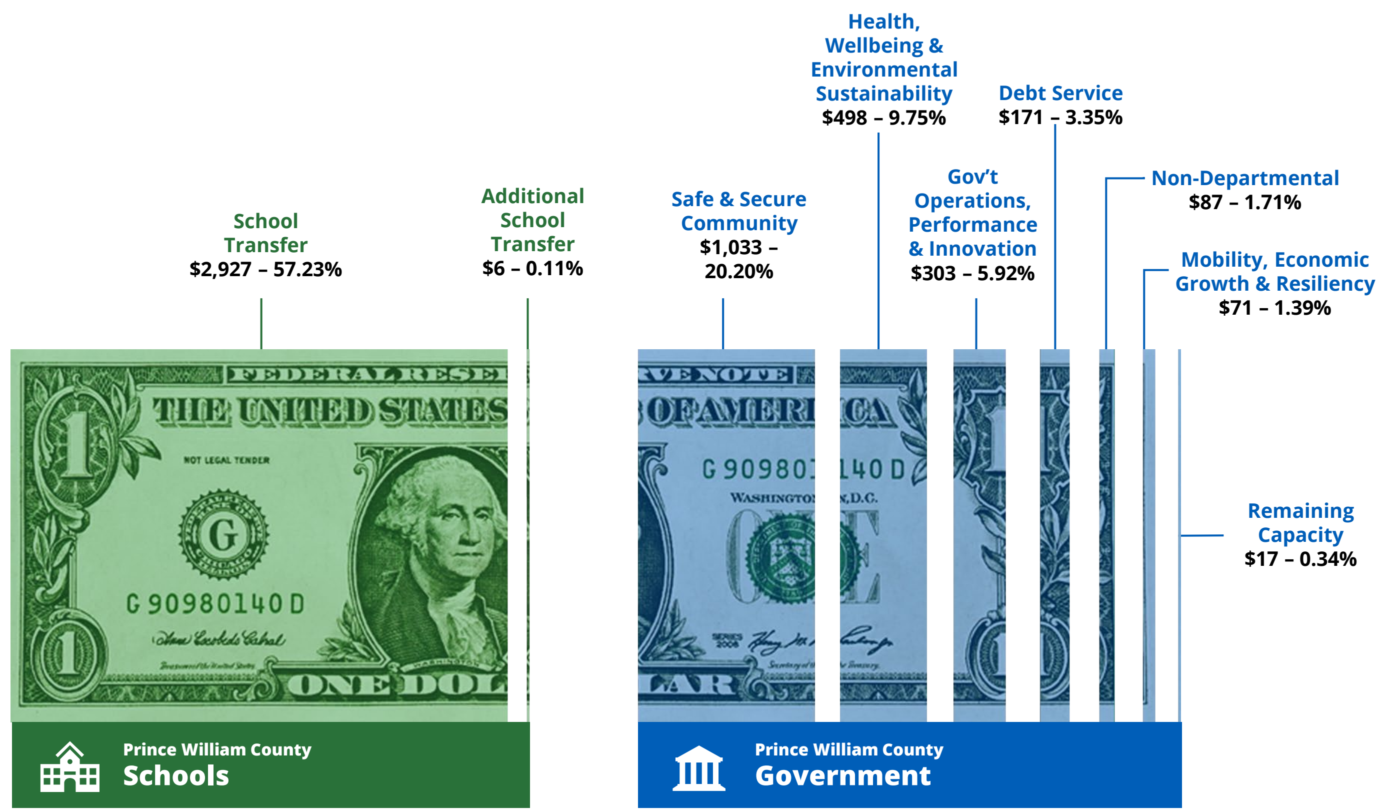
FY2027 Budget Highlights

The FY2027 Budget, including the FY2027-2032 Capital Improvement Program (CIP), implements policy guidance found in the Strategic Plan, the County/School revenue sharing agreement, and the Principles of Sound Financial Management. The $2.20 billion general fund budget addresses the County's strategic priorities – Education, Environment, Government, Mobility, Quality of Life, Safe and Secure Community, Service Delivery, and Smart Growth.

The FY2027 Budget is based on a $0.865 real estate tax rate, generating general revenues of $1,949,029,000. Additional agency revenues of $263,840,354 and a net contribution to County reserves of ($3,434,592) bring the FY2027 Budget funding total to $2,209,434,762.

