

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 17.53% from FY23 to FY24. The County government all funds budget increases 9.14%, and the Schools all funds budget increases 26.50% due to a proposed \$382.9 million increase in the Schools' construction fund.

All Funds Expenditure				
Funding Area	FY23 Adopted	FY24 Proposed	Dollar Change	Percent Change
County Government	\$1,991,701,545	\$2,173,798,522	\$182,096,978	9.14%
Schools	\$1,863,264,988	\$2,357,042,923	\$493,777,935	26.50%
Total County and Schools	\$3,854,966,533	\$4,530,841,445	\$675,874,913	17.53%

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY23 Adopted	FY24 Proposed	Dollar Change	Percent Change
General Fund	\$1,472,085,899	\$1,609,282,948	\$137,197,049	9.32%
Special Revenue Fund	\$178,872,536	\$179,641,791	\$769,256	0.43%
Capital Projects Fund	\$98,366,794	\$120,470,718	\$22,103,924	22.47%
Enterprise Fund	\$34,107,156	\$50,966,239	\$16,859,083	49.43%
Internal Service Fund	\$149,540,900	\$156,050,976	\$6,510,076	4.35%
Trust and Agency Funds	\$500,000	\$0	(\$500,000)	(100.00%)
Adult Detention Center	\$58,228,260	\$57,385,850	(\$842,410)	(1.45%)
Schools	\$1,863,264,988	\$2,357,042,923	\$493,777,935	26.50%
Total All Funds	\$3,854,966,533	\$4,530,841,445	\$675,874,913	17.53%

General Fund Expenditure Budget

The total Prince William County (PWC) general fund budget increases by 9.32% from FY23 to FY24. This includes a 8.61% increase in the County government general fund budget and a 10.07% increase in the transfer to the Schools.

General Fund Expenditures				
	FY23 Adopted	FY24 Proposed	Dollar Change	Percent Change
County Government	\$756,958,133	\$822,157,553	\$65,199,420	8.61%
Transfer to Schools	\$715,127,766	\$787,125,396	\$71,997,629	10.07%
Total General Fund	\$1,472,085,899	\$1,609,282,948	\$137,197,049	9.32%

Totals may not add due to rounding.

Budget Summary

Five-Year Plan

The Proposed FY2024 Budget implements 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.

FY2024-2028 Five-Year Plan					
	FY2024	FY2025	FY2026	FY2027	FY2028
Revenue and Resources					
General Revenue	\$1,375,372,000	\$1,455,473,000	\$1,523,951,800	\$1,586,372,500	\$1,648,998,000
Less Schools Share of General Revenue	(\$787,125,396)	(\$832,967,198)	(\$872,157,615)	(\$907,880,982)	(\$943,721,555)
County Share of General Revenue	\$588,246,604	\$622,505,802	\$651,794,185	\$678,491,518	\$705,276,445
County General Revenue	\$588,246,604	\$622,505,802	\$651,794,185	\$678,491,518	\$705,276,445
Agency Revenue	\$205,774,384	\$214,229,149	\$217,310,631	\$224,505,523	\$229,500,197
County Resources	\$28,136,563	\$15,356,236	\$6,917,371	\$6,459,602	\$5,786,954
Total County Revenue and Resources Available	\$822,157,552	\$852,091,187	\$876,022,187	\$909,456,643	\$940,563,596
Expenditures					
County Operating Expenditures	\$800,197,127	\$832,183,110	\$841,733,048	\$858,622,073	\$871,929,151
County CIP Expenditures	\$21,960,426	\$19,908,077	\$34,289,139	\$50,834,570	\$68,634,445
Total County Expenditure (Operating and CIP)	\$822,157,553	\$852,091,187	\$876,022,187	\$909,456,643	\$940,563,596
Available Capacity	\$0	\$0	\$0	\$0	\$0
Total General Fund Expenditures (Including County Transfer to Schools)	\$1,609,282,948	\$1,685,058,385	\$1,748,179,802	\$1,817,337,625	\$1,884,285,151

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 FY2024 Budget for PWCS includes a total local County transfer of \$791,097,858. Details of the County transfer are summarized in the table and narrative below.

Summary of School Transfer to PWCS			
	FY23 Adopted	FY24 Proposed	\$ Change
Schools Share of General Revenue (57.23%)	\$715,127,766	\$787,125,396	\$71,997,629
Federal government debt service reimbursement on Qualified School Construction Bonds & Virginia Public School Authority (VPSA) Debt	\$1,083,433	\$1,019,029	(\$64,404)
Class Size Reduction Grant	\$1,000,000	\$1,000,000	\$0
Gainesville High School Debt Service Equivalent	\$813,969	\$795,288	(\$18,681)
Cable Grant - Schools Share (57.23%)	\$600,915	\$658,145	\$57,230
School Security Program (Transfer from Police Department)	\$500,000	\$500,000	\$0
Total School Transfer	\$719,126,083	\$791,097,858	\$71,971,774

Budget Summary

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 FY2024 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 FY2023-2027 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.

Budget Summary

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 FY24.

