

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 15.15% from FY26 to FY27. The County government all funds budget increases 10.48%, and the Schools all funds budget increases 20.27%, due largely to a proposed \$168 million increase in the Schools' Construction Fund.

All Funds Expenditure				
Funding Area	FY26 Adopted	FY27 Proposed	Dollar Change	Percent Change
County Government	\$2,679,991,082	\$2,960,823,046	\$280,831,964	10.48%
Schools	\$2,442,534,554	\$2,937,523,534	\$494,988,980	20.27%
Total County and Schools	\$5,122,525,636	\$5,898,346,580	\$775,820,944	15.15%

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY26 Adopted	FY27 Proposed	Dollar Change	Percent Change
General Fund	\$1,981,562,829	\$2,222,357,743	\$240,794,914	12.15%
Special Revenue Fund	\$231,895,514	\$237,074,276	\$5,178,762	2.23%
Capital Projects Fund	\$169,126,718	\$171,715,531	\$2,588,813	1.53%
Enterprise Fund	\$43,997,577	\$62,783,281	\$18,785,704	42.70%
Internal Service Fund	\$181,847,879	\$191,769,902	\$9,922,023	5.46%
Trust and Agency Funds	\$0	\$0	\$0	-
Adult Detention Center	\$71,560,566	\$75,122,312	\$3,561,747	4.98%
Schools	\$2,442,534,554	\$2,937,523,534	\$494,988,980	20.27%
Total All Funds	\$5,122,525,636	\$5,898,346,580	\$775,820,944	15.15%

General Fund Expenditure Budget

The total Prince William County (PWC) general fund budget increases by 12.15% from FY26 to FY27. This includes a 11.46% increase in the County government general fund budget and a 12.84% increase in the transfer to the Schools.

General Fund Expenditures				
	FY26 Adopted	FY27 Proposed	Dollar Change	Percent Change
County Government	\$989,953,785	\$1,103,381,045	\$113,427,260	11.46%
Transfer to Schools	\$991,609,044	\$1,118,976,699	\$127,367,654	12.84%
Total General Fund	\$1,981,562,829	\$2,222,357,743	\$240,794,914	12.15%

Budget Summary

Five-Year Plan

The Proposed FY2027 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.

FY2027-2031 Five-Year Plan					
	FY2027	FY2028	FY2029	FY2030	FY2031
Revenue and Resources					
General Revenue	\$1,955,227,500	\$2,044,099,938	\$2,120,820,936	\$2,206,491,134	\$2,295,304,188
Less Schools Share of General Revenue	(\$1,118,976,698)	(\$1,169,838,394)	(\$1,213,745,822)	(\$1,262,774,876)	(\$1,313,602,587)
County Share of General Revenue	\$836,250,802	\$874,261,543	\$907,075,114	\$943,716,258	\$981,701,601
County General Revenue	\$836,250,802	\$874,261,543	\$907,075,114	\$943,716,258	\$981,701,601
Agency Revenue	\$265,041,333	\$265,862,477	\$270,082,024	\$273,087,997	\$276,755,752
County Resources	\$2,634,204	(\$2,619,761)	(\$2,578,790)	(\$3,521,112)	(\$3,705,473)
Total County Revenue and Resources Available	\$1,103,926,339	\$1,137,504,259	\$1,174,578,349	\$1,213,283,142	\$1,254,751,880
Expenditures					
County Operating Expenditures	\$1,057,826,744	\$1,102,905,227	\$1,127,150,875	\$1,149,063,363	\$1,169,827,140
County CIP Expenditures	\$45,554,301	\$34,270,673	\$47,004,303	\$63,673,352	\$84,218,081
Total County Expenditure (Operating and CIP)	\$1,103,381,045	\$1,137,175,899	\$1,174,155,178	\$1,212,736,715	\$1,254,045,222
Available Capacity	\$545,294	\$328,360	\$423,171	\$546,427	\$706,658
Total General Fund Expenditures (Including County Transfer to Schools)	\$2,222,357,743	\$2,307,014,294	\$2,387,900,999	\$2,475,511,591	\$2,567,647,808

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 FY2027 Budget for PWCS includes a total local County transfer of \$1,122,631,736. Details of the County transfer are summarized in the table and narrative below. Additional detail can be found at www.pwcs.edu.

Summary of School Transfer to PWCS			
	FY26 Adopted	FY27 Proposed	\$ Change
Schools Share of General Revenue (57.23%)	\$991,609,044	\$1,118,976,698	\$127,367,654
Federal government debt service reimbursement on Qualified School Construction Bonds & Virginia Public School Authority (VPSA) Debt	\$884,538	\$814,878	(\$69,660)
Class Size Reduction Grant	\$1,000,000	\$1,000,000	\$0
Gainesville High School Debt Service Equivalent	\$757,925	\$739,244	(\$18,681)
Cable Grant - Schools Share (57.23%)	\$600,915	\$600,915	\$0
School Security Program (Transfer from Police Department)	\$500,000	\$500,000	\$0
Total School Transfer	\$995,352,422	\$1,122,631,736	\$127,279,314

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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 FY2027 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 FY27.

General Fund Revenue & Resource Summary				
	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26/FY27 Budget	% Change FY26/FY27 Budget
General Revenues				
All Real Estate Taxes				
Real Estate Taxes - Current Year	\$1,064,757,000	\$1,184,364,000	\$119,607,000	11.23%
Real Estate Tax Relief	(\$45,000,000)	(\$56,000,000)	(\$11,000,000)	24.44%
Real Estate Tax Exonerations	(\$20,000,000)	(\$20,000,000)	\$0	0.00%
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	\$23,676,000	\$25,760,000	\$2,084,000	8.80%
Real Estate Penalties Current Year	\$2,789,000	\$3,040,000	\$251,000	9.00%
Total All Real Estate Taxes	\$1,025,922,000	\$1,136,864,000	\$110,942,000	10.81%
All Personal Property Taxes				
Business Tangible Property	\$217,995,500	\$313,000,000	\$95,004,500	43.58%
Personal Property Taxes - Vehicles - Current Yr	\$214,900,000	\$223,000,000	\$8,100,000	3.77%
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	\$7,200,000	\$2,900,000	67.44%
Total All Personal Property Taxes	\$436,245,500	\$542,250,000	\$106,004,500	24.30%
Interest on Taxes				
Interest on all Taxes	\$2,444,000	\$3,610,000	\$1,166,000	47.71%
Total Interest On Taxes	\$2,444,000	\$3,610,000	\$1,166,000	47.71%
Total General Property Taxes	\$1,464,611,500	\$1,682,724,000	\$218,112,500	14.89%
Other Local Taxes				
Local Sales Tax	\$102,500,000	\$106,000,000	\$3,500,000	3.41%
Food and Beverage Tax	\$40,250,000	\$36,000,000	(\$4,250,000)	(10.56%)
Daily Equipment Rental Tax	\$1,700,000	\$2,000,000	\$300,000	17.65%
Consumers Utility Tax	\$15,500,000	\$15,000,000	(\$500,000)	(3.23%)
Consumption Tax	\$2,800,000	\$3,000,000	\$200,000	7.14%
Bank Franchise Tax	\$3,000,000	\$3,200,000	\$200,000	6.67%
BPOL Tax	\$37,167,000	\$40,897,500	\$3,730,500	10.04%
Motor Vehicle License	\$13,390,000	\$13,791,000	\$401,000	2.99%
Deed of Conveyance Tax	\$2,800,000	\$2,800,000	\$0	0.00%
Transient Occupancy Tax	\$2,600,000	\$2,300,000	(\$300,000)	(11.54%)
Cigarette Tax	\$3,800,000	\$3,500,000	(\$300,000)	(7.89%)
Total Other Local Taxes	\$225,507,000	\$228,488,500	\$2,981,500	1.32%
Total Local Tax Sources	\$1,690,118,500	\$1,911,212,500	\$221,094,000	13.08%
Additional Revenue Sources				
Revenue from Money & Property	\$29,280,000	\$31,210,000	\$1,930,000	6.59%
Misc Revenue	\$100,000	\$100,000	\$0	0.00%
State Revenue	\$13,095,000	\$12,625,000	(\$470,000)	(3.59%)
Federal Revenue	\$80,000	\$80,000	\$0	0.00%
Total Additional Revenue Sources	\$42,555,000	\$44,015,000	\$1,460,000	3.43%
Total General Revenue	\$1,732,673,500	\$1,955,227,500	\$222,554,000	12.84%

