



Goochland County Administrator FY2025 Proposed Budget

Victor Carpenter
County Administrator

February 20, 2024

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



Budget Process –Ongoing!

- Listening to residents is ongoing
- Formal Process started early October 2023
- November 2023 through January 2024:
 - Met with all County Departments
 - Met with all Constitutional Officer Departments
 - Met with Schools to review needs and requests
 - Held work sessions with Schools, County Departments, and Constitutional Officer Departments for Five-Year CIP
 - Met with Board Members to establish priorities



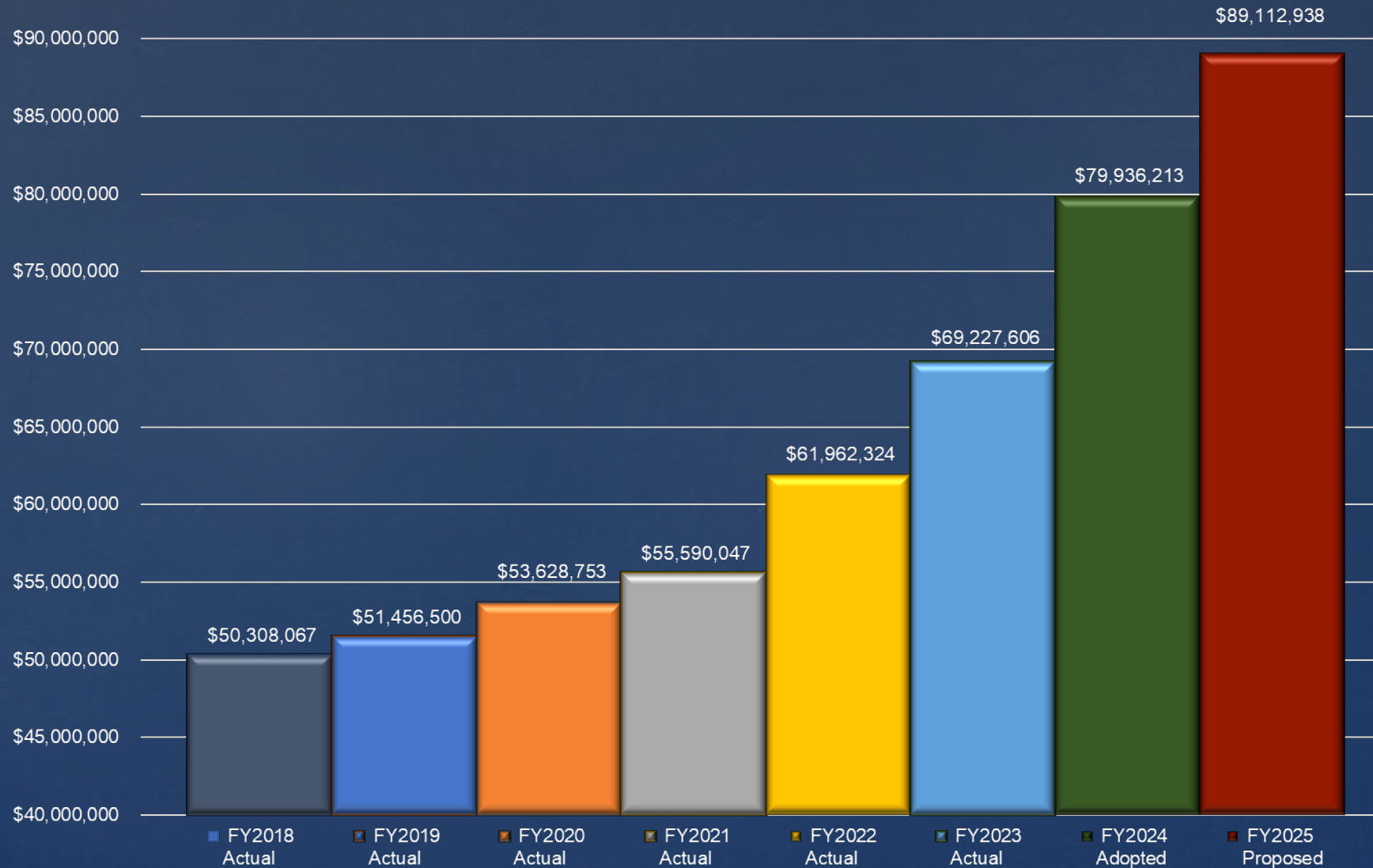
Budget Process –All Revenue Sources

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



Looking Back!
FY 2018 – now

Looking Back – General Fund Expenses including local transfer to Schools FY 2018 – FY 2025



The Road Ahead!
FY 2025 Proposed Budget

Budget Priorities

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



Long-Term Budget Impacts



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

FY2025 Proposed Budget Over FY2024 Adopted Budget

Major Category	FY2024 ADOPTED	FY2025 PROPOSED	Variance \$	%
General Fund	\$ 52,685,213	\$ 59,739,788	\$ 7,054,575	13.4%
Special Revenue Funds	2,372,608	2,348,874	(23,734)	-1.0%
Utilities Funds	19,117,852	20,503,548	1,385,696	7.2%
School Funds	41,168,674	43,497,804	2,329,130	5.7%
CIP Funds	26,066,801	7,966,560	(18,100,241)	-69.4%
TOTAL BUDGET	\$ 141,411,148	\$ 134,056,574	\$ (7,354,574)	-5.2%

Includes all sources of revenues

FY2025 All Fund Revenues

By Category

REVENUE TYPE	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
11 - GENERAL PROPERTY TAXES	68,477,406	70,246,250	77,957,100	7,710,850	11.0%
12 - OTHER LOCAL TAXES	12,788,075	11,478,000	10,882,000	(596,000)	-5.2%
13 - PERMITS FEES LICENSES	2,148,849	2,060,000	1,842,050	(217,950)	-10.6%
14 - FINES AND FORFEITURES	113,865	60,600	86,800	26,200	43.2%
15 - USE OF MONEY AND PROPERTY	4,196,080	6,053,880	5,717,086	(336,794)	-5.6%
16 - CHARGES FOR SERVICES	17,107,611	11,259,934	13,777,564	2,517,630	22.4%
18 - MISCELLANEOUS	1,361,953	1,314,100	68,500	(1,245,600)	-94.8%
19 - RECOVERED COSTS	259,440	243,950	247,500	3,550	1.5%
22 - NONCATEGORICAL STATE AID	8,080,767	7,941,178	7,801,747	(139,431)	-1.8%
23 - STATE SHARE OF LOCAL OFFICES	2,061,219	2,031,285	2,222,252	190,967	9.4%
24 - CATEGORICAL STATE AID	8,233,080	8,789,018	7,943,887	(845,131)	-9.6%
33 - CATEGORICAL FEDERAL AID	6,006,771	5,036,770	4,358,815	(677,955)	-13.5%
90 - PRIOR YEAR BALANCE INTER XFER	1,989,589	3,896,336	1,151,273	(2,745,063)	-70.5%
99 - DEBT PROCEEDS/ISSUE	-	10,999,847	-	(10,999,847)	-100.0%
Grand Total	132,824,705	141,411,148	134,056,574	(7,354,574)	-5.2%

