

Expenditures

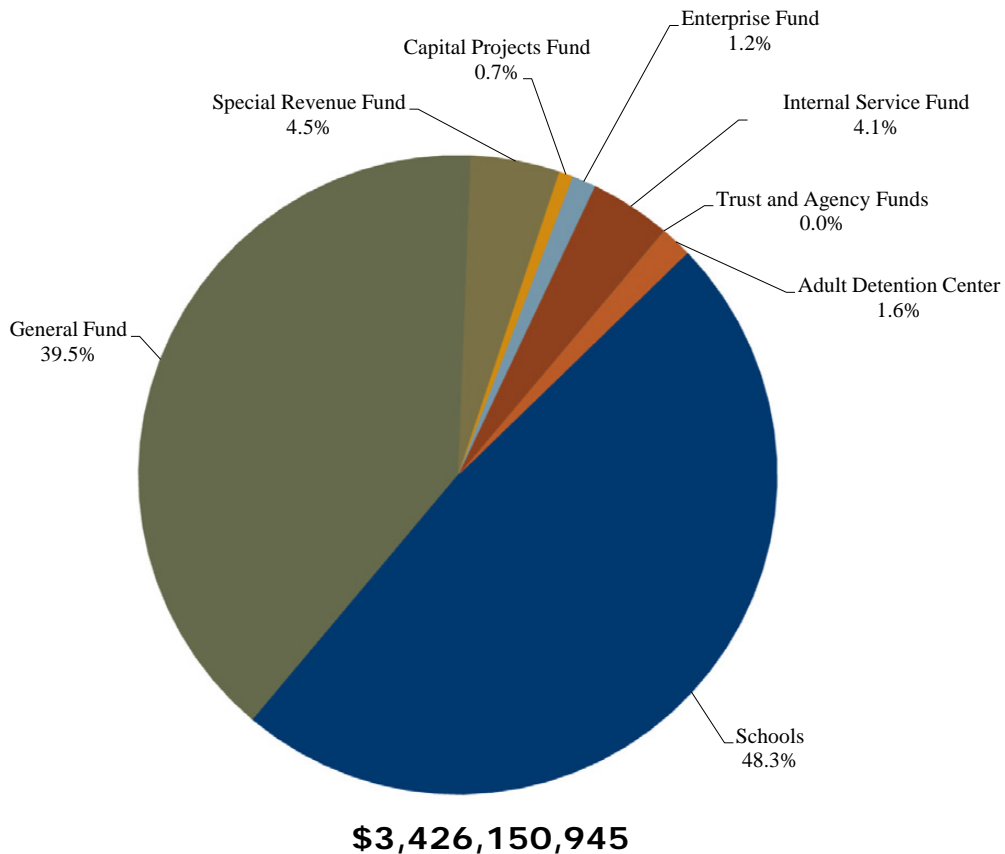
County Budget by Fund Area

The total FY22 all funds budget is \$3.4 billion as shown below. This is an increase of 0.9% over the FY21 adopted total. Excluding the Schools, the total County government all funds FY22 budget increased \$66.8 million or 3.92% compared to the FY21 budget.

All Funds Expenditure Summary (Includes Operating Transfers Out)				
	FY21 Adopted Budget	FY22 Adopted Budget	Dollar Change	Percent Change
General Fund	\$1,285,248,700	\$1,354,222,545	\$68,973,846	5.37%
Special Revenue Fund	\$149,773,402	\$154,032,824	\$4,259,422	2.84%
Capital Projects Fund	\$38,507,916	\$24,568,675	(\$13,939,241)	(36.20%)
Enterprise Fund	\$40,084,371	\$41,282,758	\$1,198,387	2.99%
Internal Service Fund	\$135,641,408	\$140,558,781	\$4,917,373	3.63%
Trust and Agency Funds	\$500,000	\$500,000	\$0	0.00%
Adult Detention Center	\$53,414,177	\$54,824,705	\$1,410,528	2.64%
Schools	\$1,691,576,291	\$1,656,160,656	(\$35,415,635)	(2.09%)
Total All Funds	\$3,394,746,265	\$3,426,150,945	\$31,404,679	0.93%

FY2022 Total County Budget by Fund Areas

(Includes Operating Transfers Out)



