

Budget Summary

Budget Highlights

All Funds Expenditure Budget

The total all funds budget, including the Prince William County Schools (PWCS) budget proposed by the School Superintendent, increases by 11.35% from FY25 to FY26. The County government all funds budget increases 6.56%, and the Schools all funds budget increases 17.20% due to a proposed \$219.2 million increase in the Schools' construction fund.

All Funds Expenditure				
Funding Area	FY25 Adopted	FY26 Proposed	Dollar Change	Percent Change
County Government	\$2,500,277,597	\$2,664,232,662	\$163,955,065	6.56%
Schools	\$2,049,338,488	\$2,401,878,337	\$352,539,849	17.20%
Total County and Schools	\$4,549,616,085	\$5,066,110,999	\$516,494,914	11.35%

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY25 Adopted	FY26 Proposed	Dollar Change	Percent Change
General Fund	\$1,809,325,570	\$1,986,084,310	\$176,758,740	9.77%
Special Revenue Fund	\$196,995,839	\$216,187,808	\$19,191,969	9.74%
Capital Projects Fund	\$212,667,653	\$166,126,718	(\$46,540,935)	(21.88%)
Enterprise Fund	\$53,712,191	\$43,997,577	(\$9,714,615)	(18.09%)
Internal Service Fund	\$165,315,479	\$181,785,683	\$16,470,204	9.96%
Trust and Agency Funds	\$0	\$0	\$0	-
Adult Detention Center	\$62,260,865	\$70,050,566	\$7,789,700	12.51%
Schools	\$2,049,338,488	\$2,401,878,337	\$352,539,849	17.20%
Total All Funds	\$4,549,616,085	\$5,066,110,999	\$516,494,914	11.35%

General Fund Expenditure Budget

The total Prince William County (PWC) general fund budget increases by 9.77% from FY25 to FY26. This includes a 10.50% increase in the County government general fund budget and a 9.05% increase in the transfer to the Schools.

General Fund Expenditures				
	FY25 Adopted	FY26 Proposed	Dollar Change	Percent Change
County Government	\$898,293,218	\$992,587,606	\$94,294,388	10.50%
Transfer to Schools	\$911,032,352	\$993,496,704	\$82,464,352	9.05%
Total General Fund	\$1,809,325,570	\$1,986,084,310	\$176,758,740	9.77%

Budget Summary

Five-Year Plan

The Proposed FY2026 Budget continues the County/School revenue agreement, which allocates 57.23% of general revenues to the Schools and 42.77% of general revenues to the County. This agreement makes the allocation of revenues in the Five-Year Plan more predictable. The Five-Year Plan is an important tool for addressing strategic goals and community needs over a five-year horizon.

FY2026-2030 Five-Year Plan					
	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue and Resources					
General Revenue	\$1,735,971,875	\$1,819,500,747	\$1,904,540,524	\$1,990,245,139	\$2,080,026,551
Less Schools Share of General Revenue	(\$993,496,704)	(\$1,041,300,277)	(\$1,089,968,542)	(\$1,139,017,293)	(\$1,190,399,195)
County Share of General Revenue	\$742,475,171	\$778,200,469	\$814,571,982	\$851,227,846	\$889,627,356
County General Revenue	\$742,475,171	\$778,200,469	\$814,571,982	\$851,227,846	\$889,627,356
Agency Revenue	\$239,318,179	\$238,346,320	\$244,026,633	\$255,738,575	\$264,165,624
County Resources	\$11,044,315	(\$1,436,646)	(\$2,357,053)	(\$2,434,822)	(\$3,648,229)
Total County Revenue and Resources Available	\$992,837,665	\$1,015,110,144	\$1,056,241,562	\$1,104,531,599	\$1,150,144,751
Expenditures					
County Operating Expenditures	\$956,692,218	\$974,555,757	\$992,554,787	\$1,015,134,981	\$1,039,857,550
County CIP Expenditures	\$35,895,389	\$39,739,938	\$61,734,062	\$88,906,066	\$104,405,074
Total County Expenditure (Operating and CIP)	\$992,587,606	\$1,014,295,695	\$1,054,288,848	\$1,104,041,047	\$1,144,262,625
Available Capacity	\$250,059	\$814,449	\$1,952,713	\$490,552	\$5,882,127
Total General Fund Expenditures (Including County Transfer to Schools)	\$1,986,084,310	\$2,055,595,972	\$2,144,257,390	\$2,243,058,340	\$2,334,661,820

Totals may not add due to rounding.

School Transfer Overview

The **School Budget** is handled independently from other department budgets reviewed by the County Executive. The School Board, which is elected by the citizens of PWC, submits its budget request directly to the Board of County Supervisors (BOCS). The BOCS then reviews the proposed budget through work sessions with the School Board. The Proposed FY2026 Budget for PWCS includes a total local County transfer of \$997,240,082. Details of the County transfer are summarized in the table and narrative below.

Summary of School Transfer to PWCS			
	FY25 Adopted	FY26 Proposed	\$ Change
Schools Share of General Revenue (57.23%)	\$911,032,352	\$993,496,704	\$82,464,352
Federal government debt service reimbursement on Qualified School Construction Bonds & Virginia Public School Authority (VPSA) Debt	\$952,963	\$884,538	(\$68,425)
Class Size Reduction Grant	\$1,000,000	\$1,000,000	\$0
Gainesville High School Debt Service Equivalent	\$776,606	\$757,925	(\$18,681)
Cable Grant - Schools Share (57.23%)	\$686,760	\$600,915	(\$85,845)
School Security Program (Transfer from Police Department)	\$500,000	\$500,000	\$0
Total School Transfer	\$914,948,681	\$997,240,082	\$82,291,401

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County/Schools Revenue Agreement – The current County/Schools revenue sharing agreement was approved on December 8, 1998, via [BOCS Resolution 98-1032](#) and amended on April 23, 2013, through [BOCS Resolution 13-257](#). The Proposed FY2026 Budget adheres to current adopted policy whereby the Schools receive 57.23% of general revenues and the County government receives 42.77%.

Federal Government Debt Service Reimbursements – The Build America Bonds (BAB) and Qualified School Construction Bonds (QSCB) programs were created as part of the American Recovery and Reinvestment Act (ARRA) of 2009. The programs were intended to stimulate the national economy out of economic recession by helping state and local jurisdictions regain access to bond markets after the financial collapse made it difficult to borrow for infrastructure improvements. Municipalities issued taxable bonds at higher interest rates with the federal government subsidizing 35% of interest payments under the BAB program and 100% of interest payments under the QSCB program. BAB and QSCB revenue received from the federal government is transferred from the County's general fund to the Schools' debt service fund since the Schools pay the annual debt service financed by those bond issuances. However, reimbursement from the federal government has declined due to the federal government sequester. The current sequestration reduction rate for the BAB and QSCB programs is 5.7% less than originally planned.

Class Size Reduction Grant – On April 21, 2015, the BOCS adopted [BOCS Resolution 15-292](#) creating a Class Size Reduction Grant of up to \$1.0 million. The grant is intended to help the School Board address the issue that PWCS class sizes are at the maximum permitted under Virginia law. Such funding was contingent upon the execution of a separate grant agreement between the School Board and the Prince William BOCS that includes the following provisions:

- The County's funding, up to \$1,000,000, is matched dollar for dollar by the School Board.
- The combined amount, up to \$2,000,000, is used exclusively to sustain the class size reductions achieved during the 2015-2016 school year.
- The combined amount, up to \$2,000,000, cannot be used to supplant the level of effort toward class size reduction already contained within the Schools' budget.

The proposed Five-Year Plan provides funding for the Class Size Reduction Grant in all years.

Gainesville High School (13th High School) Debt Service Equivalent – In recognition of higher student enrollment than anticipated by PWCS, the BOCS approved [BOCS Resolution 17-18](#) on January 10, 2017 which transferred \$10,675,000 to the Schools for school site acquisition, renovations, and new school construction in the eastern portion of the County. The BOCS also directed the County Executive to include in the FY2018 Budget annual debt service costs necessary to finance an additional \$10,675,000 for additional capital project expenses at the high school. This is an additional transfer to the Schools over and above the Schools' share of general revenue identified in the County/Schools Revenue Agreement. Board action was in response to the PWCS Board approving an alternative design for the 13th High School on January 4, 2017 that increased student capacity at the new school by over 500 students and increased the cost by \$10,675,000. Gainesville High School opened in August 2021.

Cable Grant – An annual 1% cable equipment grant is provided by cable television providers operating in the County. Grant proceeds must be used for cable related capital needs. Although not considered general revenue, revenue derived from the grant is shared with PWCS in accordance with the County/Schools revenue agreement. Both the County and Schools use cable equipment grant proceeds to support informational programming on their respective access channels and technology infrastructure improvements. Grant receipts are evaluated on an annual basis for potential, future adjustments.

School Security Program – The budget continues to transfer \$500,000 to the Schools for enhancing security at elementary schools in the County. The program includes six staff members including five community security officers and one community safety officer supervisor. The personnel will be school employees and take advantage of state law that allows school system to hire retired law enforcement officers to serve as armed security. The funding will be transferred to the Schools from the Police Department budget.