FY2027 Average Residential Tax Bill - $5,114

(Dollar Amount by Functional Area)

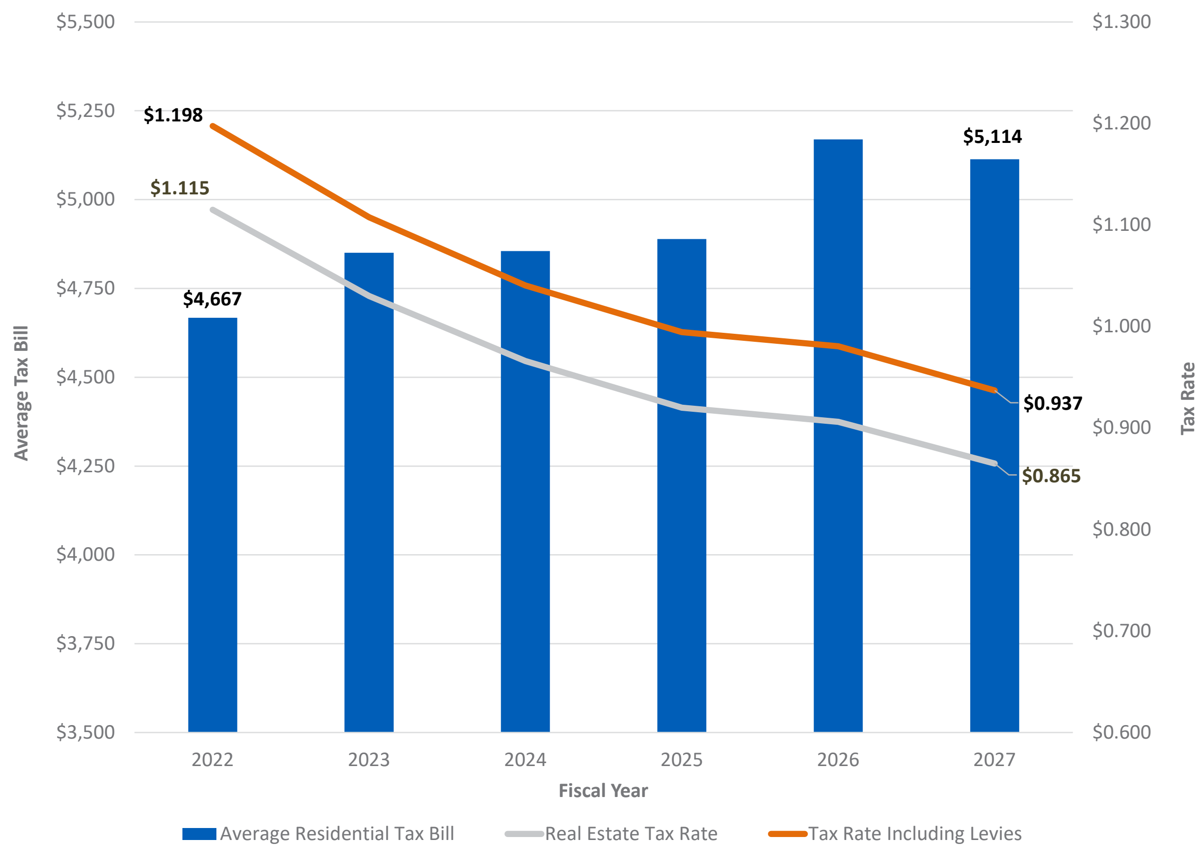


Totals may not add up due to rounding.

Real Estate Tax, Fire Levy, and Mosquito & Forest Pest Levy Rate Decreases

The FY2027 Budget is funded at a real estate tax rate of $0.865 per $100 valuation which is a $0.041 (4.1 cent) reduction from the FY26 real estate tax rate of $0.906. The resulting average residential real estate tax bill is $5,114, which decreases $56 compared to the prior year. Over the last six years, the real estate tax rate has decreased $0.25 (25.0 cents) from $1.115 in FY22 to $0.865 in FY27 which has helped mitigate the impact of rising assessed values due to fair market values on the average residential tax bill. The fire levy rate is also reduced from $0.072 to $0.070 in the FY2027 Budget, and the mosquito & forest pest management levy rate is reduced from $0.0025 to $0.0020.