General Fund Revenue & Resource Summary				
	FY23 Adopted Budget	FY24 Proposed Budget	\$ Change FY23/FY24 Proposed	% Change FY23/FY24 Proposed
General Revenues				
All Real Estate Taxes				
Real Estate Taxes - Current Year	\$834,859,000	\$859,649,000	\$24,790,000	2.97%
Real Estate Tax Relief	(\$34,000,000)	(\$36,000,000)	(\$2,000,000)	5.88%
Real Estate Tax Exonerations	(\$12,000,000)	(\$6,000,000)	\$6,000,000	(50.00%)
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	\$20,741,000	\$19,870,000	(\$871,000)	(4.20%)
Real Estate Penalties Current Year	\$2,030,000	\$2,090,000	\$60,000	2.96%
Total All Real Estate Taxes	\$811,330,000	\$839,309,000	\$27,979,000	3.45%
All Personal Property Taxes				
Business Tangible Property	\$80,000,000	\$98,468,000	\$18,468,000	23.09%
Personal Property Taxes - Vehicles - Current Yr	\$166,400,000	\$198,157,000	\$31,757,000	19.08%
PPT Business Tangibles - Prior Year	\$500,000	\$500,000	\$0	0.00%
Personal Property Tax Deferrals	(\$1,000,000)	(\$1,000,000)	\$0	0.00%
Personal Property Penalties Current Year	\$3,000,000	\$4,141,000	\$1,141,000	38.03%
Total All Personal Property Taxes	\$248,900,000	\$300,266,000	\$51,366,000	20.64%
Interest on Taxes				
Interest on all Taxes	\$1,791,000	\$1,927,000	\$136,000	7.59%
Total Interest On Taxes	\$1,791,000	\$1,927,000	\$136,000	7.59%
Total General Property Taxes	\$1,062,021,000	\$1,141,502,000	\$79,481,000	7.48%
Other Local Taxes				
Local Sales Tax	\$74,400,000	\$93,730,000	\$19,330,000	25.98%
Food and Beverage Tax	\$24,500,000	\$32,000,000	\$7,500,000	30.61%
Daily Equipment Rental Tax	\$541,000	\$755,000	\$214,000	39.56%
Consumers Utility Tax	\$13,675,000	\$14,500,000	\$825,000	6.03%
Consumption Tax*	\$0	\$1,700,000	\$1,700,000	-
Bank Franchise Tax	\$2,000,000	\$2,000,000	\$0	0.00%
BPOL Tax	\$29,000,000	\$34,000,000	\$5,000,000	17.24%
BPOL Public Utility Tax*	\$1,400,000	\$0	(\$1,400,000)	(100.00%)
Motor Vehicle License	\$12,000,000	\$12,500,000	\$500,000	4.17%
Deed of Conveyance Tax	\$3,400,000	\$2,300,000	(\$1,100,000)	(32.35%)
Transient Occupancy Tax	\$1,600,000	\$1,794,000	\$194,000	12.13%
Cigarette Tax	\$3,000,000	\$4,635,000	\$1,635,000	54.50%
Total Other Local Taxes	\$165,516,000	\$199,914,000	\$34,398,000	20.78%
Total Local Tax Sources	\$1,227,537,000	\$1,341,416,000	\$113,879,000	9.28%
Additional Revenue Sources				
Revenue from Money & Property	\$7,530,000	\$19,720,000	\$12,190,000	161.89%
Misc Revenue	\$100,000	\$100,000	\$0	0.00%
State Revenue	\$14,326,000	\$14,061,000	(\$265,000)	(1.85%)
Federal Revenue	\$75,000	\$75,000	\$0	0.00%
Total Additional Revenue Sources	\$22,031,000	\$33,956,000	\$11,925,000	54.13%
Total General Revenue	\$1,249,568,000	\$1,375,372,000	\$125,804,000	10.07%

* BPOL Public Utility Tax account is replaced by Consumption Tax account in FY24.

Budget Summary

General Fund Revenue & Resource Summary				
	FY23 Adopted Budget	FY24 Proposed Budget	\$ Change FY23/FY24 Proposed	% Change FY23/FY24 Proposed
<u>Agency Revenue</u>				
Economic Development	\$226,939	\$226,939	\$0	0.00%
Library	\$1,770,035	\$1,770,035	\$0	0.00%
Parks, Recreation & Tourism	\$12,092,414	\$12,387,844	\$295,430	2.44%
Planning	\$2,700	\$2,700	\$0	0.00%
Public Works	\$218,100	\$218,100	\$0	0.00%
Transportation	\$1,239,618	\$1,626,863	\$387,245	31.24%
County Attorney	\$245,186	\$245,186	\$0	0.00%
Elections	\$92,202	\$92,202	\$0	0.00%
Finance	\$4,730,871	\$6,031,965	\$1,301,095	27.50%
Human Rights	\$57,200	\$57,200	\$0	0.00%
Facilities & Fleet Management	\$1,353,741	\$1,491,313	\$137,572	10.16%
Area Agency on Aging	\$2,476,683	\$2,690,946	\$214,263	8.65%
Public Health	\$584,796	\$584,796	\$0	0.00%
Social Services	\$46,272,031	\$44,134,956	(\$2,137,075)	(4.62%)
Virginia Cooperative Extension	\$533,478	\$543,480	\$10,002	1.87%
Community Services	\$29,915,134	\$30,475,101	\$559,967	1.87%
Non-Departmental	\$23,476,663	\$16,368,493	(\$7,108,170)	(30.28%)
Debt Service	\$24,121,797	\$25,519,255	\$1,397,457	5.79%
Circuit Court Clerk	\$3,863,115	\$3,863,115	\$0	0.00%
Commonwealth's Attorney	\$3,013,697	\$3,013,697	\$0	0.00%
Criminal Justice Services	\$1,380,933	\$1,380,933	\$0	0.00%
Fire & Rescue	\$30,954,849	\$30,705,532	(\$249,317)	(0.81%)
General District Court	\$2,392,930	\$2,392,930	\$0	0.00%
Juvenile & Domestic Relations Court	\$46,935	\$46,935	\$0	0.00%
Police	\$12,439,025	\$12,439,025	\$0	0.00%
Public Safety Communications	\$3,725,646	\$3,390,525	(\$335,121)	(8.99%)
Sheriff	\$4,074,318	\$4,074,318	\$0	0.00%
Total Agency Revenue	\$211,301,036	\$205,774,384	(\$5,526,651)	(2.62%)
Total General Fund Revenue	\$1,460,869,036	\$1,581,146,384	\$120,277,349	8.23%
<u>County Resources</u>				
<u>Budgeted County Resources</u>				
Indirect Cost Transfers:				
Transfer from FMO Development Services	\$223,082	\$172,786	(\$50,296)	(22.55%)
Transfer from Site Dev Review & Inspection	\$709,316	\$877,189	\$167,873	23.67%
Transfer from Building Development	\$1,275,076	\$1,326,698	\$51,622	4.05%
Transfer from Mosquito & Forest Pest	\$245,840	\$339,934	\$94,094	38.27%
Transfer from Stormwater Management Fee	\$791,429	\$806,335	\$14,906	1.88%
Transfer from SW Operations	\$1,502,855	\$1,261,178	(\$241,677)	(16.08%)
Total Indirect Cost Transfers	\$4,747,598	\$4,784,120	\$36,522	0.76%
Special Taxing District Debt Support	\$989,499	\$989,499	\$0	0.00%
Total Budgeted County Resources	\$5,737,097	\$5,773,619	\$36,522	0.64%
Total Budgeted Revenue & Resources	\$1,466,606,133	\$1,586,920,003	\$120,313,870	8.20%

