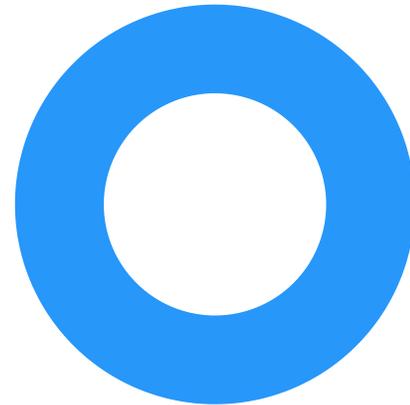
\$1.385M

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%)

\$1,385,000.00

TOTAL

\$1,385,000.00

Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Construction	\$375,000	\$1,010,000	\$1,385,000
Total	\$375,000	\$1,010,000	\$1,385,000

Funding Sources

FY2026 Budget

\$375,000

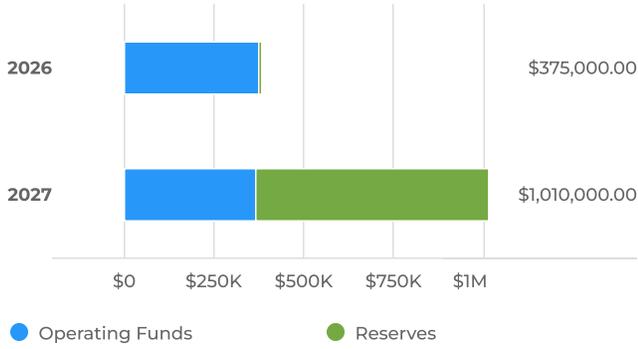
Total Budget (all years)

\$1.385M

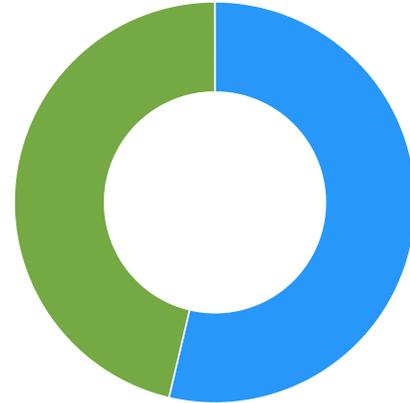
Project Total

\$1.385M

Funding Sources by Year



Funding Sources for Budgeted Years



● Operating Funds (54%) \$743,692.00
● Reserves (46%) \$641,308.00
TOTAL **\$1,385,000.00**

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	\$375,000	\$368,692	\$743,692
Reserves	\$0	\$641,308	\$641,308
Total	\$375,000	\$1,010,000	\$1,385,000

Rockville Connection to Henrico County water system

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

This project represents the first part of a multi-phase project which will provide a 3 MGD water booster station and a water storage tank at the northernmost end of the Eastern Goochland Water System.

Phase one is negotiating, designing, and constructing an additional water connection between Eastern Goochland and the Henrico County public water system. This connection will be necessary to feed the future storage tank and booster station, and will require approval by Henrico County.

This phase one project consists of making a 12" connection to the Henrico-owned 16" water line on Pouncey Tract Road at the county line, installing an underground vault, a large diameter water meter and backflow device. It also includes installation of approximately 2,500 LF of 12' water main along Pouncey Tract Road to the first Parkside Village entrance, and a water line crossing of Pouncey Tract Road.

Due to differences in Hydraulic Grade Line (HGL) the connection will initially serve only as an emergency water source for customers north of I-64 in the event of a line break or other service outage on the existing Ashland Road water line. Currently, the Ashland Road water line is the only source of water for utility customers north of I-64. Any break or other failure along this line results in complete loss of service to all customers north of the problem area until repairs can be completed.

During an emergency, the new connection will allow water to flow into the Ashland Road water line from Henrico County, and flow south along Ashland Road. This will allow uninterrupted service to most water customers along Ashland Road, albeit at reduced pressure (approximately 10 psi less than normal).

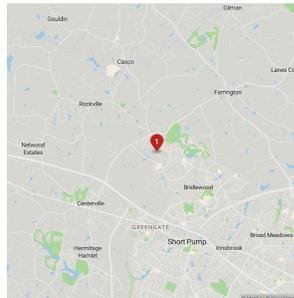
This project is recommended in the recently completed Resiliency Plan for the Eastern Goochland water system.

Future phases will include a ground storage tank and a booster pump station with expansion capability, which will allow water the new connection to serve as a permanent source of water to the Goochland system at normal pressures.

