



GOOCHLAND COUNTY

**County Administrator
Proposed FY 2027 Budget
*February 17, 2026***

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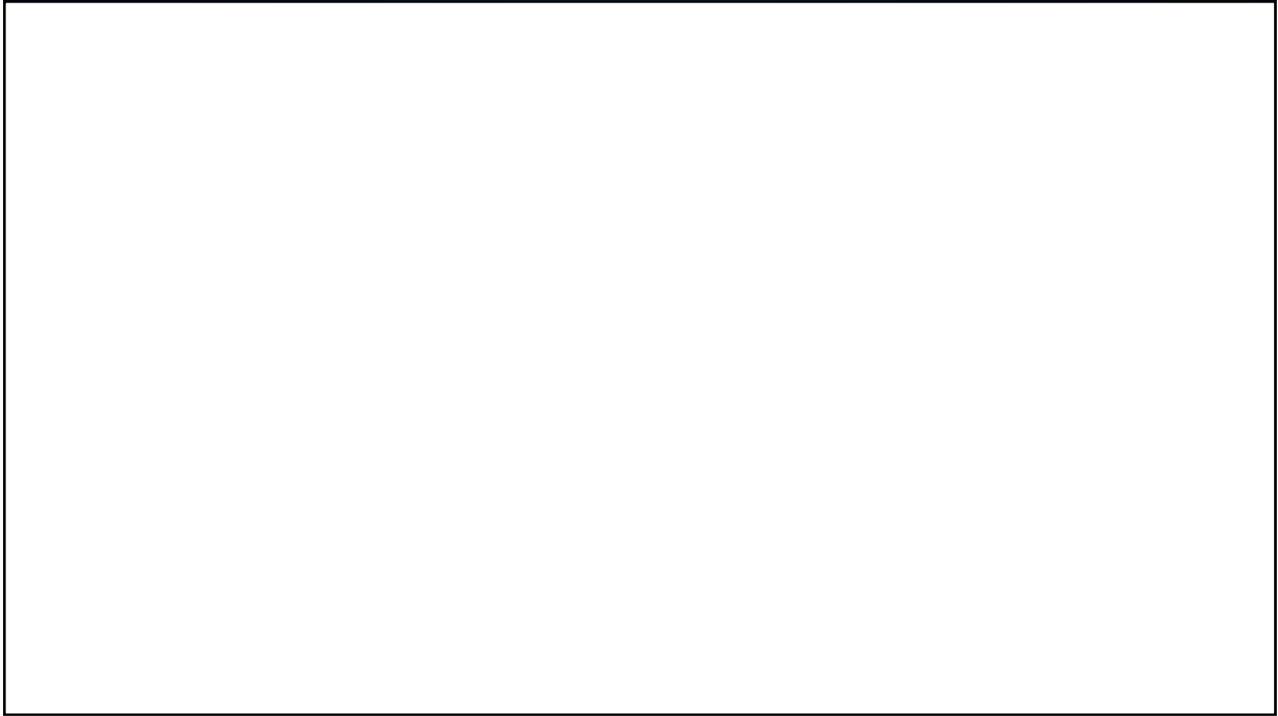
Overview

- Continuing Our Journey Toward Excellence
- FY 2027 Proposed Revenue
- Strategic Abandonment and Resource Re-allocation
- FY 2027 Proposed Expenditures
- FY 2027 Proposed Capital Improvement Investments
- FY 2027 Proposed Utility Budget
- Next Steps