Budget Summary

General Fund Revenue & Resource Summary				
	FY23 Adopted Budget	FY24 Proposed Budget	\$ Change FY23/FY24 Proposed	% Change FY23/FY24 Proposed
<u>Other County Resources</u>				
Recordation Tax Rev Committed for Transportation Projects	(\$10,760,000)	(\$6,308,700)	\$4,451,300	(41.37%)
Recordation Tax Rev Used for Transportation Debt Service/TRIP	\$6,382,710	\$6,295,325	(\$87,385)	(1.37%)
Transient Occupancy Tax Revenue Committed for Tourism	(\$2,430,620)	(\$2,721,620)	(\$291,000)	11.97%
Transient Occupancy Tax Used for Tourism	\$2,536,886	\$3,105,868	\$568,982	22.43%
Use of Fire & Rescue Four For Life Fund Balance	\$14,549	(\$7,469)	(\$22,018)	(151.34%)
Use of State Fire Programs Fund for E591 Engine Replacement	\$830,000	\$0	(\$830,000)	(100.00%)
Use of State Fire Programs for Burn Building Facility Repairs	\$100,000	\$100,000	\$0	0.00%
Use of State Fire Programs for Equipment	\$0	\$2,567,000	\$2,567,000	-
Use of Fund Balance for Homeland Security	\$23,691	(\$268,149)	(\$291,840)	(1,231.86%)
Add Funds to Fire Programs	(\$35,700)	(\$35,700)	\$0	0.00%
Use of Fund Balance for Victim Witness	\$25,905	\$0	(\$25,905)	(100.00%)
Use of Capital Reserve for Building & Facilities Capital Program	\$0	\$4,000,000	\$4,000,000	-
Use of Capital Reserve for Building & Facilities Capital Program (for Parks)	\$0	\$2,000,000	\$2,000,000	-
Use of Capital Reserve for PSC 911 Call Handling Communications at Schools	\$0	\$3,000,000	\$3,000,000	-
Use of Capital Reserve for Gar-Field Police Station Storage Tank Replacement	\$0	\$3,000,000	\$3,000,000	-
Use of Capital Reserve for Judicial Center Renovation Capital Project	\$10,000,000	\$6,300,000	(\$3,700,000)	(37.00%)
Add Funds to Cable Franchise Fee Fund	(\$449,085)	(\$483,611)	(\$34,526)	7.69%
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%
Total Other County Resources	\$6,058,336	\$22,362,944	\$16,304,608	269.13%
Total County Resources	\$11,795,433	\$28,136,563	\$16,341,130	138.54%
Total Revenue & Resources	\$1,472,664,469	\$1,609,282,947	\$136,618,478	9.28%

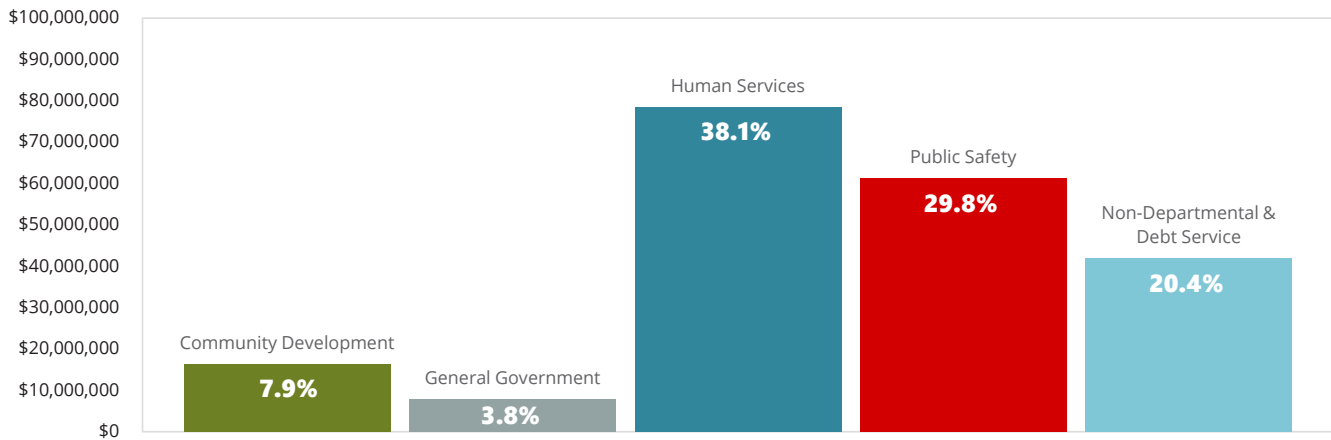
Budget Summary

Calculation of County & Schools General Revenue Split				
	FY23 Adopted Budget	FY24 Proposed Budget	\$ Change FY23/FY24 Proposed	% Change FY23/FY24 Proposed
Revenue & Resources County/School Split				
Total General Revenues	\$1,249,568,000	\$1,375,372,000	\$125,804,000	10.07%
Total Split Between County & Schools	\$1,249,568,000	\$1,375,372,000	\$125,804,000	10.07%
School Share of County / School Split (57.23%)	\$715,127,766	\$787,125,396	\$71,997,629	10.07%
County Share of County / School Split (42.77%)	\$534,440,234	\$588,246,604	\$53,806,371	10.07%
Other County Resources (Not Split with Schools)				
Agency Revenue	\$211,301,036	\$205,774,384	(\$5,526,651)	(2.62%)
Budgeted County Resources	\$5,737,097	\$5,773,619	\$36,522	0.64%
Other County Resources	\$6,058,336	\$22,362,944	\$16,304,608	269.13%
County Share of General Fund Total	\$757,536,703	\$822,157,552	\$64,620,849	8.53%
Total County & Transfer to Schools	\$1,472,664,469	\$1,609,282,947	\$136,618,478	9.28%

Agency Revenue by Functional Area

Agencies receive revenue from various sources to support expenditure activity. The total agency revenue for FY24 is \$205.7 million. The chart below details FY24 agency revenue by functional area. Two functional areas represent 67.9% of the total, the Human Services functional area (38.1%) and Public Safety functional area (29.8%).