Details

Contact	Wayne Stephens
Contact Phone	(804) 56-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Charlie Vaughters, District 4
Useful Life	40 years and above

Location



Benefit to the Community

The project will provide an emergency source of water for customers north of I-64 in the event of a failure of the Ashland Road water line. Future phases will provide a permanent alternate water source for the northern part of the Eastern Goochland water system.

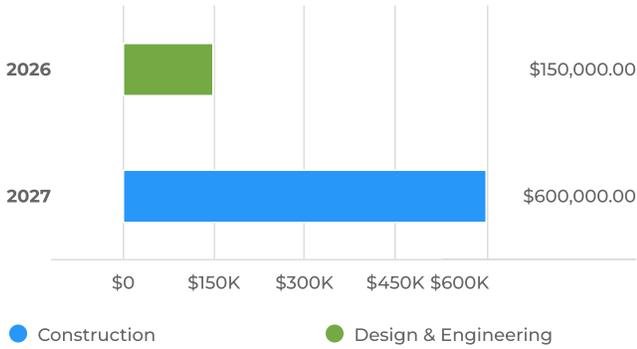
Impact If Not Approved

Customers north of I-64 will continue to be served by a single water main with no way to provide an alternate water source in the event of an emergency involving the Ashland Road water line.

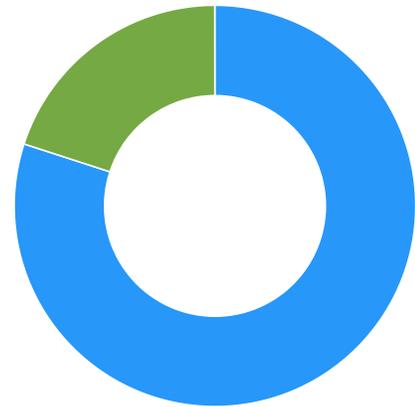
Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$150,000	\$750K	\$750K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (80%)	\$600,000.00
● Design & Engineering (20%)	\$150,000.00
TOTAL	\$750,000.00

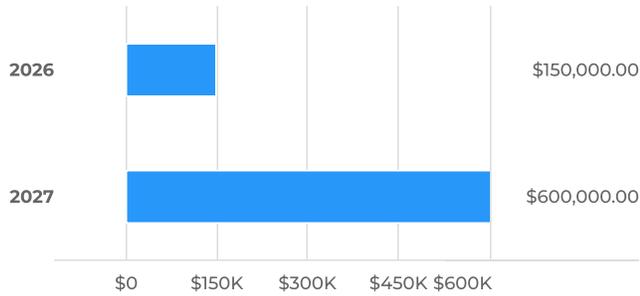
Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Design & Engineering	\$150,000	\$0	\$150,000
Construction	\$0	\$600,000	\$600,000
Total	\$150,000	\$600,000	\$750,000

Funding Sources

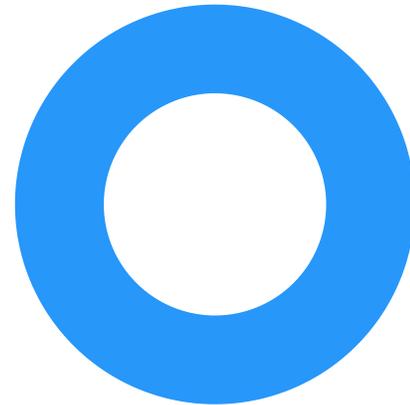
FY2026 Budget	Total Budget (all years)	Project Total
\$150,000	\$750K	\$750K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$750,000.00
TOTAL \$750,000.00

Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Operating Funds	\$150,000	\$600,000	\$750,000
Total	\$150,000	\$600,000	\$750,000

Sandy Hook Water Main Loop

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Tom Winfree, 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

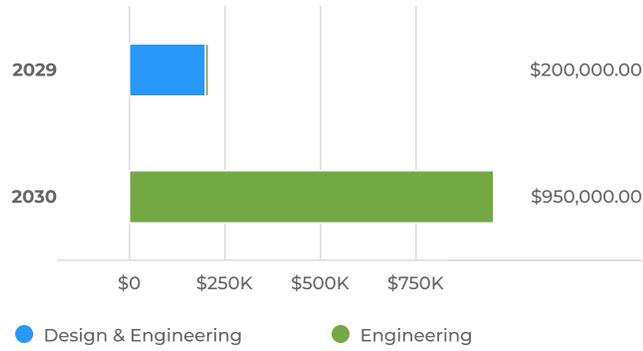
Total Budget (all years)

