

Expenditures

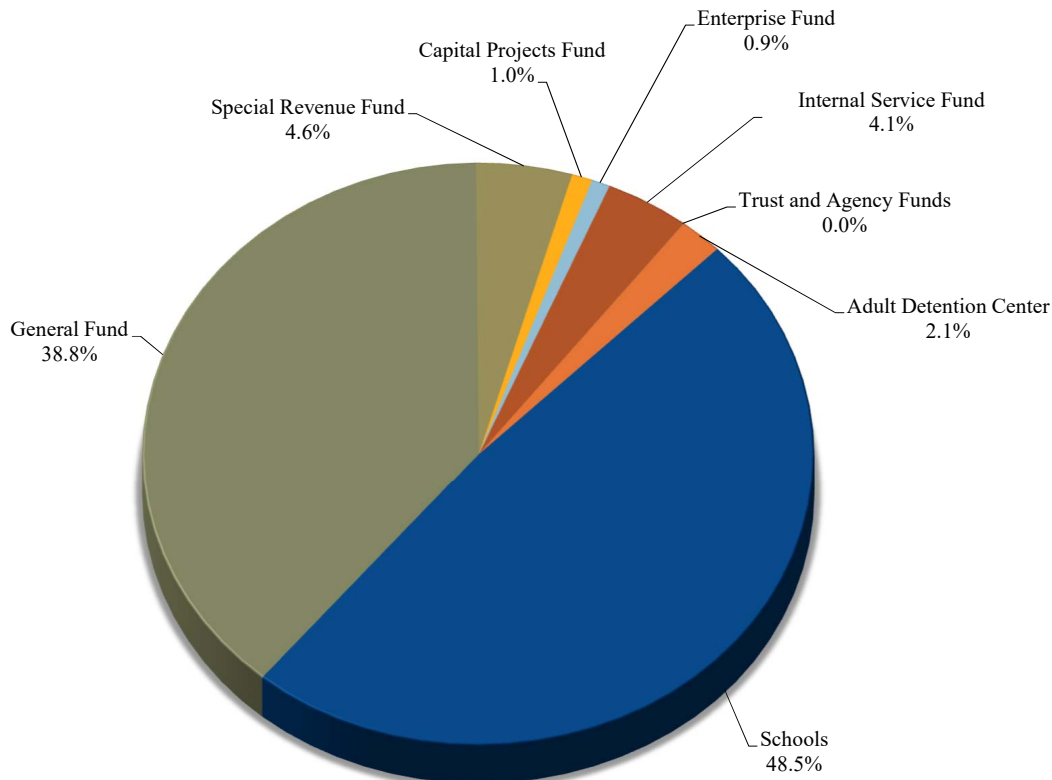
County Budget by Fund Area

The total FY20 all funds budget is \$3.20 billion as shown below. This is an increase of 4.34% over the FY19 adopted total. Excluding the Schools, the total County government all funds FY20 budget increased \$90.2 million or 5.8% compared to the FY19 budget. The largest contributors to the increase is the County transfer to the Schools, transfers to support the capital projects fund and staffing and capital improvements at the Adult Detention Center.

All Funds Expenditure Summary <i>(Includes Operating Transfers Out)</i>				
	FY19 Adopted Budget	FY20 Adopted Budget	Dollar Change	Percent Change
General Fund	\$1,179,005,503	\$1,239,162,500	\$60,156,997	5.10%
Special Revenue Fund	\$152,616,196	\$148,194,163	(\$4,422,034)	(2.90%)
Capital Projects Fund	\$24,501,696	\$31,868,082	\$7,366,386	30.06%
Enterprise Fund	\$27,088,261	\$28,292,554	\$1,204,293	4.45%
Internal Service Fund	\$122,149,822	\$130,508,899	\$8,359,076	6.84%
Trust and Agency Funds	\$1,909,500	\$509,500	(\$1,400,000)	(73.32%)
Adult Detention Center	\$48,220,832	\$67,205,846	\$18,985,014	39.37%
Schools	\$1,509,216,252	\$1,552,069,250	\$42,852,998	2.84%
Total All Funds	\$3,064,708,062	\$3,197,810,793	\$133,102,731	4.34%

FY2020 Total County Budget by Fund Areas

(Includes Operating Transfers Out)