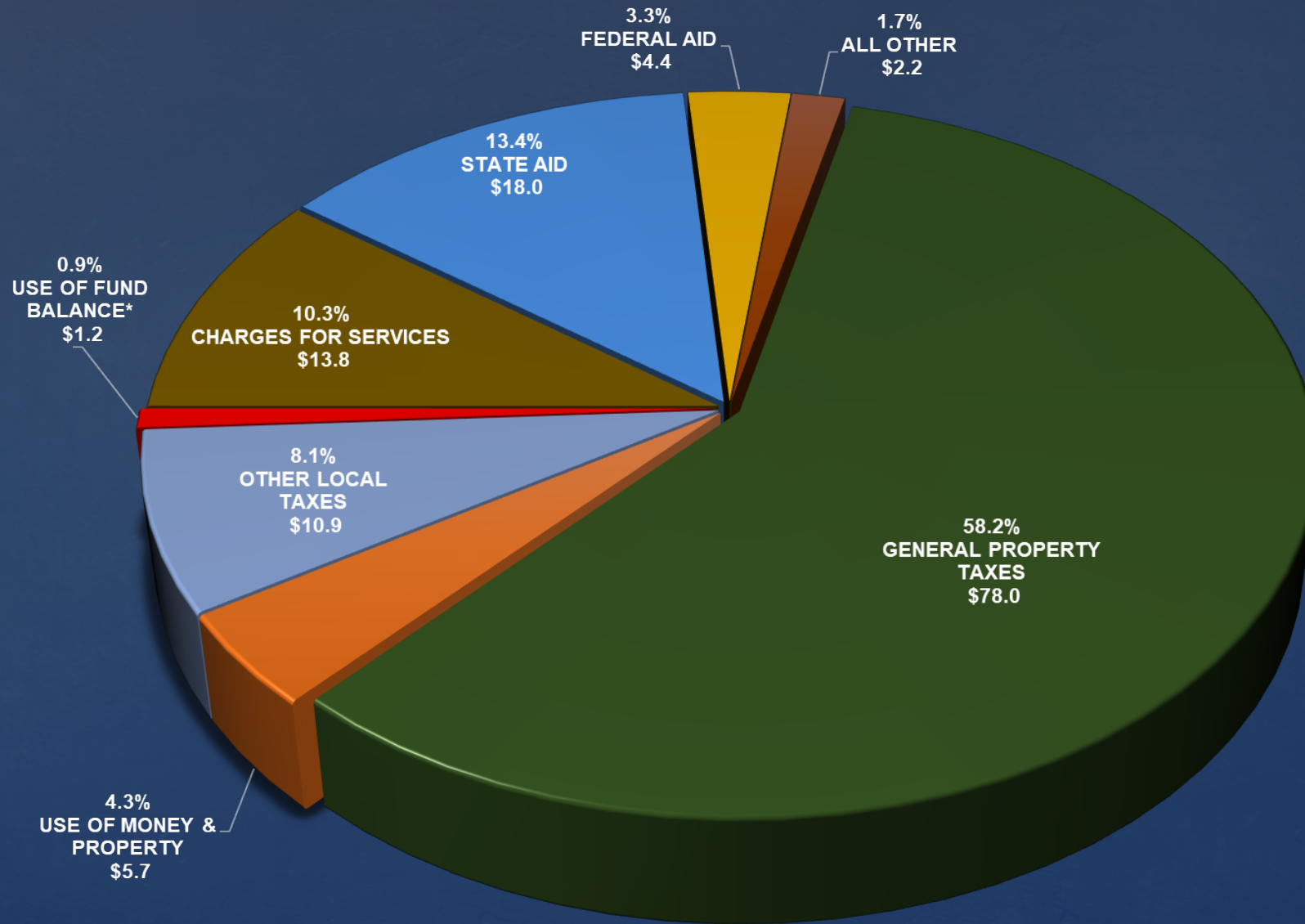
Increase in Assessed Values Throughout County

Major Category	2023	2024	Increase	%
Real Estate Values	\$7.84 billion	\$8.62 billion	\$780 million	9.9%

Results in \$4.2 million higher in tax revenue

FY2025 Proposed All Funds Revenue Budget

(\$134.1 million)