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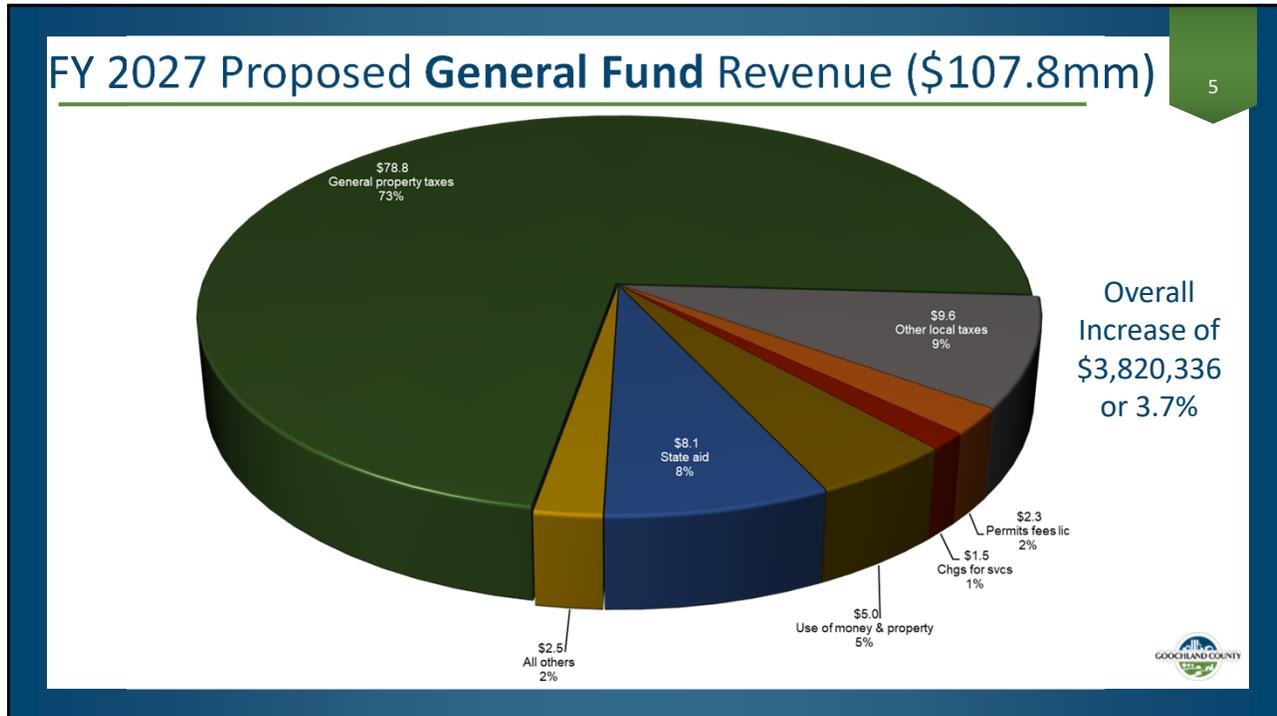
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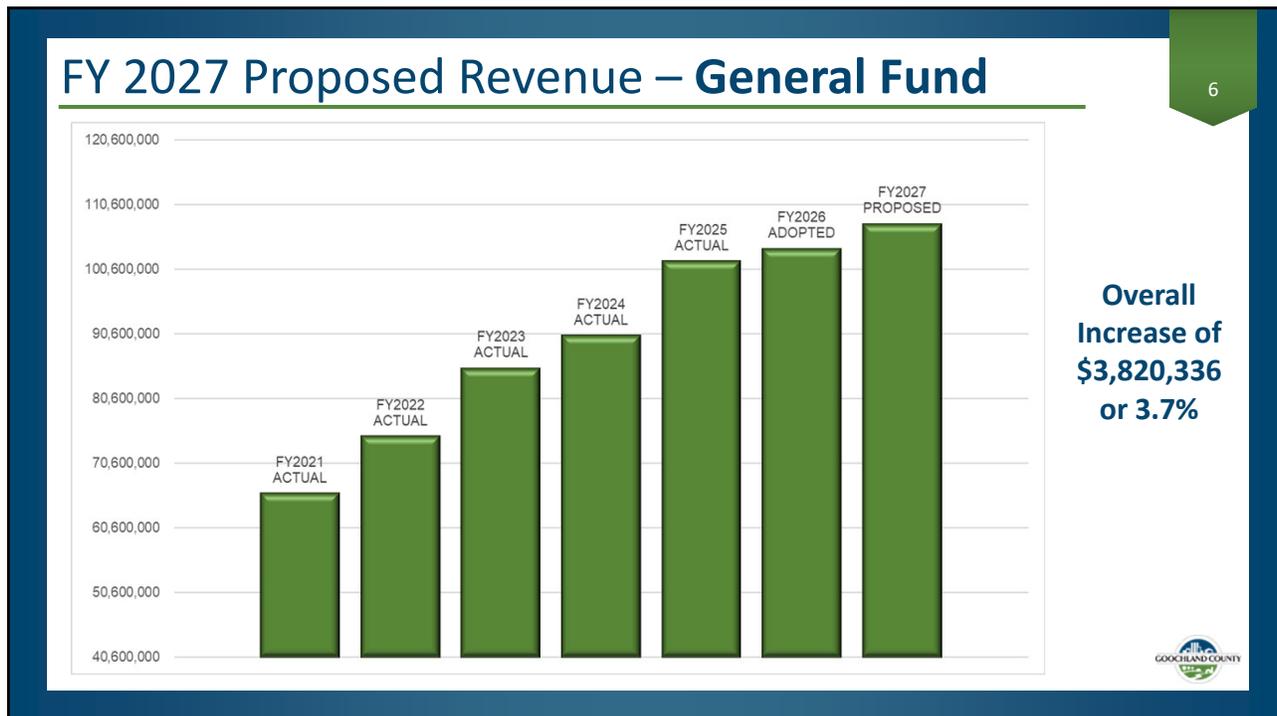
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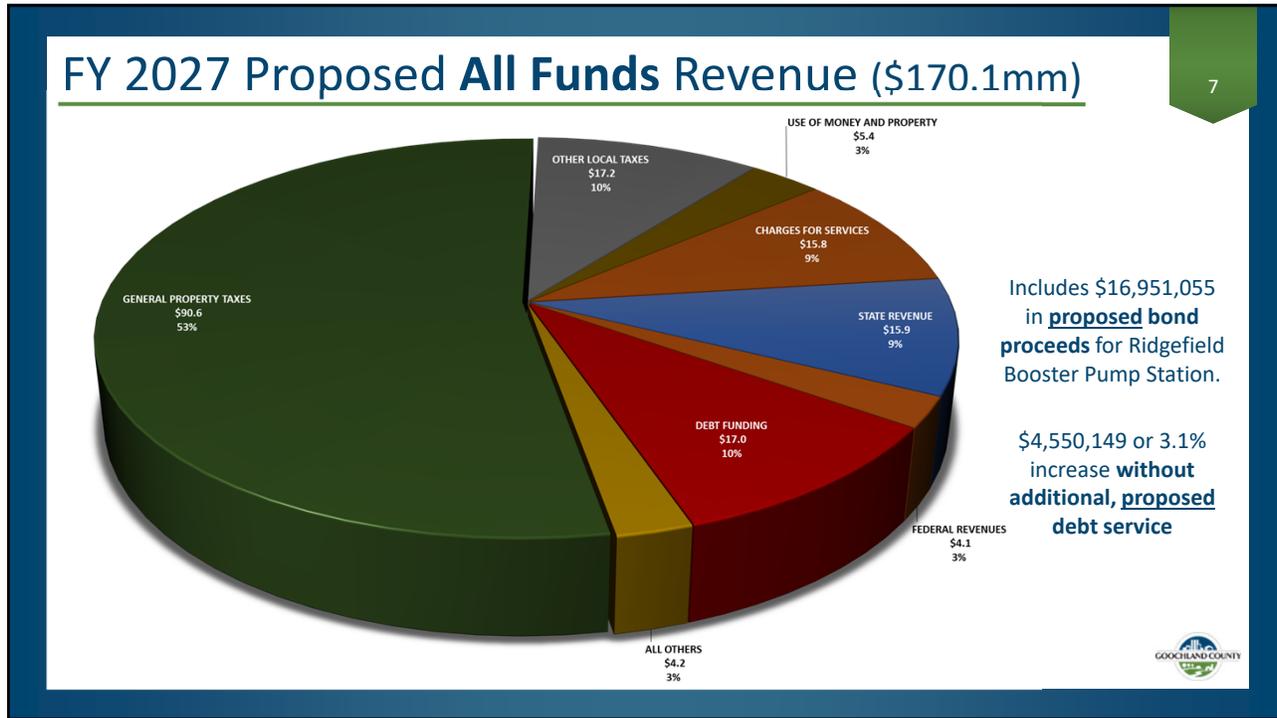
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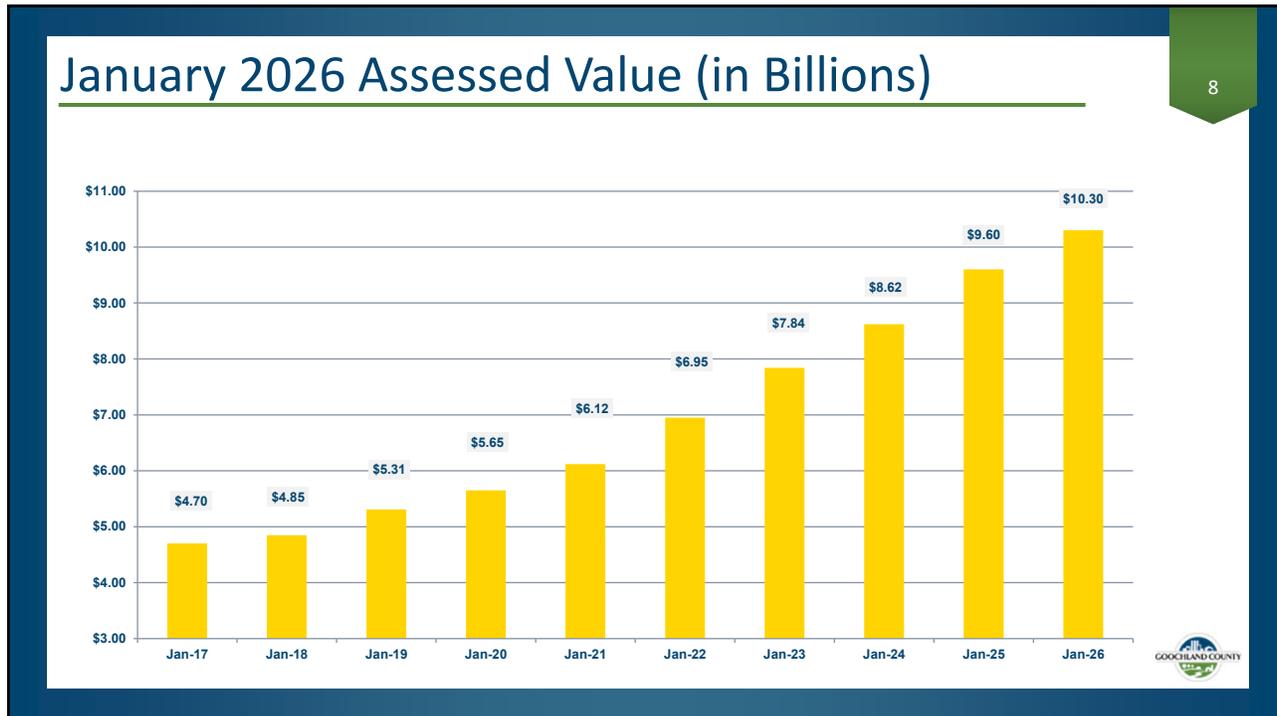
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January 2026 Assessment Summary