Average Tax Bill & Tax Rates



Stormwater Management Fee Increase for Mandated Water Quality Improvements

The FY2027 Budget increases the stormwater management fee in order to meet Municipal Separate Storm Sewer System (MS4) permit requirements and achieve mandated reductions in nitrogen, phosphorus, and sediments by October 2028. Revenue generated by the fee increase is directly invested in stormwater capital improvements that improve water quality such as stream restorations, channel improvements, culvert modifications, and drainage improvements.

	FY2026 Adopted	FY2027 Adopted	Change
Single Family Detached Residential Property (per year)	$53.83	$67.28	$13.45
Townhouses, Apartments, and Condominiums (per year)	$40.38	$50.46	$10.08
Developed Non-Residential (per 2,059 square feet of impervious area)	$53.83	$67.28	$13.45

Solid Waste Fee Increase for Landfill Capital Infrastructure

The FY2027 Budget includes an increase in the solid waste fee to support the long-term financial stability of the County's landfill system as Phase 4 infrastructure development begins in FY27 and landfill cell liners and closures are programmed throughout the CIP in accordance with Virginia Department of Environmental Quality requirements.

	FY2026 Adopted	FY2027 Adopted	Change
Single Family	$75.00	$84.00	$9.00
Townhouse	$67.50	$75.60	$8.10
Mobile Home	$60.00	$67.20	$7.20
Multi Family (Apartment or Condo)	$50.19	$56.20	$6.01
Business/Non-Residential (per SFE where a SFE – 1.3 tons)	$75.00	$84.00	$9.00
Landfill Tipping Fee (commercial refuse per ton) (effective 1/1/24)	$40.00	$40.00	$0.00

Total Tax Bill Decreases $33 Compared to FY2026

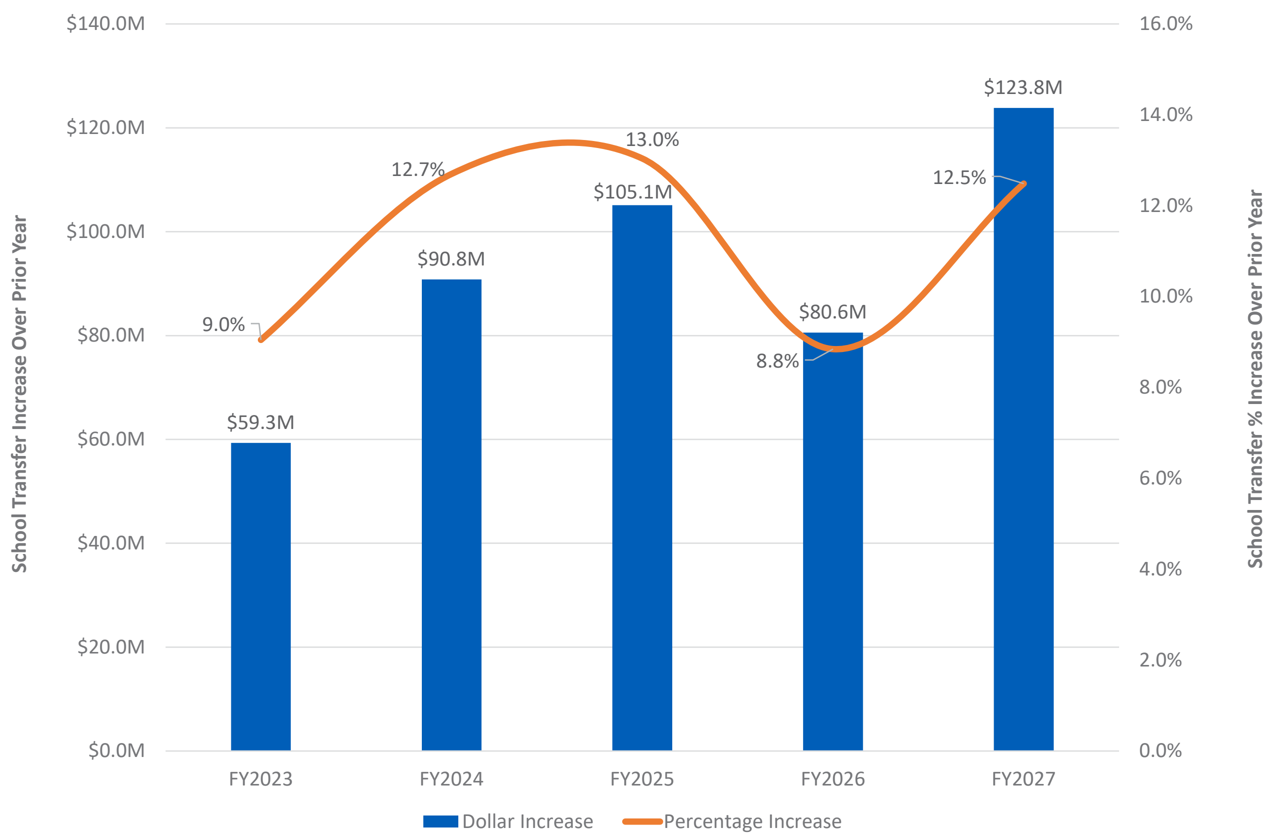
The table below summarizes the FY27 (tax year 2026) total average tax bill resulting from approved tax rates, levies, and fees based on the average residential assessed value of $591,176. Assuming a single family home, the average tax bill, including fees, in FY27 is $5,691 which decreases $33 compared to the FY26 average tax bill.