Agency Revenue by Functional Area



Budget Summary

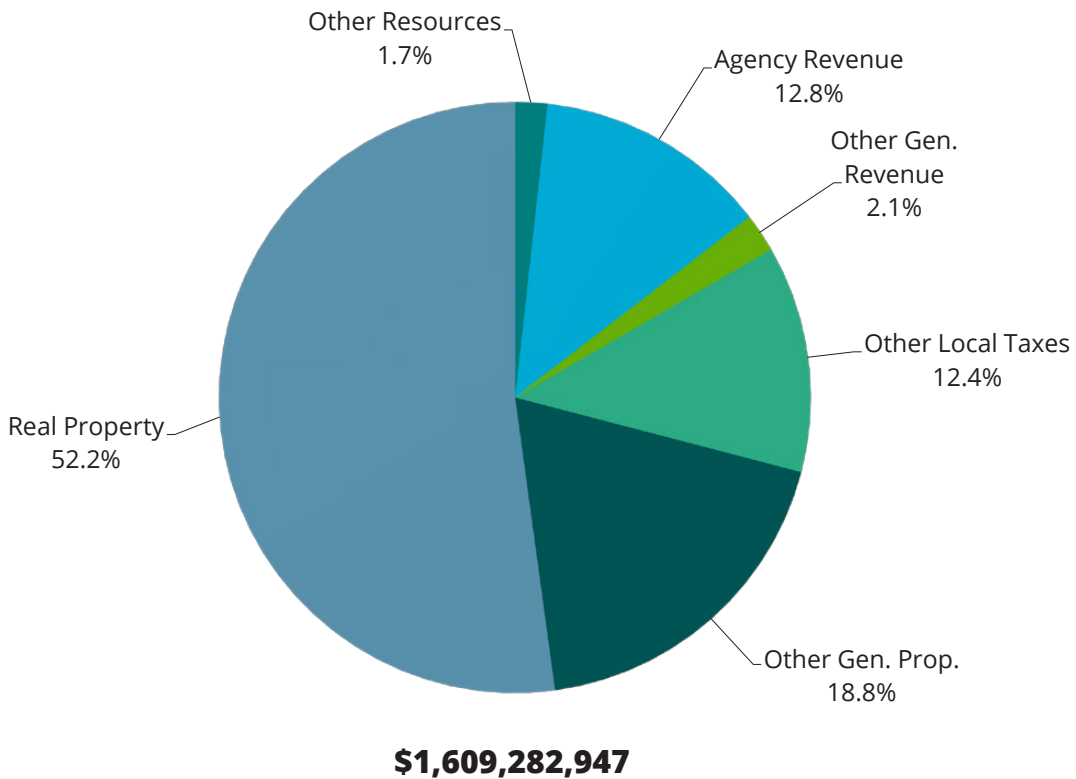
General Fund Revenue Summary

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 FY24 funding sources for the general fund.

The four largest sources provide 96.2% 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, and food and beverage tax.

FY2024 Funding Sources General Fund



Budget Summary

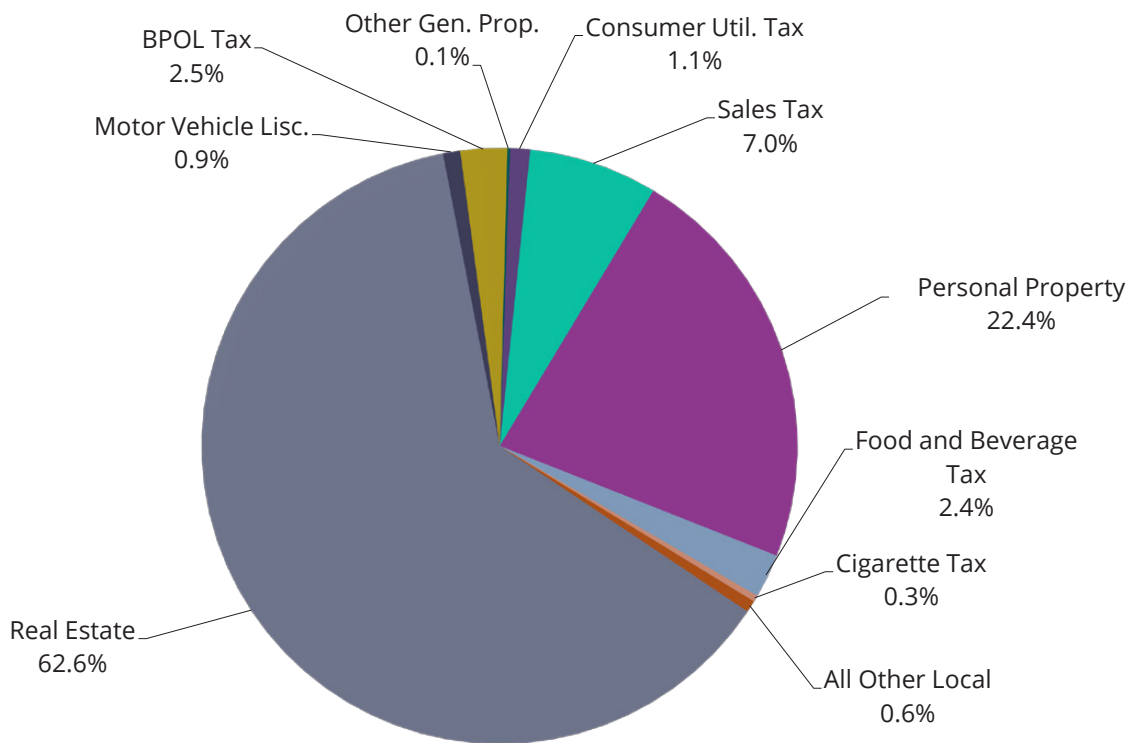
General Fund Local Tax Sources

Local tax sources make up a majority of funding in the County's general fund. The three largest sources provide 92.0% of total local tax dollars from real estate tax assessed on all taxable residential and commercial real estate (\$0.977 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 FY2024 Local Tax Sources