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General Fund Revenue & Resource Summary				
	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26/FY27 Budget	% Change FY26/FY27 Budget
Agency Revenue				
Area Agency on Aging	\$3,079,907	\$3,092,060	\$12,153	0.39%
Circuit Court Clerk	\$4,312,338	\$4,427,689	\$115,351	2.67%
Commonwealth's Attorney	\$4,315,304	\$5,198,413	\$883,109	20.46%
Community Services	\$39,059,004	\$96,490,944	\$57,431,940	147.04%
County Attorney	\$230,186	\$230,186	\$0	0.00%
Criminal Justice Services	\$1,401,526	\$1,773,065	\$371,539	26.51%
Debt Service	\$28,525,434	\$24,154,859	(\$4,370,575)	(15.32%)
Economic Development & Tourism	\$4,157,559	\$3,707,559	(\$450,000)	(10.82%)
Elections	\$2,566,548	\$166,548	(\$2,400,000)	(93.51%)
Facilities & Fleet Management	\$2,237,921	\$2,227,421	(\$10,500)	(0.47%)
Finance	\$5,855,415	\$5,855,415	\$0	0.00%
Fire & Rescue	\$36,215,275	\$3,217,019	(\$32,998,256)	(91.12%)
General District Court	\$1,565,500	\$1,565,500	\$0	0.00%
Human Rights	\$57,200	\$57,200	\$0	0.00%
Juvenile & Domestic Relations Court	\$50,731	\$50,731	\$0	0.00%
Library	\$2,032,891	\$2,103,268	\$70,377	3.46%
Non-Departmental	\$15,758,311	\$17,310,996	\$1,552,685	9.85%
Parks & Recreation	\$9,788,737	\$9,969,137	\$180,400	1.84%
Planning	\$2,700	\$2,700	\$0	0.00%
Police	\$14,239,025	\$14,639,025	\$400,000	2.81%
Procurement Services	\$938,445	\$938,445	\$0	0.00%
Public Health	\$698,914	\$501,764	(\$197,150)	(28.21%)
Public Safety Communications	\$3,594,684	\$3,634,023	\$39,339	1.09%
Public Works	\$518,979	\$518,979	\$0	0.00%
Sheriff	\$4,527,234	\$5,013,190	\$485,956	10.73%
Social Services	\$48,023,938	\$52,271,492	\$4,247,554	8.84%
Transportation & Capital Construction	\$1,497,376	\$1,571,710	\$74,334	4.96%
Virginia Cooperative Extension	\$594,766	\$735,429	\$140,663	23.65%
Youth Services	\$4,499,166	\$3,616,566	(\$882,600)	(19.62%)
Total Agency Revenue	\$240,345,013	\$265,041,333	\$24,696,320	10.28%
Total General Fund Revenue	\$1,973,018,513	\$2,220,268,833	\$247,250,320	12.53%
County Resources				
Budgeted County Resources				
Indirect Cost Transfers:				
Transfer from FMO Development Services	\$93,139	\$175,430	\$82,291	88.35%
Transfer from Site Dev Review & Inspection	\$986,338	\$1,121,509	\$135,171	13.70%
Transfer from Building Development	\$1,669,921	\$1,793,430	\$123,509	7.40%
Transfer from Mosquito & Forest Pest	\$445,832	\$365,085	(\$80,747)	(18.11%)
Transfer from Stormwater Management Fee	\$828,756	\$683,097	(\$145,659)	(17.58%)
Transfer from Solid Waste Operations	\$1,645,891	\$1,838,095	\$192,204	11.68%
Total Indirect Cost Transfers	\$5,669,877	\$5,976,646	\$306,769	5.41%
Total Budgeted County Resources	\$5,669,877	\$5,976,646	\$306,769	5.41%
Total Budgeted Revenue & Resources	\$1,978,688,390	\$2,226,245,479	\$247,557,089	12.51%

Budget Summary

General Fund Revenue & Resource Summary				
	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26/FY27 Budget	% Change FY26/FY27 Budget
Other County Resources				
Recordation Tax Rev Committed for Transportation Projects	(\$6,679,800)	(\$7,793,100)	(\$1,113,300)	16.67%
Recordation Tax Rev Used for Transportation Debt Service/TRIP	\$6,519,610	\$6,379,378	(\$140,232)	(2.15%)
Transient Occupancy Tax Revenue Committed for Tourism	(\$3,930,620)	(\$3,480,620)	\$450,000	(11.45%)
Transient Occupancy Tax Used for Tourism	\$3,253,893	\$3,380,510	\$126,617	3.89%
Use of Fire & Rescue Four For Life Fund Balance	\$39,180	\$0	(\$39,180)	(100.00%)
Add to Fire Programs Fund for Life Fund Balance	\$0	(\$33,727)	(\$33,727)	-
Use of State Fire Programs for Burn Building Facility Repairs	\$100,000	\$0	(\$100,000)	(100.00%)
Use of Fund Balance for Homeland Security	\$9,467	\$30,902	\$21,435	226.42%
Add Funds to Fire Programs	(\$35,700)	(\$1,235,700)	(\$1,200,000)	3,361.34%
Use of Capital Reserve for Public Safety Communications at Schools	\$0	\$4,000,000	\$4,000,000	-
Use of Capital Reserve for Judicial Center Renovation Capital Project	\$3,800,000	\$0	(\$3,800,000)	(100.00%)
Use of Capital Reserve for Real Estate Assessment Database (CAMA)	\$3,570,000	\$0	(\$3,570,000)	(100.00%)
Use of Capital Reserve for Voting Equipment Replacement	\$2,400,000	\$0	(\$2,400,000)	(100.00%)
Add Funds to Cable Franchise Fee Fund	(\$10,085)	(\$10,085)	\$0	0.00%
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)	(\$5,000,000)	\$500,000	(9.09%)
Add Funds to Data Center Stabilization Fund	(\$1,000,000)	\$0	\$1,000,000	(100.00%)
Use of Litigation Reserve	\$600,000	\$600,000	\$0	0.00%
Use/(Add) to Other Fund Balance Adjustments	(\$81,507)	\$0	\$81,507	(100.00%)
Total Other County Resources	\$2,874,438	(\$3,342,442)	(\$6,216,880)	(216.28%)
Total County Resources	\$8,544,315	\$2,634,204	(\$5,910,111)	(69.17%)
Total Revenue & Resources	\$1,981,562,828	\$2,222,903,037	\$241,340,209	12.18%