	FY2026 Adopted	FY2027 Adopted	Change	% Change
Average Assessed Value	**$570,600**	**$591,176**	**$20,576**	**3.6%**
Tax Bill				
Real Estate Tax	$5,170	$5,114	($56)	-1.1%
Fire Levy	$411	$414	$3	0.7%
Mosquito & Forest Pest Levy	$14	$12	($2)	-17.1%
Total Taxes	**$5,595**	**$5,539**	**($55)**	**-1.0%**
Fees				
Solid Waste Fee	$75	$84	$9	12.0%
Stormwater Fee	$54	$67	$13	25.0%
Total Fees	**$129**	**$151**	**$22**	**17.4%**
Taxes & Fees Total	**$5,724**	**$5,691**	**($33)**	**-0.6%**

Continued Historic Education Investments

The FY2027 Budget continues significant investments in education as the County transfer to Prince William County Schools increases $123.8 million or 12.5% over FY26. This continues historic increases in the school system as shown in the chart below. During the past five years (FY23 through FY27), the increased education investment to Prince William County Schools is $459.6 million or 70.1%.

School Transfer Year Over Year Increase



Employee Compensation and Virginia Retirement System Rate Adjustment

The budget includes funding to retain and recruit a highly skilled workforce through amended collective bargaining agreements with the Prince William County Police Association and International Association of Fire Fighters; an 8.2% market adjustment for uniform and sworn Adult Detention Center and Sheriff employees; and 3% step/merit salary adjustments. The budget also includes $11.5 million of savings resulting from a 3.36% reduction in Virginia Retirement System and a 0.12% reduction in Group Life Insurance employer rates paid by the County. The total compensation investment in the FY2027 Budget is $33.7 million. Additional details can be found in the Compensation section of this document.

