

Expenditures

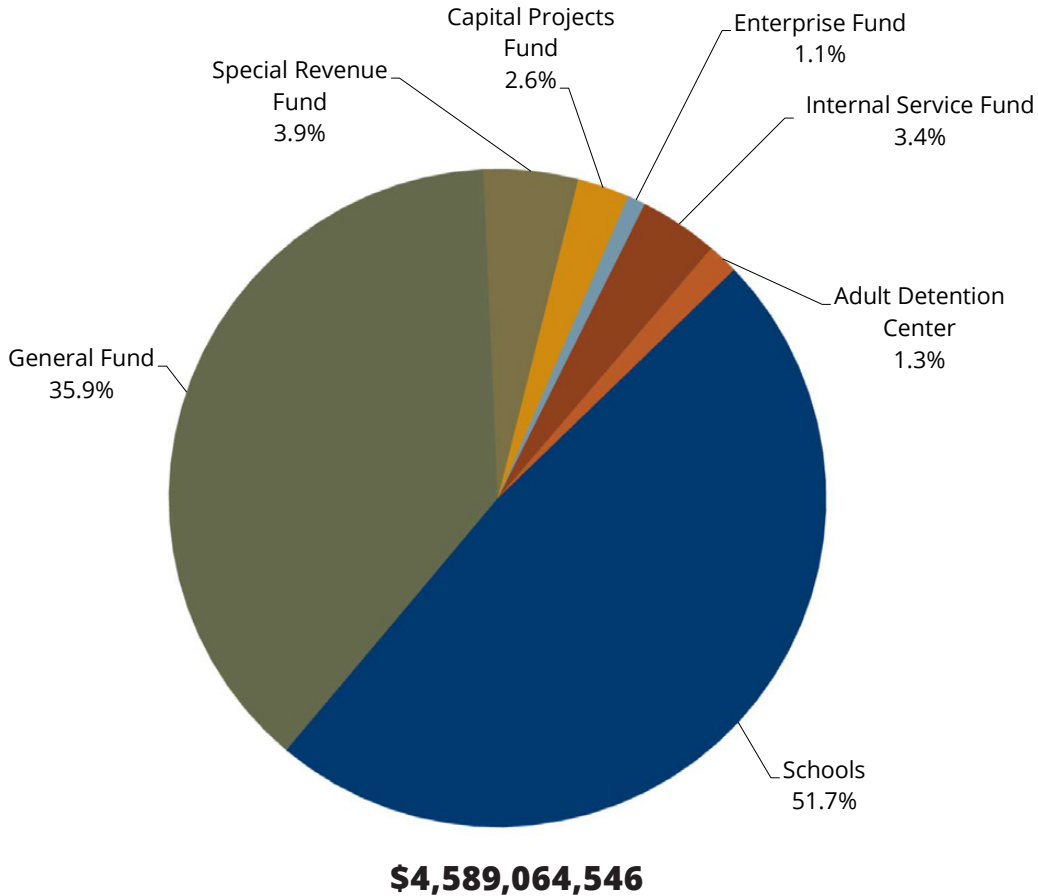
County Budget by Fund Area

The total FY24 all funds budget is \$4.6 billion as shown below. This is an increase of 19.0% over the FY23 adopted total. Excluding the Schools, the total County government all funds FY24 budget increased \$223.2 million or 11.2% compared to the FY23 budget.

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY23 Adopted	FY24 Adopted	Dollar Change	Percent Change
General Fund	\$1,472,085,899	\$1,645,632,990	\$173,547,092	11.79%
Special Revenue Fund	\$178,872,536	\$180,723,428	\$1,850,893	1.03%
Capital Projects Fund	\$98,366,794	\$120,470,718	\$22,103,924	22.47%
Enterprise Fund	\$34,107,156	\$50,941,238	\$16,834,081	49.36%
Internal Service Fund	\$149,540,900	\$156,103,427	\$6,562,527	4.39%
Trust and Agency Funds	\$500,000	\$0	(\$500,000)	(100.00%)
Adult Detention Center	\$58,228,260	\$61,016,998	\$2,788,738	4.79%
Schools	\$1,863,264,988	\$2,374,175,747	\$510,910,759	27.42%
Total All Funds	\$3,854,966,533	\$4,589,064,546	\$734,098,013	19.04%