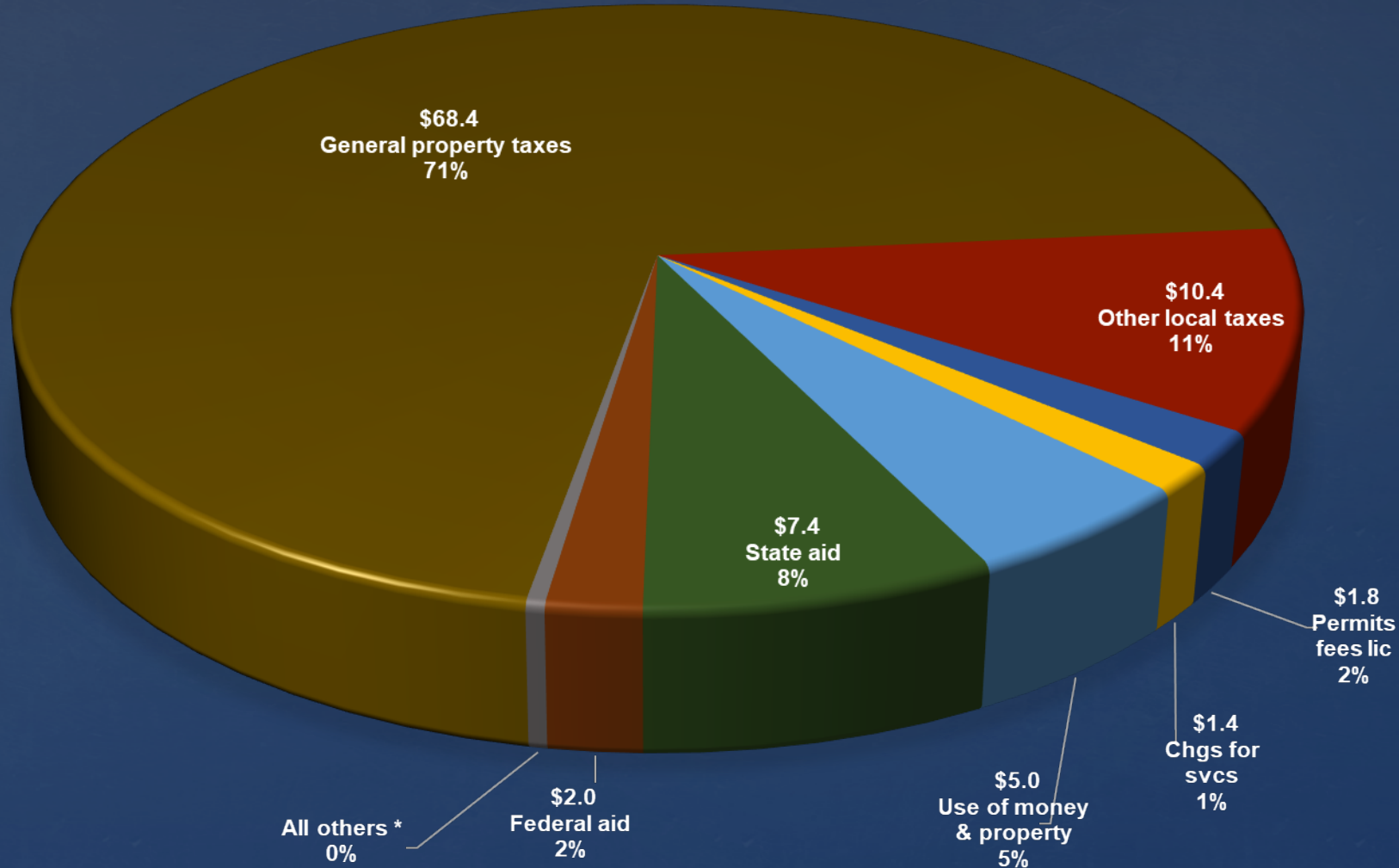


* Use of fund balance is primarily OCS, proffers and unused CIP funds
Dollars in millions



FY2025 Proposed General Fund Revenue

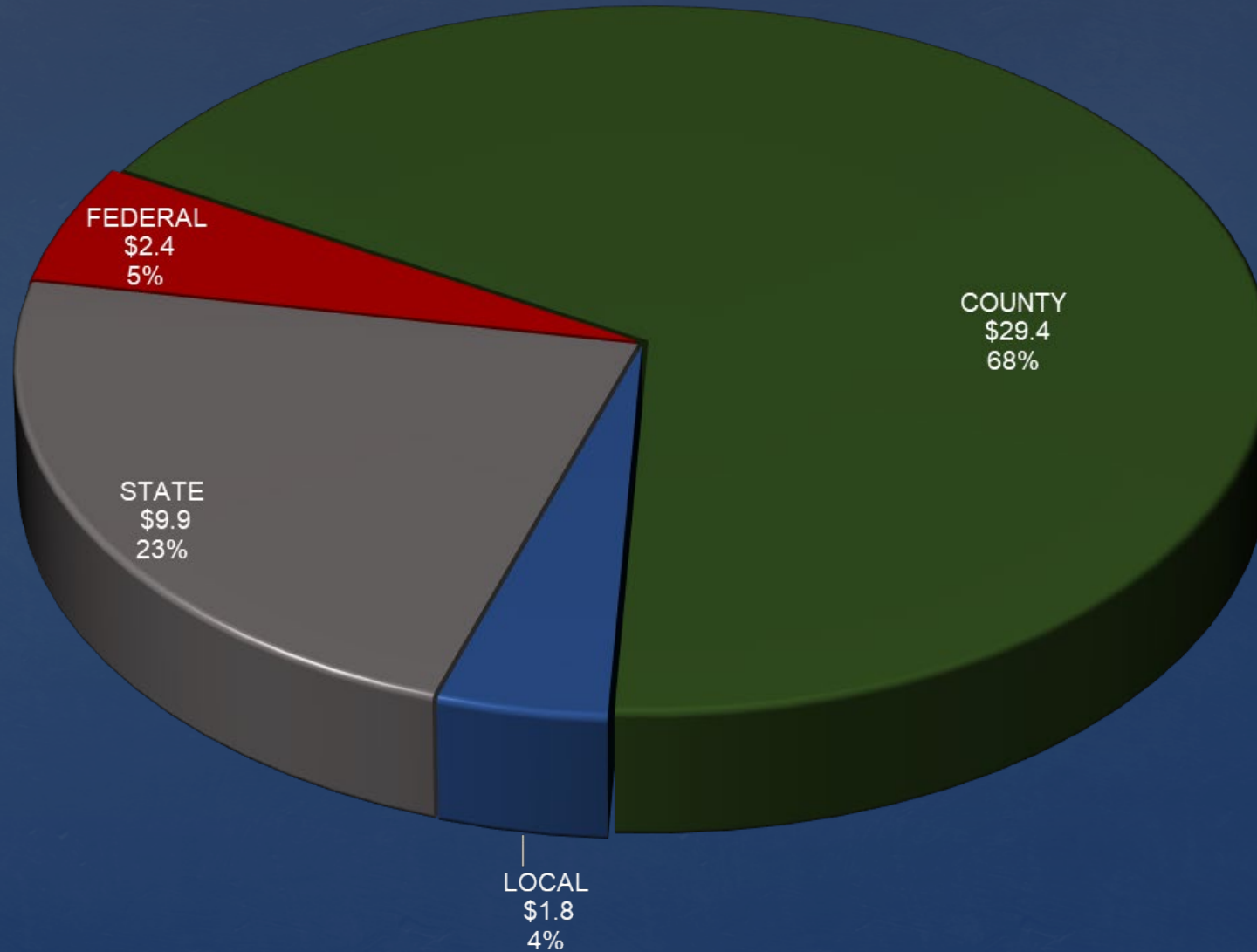
(\$96.8 million)



* All others includes fines, forfeitures, recovered costs, and miscellaneous
Dollars in millions

FY2025 Proposed Schools Revenue

(\$43.5 million)