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General Fund Revenue & Resource Summary

The general fund is the County's largest fund and includes all financial transactions and resources not required to be accounted for in another fund type. The General Revenue Forecast is the largest component of the County revenues. The next four pages provides funding details for the general fund in FY26.

General Fund Revenue & Resource Summary				
	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25/FY26 Budget	% Change FY25/FY26 Budget
General Revenues				
All Real Estate Taxes				
Real Estate Taxes - Current Year	\$945,227,000	\$1,074,940,000	\$129,713,000	13.72%
Real Estate Tax Relief	(\$39,000,000)	(\$45,000,000)	(\$6,000,000)	15.38%
Real Estate Tax Exonerations	(\$10,000,000)	(\$20,000,000)	(\$10,000,000)	100.00%
Real Estate Tax Deferrals	(\$500,000)	(\$500,000)	\$0	0.00%
Land Redemption	\$200,000	\$200,000	\$0	0.00%
Public Service Real Estate Current Year	\$21,590,000	\$21,806,000	\$216,000	1.00%
Real Estate Penalties Current Year	\$2,462,000	\$2,816,000	\$354,000	14.38%
Total All Real Estate Taxes	\$919,979,000	\$1,034,262,000	\$114,283,000	12.42%
All Personal Property Taxes				
Business Tangible Property	\$180,700,000	\$197,000,000	\$16,300,000	9.02%
Personal Property Taxes - Vehicles - Current Yr	\$228,000,000	\$228,000,000	\$0	0.00%
PPT Business Tangibles - Prior Year	\$50,000	\$50,000	\$0	0.00%
Personal Property Tax Deferrals	(\$1,000,000)	(\$1,000,000)	\$0	0.00%
Personal Property Penalties Current Year	\$4,300,000	\$4,300,000	\$0	0.00%
Total All Personal Property Taxes	\$412,050,000	\$428,350,000	\$16,300,000	3.96%
Interest on Taxes				
Interest on all Taxes	\$2,508,000	\$2,448,000	(\$60,000)	(2.39%)
Total Interest On Taxes	\$2,508,000	\$2,448,000	(\$60,000)	(2.39%)
Total General Property Taxes	\$1,334,537,000	\$1,465,060,000	\$130,523,000	9.78%
Other Local Taxes				
Local Sales Tax	\$96,000,000	\$100,600,000	\$4,600,000	4.79%
Food and Beverage Tax	\$42,000,000	\$46,000,000	\$4,000,000	9.52%
Daily Equipment Rental Tax	\$1,100,000	\$1,700,000	\$600,000	54.55%
Consumers Utility Tax	\$15,500,000	\$15,500,000	\$0	0.00%
Consumption Tax	\$2,000,000	\$2,800,000	\$800,000	40.00%
Bank Franchise Tax	\$2,800,000	\$3,000,000	\$200,000	7.14%
BPOL Tax	\$35,675,000	\$36,566,875	\$891,875	2.50%
Motor Vehicle License	\$13,000,000	\$13,390,000	\$390,000	3.00%
Deed of Conveyance Tax	\$2,500,000	\$2,800,000	\$300,000	12.00%
Transient Occupancy Tax	\$3,000,000	\$2,600,000	(\$400,000)	(13.33%)
Cigarette Tax	\$4,400,000	\$3,800,000	(\$600,000)	(13.64%)
Total Other Local Taxes	\$217,975,000	\$228,756,875	\$10,781,875	4.95%
Total Local Tax Sources	\$1,552,512,000	\$1,693,816,875	\$141,304,875	9.10%
Additional Revenue Sources				
Revenue from Money & Property	\$25,360,000	\$28,880,000	\$3,520,000	13.88%
Misc Revenue	\$100,000	\$100,000	\$0	0.00%
State Revenue	\$13,827,000	\$13,095,000	(\$732,000)	(5.29%)
Federal Revenue	\$80,000	\$80,000	\$0	0.00%
Total Additional Revenue Sources	\$39,367,000	\$42,155,000	\$2,788,000	7.08%
Total General Revenue	\$1,591,879,000	\$1,735,971,875	\$144,092,875	9.05%

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General Fund Revenue & Resource Summary				
	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25/FY26 Budget	% Change FY25/FY26 Budget
<u>Agency Revenue</u>				
Economic Development & Tourism	\$4,726,939	\$4,157,559	(\$569,380)	(12.05%)
Planning	\$2,700	\$2,700	\$0	0.00%
Public Works	\$518,979	\$518,979	\$0	0.00%
Transportation	\$1,481,872	\$1,497,376	\$15,504	1.05%
County Attorney	\$230,186	\$230,186	\$0	0.00%
Elections	\$92,202	\$2,492,202	\$2,400,000	2,602.98%
Facilities & Fleet Management	\$2,407,921	\$4,737,921	\$2,330,000	96.76%
Executive Management	\$638,445	\$0	(\$638,445)	(100.00%)
Finance	\$5,482,253	\$5,855,415	\$373,162	6.81%
Human Rights	\$57,200	\$57,200	\$0	0.00%
Procurement Services	\$0	\$938,445	\$938,445	-
Area Agency on Aging	\$2,735,276	\$2,854,859	\$119,583	4.37%
Library	\$1,992,373	\$2,032,891	\$40,518	2.03%
Parks & Recreation	\$9,669,015	\$9,759,540	\$90,525	0.94%
Public Health	\$695,195	\$695,195	\$0	0.00%
Social Services	\$43,376,325	\$45,187,565	\$1,811,240	4.18%
Virginia Cooperative Extension	\$590,397	\$590,397	\$0	0.00%
Community Services	\$34,497,656	\$38,926,362	\$4,428,706	12.84%
Youth Services	\$4,203,326	\$4,499,166	\$295,840	7.04%
Non-Departmental	\$13,862,118	\$15,788,510	\$1,926,392	13.90%
Debt Service	\$24,996,407	\$28,525,434	\$3,529,027	14.12%
Circuit Court Clerk	\$4,200,990	\$4,268,158	\$67,168	1.60%
Commonwealth's Attorney	\$3,850,803	\$4,238,623	\$387,820	10.07%
Criminal Justice Services	\$1,401,526	\$1,401,526	\$0	0.00%
Fire & Rescue	\$33,465,275	\$36,215,275	\$2,750,000	8.22%
General District Court	\$1,565,500	\$1,565,500	\$0	0.00%
Juvenile & Domestic Relations Court	\$50,731	\$50,731	\$0	0.00%
Police	\$13,439,025	\$14,239,025	\$800,000	5.95%
Public Safety Communications	\$3,594,684	\$3,594,684	\$0	0.00%
Sheriff	\$4,334,116	\$4,396,755	\$62,639	1.45%
Total Agency Revenue	\$218,159,435	\$239,318,179	\$21,158,744	9.70%
Total General Fund Revenue	\$1,810,038,435	\$1,975,290,054	\$165,251,619	9.13%
<u>County Resources</u>				
<u>Budgeted County Resources</u>				
Indirect Cost Transfers:				
Transfer from FMO Development Services	\$172,786	\$93,139	(\$79,647)	(46.10%)
Transfer from Site Dev Review & Inspection	\$881,616	\$986,338	\$104,722	11.88%
Transfer from Building Development	\$1,318,610	\$1,669,921	\$351,311	26.64%
Transfer from Mosquito & Forest Pest	\$361,922	\$445,832	\$83,910	23.18%
Transfer from Stormwater Management Fee	\$812,214	\$828,756	\$16,542	2.04%
Transfer from Solid Waste Operations	\$1,493,531	\$1,645,891	\$152,360	10.20%
Total Indirect Cost Transfers	\$5,040,679	\$5,669,877	\$629,198	12.48%
Special Taxing District Debt Support	\$762,150	\$0	\$762,150	(100.00%)
Total Budgeted County Resources	\$5,802,829	\$5,669,877	(\$132,952)	(2.29%)
Total Budgeted Revenue & Resources	\$1,815,841,264	\$1,980,959,931	\$165,118,667	9.09%