FY2024 Total County Budget by Fund Areas

(Includes Operating Transfers Out)



Expenditures

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY							
Community Development							
Economic Development	\$3,404,516	\$4,652,073	\$6,744,394	\$4,676,564	\$5,096,305	\$419,741	8.98%
Library	\$17,610,726	\$17,870,916	\$19,162,562	\$21,021,105	\$22,968,099	\$1,946,994	9.26%
Parks, Recreation & Tourism	\$33,183,392	\$33,589,852	\$38,381,436	\$41,395,725	\$44,995,587	\$3,599,861	8.70%
Planning	\$4,608,838	\$4,544,162	\$4,833,715	\$2,639,362	\$2,789,235	\$149,873	5.68%
Public Works	\$33,181,704	\$5,227,268	\$4,567,140	\$4,632,005	\$5,882,538	\$1,250,533	27.00%
Transportation	\$2,618,689	\$3,336,369	\$3,482,431	\$4,183,073	\$4,487,386	\$304,313	7.27%
Subtotal	\$94,607,865	\$69,220,640	\$77,171,678	\$78,547,833	\$86,219,149	\$7,671,316	9.77%
General Government							
Board of County Supervisors	\$4,625,692	\$4,359,134	\$4,580,016	\$5,517,025	\$5,698,451	\$181,426	3.29%
County Attorney	\$4,068,253	\$3,854,633	\$4,074,240	\$5,269,919	\$5,691,419	\$421,500	8.00%
Elections	\$2,493,044	\$3,316,902	\$2,933,305	\$3,730,917	\$3,690,754	(\$40,163)	(1.08%)
Executive Management	\$4,390,030	\$3,852,859	\$5,129,865	\$5,467,737	\$6,253,339	\$785,603	14.37%
Finance	\$21,805,817	\$23,581,381	\$26,630,686	\$24,260,410	\$28,391,863	\$4,131,453	17.03%
Human Resources	\$3,523,915	\$3,765,054	\$4,949,541	\$4,272,558	\$5,828,553	\$1,555,995	36.42%
Human Rights	\$774,861	\$790,196	\$821,330	\$875,874	\$972,240	\$96,366	11.00%
Management & Budget	\$1,548,724	\$1,413,232	\$1,633,444	\$1,770,716	\$1,980,177	\$209,461	11.83%
Facilities & Fleet Management	\$0	\$29,862,809	\$33,751,692	\$35,039,798	\$40,861,543	\$5,821,744	16.61%
Subtotal	\$43,230,336	\$74,796,201	\$84,504,118	\$86,204,953	\$99,368,338	\$13,163,385	15.27%
Human Services							
Area Agency on Aging	\$6,478,830	\$7,506,828	\$7,444,498	\$8,226,357	\$9,029,922	\$803,565	9.77%
Housing & Community Development	\$0	\$0	\$15,034	\$0	\$0	\$0	-
Public Health	\$3,317,249	\$3,651,509	\$4,616,849	\$4,862,858	\$5,355,516	\$492,659	10.13%
Social Services	\$61,809,400	\$66,962,664	\$76,168,162	\$82,179,152	\$84,646,384	\$2,467,231	3.00%
Virginia Cooperative Extension	\$1,065,262	\$1,131,510	\$1,043,677	\$1,127,185	\$1,254,259	\$127,073	11.27%
Community Services	\$46,924,619	\$49,131,494	\$53,867,564	\$65,835,185	\$74,908,401	\$9,073,216	13.78%
Subtotal	\$119,595,360	\$128,384,004	\$143,155,784	\$162,230,737	\$175,194,482	\$12,963,744	7.99%

