

# Expenditures

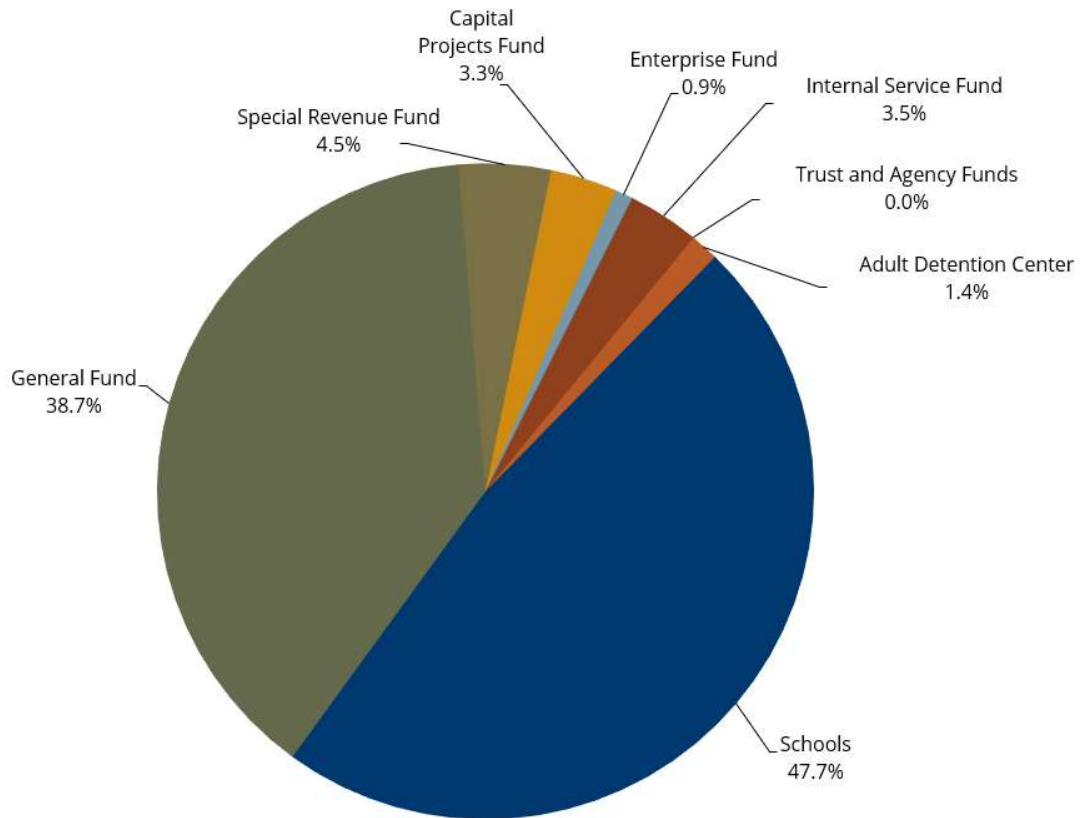
## County Budget by Fund Area

The total FY26 all funds budget is \$5.1 billion as shown below. This is an increase of 12.59% over the FY25 adopted total. Excluding the Schools, the total County government all funds FY26 budget increased \$179.7 million or 7.19% compared to the FY25 budget. The overall School fund increased \$393.2 million or 19.19% compared to the FY25 budget.

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY25 Adopted	FY26 Adopted	Dollar Change	Percent Change
General Fund	\$1,809,325,570	\$1,981,562,829	\$172,237,259	9.52%
Special Revenue Fund	\$196,995,839	\$231,895,514	\$34,899,675	17.72%
Capital Projects Fund	\$212,667,653	\$169,126,718	(\$43,540,935)	(20.47%)
Enterprise Fund	\$53,712,191	\$43,997,577	(\$9,714,615)	(18.09%)
Internal Service Fund	\$165,315,479	\$181,847,879	\$16,532,400	10.00%
Trust and Agency Funds	\$0	\$0	\$0	-
Adult Detention Center	\$62,260,865	\$71,560,566	\$9,299,700	14.94%
Schools	\$2,049,338,488	\$2,442,534,554	\$393,196,066	19.19%
<b>Total All Funds</b>	<b>\$4,549,616,085</b>	<b>\$5,122,525,636</b>	<b>\$572,909,551</b>	<b>12.59%</b>