Budget Summary

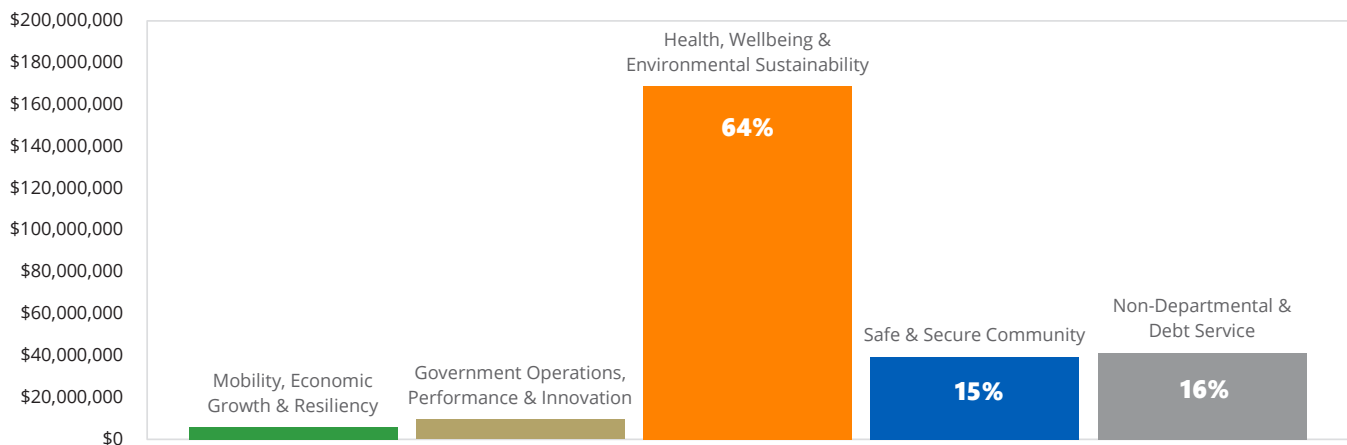
Calculation of County & Schools General Revenue Split				
	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26/FY27 Budget	% Change FY26/FY27 Budget
Revenue & Resources County/School Split				
Total General Revenues	\$1,732,673,500	\$1,955,227,500	\$222,554,000	12.84%
Total Split Between County & Schools	\$1,732,673,500	\$1,955,227,500	\$222,554,000	12.84%
School Share of County / School Split (57.23%)	\$991,609,044	\$1,118,976,698	\$127,367,654	12.84%
County Share of County / School Split (42.77%)	\$741,064,456	\$836,250,802	\$95,186,346	12.84%
Other County Resources (Amount Not Split with Schools)				
Agency Revenue	\$240,345,013	\$265,041,333	\$24,696,320	10.28%
Budgeted County Resources	\$5,669,877	\$5,976,646	\$306,769	5.41%
Other County Resources	\$2,874,438	(\$3,342,442)	(\$6,216,880)	(216.28%)
County Share of General Fund Total	\$989,953,784	\$1,103,926,339	\$113,972,555	11.51%
Total County & Transfer to Schools	\$1,981,562,828	\$2,222,903,037	\$241,340,209	12.18%

Agency Revenue by Functional Area

Agencies receive revenue from various sources to support expenditure activity. The total agency revenue for FY27 is \$265.0 million. The chart below details FY27 agency revenue by functional area. Two functional areas represent 78.6% of the total, the Health, Wellbeing & Environmental Sustainability functional area (63.7%) and Safe & Secure Community functional area (14.9%).

The FY27 revenue increase for Health, Wellbeing & Environmental Sustainability is directly related to the shift of Community Services into a separate fund to improve transparency and ensure more accurate state and federal reporting. This shift creates a new general fund transfer budget to ensure the revenue and expenses are balanced in the new fund. The shift did not increase the expenditure budget for Community Services.

Agency Revenue by Functional Area



Budget Summary

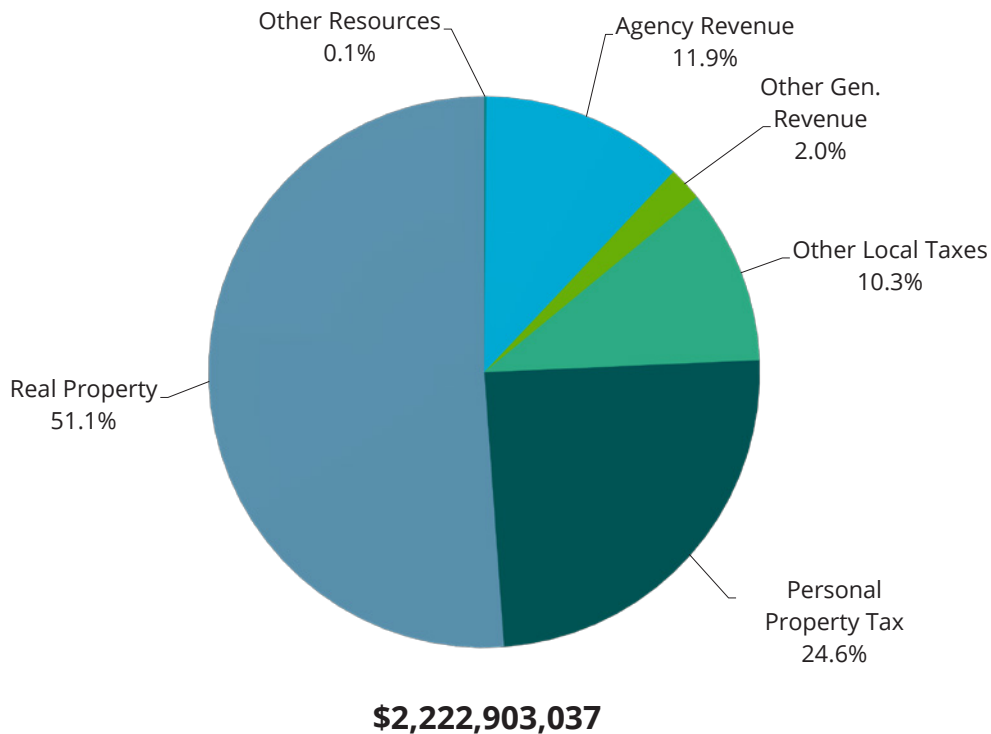
General Fund Revenue Summary

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 FY27 funding sources for the general fund.

The four largest sources provide 97.9% of revenue to the general fund:

- Real Property Tax – revenue from County real estate.
- Personal Property Tax – revenue from tangible personal property, such as vehicles, business equipment, and machinery.
- 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.

FY2027 Funding Sources General Fund



Budget Summary

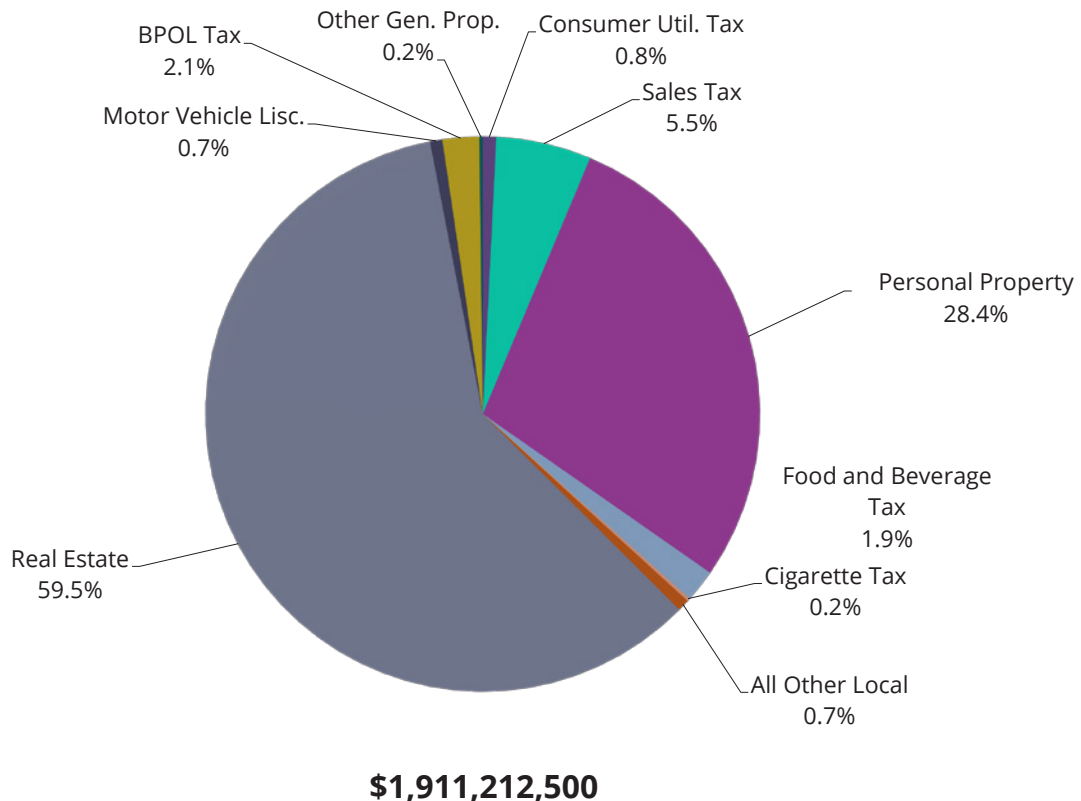
General Fund Local Tax Sources

Local tax sources make up a majority of funding in the County's general fund. The three largest sources provide 93.4% of total local tax dollars from real estate tax assessed on all taxable residential and commercial real estate (\$0.906 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.
- All Other Local – miscellaneous tax sources such as TOT, recordation tax and additional taxes.
- Other General Property – interest earned on all taxes.
- Cigarette Tax – levied on cigarette and other tobacco products.