Expenditures

Expenditure Summary							
	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Adopted Budget	FY22 Adopted Budget	\$ Change FY21 To FY22	% Change FY21 To FY22
SECTION ONE:							
GENERAL FUND EXPENDITURE SUMMARY							
Community Development							
Economic Development	\$3,028,562	\$2,871,584	\$3,404,564	\$4,040,707	\$4,173,854	\$133,148	3.30%
Library	\$17,045,820	\$17,060,524	\$17,610,726	\$19,261,485	\$19,417,583	\$156,098	0.81%
Parks, Recreation & Tourism	\$30,115,801	\$32,588,611	\$33,182,652	\$36,128,999	\$37,075,173	\$946,174	2.62%
Planning	\$3,902,451	\$3,939,705	\$4,608,838	\$4,039,680	\$7,710,853	\$3,671,172	90.88%
Public Works	\$33,084,462	\$36,590,999	\$33,176,297	\$4,772,837	\$3,945,563	(\$827,274)	(17.33%)
Transportation	\$2,635,707	\$2,855,533	\$2,618,689	\$2,913,243	\$3,417,962	\$504,719	17.32%
Subtotal	\$89,812,804	\$95,906,957	\$94,601,765	\$71,156,951	\$75,740,988	\$4,584,037	6.44%
General Government							
Board of County Supervisors	\$4,151,538	\$4,163,008	\$4,625,692	\$4,823,967	\$4,816,259	(\$7,708)	(0.16%)
County Attorney	\$3,812,215	\$3,890,159	\$4,068,253	\$4,069,261	\$4,157,174	\$87,913	2.16%
Elections	\$1,927,983	\$1,988,554	\$2,493,044	\$3,780,113	\$3,476,112	(\$304,001)	(8.04%)
Executive Management	\$3,926,203	\$4,353,292	\$4,390,030	\$3,982,946	\$4,521,048	\$538,101	13.51%
Finance	\$33,134,797	\$50,321,209	\$21,634,285	\$24,506,308	\$23,789,866	(\$716,443)	(2.92%)
Human Resources	\$3,493,912	\$3,452,188	\$3,523,915	\$3,781,607	\$3,964,855	\$183,248	4.85%
Human Rights	\$761,408	\$778,972	\$774,861	\$941,912	\$900,349	(\$41,563)	(4.41%)
Information Technology	\$0	\$44,000	\$0	\$0	\$0	-	-
Management & Budget	\$1,698,445	\$1,549,869	\$1,548,724	\$1,591,013	\$1,607,822	\$16,809	1.06%
Facilities & Fleet Management	\$0	\$0	\$0	\$29,500,788	\$32,715,028	\$3,214,241	10.90%
Subtotal	\$52,906,500	\$70,541,251	\$43,058,804	\$76,977,915	\$79,948,512	\$2,970,598	3.86%
Human Services							
Area Agency on Aging	\$5,646,271	\$5,995,562	\$6,478,830	\$7,528,375	\$7,826,250	\$297,875	3.96%
Public Health	\$3,286,949	\$3,252,878	\$3,317,249	\$3,786,134	\$4,564,035	\$777,901	20.55%
Social Services	\$52,668,614	\$57,772,667	\$61,807,438	\$72,222,872	\$76,793,908	\$4,571,036	6.33%
Virginia Cooperative Extension	\$800,012	\$925,960	\$1,065,262	\$1,018,636	\$1,045,097	\$26,461	2.60%
Community Services	\$45,546,054	\$45,250,540	\$46,922,007	\$52,890,465	\$55,628,488	\$2,738,023	5.18%
Subtotal	\$107,947,900	\$113,197,608	\$119,590,785	\$137,446,481	\$145,857,777	\$8,411,296	6.12%