Expenditures

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Public Safety							
Adult Detention Center	\$254,368	\$301,736	\$196,586	\$0	\$0	\$0	-
Circuit Court Judges	\$1,063,329	\$1,136,806	\$1,294,000	\$1,756,328	\$1,874,118	\$117,790	6.71%
Circuit Court Clerk	\$4,419,372	\$4,605,022	\$5,007,734	\$5,451,927	\$5,684,429	\$232,502	4.26%
Commonwealth's Attorney	\$6,604,740	\$6,815,691	\$8,051,007	\$9,518,252	\$11,181,686	\$1,663,434	17.48%
Criminal Justice Services	\$4,393,082	\$5,036,300	\$5,368,111	\$6,333,608	\$6,951,702	\$618,094	9.76%
Fire & Rescue	\$104,962,100	\$106,745,921	\$106,306,999	\$109,900,355	\$126,097,145	\$16,196,790	14.74%
General District Court	\$300,898	\$525,538	\$590,388	\$1,284,237	\$1,764,678	\$480,440	37.41%
Juvenile & Domestic Relations Court	\$217,745	\$248,904	\$219,574	\$558,598	\$498,583	(\$60,015)	(10.74%)
Juvenile Court Service Unit	\$933,034	\$997,010	\$1,375,176	\$1,655,607	\$1,984,103	\$328,495	19.84%
Law Library	\$30,583	\$15,401	\$0	\$0	\$0	\$0	-
Magistrates	\$116,373	\$117,206	\$111,900	\$118,672	\$118,589	(\$83)	(0.07%)
Police	\$112,779,171	\$117,653,276	\$116,497,596	\$121,915,659	\$138,832,847	\$16,917,187	13.88%
Public Safety Communications	\$11,544,079	\$12,563,413	\$12,848,715	\$14,214,892	\$16,070,034	\$1,855,142	13.05%
Sheriff	\$13,281,458	\$13,856,620	\$14,417,917	\$15,610,905	\$16,931,725	\$1,320,820	8.46%
Transfer to Adult Detention Center	\$31,657,581	\$33,452,962	\$35,374,694	\$38,066,380	\$39,482,085	\$1,415,705	3.72%
Subtotal	\$292,557,913	\$304,071,806	\$307,660,397	\$326,385,421	\$367,471,722	\$41,086,301	12.59%
Debt							
Debt Service	\$49,900,072	\$53,258,272	\$72,347,253	\$52,935,209	\$53,150,964	\$215,755	0.41%
Subtotal	\$49,900,072	\$53,258,272	\$72,347,253	\$52,935,209	\$53,150,964	\$215,755	0.41%
Transfers							
Transfer to General Fund & Capital Reserve	\$0	\$1,800,000	\$4,725,091	\$0	\$0	\$0	-
Transfer to Law Library (Circuit Court Clerk)	\$32,229	\$32,229	\$32,229	\$32,229	\$32,229	\$0	0.00%
Transfer to Site Development Review & Inspection	\$2,807,160	\$1,707,160	\$1,707,160	\$1,707,160	\$1,707,160	\$0	0.00%
Transfer to Building Development	\$1,002,401	\$2,238,434	\$2,313,669	\$1,143,347	\$1,656,039	\$512,692	44.84%
Transfer to Housing	\$84,602	\$217,141	\$217,141	\$217,141	\$267,862	\$50,721	23.36%
Transfer to Transportation	\$1,575,000	\$0	\$562,500	\$0	\$0	\$0	-
Transfer to All Other Projects	\$10,850,000	\$0	\$4,000,000	\$15,000,000	\$20,300,000	\$5,300,000	35.33%
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$439,053	\$757,422	\$757,422	\$754,797	\$754,797	\$0	0.00%
Transfer to Fire Marshal's Office	\$0	\$0	\$51,752	\$166,920	\$166,920	\$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	\$870,013	\$851,331	\$832,650	\$813,969	\$795,288	(\$18,681)	(2.30%)
Subtotal	\$18,695,458	\$8,638,717	\$16,234,614	\$20,870,563	\$26,715,295	\$5,844,732	28.00%

Expenditures

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Non-Departmental							
Unclassified Administrative	\$25,422,555	\$34,280,969	\$13,358,157	\$19,416,926	\$19,768,288	\$351,362	1.81%
Contingency	\$0	\$186,000	\$0	\$500,000	\$615,958	\$115,958	23.19%
Countywide Insurance Programs	\$784,989	\$907,378	\$1,110,921	\$9,741,490	\$11,010,452	\$1,268,962	13.03%
Unemployment Insurance	\$106,882	\$288,847	\$237,046	\$125,000	\$170,000	\$45,000	36.00%
Subtotal	\$26,314,426	\$35,663,194	\$14,706,124	\$29,783,416	\$31,564,698	\$1,781,282	5.98%
Total Without School Transfer	\$644,901,430	\$674,032,834	\$715,779,969	\$756,958,133	\$839,684,648	\$82,726,515	10.93%
Transfer to Schools	\$608,924,218	\$628,061,601	\$655,799,176	\$715,127,766	\$805,948,343	\$90,820,577	12.70%
Total With School Transfer	\$1,253,825,648	\$1,302,094,435	\$1,371,579,145	\$1,472,085,899	\$1,645,632,990	\$173,547,092	11.79%