\$3,197,810,793

Expenditures

Expenditure Summary							
	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Adopted Budget	FY20 Adopted Budget	\$ Change FY19 To FY20	% Change FY19 To FY20
SECTION ONE:							
GENERAL FUND EXPENDITURE SUMMARY							
Community Development							
Economic Development	\$3,830,159	\$3,458,318	\$3,028,562	\$2,918,779	\$3,274,708	\$355,929	12.19%
Library	\$16,610,758	\$16,329,666	\$17,045,820	\$17,758,658	\$17,682,718	(\$75,940)	(0.43%)
Parks, Recreation & Tourism	\$29,059,350	\$35,270,560	\$30,115,801	\$30,945,302	\$33,764,172	\$2,818,870	9.11%
Planning	\$3,398,062	\$3,691,773	\$3,902,451	\$3,965,819	\$3,990,302	\$24,483	0.62%
Public Works	\$30,660,012	\$33,950,393	\$33,084,462	\$34,868,319	\$33,623,223	(\$1,245,096)	(3.57%)
Transportation	\$2,572,136	\$2,363,540	\$2,635,707	\$2,849,513	\$2,934,612	\$85,099	2.99%
Subtotal	\$86,130,476	\$95,064,249	\$89,812,804	\$93,306,390	\$95,269,735	\$1,963,345	2.10%
General Government							
Board of County Supervisors	\$3,519,609	\$3,302,633	\$4,151,538	\$4,760,166	\$4,789,263	\$29,097	0.61%
Audit Services	\$868,322	\$427,298	\$0	\$0	\$0	\$0	0.00%
County Attorney	\$3,628,370	\$3,543,698	\$3,812,215	\$3,916,028	\$4,014,552	\$98,524	2.52%
Elections	\$2,170,232	\$2,913,542	\$1,927,983	\$1,855,391	\$2,633,866	\$778,475	41.96%
Executive Management	\$3,839,919	\$3,768,312	\$3,926,203	\$4,308,916	\$4,562,651	\$253,736	5.89%
Finance	\$24,425,848	\$35,520,744	\$33,134,797	\$21,072,708	\$21,756,920	\$684,212	3.25%
Human Resources	\$3,090,316	\$2,956,089	\$3,493,912	\$3,411,442	\$3,613,581	\$202,138	5.93%
Human Rights Office	\$591,585	\$643,419	\$761,408	\$852,346	\$771,456	(\$80,890)	(9.49%)
Management & Budget	\$1,613,701	\$1,677,971	\$1,698,445	\$1,589,962	\$1,586,473	(\$3,489)	(0.22%)
Subtotal	\$43,747,902	\$54,753,706	\$52,906,500	\$41,766,960	\$43,728,763	\$1,961,803	4.70%
Human Services							
Area Agency on Aging	\$5,390,653	\$5,467,009	\$5,646,271	\$6,155,703	\$6,783,652	\$627,948	10.20%
Public Health	\$3,351,109	\$3,361,304	\$3,286,949	\$3,402,469	\$3,402,843	\$374	0.01%
Social Services	\$42,951,265	\$46,925,112	\$52,668,614	\$51,998,962	\$57,210,598	\$5,211,636	10.02%
Virginia Cooperative Extension	\$853,888	\$790,974	\$800,012	\$921,082	\$927,709	\$6,627	0.72%
Community Services	\$40,284,827	\$40,911,066	\$45,546,054	\$46,943,288	\$47,233,484	\$290,196	0.62%
Subtotal	\$92,831,741	\$97,455,464	\$107,947,900	\$109,421,504	\$115,558,286	\$6,136,781	5.61%