## FY2026 Total County Budget by Fund Areas

(Includes Operating Transfers out)



**\$5,122,525,636**

# Expenditure Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
<b>SECTION ONE:</b>							
<b>GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Mobility, Economic Growth &amp; Resiliency</b>							
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	\$9,279,136	(\$670,034)	(6.73%)
Planning	\$4,833,715	\$2,999,733	\$2,779,182	\$4,992,126	\$4,188,331	(\$803,795)	(16.10%)
Public Works	\$4,567,140	\$5,160,366	\$6,286,793	\$6,433,437	\$6,922,616	\$489,179	7.60%
Transportation	\$3,482,431	\$4,093,344	\$5,169,318	\$4,534,585	\$4,471,220	(\$63,365)	(1.40%)
<b>Subtotal</b>	<b>\$19,627,681</b>	<b>\$18,046,584</b>	<b>\$19,839,240</b>	<b>\$26,029,173</b>	<b>\$24,981,473</b>	<b>(\$1,047,700)</b>	<b>(4.03%)</b>
<b>Government Operations, Performance &amp; Innovation</b>							
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	\$45,478,915	\$2,332,287	5.41%
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%
<b>Subtotal</b>	<b>\$84,504,118</b>	<b>\$96,389,621</b>	<b>\$101,160,132</b>	<b>\$109,455,934</b>	<b>\$120,975,578</b>	<b>\$11,519,644</b>	<b>10.52%</b>
<b>Health, Wellbeing &amp; Environmental Sustainability</b>							
Area Agency on Aging	\$7,444,498	\$8,584,814	\$9,208,863	\$9,536,471	\$10,746,800	\$1,210,329	12.69%
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	\$49,803,465	\$3,682,089	7.98%
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	\$91,479,101	\$8,743,085	10.57%
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%
<b>Subtotal</b>	<b>\$202,074,957</b>	<b>\$229,439,426</b>	<b>\$252,646,695</b>	<b>\$263,326,888</b>	<b>\$293,243,623</b>	<b>\$29,916,735</b>	<b>11.36%</b>

# Expenditure Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
<b><u>Safe &amp; Secure Community</u></b>							
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	\$7,077,787	\$784,575	12.47%
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	\$147,660,314	\$12,000,896	8.85%
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	\$118,589	\$118,589	\$0	0.00%
Police	\$116,497,596	\$131,381,075	\$145,238,885	\$153,017,630	\$160,673,820	\$7,656,190	5.00%
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	\$39,156,507	\$1,199,206	3.16%
<b>Subtotal</b>	<b>\$306,285,221</b>	<b>\$332,352,325</b>	<b>\$378,420,939</b>	<b>\$394,524,410</b>	<b>\$420,396,976</b>	<b>\$25,872,566</b>	<b>6.56%</b>
<b><u>Debt</u></b>							
Debt Service	\$72,347,253	\$52,688,225	\$57,742,945	\$55,268,088	\$56,493,595	\$1,225,507	2.22%
<b>Subtotal</b>	<b>\$72,347,253</b>	<b>\$52,688,225</b>	<b>\$57,742,945</b>	<b>\$55,268,088</b>	<b>\$56,493,595</b>	<b>\$1,225,507</b>	<b>2.22%</b>
<b><u>Transfers</u></b>							
Transfer to General Fund & Capital Reserve	\$4,725,091	\$0	\$0	\$0	\$2,400,000	\$2,400,000	-
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	\$16,243	-
Transfer to Other Funds	\$0	\$687,796	\$0	\$0	\$0	\$0	-
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%)
<b>Subtotal</b>	<b>\$16,234,614</b>	<b>\$22,580,480</b>	<b>\$42,715,295</b>	<b>\$8,996,072</b>	<b>\$25,777,665</b>	<b>\$16,781,594</b>	<b>186.54%</b>