Detail of FY2027 Local Tax Sources

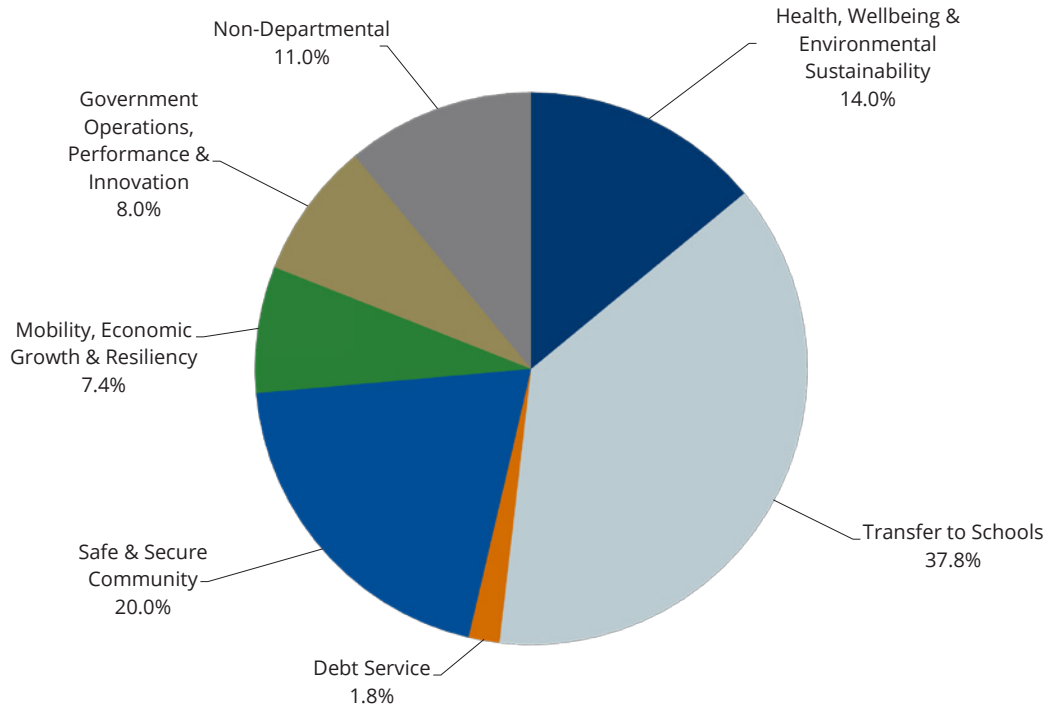


Budget Summary

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.

FY2027 Total County Government Budget by Functional Categories



\$2,960,823,046

Budget Summary

Expenditure Summary							
Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26 to FY27	% Change FY26 to FY27
SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY							
<u>Mobility, Economic Growth & Resiliency</u>							
Development Services	\$0	\$0	\$13,346	\$120,171	\$136,892	\$16,721	13.91%
Economic Development & Tourism	\$5,793,140	\$5,603,947	\$12,392,599	\$9,279,136	\$9,561,957	\$282,821	3.05%
Planning	\$2,999,733	\$2,779,182	\$3,937,249	\$4,188,331	\$5,482,055	\$1,293,724	30.89%
Public Works	\$5,160,366	\$6,286,793	\$6,304,243	\$6,922,616	\$7,608,378	\$685,763	9.91%
Transportation & Capital Construction	\$4,093,344	\$5,169,318	\$5,424,515	\$4,471,220	\$5,390,140	\$918,920	20.55%
Subtotal	\$18,046,584	\$19,839,240	\$28,071,951	\$24,981,473	\$28,179,423	\$3,197,949	12.80%
<u>Government Operations, Performance & Innovation</u>							
Board of County Supervisors	\$5,118,781	\$5,457,503	\$6,034,876	\$6,695,955	\$6,852,762	\$156,807	2.34%
County Attorney	\$4,894,964	\$5,711,100	\$6,687,553	\$7,086,929	\$7,547,846	\$460,918	6.50%
Elections	\$3,791,482	\$4,400,456	\$5,553,167	\$6,352,910	\$4,339,291	(\$2,013,619)	(31.70%)
Facilities & Fleet Management	\$39,494,048	\$39,160,881	\$46,337,850	\$45,478,915	\$49,674,040	\$4,195,125	9.22%
Executive Management	\$5,380,937	\$6,670,432	\$10,374,931	\$8,587,687	\$9,888,717	\$1,301,030	15.15%
Finance	\$28,158,324	\$29,246,144	\$30,815,659	\$31,776,889	\$34,010,516	\$2,233,627	7.03%
Human Resources	\$5,017,895	\$5,597,803	\$6,613,606	\$7,729,510	\$8,250,344	\$520,834	6.74%
Human Rights	\$858,839	\$952,641	\$1,026,288	\$1,122,075	\$1,189,178	\$67,103	5.98%
Information Technology	\$1,869,854	\$1,869,854	(\$1,869,854)	\$0	\$0	\$0	-
Management & Budget	\$1,804,496	\$2,093,317	\$2,372,116	\$3,044,852	\$3,224,735	\$179,883	5.91%
Procurement Services	\$0	\$0	\$0	\$3,099,857	\$3,254,439	\$154,582	4.99%
Subtotal	\$96,389,621	\$101,160,132	\$113,946,193	\$120,975,578	\$128,231,868	\$7,256,290	6.00%
<u>Health, Wellbeing & Environmental Sustainability</u>							
Area Agency on Aging	\$8,584,814	\$9,208,863	\$9,339,222	\$10,746,800	\$11,289,471	\$542,671	5.05%
Community Services	\$65,070,030	\$76,495,742	\$83,126,961	\$93,779,416	\$96,490,944	\$2,711,528	2.89%
Housing & Community Development	\$0	\$0	\$87,811	\$645,058	\$753,576	\$108,518	16.82%
Juvenile Court Service Unit	\$1,590,110	\$1,620,057	\$706,642	\$776,964	\$762,179	(\$14,786)	(1.90%)
Library	\$21,561,892	\$23,387,496	\$24,987,231	\$26,289,416	\$29,288,483	\$2,999,066	11.41%
Parks & Recreation	\$43,638,078	\$46,233,558	\$47,132,532	\$49,803,465	\$55,735,127	\$5,931,662	11.91%