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- January 2026 re-assessment total value change of 8% is higher than January 2025.
- This increase is due to increasing construction costs and lack of improved properties for sale, making this a seller's market.
- January 2027 revenue projection may assume an additional increase of **4%** to 5%.



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FY 2027 Calculation of Real Estate Revenue (\$.53/100)

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	Taxable Value	Revenue at \$.53/\$100	Index (To Account for Collections Rate and Other Unknowns)	Potential FY 2027 Budgeted Amount
December 2026 Revenue Based on January 2026 Assessor Data	\$10,374,629,600	\$54,985,537	98.5%	\$27,080,377
June 2027 Revenue Based on Projected 4% Increase over January 2026 Assessor Data	\$10,789,614,784	\$57,184,958	98.5%	\$28,163,592
Total for FY 2027				\$55,243,969

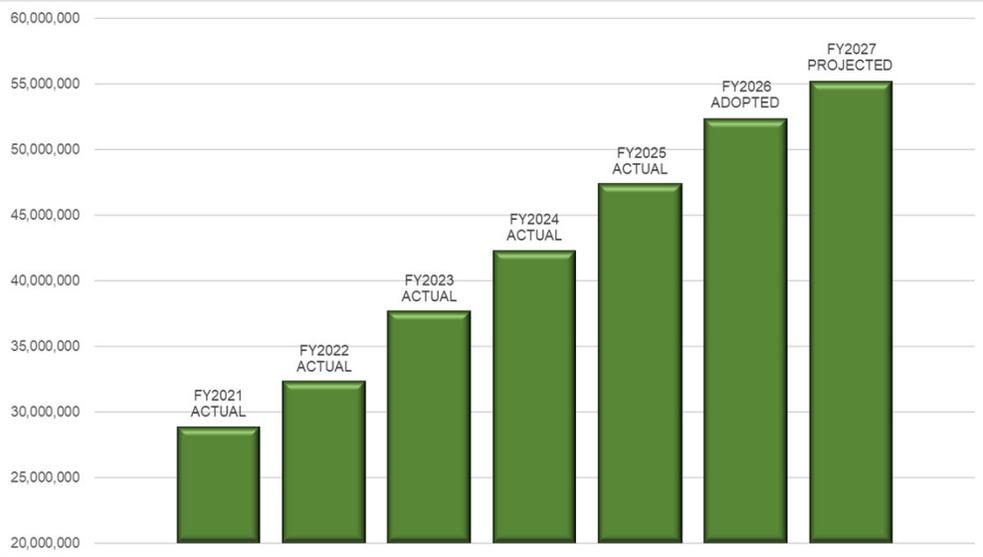
*Note: This DOES NOT account for potential projects to have a Certificate of Occupancy in FY 2027



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FY 2027 Projected Revenue – Real Estate

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Proposed increase of \$2,843,969 or 5.4%



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FY 2027 Revenue Forecast – Major Revenue Streams

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	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	Proposed FY 2027
Machinery and Tools	\$670,521	\$653,452	\$650,000	\$674,841
Local and State Sales Tax	\$5,539,567	\$6,075,065	\$5,750,000	\$6,600,000
Building Permits	\$1,401,137	\$5,527,618 (Includes Amazon)	\$1,400,000	\$1,900,000
Real Estate at \$.53/\$100	\$42,274,974	\$47,363,232	\$52,400,000	\$55,243,969
Personal Property and Business Equipment	\$17,070,412	\$18,185,450	\$21,500,000	\$21,448,000
Interest on Bank Deposits	\$6,112,694	\$5,287,889	\$4,750,000	\$5,000,000
DMV Reimbursements	\$436,253	\$466,763	\$440,000	\$750,000



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Possible Future Consideration

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- Personal Property Tax Relief Act (PPTRA)
- Fees for Parks and Recreation
- Budget Structure for Parks and Recreation
- Cost Recovery for County Services
- Fees for Convenience Center Services



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FY 2027 Strategic Abandonment & Re-Allocation

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	Savings
Re-negotiate Copier Leases	\$13,900
Contracted, Professional Services (County Administrator, Board of Supervisors, Planning, IT Economic Development, Parks and Recreation)	\$237,473
Informational Technology Computer Equipment and Supplies	\$282,610
Printing Costs for Community Guides, etc.	\$6,250
Vehicle and Equipment Replacement – Across All Departments	\$698,143
Facility Improvements, Renovations, and Alternation	\$123,000
Revised Structure for Employee Services Costs	\$18,697
Furniture	\$27,980
Cancel Contract for Outside Counsel for Procurement	\$36,000



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FY 2027 Strategic Abandonment & Re-Allocation

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	Savings
Reduced CIP Appropriation from FY 2026 for County Projects	\$1,575,970
Interest on Debt Service	\$123,195
Contingency Reduction	\$35,000
Other Miscellaneous Reductions	\$178,440
Reduction in Parks and Recreation Events <i>(7 concerts to 4, 5 races to 4, Cancel Kame, Reduce supplies for other events)</i>	\$21,700
Parks and Recreation Contracted Services, Programs and Other Costs	\$29,150
Total (Slides 15 and 16)	\$3,407,508



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Future Strategic Abandonment & Re-Allocation

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- Fleet management
- Bulk purchasing of office and janitorial supplies
- Energy management software for monitoring usage and habitual practices
- Finance Department CIP Software
- Contracts for mowing and snow removal between County and Schools
- Digitization of paper records
- Joint procurement with Schools for mechanical services, shared administrative services, and other common needs
- Software contracts
- County-wide procurement for uniforms and work-related apparel



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Alignment with Strategic Goals

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1. Efficient, effective and transparent government; emphasis on customer service excellence
2. Balanced development that contributes to the welfare of the community and preserves its rural character
3. Excellence in Financial Management
4. High quality core services including Education, Public Safety and Community Health
5. Positive work environment with a highly qualified, diverse workforce



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Continuing Our Journey Toward Excellence

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DID YOU KNOW?
100%
OF SURVEY RESPONDENTS SAID
OUR PARKS ARE WELL MAINTAINED



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Continuing Our Journey Toward Excellence

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DID YOU KNOW?
Gochland County Department of Fire-Rescue & Emergency Services is one of only 20 EMS agencies in Virginia, and 280 nationwide, who offer whole blood services to their community.