## Expenditure Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
<b>Non-Departmental</b>							
Administrative & Support Services	\$13,358,157	\$26,471,725	\$25,137,352	\$24,874,151	\$33,729,291	\$8,855,140	35.60%
Contingency	\$0	\$0	\$0	\$3,638,050	\$1,626,656	(\$2,011,394)	(55.29%)
Countywide Insurance Programs	\$1,110,921	\$651,234	\$660,910	\$12,010,452	\$12,558,927	\$548,475	4.57%
Unemployment Insurance	\$237,046	\$40,270	\$54,648	\$170,000	\$170,000	\$0	0.00%
<b>Subtotal</b>	<b>\$14,706,124</b>	<b>\$27,163,229</b>	<b>\$25,852,910</b>	<b>\$40,692,653</b>	<b>\$48,084,874</b>	<b>\$7,392,221</b>	<b>18.17%</b>
<b>Total Without School Transfer</b>	<b>\$715,779,969</b>	<b>\$778,659,889</b>	<b>\$878,378,156</b>	<b>\$898,293,218</b>	<b>\$989,953,785</b>	<b>\$91,660,567</b>	<b>10.20%</b>
<b>Transfer to Schools</b>	<b>\$655,799,176</b>	<b>\$785,810,321</b>	<b>\$826,030,851</b>	<b>\$911,032,352</b>	<b>\$991,609,044</b>	<b>\$80,576,692</b>	<b>8.84%</b>
<b>Total With School Transfer</b>	<b>\$1,371,579,145</b>	<b>\$1,564,470,211</b>	<b>\$1,704,409,006</b>	<b>\$1,809,325,570</b>	<b>\$1,981,562,829</b>	<b>\$172,237,259</b>	<b>9.52%</b>

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.

# Expenditure Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
<b>SECTION TWO:</b>							
<b>NON GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Special Revenue Funds</b>							
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	\$36,322,112	\$1,777,920	5.15%
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	\$60,025,828	\$14,083,440	30.65%
Fire & Rescue Levy	\$57,311,536	\$68,026,688	\$66,074,763	\$77,443,758	\$93,448,379	\$16,004,621	20.67%
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%)
<b>Total Special Revenue Funds</b>	<b>\$135,891,807</b>	<b>\$156,951,475</b>	<b>\$169,231,185</b>	<b>\$196,995,839</b>	<b>\$231,895,514</b>	<b>\$34,899,675</b>	<b>17.72%</b>
<b>Capital Project Funds</b>							
Capital Project Funds	\$139,070,731	\$257,315,500	\$224,542,157	\$212,667,653	\$169,126,718	(\$43,540,935)	(20.47%)
<b>Total Capital Project Funds</b>	<b>\$139,070,731</b>	<b>\$257,315,500</b>	<b>\$224,542,157</b>	<b>\$212,667,653</b>	<b>\$169,126,718</b>	<b>(\$43,540,935)</b>	<b>(20.47%)</b>
<b>Enterprise Funds</b>							
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%)
<b>Total Enterprise Funds</b>	<b>\$33,605,098</b>	<b>\$34,458,308</b>	<b>\$44,519,644</b>	<b>\$53,712,191</b>	<b>\$43,997,577</b>	<b>(\$9,714,615)</b>	<b>(18.09%)</b>
<b>Internal Service Funds</b>							
Information Technology	\$34,483,956	\$41,427,575	\$43,360,133	\$48,417,468	\$57,321,161	\$8,903,692	18.39%
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	-
<b>Total Internal Service Funds</b>	<b>\$130,716,195</b>	<b>\$145,700,171</b>	<b>\$149,092,590</b>	<b>\$165,315,479</b>	<b>\$181,847,879</b>	<b>\$16,532,400</b>	<b>10.00%</b>