Budget Summary

Expenditure Summary							
Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26 to FY27	% Change FY26 to FY27
Public Health	\$4,488,658	\$4,741,432	\$4,868,045	\$5,663,118	\$5,959,309	\$296,191	5.23%
Social Services	\$83,381,328	\$89,685,894	\$86,581,201	\$91,479,101	\$100,827,828	\$9,348,726	10.22%
Virginia Cooperative Extension	\$1,124,517	\$1,273,653	\$1,446,547	\$1,345,645	\$1,454,304	\$108,659	8.07%
Youth Services	\$0	\$0	\$11,985,957	\$12,714,638	\$11,919,014	(\$795,624)	(6.26%)
Subtotal	\$229,439,426	\$252,646,695	\$270,262,149	\$293,243,623	\$314,480,235	\$21,236,612	7.24%
Safe & Secure Community							
Adult Detention Center	\$198,464	\$547,232	\$298,372	\$0	\$0	\$0	-
Circuit Court Judges	\$1,739,200	\$1,655,403	\$1,975,757	\$2,098,261	\$2,177,195	\$78,933	3.76%
Circuit Court Clerk	\$5,496,693	\$6,971,859	\$6,640,780	\$7,077,787	\$7,490,440	\$412,653	5.83%
Commonwealth's Attorney	\$9,378,086	\$11,264,846	\$13,626,015	\$15,063,132	\$17,818,262	\$2,755,130	18.29%
Criminal Justice Services	\$6,318,075	\$7,480,986	\$8,026,867	\$8,479,067	\$9,415,660	\$936,593	11.05%
Fire & Rescue	\$113,671,505	\$131,233,099	\$145,597,559	\$147,660,314	\$125,267,085	(\$22,393,229)	(15.17%)
General District Court	\$1,039,682	\$1,489,744	\$1,712,107	\$2,371,720	\$2,549,626	\$177,906	7.50%
Juvenile & Domestic Relations Court	\$465,780	\$501,504	\$753,562	\$792,497	\$935,027	\$142,531	17.99%
Magistrates	\$119,217	\$115,655	\$116,027	\$118,589	\$123,704	\$5,115	4.31%
Police	\$131,381,075	\$145,238,885	\$156,377,800	\$160,673,820	\$181,004,150	\$20,330,330	12.65%
Public Safety Communications	\$14,489,605	\$15,338,547	\$17,063,367	\$17,309,781	\$18,089,500	\$779,719	4.50%
Sheriff	\$15,688,538	\$17,101,092	\$18,435,261	\$19,595,499	\$22,073,798	\$2,478,299	12.65%
Transfer to Adult Detention Center	\$32,739,412	\$39,482,085	\$37,957,301	\$39,156,507	\$43,091,088	\$3,934,581	10.05%
Subtotal	\$332,352,325	\$378,420,939	\$408,580,775	\$420,396,976	\$430,035,536	\$9,638,560	2.29%
Debt							
Debt Service	\$52,688,225	\$57,742,945	\$67,057,749	\$56,493,595	\$53,493,011	(\$3,000,584)	(5.31%)
Subtotal	\$52,688,225	\$57,742,945	\$67,057,749	\$56,493,595	\$53,493,011	(\$3,000,584)	(5.31%)
Transfers							
Transfer to General Fund & Capital Reserve	\$0	\$0	\$2,500,000	\$2,400,000	\$0	(\$2,400,000)	(100.00%)
Transfer to Law Library (Circuit Court Clerk)	\$33,306	\$32,229	\$36,504	\$36,504	\$36,504	\$0	0.00%
Transfer to Community Services Fund	\$0	\$0	\$0	\$0	\$53,505,505	\$53,505,505	-
Transfer to Site Dev Review & Inspection	\$1,783,107	\$1,707,160	\$1,707,160	\$1,973,802	\$1,973,802	\$0	0.00%
Transfer to Building Development	\$1,718,835	\$2,856,039	\$1,656,039	\$1,656,039	\$1,656,039	\$0	0.00%
Transfer to Housing	\$243,225	\$267,862	\$267,862	\$267,862	\$392,561	\$124,699	46.55%

Budget Summary

Expenditure Summary							
Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26 to FY27	% Change FY26 to FY27
Transfer to Transportation	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
Transfer to All Other Projects	\$15,000,000	\$35,100,000	\$1,200,000	\$15,220,000	\$38,200,000	\$22,980,000	150.99%
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$862,447	\$754,797	\$732,349	\$732,349	\$732,349	\$0	0.00%
Transfer to Fire Marshal's Office	\$339,820	\$166,920	\$166,920	\$319,041	\$319,041	\$0	0.00%
Transfer to Solid Waste Operating Fund	\$62,975	\$0	\$417,632	\$362,900	\$362,900	\$0	0.00%
Transfer to VA Stormwater Mgmt	\$2,131	\$0	\$0	\$16,243	\$16,243	\$0	0.00%
Transfer to Other Funds	\$687,796	\$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 Gainesville High School	\$813,969	\$795,288	\$776,606	\$757,925	\$739,244	(\$18,681)	(2.46%)
Subtotal	\$22,582,611	\$43,403,091	\$11,496,071	\$25,777,665	\$99,969,188	\$74,191,523	287.81%
Non-Departmental							
Administrative & Support Services	\$26,471,725	\$25,137,352	\$36,313,074	\$33,729,291	\$30,262,857	(\$3,466,435)	(10.28%)
Contingency	\$0	\$0	\$150,000	\$1,626,656	\$5,000,000	\$3,373,344	207.38%
Countywide Insurance Programs	\$651,234	\$660,910	\$823,758	\$12,558,927	\$13,558,927	\$1,000,000	7.96%
Unemployment Insurance	\$40,270	\$54,648	\$65,249	\$170,000	\$170,000	\$0	0.00%
Subtotal	\$27,163,229	\$25,852,910	\$37,352,081	\$48,084,874	\$48,991,784	\$906,909	1.89%
Total Without School Transfer	\$778,662,021	\$879,065,952	\$936,766,969	\$989,953,785	\$1,103,381,045	\$113,427,260	11.46%
Transfer to Schools	\$785,810,321	\$826,030,851	\$942,682,613	\$991,609,044	\$1,118,976,699	\$127,367,654	12.84%
Total With School Transfer	\$1,564,472,342	\$1,685,014,294	\$1,879,449,582	\$1,981,562,829	\$2,222,357,743	\$240,794,914	12.15%

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	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26 to FY27	% Change FY26 to FY27
SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	\$9,358	\$7,035	\$8,325	\$9,500	\$9,500	\$0	0.00%
Community Development Authority	\$5,482,748	\$6,635,567	\$7,509,670	\$8,565,017	\$9,785,000	\$1,219,983	14.24%
Site & Building Development	\$27,975,571	\$31,335,172	\$33,511,615	\$36,322,112	\$40,257,126	\$3,935,014	10.83%
Emergency Medical Service Fee	\$7,332,865	\$6,148,074	\$5,443,069	\$5,753,796	\$5,716,087	(\$37,709)	(0.66%)
Housing & Community Development	\$35,025,755	\$44,562,975	\$42,251,765	\$60,025,828	\$60,154,514	\$128,686	0.21%
Fire & Rescue Levy	\$68,026,688	\$66,074,763	\$72,840,121	\$93,448,379	\$94,398,167	\$949,788	1.02%
Mosquito & Forest Pest Management	\$1,549,638	\$1,959,275	\$2,179,010	\$2,337,000	\$2,577,928	\$240,928	10.31%
Grantors Tax Direct to PWC (NVTA)	\$0	\$0	\$4,650,000	\$5,900,000	\$5,900,000	\$0	0.00%
NVTA - Addl % Transient Occupancy Tax	\$975,000	\$150,000	\$4,783,750	\$3,673,024	\$3,450,000	(\$223,024)	(6.07%)
Stormwater Management	\$9,151,510	\$9,977,307	\$12,495,382	\$15,475,572	\$14,440,667	(\$1,034,904)	(6.69%)
Transportation/Service Districts	\$1,422,342	\$2,381,016	\$1,199,348	\$385,287	\$385,287	\$0	0.00%
Total Special Revenue Funds	\$156,951,475	\$169,231,185	\$186,872,056	\$231,895,514	\$237,074,276	\$5,178,762	2.23%
Capital Project Funds							
Capital Project Funds	\$257,315,500	\$224,542,157	\$272,961,528	\$169,126,718	\$171,715,531	\$2,588,813	1.53%
Total Capital Project Funds	\$257,315,500	\$224,542,157	\$272,961,528	\$169,126,718	\$171,715,531	\$2,588,813	1.53%
Enterprise Funds							
Innovation Business Park	\$688,940	\$47,900	\$47,908	\$75,000	\$75,000	\$0	0.00%
Parks & Recreation	\$5,975,127	\$6,846,413	\$6,341,624	\$7,499,560	\$7,689,999	\$190,439	2.54%
Solid Waste	\$27,794,241	\$37,625,331	\$36,956,673	\$36,423,017	\$55,018,282	\$18,595,265	51.05%
Total Enterprise Funds	\$34,458,308	\$44,519,644	\$43,346,205	\$43,997,577	\$62,783,281	\$18,785,704	42.70%
Internal Service Funds							
Information Technology	\$41,427,575	\$43,360,133	\$50,272,497	\$57,321,161	\$60,198,097	\$2,876,937	5.02%
Public Works Construction Crew	\$3,534,940	\$4,461,552	\$6,765,977	\$2,496,505	\$3,555,972	\$1,059,467	42.44%
Fleet Management	\$11,273,533	\$10,853,482	\$11,918,538	\$12,337,970	\$12,858,833	\$520,863	4.22%
Medical Insurance	\$74,638,501	\$78,962,172	\$90,114,985	\$109,692,243	\$115,157,000	\$5,464,757	4.98%
Casualty Pool/Worker's Compensation	\$14,825,622	\$11,455,251	\$13,091,252	\$0	\$0	\$0	-
Total Internal Service Funds	\$145,700,171	\$149,092,590	\$172,163,250	\$181,847,879	\$191,769,902	\$9,922,023	5.46%