Budget Summary

General Fund Revenue & Resource Summary				
	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25/FY26 Budget	% Change FY25/FY26 Budget
<u>Other County Resources</u>				
Recordation Tax Rev Committed for Transportation Projects	(\$5,195,400)	(\$6,679,800)	(\$1,484,400)	28.57%
Recordation Tax Rev Used for Transportation Debt Service/TRIP	\$6,156,526	\$6,519,610	\$363,084	5.90%
Transient Occupancy Tax Revenue Committed for Tourism	(\$4,500,000)	(\$3,930,620)	\$569,380	(12.65%)
Transient Occupancy Tax Used for Tourism	\$4,642,999	\$3,253,893	(\$1,389,106)	(29.92%)
Use of Fire & Rescue Four For Life Fund Balance	\$34,377	\$39,180	\$4,803	13.97%
Use of State Fire Programs for Burn Building Facility Repairs	\$200,000	\$100,000	(\$100,000)	(50.00%)
Use of Fund Balance for Homeland Security	\$0	\$9,467	\$9,467	-
Add Funds to Fire Programs	(\$35,700)	(\$35,700)	\$0	0.00%
Use of Capital Reserve for Judicial Center Renovation Capital Project	\$0	\$3,800,000	\$3,800,000	-
Use of Capital Reserve for Real Estate Assessment Database (CAMA)	\$0	\$3,570,000	\$3,570,000	-
Use of Capital Reserve for Additional Vehicle Replacement Funds	\$0	\$2,500,000	\$2,500,000	-
Use of Capital Reserve for Voting Equipment Replacement	\$0	\$2,400,000	\$2,400,000	-
Add Funds to Cable Franchise Fee Fund	(\$24,240)	(\$10,085)	\$14,155	(58.40%)
Add Funds to Golf Course Reserve	(\$80,000)	(\$80,000)	\$0	0.00%
Add Funds to Parks & Recreation Turf Field Reserve	(\$100,000)	(\$100,000)	\$0	0.00%
Add Funds to Affordable Housing Trust Fund	(\$5,500,000)	(\$5,500,000)	\$0	0.00%
Add Funds to Purchase of Development Rights (PDR)	(\$1,000,000)	\$0	\$1,000,000	(100.00%)
Add Funds to Data Center Stabilization Fund	(\$1,000,000)	(\$1,000,000)	\$0	0.00%
Use of Litigation Reserve	\$0	\$600,000	\$600,000	-
Use/(Add) to Other Fund Balance Adjustments	(\$114,257)	(\$81,507)	\$32,750	(28.66%)
Total Other County Resources	(\$6,515,695)	\$5,374,438	\$11,890,133	(182.48%)
Total County Resources	(\$712,866)	\$11,044,315	\$11,757,181	(1,649.28%)
Total Revenue & Resources	\$1,809,325,569	\$1,986,334,369	\$177,008,800	9.78%

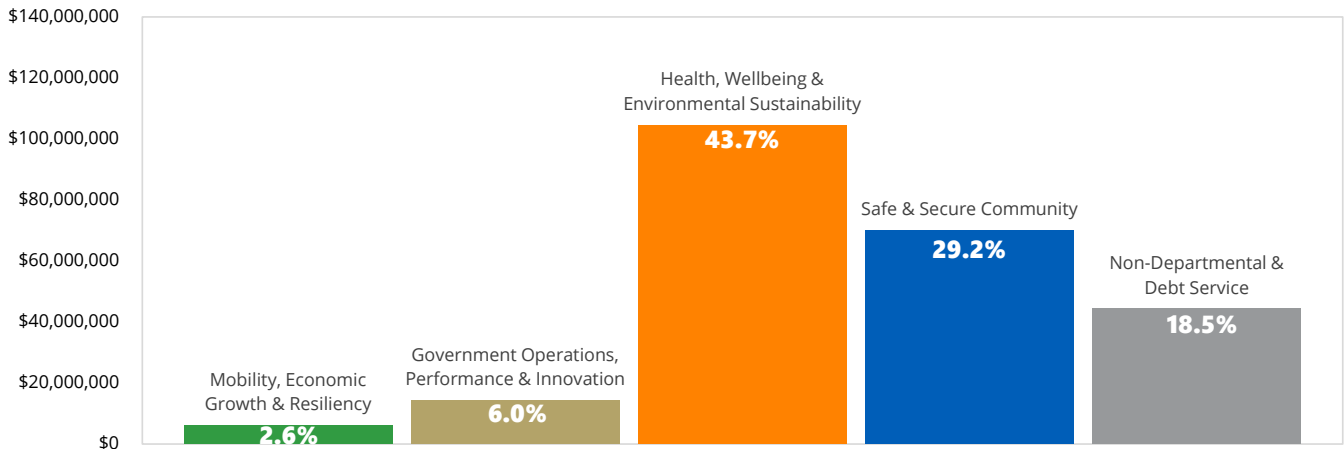
Budget Summary

Calculation of County & Schools General Revenue Split				
	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25/FY26 Budget	% Change FY25/FY26 Budget
Revenue & Resources County/School Split				
Total General Revenues	\$1,591,879,000	\$1,735,971,875	\$144,092,875	9.05%
Total Split Between County & Schools	\$1,591,879,000	\$1,735,971,875	\$144,092,875	9.05%
School Share of County / School Split (57.23%)	\$911,032,352	\$993,496,704	\$82,464,352	9.05%
County Share of County / School Split (42.77%)	\$680,846,648	\$742,475,171	\$61,628,523	9.05%
Other County Resources (Not Split with Schools)				
Agency Revenue	\$218,159,435	\$239,318,179	\$21,158,744	9.70%
Budgeted County Resources	\$5,802,829	\$5,669,877	(\$132,952)	(2.29%)
Other County Resources	(\$6,515,695)	\$5,374,438	\$11,890,133	(182.48%)
County Share of General Fund Total	\$898,293,218	\$992,837,665	\$94,544,448	10.52%
Total County & Transfer to Schools	\$1,809,325,569	\$1,986,334,369	\$177,008,800	9.78%

Agency Revenue by Functional Area

Agencies receive revenue from various sources to support expenditure activity. The total agency revenue for FY26 is \$239.3 million. The chart below details FY26 agency revenue by functional area. Two functional areas represent 72.9% of the total, the Health, Wellbeing & Environmental Sustainability functional area (43.7%) and Safe & Secure Community functional area (29.2%).

Agency Revenue by Functional Area



Budget Summary

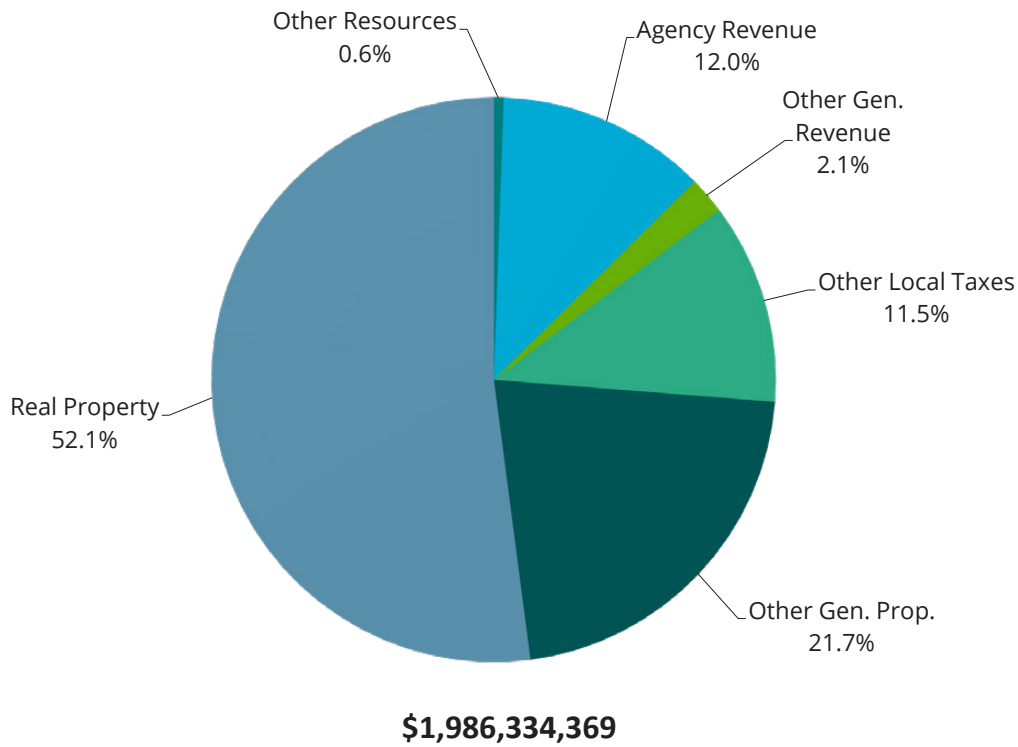
General Fund Revenue Summary

The general fund is the County's largest fund and includes all financial transactions and resources not required to be accounted for in another fund type. The following chart shows the proposed FY26 funding sources for the general fund.

The four largest sources provide 97.3% of revenue to the general fund:

- Real Property Tax – revenue from County real estate.
- Other General Property Tax – revenue from personal property tax.
- Agency Revenue – revenue collected by individual County agencies, typically Federal and State grants.
- Other Local Taxes – revenue from sales tax, Business, Professional, Occupational License (BPOL) tax, public utility gross receipts tax, consumer utility tax, transient occupancy tax (TOT), and food and beverage tax.