\$1.15M

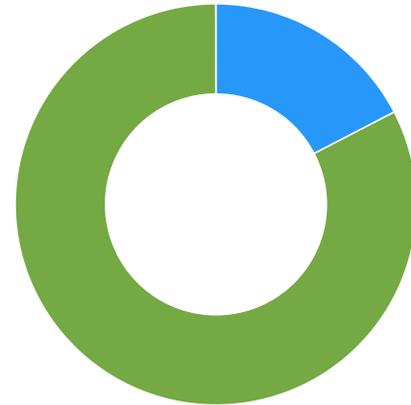
Project Total

\$1.15M

Capital Cost by Year



Capital Cost for Budgeted Years



● Design & Engineering (17%) \$200,000.00
 ● Engineering (83%) \$950,000.00
TOTAL \$1,150,000.00

Capital Cost Breakdown

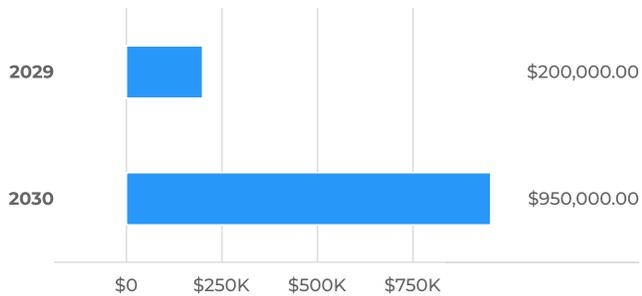
Capital Cost	FY2029	FY2030	Total
Design & Engineering	\$200,000	\$0	\$200,000
Engineering	\$0	\$950,000	\$950,000
Total	\$200,000	\$950,000	\$1,150,000

Funding Sources

Total Budget (all years)
\$1.15M

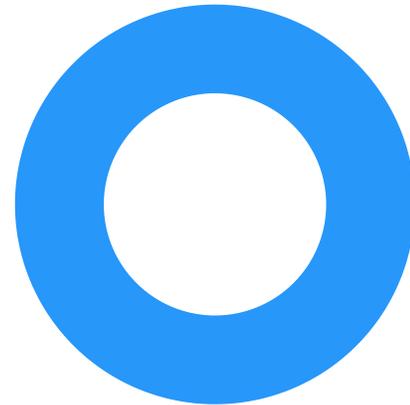
Project Total
\$1.15M

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$1,150,000.00
TOTAL \$1,150,000.00

Funding Sources Breakdown

Funding Sources	FY2029	FY2030	Total
Operating Funds	\$200,000	\$950,000	\$1,150,000
Total	\$200,000	\$950,000	\$1,150,000

Sewer Installation - Briggs Drive

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

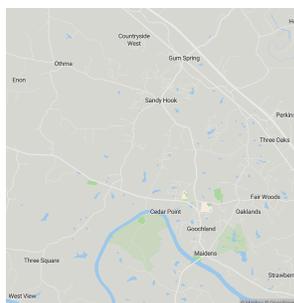
Design and construct approximately 600 linear feet of new gravity sewer lines to serve properties on/near Briggs Drive in the Centerville area.

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	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	wstephens@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Jonathan Lyle, District 5
Useful Life	40 years and above

Location



Benefit to the Community

Expanded/improved public sewer service in the Centerville area.

Impact If Not Approved

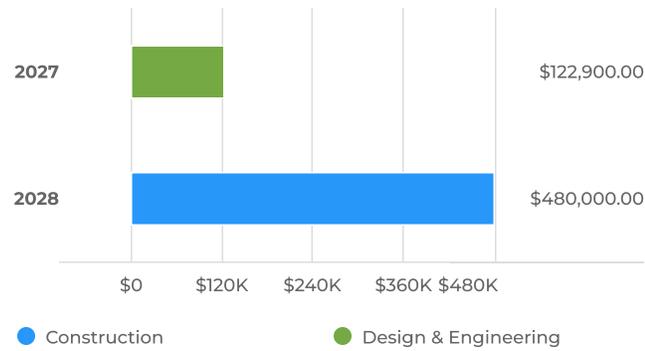
The benefits of expanding sewer service in the Centerville area will not be realized.