Budget Summary

Expenditure Summary							
Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Proposed Budget	\$ Change FY26 to FY27	% Change FY26 to FY27
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$433,918	\$382,513	\$368,794	\$0	\$0	\$0	-
Commonwealth Credit	\$411,217	\$562,718	\$544,071	\$0	\$0	\$0	-
Library Trust	\$230,697	\$228,882	\$175,102	\$0	\$0	\$0	-
Innovation Owners Association	\$367,834	\$0	\$0	\$0	\$0	\$0	-
Liberty Memorial Funds	\$0	\$0	\$0	\$0	\$0	\$0	-
Donations/Animal Friendly Lic. Plates	\$0	\$0	\$10,108	\$0	\$0	\$0	-
Historic Preservation Foundation	\$10,944	\$102	\$0	\$0	\$0	\$0	-
Other Post Employment Benefits (OPEB)	\$4,877,683	\$4,507,234	\$4,106,275	\$0	\$0	\$0	-
Police & Fire Supplemental Retirement	\$3,190,811	\$3,597,025	\$3,576,447	\$0	\$0	\$0	-
Length of Service Award Program (LOSAP)	\$1,460,857	\$1,638,806	\$2,079,576	\$0	\$0	\$0	-
Total Trust & Agency Funds	\$10,983,960	\$10,917,280	\$10,860,373	\$0	\$0	\$0	0.00%
Component Units							
Adult Detention Center	\$52,718,422	\$61,163,376	\$62,629,528	\$71,560,566	\$75,122,312	\$3,561,747	4.98%
Total Adult Detention Center Fund	\$52,718,422	\$61,163,376	\$62,629,528	\$71,560,566	\$75,122,312	\$3,561,747	4.98%
Schools							
Operating Fund	\$1,442,438,448	\$1,460,229,572	\$1,694,157,620	\$1,817,586,991	\$1,993,727,816	\$176,140,825	9.69%
School Debt Service Fund	\$109,240,623	\$109,829,954	\$114,331,268	\$122,952,227	\$129,579,737	\$6,627,510	5.39%
Construction Fund	\$111,957,237	\$101,990,870	\$158,556,144	\$242,590,143	\$410,681,623	\$168,091,480	69.29%
Food Service Fund	\$50,049,042	\$48,251,451	\$59,309,331	\$67,170,595	\$75,945,216	\$8,774,621	13.06%
Distribution Center Fund	\$92,199	\$538,068	(\$202,301)	\$6,000,000	\$6,410,000	\$410,000	6.83%
Facilities Use Fund	\$1,143,171	\$868,450	\$1,162,216	\$925,000	\$1,450,000	\$525,000	56.76%
Self Insurance Fund	\$4,800,814	\$5,445,592	\$8,915,900	\$9,693,646	\$10,638,977	\$945,331	9.75%
Health Insurance Fund	\$95,985,413	\$133,996,662	\$150,700,349	\$154,041,312	\$184,932,650	\$30,891,338	20.05%
Regional School Fund	\$3,249,008	\$0	\$0	\$0	\$0	\$0	-
Governor's School at Innovation Park	\$28,384,907	\$1,734,654	\$1,662,703	\$2,006,134	\$2,171,111	\$164,977	8.22%
School Age Child Care (SACC) Program	\$519,589	\$372,019	\$430,978	\$600,000	\$600,000	\$0	0.00%
School Aquatic Center	\$883,576	\$1,192,627	\$1,979,387	\$2,697,506	\$2,924,570	\$227,064	8.42%
Imaging Center Fund	(\$125,863)	(\$257,529)	(\$35,142)	\$615,000	\$630,406	\$15,406	2.51%
Student Activity Fund	\$0	\$0	\$0	\$15,656,000	\$15,656,000	\$0	0.00%
Information Technology Fund	\$0	\$0	\$0	\$0	\$102,175,428	\$102,175,428	-
Total Schools	\$1,848,618,165	\$1,864,192,389	\$2,190,968,455	\$2,442,534,554	\$2,937,523,534	\$494,988,980	20.27%
Grand Total All Funds	\$4,071,153,236	\$4,228,067,628	\$4,820,985,411	\$5,122,525,636	\$5,898,346,580	\$775,820,944	15.15%

Budget Summary

General Fund Expenditure Summary

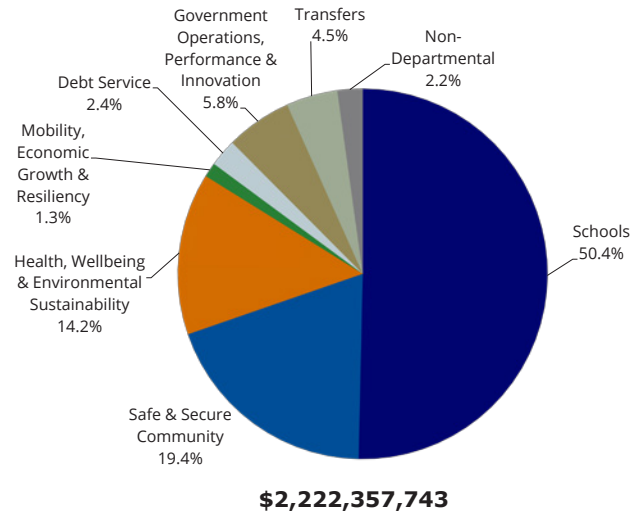
Functional Areas with School Transfer

The general fund is grouped into eight functional categories with the four largest representing 89.8% of the total. Functional categories illustrate the types of services County revenue is buying for residents.

The largest category supports funding for the Schools (50.4%). The next three are Safe & Secure Community (19.4%), Health, Wellbeing & Environmental Sustainability (14.2%) and Government Operations, Performance & Innovation (5.8%).