# Expenditure Summary

Expenditure Summary							
Department/Agency	FY22 Year Ending Actuals	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Adopted Budget	FY26 Adopted Budget	\$ Change FY25 to FY26	% Change FY25 to FY26
<b>Trust and Agency Funds</b>							
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	-
<b>Total Trust &amp; Agency Funds</b>	<b>\$10,073,743</b>	<b>\$10,983,960</b>	<b>\$10,917,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Component Units</b>							
Adult Detention Center	\$74,853,073	\$52,718,422	\$61,163,376	\$62,260,865	\$71,560,566	\$9,299,700	14.94%
<b>Total Adult Detention Center Fund</b>	<b>\$74,853,073</b>	<b>\$52,718,422</b>	<b>\$61,163,376</b>	<b>\$62,260,865</b>	<b>\$71,560,566</b>	<b>\$9,299,700</b>	<b>14.94%</b>
<b>Schools</b>							
Operating Fund	\$1,306,928,784	\$1,442,438,448	\$1,460,229,572	\$1,672,526,511	\$1,817,586,991	\$145,060,480	8.67%
School Debt Service Fund	\$110,721,029	\$109,240,623	\$109,829,954	\$116,177,041	\$122,952,227	\$6,775,186	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	\$2,006,134	\$257,412	14.72%
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%
<b>Total Schools</b>	<b>\$1,718,942,357</b>	<b>\$1,848,618,165</b>	<b>\$1,864,192,389</b>	<b>\$2,049,338,488</b>	<b>\$2,442,534,554</b>	<b>\$393,196,066</b>	<b>19.19%</b>
<b>Grand Total All Funds</b>	<b>\$3,614,732,149</b>	<b>\$4,071,153,236</b>	<b>\$4,228,067,628</b>	<b>\$4,549,616,085</b>	<b>\$5,122,525,636</b>	<b>\$572,909,551</b>	<b>12.59%</b>

# Expenditures

## Total General Fund Expenditures

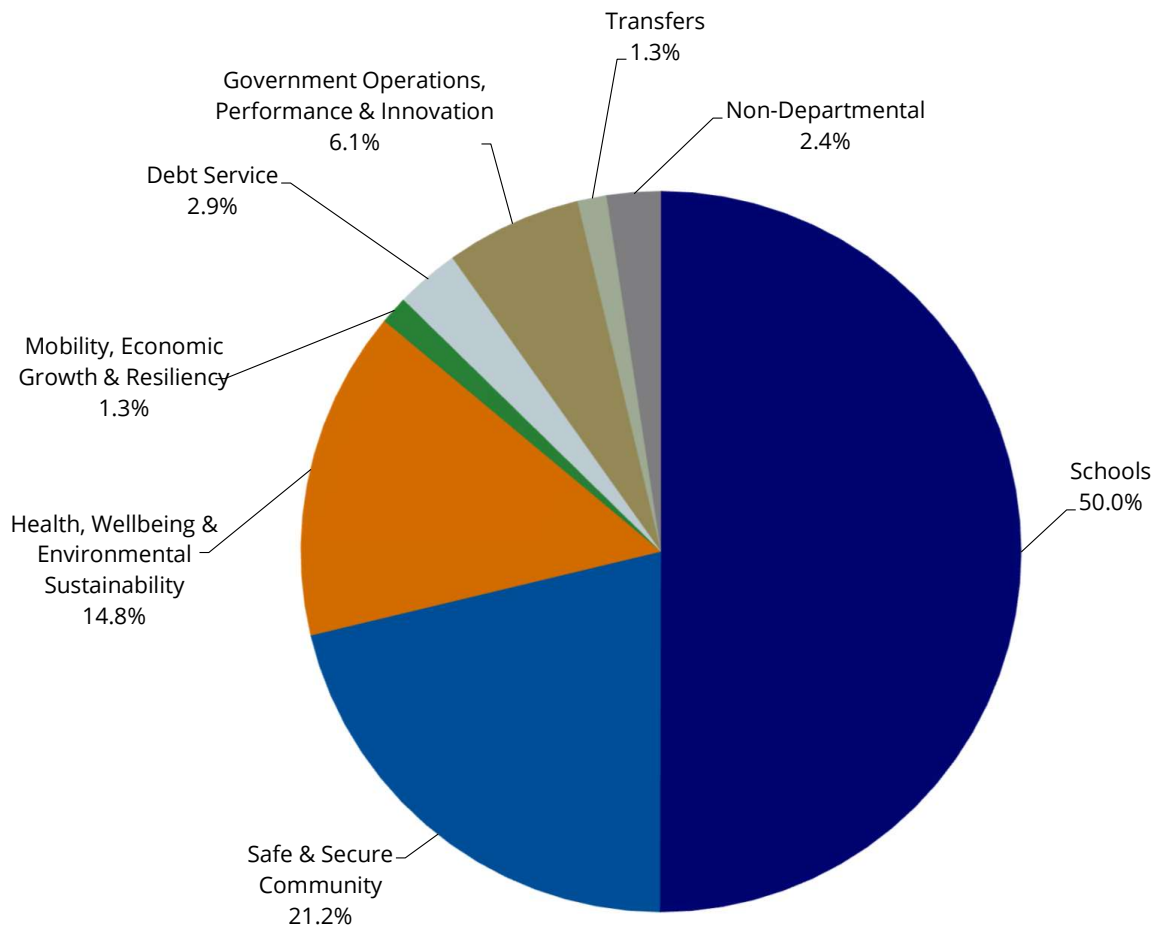
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY25 and for FY26 for those two areas.