FY2026 Funding Sources General Fund



Budget Summary

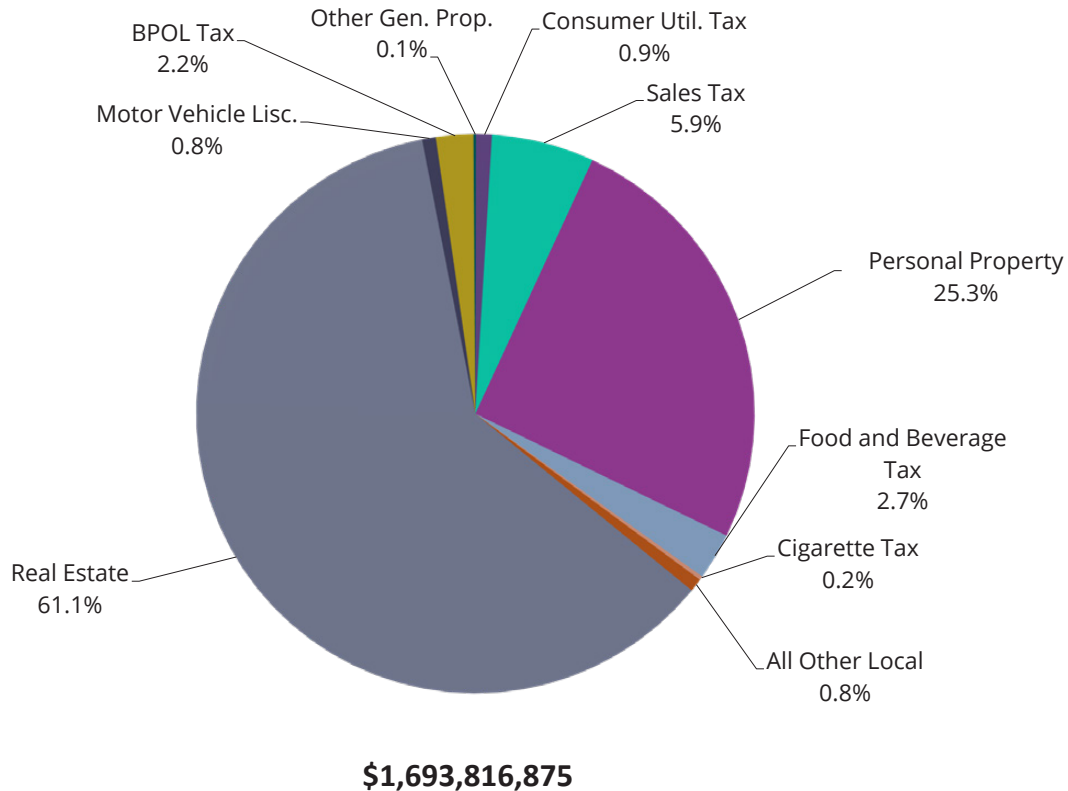
General Fund Local Tax Sources

Local tax sources make up a majority of funding in the County's general fund. The three largest sources provide 92.3% of total local tax dollars from real estate tax assessed on all taxable residential and commercial real estate (\$0.92 per \$100 of assessed value), personal property tax assessed on individual and business personal property, and sales tax levied on the retail sale or rent of most tangible property.

The smaller sources of tax dollars are levied on the following categories:

- BPOL Tax – levied on gross receipts of County businesses.
- Food and Beverage Tax – levied on the purchase of prepared food and beverages.
- Consumer Utility Tax – levied on the consumers of electricity and natural gas.
- Motor Vehicle License Fee – levied in conjunction with the personal property tax.
- Recordation Taxes – levied when a legal instrument regarding real property such as a deed is recorded with the clerk of the circuit court.
- All Other Local – miscellaneous tax sources such as TOT and additional taxes.
- Other General Property – interest earned on all taxes.

Detail of FY2026 Local Tax Sources

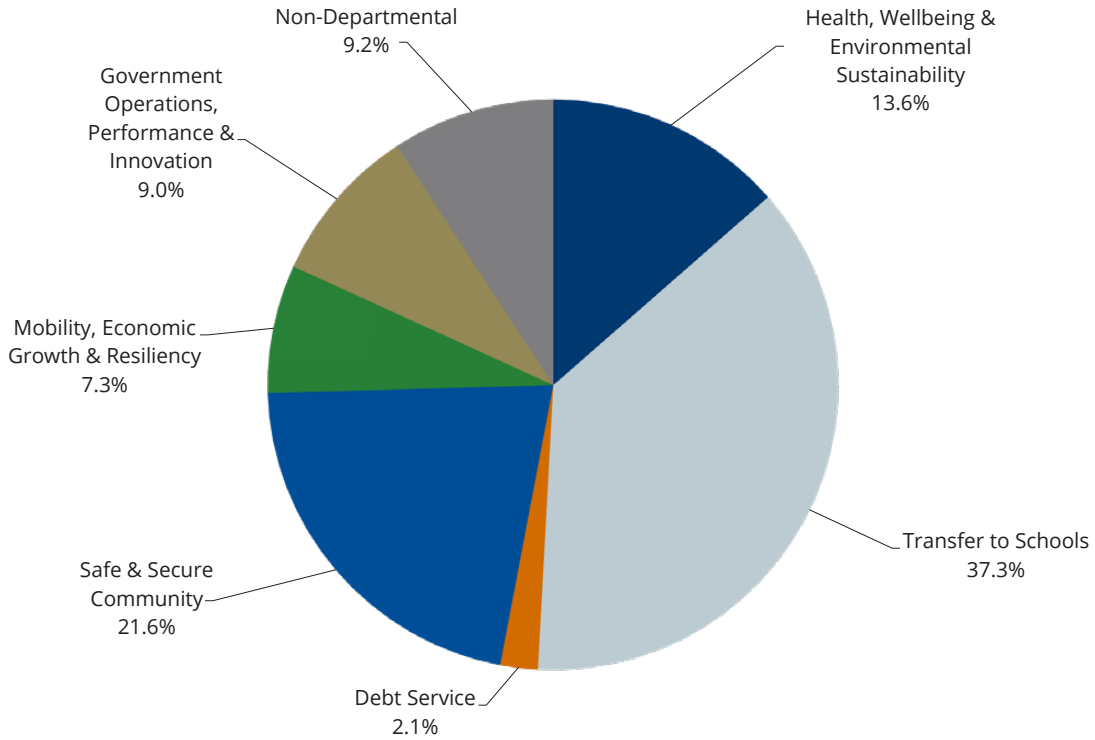


Budget Summary

All Funds Expenditure Summary – County Government

The chart below shows the County government expenditure budget for all funds, including the general fund transfer to the Schools. It does not include the School Superintendent's proposed budget presented to the School Board.

FY2026 Total County Government Budget by Functional Categories



\$2,664,232,662

Budget Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
SECTION ONE:							
GENERAL FUND EXPENDITURE SUMMARY							
Mobility, Economic Growth & Resiliency							
Development Services	\$0	\$0	\$0	\$119,855	\$120,171	\$316	0.26%
Economic Development & Tourism	\$6,744,394	\$5,793,140	\$5,603,947	\$9,949,171	\$9,029,136	(\$920,034)	(9.25%)
Planning	\$4,833,715	\$2,999,733	\$2,779,182	\$4,992,126	\$4,175,328	(\$816,798)	(16.36%)
Public Works	\$4,567,140	\$5,160,366	\$6,286,793	\$6,433,437	\$6,672,616	\$239,179	3.72%
Transportation	\$3,482,431	\$4,093,344	\$5,169,318	\$4,534,585	\$4,471,220	(\$63,365)	(1.40%)
Subtotal	\$19,627,681	\$18,046,584	\$19,839,240	\$26,029,173	\$24,468,470	(\$1,560,703)	(6.00%)
Government Operations, Performance & Innovation							
Board of County Supervisors	\$4,580,016	\$5,118,781	\$5,457,503	\$6,698,655	\$6,695,955	(\$2,700)	(0.04%)
County Attorney	\$4,074,240	\$4,894,964	\$5,711,100	\$6,362,782	\$7,086,929	\$724,147	11.38%
Elections	\$2,933,305	\$3,791,482	\$4,400,456	\$4,214,731	\$6,352,910	\$2,138,179	50.73%
Facilities & Fleet Management	\$33,751,692	\$39,494,048	\$39,160,881	\$43,146,628	\$47,978,915	\$4,832,287	11.20%
Executive Management	\$5,129,865	\$5,380,937	\$6,670,432	\$9,515,176	\$8,587,687	(\$927,489)	(9.75%)
Finance	\$26,630,686	\$28,158,324	\$29,246,144	\$28,847,424	\$31,776,889	\$2,929,465	10.16%
Human Resources	\$4,949,541	\$5,017,895	\$5,597,803	\$7,163,067	\$7,729,510	\$566,442	7.91%
Human Rights	\$821,330	\$858,839	\$952,641	\$1,036,104	\$1,122,075	\$85,971	8.30%
Information Technology	\$0	\$1,869,854	\$1,869,854	\$0	\$0	\$0	-
Management & Budget	\$1,633,444	\$1,804,496	\$2,093,317	\$2,471,367	\$3,044,852	\$573,485	23.21%
Procurement Services	\$0	\$0	\$0	\$0	\$3,099,857	\$3,099,857	0.00%
Subtotal	\$84,504,118	\$96,389,621	\$101,160,132	\$109,455,934	\$123,475,578	\$14,019,644	12.81%
Health, Wellbeing & Environmental Sustainability							
Area Agency on Aging	\$7,444,498	\$8,584,814	\$9,208,863	\$9,536,471	\$10,390,312	\$853,841	8.95%
Housing & Community Development	\$15,034	\$0	\$0	\$669,178	\$645,058	(\$24,120)	(3.60%)
Juvenile Court Service Unit	\$1,375,176	\$1,590,110	\$1,620,057	\$1,908,101	\$776,964	(\$1,131,137)	(59.28%)
Library	\$19,162,562	\$21,561,892	\$23,387,496	\$25,051,493	\$26,289,416	\$1,237,924	4.94%
Parks & Recreation	\$38,381,436	\$43,638,078	\$46,233,558	\$46,121,376	\$49,885,994	\$3,764,618	8.16%
Public Health	\$4,616,849	\$4,488,658	\$4,741,432	\$5,021,026	\$5,663,118	\$642,092	12.79%
Social Services	\$76,168,162	\$83,381,328	\$89,685,894	\$82,736,016	\$88,284,552	\$5,548,536	6.71%
Virginia Cooperative Extension	\$1,043,677	\$1,124,517	\$1,273,653	\$1,347,949	\$1,345,645	(\$2,304)	(0.17%)
Community Services	\$53,867,564	\$65,070,030	\$76,495,742	\$80,343,436	\$93,779,416	\$13,435,980	16.72%
Youth Services	\$0	\$0	\$0	\$10,591,841	\$12,714,638	\$2,122,797	20.04%
Subtotal	\$202,074,957	\$229,439,426	\$252,646,695	\$263,326,888	\$289,775,114	\$26,448,226	10.04%