Please note, that actual agency expenditures in the table above includes the County's capital reserve which is a use of general fund balance in the new chart of accounts. 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							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
SECTION TWO:							
NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	\$9,474	\$7,572	\$9,278	\$9,500	\$9,500	\$0	0.00%
Community Development Authority	\$2,926,412	\$2,952,149	\$3,176,874	\$5,480,002	\$5,558,100	\$78,098	1.43%
Site & Building Development (Development Services)	\$23,964,341	\$23,903,924	\$25,467,990	\$28,175,416	\$32,310,832	\$4,135,416	14.68%
Emergency Medical Service Fee	\$5,149,819	\$6,973,623	\$5,235,717	\$6,629,794	\$6,475,842	(\$153,952)	(2.32%)
Housing & Community Development	\$33,466,187	\$33,315,510	\$33,241,504	\$45,402,731	\$45,655,894	\$253,163	0.56%
Fire & Rescue Levy	\$51,102,223	\$54,642,730	\$57,311,536	\$80,039,892	\$74,875,488	(\$5,164,404)	(6.45%)
Mosquito & Forest Pest Management	\$1,592,212	\$1,503,837	\$1,464,932	\$1,811,919	\$2,045,540	\$233,621	12.89%
NVTA - Additional 2% Transient Occupancy Tax	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
Stormwater Management	\$8,910,665	\$8,514,813	\$8,880,842	\$9,798,495	\$11,185,809	\$1,387,314	14.16%
Transportation/Service Districts	\$820,631	\$978,944	\$953,135	\$1,374,786	\$2,456,423	\$1,081,637	78.68%
Total Special Revenue Funds	\$127,941,962	\$132,943,101	\$135,891,807	\$178,872,536	\$180,723,428	\$1,850,893	1.03%
Capital Project Funds							
Capital Project Funds	\$116,064,790	\$180,927,838	\$139,070,731	\$98,366,794	\$120,470,718	\$22,103,924	22.47%
Total Capital Project Funds	\$116,064,790	\$180,927,838	\$139,070,731	\$98,366,794	\$120,470,718	\$22,103,924	22.47%
Enterprise Funds							
Innovation Business Park	\$265,854	\$3,051,823	\$285,373	\$75,000	\$75,000	\$0	0.00%
Parks, Recreation & Tourism	\$4,985,786	\$4,264,485	\$5,167,287	\$6,357,503	\$6,537,022	\$179,520	2.82%
Solid Waste	\$18,899,492	\$27,037,970	\$28,152,438	\$27,674,654	\$44,329,216	\$16,654,562	60.18%
Total Enterprise Funds	\$24,151,132	\$34,354,279	\$33,605,098	\$34,107,156	\$50,941,238	\$16,834,081	49.36%
Internal Service Funds							
Information Technology	\$40,182,552	\$39,210,360	\$34,483,956	\$42,341,710	\$44,192,849	\$1,851,138	4.37%
Public Works Construction Crew	\$3,386,728	\$3,120,657	\$2,411,914	\$1,992,377	\$2,392,310	\$399,933	20.07%
Fleet Management	\$9,524,499	\$8,727,287	\$11,212,372	\$11,640,828	\$11,272,935	(\$367,893)	(3.16%)
Medical Insurance	\$64,656,943	\$68,478,331	\$73,488,057	\$93,565,985	\$98,245,334	\$4,679,349	5.00%
Other Self Insurance	\$0	\$117	\$0	\$0	\$0	\$0	-
Casualty Pool/Worker's Compensation	\$7,524,930	\$6,719,613	\$9,119,896	\$0	\$0	\$0	-
Total Internal Service Funds	\$125,275,651	\$126,256,365	\$130,716,195	\$149,540,900	\$156,103,427	\$6,562,527	4.39%