Capital Cost

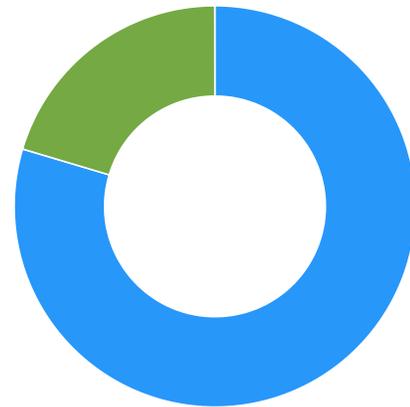
Total Budget (all years)
\$602.9K

Project Total
\$602.9K

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (80%)	\$480,000.00
● Design & Engineering (20%)	\$122,900.00
TOTAL	\$602,900.00

Capital Cost Breakdown

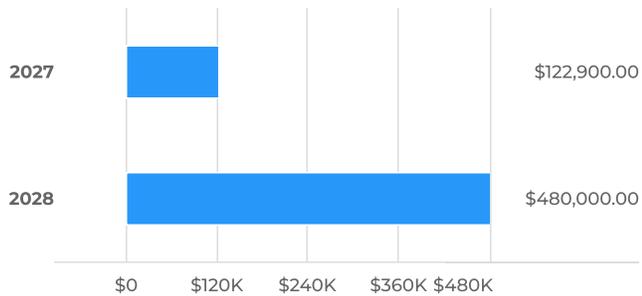
Capital Cost	FY2027	FY2028	Total
Design & Engineering	\$122,900	\$0	\$122,900
Construction	\$0	\$480,000	\$480,000
Total	\$122,900	\$480,000	\$602,900

Funding Sources

Total Budget (all years)
\$602.9K

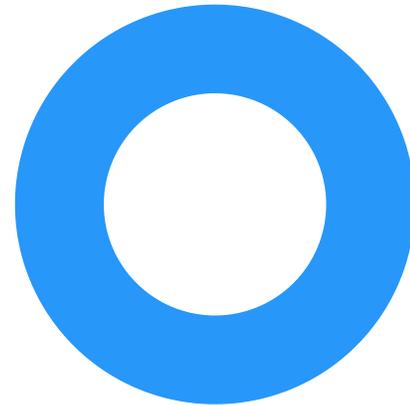
Project Total
\$602.9K

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$602,900.00
TOTAL \$602,900.00

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	\$122,900	\$480,000	\$602,900
Total	\$122,900	\$480,000	\$602,900

Sewer Installation - Plaza Drive

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

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 located 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. Jonathan Lyle, 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

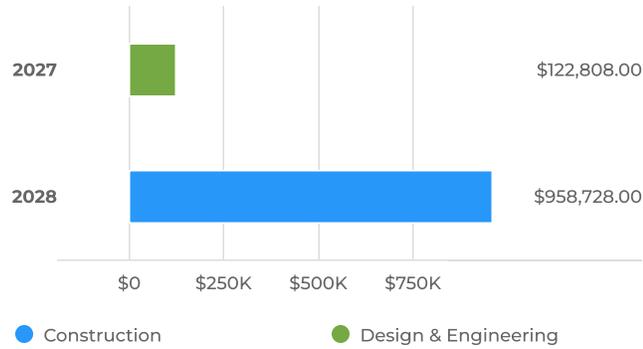
Total Budget (all years)

\$1.082M

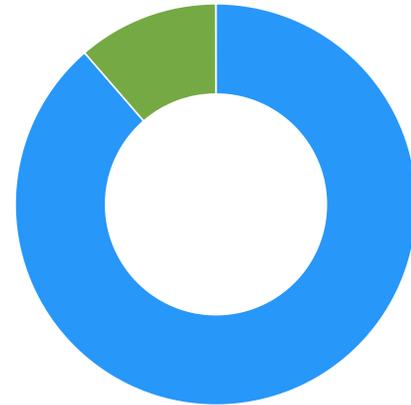
Project Total

\$1.082M

Capital Cost by Year



Capital Cost for Budgeted Years



● Construction (89%)	\$958,728.00
● Design & Engineering (11%)	\$122,808.00
TOTAL	\$1,081,536.00

Capital Cost Breakdown

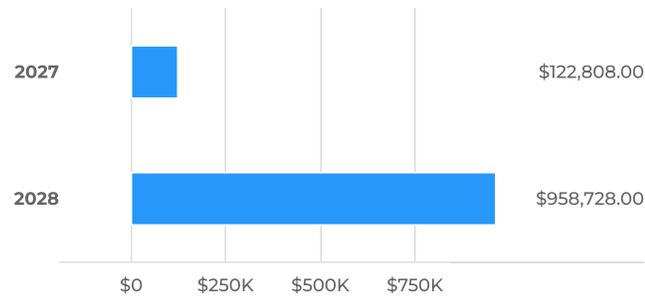
Capital Cost	FY2027	FY2028	Total
Design & Engineering	\$122,808	\$0	\$122,808
Construction	\$0	\$958,728	\$958,728
Total	\$122,808	\$958,728	\$1,081,536