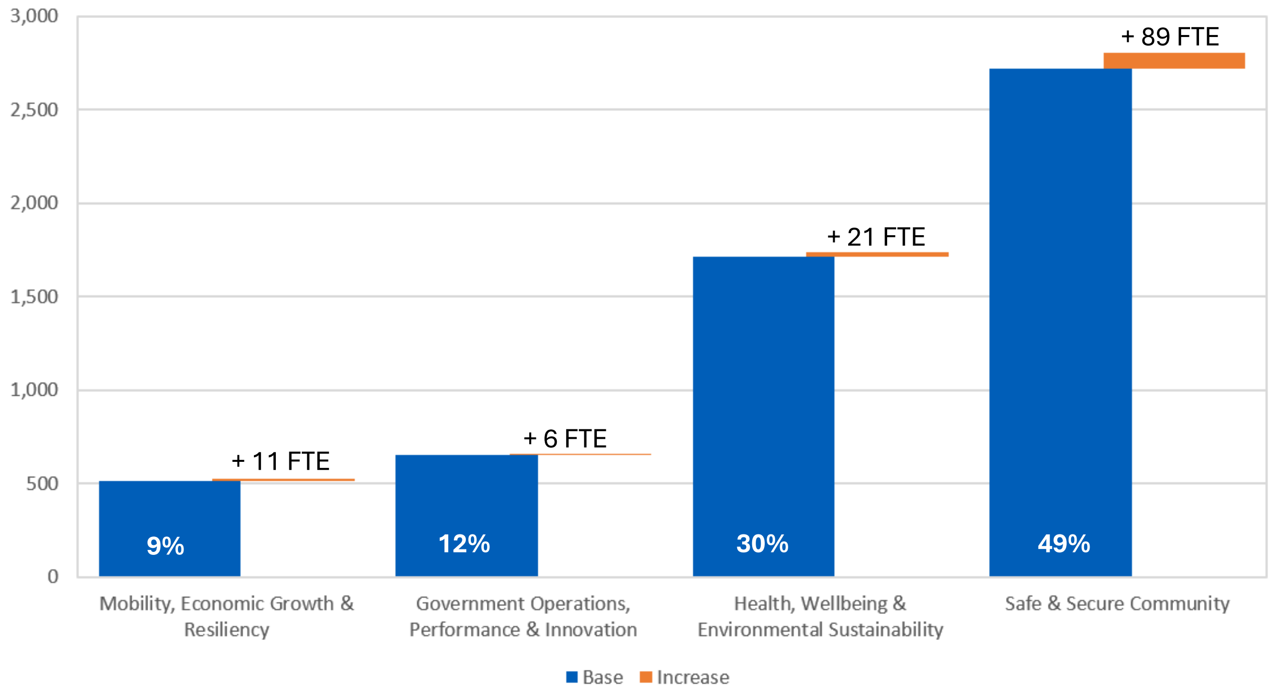
Investment in Existing and New Parks & Recreation Capital Facilities

The FY2027 Budget increases Parks & Recreation capital investment by $19.5 million to improve existing parks with amenities such as field lights, permanent restroom facilities, playgrounds, and picnic/pavilion areas while also developing new parks and trail segments as shown in the table below. Additional information can also be found in the FY2027-2032 CIP.

Project	Magisterial District	FY2027 Appropriation	Description
Existing Park Improvements	County-wide	$2.5M	Increases annual funding to $5.0M
Property Acquisition	Brentsville	$2.0M	Park land property acquisition
Hellwig Artificial Turf – Phase 2	Coles	$2.0M	Completes 2019 bond referendum project
Long Park Infrastructure	Gainesville	$1.0M	Concession/restroom facilities, upgrade baseball fields
Tyler Elementary Community Use	Gainesville	$1.0M	Addresses amenities and ADA issues
Charlie Boone Park Development	Occoquan	$3.0M	Bicycle and skateboard park
Dale City Rec. Center Park Improv.	Neabsco	$1.0M	Improvements to diamond fields, play space, batting cages
Cunard & Cloverdale Park Courts	Neabsco	$1.0M	Basketball & tennis court renovations
Forest Greens Golf Outdoor Grill	Potomac	$2.0M	Outdoor seating, guest amenities
PHNST Metz Boardwalk Extension	Woodbridge	$4.0M	Extends the Neabsco Creek Boardwalk
	Total	**$19.5M**	

Staffing Investments to Sustain & Enhance Services in a Growing Community

The budget includes the addition of 127.28 full-time equivalents (FTEs) to enhance service delivery and meet the growing needs of the community. These new positions will help support critical programs and ensure the continued provision of high-quality services to residents and businesses. Detailed staffing information can be found in each of the agency budget sections. The following table shows the breakdown of new staffing by quadrant:



Totals may not add up due to rounding

Mitigate Potential State/Federal Impacts

The budget includes additional one-time funding of $4.0 million in the Contingency budget to address potential, unforeseen fiscal impacts resulting from future state or federal actions. These impacts may include reductions in grant funding, cost shifts, new mandates, delayed reimbursements, or other actions that could require the County to determine whether local funding would be used to maintain current service levels to the community. All uses of the Contingency budget require Board of County Supervisors authorization via adopted resolution.