Expenditures

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Adopted Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$495,808	\$526,589	\$447,134	\$0	\$0	\$0	-
Commonwealth Credit	\$422,933	\$200,903	\$316,242	\$500,000	\$0	(\$500,000)	(100.00%)
NVTA - 2% Transient Occupancy Tax	\$0	\$0	\$0	\$0	\$0	\$0	-
Library Trust	\$67,785	\$74,934	\$128,131	\$0	\$0	\$0	-
Innovation Owners Association	\$85,547	\$79,944	(\$405)	\$0	\$0	\$0	-
Liberty Memorial Funds	\$17,397	\$0	\$37,551	\$0	\$0	\$0	-
Police Donations/Animal Friendly License Plates	\$0	\$0	\$52,971	\$0	\$0	\$0	-
Historic Preservation Foundation	\$9,035	\$4,534	\$288	\$0	\$0	\$0	-
Other Post Employment Benefits (OPEB)	\$5,107,115	\$4,498,970	\$5,024,637	\$0	\$0	\$0	-
Police & Fire Supplemental Retirement	\$3,056,692	\$2,821,241	\$3,224,526	\$0	\$0	\$0	-
Length of Service Award Program (LOSAP)	\$567,026	\$722,236	\$842,669	\$0	\$0	\$0	-
Total Trust & Agency Funds	\$9,829,339	\$8,929,351	\$10,073,743	\$500,000	\$0	(\$500,000)	(100.00%)
Component Units							
Adult Detention Center	\$74,761,421	\$52,821,848	\$74,853,073	\$58,228,260	\$61,016,998	\$2,788,738	4.79%
Total Adult Detention Center Fund	\$74,761,421	\$52,821,848	\$74,853,073	\$58,228,260	\$61,016,998	\$2,788,738	4.79%
Schools							
Operating Fund	\$1,103,547,672	\$1,136,193,219	\$1,306,928,784	\$1,416,718,282	\$1,532,453,943	\$115,735,661	8.17%
School Debt Service Fund	\$105,389,160	\$107,585,294	\$110,721,029	\$109,963,456	\$109,963,456	\$0	0.00%
Construction Fund	\$165,248,134	\$124,264,511	\$124,840,054	\$129,099,104	\$511,850,479	\$382,751,375	296.48%
Food Service Fund	\$34,790,547	\$35,765,128	\$45,867,206	\$50,000,000	\$53,500,000	\$3,500,000	7.00%
Distribution Center Fund	(\$262,433)	\$934,584	(\$431,729)	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$957,075	\$255,244	\$805,689	\$1,724,816	\$1,177,478	(\$547,338)	(31.73%)
Self Insurance Fund	\$5,112,765	\$5,566,022	\$5,749,459	\$6,431,527	\$6,456,984	\$25,457	0.40%
Health Insurance Fund	\$91,764,536	\$92,193,398	\$120,986,558	\$124,472,710	\$133,220,808	\$8,748,098	7.03%
Regional School Fund	\$4,708,211	\$1,987,152	\$0	\$0	\$0	\$0	-
Governor's School at Innovation Park	\$1,246,717	\$961,654	\$1,652,531	\$1,522,627	\$1,655,102	\$132,475	8.70%
School Age Child Care (SACC) Program	\$140,374	\$566,039	\$366,725	\$550,000	\$550,000	\$0	0.00%
School Aquatic Center	\$439,501	\$148,537	\$1,373,999	\$1,593,520	\$2,134,619	\$541,099	33.96%
Imaging Center Fund	\$0	\$0	\$82,051	\$532,946	\$556,878	\$23,932	4.49%
Student Activity Fund	\$0	\$0	\$0	\$15,656,000	\$15,656,000	\$0	0.00%
Total Schools	\$1,513,082,258	\$1,506,420,782	\$1,718,942,357	\$1,863,264,988	\$2,374,175,747	\$510,910,759	27.42%
Grand Total All Funds	\$3,244,932,177	\$3,344,747,999	\$3,614,732,149	\$3,854,966,533	\$4,589,064,546	\$734,098,013	19.04%