Expenditures

Expenditure Summary							
	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Adopted Budget	FY22 Adopted Budget	\$ Change FY21 To FY22	% Change FY21 To FY22
Public Safety							
Adult Detention Center	\$164,799	\$222,472	\$254,368	\$0	\$0	-	-
Circuit Court Judges	\$726,132	\$887,525	\$1,063,329	\$989,348	\$1,120,218	\$130,869	13.23%
Circuit Court Clerk	\$3,780,897	\$4,183,448	\$4,419,372	\$4,495,168	\$4,837,417	\$342,249	7.61%
Commonwealth's Attorney	\$6,344,450	\$6,152,894	\$6,604,740	\$6,653,538	\$8,064,868	\$1,411,330	21.21%
Criminal Justice Services	\$3,968,584	\$4,308,633	\$4,393,082	\$5,067,590	\$5,429,279	\$361,689	7.14%
Fire & Rescue	\$86,438,168	\$94,344,949	\$104,962,100	\$103,421,141	\$108,103,033	\$4,681,891	4.53%
General District Court	\$209,192	\$204,900	\$300,898	\$763,283	\$942,543	\$179,260	23.49%
Juvenile & Domestic Relations Court	\$93,804	\$89,334	\$217,745	\$249,643	\$250,236	\$593	0.24%
Juvenile Court Services Unit	\$889,778	\$883,921	\$933,034	\$1,079,621	\$1,475,730	\$396,109	36.69%
Law Library	\$82,229	\$0	\$30,583	\$0	\$0	\$0	-
Magistrates	\$112,647	\$110,463	\$116,373	\$113,899	\$113,899	\$0	0.00%
Police	\$102,980,917	\$110,751,286	\$112,778,831	\$113,373,446	\$115,997,420	\$2,623,974	2.31%
Public Safety Communications	\$10,336,004	\$10,770,016	\$11,544,079	\$13,006,696	\$13,084,704	\$78,008	0.60%
Sheriff	\$10,321,333	\$10,924,478	\$13,281,458	\$12,966,882	\$13,969,660	\$1,002,778	7.73%
Transfer to Adult Detention Center	\$27,750,277	\$32,112,225	\$31,565,839	\$33,660,913	\$35,381,648	\$1,720,735	5.11%
Subtotal	\$254,199,213	\$275,946,545	\$292,465,831	\$295,841,169	\$308,770,655	\$12,929,487	4.37%
Debt							
Debt Service	\$53,238,966	\$68,071,413	\$49,900,072	\$52,892,430	\$51,598,342	(\$1,294,088)	(2.45%)
Subtotal	\$53,238,966	\$68,071,413	\$49,900,072	\$52,892,430	\$51,598,342	(\$1,294,088)	(2.45%)
Transfers							
Transfer to General Fund & Capital Reserve	\$3,000,000	\$0	\$0	\$0	\$4,725,091	\$4,725,091	-
Transfer to Law Library program (Circuit Court Clerk)	\$10,229	\$10,229	\$32,229	\$32,229	\$32,229	\$0	0.00%
Transfer to Aging	\$30,000	\$0	\$0	\$0	-	\$0	-
Transfer to Building & Site Development	\$3,632,818	\$3,918,811	\$3,809,561	\$3,945,594	\$3,945,594	\$0	0.00%
Transfer to Housing	\$11,414	\$84,602	\$84,602	\$217,141	\$217,141	\$0	0.00%
Transfer to Transportation	\$0	\$1,575,000	\$1,575,000	\$0	\$562,500	\$562,500	-
Transfer to All Other Projects	\$0	\$0	\$10,850,000	\$0	\$4,000,000	\$4,000,000	-
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$740,463	\$762,622	\$439,053	\$757,422	\$757,422	\$0	0.00%
Class Size Reduction Grant	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
Debt Service for 13th High School	\$907,375	\$888,694	\$870,013	\$851,331	\$832,650	(\$18,681)	(2.19%)
Subtotal	\$9,367,299	\$8,274,958	\$18,695,458	\$6,838,717	\$16,107,627	\$9,268,910	135.54%

Expenditures

Expenditure Summary							
	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Adopted Budget	FY22 Adopted Budget	\$ Change FY21 To FY22	% Change FY21 To FY22
Non-Departmental							
Unclassified Administrative	\$20,116,182	\$68,069,657	\$20,008,643	\$7,785,860	\$10,920,477	\$3,134,617	40.26%
Contingency	\$1,745,000	\$448,429	\$0	\$3,100,206	\$612,500	(\$2,487,706)	(80.24%)
Countywide Insurance Programs	\$776,147	\$1,113,854	\$784,989	\$7,741,490	\$8,741,490	\$1,000,000	12.92%
Unemployment Insurance	\$89,412	\$65,133	\$106,882	\$125,000	\$125,000	\$0	0.00%
Subtotal	\$22,726,741	\$69,697,073	\$20,298,949	\$18,752,556	\$20,399,467	\$1,646,911	8.78%
Total Without School Transfer	\$590,199,423	\$701,635,805	\$638,611,665	\$659,906,219	\$698,423,369	\$38,517,151	5.84%
Transfer to Schools	\$555,425,820	\$584,445,349	\$608,924,218	\$625,342,481	\$655,799,176	\$30,456,695	4.87%
Total With School Transfer	\$1,145,625,243	\$1,286,081,153	\$1,247,535,883	\$1,285,248,700	\$1,354,222,545	\$68,973,846	5.37%

Please note that actual agency expenditures in the table above include the County's capital reserve which is a use of general fund balance. Since the capital reserve does not reflect an agency's operating budget, use of the capital reserve is not depicted in each agency's specific Expenditure & Revenue Summary. Totals may not add due to rounding.