Budget Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Safe & Secure Community							
Adult Detention Center	\$196,586	\$198,464	\$547,232	\$0	\$0	\$0	-
Circuit Court Judges	\$1,294,000	\$1,739,200	\$1,655,403	\$2,024,160	\$2,098,261	\$74,102	3.66%
Circuit Court Clerk	\$5,007,734	\$5,496,693	\$6,971,859	\$6,293,212	\$6,677,787	\$384,575	6.11%
Commonwealth's Attorney	\$8,051,007	\$9,378,086	\$11,264,846	\$13,197,854	\$15,063,132	\$1,865,279	14.13%
Criminal Justice Services	\$5,368,111	\$6,318,075	\$7,480,986	\$8,077,416	\$8,479,067	\$401,651	4.97%
Fire & Rescue	\$106,306,999	\$113,671,505	\$131,233,099	\$135,659,419	\$147,953,190	\$12,293,771	9.06%
General District Court	\$590,388	\$1,039,682	\$1,489,744	\$2,080,517	\$2,371,720	\$291,204	14.00%
Juvenile & Domestic Relations Court	\$219,574	\$465,780	\$501,504	\$784,650	\$792,497	\$7,846	1.00%
Magistrates	\$111,900	\$119,217	\$115,655	\$115,589	\$118,589	\$0	0.00%
Police	\$116,497,596	\$131,381,075	\$145,238,885	\$153,017,630	\$160,625,820	\$7,608,190	4.97%
Public Safety Communications	\$12,848,715	\$14,489,605	\$15,338,547	\$16,772,865	\$17,309,781	\$536,916	3.20%
Sheriff	\$14,417,917	\$15,688,538	\$17,101,092	\$18,540,797	\$19,595,499	\$1,054,702	5.69%
Transfer to Adult Detention Center	\$35,374,694	\$32,366,405	\$39,482,085	\$37,957,301	\$40,600,812	\$2,643,511	6.96%
Subtotal	\$306,285,221	\$332,352,325	\$378,420,939	\$394,524,410	\$421,686,156	\$27,161,747	6.88%
Debt							
Debt Service	\$72,347,253	\$52,688,225	\$57,742,945	\$55,268,088	\$56,493,595	\$1,225,507	2.22%
Subtotal	\$72,347,253	\$52,688,225	\$57,742,945	\$55,268,088	\$56,493,595	\$1,225,507	2.22%
Transfers							
Transfer to General Fund & Capital Reserve	\$4,725,091	\$0	\$0	\$0	\$4,900,000	\$4,900,000	-
Transfer to Law Library (Circuit Court Clerk)	\$32,229	\$33,306	\$32,229	\$36,504	\$36,504	\$0	0.00%
Transfer to Site Dev Review & Inspection	\$1,707,160	\$1,783,107	\$1,707,160	\$1,707,160	\$1,973,802	\$266,642	15.62%
Transfer to Building Development	\$2,313,669	\$1,718,835	\$2,856,039	\$1,656,039	\$1,656,039	\$0	0.00%
Transfer to Housing	\$217,141	\$243,225	\$267,862	\$267,862	\$267,862	\$0	0.00%
Transfer to Transportation	\$562,500	\$0	\$0	\$1,000,000	\$1,000,000	\$0	0.00%
Transfer to All Other Projects	\$4,000,000	\$15,000,000	\$35,100,000	\$1,200,000	\$15,220,000	\$14,020,000	1,168.33%
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$757,422	\$862,447	\$754,797	\$732,349	\$732,349	\$0	0.00%
Transfer to Fire Marshal's Office	\$51,752	\$339,820	\$166,920	\$166,920	\$319,041	\$152,121	91.13%
Transfer to Solid Waste Operating Fund	\$0	\$62,975	\$0	\$417,632	\$362,900	(\$54,732)	(13.11%)
Transfer to VA Stormwater Mgmt	\$0	\$0	\$0	\$0	\$16,243	\$0	0.00%
Transfer to Other Funds	\$0	\$687,796	\$687,796	\$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	\$832,650	\$813,969	\$795,288	\$776,606	\$757,925	(\$18,681)	(2.41%)
Subtotal	\$16,234,614	\$22,580,480	\$43,403,091	\$8,996,072	\$28,277,665	\$19,281,594	214.33%

Budget Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Non-Departmental							
Administrative & Support Services	\$13,358,157	\$26,471,725	\$25,137,352	\$24,874,151	\$33,382,101	\$8,507,949	34.20%
Contingency	\$0	\$0	\$0	\$3,638,050	\$2,000,000	(\$1,638,050)	(45.03%)
Countywide Insurance Programs	\$1,110,921	\$651,234	\$660,910	\$12,010,452	\$12,858,927	\$848,475	7.06%
Unemployment Insurance	\$237,046	\$40,270	\$54,648	\$170,000	\$170,000	\$0	0.00%
Subtotal	\$14,706,124	\$27,163,229	\$25,852,910	\$40,692,653	\$48,411,028	\$7,718,374	18.97%
Total Without School Transfer	\$715,779,969	\$778,659,889	\$879,065,952	\$898,293,218	\$992,587,606	\$94,294,388	10.50%
Transfer to Schools	\$655,799,176	\$785,810,321	\$805,948,343	\$911,032,352	\$993,496,704	\$82,464,352	9.05%
Total With School Transfer	\$1,371,579,145	\$1,564,470,211	\$1,685,014,294	\$1,809,325,570	\$1,986,084,310	\$176,758,740	9.77%

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.

Budget Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	\$9,278	\$9,358	\$7,035	\$9,500	\$9,500	\$0	0.00%
Community Development Authority	\$3,176,874	\$5,482,748	\$6,635,567	\$7,565,000	\$8,565,017	\$1,000,017	13.22%
Site & Building Development	\$25,467,990	\$27,975,571	\$31,335,172	\$34,544,192	\$36,016,441	\$1,472,249	4.26%
Emergency Medical Service Fee	\$5,235,717	\$7,332,865	\$6,148,074	\$5,711,373	\$5,753,796	\$42,423	0.74%
Housing & Community Development	\$33,241,504	\$35,025,755	\$44,562,975	\$45,942,388	\$48,623,793	\$2,681,404	5.84%
Fire & Rescue Levy	\$57,311,536	\$68,026,688	\$66,074,763	\$77,443,758	\$89,448,379	\$12,004,621	15.50%
Mosquito & Forest Pest Management	\$1,464,932	\$1,549,638	\$1,959,275	\$2,227,304	\$2,337,000	\$109,696	4.93%
Grantors Tax Direct to PWC (NVTA)	\$0	\$0	\$0	\$4,650,000	\$5,900,000	\$1,250,000	26.88%
NVTA - Additional % Transient Occupancy Tax	\$150,000	\$975,000	\$150,000	\$4,650,000	\$3,673,024	(\$976,976)	(21.01%)
Stormwater Management	\$8,880,842	\$9,151,510	\$9,977,307	\$13,104,887	\$15,475,572	\$2,370,685	18.09%
Transportation/Service Districts	\$953,135	\$1,422,342	\$2,381,016	\$1,147,437	\$385,287	(\$762,150)	(66.42%)
Total Special Revenue Funds	\$135,891,807	\$156,951,475	\$169,231,185	\$196,995,839	\$216,187,808	\$19,191,969	9.74%
Capital Project Funds							
Capital Project Funds	\$139,070,731	\$257,315,500	\$224,542,157	\$212,667,653	\$166,126,718	(\$46,540,935)	(21.88%)
Total Capital Project Funds	\$139,070,731	\$257,315,500	\$224,542,157	\$212,667,653	\$166,126,718	(\$46,540,935)	(21.88%)
Enterprise Funds							
Innovation Business Park	\$285,373	\$688,940	\$47,900	\$75,000	\$75,000	\$0	0.00%
Parks & Recreation	\$5,167,287	\$5,975,127	\$6,846,413	\$6,407,861	\$7,499,560	\$1,091,699	17.04%
Solid Waste	\$28,152,438	\$27,794,241	\$37,625,331	\$47,229,330	\$36,423,017	(\$10,806,314)	(22.88%)
Total Enterprise Funds	\$33,605,098	\$34,458,308	\$44,519,644	\$53,712,191	\$43,997,577	(\$9,714,615)	(18.09%)
Internal Service Funds							
Information Technology	\$34,483,956	\$41,427,575	\$43,360,133	\$48,417,468	\$57,258,965	\$8,841,496	18.26%
Public Works Construction Crew	\$2,411,914	\$3,534,940	\$4,461,552	\$2,717,102	\$2,496,505	(\$220,596)	(8.12%)
Fleet Management	\$11,212,372	\$11,273,533	\$10,853,482	\$11,514,535	\$12,337,970	\$823,435	7.15%
Medical Insurance	\$73,488,057	\$74,638,501	\$78,962,172	\$102,666,374	\$109,692,243	\$7,025,869	6.84%
Casualty Pool/Worker's Compensation	\$9,119,896	\$14,825,622	\$11,455,251	\$0	\$0	\$0	-
Total Internal Service Funds	\$130,716,195	\$145,700,171	\$149,092,590	\$165,315,479	\$181,785,683	\$16,470,204	9.96%