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Continuing Our Journey Toward Excellence

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DID YOU KNOW?
The total investment in Gochland during 2025 is over \$430,000,000.



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Continuing Our Journey Toward Excellence

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DID YOU KNOW?
Animal Protection Officers responded to 2,395 calls for service during FY25.



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Continuing Our Journey Toward Excellence

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DID YOU KNOW?
Parks and Recreation events saw a total 15,240 attendees during FY25.



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Continuing Our Journey Toward Excellence

25



GOOCHLAND COUNTY

“We moved here from another state. We have had numerous interactions with many departments and have been amazed by the competence and friendliness of staff. Our questions have been answered promptly, it is so helpful.”

~MG

We want to hear from you!

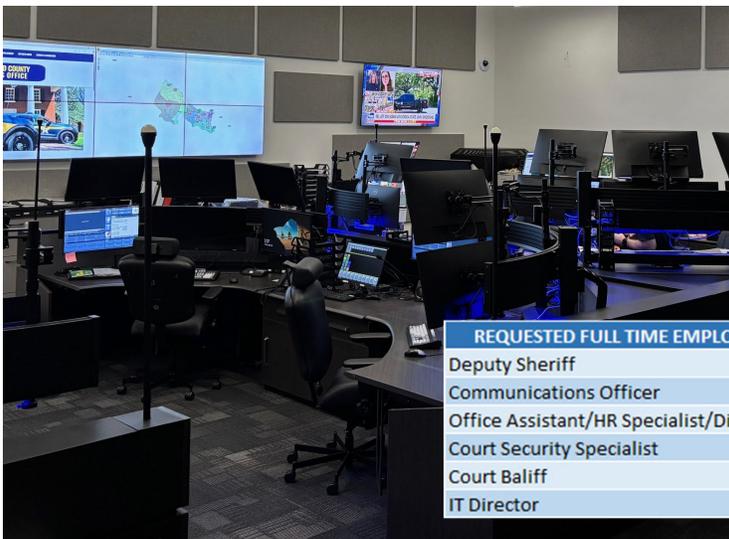



“Absolutely wonderful experience dealing with the nice folks at the commissioner of revenue office. The staff was knowledgeable and very accommodating. I wasn’t expecting the type of service I received and all of the nice ladies there should be commended” ~S.S.

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Sheriff's Office Strategic Financial Planning

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REQUESTED FULL TIME EMPLOYEES	FY27	FY28	FY29	FY30	FY31
Deputy Sheriff			1	1	1
Communications Officer	2	2	1	1	1
Office Assistant/HR Specialist/Director			1		
Court Security Specialist				1	1
Court Baliff			3	2	2
IT Director	1				



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Sheriff's Office Strategic Financial Planning

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Requested Full Time Employees (FY27)

- Two (2) Communications Officers
- GCSO IT Director

Public safety has unique software/hardware needs that require specialized attention on equipment that must remain operable 24 hours a day, 7 days a week.

Responsible for over 30 software applications/systems that require frequent updates and monitoring including the public safety Motorola radio system, Axon body/vehicle cameras, Vesta 9-1-1 system, and CAD/RMS/MCT system.



MOTOROLA



RAPIDSOS



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Fire Rescue Strategic Financial Planning

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Calls for Service and Breakdown

CALENDAR YEAR	CALLS	INCREASE / DECREASE
2021	3,843	17.8% ↑
2022	4,397	12.6% ↑
2023	4,376	0.5% ↓
2024	4,867	10.1% ↑
2025	5,181	6.1% ↑



FIRE & EMS RESPONSES	COUNT
EMS Calls (ALS & BLS)	3,356
Motor Vehicle Crashes (All)	508
Good Intent Call	462
Fire/Smoke/CO Alarm Activation	306
Service Call	244
Fire (Structure, Brush, Vehicle, Etc.)	124
Hazardous Condition (No Fire)	98
Rescue / EMS Standby	49
Other	24
Weather Related	10
TOTAL	5,181



EMS TRANSPORTS TO HOSPITALS		
2025	2,827	6% ↑



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Fire Rescue Strategic Financial Planning

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Manakin - Station 1			Crozier - Station 2			Centerville - Station 3		
Manakin District	800	63.1%	Manakin District	114	17.0%	Manakin District	215	10.7%
Crozier District	55	3.9%	Crozier District	186	27.7%	Crozier District	22	1.1%
Centerville District	467	33.5%	Centerville District	249	37.1%	Centerville District	1,615	80.6%
Fife District	6	0.4%	Fife District	9	1.3%	Fife District	11	0.5%
Courthouse District	29	2.1%	Courthouse District	87	12.9%	Courthouse District	100	5.0%
Hadensville District	7	0.5%	Hadensville District	8	1.2%	Hadensville District	4	0.2%
Sandy Hook District	3	0.2%	Sandy Hook District	3	0.4%	Sandy Hook District	14	0.7%
Other Districts	28	2.0%	Other Districts	16	2.4%	Other Districts	23	1.1%
Totals	1,395		Totals	672		Totals	2,004	

Fife - Station 4			Courthouse - Station 5			Hadensville - Station 6		
Manakin District	7	1.0%	Manakin District	22	1.8%	Manakin District	1	0.1%
Crozier District	0	0.0%	Crozier District	48	4.0%	Crozier District	1	0.1%
Centerville District	17	2.5%	Centerville District	97	8.1%	Centerville District	12	1.5%
Fife District	450	66.1%	Fife District	96	7.9%	Fife District	129	16.5%
Courthouse District	57	8.4%	Courthouse District	702	58.3%	Courthouse District	31	4.0%
Hadensville District	94	13.8%	Hadensville District	28	2.3%	Hadensville District	471	60.1%
Sandy Hook District	22	3.2%	Sandy Hook District	157	13.0%	Sandy Hook District	59	7.5%
Other Districts	34	5.0%	Other Districts	55	4.6%	Other Districts	80	10.2%
Totals	681		Totals	1,204		Totals	784	

Sandy Hook - Station 8		
Manakin District	4	0.5%
Crozier District	7	0.9%
Centerville District	30	3.9%
Fife District	53	6.9%
Courthouse District	173	22.7%
Hadensville District	101	13.2%
Sandy Hook District	322	42.2%
Other District	73	9.6%
Totals	763	



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Proposed FY 2027 Personnel Highlights