Expenditures

Total General Fund Expenditures

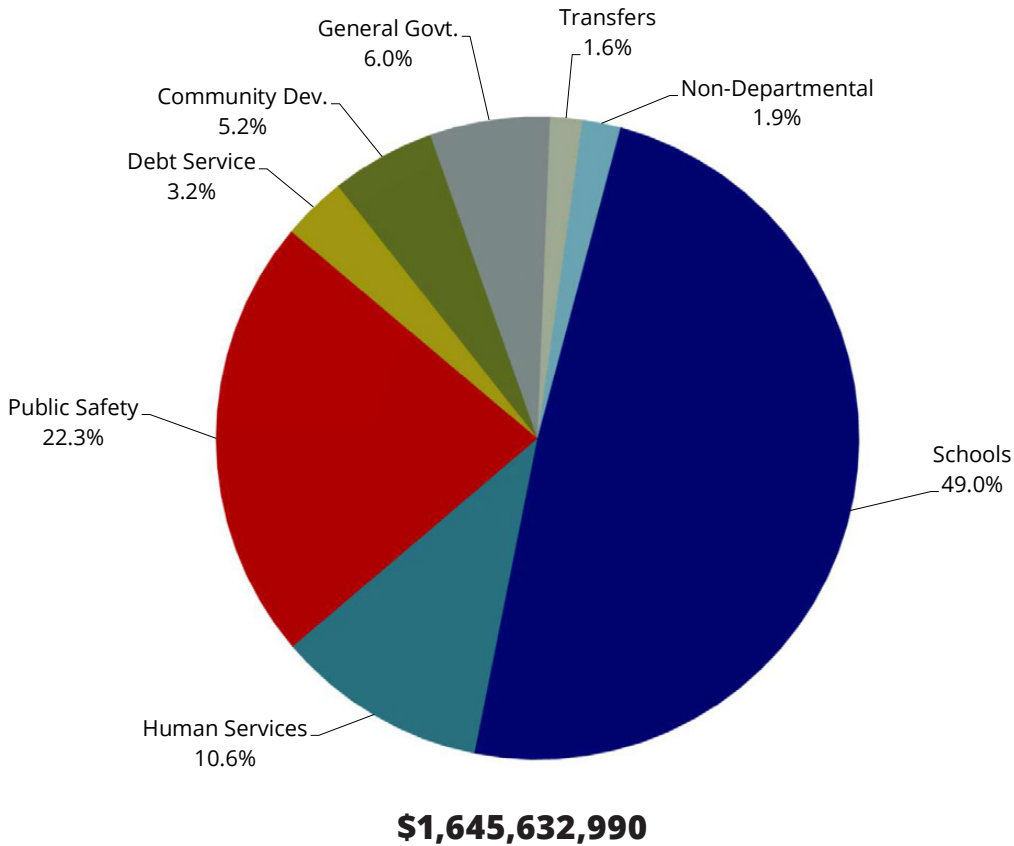
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY23 and for FY24 for those two areas.

General Fund Expenditures				
	FY23 Adopted	FY24 Adopted	Dollar Change	Percent Change
County Government	\$756,958,133	\$839,684,648	\$82,726,515	10.93%
Transfer to Schools	\$715,127,766	\$805,948,343	\$90,820,577	12.70%
Total General Fund	\$1,472,085,899	\$1,645,632,990	\$173,547,092	11.79%

The total FY24 general fund budget is \$1.65 billion within the eight 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 (49.0%) goes towards funding the PWC School System. The next largest categories are Public Safety (22.3%) and Human Services (10.6%). These three categories comprise 81.9% of the total general fund budget.

FY2024 General Fund Budget By Functional Categories

(Includes School Transfers)