Expenditures

Expenditure Summary							
	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Adopted Budget	FY22 Adopted Budget	\$ Change FY21 To FY22	% Change FY21 To FY22
SECTION TWO:							
<u>NON GENERAL FUND EXPENDITURE SUMMARY</u>							
<u>Special Revenue Funds</u>							
Animal Shelter Donations & License Plates	\$13,247	\$9,358	\$9,474	\$9,500	\$9,500	\$0	0.00%
Community Development Authority	\$2,850,429	\$2,915,581	\$2,926,412	\$3,012,000	\$3,012,000	\$0	0.00%
Site & Building Development (Development Services)	\$22,701,906	\$23,113,489	\$23,964,341	\$26,490,295	\$26,219,605	(\$270,690)	(1.02%)
Emergency Medical Service Fee	\$5,072,289	\$5,052,636	\$5,149,819	\$5,341,050	\$5,365,062	\$0	0.45%
Housing & Community Development	\$32,619,635	\$31,839,846	\$33,466,187	\$43,256,266	\$43,342,977	\$0	0.20%
Fire & Rescue Levy	\$54,430,684	\$69,090,704	\$51,102,223	\$58,821,073	\$63,960,954	\$5,139,882	8.74%
Mosquito & Forest Pest Management	\$1,472,725	\$1,546,708	\$1,592,212	\$1,697,311	\$1,753,825	\$56,514	3.33%
Stormwater Management	\$10,975,044	\$8,463,830	\$8,910,665	\$8,781,090	\$9,157,051	\$375,961	4.28%
Transportation/Service Districts	\$645,887	\$759,440	\$820,631	\$964,817	\$1,061,850	\$97,033	10.06%
NVTA - Additional 2% Transient Occupancy Tax	\$0	\$0	\$0	\$1,400,000	\$150,000	(\$1,250,000)	(89.29%)
Total Special Revenue Funds	\$130,781,847	\$142,791,594	\$133,150,926	\$149,773,402	\$154,032,824	\$4,259,422	2.84%
<u>Capital Project Funds</u>							
Capital Project Funds	\$132,602,645	\$152,469,019	\$116,064,790	\$38,507,916	\$24,568,675	(\$13,939,241)	(36.20%)
Total Capital Project Funds	\$132,602,645	\$152,469,019	\$116,064,790	\$38,507,916	\$24,568,675	(\$13,939,241)	(36.20%)
<u>Enterprise Funds</u>							
Innovation Business Park	\$4,153,286	\$495,721	\$265,854	\$195,000	\$195,000	\$0	0.00%
Parks, Recreation & Tourism	\$6,896,195	\$6,275,052	\$4,985,786	\$5,886,760	\$6,301,105	\$414,345	7.04%
Solid Waste	\$17,641,302	\$30,959,219	\$18,796,611	\$34,002,612	\$34,786,653	\$784,042	2.31%
Total Enterprise Funds	\$28,690,782	\$37,729,991	\$24,048,251	\$40,084,371	\$41,282,758	\$1,198,387	2.99%
<u>Internal Service Funds</u>							
Information Technology	\$29,626,192	\$32,410,840	\$40,182,552	\$40,340,857	\$37,984,073	(\$2,356,784)	(5.84%)
Public Works Construction Crew	\$2,016,298	\$3,189,378	\$3,386,728	\$2,109,675	\$2,096,798	(\$12,877)	(0.61%)
Fleet Management	\$7,793,067	\$7,927,511	\$9,524,089	\$9,471,876	\$9,770,910	\$299,033	3.16%
Medical Insurance	\$56,902,017	\$59,229,584	\$64,656,943	\$83,719,000	\$90,707,000	\$6,988,000	8.35%
Other Self Insurance	\$212,640	\$68,838	\$0	\$0	\$0	-	-
Casualty Pool/Worker's Compensation	\$8,651,908	\$4,800,491	\$7,524,930	\$0	\$0	-	-
Total Internal Service Funds	\$105,202,121	\$107,626,642	\$125,275,242	\$135,641,408	\$140,558,781	\$4,917,373	3.63%