Dollars in millions



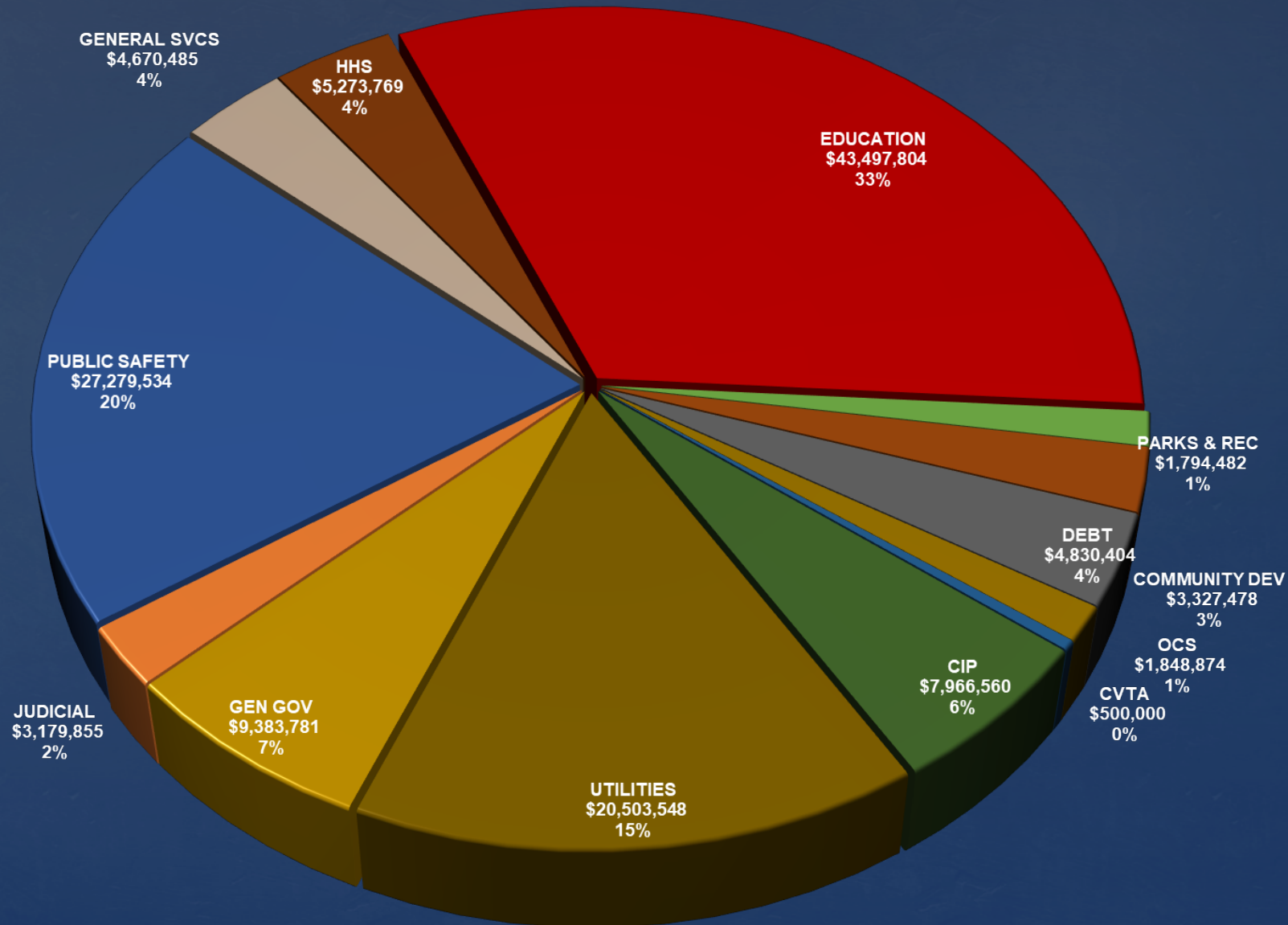
FY2025 All Fund Expenses

By Category

EXPENSE FUNCTION	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
10 - GENERAL GOVERNMENT & NON DEPARTMENT	6,426,198	7,750,416	9,383,781	1,633,365	21.1%
20 - JUD ADMIN	2,178,084	2,730,171	3,179,855	449,684	16.5%
30 - PUBLIC SAFETY	18,390,146	23,343,943	27,279,534	3,935,591	16.9%
40 - GENERAL SERVICES	3,588,595	4,193,857	4,670,485	476,628	11.4%
50 - HEALTH AND HUMAN SERVICES	4,243,945	5,206,474	5,273,769	67,295	1.3%
60 - EDUCATION	41,513,181	41,168,674	43,497,804	2,329,130	5.7%
70 - PARKS AND CULTURAL	1,676,580	1,732,800	1,794,482	61,682	3.6%
80 - COMMUNITY DEVELOPMENT	2,184,170	2,871,823	3,327,478	455,655	15.9%
90 - DEBT SERVICE	6,513,674	4,855,729	4,830,404	(25,325)	-0.5%
340 - CENTRAL VA TRANS. AUTHORITY	152,372	500,000	500,000	-	0.0%
570 - OFFICE OF CHILDRENS SERVICES	969,606	1,872,608	1,848,874	(23,734)	-1.3%
400 - UTILITIES	14,894,009	19,117,852	20,503,548	1,385,696	7.2%
300 - CAPITAL IMPROVEMENTS	16,340,725	26,066,801	7,966,560	(18,100,241)	-69.4%
Grand Total	119,071,285	141,411,148	134,056,574	(7,354,574)	-5.2%