FY2027 General Fund Budget by Functional Categories

(Includes School Transfer Budget)



General Fund Expenditure Summary

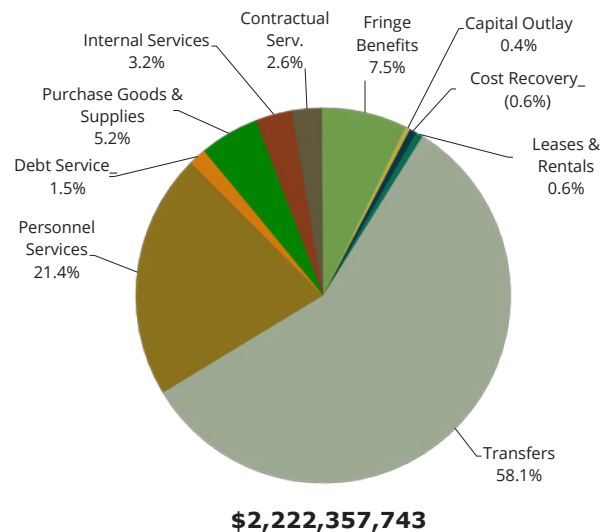
Expenditure Categories with School Transfer

The general fund is grouped into ten expenditure categories with the three largest representing 87.0% of the total. The largest category is transfers (58.1%), which includes funding transfers to the Schools (\$1,123 million), Community Services (\$53.5 million), Adult Detention Center (\$43.1 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 28.9% of general fund expenditures.

FY2027 General Fund Budget by Category of Expenditure

(Includes School Transfer Budget)



Budget Summary

General Fund Expenditure Summary

Functional Areas without School Transfer

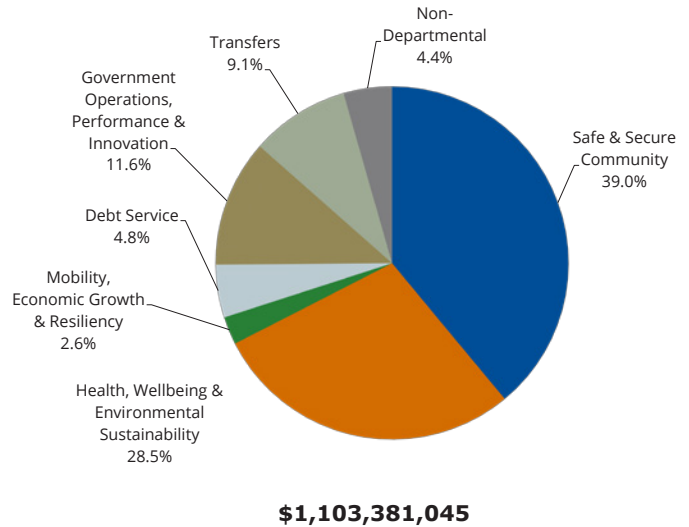
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories with the two largest representing 67.5% of the total. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Safe & Secure Community (39.0%) and Health, Wellbeing & Environmental Sustainability (28.5%) agencies. The other categories that include departmental budgets are Government Operations, Performance & Innovation (11.6%) and Mobility, Economic Growth & Resiliency (2.6%) 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.

FY2027 General Fund Budget by Functional Categories

(Excludes School Transfer Budget)



General Fund Expenditure Summary

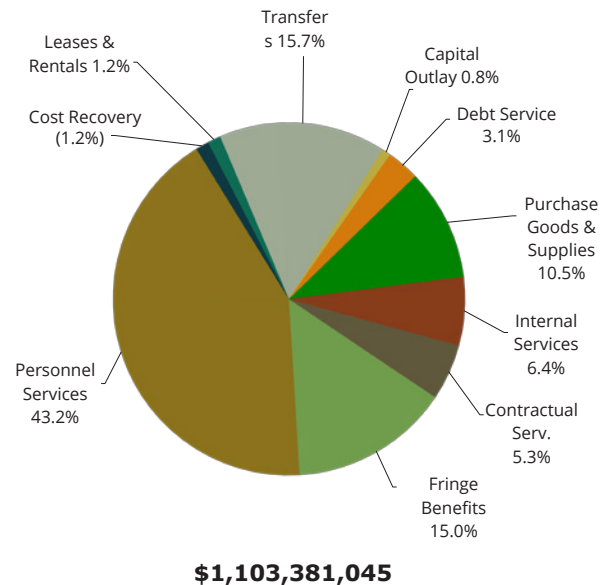
Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with the three largest representing 73.9% of the total. Of the three largest categories, both Personnel Services and Fringe Benefits support salaries and benefits for County employees and total 58.2%. Transfers (15.7%) category is in the top three and includes transfers out of other funds including Community Services, Adult Detention Center and Capital Projects. 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.

FY2027 General Fund Budget by Category of Expenditure

(Excludes School Transfer Budget)



Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	FY25 Adopted Total Positions	FY26 Adopted Total Positions	FY26 Off-Cycle Position Adjustments	FY27 Modify Position Adjustments	FY27 Add Position Adjustments	FY27 Adopted Total Positions
<u>Mobility, Economic Growth & Resiliency</u>						
Development Services	156.00	159.00	0.00	0.00	4.00	163.00
Economic Development & Tourism	30.00	31.00	0.00	0.00	0.00	31.00
Planning	34.00	36.00	1.00	0.00	4.00	41.00
Public Works	208.00	211.00	2.00	0.00	1.00	214.00
Transportation & Capital Construction	54.00	55.00	0.00	18.00	1.00	74.00
Subtotal	482.00	492.00	3.00	18.00	10.00	523.00
<u>Government Operations, Performance & Innovation</u>						
Board of County Supervisors *	2.00	1.00	0.00	0.00	0.00	1.00
County Attorney	34.00	34.00	0.00	0.00	1.00	35.00
Elections	18.00	18.00	0.00	0.00	0.00	18.00
Executive Management	55.00	43.00	0.00	1.00	4.00	48.00
Facilities & Fleet Management	179.47	182.47	0.00	(16.00)	4.00	170.47
Finance	190.00	204.00	0.00	0.00	2.00	206.00
Human Resources	40.00	44.00	0.00	0.00	0.00	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	15.00	18.00	0.00	0.00	0.00	18.00
Procurement Services	0.00	22.00	0.00	0.00	0.00	22.00
Subtotal	634.47	667.47	0.00	(15.00)	11.00	663.47
<u>Health, Wellbeing & Environmental Sustainability</u>						
Area Agency on Aging	35.00	38.00	0.00	0.00	2.00	40.00
Community Services	449.01	476.71	11.96	0.00	10.00	498.67
Housing & Community Development	29.00	33.00	0.00	0.00	0.00	33.00
Juvenile Court Service Unit	6.00	0.00	0.00	0.00	0.00	0.00
Library	207.62	209.56	0.00	0.00	0.00	209.56
Parks & Recreation	442.44	453.19	0.00	(2.00)	8.08	459.27
Public Health	8.60	8.60	0.00	0.00	2.00	10.60
Social Services	360.33	383.83	3.50	0.00	0.00	387.33
Virginia Cooperative Extension	8.19	8.19	0.00	0.00	0.20	8.39
Youth Services	86.90	96.50	0.00	(8.00)	0.00	88.50
Subtotal	1,633.09	1,707.58	15.46	(10.00)	22.28	1,735.32
<u>Safe & Secure Community</u>						
Adult Detention Center	401.40	401.40	0.00	0.00	1.00	402.40
Circuit Court Clerk	55.00	57.00	1.00	0.00	0.00	58.00
Circuit Court Judges	16.00	16.00	0.00	0.00	0.00	16.00
Commonwealth's Attorney	82.00	94.00	6.00	0.00	11.00	111.00
Criminal Justice Services	52.50	54.55	0.00	0.00	2.00	56.55
Fire & Rescue	819.70	856.70	0.00	0.00	55.00	911.70
General District Court	4.00	6.00	0.00	0.00	0.00	6.00
Juvenile & Domestic Relations District Court	5.00	5.00	0.00	0.00	0.00	5.00
Police	949.20	972.20	0.00	0.00	11.00	983.20
Public Safety Communications	123.00	126.00	0.00	0.00	1.00	127.00
Sheriff	117.50	121.50	0.00	0.00	5.00	126.50
Subtotal	2,625.30	2,710.35	7.00	0.00	86.00	2,803.35
Total FTE Positions	5,374.86	5,577.40	25.46	(7.00)	129.28	5,725.14