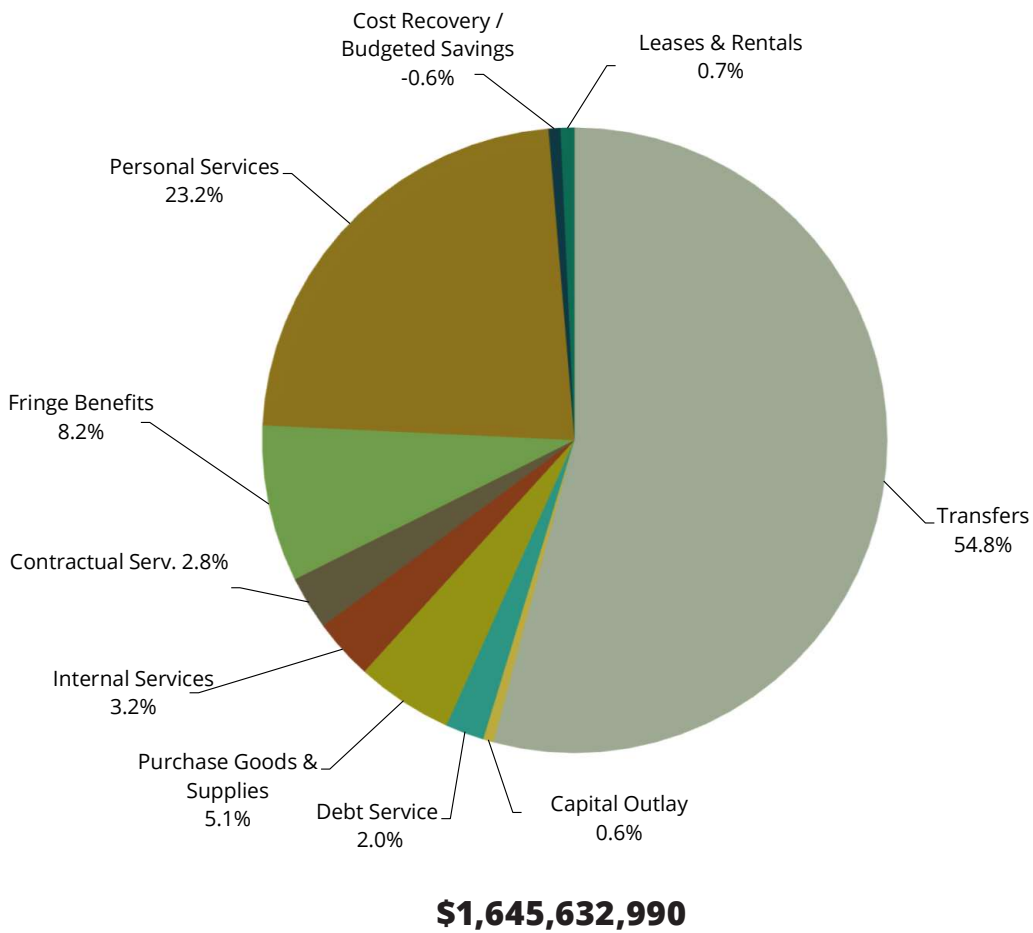
Expenditures

General Fund by Expenditure Categories with Schools

This pie chart shows the FY24 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.65 billion) are grouped into ten categories of expenditures. The largest slice of this pie (54.8%) 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 \$805.9 million. The next largest category of expenditures (23.2%) is Personal Services, which contains salaries for all full-time, part-time, and temporary County employees. Combined with fringe benefits (8.2%), compensation for County employees totals 31.4% of total general fund expenditures. Together, these three categories make up 86.2% of the total general fund expenditure budget.

FY2024 General Fund Budget by Category of Expenditure

(Includes School Transfers)



Expenditures

General Fund Expenditure Summary

Functional Areas without School Transfer

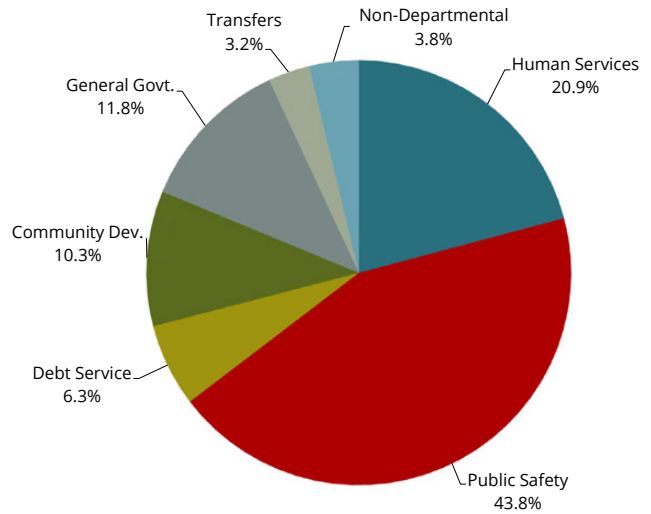
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (43.8%) and Human Services (20.9%) agencies which together comprise 64.7% of the total budget. The other categories that include departmental budgets are General Government (11.8%) and Community Development (10.3%) 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 Gainesville high school debt service, support to development fee agencies, and cash investments in capital infrastructure.