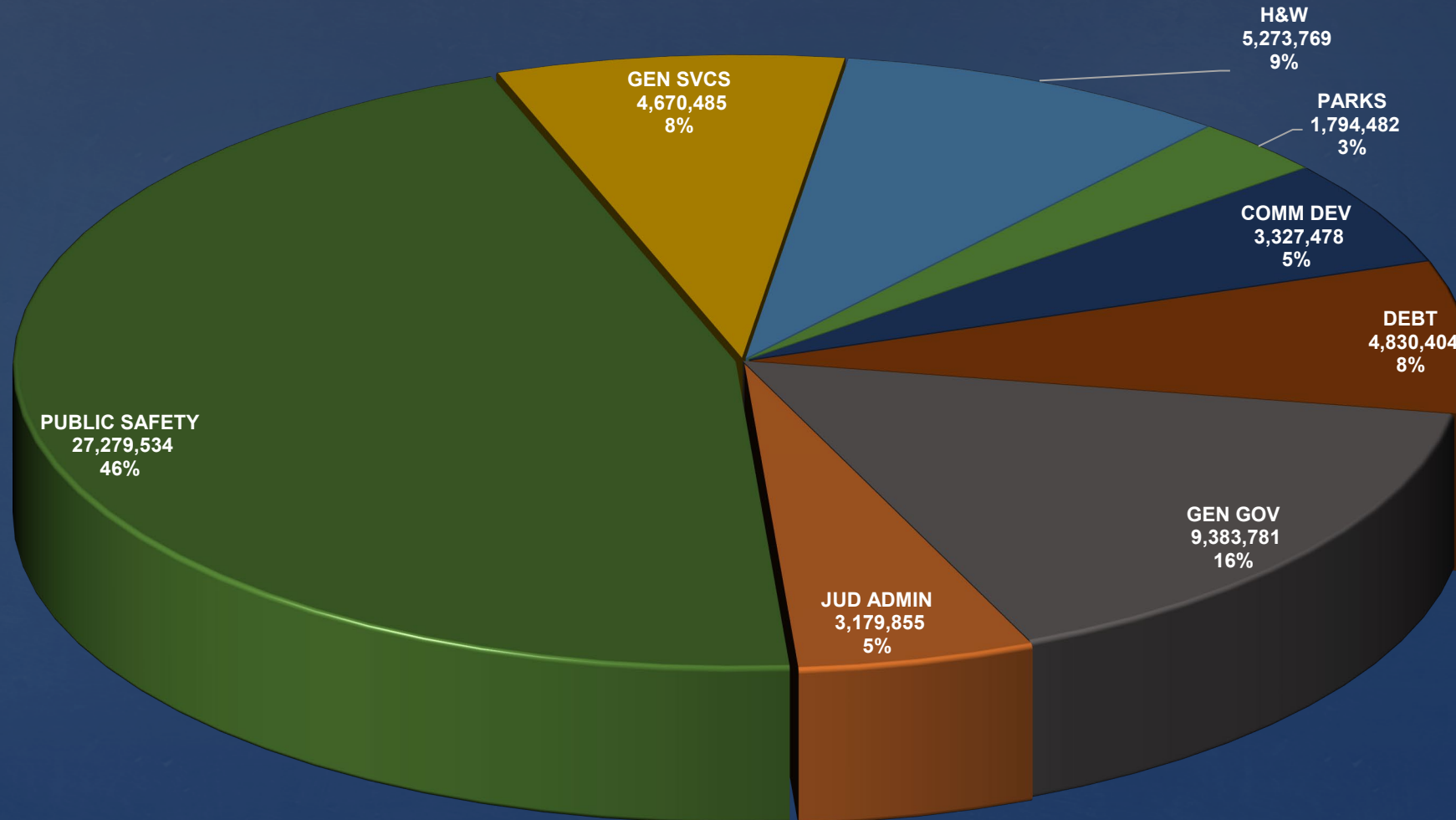
FY2025 Proposed All Funds Expenditure Budget

(\$134.1 million)



FY2024 Proposed General Fund Operating Expenditures

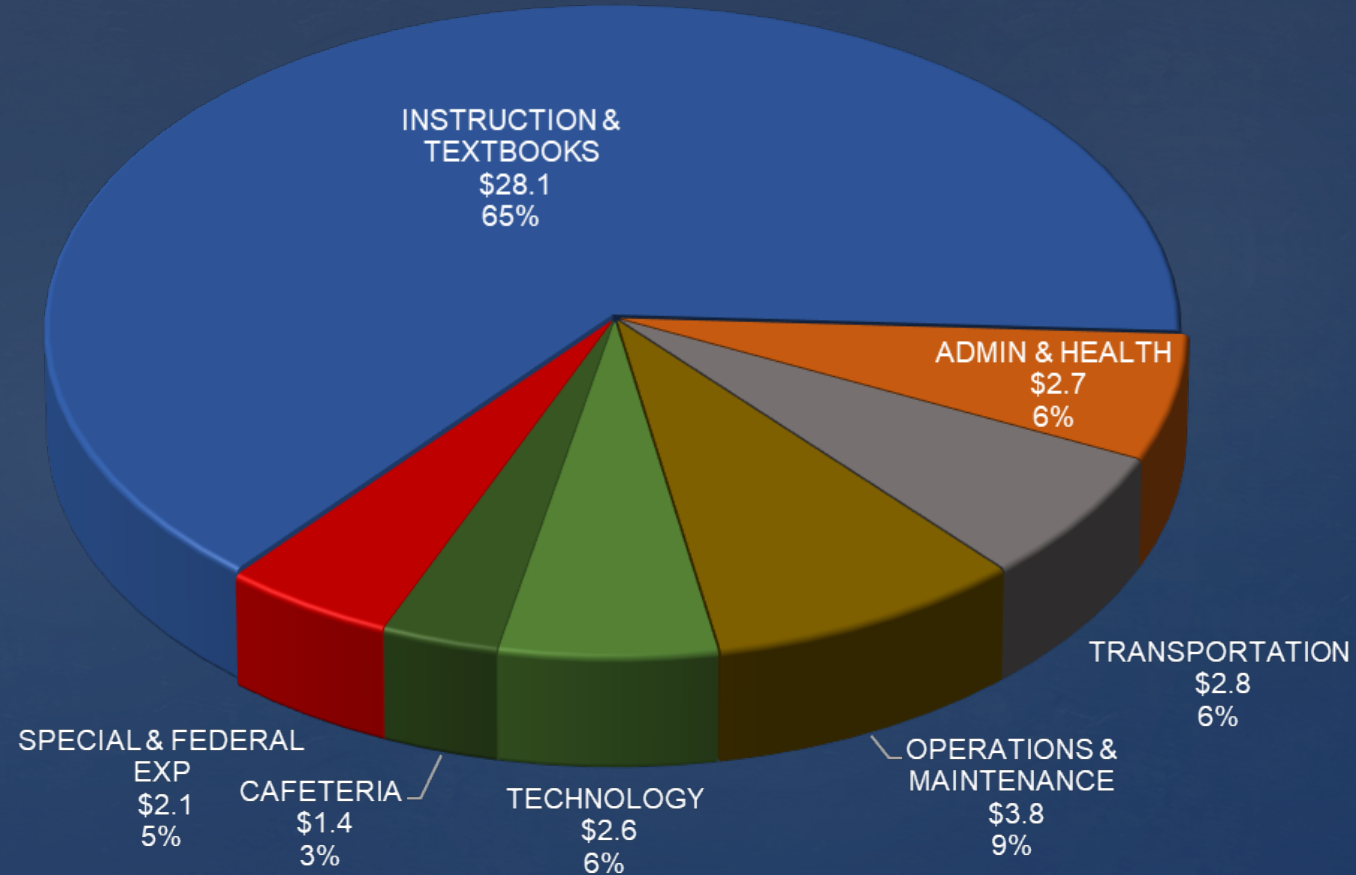
(\$59.7 million)



* Does not include transfers to other funds of \$37 million, total with transfers is \$96.8 million