General Fund Expenditures				
	FY25 Adopted	FY26 Adopted	Dollar Change	Percent Change
County Government	\$898,293,218	\$989,953,785	\$91,660,567	10.20%
Transfer to Schools	\$911,032,352	\$991,609,044	\$80,576,692	8.84%
<b>Total General Fund</b>	<b>\$1,809,325,570</b>	<b>\$1,981,562,829</b>	<b>\$172,237,259</b>	<b>9.52%</b>

The total FY26 general fund budget is \$1.98 billion within the eight functional categories and transfers shown below. This pie chart indicates which services County revenues buy for the citizens of PWC. The largest single slice of this pie (50.0%) goes towards funding the PWC School System. The next largest categories are Safe & Secure Community (21.2%) and Health, Wellbeing & Environmental Sustainability (14.8%). These three categories comprise 86.0% of the total general fund budget.

## FY2026 General Fund Budget By Functional Categories

(Includes Schools Transfers)



**\$1,981,562,829**

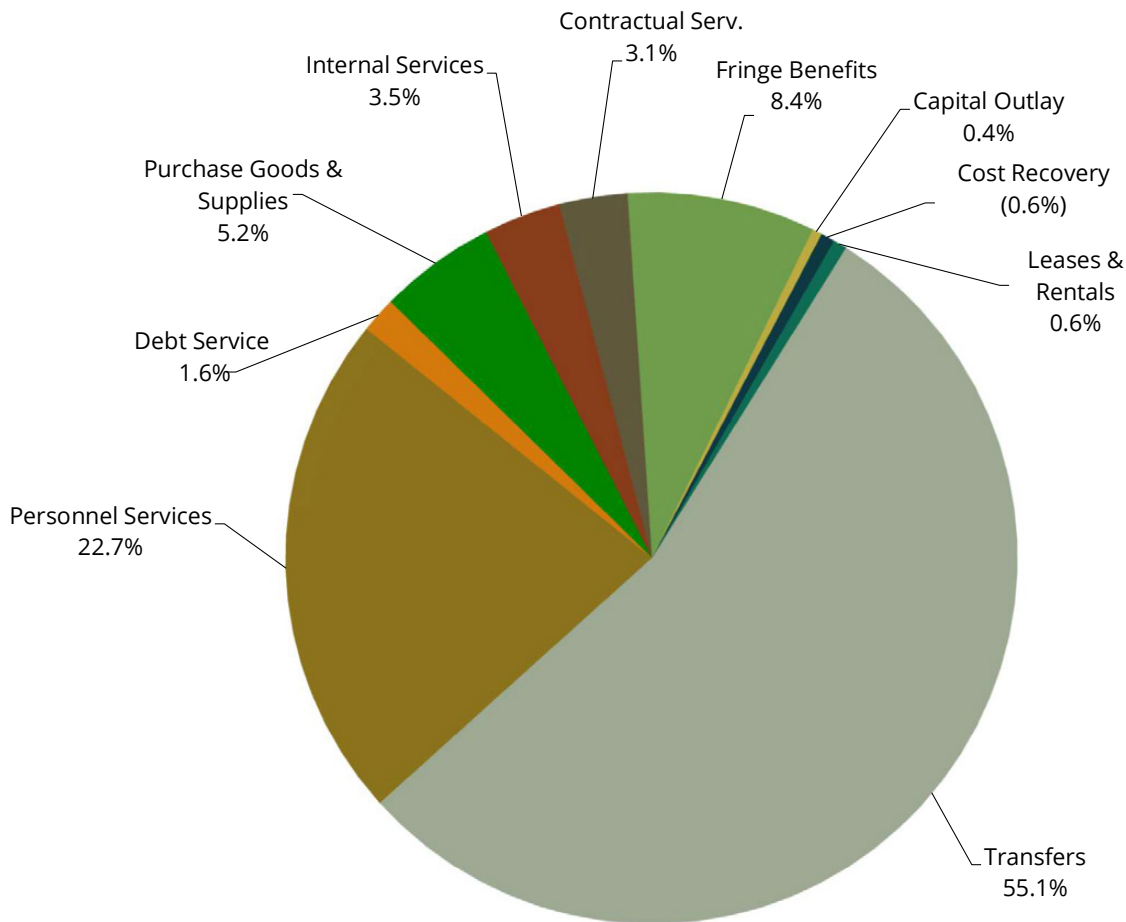
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## General Fund by Expenditure Categories with Schools