Expenditures

Expenditure Summary							
	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Adopted Budget	FY20 Adopted Budget	\$ Change FY19 To FY20	% Change FY19 To FY20
Public Safety							
Adult Detention Center	\$0	\$9,976	\$164,799	\$0	\$0	\$0	0.00%
Circuit Court Judges	\$776,856	\$794,151	\$726,132	\$763,865	\$1,158,437	\$394,573	51.65%
Clerk of the Court	\$3,906,419	\$4,322,887	\$3,780,897	\$4,089,527	\$4,285,254	\$195,726	4.79%
Commonwealth's Attorney	\$5,421,020	\$5,636,438	\$6,344,450	\$6,270,255	\$6,618,588	\$348,332	5.56%
Criminal Justice Services	\$3,564,303	\$3,854,312	\$3,968,584	\$4,437,573	\$4,533,887	\$96,314	2.17%
Fire & Rescue	\$71,729,616	\$80,053,705	\$86,438,168	\$93,603,377	\$102,275,686	\$8,672,309	9.26%
General District Court	\$191,193	\$202,950	\$209,192	\$279,571	\$680,915	\$401,343	143.56%
Juvenile & Domestic Relations Court	\$83,054	\$95,006	\$93,804	\$109,128	\$420,361	\$311,233	285.20%
Juvenile Court Services Unit	\$827,501	\$838,933	\$889,778	\$934,604	\$1,011,941	\$77,338	8.27%
Law Library	\$91,955	\$106,728	\$82,229	\$0	\$0	\$0	0.00%
Magistrates	\$127,902	\$125,654	\$112,647	\$115,667	\$115,667	\$0	0.00%
Police	\$94,411,511	\$96,868,104	\$102,980,917	\$107,412,482	\$114,162,168	\$6,749,686	6.28%
Public Safety Communications	\$11,700,844	\$10,125,469	\$10,336,004	\$11,210,096	\$11,741,791	\$531,695	4.74%
Sheriff	\$9,619,646	\$10,034,237	\$10,321,333	\$10,918,424	\$11,862,276	\$943,852	8.64%
Transfer to Adult Detention Center	\$28,002,921	\$26,838,103	\$27,750,277	\$32,112,225	\$33,565,839	\$1,453,614	4.53%
Subtotal	\$230,454,741	\$239,906,652	\$254,199,213	\$272,256,794	\$292,432,809	\$20,176,015	7.41%
Debt							
Debt Service	\$50,099,963	\$56,748,277	\$53,238,966	\$54,152,176	\$49,636,205	(\$4,515,971)	(8.34%)
Subtotal	\$50,099,963	\$56,748,277	\$53,238,966	\$54,152,176	\$49,636,205	(\$4,515,971)	(8.34%)
Transfers							
Transfer to General Fund & Capital Reserve	\$67,632,167	\$15,135,452	\$3,000,000	\$0	\$0	\$0	0.00%
Transfer to Law Library	\$0	\$16,744	\$10,229	\$10,229	\$32,229	\$22,000	215.07%
Transfer to Aging	\$0	\$0	\$30,000	\$0	\$0	\$0	0.00%
Transfer to F&R Systemwide Initiatives	\$3,523,967	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Site Development Review & Inspection	\$0	\$1,614,916	\$1,622,390	\$1,615,186	\$1,707,160	\$91,974	5.69%
Transfer to Building Development	\$0	\$1,940,295	\$2,010,428	\$2,303,625	\$2,102,401	(\$201,224)	(8.74%)
Transfer to Housing Choice Voucher Program	\$11,414	\$0	\$0	\$0	\$0	\$0	0.00%
Transfer to Housing Trust Contribution	\$0	\$11,414	\$11,414	\$84,602	\$84,602	\$0	0.00%
Transfer to Transportation	\$0	\$0	\$0	\$1,575,000	\$1,575,000	\$0	0.00%
Transfer to All Other Projects	\$9,067,501	\$14,032,000	\$0	\$2,850,000	\$10,850,000	\$8,000,000	280.70%
Transfer to Innovation	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$1,176,738	\$225,000	\$740,463	\$762,622	\$757,422	(\$5,200)	(0.68%)
Transfer to DoIT Capital Replacement	\$725,195	\$130,000	\$0	\$0	\$0	\$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	\$0	\$0	\$907,375	\$888,694	\$870,013	(\$18,681)	(2.10%)
Subtotal	\$83,136,982	\$34,140,821	\$9,367,299	\$11,124,958	\$19,013,827	\$7,888,869	70.91%

Expenditures

Expenditure Summary							
	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Adopted Budget	FY20 Adopted Budget	\$ Change FY19 To FY20	% Change FY19 To FY20
Non-Departmental							
Unclassified Administrative	\$22,003,878	\$38,428,857	\$20,116,182	\$10,197,620	\$7,703,372	(\$2,494,248)	(24.46%)
Contingency Reserve	\$50,000	\$10,000	\$1,745,000	\$544,429	\$688,917	\$144,488	26.54%
Countywide Insurance Programs	\$748,766	\$827,002	\$776,147	\$7,241,490	\$7,741,490	\$500,000	6.90%
Unemployment Insurance	\$67,397	\$78,514	\$89,412	\$125,000	\$125,000	\$0	0.00%
Subtotal	\$22,870,041	\$39,344,373	\$22,726,741	\$18,108,539	\$16,258,779	(\$1,849,760)	(10.21%)
Total Without School Transfer	\$609,271,846	\$617,413,541	\$590,199,423	\$600,137,321	\$631,898,404	\$31,761,082	5.29%
Transfer to Schools	\$507,302,048	\$530,853,894	\$555,425,820	\$578,868,182	\$607,264,096	\$28,395,914	4.91%
Total With School Transfer	\$1,116,573,894	\$1,148,267,435	\$1,145,625,243	\$1,179,005,503	\$1,239,162,500	\$60,156,997	5.10%

The FY16 Actuals include operating transfers to departments within the general fund. In the old financial system, human services departments such as Social Services, Community Services, and Aging were budgeted in individual funds within the general fund. The operating transfers were a means to provide budgeted general tax support to these departments. Beginning in FY17, this practice was significantly reduced because most of these departments are in the same fund within the general fund.