Expenditures

Expenditure Summary							
	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Adopted Budget	FY22 Adopted Budget	\$ Change FY21 To FY22	% Change FY21 To FY22
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$458,431	\$518,207	\$495,808	\$0	\$0	-	-
Commonwealth Credit	\$427,207	\$466,533	\$422,933	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$1,608,437	\$534,926	\$0	\$0	\$0	-	-
Library Trust	\$125,765	\$115,707	\$67,785	\$0	\$0	-	-
Innovation Owners Association	\$73,309	\$79,194	\$85,547	\$0	\$0	-	-
Police Donations/Animal Friendly License Plates	\$10,000	\$0	\$0	\$0	\$0	-	-
Historic Preservation Foundation	\$780	\$71,908	\$9,035	\$0	\$0	-	-
Other Post Employment Benefits (OPEB)	\$3,630,723	\$4,114,914	\$5,107,115	\$0	\$0	-	-
Police & Fire Supplemental Retirement	\$2,472,534	\$2,407,090	\$3,056,692	\$0	\$0	-	-
Length of Service Award Program (LOSAP)	\$503,874	\$551,852	\$567,026	\$0	\$0	-	-
Total Trust & Agency Funds	\$9,311,060	\$8,860,330	\$9,829,339	\$500,000	\$500,000	\$0	0.00%
Component Units							
Adult Detention Center	\$48,260,368	\$72,465,225	\$74,761,421	\$53,414,177	\$54,824,705	\$1,410,528	2.64%
Total Adult Detention Center Fund	\$48,260,368	\$72,465,225	\$74,761,421	\$53,414,177	\$54,824,705	\$1,410,528	2.64%
Schools							
Operating Fund	\$1,011,979,370	\$1,020,967,900	\$1,103,547,672	\$1,191,030,566	\$1,231,307,032	\$40,276,466	3.38%
School Debt Service Fund	\$100,896,943	\$105,584,145	\$105,389,160	\$109,437,539	\$113,846,004	\$4,408,465	4.03%
Construction Fund	\$105,116,967	\$144,145,245	\$165,248,134	\$175,371,451	\$120,745,065	(\$54,626,386)	(31.15%)
Food Service Fund	\$44,375,403	\$46,773,393	\$34,790,547	\$50,000,000	\$50,000,000	\$0	0.00%
Warehouse Fund	\$204,195	(\$88,504)	(\$262,433)	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$1,397,454	\$1,319,007	\$957,075	\$1,794,638	\$1,824,640	\$30,002	1.67%
Self Insurance Fund	\$4,642,420	\$4,835,241	\$5,112,765	\$5,768,836	\$6,394,395	\$625,559	10.84%
Health Insurance Fund	\$66,444,770	\$85,155,561	\$91,764,536	\$108,095,019	\$107,490,970	(\$604,049)	(0.56%)
Regional School Fund	\$4,768,568	\$2,471,048	\$4,708,211	\$26,046,907	\$0	(\$26,046,907)	(100.00%)
Governor's School at Innovation Park	\$1,249,691	\$1,205,284	\$1,246,717	\$1,158,015	\$1,436,236	\$278,221	24.03%
School Age Child Care (SACC) Program Fund	\$620,019	\$684,110	\$140,374	\$550,000	\$550,000	\$0	0.00%
School Aquatic Center	\$0	\$1,368,609	\$439,501	\$1,455,279	\$1,401,806	(\$53,473)	(3.67%)
Imaging Center Fund	\$0	\$0	\$0	\$668,041	\$508,508	(\$159,533)	(23.88%)
Student Activity Fund	\$0	\$0	\$0	\$15,200,000	\$15,656,000	\$456,000	3.00%
Total Schools	\$1,341,695,801	\$1,414,421,039	\$1,513,082,258	\$1,691,576,291	\$1,656,160,656	(\$35,415,635)	(2.09%)
Grand Total All Funds	\$2,978,298,831	\$3,091,995,685	\$3,187,178,085	\$3,394,746,265	\$3,426,150,945	\$31,404,679	0.93%