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	FY 2027 Increase <i>(Includes Salary, FICA, VRS, other fixed charges)</i>
Sheriff's Office IT Director	\$195,828
Communications Officer/Dispatcher	\$88,900
Communications Officer/Dispatcher	\$88,900
Increase Starting Salary for Dispatchers to \$54,267	\$22,637
Firefighter/EMT	\$129,191
Firefighter/EMT	\$129,191
Firefighter/EMT	\$129,191
Commissioner of Revenue Stipends to Salary	\$66,833
Increase Part Time Hourly Rate for Veterinarians	\$37,000



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Proposed FY 2027 Personnel Highlights

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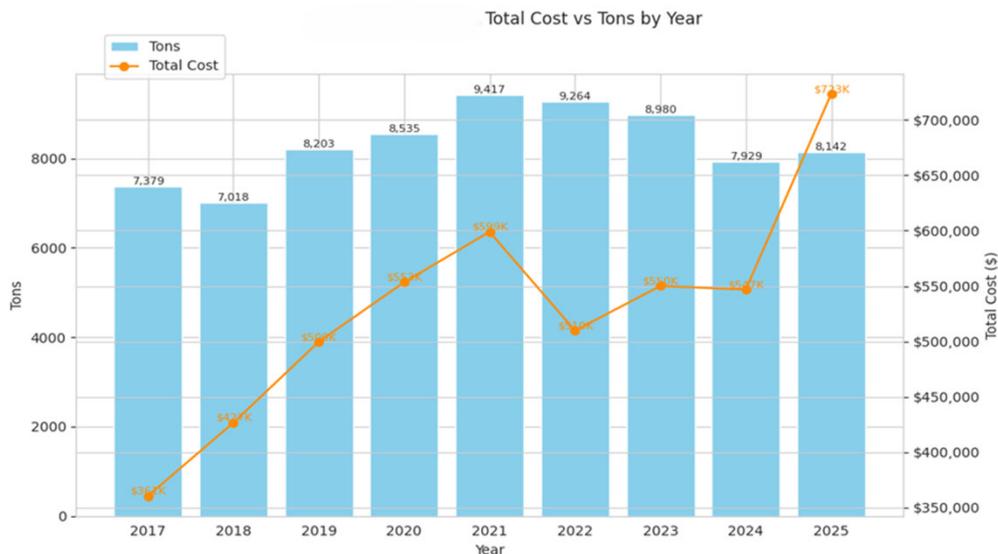
	FY 2027 Increase <i>(Includes Salary, FICA, VRS, other fixed charges)</i>
3% Raise for Employees with Summative Performance Evaluation of Proficient or Better (Cost for <u>Raise Only</u>)	\$1,062,519
Increased FICA <u>related to 3% Raise</u> and Other Statutory Payroll Costs (Includes FY 2026 reorganization and other payroll adjustments not included in original FY 2026 budget)	\$1,152,361
10% Health Insurance Increase - <u>No Out-of-Pocket Increase for Employees</u>	\$901,156
Law enforcement career development, part time pay for public safety & other departments (Law enforcement costs mostly offset by revenue for multiple law enforcement grants, upon receipt)	\$871,860
Overtime across departments, increased pay for election workers	\$112,042
Total All Personnel Costs (Slides 30 and 31)	\$4,987,609



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FY 2027 Programmatic Adjustments – Landfill Hauling

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FY 2027 Programmatic Adjustments

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	Additional Expenditure
Voting Machines for Registrar (replacement cycle 3 per year)	\$32,000
Celebration of Courthouse Birthday and Goochland 300	\$15,000
Finance Professional and Contracted Services	\$55,700
Animal Shelter Supplies	\$2,500
Landfill Hauling	\$150,000
Replacement Generator for Station 1	\$390,000
Resources for Building Inspections for New Code Updates	\$10,000
Public Safety/Emergency Services Software Subscription Increase	\$66,010
EnerGov (EP&L) Process Refinements and Improvements	\$17,500



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FY 2027 Programmatic Adjustments

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	Additional Expenditure
Paint Robot (Will allow Grounds staff to work on other needed strategic priorities, saving 453 hours of labor)	\$17,700
Fireworks	\$34,000
Information Technology Software Maintenance Contracts	\$350,032
Office of Children's Services	\$647,664
Department of Social Services Transfer	\$101,469
Other Miscellaneous Adjustments	\$350,664
Total	\$2,240,239



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FY 2027 Partner Agencies - Proposed

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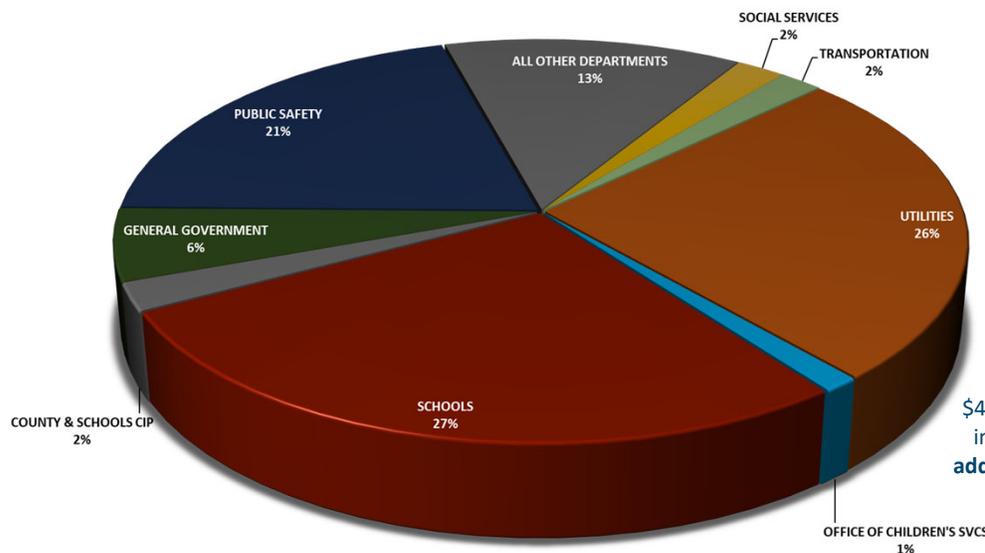
- No recommended increase or decrease in funding for partner agencies from budgeted FY 2026 budget
- Goochland County Public Schools proposed local transfer for FY 2027 = **\$31,429,844**
 - Overall proposed appropriation for Schools = **\$46,510,052**
 - Pending final General Assembly and Board of Supervisor action



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Proposed FY 2027 All Funds Expenditures (\$170.1mm)