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							
	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Adopted Budget	FY20 Adopted Budget	\$ Change FY19 To FY20	% Change FY19 To FY20
SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	\$0	\$8,413	\$13,247	\$0	\$0	\$0	0.00%
Community Development Authority	\$1,229,479	\$2,592,701	\$2,850,429	\$2,917,000	\$2,971,000	\$54,000	1.85%
Development Services	\$25,068,097	\$21,160,269	\$22,701,906	\$24,809,509	\$25,403,557	\$594,048	2.39%
Emergency Medical Service Fee	\$4,924,974	\$4,982,593	\$5,072,289	\$5,377,410	\$5,433,650	\$56,240	1.05%
Housing & Community Development	\$31,518,296	\$31,836,380	\$32,619,635	\$43,164,642	\$43,090,057	(\$74,586)	(0.17)%
Fire & Rescue Levy	\$39,319,661	\$48,879,522	\$54,430,684	\$64,797,722	\$58,174,404	(\$6,623,318)	(10.22)%
Mosquito & Forest Pest Management	\$1,431,993	\$1,448,821	\$1,472,725	\$1,855,340	\$1,628,540	(\$226,800)	(12.22)%
Stormwater Management	\$7,528,817	\$7,998,036	\$10,975,044	\$8,861,562	\$9,228,138	\$366,576	4.14%
Additional TOT 2% (formerly NVTA Taxes)	\$0	\$0	\$0	\$0	\$1,400,000	\$1,400,000	0.00%
Transportation/Service Districts	\$486,916	\$735,635	\$645,887	\$833,011	\$864,817	\$31,806	3.82%
Total Special Revenue Funds	\$111,508,233	\$119,642,370	\$130,781,847	\$152,616,196	\$148,194,163	(\$4,422,034)	(2.90)%
Capital Project Funds							
Capital Project Funds	\$120,431,410	\$103,966,718	\$132,602,645	\$24,501,696	\$31,868,082	\$7,366,386	30.06%
Total Capital Project Funds	\$120,431,410	\$103,966,718	\$132,602,645	\$24,501,696	\$31,868,082	\$7,366,386	30.06%
Enterprise Funds							
Innovation Business Park	\$331,228	\$1,939,516	\$4,153,286	\$195,000	\$195,000	\$0	0.00%
Parks & Recreation	\$6,419,977	\$6,556,941	\$6,896,195	\$6,969,451	\$6,938,469	(\$30,983)	(0.44)%
Solid Waste	\$19,514,397	\$19,284,757	\$17,641,302	\$19,923,809	\$21,159,085	\$1,235,276	6.20%
Total Enterprise Funds	\$26,265,602	\$27,781,214	\$28,690,782	\$27,088,261	\$28,292,554	\$1,204,293	4.45%
Internal Service Funds							
Information Technology	\$26,500,158	\$30,296,970	\$29,626,192	\$31,812,928	\$40,059,446	\$8,246,518	25.92%
Public Works Construction Crew	\$2,713,579	\$2,509,070	\$2,016,298	\$2,089,249	\$1,988,454	(\$100,795)	(4.82)%
Public Works Fleet Management	\$7,060,488	\$7,145,115	\$7,793,067	\$8,017,646	\$9,528,998	\$1,511,353	18.85%
Medical Insurance	\$52,171,443	\$55,360,887	\$56,902,017	\$80,230,000	\$78,932,000	(\$1,298,000)	(1.62)%
Other Self Insurance	\$28,057	\$0	\$212,640	\$0	\$0	\$0	0.00%
Casualty Pool/Worker's Compensation	\$8,027,733	\$9,743,062	\$8,651,908	\$0	\$0	\$0	0.00%
Total Internal Service Funds	\$96,501,458	\$105,055,105	\$105,202,121	\$122,149,822	\$130,508,899	\$8,359,076	6.84%