Potential areas of uncertainty include, but are not limited to:

- Future federal government shutdowns
- Urban Area Security Initiative (UASI) grant funding administered by the U.S. Department of Homeland Security
- Medicaid benefit billing and reimbursements
- Supplemental Nutrition Assistance Program (SNAP) administrative costs
- Substance Abuse & Mental Health Services Administration (SAMHSA)
- Pending Crisis Receiving Center waiver for Medicaid billing

Revitalization/Redevelopment/Assemblage Fund

The budget includes a one-time $5.0 million designation to a new Revitalization/Redevelopment/Assemblage fund for economic development purposes. This fund will be utilized to acquire and assemble strategic properties, perhaps incentivize mixed use projects, and implement façade improvement grants. Funding for specific projects are to be determined and future appropriations from the fund may only be authorized by the Board of County Supervisors.

Affordable Housing Reserve Fund

The budget also includes a $5.0 million contribution to the Affordable Housing reserve fund to support further implementation of affordable housing initiatives in the community. The total contributions to the Affordable Housing reserve will increase to a $21.0 million investment from FY24-27. Specific affordable housing projects are to be determined and appropriations from the reserve may only be authorized by the Board of County Supervisors.

FY2027 Budget Initiatives List						
Functional Area	**Agency**	**Description**	**FTE**	**Expenditure**	**Revenue**	**Net Cost**
Education	Schools	Increase Transfer to Schools	-	$123,820,253	$0	$123,820,253
Compensation	All Agencies	Compensation Increase for Merit/Step (3.0%)	-	$12,744,389	$0	$12,744,389
	All Agencies	Retiree Health Increase	-	$78,337	$0	$78,337
	All Agencies	Health and Dental Insurance Increase	-	$5,496,127	$0	$5,496,127
	Adult Detention Center	Compensation Market Adjustment (8.20%)	-	$3,475,000	$0	$3,475,000
	Sheriff	Compensation Market Adjustment (8.20%)	-	$1,332,500	$0	$1,332,500
	Fire & Rescue	Amended Collective Bargaining Agreement - IAFF	-	$3,028,407	$0	$3,028,407
	Police	Amended Collective Bargaining Agreement - PWCPA	-	$19,040,000	$0	$19,040,000
	Countywide	Virginia Retirement systems and Group Life Insurance Rate Adjustments	-	($11,527,112)	$0	($11,527,112)
Government Operations, Performance & Innovation	County Attorney	Paralegal	1.00	$85,096	$0	$85,096
	County Attorney	Contractual Litigation Services	-	$600,000	($600,000)	$0
	Executive Management	Sustainability Communications and Outreach Manager	1.00	$169,626	$0	$169,626
	Executive Management	Community Navigation Specialist	1.00	$155,033	$0	$155,033
	Executive Management	Legislative Affairs Liaison	1.00	$200,000	($100,000)	$100,000
	Executive Management	PWC Works (Engagement HQ)	-	$60,000	$0	$60,000
	Executive Management	Technical Support	-	$20,000	$0	$20,000
	Facilities & Fleet Management	Department of Transportation & Capital Construction Space and New Lease	-	$1,465,000	$0	$1,465,000
	Facilities & Fleet Management	Lease Escalation and Renewal Cost Adjustment	-	$150,000	$0	$150,000
	Facilities & Fleet Management	Custodial & Waste Management Contractual Increase	-	$280,420	$0	$280,420
	Facilities & Fleet Management	Contractual Increases - Vehicle Repairs, Maintenance, and Gasoline	-	$347,372	$0	$347,372
	Finance	Real Estate Assessments Manager	1.00	$169,368	$0	$169,368
	Finance	Dextr and Salesforce Email Licenses	-	$197,333	$0	$197,333
	Finance	Risk Management Business Services Administrator	1.00	$137,352	($137,352)	$0
	Information Technology	Computer Replacement (use of fund balance)	-	$4,100,000	($4,100,000)	$0
	Information Technology	Contractual Increases - Enterprise Agreements, Licenses, and Subscriptions	-	$1,247,336	$0	$1,247,336
	Information Technology	Security Operations Center	-	$500,000	$0	$500,000
	Information Technology	ServiceNow	-	$350,000	$0	$350,000
Health, Wellbeing, & Environmental Sustainability	Area Agency on Aging	Birmingham Green Inter-jurisdictional Agreement	-	$147,076	$0	$147,076
	Area Agency on Aging	Senior Center Without Walls	1.00	$105,828	$0	$105,828
	Area Agency on Aging	Bluebird Tour Program Contract Increase	-	$17,000	$0	$17,000
	Community Services	Contract Rate Adjustments - Behavioral Health Services	-	$740,000	($60,000)	$680,000
	Community Services	FY27 Staffing Plan	8.00	$914,448	($466,140)	$448,308