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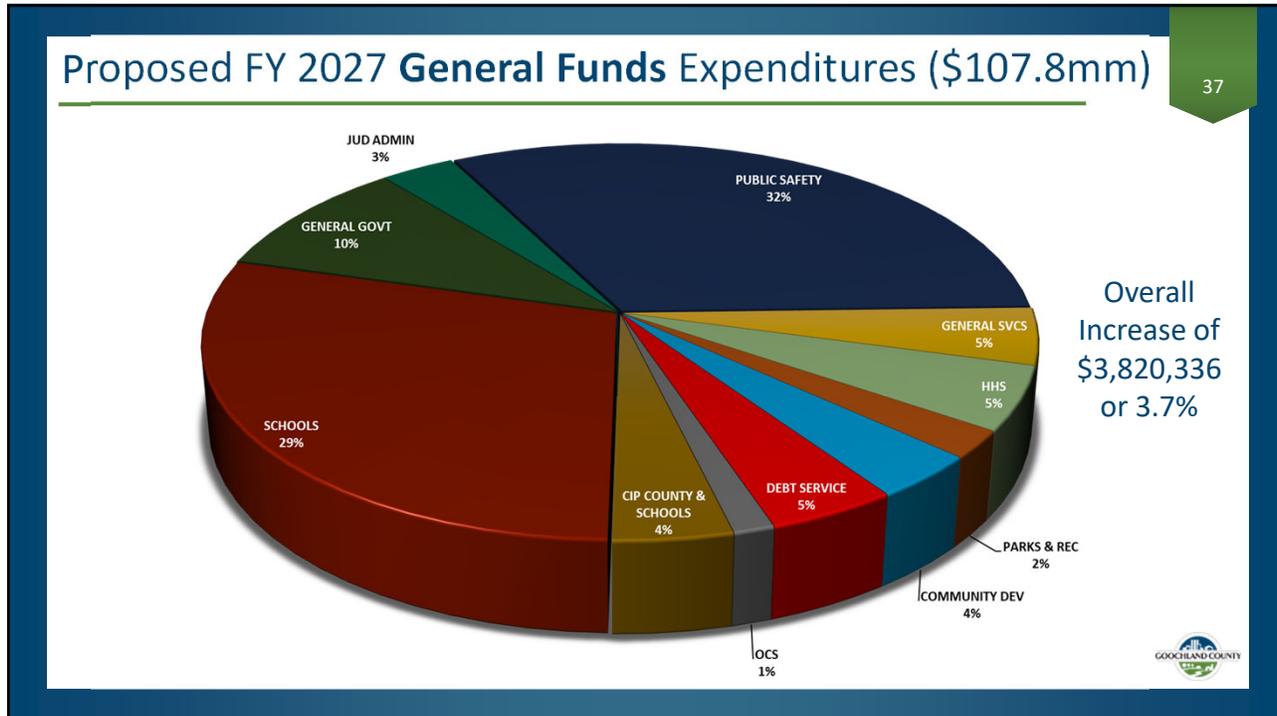


Includes \$16,951,055 in **proposed bond proceeds** for Ridgefield Booster Pump Station.

\$4,550,149 or 3.1% increase **without additional, proposed debt service**



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FY 2027 General Fund Summary as Proposed

Revenue	Savings
Approved FY 2026 General Fund Revenue	\$103,940,253
Change in Real Estate Tax Revenue	\$2,843,969
Change in Other Revenue Sources	\$976,367
Total FY 2027 Proposed	\$107,760,589

Expenditures	
Approved FY 2026 General Fund Expenditures	\$103,940,253
FY 2027 Proposed Strategic Abandonment	-\$3,407,508
FY 2027 Additional Personnel Costs	\$4,987,609
FY 2027 Additional Non-Personnel Costs	\$2,240,239
Total FY 2027 Proposed	\$107,760,589

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FY 2027 Request **Not** Funded as Proposed

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- **Over \$2.2 million** in needs from Department Heads for services, supplies, materials, and vehicles
- Vehicles, not funded:
 - **Fire Rescue** – UTV and trailer, 1 small SUV
 - **General Services** – 1 to 2 Replacement vehicles (depending on type)
 - **Animal Care and Control** – 1 Truck
 - **Parks and Recreation** – 2 Trucks
 - **Building Inspections** – 1 Vehicle
 - **Environmental** – 1 Vehicle

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FY 2027 Personnel Requests **Not** Funded as Proposed

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- **Commissioner of Revenue** – Part time to full time Deputy
- **Parks and Recreation** – 3 positions
- **Environmental** – Environmental Inspector I
- **Customer Service Center** – Internal alignment
- **Human Resources** – HR Analyst
- **Animal Care and Control** – Part time to full time Kennel Attendant
- **General Services** – Internal promotion and new Facilities Technician
- **Assessor** – Real Estate Appraiser III and internal promotion
- **Children's Services and Finance** – Budget analyst
- **Treasurer** – Overtime pay; internal promotion
- **Building Inspections** – Commercial Inspector, Internal alignment, internal promotion
- **Finance** – Overtime for cross training, financial analyst
- **Fire Rescue** – Firefighter/EMT (8); Support staff
- **Information Systems** – Data integrations developer & cybersecurity analyst
- **Sheriff Court** – Court Security Specialist
- **Commonwealth Attorney** – Deputy Commonwealth Attorney



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FY 2027 Request **Not** Funded - Priority

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- **Increase local transfer** for Goochland County Public Schools
 - Increase funding for Career and Technical Education (CTE)
- **Increase firefighter/EMT positions** (requested 11, proposed funding 3)
- **Information technology requests**, not funded – including full funding for public dashboard for all departments utilizing Tyler (HR, Finance)
- **Environmental Inspector I**



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FY 2027 Request **Not** Funded - Priority

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- Funding for Online Training and **Professional Development** portal for Team Goochland
- Specific **internal alignment requests** from departments and **overtime for Treasurer's Office**
- Increase both County and Schools **Capital Improvement Investments**
- **Health Department** local funding request
- Funding to facilitate an **update of the County's Strategic Plan**



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Budgetary Structural Adjustments

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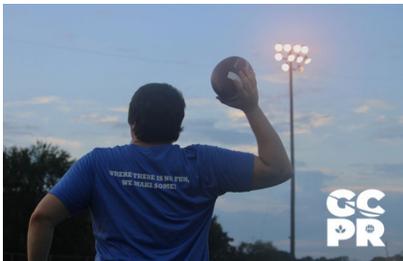
- Funding for needed engineering and analysis in CVTA for use
- **No need for budget transfer**



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Budgetary Structural Adjustments

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- Integration of Grounds Management budget into Parks and Recreation budget
- Alignment of FY 2027 with Re-organization of Community Development, Planning, Environmental, & Economic Development
 - **Increases and decreases in salary & benefit lines to reconcile**



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FY 2027 Proposed Capital Improvement Investments	
	Capital Investment
Ambulance Replacement	\$501,760
Administration Building HVAC Equipment Replacement	\$875,000
County-Wide HVAC Equipment Replacement	\$150,000
School Bus Garage Roof Replacement	\$150,000
Central High School Roof Section Replacement	\$250,000
County-Wide Wi-fi Access Point Refresh	\$300,000
Server Room Universal Power Supply (UPS) Replacement	\$200,000
Mid-sized Utility Tractor – Parks and Recreation	\$70,000
Sheriff's Office Weapons	\$143,750
Total	\$2,640,510

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FY 2027 Proposed Capital Improvement Investments - GCPS

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	Capital Investment
Goochland High School Motor Control Distribution Panel	\$362,000
Randolph and Byrd Elementary Schools Video Surveillance	\$290,000
Randolph and Byrd Elementary Schools Intercom and Data System Upgrades	\$174,000
Goochland High School Bleacher Seats and Roller Renovation	\$93,000
Goochland High School Heat Pump Loop Pumps	\$583,000
Goochland High School Heat Return Unit Rebuild	\$108,000
Replacement Windows for 1958 and 1990 Sections of Byrd Elementary School	\$150,000
Total	\$1,760,000

Note: This does **not** include the school division's request for CTE addition to GHS.