Funding Sources

Total Budget (all years)
\$1.082M

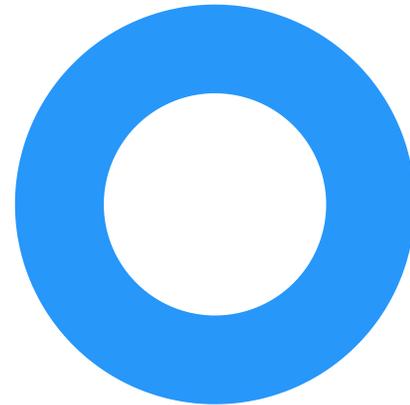
Project Total
\$1.082M

Funding Sources by Year



● Operating Funds

Funding Sources for Budgeted Years



● Operating Funds (100%) \$1,081,536.00
TOTAL \$1,081,536.00

Funding Sources Breakdown

Funding Sources	FY2027	FY2028	Total
Operating Funds	\$122,808	\$958,728	\$1,081,536
Total	\$122,808	\$958,728	\$1,081,536

Water Installation - Plaza Drive

Overview

Request Owner	WAYNE STEPHENS, ASSISTANT DIRECTOR UTILITIES
Department	Utilities
Request Groups	UTILITIES
Type	Capital Improvement

Description

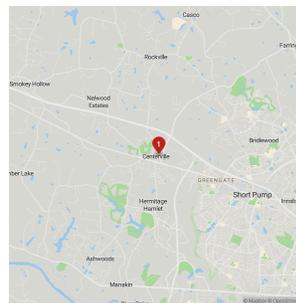
Construct approximately 1,400 linear feet of new 16" waterline on Plaza Drive in the Centerville area. NOTE: Design is complete.

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. Design is complete.

Details

Contact	Wayne Stephens
Contact Phone	804-556-5845
Contact Email	mlongshore@goochlandva.us
Type of Project	New Construction
Supervisor & Election District	Mr. Jonathan Lyle, District 5
Useful Life	40 years and above

Location



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

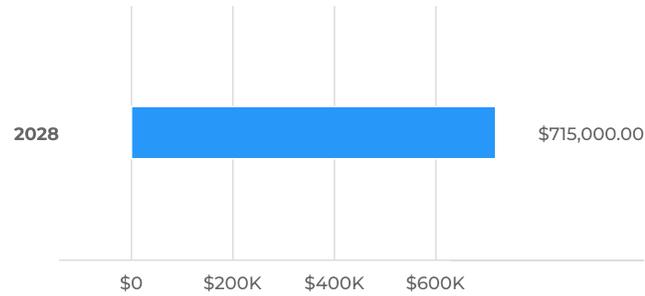
Total Budget (all years)

\$715K

Project Total

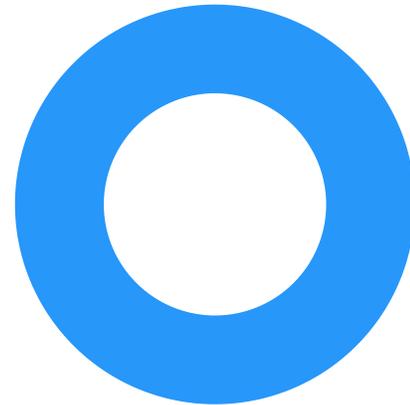
\$715K

Capital Cost by Year



● Construction

Capital Cost for Budgeted Years



● Construction (100%)

\$715,000.00

TOTAL

\$715,000.00

Capital Cost Breakdown

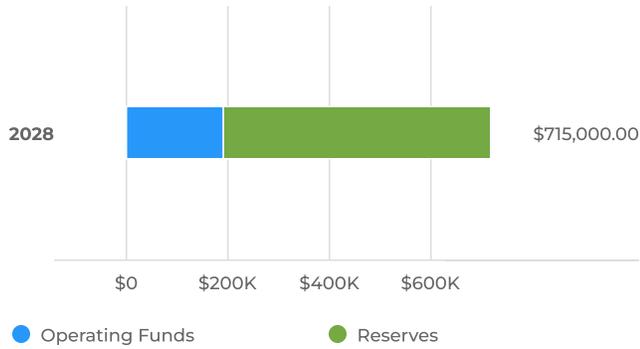
Capital Cost	FY2028	Total
Construction	\$715,000	\$715,000
Total	\$715,000	\$715,000

Funding Sources

Total Budget (all years)
\$715K

Project Total
\$715K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2028	Total
Operating Funds	\$192,600	\$192,600
Reserves	\$522,400	\$522,400
Total	\$715,000	\$715,000

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 life 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 body of 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.