FY2024 Proposed Schools Expense

(\$43.5 million)



Excluded facilities in FY2025
Dollars in millions



GENERAL GOVERNMENT

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
10 - GENERAL GOVT				
1001101 - BOARD OF SUPERVISORS	233,335	242,215	8,880	4%
1001201 - COUNTY ADMINISTRATOR	692,359	1,072,087	379,728	55%
1001202 - COMMUNITY ENGAGEMENT	187,772	309,234	121,462	65%
1001204 - COUNTY ATTORNEY	499,287	666,299	167,012	33%
1001205 - HUMAN RESOURCES	415,045	439,131	24,086	6%
1001209 - COMMISSIONER OF REVENUE	611,071	665,653	54,582	9%
1001210 - COUNTY ASSESSOR	712,632	836,161	123,529	17%
1001213 - TREASURER	724,642	834,527	109,885	15%
1001215 - FINANCE	653,415	671,622	18,207	3%
1001216 - PURCHASING	129,694	137,798	8,104	6%
1001220 - INFORMATION SYSTEMS	1,881,644	2,178,198	296,554	16%
1001302 - REGISTRAR	410,484	394,256	(16,228)	-4%
10 - GENERAL GOVT Total	7,151,380	8,447,181	1,295,801	18%

- Increases primarily due to 5% COLA and related benefits
- Upcoming studies funded in County Administrator's budget
- First full year of Community Engagement Department
- New employee for County Attorney
- New employee for Treasurer
- Two new employees for IT



JUDICIAL

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
20 - JUD ADMIN				
1002101 - CIRCUIT COURT	45,390	55,524	10,134	22%
1002102 - GENERAL DISTRICT COURT	23,495	25,795	2,300	10%
1002106 - CLERK OF CIRCUIT COURT	874,291	970,758	96,467	11%
1002107 - SHERIFF COURT RELATED	1,039,605	1,177,337	137,732	13%
1002201 - COMMONWEALTH ATTORNEY	747,390	950,441	203,051	27%
20 - JUD ADMIN Total	2,730,171	3,179,855	449,684	16%

- Increases primarily due to 5% COLA and related benefits
- General district court does not have employees. The increase is primarily due to increased contracted services
- Additional 5% benchmarking increase included for Sheriff Court Related
- New employee for Sheriff Court Related
- New employee for Commonwealth Attorney

PUBLIC SAFETY

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
30 - PUBLIC SAFETY				
1003102 - SHERIFF	7,307,286	7,928,068	620,782	8%
1003103 - SCHOOL RESOURCE OFFICER	202,399	223,883	21,484	11%
1003202 - FIRE & RESCUE	10,399,784	12,411,317	2,011,533	19%
1003203 - EMER PLANNING FIRE GRANT	151,654	259,022	107,368	71%
1003304 - CORRECTION/DETENTION	513,765	1,036,965	523,200	102%
1003401 - BUILDING INSPECTIONS	1,105,352	1,137,580	32,228	3%
1003501 - ANIMAL PROTECTION	1,162,526	1,366,210	203,684	18%
1003505 - EMERGENCY COMMUNICATION	1,663,302	2,061,163	397,861	24%
1003506 - SHERIFF GRANTS	75,000	75,000	-	0%
1003558 - EMERGENCY TECHNOLOGY SVC	753,550	772,241	18,691	2%
1003560 - VA JUVENILE COMM CRIME CONTF	8,085	8,085	-	0%
30 - PUBLIC SAFETY Total	23,342,703	27,279,534	3,936,831	17%

- Increases primarily due to 5% COLA and related benefits
- Additional 5% benchmarking increase included for Sheriff, School Resource Officer, Fire Rescue, and Emergency Communication
- 12 Full-time and 3 part-time new employees for Fire & Rescue
- Correction/Detention includes increase in rates from Henrico Jail
- 2 new employees for Animal Protection
- 3 new employees for Emergency Communication

GENERAL SERVICES

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
40 - GENERAL SERVICES				
1004204 - CONVENIENCE CENTER	1,469,000	1,458,723	(10,277)	-1%
1004302 - GENERAL SERVICES	1,822,582	2,192,218	369,636	20%
1004304 - GROUNDS MANAGEMENT	902,275	1,019,544	117,269	13%
40 - GENERAL SERVICES Total	4,193,857	4,670,485	476,628	11%

- Increases primarily due to 5% COLA and related benefits
- General Services includes an additional position converted to full-time mid-year and a large increase to electrical services due to increasing rates
- Grounds Management includes an increase in contracted services covering mowing, snow removal, tree removal, field upkeep, etc. which is done at County and School facilities

HEALTH & WELFARE

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
50 - HEALTH AND HUMAN SERVICES				
1005100 - CONTRIBUTIONS	80,844	84,516	3,672	5%
1005101 - HEALTH DEPARTMENT	368,038	404,347	36,309	10%
1005202 - COMMUNITY SERVICES	393,788	412,328	18,540	5%
1005301 - TAX RELIEF FOR THE ELDERLY	600,000	600,000	-	0%
1005312 - GOOCHLAND CARES	260,500	286,000	25,500	10%
1405301 - ADMIN/DIRECT SERVICES -DSS	2,307,098	2,361,230	54,132	2%
1405302 - PUBLIC ASSISTANCE	557,170	521,700	(35,470)	-6%
1405303 - COMMUNITY ACTION ADMIN	24,000	15,000	(9,000)	-38%
1405304 - COMMUNITY ACTION TANF	161,250	139,000	(22,250)	-14%
1405305 - COMMUNITY ACTION CSBG	247,486	243,000	(4,486)	-2%
1405309 - PURCHASED SERVICES	206,300	206,648	348	0%
50 - HEALTH AND HUMAN SERVICES Total	5,206,474	5,273,769	67,295	1%

- Contributions include:
 - FeedMore
 - Goochland CASA
 - J. Sergeant Reynolds College
 - Senior Connections
 - Senior Navigator

PARKS, REC & CULTURAL

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
70 - PARKS AND CULTURAL				
1007104 - PARKS & RECREATION	1,138,339	1,154,556	16,217	1%
1007302 - PAMUNKEY REG LIBRARY	594,461	639,926	45,465	8%
70 - PARKS AND CULTURAL Total	1,732,800	1,794,482	61,682	4%