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FY 2028-FY 2031 Requested Capital Improvement Investments

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	FY 2028	FY 2029	FY 2030
County	\$86,250,532 (including Emergency Comms. Tower, Station 7 and Courthouse)	\$25,030,926 (including renovations to Old GES)	\$6,924,546
Utilities	\$3,160,000	\$1,050,000	\$1,050,000
Goochland County Public Schools	\$11,938,750 (Includes GHS Additions and Renovations and CTE)	\$10,648,000 (Includes GHS Additions and Renovations and CTE)	\$3,575,000
Total	\$101,349,282	\$36,728,926	\$11,549,546

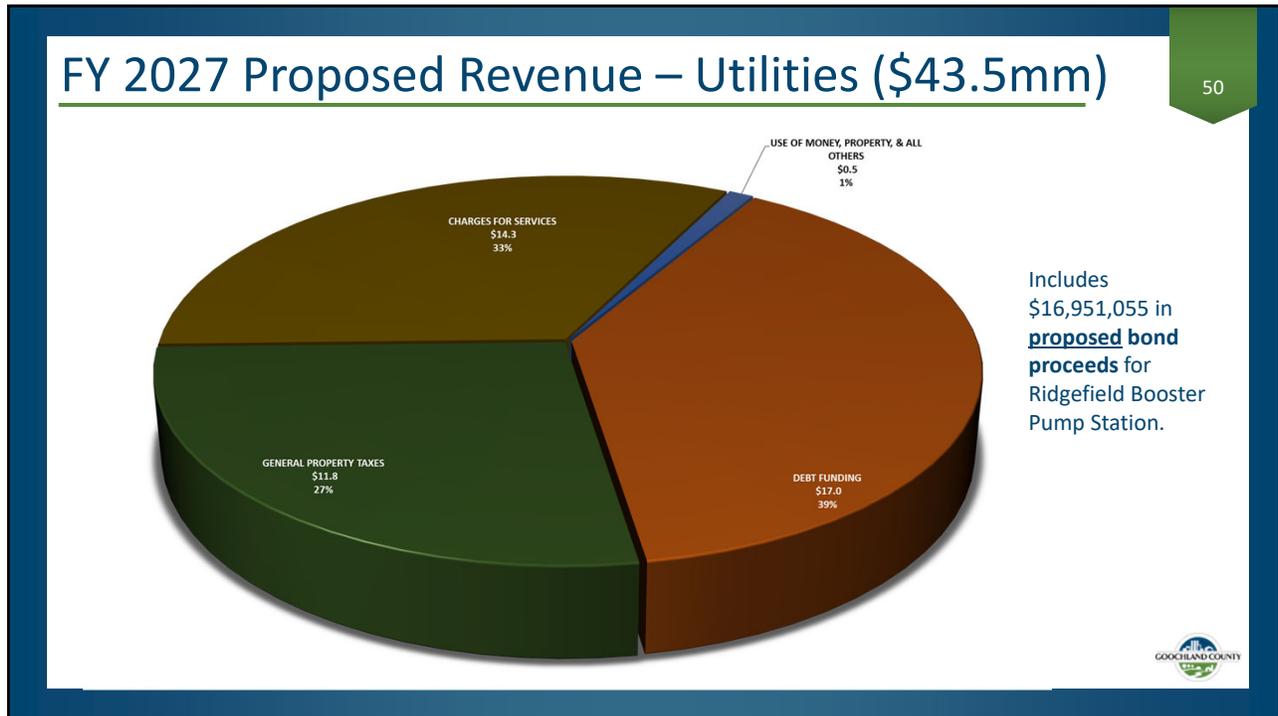
Note: This does not include any projects that may result from the work of the Parks and Rec Master Plan.



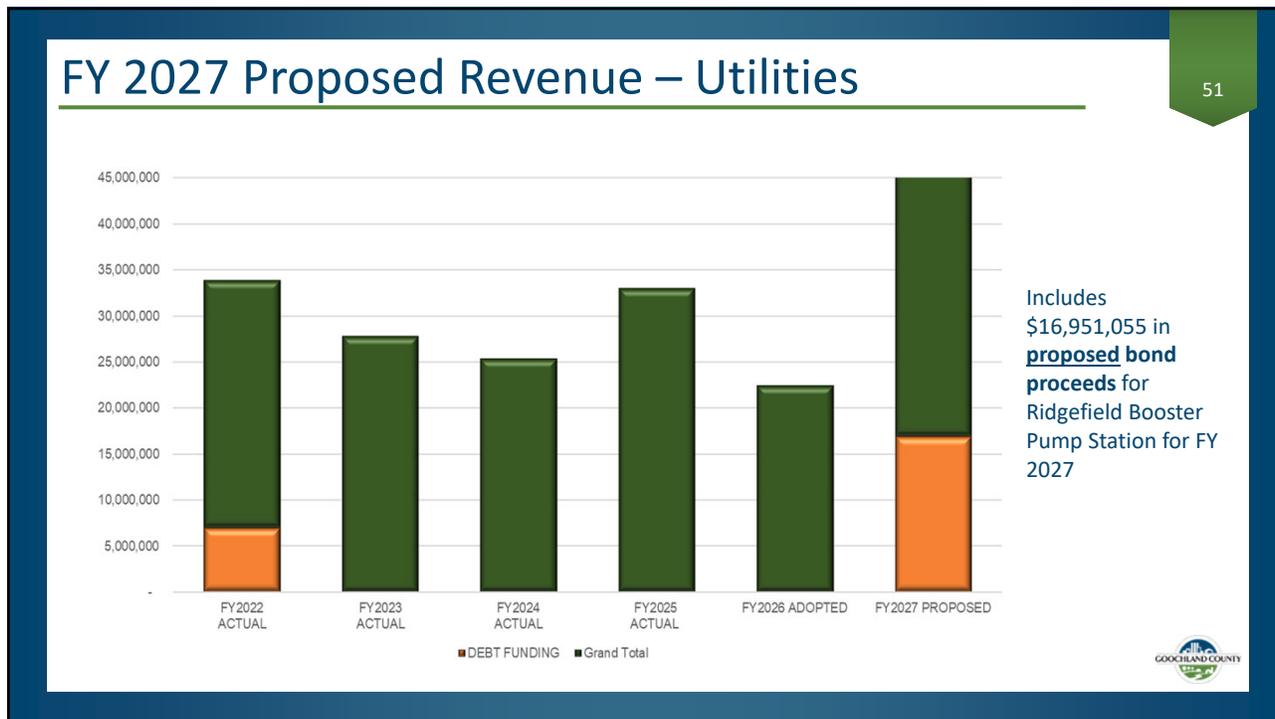
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- ## FY 2027 Proposed Revenue – Utilities
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- **2024 Rate Study**, Annual rate/fee increases through FY29:
 - 3% Residential Base Rate and Volumetric Rate
 - 1% Commercial Base Rate and Volumetric Rate
 - 2.5% Connection Fees
 - Basis for Rate Study Updates:
 - FY25 Actuals varied from Rate Study Projections by additional \$1.5M in collected revenues over projection.
 - **Funding source, beyond fund balance, was not considered for Ridgefield Booster Pump Station. Additionally, funding for Ridgefield Booster Pump Station was 2/3 the amount of present projected need.**
 - Funding source for other discussed and pending CIPs **not** considered.