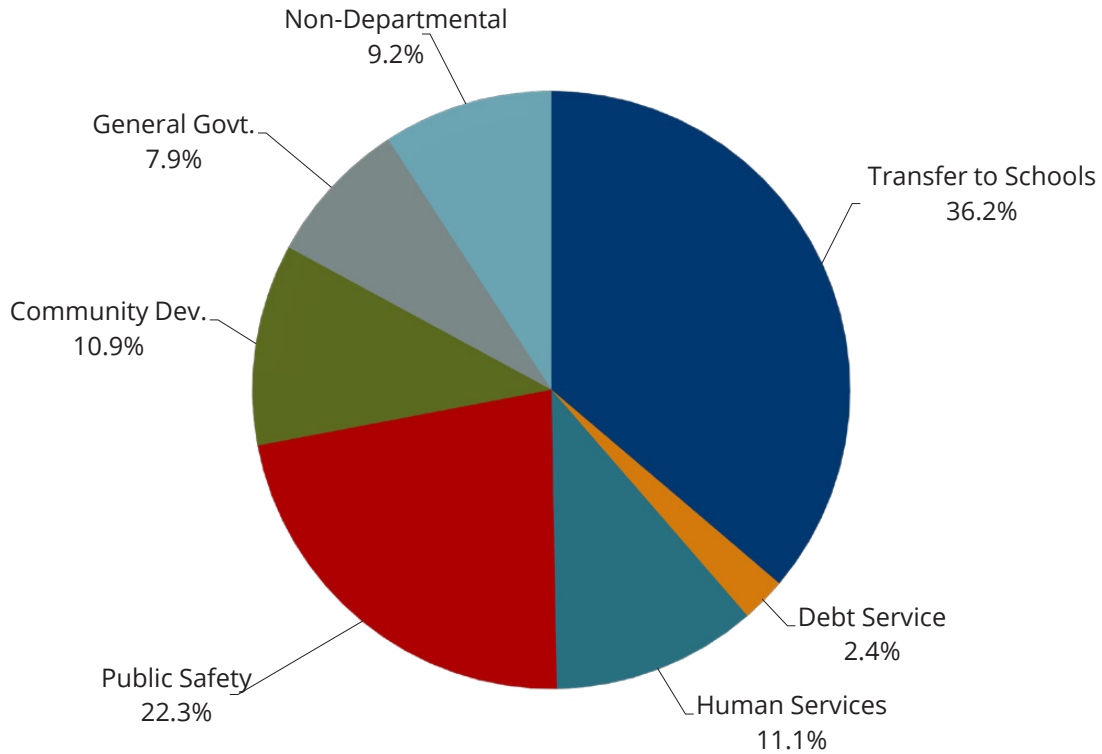
\$1,341,416,000

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.

FY2024 Total County Government Budget by Functional Categories



\$2,173,798,522

Budget Summary

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Proposed 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	\$44,651,585	\$3,255,860	7.87%
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	\$5,080,292	\$448,287	9.68%
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	\$85,072,901	\$6,525,068	8.31%
General Government							
Board of County Supervisors	\$4,625,692	\$4,359,134	\$4,580,016	\$5,517,025	\$5,674,523	\$157,498	2.85%
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	\$6,253,340	\$785,604	14.37%
Finance	\$21,805,817	\$23,581,381	\$26,630,686	\$24,260,410	\$28,091,863	\$3,831,453	15.79%
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	\$39,637,176	\$4,597,378	13.12%
Subtotal	\$43,230,336	\$74,796,201	\$84,504,118	\$86,204,953	\$97,820,045	\$11,615,091	13.47%
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	0.00%
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	\$72,808,401	\$6,973,216	10.59%
Subtotal	\$119,595,360	\$128,384,004	\$143,155,784	\$162,230,737	\$173,094,482	\$10,863,744	6.70%

Budget Summary

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Proposed 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	\$119,383,235	\$9,482,880	8.63%
General District Court	\$300,898	\$525,538	\$590,388	\$1,284,237	\$1,406,840	\$122,602	9.55%
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	\$138,136,976	\$16,221,316	13.31%
Public Safety Communications	\$11,544,079	\$12,563,413	\$12,848,715	\$14,214,892	\$15,210,191	\$995,299	7.00%
Sheriff	\$13,281,458	\$13,856,620	\$14,417,917	\$15,610,905	\$16,074,705	\$463,800	2.97%
Transfer to Adult Detention Center	\$31,565,839	\$33,452,962	\$35,374,694	\$38,066,380	\$36,906,332	(\$1,160,048)	(3.05%)
Subtotal	\$292,466,171	\$304,071,806	\$307,660,397	\$326,385,421	\$355,411,488	\$29,026,067	8.89%
Debt							
Debt Service	\$49,900,072	\$53,258,272	\$72,347,253	\$52,935,209	\$52,715,214	(\$219,995)	(0.42%)
Subtotal	\$49,900,072	\$53,258,272	\$72,347,253	\$52,935,209	\$52,715,214	(\$219,995)	(0.42%)
Transfers							
Transfer to General Fund & Capital Reserve	\$0	\$1,800,000	\$4,725,091	\$0	\$0	\$0	0.00%
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	0.00%
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%

Budget Summary

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Proposed Budget	\$ Change FY23 to FY24	% Change FY23 to FY24
Non-Departmental							
Unclassified Administrative	\$25,422,555	\$34,280,969	\$11,394,841	\$19,416,926	\$19,647,677	\$230,751	1.19%
Contingency	\$0	\$186,000	\$0	\$500,000	\$500,000	\$0	0.00%
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	\$12,742,808	\$29,783,416	\$31,328,129	\$1,544,713	5.19%
Total Without School Transfer	\$644,809,688	\$674,032,834	\$713,816,653	\$756,958,133	\$822,157,553	\$65,199,420	8.61%
Transfer to Schools	\$608,924,218	\$628,061,601	\$655,799,176	\$715,127,766	\$787,125,396	\$71,997,629	10.07%
Total With School Transfer	\$1,253,733,906	\$1,302,094,435	\$1,369,615,829	\$1,472,085,899	\$1,609,282,948	\$137,197,049	9.32%