- Increases primarily due to 5% COLA and related benefits

COMMUNITY DEVELOPMENT

FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
80 - COMMUNITY DEVELOPMENT				
1008100 - COMMUNITY DEVELOPMENT	538,235	546,744	8,509	2%
1008101 - PLANNING	989,467	961,609	(27,858)	-3%
1008103 - ENVIRONMENTAL	408,888	512,614	103,726	25%
1008105 - ECONOMIC DEVELOPMENT	465,575	679,575	214,000	46%
1008150 - PAYMENT TO EDA	375,000	530,000	155,000	41%
1008301 - VPI EXTENSION PROGRAM	94,658	96,936	2,278	2%
80 - COMMUNITY DEVELOPMENT Total	2,871,823	3,327,478	455,655	16%

- Increases primarily due to 5% COLA and related benefits
- FY25 budget does not currently include one vacant full-time position for Planning – currently being advertised and to be included in FY25 budget which will result in an approximate \$100,000 increase to Planning
- New employee for Environmental
- Upcoming studies and available funds for projects included in Economic Development
- Performance agreement tax incentives included in Payment to EDA

UTILITIES

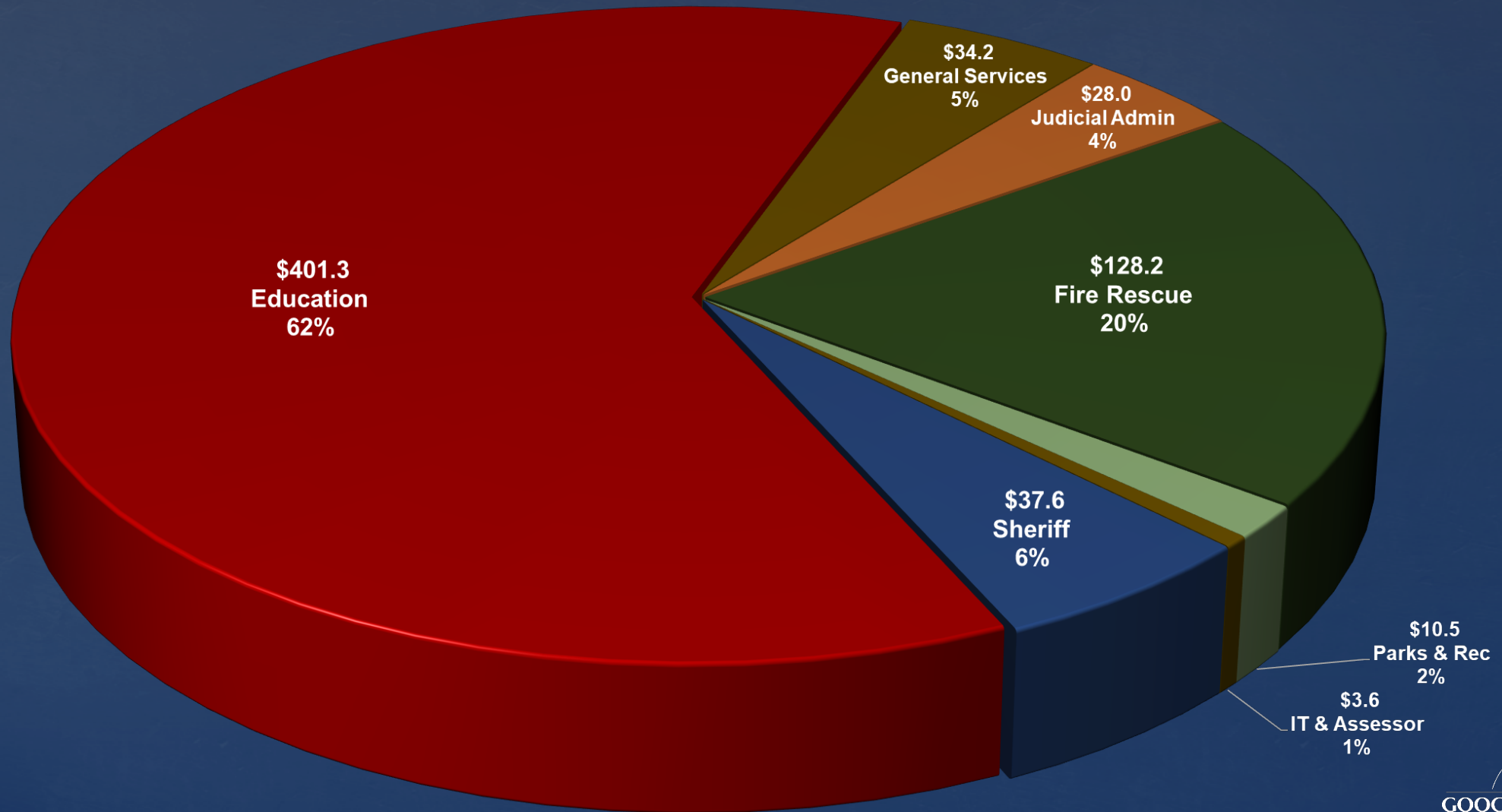
FUNCTION & DEPARTMENT	FY2024 ADOPTED	FY2025 PROPOSED	VARI FY25 PROPOSED to FY24 ADOPTED	VARI %
400 - UTILITIES OPERATING				
400 - UTILITIES OPERATING	-	-	-	0%
4000013 - PERMITS FEES LICENSES	-	(75,000)	75,000	100%
4000015 - USE OF MONEY AND PROPERTY	(91,600)	(195,086)	103,486	113%
4000016 - CHARGES FOR SERVICES	(7,805,534)	(8,811,304)	1,005,770	13%
4000018 - MISCELLANEOUS	-	(4,000)	4,000	100%
OPERATING REVENUES	(7,897,134)	(9,085,390)	1,188,256	15%
4004401 - PUBLIC UTILITY	5,264,599	5,444,890	91,557	2%
4004404 - HENRICO COST SHARING EGPS	2,242,300	2,740,500	498,200	22%
4009901 - TRANSFERS TO REPAIRS & RESTORATION FUND 430	390,235	900,000	598,499	153%
OPERATING EXPENSES	7,897,134	9,085,390	1,188,256	15%
420 - TUCKAHOE CREEK SERV DISTRICT				
4200011 - GENERAL PROPERTY TAXES	(7,695,000)	(9,515,500)	1,820,500	24%
4200015 - USE OF MONEY AND PROPERTY	(136,939)	(500,000)	363,061	265%
TCSD REVENUE	(7,831,939)	(10,015,500)	2,183,561	28%
4209103 - DEBT SERVICE	7,831,939	10,015,500	2,183,561	28%
TCSD EXPENSE	7,831,939	10,015,500	2,183,561	28%