FY2027 Budget Initiatives List

Functional Area	Agency	Description	FTE	Expenditure	Revenue	Net Cost
Health, Wellbeing, & Environmental Sustainability	Community Services	DBHDS Performance Contract Positions	4.00	$622,050	($622,050)	$0
	Library	Non-Contractual Increases - Material Services	-	$41,733	($41,733)	$0
	Parks & Recreation	Occoquan Greenway and Trail Maintenance	2.00	$233,264	$0	$233,264
	Parks & Recreation	Trails Inspectors (cost recovery)	2.00	$291,078	($291,078)	$0
	Parks & Recreation	Science in the Park Program Staffing	2.08	$89,451	($89,451)	$0
	Parks & Recreation	Administrative Specialist	1.00	$84,712	($84,712)	$0
	Public Health	Senior Emergency Management Specialist	1.00	$119,105	$0	$119,105
	Social Services	Case Management System	-	$100,000	$0	$100,000
	Social Services	Hypothermia Services	-	$250,000	$0	$250,000
	Social Services	Children's Services Act Contractual Increase	-	$6,000,000	($3,960,000)	$2,040,000
	Virginia Cooperative Extension	Senior Business Service Analyst	0.20	$42,001	$0	$42,001
	Youth Services	Right Step Program	-	$150,000	$0	$150,000
	Youth Services	Certified Child Nutrition Management System	-	$75,000	$0	$75,000
Mobility, Economic Growth & Resiliency	Development Services	Senior Inspector	1.00	$144,398	($144,398)	$0
	Development Services	Development Project Manager	1.00	$124,699	($124,699)	$0
	Development Services	Human Resources Analyst	1.00	$106,823	($106,823)	$0
	Development Services	Fiscal Specialist	1.00	$94,640	$0	$94,640
	Development Services	Administrative Coordinator	1.00	$93,615	($93,615)	$0
	Development Services	Operating Budget Increase	-	$68,964	($68,964)	$0
	Development Services	Construction Project (use of fund balance)	-	$1,000,000	($1,000,000)	$0
	Economic Development & Tourism	Placer.ai Data Platform Renewal and Expansion	-	$79,759	$0	$79,759
	Economic Development & Tourism	Cloud Subscriptions Renewals and License Expansion	0.00	$30,000	$0	$30,000
	Economic Development & Tourism	Annual Rent Adjustment for Science Accelerator Lab	-	$7,000	$0	$7,000
	Planning	FY27 Staffing Plan	4.00	$503,542	$0	$503,542
	Planning	Zoning Ordinance Update	-	$300,000	$0	$300,000
	Planning	Community Outreach and Engagement and Technology Licenses	-	$103,000	$0	$103,000
	Public Works	Sign Shop Budget Increase (cost recovery)	-	$300,000	($300,000)	$0
	Public Works	Shed and Garage Replacement (use of fund balance)	-	$200,000	($200,000)	$0
	Public Works	Truck Replacement (use of fund balance)	-	$53,623	($53,623)	$0
	Public Works	Maintenance and Operations Worker - Drainage Crew	1.00	$69,356	($69,356)	$0