Expenditures

Total General Fund Expenditures

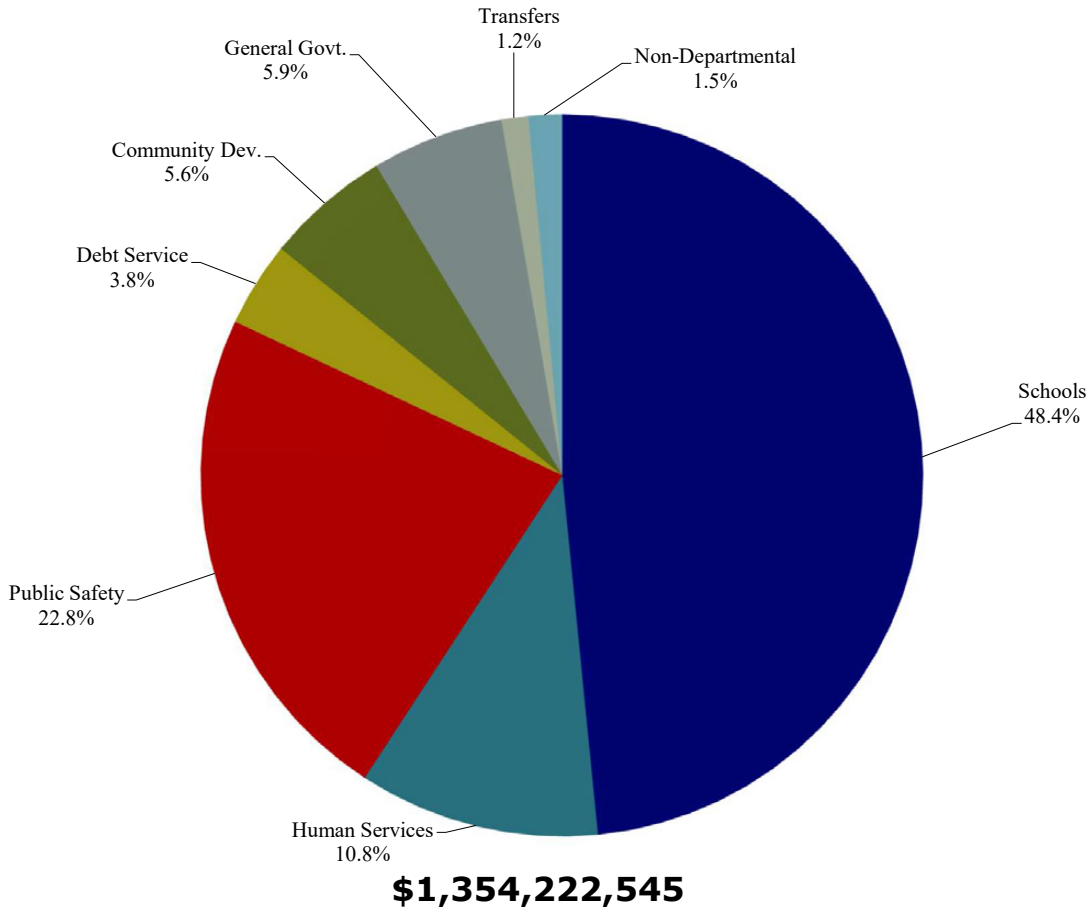
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY21 and for FY22 for those two areas.

General Fund Expenditures				
	FY21 Adopted	FY22 Adopted	Dollar Change	Percent Change
County Government	\$659,906,219	\$698,423,369	\$38,517,151	5.84%
Transfer to Schools	\$625,342,481	\$655,799,176	\$30,456,695	4.87%
Total General Fund	\$1,285,248,700	\$1,354,222,545	\$68,973,846	5.37%

The total FY22 general fund budget is \$1.35 billion within the seven functional categories and transfers shown here. This pie chart indicates which services County revenues buy for the citizens of PWC. The largest single slice of this pie (48.4%) goes towards funding the PWC School System. The next largest categories are Public Safety (22.8%) and Human Services (10.8%). These three categories comprise 82.0% of the total general fund budget.

FY2022 General Fund Budget By Functional Categories

(Includes School Transfer)