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FY 2027 Proposed Revenue – Utilities

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- **2026 Revised Rate Study, Proposed FY27 rate/fee increases:**
 - **3% Residential Base Rate and Volumetric Rate**
 - **3% Commercial Base Rate and Volumetric Rate**
 - **2.5% Connection Fees**

Notes:

- **Proposed rate increases allow for investment in future capacity that is expected to generate additional revenue by 2030.**
- **6% projected rate increase discussed in December CIP Workshop was based on 2024 Rate Study. 2026 Revised Rate Study accounts for updated fiscal needs (Ridgefield).**



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Regional Residential Rate Change Comparison

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As local utilities have not yet announced their proposed rate increases for FY27, the below trends show how Goochland compares to regional neighbors in recent fiscal years.

	Goochland County	Chesterfield County	Hanover County	Henrico County	Powhatan County***	City of Richmond
FY25	3%	3.8%*	5%	5%	0%	3.51%*
FY26	2.5%	4.2%	5%	5%	3.65%**	5.63%*

*Calculated as average between water and sewer rate changes

**Calculated assuming 18,000 gallons

***Utility Enterprise Fund is subsidized by the General Fund

Additional Statistics:

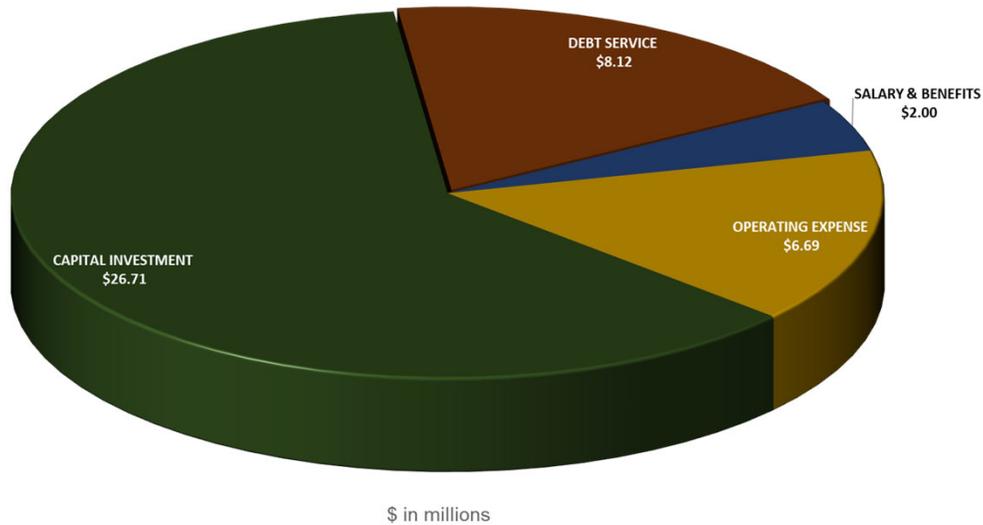
- Average State-wide utility rate increase in FY25: 2.95%*
- Average annual State-wide utility rate increase over last decade: 3.15%*
- Water and Sewer Services Consumer Price Index (CPI) of FY25: 5.39%
- Average annual Water and Sewer Services CPI over last decade: 4.85%



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FY 2027 Proposed Utility Expenditures (\$43.5mm)

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FY 2027 Proposed Revenue – Expenditures

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- New Positions
 - **Utility Superintendent – Mechanical Repairs**
 - Skilled employee to provide mechanical repair work within Goochland Utility Stations. This will largely replace the need for contracting out, which cost the County \$101,829.47 in FY25. Additional tasks will also be given to this individual.
 - **Utility Superintendent – Field Repairs**
 - Skilled employee to provide field repair work within Goochland County Distribution and Conveyance Systems. This will largely replace the need for contracting out this type of work, which cost the County \$123,272.88 in FY25. Additional tasks will also be given to this individual.
 - **Construction Inspector**
 - With influx of CIP and private development, Construction Division of Public Utilities needs additional support. This role will provide the aid needed to continue efficient progress of work through the Division.

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FY 2027 Proposed Expenditures

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New DPU Initiatives – No Additional Expenditure

On-Call Emergency Field Repairs Contract (for repair work beyond internal capabilities)

Alignment of Budget with Actuals

Introduction of Water Meter GL Code

New DPU Initiatives

Additional Expenditure

Easement Clearing Contract

\$25,000

Consolidation of Staff at Eastern Goochland Pump Station

\$20,000

Waterworks Operations Fee (Increased Cost due to Growth)

\$5,000

New DPU Initiatives – Software

Additional Expenditure

UMS Web Portal

\$2,500

MasterMeter (water meter) Software

\$11,500

Waterworth (Rate Forecasting and System Modeling)

\$12,500



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FY 2027 Utility Capital Improvement Investments

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• Utility Operating Fund

- Air Stripping System for Goochland Courthouse Elevate
- Eastern Goochland Pump Station – Pump Condition Assessment

• Utility Capital Improvement Project Fund

- Valley View Lane Pump Station and Force Main Upgrade
- Rockville Connection to Henrico County Water System (pending Henrico County agreement)

• Debt Service

- Ridgfield Booster Pump Station & Ground Storage Tank



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Next Steps...

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March 3 Board of Supervisors Meeting

Presentation of School Board Request, authorization to advertise tax rate, County/Schools' budget and other tax rates, request to set fee schedule ordinance amendment

March 17, 6:00 PM: *School Board and BOS Work Session*

TBD: *District 5 Town Hall Meeting*

March 24, 6:00 PM: *Joint Countywide Town Hall Meeting*



April 7, 6:00 PM: Budget Public Hearings

FY2027 Budget Public Hearing, real estate tax rate and other tax rates, TCSD Ad Valorem, and fee schedule ordinance amendment

April 14, 6:00 PM: Planning and Zoning Public Hearings

Set Tax Rate



May 5 Board of Supervisors Meeting

Adopt Budget, CIP, Utility Rates and appropriate funds



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