This pie chart shows the FY26 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.98 billion) are grouped into ten categories of expenditures. The largest slice of this pie (55.1%) is Transfers which includes transfers to the PWC School System, capital projects fund, and the Adult Detention Center (ADC). The largest of the transfers is the PWC School System budget totaling \$991.6 million. The next largest category of expenditures (22.7%) is Personnel Services, which contains salaries for all full-time, part-time, and temporary County employees. Combined with fringe benefits (8.4%), compensation for County employees totals 31.1% of total general fund expenditures. Together, these three categories make up 86.2% of the total general fund expenditure budget.

### FY2026 General Fund Budget by Category of Expenditure

(Includes School Transfers)



**\$1,981,562,829**



# Expenditures

## General Fund Expenditure Summary

### Functional Areas without School Transfer

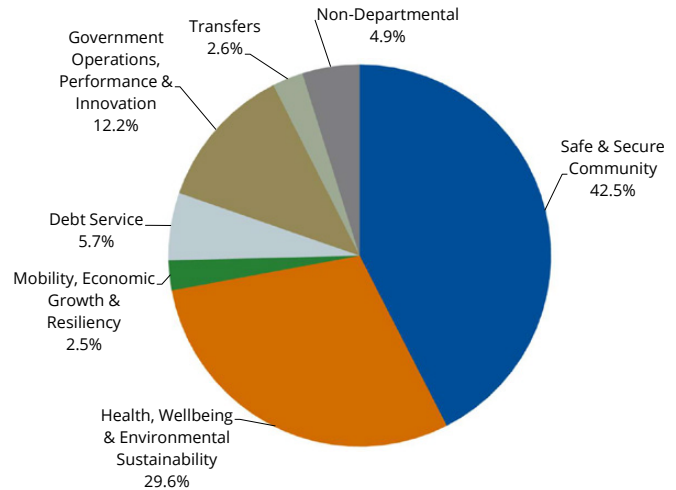
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Safe & Secure Community (42.5%) and Health, Wellbeing & Environmental Sustainability (29.6%) agencies which together comprise 72.1% of the total budget. The other categories that include departmental budgets are Government Operations, Performance & Innovation (12.2%) 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, support to development fee agencies, and cash investments in capital infrastructure.