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	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Proposed 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%
TOT 2% Direct to PWC (NVTA)	\$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	\$1,374,786	\$0	0.00%
Total Special Revenue Funds	\$127,941,962	\$132,943,101	\$135,891,807	\$178,872,536	\$179,641,791	\$769,256	0.43%
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	\$255,712	\$75,000	\$75,000	\$0	0.00%
Parks, Recreation & Tourism	\$4,985,786	\$4,264,485	\$5,167,287	\$6,357,503	\$6,562,024	\$204,521	3.22%
Solid Waste	\$18,899,492	\$27,037,970	\$30,385,774	\$27,674,654	\$44,329,216	\$16,654,562	60.18%
Total Enterprise Funds	\$24,151,132	\$34,354,279	\$35,808,773	\$34,107,156	\$50,966,239	\$16,859,083	49.43%
Internal Service Funds							
Information Technology	\$40,182,552	\$39,210,360	\$34,483,956	\$42,341,710	\$44,140,398	\$1,798,687	4.25%
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	0.00%
Casualty Pool/Worker's Compensation	\$7,524,930	\$6,719,613	\$9,119,896	\$0	\$0	\$0	0.00%
Total Internal Service Funds	\$125,275,651	\$126,256,365	\$130,716,195	\$149,540,900	\$156,050,976	\$6,510,076	4.35%

Budget Summary

Expenditure Summary							
Department/Agency	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Year Ending Actuals	FY23 Adopted Budget	FY24 Proposed 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	\$134,372	\$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	\$10,208,521	\$500,000	\$0	(\$500,000)	(100.00%)
Component Units							
Adult Detention Center	\$74,761,421	\$52,821,848	\$74,117,403	\$58,228,260	\$57,385,850	(\$842,410)	(1.45%)
Total Adult Detention Center Fund	\$74,761,421	\$52,821,848	\$74,117,403	\$58,228,260	\$57,385,850	(\$842,410)	(1.45%)
Schools							
Operating Fund	\$1,103,547,672	\$1,136,193,219	\$1,306,928,784	\$1,416,718,282	\$1,515,130,116	\$98,411,834	6.95%
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	\$512,041,482	\$382,942,378	296.63%
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	\$2,357,042,923	\$493,777,935	26.50%
Grand Total All Funds	\$3,193,388,365	\$3,326,264,976	\$3,519,045,617	\$3,854,966,533	\$4,530,841,445	\$675,874,913	17.53%

Budget Summary

General Fund Expenditure Summary

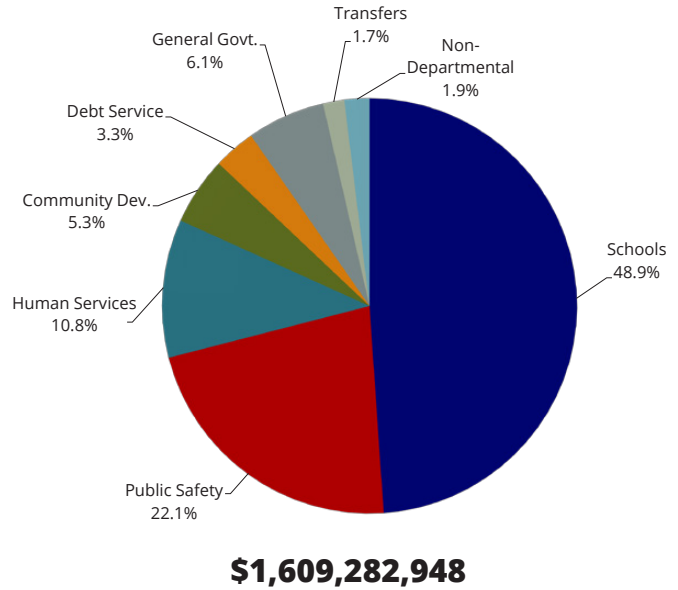
Functional Areas with School Transfer

The general fund is grouped into eight functional categories with four representing 87.9% of the total. Functional categories illustrate the types of services County revenue is buying for residents.

The largest category supports funding for the Schools (48.9%). The next three are Public Safety (22.1%), Human Services (10.8%) and General Government (6.1%).

FY2024 General Fund Budget by Function Categories

(Includes School Transfer Budget)



General Fund Expenditure Summary

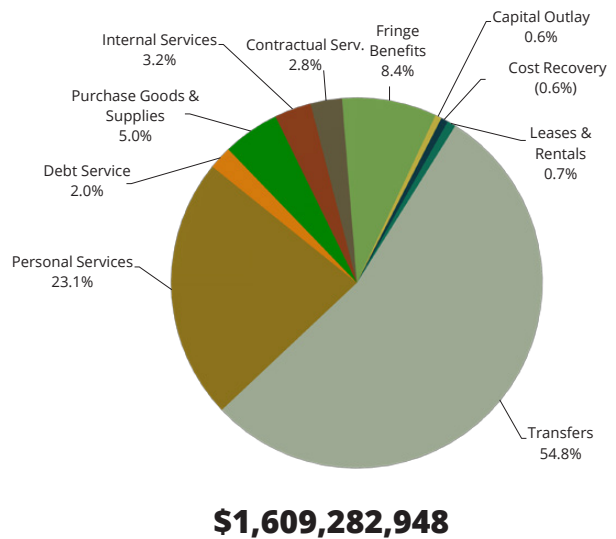
Expenditure Categories with School Transfer

The general fund is grouped into ten expenditure categories with three representing 86.3% of the total. The largest category is transfers (54.8%), which includes funding transfers to the Schools (\$787.1 million), Adult Detention Center (\$36.9 million), and general fund support to other funds within County government.

The next two largest categories (Personal Services and Fringe Benefits) support salaries and benefits for all full-time, part-time, and temporary County employees and total 31.5% of general fund expenditures.