- Revenues include increase in rates to follow rate study:
 - Water and sewer for residential customers increase 3%
 - Water and sewer for non-residential customers increase 1%
- Utilities Operating includes 5% COLA and related benefits
- New employee for Utilities Operating
- TCSD has seen high level of growth
- TCSD budgeting for depreciation and amortization in FY25 – non-cash expenses



FY2025 25-Year Capital Improvement Plan (CIP)

(REQUESTED - \$643.5 million)

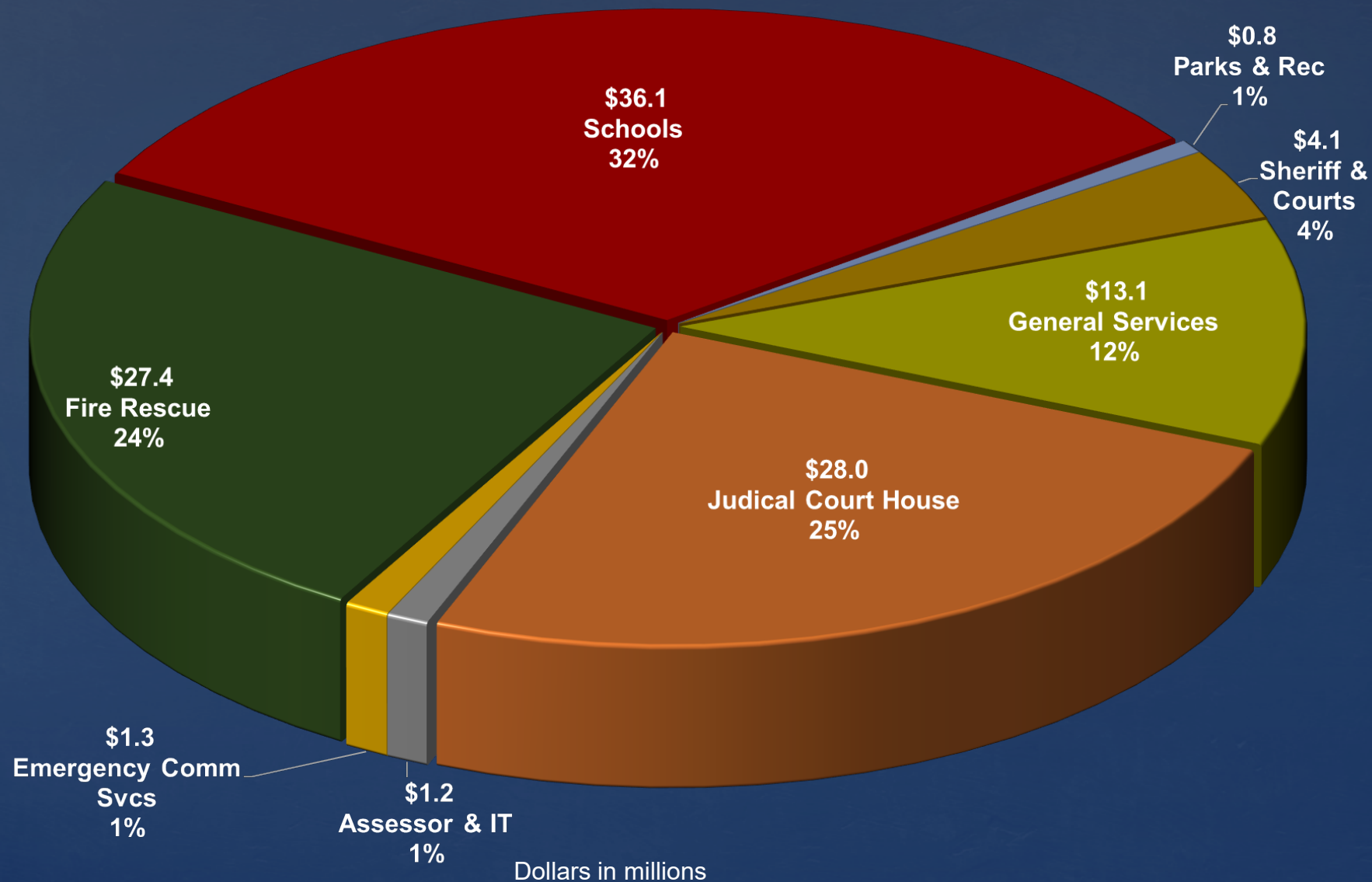


Dollars in millions



FY2025 5-Year Capital Improvement Plan

(FY2025 Proposed \$8.0 million, FY2026 to FY2029 Requested \$104.0 million)



FY2025 Proposed Capital Improvement Plan (CIP) Projects

Assessor – Pictometry Software	\$69,948
Public Safety – Fire Engine, Ambulance, Cardiac and Emergency Medical Equipment, EMS Pharmacy Medical Supply Storage, Station 2 Land Purchase, Sheriff Vehicle Replacement, and others	\$3,758,828
Facilities – Funding for new Courthouse, Life Cycle Repairs and Maintenance, County Vehicle Replacement, Backhoe for Western Convenience Center, and others	\$2,407,000
Information Technology – Broadband, Recurring PC and server refreshes, and others	\$491,280
Schools – to be used at School Board’s discretion	<u>\$1,239,504</u>
Total CIP Projects	<u>\$7,966,560</u>



Summary of FY2025 Budget Accomplishments

- Continues to meet or exceed all financial policies
- Includes 5% cost of living salary increases for all County employees
- Public safety remains a priority – 16 new full-time positions funded, additional 5% salary increase for sheriff and fire-rescue personnel
- Education remains a priority - \$2.12 million increase in local contribution, \$1.24 million in school CIP projects
- Includes funding for necessary studies for upcoming projects for the community
- No increase in real estate tax rate, TCSD tax rate, or personal property tax rate



Budget Schedule

- February 20, 2024: County Administrator, Sheriff, and Fire/EMS present budget, BOS Authorize Tax Rate
- March 7, 2024: District 5 Townhall, Dover Baptist Church, 6:00 to 8:00 PM
- March 11, 2024: District 1 Townhall, Byrd Elementary School, 6:00 to 8:00 PM
- March 18, 2024: BOS Joint Work Session with School Board, CIP Work Session
- March 18, 2024: District 2 & 3 Townhall, Board Meeting Room, 6:00 to 8:00 PM
- March 25, 2024: District 4 Townhall, Salem Baptist Church, 6:00 to 8:00 PM



Budget Schedule

- April 2, 2024: Beginning at 6:00 pm
 - Tax Rate Public Hearing followed by,
 - TCSD Ad Valorem Rate Public Hearing followed by,
 - FY2025 Budget and Related Items Public Hearing
- April 16, 2024: Time to be determined
 - Budget Adoption





Questions?