Expenditures

Expenditure Summary							
	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Adopted Budget	FY20 Adopted Budget	\$ Change FY19 To FY20	% Change FY19 To FY20
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$0	\$501,797	\$458,431	\$0	\$0	\$0	0.00%
Commonwealth Credit	\$453,593	\$486,108	\$427,207	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$1,470,370	\$1,576,183	\$1,608,437	\$1,400,000	\$0	(\$1,400,000)	(100.00%)
Library Trust	\$152,493	\$140,996	\$125,764	\$0	\$0	\$0	0.00%
Innovation Owners Association	\$115,224	\$120,181	\$73,309	\$0	\$0	\$0	0.00%
Police Donations/Animal Friendly License Plates	\$8,390	\$49,579	\$10,000	\$9,500	\$9,500	\$0	0.00%
Historic Preservation Foundation	\$28	\$0	\$780	\$0	\$0	\$0	0.00%
Other Post Employment Benefits (OPEB)	\$4,412,358	\$3,877,189	\$3,630,723	\$0	\$0	\$0	0.00%
Police & Fire Supplemental Retirement	\$2,308,676	\$2,739,881	\$2,472,534	\$0	\$0	\$0	0.00%
Length of Service Award Program (LOSAP)	\$407,490	\$467,388	\$503,874	\$0	\$0	\$0	0.00%
Total Trust & Agency Funds	\$9,328,622	\$9,959,302	\$9,311,060	\$1,909,500	\$509,500	(\$1,400,000)	(73.32%)
Component Units							
Adult Detention Center	\$43,224,303	\$42,719,861	\$48,260,368	\$48,220,832	\$67,205,846	\$18,985,014	39.37%
Total Adult Detention Center Fund	\$43,224,303	\$42,719,861	\$48,260,368	\$48,220,832	\$67,205,846	\$18,985,014	39.37%
Schools							
Operating Fund	\$927,284,048	\$941,862,727	\$1,011,979,370	\$1,084,774,103	\$1,134,421,452	\$49,647,349	4.58%
School Debt Service Fund	\$84,523,659	\$89,224,373	\$100,896,943	\$107,730,113	\$106,159,888	(\$1,570,225)	(1.46%)
Construction Fund	\$135,947,829	\$165,677,017	\$105,116,967	\$87,874,962	\$87,039,323	(\$835,639)	(0.95%)
Food Service Fund	\$40,952,508	\$41,836,973	\$44,375,403	\$52,277,451	\$51,595,000	(\$682,451)	(1.31%)
Warehouse Fund	\$36,384	\$67,214	\$204,195	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$1,425,097	\$1,506,005	\$1,397,454	\$1,699,392	\$1,755,200	\$55,808	3.28%
Self Insurance Fund	\$4,036,564	\$5,049,723	\$4,642,420	\$5,506,132	\$5,627,478	\$121,346	2.20%
Health Insurance Fund	\$90,684,104	\$71,425,147	\$66,444,770	\$109,530,239	\$110,153,121	\$622,882	0.57%
Regional School Fund	\$7,285,944	\$6,646,055	\$4,768,568	\$51,308,693	\$46,813,026	(\$4,495,667)	(8.76%)
Governor's School at Innovation Park	\$1,203,345	\$1,142,529	\$1,249,691	\$994,340	\$1,004,340	\$10,000	1.01%
School Age Child Care (SACC) Program Fund	\$650,718	\$747,176	\$620,019	\$630,000	\$550,000	(\$80,000)	(12.70%)
School Aquatic Center	\$0	\$0	\$0	\$1,281,541	\$1,314,906	\$33,365	2.60%
Imaging Center Fund	\$0	\$0	\$0	\$609,286	\$635,516	\$26,230	4.31%
Total Schools	\$1,294,030,201	\$1,325,184,939	\$1,341,695,801	\$1,509,216,252	\$1,552,069,250	\$42,852,998	2.84%
Grand Total All Funds	\$2,817,863,723	\$2,918,348,942	\$2,978,298,831	\$3,064,708,062	\$3,197,810,793	\$133,102,731	4.34%