Budget Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Proposed Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$447,134	\$433,918	\$382,513	\$0	\$0	\$0	-
Commonwealth Credit	\$316,242	\$411,217	\$562,718	\$0	\$0	\$0	-
Library Trust	\$128,131	\$230,697	\$228,882	\$0	\$0	\$0	-
Innovation Owners Association	(\$405)	\$367,834	\$0	\$0	\$0	\$0	-
Liberty Memorial Funds	\$37,551	\$0	\$0	\$0	\$0	\$0	-
Police Donations/Animal Friendly License Plates	\$52,971	\$0	\$0	\$0	\$0	\$0	-
Historic Preservation Foundation	\$288	\$10,944	\$102	\$0	\$0	\$0	-
Other Post Employment Benefits (OPEB)	\$5,024,637	\$4,877,683	\$4,507,234	\$0	\$0	\$0	-
Police & Fire Supplemental Retirement	\$3,224,526	\$3,190,811	\$3,597,025	\$0	\$0	\$0	-
Length of Service Award Program (LOSAP)	\$842,669	\$1,460,857	\$1,638,806	\$0	\$0	\$0	-
Total Trust & Agency Funds	\$10,073,743	\$10,983,960	\$10,917,280	\$0	\$0	\$0	0.00%
Component Units							
Adult Detention Center	\$74,853,073	\$52,718,422	\$61,163,376	\$62,260,865	\$70,050,566	\$7,789,700	12.51%
Total Adult Detention Center Fund	\$74,853,073	\$52,718,422	\$61,163,376	\$62,260,865	\$70,050,566	\$7,789,700	12.51%
Schools							
Operating Fund	\$1,306,928,784	\$1,442,438,448	\$1,460,229,572	\$1,672,526,511	\$1,777,006,057	\$104,479,546	6.25%
School Debt Service Fund	\$110,721,029	\$109,240,623	\$109,829,954	\$116,177,041	\$122,953,256	\$6,776,215	5.83%
Construction Fund	\$124,840,054	\$111,957,237	\$101,990,870	\$23,417,493	\$242,590,143	\$219,172,650	935.94%
Food Service Fund	\$45,867,206	\$50,049,042	\$48,251,451	\$64,670,795	\$67,170,595	\$2,499,800	3.87%
Distribution Center Fund	(\$431,729)	\$92,199	\$538,068	\$5,500,000	\$6,000,000	\$500,000	9.09%
Facilities Use Fund	\$805,689	\$1,143,171	\$868,450	\$1,263,712	\$925,000	(\$338,712)	(26.80%)
Self Insurance Fund	\$5,749,459	\$4,800,814	\$5,445,592	\$7,585,057	\$9,693,646	\$2,108,589	27.80%
Health Insurance Fund	\$120,986,558	\$95,985,413	\$133,996,662	\$137,006,037	\$154,041,312	\$17,035,275	12.43%
Regional School Fund	\$0	\$3,249,008	\$0	\$0	\$0	\$0	-
Governor's School at Innovation Park	\$1,652,531	\$28,384,907	\$1,734,654	\$1,748,722	\$1,929,822	\$181,100	10.36%
School Age Child Care (SACC) Program	\$366,725	\$519,589	\$372,019	\$600,000	\$600,000	\$0	0.00%
School Aquatic Center	\$1,373,999	\$883,576	\$1,192,627	\$2,517,400	\$2,697,506	\$180,106	7.15%
Imaging Center Fund	\$82,051	(\$125,863)	(\$257,529)	\$669,720	\$615,000	(\$54,720)	(8.17%)
Student Activity Fund	\$0	\$0	\$0	\$15,656,000	\$15,656,000	\$0	0.00%
Total Schools	\$1,718,942,357	\$1,848,618,165	\$1,864,192,389	\$2,049,338,488	\$2,401,878,337	\$352,539,849	17.20%
Grand Total All Funds	\$3,614,732,149	\$4,071,153,236	\$4,228,067,628	\$4,549,616,085	\$5,066,110,999	\$516,494,914	11.35%

Budget Summary

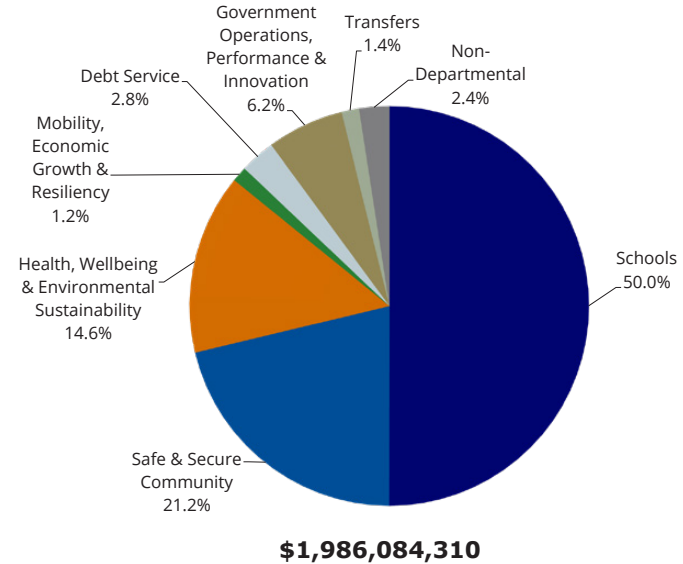
Functional Areas with School Transfer

The general fund is grouped into eight functional categories with the four largest representing 92.1% of the total. Functional categories illustrate the types of services County revenue is buying for residents.

The largest category supports funding for the Schools (50.0%). The next three are Safe & Secure Community (21.2%), Health, Wellbeing & Environmental Sustainability (14.6%) and Government Operations, Performance & Innovation (6.2%).

FY2026 General Fund Budget by Functional Categories

(Includes School Transfer Budget)



General Fund Expenditure Summary

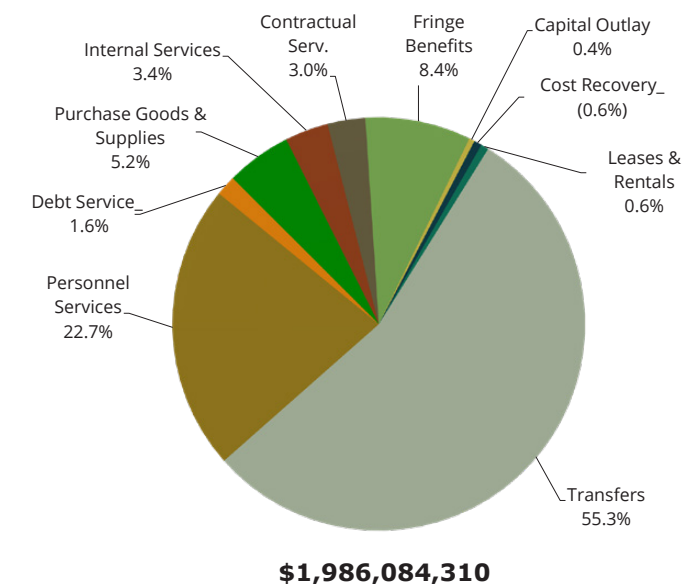
Expenditure Categories with School Transfer

The general fund is grouped into ten expenditure categories with the three largest representing 86.4% of the total. The largest category is transfers (55.3%), which includes funding transfers to the Schools (\$997.2 million), Adult Detention Center (\$40.6 million), and general fund support to other funds within County government.