FY2024 General Fund Budget by Category of Expenditure

(Includes School Transfer Budget)



Budget Summary

General Fund Expenditure Summary

Functional Areas without School Transfer

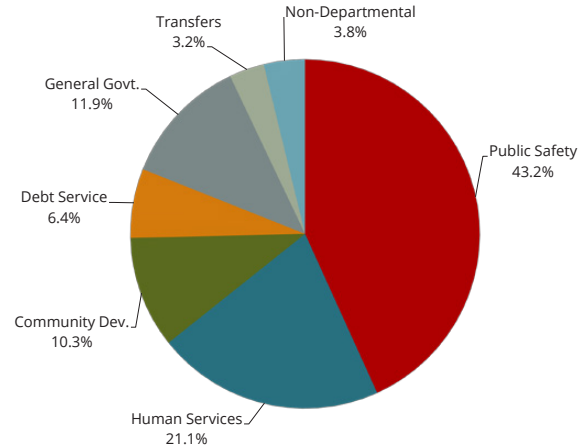
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories with two representing 64.3% of the total. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (43.2%) and Human Services (21.1%) agencies. The other categories that include departmental budgets are General Government (11.9%) 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, and support to development fee agencies.

FY2024 General Fund Budget by Functional Categories

(Excludes School Transfer Budget)



\$822,157,553

General Fund Expenditure Summary

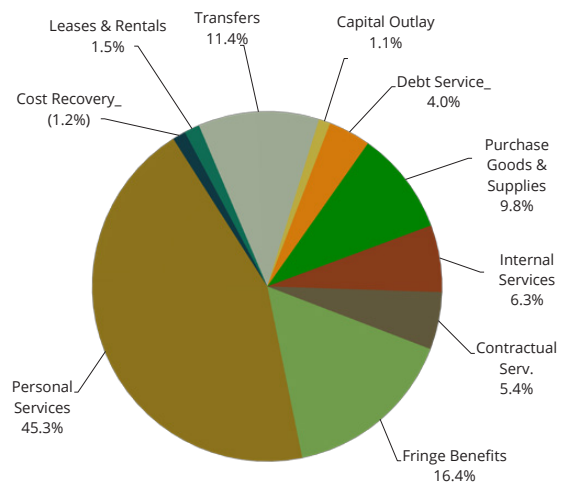
Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with three representing 73.1% of the total. The largest categories (Personal Services and Fringe Benefits) support salaries and benefits for County employees and total 61.7%. The third largest category is Transfers (11.4%) funding transfers out to other funds including Adult Detention Center and the Capital Projects Fund. Other categories include:

- Purchase Goods & Supplies – supply, equipment, and training expenses.
- 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.

FY2024 General Fund Budget by Category of Expenditure

(Excludes School Transfer Budget)



\$822,157,553

Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	FY22 Adopted Total Positions	FY23 Adopted Total Positions	FY23 Off-Cycle Position Adjustments	FY24 Eliminated Position Adjustments	FY24 New Position Adjustments	FY24 Adopted Total Positions
<u>Community Development:</u>						
Development Services	120.00	130.00	6.00	0.00	6.00	142.00
Economic Development	20.00	20.00	0.00	0.00	0.00	20.00
Library	208.14	208.14	(0.28)	0.00	0.00	207.86
Parks, Recreation & Tourism	440.94	447.60	(2.42)	(3.50)	2.46	444.14
Planning	31.00	32.00	0.00	0.00	3.00	35.00
Public Works	202.00	204.00	0.00	0.00	0.00	204.00
Transportation	47.80	51.00	0.00	0.00	2.00	53.00
Subtotal	1,069.88	1,092.74	3.30	(3.50)	13.46	1,106.00
<u>General Government:</u>						
Board of County Supervisors *	2.00	2.00	0.00	0.00	0.00	2.00
County Attorney	29.00	33.00	0.00	0.00	1.00	34.00
Elections	17.00	17.00	0.00	0.00	0.00	17.00
Executive Management	29.00	31.00	0.00	(2.00)	5.00	34.00
Facilities & Fleet Management	163.47	162.47	1.00	0.00	6.00	169.47
Finance	176.00	185.00	4.00	0.00	15.00	204.00
Human Resources	32.50	34.50	1.50	0.00	3.00	39.00
Human Rights	7.00	6.00	0.00	0.00	0.00	6.00
Information Technology	104.88	104.88	(2.88)	(7.00)	0.00	95.00
Management & Budget	12.00	12.00	0.00	0.00	1.00	13.00
Subtotal	572.85	587.85	3.62	(9.00)	31.00	613.47
<u>Human Services:</u>						
Area Agency on Aging	34.00	34.00	0.00	0.00	0.00	34.00
Community Services	393.76	431.01	3.50	0.00	0.00	434.51
Housing & Community Development	25.00	26.50	0.50	0.00	0.00	27.00
Public Health	3.60	8.60	0.00	0.00	0.00	8.60
Social Services	428.23	440.23	0.00	0.00	0.00	440.23
Virginia Cooperative Extension	7.71	7.71	0.00	0.00	0.00	7.71
Subtotal	892.30	948.05	4.00	0.00	0.00	952.05
<u>Public Safety:</u>						
Adult Detention Center	440.40	439.40	(15.00)	(23.00)	0.00	401.40
Circuit Court Clerk	52.00	55.00	0.00	0.00	0.00	55.00
Circuit Court Judges	13.00	16.00	0.00	0.00	0.00	16.00
Commonwealth's Attorney	59.00	67.00	0.00	0.00	7.00	74.00
Criminal Justice Services	50.60	50.60	(0.10)	0.00	0.00	50.50
Fire & Rescue	774.70	777.70	2.00	0.00	0.00	779.70
General District Court	5.00	5.00	0.00	(2.00)	0.00	3.00
Juvenile & Domestic Relations District Court	2.00	2.00	0.00	0.00	0.00	2.00
Juvenile Court Service Unit	6.00	6.00	0.00	0.00	0.00	6.00
Police	909.00	923.40	(0.20)	0.00	0.00	923.20
Public Safety Communications	120.00	123.00	0.00	0.00	0.00	123.00
Sheriff	110.50	114.50	0.00	0.00	0.00	114.50
Subtotal	2,542.20	2,579.60	(13.30)	(25.00)	7.00	2,548.30
Total FTE Positions	5,077.23	5,208.24	(2.38)	(37.50)	51.46	5,219.82