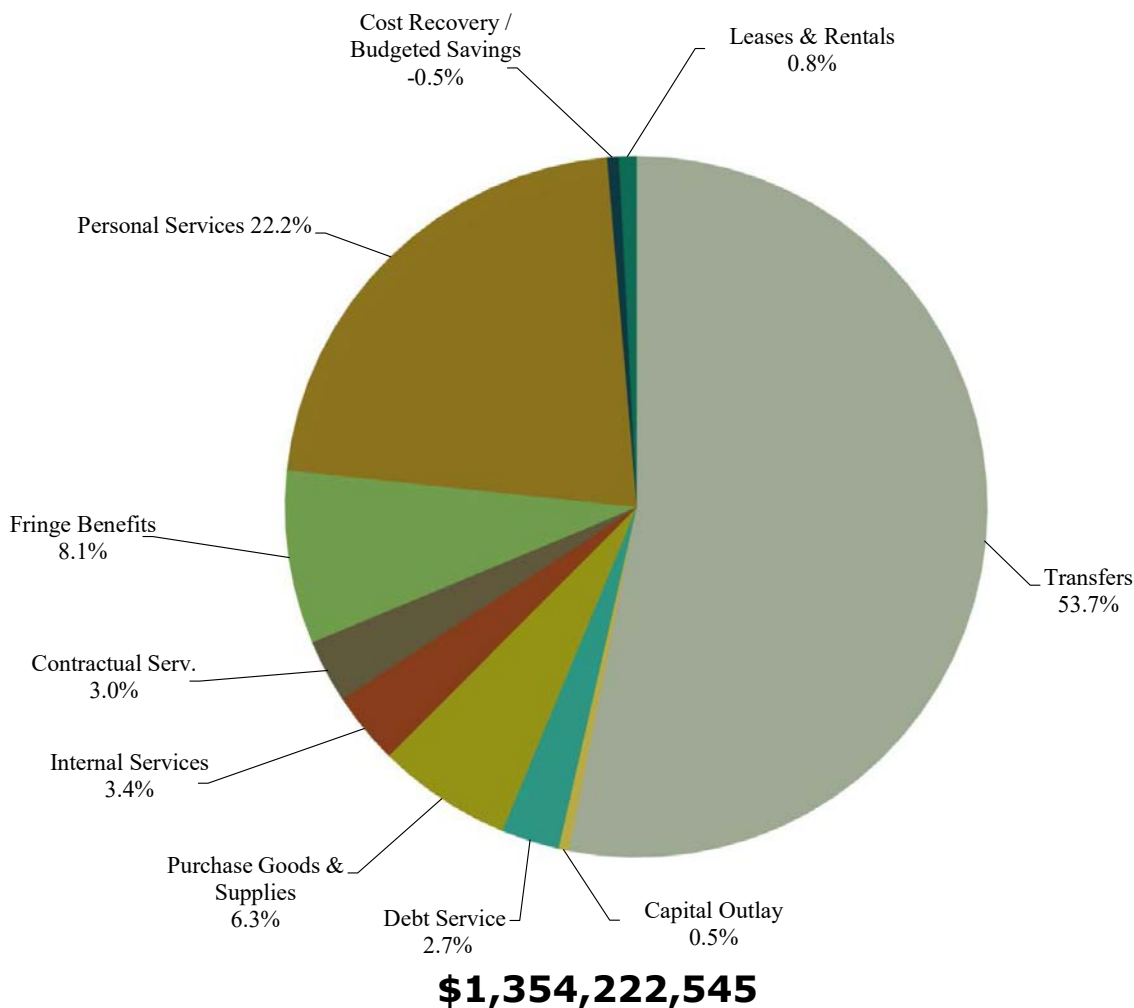
Expenditures

General Fund by Expenditure Categories with Schools

This pie chart shows the FY22 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.35 billion) are grouped into ten categories of expenditures. The largest slice of this pie (53.7%) is Transfers which includes transfers to the PWC School System, capital projects fund, and the Adult Detention Center (ADC). The largest of the transfers is the PWC School System budget totaling \$659.9 million. The next largest category of expenditures (22.2%) is Personal Services, which contains salaries for all full-time, part-time and temporary County employees. Combined with fringe benefits (8.1%), compensation for County employees totals 30.3% of total general fund expenditures. Together, these three categories make up 84.0% of the total general fund expenditure budget.

FY2022 General Fund Budget by Category of Expenditure

(Includes School Transfer)



Expenditures

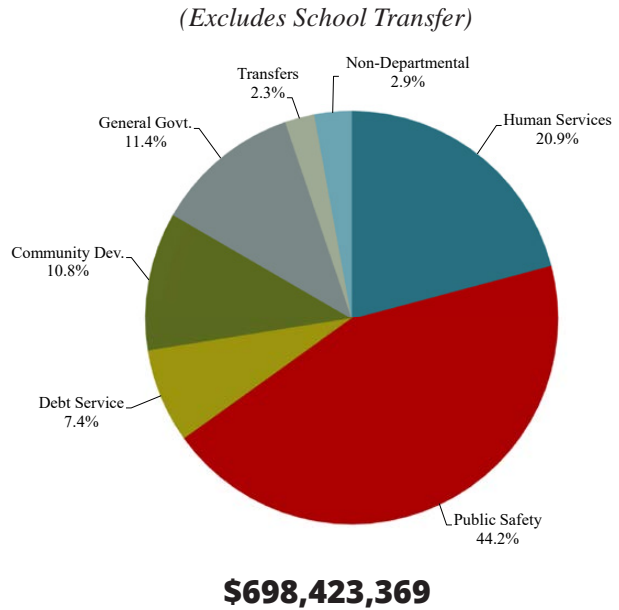
General Fund Expenditure Summary Functional Areas without School Transfer

Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (44.2%) and Human Services (20.9%) agencies which together comprise 65.1% of the total budget. The other categories that include departmental budgets are General Government (11.4%) and Community Development (10.8%) agencies.

The three remaining categories include:

- Debt Service – payments for financed public infrastructure.
- Non-Departmental – self-insurance programs and expenses unrelated to an individual department.
- Transfers – supplemental transfers to Schools, such as the Class Size Reduction Grant and supplemental 13th high school debt service, support to development fee agencies, and cash investments in capital infrastructure.