The next two largest categories (Personnel Services and Fringe Benefits) support salaries and benefits for all full-time, part-time, and temporary County employees and total 31.1% of general fund expenditures.

FY2026 General Fund Budget by Category of Expenditure

(Includes School Transfer Budget)



Budget Summary

General Fund Expenditure Summary

Functional Areas without School Transfer

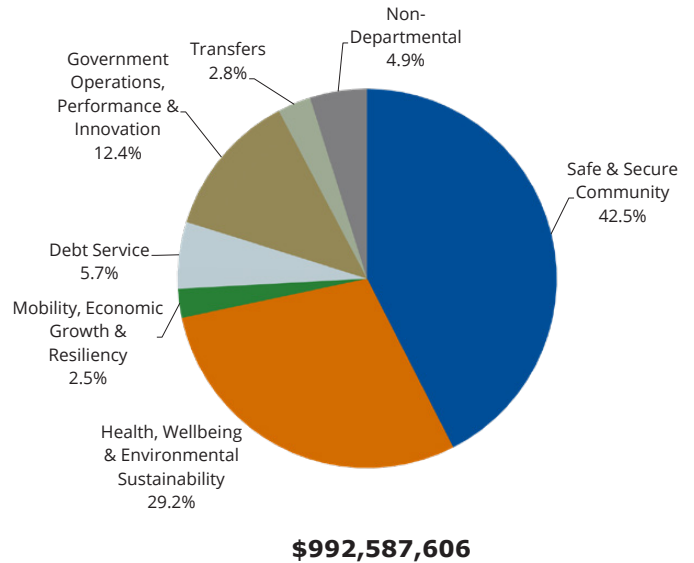
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories with the two largest representing 71.7% of the total. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Safe & Secure Community (42.5%) and Health, Wellbeing & Environmental Sustainability (29.2%) agencies. The other categories that include departmental budgets are Government Operations, Performance & Innovation (12.4%) and Mobility, Economic Growth & Resiliency (2.5%) 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, and support to development fee agencies.

FY2026 General Fund Budget by Functional Categories

(Excludes School Transfer Budget)



General Fund Expenditure Summary

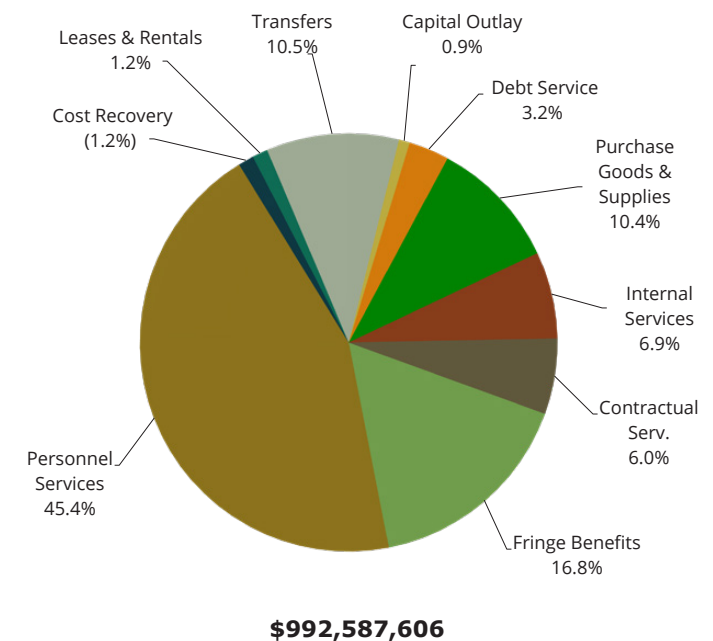
Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with the three largest representing 72.5% of the total. The largest categories (Personnel Services and Fringe Benefits) support salaries and benefits for County employees and total 62.2%. The third largest category is Purchase Goods & Supplies (10.4%) consisting of supply, equipment, and training expenses. Other categories include:

- Transfers – funding transfers out to other funds including Adult Detention Center and Capital Projects Fund.
- Debt Service – payments for financed public infrastructure.
- Internal Services – goods and services provided by one County department to another, for example fleet management.
- Contractual Services – products/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.

FY2026 General Fund Budget by Category of Expenditure

(Excludes School Transfer Budget)



Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	FY24 Adopted Total Positions	FY25 Adopted Total Positions	FY25 Off-Cycle Position Adjustments	FY26 Shift Position Adjustments	FY26 Add Position Adjustments	FY26 Adopted Total Positions
<u>Mobility, Economic Growth & Resiliency</u>						
Development Services	142.00	156.00	0.00	0.00	3.00	159.00
Economic Development & Tourism	20.00	30.00	0.00	0.00	1.00	31.00
Planning	35.00	34.00	0.00	0.00	2.00	36.00
Public Works	205.00	208.00	0.00	0.00	3.00	211.00
Transportation	53.00	54.00	0.00	0.00	1.00	55.00
Subtotal	455.00	482.00	0.00	0.00	10.00	492.00
<u>Government Operations, Performance & Innovation</u>						
Board of County Supervisors *	2.00	2.00	(1.00)	0.00	0.00	1.00
County Attorney	34.00	34.00	0.00	0.00	0.00	34.00
Elections	17.00	18.00	0.00	0.00	0.00	18.00
Executive Management	34.00	55.00	0.00	(20.00)	8.00	43.00
Facilities & Fleet Management	170.47	179.47	0.00	0.00	3.00	182.47
Finance	206.00	190.00	4.00	0.00	10.00	204.00
Human Resources	39.00	40.00	0.00	0.00	4.00	44.00
Human Rights	6.00	6.00	0.00	0.00	0.00	6.00
Information Technology	95.00	95.00	0.00	0.00	0.00	95.00
Management & Budget	13.00	15.00	0.00	0.00	3.00	18.00
Procurement Services	0.00	0.00	0.00	20.00	2.00	22.00
Subtotal	616.47	634.47	3.00	0.00	30.00	667.47
<u>Health, Wellbeing & Environmental Sustainability</u>						
Area Agency on Aging	34.00	35.00	0.00	0.00	2.00	37.00
Community Services	435.51	449.01	23.70	0.00	4.00	476.71
Housing & Community Development	27.00	29.00	0.00	0.00	3.00	32.00
Juvenile Court Service Unit	6.00	6.00	(6.00)	0.00	0.00	0.00
Library	207.86	207.62	0.00	(0.06)	2.00	209.56
Parks & Recreation	444.14	442.44	0.00	0.00	12.25	454.69
Public Health **	8.60	8.60	0.00	0.00	0.00	8.60
Social Services	440.23	360.33	7.00	0.00	15.00	382.33
Virginia Cooperative Extension	7.71	8.19	0.00	0.00	0.00	8.19
Youth Services	0.00	86.90	5.60	0.00	4.00	96.50
Subtotal	1,611.05	1,633.09	30.30	(0.06)	42.25	1,705.58
<u>Safe & Secure Community</u>						
Adult Detention Center	401.40	401.40	0.00	0.00	0.00	401.40
Circuit Court Clerk	55.00	55.00	0.00	0.00	2.00	57.00
Circuit Court Judges	16.00	16.00	0.00	0.00	0.00	16.00
Commonwealth's Attorney	74.00	82.00	4.00	0.00	8.00	94.00
Criminal Justice Services	50.50	52.50	0.05	0.00	2.00	54.55
Fire & Rescue	779.70	819.70	4.00	0.00	33.00	856.70
General District Court	3.00	4.00	0.00	0.00	2.00	6.00
Juvenile & Domestic Relations District Court	2.00	5.00	0.00	0.00	0.00	5.00
Police	926.20	949.20	0.00	0.00	23.00	972.20
Public Safety Communications	123.00	123.00	0.00	0.00	3.00	126.00
Sheriff	114.50	117.50	0.00	0.00	4.00	121.50
Subtotal	2,545.30	2,625.30	8.05	0.00	77.00	2,710.35
Total FTE Positions	5,227.82	5,374.86	41.35	(0.06)	159.25	5,575.40

* The department does not include the Board Chair, seven supervisors, and Board aides. All those positions serve at will.

** There are five (5.0) FTEs in Public Health being reclassified to support community outreach activities in the FY26 budget.

Note, detailed information on off-cycle, shift or added positions is included within individual agency pages.

Budget Summary

The table below provides an overview of the new positions added in FY26 across various County agencies. Each entry includes the department name, the classification position name, the start date, and the number of Full Time Equivalents (FTEs) associated with the position type. This table offers a concise summary of the newly established roles that are integral to enhancing service delivery to the community. Detailed information regarding the justification and service impact for new positions, their financial costs and impacts, and other relevant specifics can be found in the specific agency pages of this document.

Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Development Services	Fiscal Specialist	7/1/2025	1.00
Development Services	Senior Inspector	7/1/2025	1.00
Development Services	Senior Planner (Zoning Administration)	7/1/2025	1.00
Development Services Total			3.00
Economic Development & Tourism	Marketing and Promotions Manager	7/1/2025	1.00
Economic Development & Tourism Total			1.00
Planning	Development Services Technician	7/1/2025	1.00
Planning	Principal Planner	7/1/2025	1.00
Planning Total			2.00
Public Works	Environmental Analyst	7/1/2025	1.00
Public Works	Principal Engineer	7/1/2025	1.00
Public Works	Scale House Operator	7/1/2025	1.00
Public Works Total			3.00
Transportation	Deputy Director of Transportation	7/1/2025	1.00
Transportation Total			1.00
Executive Management	Administrative Coordinator	7/1/2025	2.00
Executive Management	Climate & Resilience Manager	7/1/2025	1.00
Executive Management	Comm Analyst (Language Access)	7/1/2025	1.00
Executive Management	Community Violence Intervention Specialist	7/1/2025	2.00
Executive Management	Deputy Director of Communications	7/1/2025	1.00
Executive Management	Greens Building Manager	7/1/2025	1.00
Executive Management Total			8.00
Facilities & Fleet Management	Engineer	7/1/2025	1.00
Facilities & Fleet Management	Fiscal Analyst	7/1/2025	1.00
Facilities & Fleet Management	Principal Engineer	7/1/2025	1.00
Facilities & Fleet Management Total			3.00
Finance	Financial Regulatory Specialist	7/1/2025	4.00
Finance	Fiscal Manager	7/1/2025	1.00
Finance	Principal Fiscal Analyst	7/1/2025	2.00
Finance	Risk & Wellness Specialist	7/1/2025	1.00
Finance	Senior Business Systems Analyst	7/1/2025	2.00
Finance Total			10.00
Human Resources	Education and Outreach Instructor	7/1/2025	1.00
Human Resources	Human Resources Manager	7/1/2025	1.00
Human Resources	Senior Business Systems Analyst	7/1/2025	2.00
Human Resources Total			4.00
Management & Budget	Fiscal Manager	7/1/2025	1.00
Management & Budget	Senior Fiscal Analyst	7/1/2025	2.00
Management & Budget Total			3.00

Budget Summary

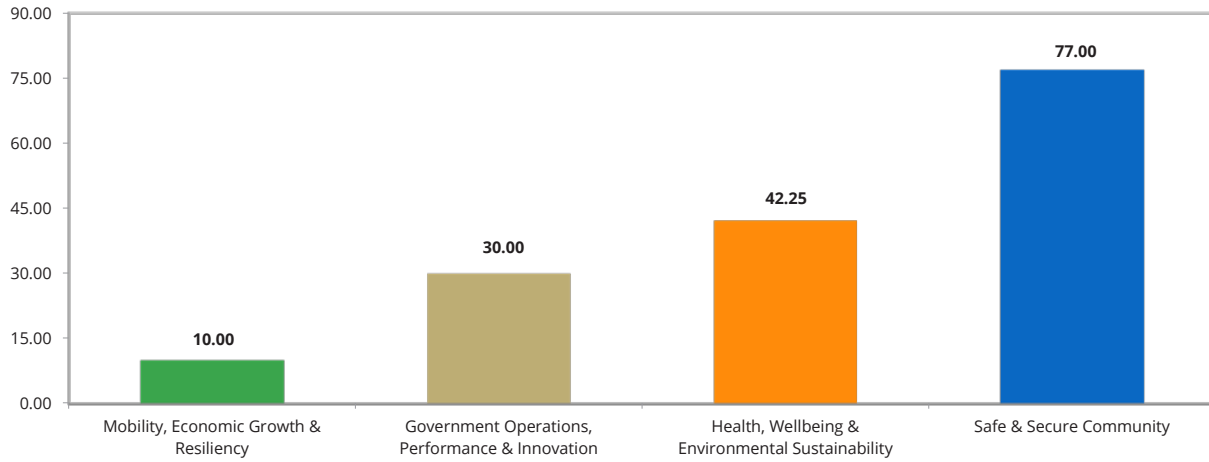
Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Procurement Services	Procurement Analyst	1/1/2025	1.00
Procurement Services	Procurement Manager	1/1/2025	1.00
Procurement Services Total			2.00
Area Agency on Aging	Human Services Case Management Manager (Nutrition Manager)	7/1/2025	1.00
Area Agency on Aging	Human Services Case Worker (Supportive Specialist)	7/1/2025	1.00
Area Agency on Aging Total			2.00
Community Services	Clinical Services Case Management Manager	7/1/2025	1.00
Community Services	Clinical Services Case Worker	7/1/2025	3.00
Community Services Total			4.00
Housing & Community Development	Senior Housing Program Analyst	7/1/2025	1.00
Housing & Community Development	Senior Housing Program Manager	7/1/2025	1.00
Housing & Community Development	Senior Housing Underwriter	7/1/2025	1.00
Housing & Community Development Total			3.00
Library	Librarian	7/1/2025	2.00
Library Total			2.00
Parks & Recreation	Assistant Maintenance and Operations	7/1/2025	1.00
Parks & Recreation	Business Service Analyst / Contract Administrator	7/1/2025	1.00
Parks & Recreation	Historic Preservation Specialist	7/1/2025	0.40
Parks & Recreation	Human Resources Analyst	7/1/2025	1.00
Parks & Recreation	Maintenance and Operations Specialist	7/1/2025	1.50
Parks & Recreation	Maintenance and Operations Technician	7/1/2025	1.00
Parks & Recreation	Maintenance and Operations Worker	7/1/2025	2.50
Parks & Recreation	Principal Engineer	7/1/2025	1.00
Parks & Recreation	Recreation Instructor	7/1/2025	0.75
Parks & Recreation	Recreation Senior Assistant	7/1/2025	0.60
Parks & Recreation	Recreation Senior Technician	7/1/2025	0.50
Parks & Recreation	Senior Fiscal Analyst	7/1/2025	1.00
Parks & Recreation Total			12.25
Social Services	Administrative Specialist	7/1/2025	2.00
Social Services	Human Services Caseworker	7/1/2025	2.00
Social Services	Human Services Manager	7/1/2025	1.00
Social Services	Human Services Program Manager	7/1/2025	1.00
Social Services	Human Services Specialist	7/1/2025	4.00
Social Services	Senior Human Services Caseworker	7/1/2025	1.00
Social Services	Senior Human Services Specialist	7/1/2025	4.00
Social Services Total			15.00
Youth Services	Detention Specialist	7/1/2025	3.00
Youth Services	Registered Nurse	7/1/2025	1.00
Youth Services Total			4.00
Circuit Court Clerk	Deputy Court Clerk	7/1/2025	2.00
Circuit Court Clerk Total			2.00
Commonwealth's Attorney	Administrative Specialist	7/1/2025	2.00
Commonwealth's Attorney	Paralegal	7/1/2025	2.00
Commonwealth's Attorney	Senior Assistant Attorney	7/1/2025	4.00
Commonwealth's Attorney Total			8.00

Budget Summary

Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Criminal Justice Services	Domestic Violence Coordinator	7/1/2025	1.00
Criminal Justice Services	Investigation Team Manager	7/1/2025	1.00
Criminal Justice Services Total			2.00
Fire & Rescue	Administrative Coordinator	7/1/2025	1.00
Fire & Rescue	Fire & Rescue Battalion Chief	7/1/2025	1.00
Fire & Rescue	Fire & Rescue Captain	7/1/2025	2.00
Fire & Rescue	Fire & Rescue Lieutenant	7/1/2025	5.00
Fire & Rescue	Fire & Rescue Technician I	7/1/2025	16.00
Fire & Rescue	Fire & Rescue Technician II	7/1/2025	6.00
Fire & Rescue	Human Services Program Manager	7/1/2025	1.00
Fire & Rescue	Public Safety Behavioral Health Specialist	7/1/2025	1.00
Fire & Rescue Total			33.00
General District Court	Senior Deputy Court Clerk	7/1/2025	2.00
General District Court Total			2.00
Police	Administrative Technician	7/1/2025	1.00
Police	Education & Outreach Instructor	7/1/2025	1.00
Police	Human Services Supervisor	7/1/2025	1.00
Police	Master Police Officer	7/1/2025	1.00
Police	Police First Sergeant	7/1/2025	2.00
Police	Police Lieutenant	7/1/2025	1.00
Police	Police Officer	7/1/2025	15.00
Police	Sergeant	7/1/2025	1.00
Police Total			23.00
Public Safety Communications	Public Safety Communicator	7/1/2025	2.00
Public Safety Communications	Teletype Warrant Operator	7/1/2025	1.00
Public Safety Communications Total			3.00
Sheriff	Sheriff's Deputy	7/1/2025	4.00
Sheriff Total			4.00
Total New FTE Positions in FY26			159.25

Budget Summary

FY2026 New Positions Established by Functional Area



159.25 FTE New Position Increase

Note: Detail concerning the position change is located in the Position Summary of Full-Time Equivalent Positions and in the agency budget pages in this document. Off-cycle adjustments are not included in the chart.