* The department does not include the Board Chair, seven supervisors, and Board aides. All those positions serve at will.
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 FY27 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 FY2027			
Department	Position Title	Effective Date	Total FTE Added
Development Services	Administrative Coordinator	7/1/2026	1.00
Development Services	Development Project Manager	7/1/2026	1.00
Development Services	Human Resources Analyst	7/1/2026	1.00
Development Services	Senior Inspector	7/1/2026	1.00
Development Services Total			4.00
Planning	Principal Planner	7/1/2026	1.00
Planning	Senior Planner	7/1/2026	3.00
Planning Total			4.00
Public Works	Maintenance and Operations Worker	7/1/2026	1.00
Public Works Total			1.00
Transportation & Capital Construction	Land Acquisition Agent	7/1/2026	1.00
Transportation & Capital Construction Total			1.00
County Attorney	Paralegal	7/1/2026	1.00
County Attorney Total			1.00
Executive Management	Community Navigation Specialist	7/1/2026	1.00
Executive Management	Green Fleet & Mobility Manager	7/1/2026	1.00
Executive Management	Liaison for Strategic Partnerships	7/1/2026	1.00
Executive Management	Sustainability Communications Manager	7/1/2026	1.00
Executive Management Total			4.00
Facilities & Fleet Management	Compliance Trainee	7/1/2026	2.00
Facilities & Fleet Management	Security Technician	7/1/2026	2.00
Facilities & Fleet Management Total			4.00
Finance	Director of Finance	7/1/2026	1.00
Finance	Real Estate Assessment Manager	7/1/2026	1.00
Finance Total			2.00
Area Agency on Aging	Human Services Caseworker - Recreation Specialist	7/1/2026	1.00
Area Agency on Aging	Human Services Manager - Evidence Based Program Coordinator	7/1/2026	1.00
Area Agency on Aging Total			2.00
Community Services	Administrative Specialist	7/1/2026	1.00
Community Services	Clinical Services Case Management Manager	7/1/2026	1.00
Community Services	Clinical Services Caseworker	7/1/2026	3.00
Community Services	Clinical Services Caseworker Associate	7/1/2026	1.00
Community Services	Human Services Supervisor	7/1/2026	1.00
Community Services	Senior Clinical Services Caseworker	7/1/2026	3.00
Community Services Total			10.00
Parks & Recreation	Administrative Specialist	7/1/2026	1.00
Parks & Recreation	Assistant Maintenance and Operations	7/1/2026	1.00
Parks & Recreation	Inspector	7/1/2026	2.00
Parks & Recreation	Maintenance and Operations Technician	7/1/2026	1.00
Parks & Recreation	Maintenance and Operations Worker	7/1/2026	1.00
Parks & Recreation	Recreation Instructor - Beginner Specialty	7/1/2026	2.08
Parks & Recreation Total			8.08

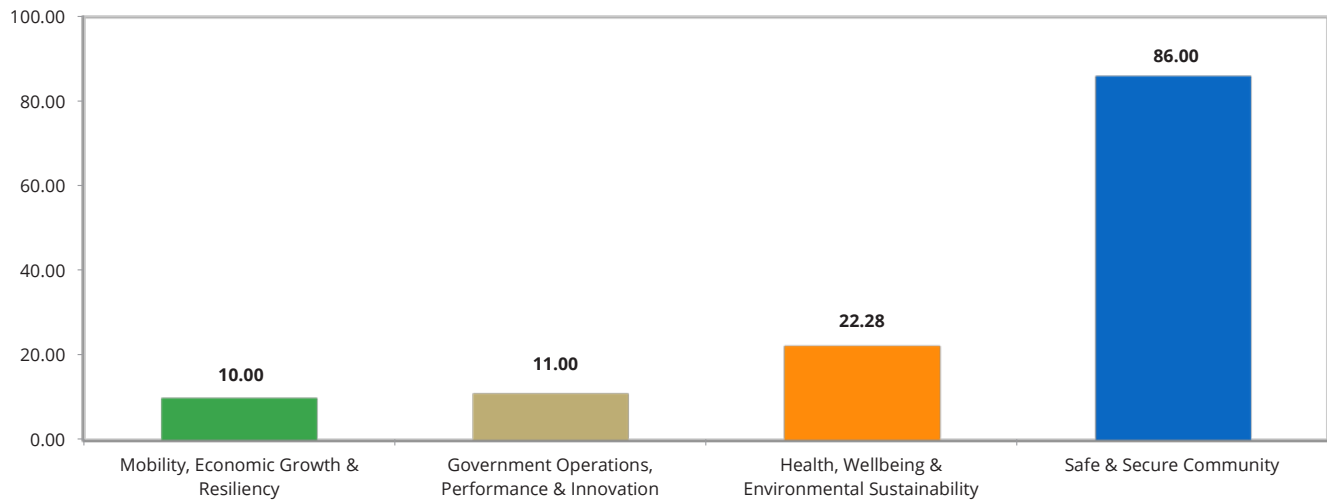
Budget Summary

Summary of New Positions Established in FY2027			
Department	Position Title	Effective Date	Total FTE Added
Public Health	Senior Code Enforcement Inspector	7/1/2026	1.00
Public Health	Senior Emergency Management Specialist	7/1/2026	1.00
Public Health Total			2.00
Adult Detention Center	Lieutenant Colonel	1/1/2026	1.00
Adult Detention Center Total			1.00
Commonwealth's Attorney	Administrative Specialist	7/1/2026	2.00
Commonwealth's Attorney	Administrative Specialist	1/1/2027	1.00
Commonwealth's Attorney	Assistant Attorney	7/1/2026	4.00
Commonwealth's Attorney	Human Services Specialist	7/1/2026	1.00
Commonwealth's Attorney	Paralegal	7/1/2026	2.00
Commonwealth's Attorney	Paralegal	1/1/2027	1.00
Commonwealth's Attorney Total			11.00
Criminal Justice Services	Adult Recovery Court Case Manager	7/1/2026	1.00
Criminal Justice Services	Veterans Docket Treatment Coordinator	7/1/2026	1.00
Criminal Justice Services Total			2.00
Fire & Rescue	Administrative Coordinator	7/1/2026	3.00
Fire & Rescue	Administrative Specialist	7/1/2026	1.00
Fire & Rescue	Business Services Analyst	7/1/2026	1.00
Fire & Rescue	Fire & Rescue Battalion Chief	7/1/2026	2.00
Fire & Rescue	Fire & Rescue Captain	7/1/2026	3.00
Fire & Rescue	Fire & Rescue Lieutenant	7/1/2026	6.00
Fire & Rescue	Fire & Rescue Lieutenant	1/1/2027	2.00
Fire & Rescue	Fire & Rescue Technician I	7/1/2026	16.00
Fire & Rescue	Fire & Rescue Technician I	1/1/2027	9.00
Fire & Rescue	Fire & Rescue Technician II	7/1/2026	6.00
Fire & Rescue	Fire & Rescue Technician II	1/1/2027	3.00
Fire & Rescue	Medical Director	7/1/2026	1.00
Fire & Rescue	Public Safety Technician	7/1/2026	2.00
Fire & Rescue Total			55.00
Police	Business Services Analyst	7/1/2026	1.00
Police	Police Officer	7/1/2026	10.00
Police Total			11.00
Public Safety Communications	Deputy Director	7/1/2026	1.00
Public Safety Communications Total			1.00
Sheriff	Sheriff's Deputy	7/1/2026	5.00
Sheriff Total			5.00
Total New FTE Positions in FY27 *			129.08

* The total does not include Virginia Cooperative Extension 0.20 FTE which increase and existing part-time position to full-time.

Budget Summary

FY2027 New Positions Established by Functional Area



129.28 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.

Budget Summary