FY2024 General Fund Budget by Functional Categories

(Excludes School Transfers)



\$839,684,648

General Fund Expenditure Summary

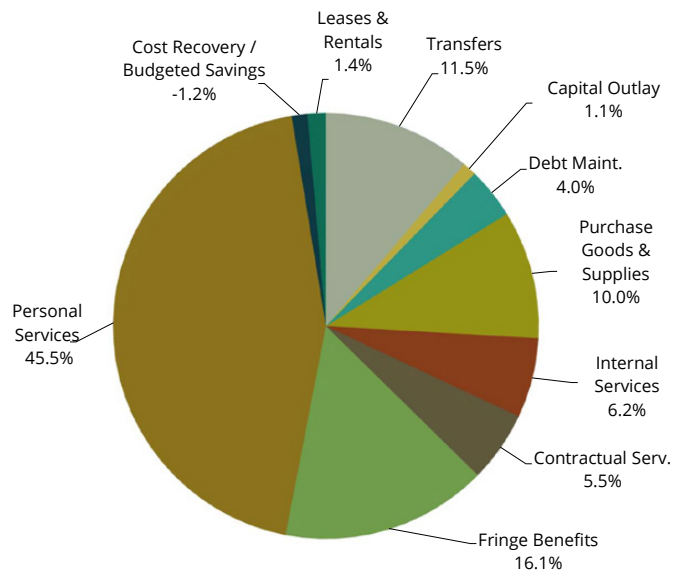
Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 61.6% 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.

FY2024 General Fund Budget Expenditure Categories

(Excludes School Transfers)



\$839,684,648

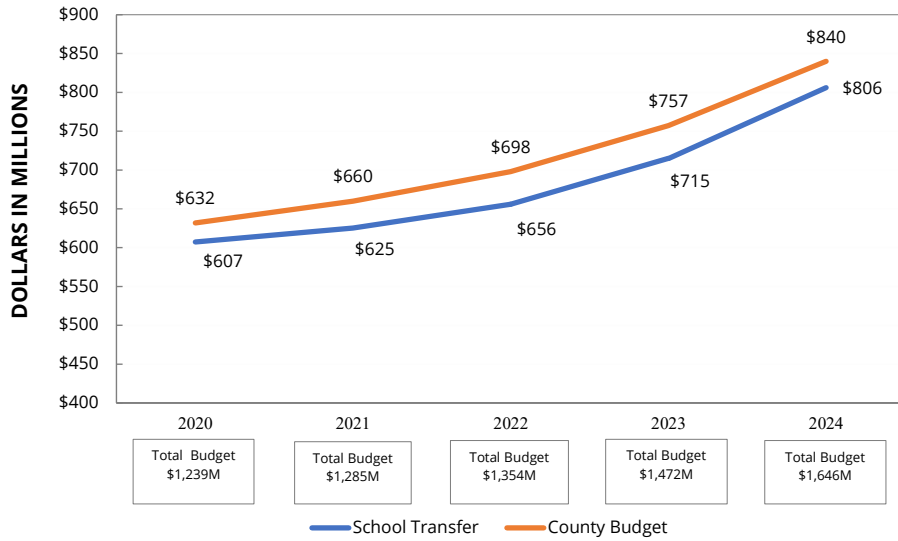
Expenditures

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 32.8% from FY20 adopted to FY24 (from \$1.24 billion to \$1.65 billion). Excluding the PWC School transfer budget, total expenditures have increased 32.9% over the same five-year period (from \$632 million to \$840 million).

General Fund Expenditure Budget History: FY2020 to FY2024

(School Transfer and County Budget)



The general fund transfer to the PWC Schools has increased an average of 6.9% per year from FY20 to FY24. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 7.0% per year.

General Fund Expenditure Budget History Percent Change: FY2020 to FY2024

(School Transfer and County Budget)