Expenditures

Total General Fund Expenditures

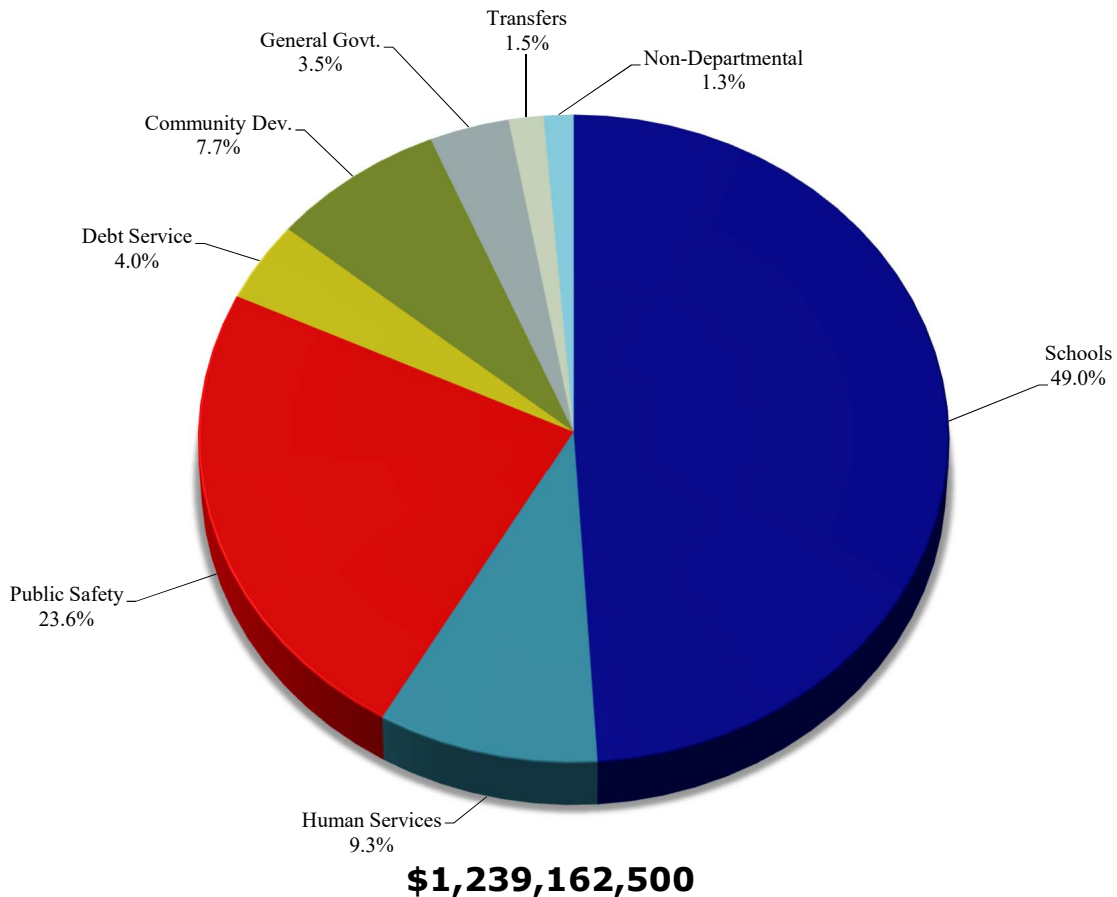
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY19 and for FY20 for those two areas.

General Fund Expenditures				
	FY19 Adopted	FY20 Adopted	Dollar Change	Percent Change
County Government	\$600,137,321	\$631,898,404	\$31,761,082	5.29%
Transfer to Schools	\$578,868,182	\$607,264,096	\$28,395,914	4.91%
Total General Fund	\$1,179,005,503	\$1,239,162,500	\$60,156,997	5.10%

The total FY20 general fund budget is \$1.24 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 (49.0%) goes towards funding the PWC School System. The next largest categories are Public Safety (23.6%) and Human Services (9.3%). These three categories comprise 81.9% of the total general fund budget.

FY2020 General Fund Budget By Functional Categories

(Includes School Transfer)