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

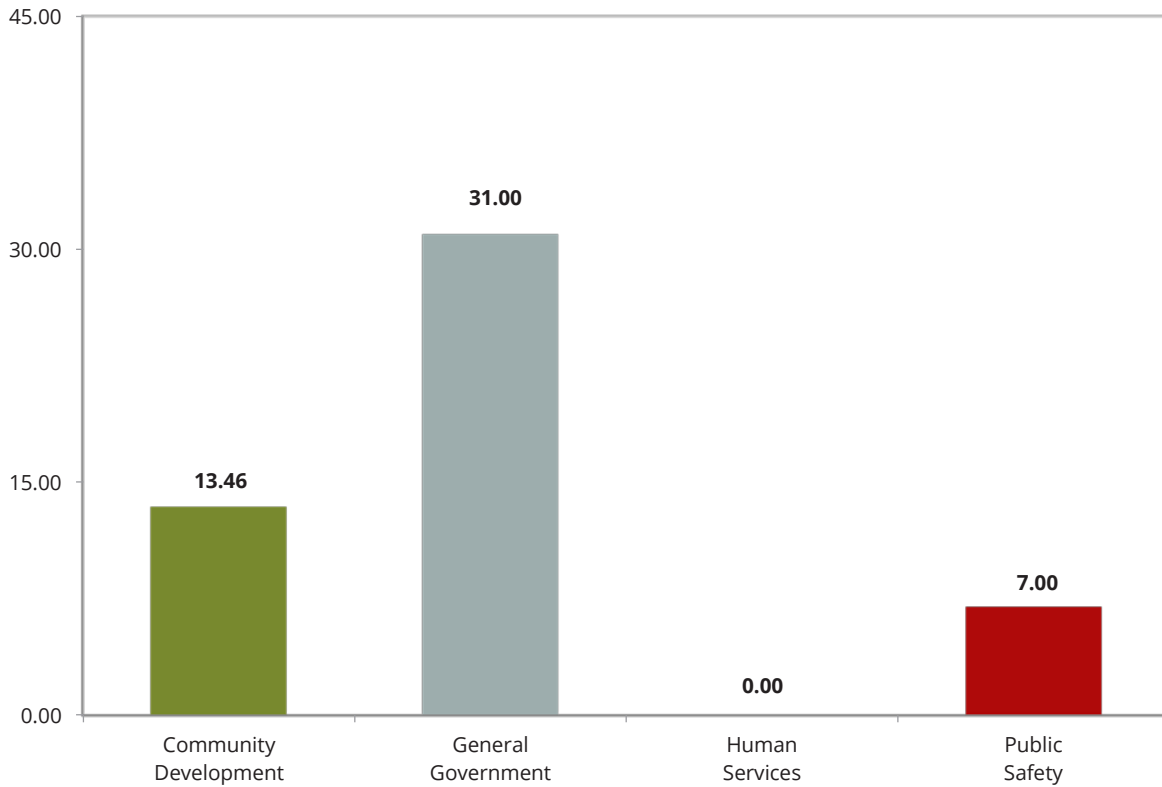
Budget Summary

Summary of New Positions Established in FY24			
Department	Position Title	Effective Date	Total FTE Added
Development Services	Development Project Manager Supervisor	7/1/2023	1.00
Development Services	Development Services Technician	7/1/2023	2.00
Development Services	Senior Code Enforcement Inspector	7/1/2023	1.00
Development Services	Senior Inspector	7/1/2023	2.00
Development Services Total			6.00
Parks, Recreation & Tourism	Maintenance & Operations Specialist	7/1/2023	0.10
Parks, Recreation & Tourism	Maintenance & Operations Technician	7/1/2023	1.21
Parks, Recreation & Tourism	Maintenance & Operations Worker	7/1/2023	0.51
Parks, Recreation & Tourism	Recreation Assistant	7/1/2023	0.32
Parks, Recreation & Tourism	Recreation Senior Assistant	7/1/2023	0.32
Parks, Recreation & Tourism Total			2.46
Planning	Principal Planner	7/1/2023	2.00
Planning	Senior Development Services Technician	7/1/2023	1.00
Planning Total			3.00
Transportation	Principal Planner	7/1/2023	1.00
Transportation	Traffic Safety Engineering Manager	7/1/2023	1.00
Transportation Total			2.00
County Attorney	Paralegal	7/1/2023	1.00
County Attorney Total			1.00
Executive Management	Administrative Specialist	7/1/2023	1.00
Executive Management	Communications Analyst	7/1/2023	1.00
Executive Management	Environmental Program Manager	7/1/2023	1.00
Executive Management	Public Safety Manager	7/1/2023	1.00
Executive Management	Senior Executive Assistant	7/1/2023	1.00
Executive Management Total			5.00
Finance	Business Services Analyst	7/1/2023	2.00
Finance	Financial Regulatory Specialist	7/1/2023	4.00
Finance	Financial Regulatory Technician	7/1/2023	6.00
Finance	Fiscal Specialist	1/1/2024	2.00
Finance	Principal Fiscal Analyst	7/1/2023	1.00
Finance Total			15.00
Human Resources	Senior Human Resources Business Partner	7/1/2023	1.00
Human Resources	Senior Human Resources Business Partner	1/1/2024	2.00
Human Resources Total			3.00
Management & Budget	Principal Fiscal Analyst	1/1/2024	1.00
Management & Budget Total			1.00
Facilities & Fleet Management	Business Services Analyst	7/1/2023	1.00
Facilities & Fleet Management	Maintenance & Operations Specialist	7/1/2023	1.00
Facilities & Fleet Management	Maintenance & Operations Supervisor	7/1/2023	1.00
Facilities & Fleet Management	Maintenance & Operations Technician	7/1/2023	1.00
Facilities & Fleet Management	Principal Engineer	7/1/2023	1.00
Facilities & Fleet Management	Senior Engineer	7/1/2023	1.00
Facilities & Fleet Management Total			6.00
Commonwealth's Attorney	Assistant Commonwealth Attorney	7/1/2023	3.00
Commonwealth's Attorney	Human Services Specialist	7/1/2023	2.00
Commonwealth's Attorney	Senior Assistant Commonwealth	7/1/2023	2.00
Commonwealth's Attorney Total			7.00
Total New FTE Positions in FY24			51.46

Note, this table does not include the 37.5 FTE reduction included in the proposed budget.

Budget Summary

FY24 New Positions Established by Functional Area



51.46 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.

* This chart does not include proposed reduction of 37.50 FTEs attributed to long-term vacancies.