### FY2026 General Fund Budget by Functional Categories

(Excludes School Transfers)



**\$989,953,785**

## General Fund Expenditure Summary

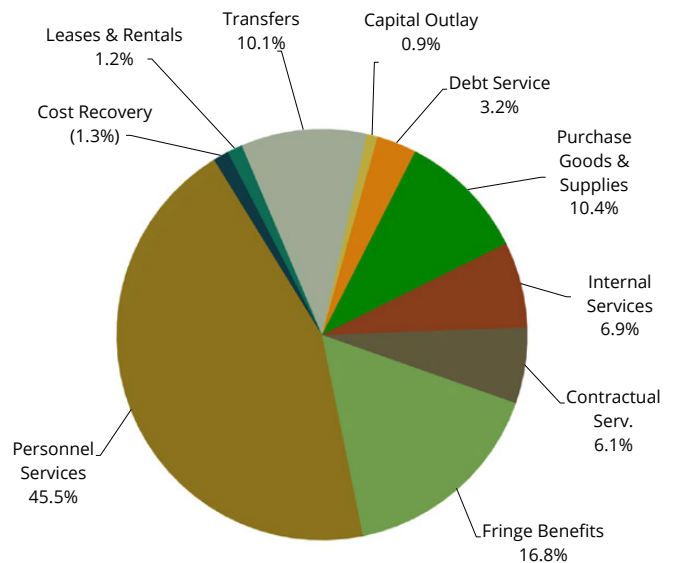
### Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 62.3% of the total. The two largest categories (Personnel Services and Fringe Benefits) support salaries and benefits for County employees. Other categories include:

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

### FY2026 General Fund Budget Expenditure Categories

(Excludes School Transfers)



**\$989,953,785**

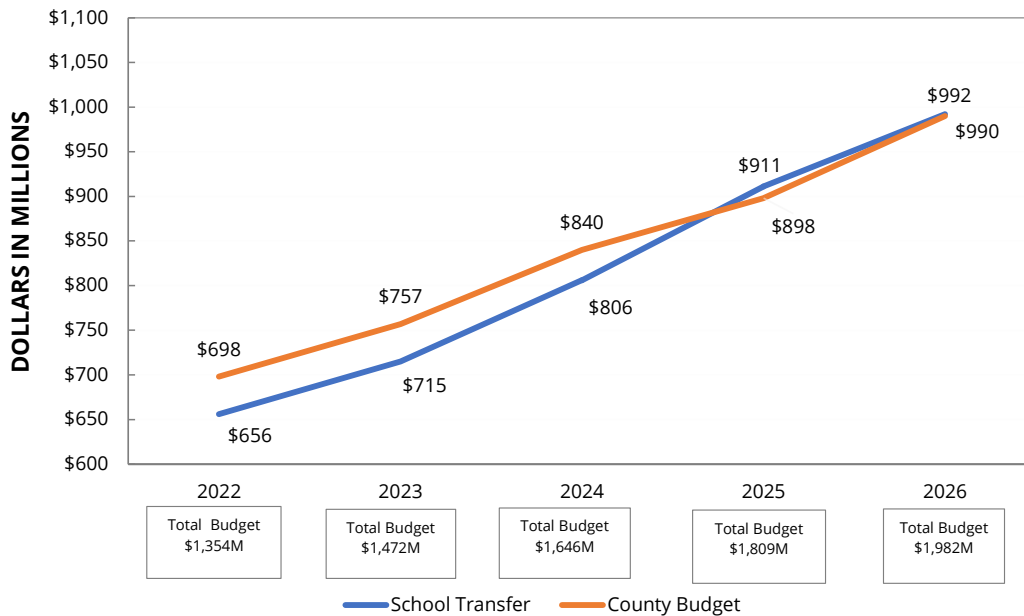
# Expenditures

## General Fund Expenditure History

The following graph shows the general fund budget history both including and excluding the PWC School transfer budget. With the PWC School budget included, total expenditures have increased 46.7% from FY22 adopted to FY26 (from \$1.35 billion to \$1.98 billion). Excluding the PWC School transfer budget, total expenditures have increased 41.8% over the same five-year period (from \$698 million to \$990 million).

### General Fund Expenditure Budget History: FY2022 to FY2026

(School Transfer and County Budget, including operating transfers)



The general fund transfer to the PWC Schools has increased an average of 9.7% per year from FY22 to FY26. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 8.5% per year.

### General Fund Expenditure Budget History Percent Change: FY2022 to FY2026

(School Transfer and County Budget, including operating transfers)