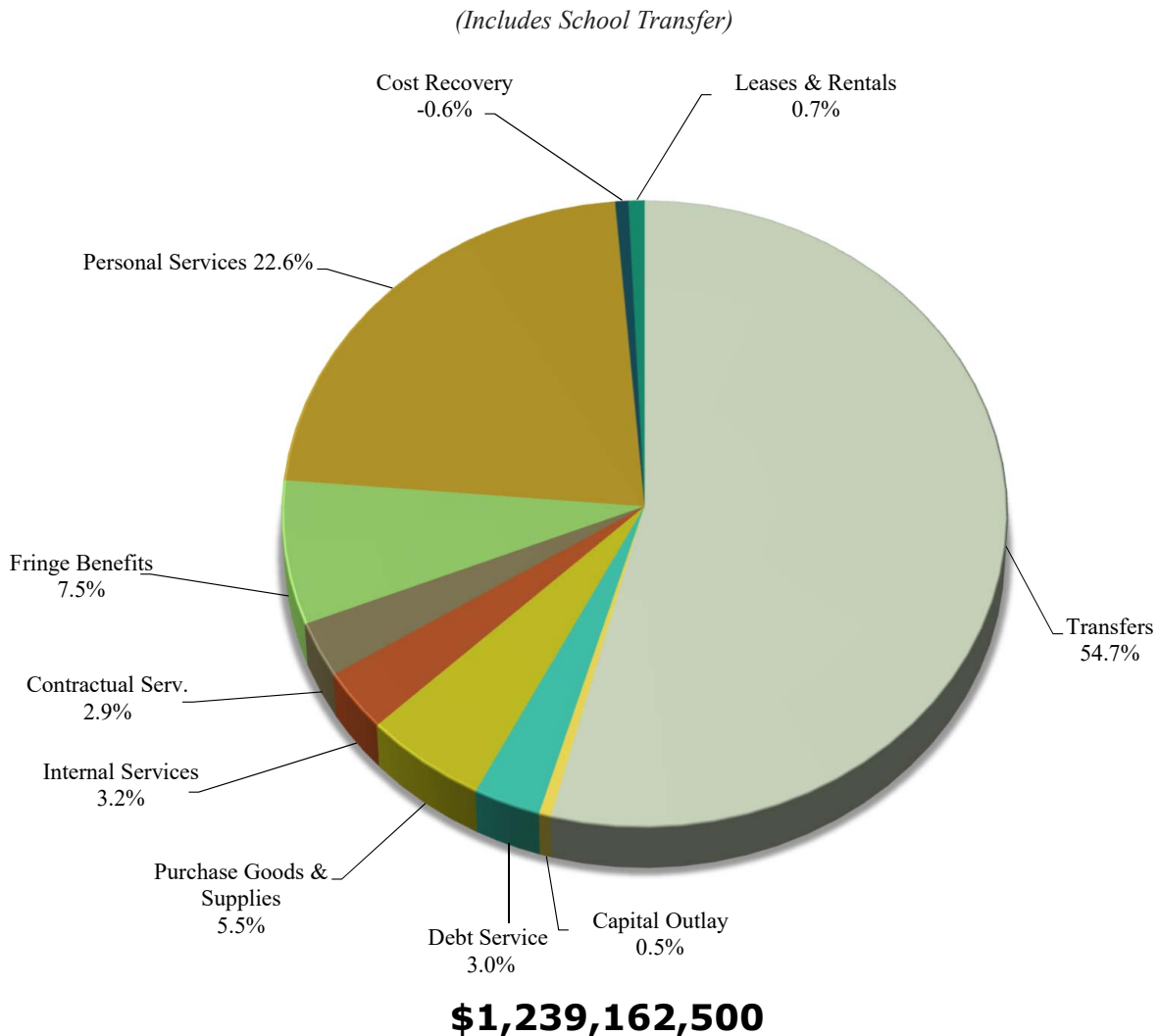


Expenditures

General Fund by Expenditure Categories with Schools

This pie chart shows the FY20 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.24 billion) are grouped into ten categories of expenditures. The largest slice of this pie (54.7%) 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 \$607.3 million. The next largest category of expenditures (22.6%) is Personal Services, which contains salaries for all full-time, part-time and temporary County employees. Combined with fringe benefits (7.5%), compensation for County employees totals 30.1% of total general fund expenditures. Together, these three categories make up 84.8% of the total general fund expenditure budget.

FY2020 General Fund Budget by Category of Expenditure



Expenditures

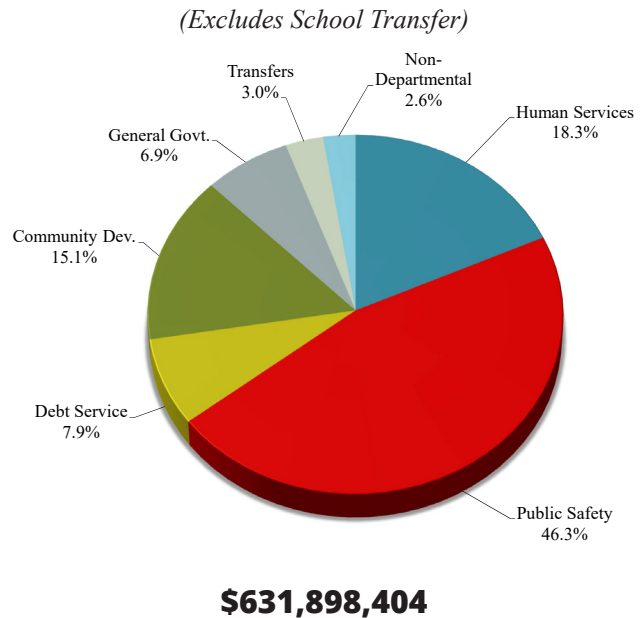
General Fund Expenditure Summary *Functional Areas without School Transfer*

Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories with two representing 64.6% of the total. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (46.3%) and Human Services (18.3%) agencies. The other categories that include departmental budgets are Community Development (15.1%) and General Government (6.9%) 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, and support to development fee agencies.