FY2022 General Fund Budget by Functional Categories

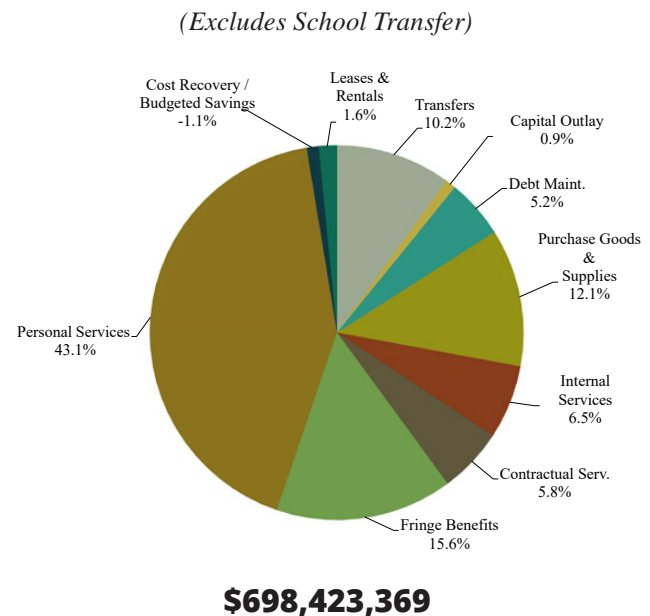


General Fund Expenditure Summary Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 58.7% of the total. The two largest categories (Personal Services and Fringe Benefits) support salaries and benefits for County employees. Other categories include:

- Transfers – transfers out to other funds including Adult Detention Center and the Capital Projects Fund.
- Purchase Goods and Supplies – supply, equipment and training expenses
- Debt Maintenance – payments for financed public infrastructure.
- Internal Services – goods or services provided by one County agency to another, for example information technology and fleet management.
- Contractual Services – products and services contracted.
- Leases and Rentals – lease and rental of goods and property.
- Capital Outlay – capital asset expenses, for example vehicles purchased.
- Cost Recovery/Budgeted Agency Savings – negative expenditure budgets (1) used to offset project management costs that are reimbursed from capital projects or (2) to recognize operational savings during the fiscal year.

FY2022 General Fund Budget Expenditure Categories



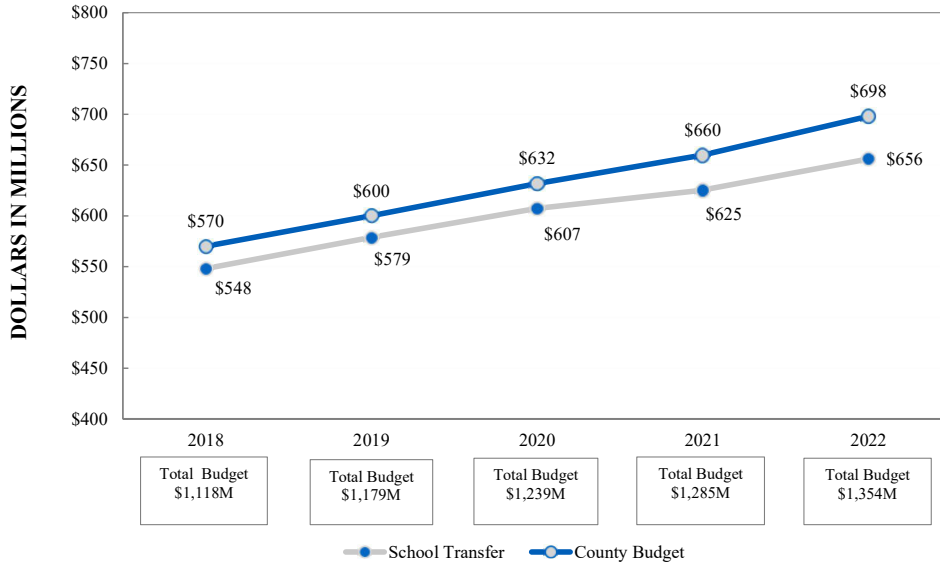
Expenditures

General Fund Expenditure History

The following graph shows the general fund budget history both including and excluding the PWC School transfer budget. With the PWC School budget included, total expenditures have increased 21.1% from FY18 adopted to FY22 (from \$1.12 billion to \$1.35 billion). Excluding the PWC School transfer budget, total expenditures have increased 22.5% over the same five-year period (from \$570 million to \$698 million).

General Fund Expenditure Budget History: FY18 to FY22

(School Transfer and County Budget)



The general fund transfer to the PWC Schools has increased an average of 4.9% per year from FY18 to FY22. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 5.6% per year.

General Fund Expenditure Budget History Percent Change: FY18 to FY22

(School Transfer and County Budget)