FY2020 General Fund Budget by Functional Categories

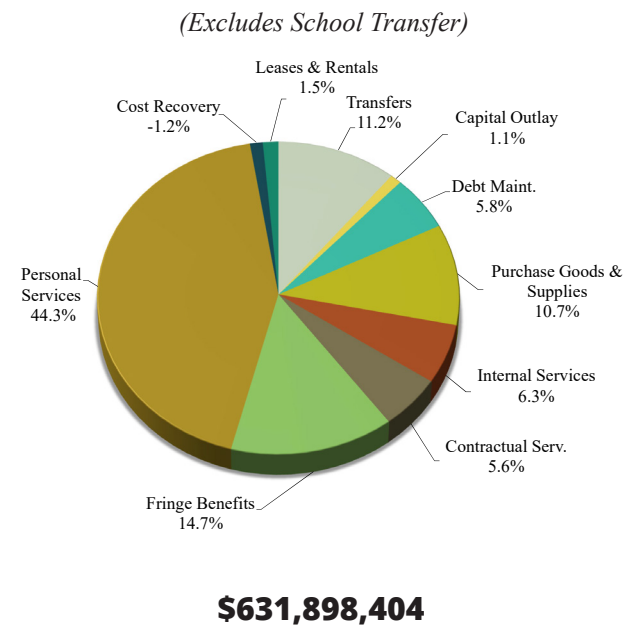


General Fund Expenditure Summary *Expenditure Categories without School Transfer*

The general fund is grouped into ten expenditure categories with two representing 59.0% 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 Service – payments for financed public infrastructure.
- Internal Services – goods or services provided by one County agency to another, for example fleet management.
- Contractual Services – products and services contracted out.
- Leases and Rentals – lease and rental of goods and property.
- Capital Outlay – capital asset expenses, for example vehicles purchased.
- Cost Recovery – negative expenditure budget used to offset project management costs that are reimbursed from capital projects.

FY2020 General Fund Budget Expenditure Categories



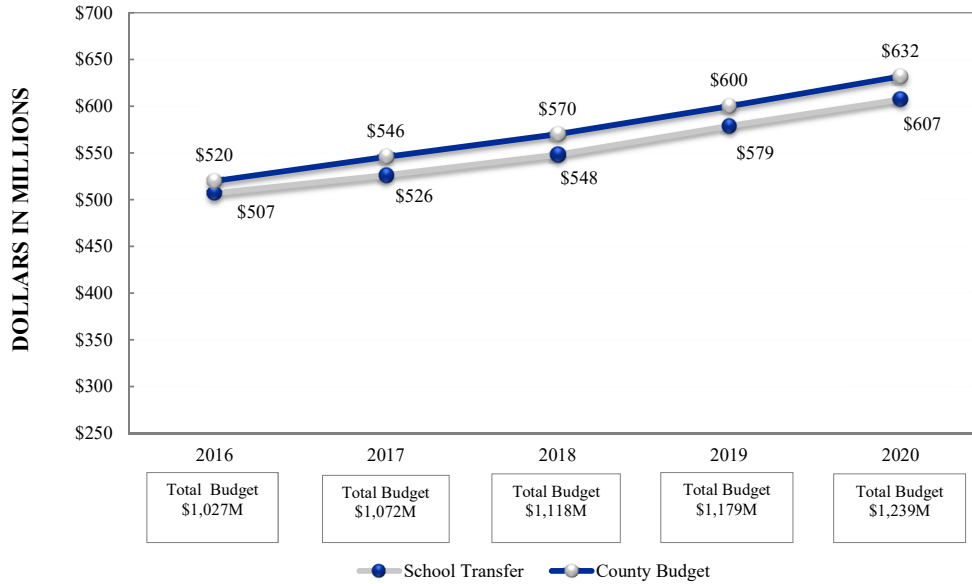
Expenditures

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 20.7% from FY16 adopted to FY20 (from \$1.03 billion to \$1.24 billion). Excluding the PWC School transfer budget, total expenditures have increased 21.5% over the same five-year period (from \$520 million to \$632 million).

General Fund Expenditure Budget History: FY16 to FY20

(School Transfer and County Budget)



The general fund transfer to the PWC Schools has increased an average of 4.5% per year from FY16 to FY20. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 4.7% per year.

General Fund Expenditure Budget History Percent Change: FY16 to FY20

(School Transfer and County Budget)