FY2027 Budget Initiatives List						
Functional Area	**Agency**	**Description**	**FTE**	**Expenditure**	**Revenue**	**Net Cost**
Mobility, Economic Growth & Resiliency	Public Works	Construction Crew Vehicle and Equipment Replacement	-	$869,446	($869,446)	$0
	Public Works	Interjurisdictional Agreements and Membership Increase	-	$88,985	($88,985)	$0
	Public Works	Flood Resiliency Phase 3B (use of fund balance)	-	$150,000	($150,000)	$0
	Public Works	Landfill Security	-	$200,000	($200,000)	$0
	Public Works	Mattress Recycling Program	-	$250,000	($250,000)	$0
	Public Works	Solid Waste Fee Adjustment and Compost Facility Contract Increase	-	$400,000	($400,000)	$0
	Public Works	Stormwater Management Fee Increase and Watershed CIP Transfer (use of fund balance)	-	$4,988,000	($4,988,000)	$0
	Public Works	Software Enhancements and Licensing (use of fund balance)	-	$70,000	($70,000)	$0
	Public Works	Solid Waste Fee Increase	-	$0	($2,439,705)	($2,439,705)
	Public Works	Solid Waste CIP Transfer and Maintenance Budget (use of fund balance)	-	$11,320,000	($11,320,000)	$0
	Public Works	Increase Vacant County Property Budget	-	$150,000	$0	$150,000
	Transportation & Capital Construction	Grant Application Technical Assistance	-	$200,000	($200,000)	$0
	Transportation & Capital Construction	Land Acquisition Agent (cost recovery)	1.00	$122,275	($122,275)	$0
Safe & Secure Community	Adult Detention Center	Capital Equipment and Facility Upgrades	-	$4,044,000	($4,044,000)	$0
	Adult Detention Center	Lieutenant Colonel	1.00	$325,348	($35,788)	$289,560
	Adult Detention Center	Radio Frequency Identification Device (RFID) Technology	-	$207,206	($22,793)	$184,413
	Adult Detention Center	Piedmont Building Lease	-	$202,241	($22,247)	$179,994
	Circuit Court Clerk	Jury Pool Expansion and Return Questionnaire Postage Increases	-	$99,000	$0	$99,000
	Circuit Court Clerk	E-Filing System Enhancement	-	$25,000	$0	$25,000
	Circuit Court Clerk	Self-Represented Litigant Center and Law Library	-	$47,000	($47,000)	$0
	Commonwealth Attorney	Administrative and Paralegal Support	7.00	$708,912	$0	$708,912
	Commonwealth Attorney	Assistant Commonwealth Attorneys	4.00	$641,296	$0	$641,296
	Commonwealth Attorney	AXON Evidence System	-	$146,415	$0	$146,415
	Criminal Justice Services	Adult Recovery Court Case Manager	1.00	$116,467	($90,000)	$26,467
	Criminal Justice Services	Veterans Docket Treatment Coordinator	1.00	$134,565	($126,539)	$8,026
	Fire & Rescue	Fire Levy Fund Initiatives (use of fund balance) (Note: Net cost is a fire levy revenue cost)	-	$10,333,879	($5,372,539)	$4,961,340
	Fire & Rescue	Collective Bargaining Agreement (CBA) with International Association of Fire Fighters (IAFF) - 50-hour average workweek	30.00	$6,867,006	($3,433,503)	$3,433,503

FY2027 Budget Initiatives List						
Functional Area	Agency	Description	FTE	Expenditure	Revenue	Net Cost
Safe & Secure Community	Fire & Rescue	Personal Protective Equipment Services for Cancer Prevention	-	$1,800,000	($1,800,000)	$0
	Fire & Rescue	Station 27 Staffing & Five-Year Staffing Plan	14.00	$1,798,072	$0	$1,798,072
	Fire & Rescue	Expanded Medical Physicals	-	$1,000,000	$0	$1,000,000
	Fire & Rescue	Professional Support Staff	5.00	$673,880	($300,000)	$373,880
	Fire & Rescue	Fire Marshal's Office Code Compliance Staffing	3.00	$470,744	($470,744)	$0
	Fire & Rescue	Northern Virginia Emergency Response System (NVERS)	-	$447,150	$0	$447,150
	Fire & Rescue	Emergency Traffic Management	-	$445,000	($445,000)	$0
	Fire & Rescue	Coordinated Community Care (3C) Pilot Program	1.00	$302,535	$0	$302,535
	Fire & Rescue	High School Emergency Medical Technician Program	1.00	$221,834	$0	$221,834
	Fire & Rescue	Length of Service Award Program (LOSAP) Increase	-	$185,000	($185,000)	$0
	Fire & Rescue	Fire and Injury Prevention	-	$150,000	($150,000)	$0
	Fire & Rescue	Increase Funding for Fire Company Employee Subsidy	-	$90,454	($90,454)	$0
	Fire & Rescue	Operational Medical Director (budget shift)	1.00	$165,547	($165,547)	$0
	General District Court	Increase Local Salary Supplement for Office of the Public Defender Employees	-	$169,313	$0	$169,313
	General District Court	Increase Language Interpreter Funding Support for the Office of the Public Defender	-	$14,000	$0	$14,000
	Police	Police Staffing	11.00	$3,495,228	$0	$3,495,228
	Police	Critical Space Needs at Western District Police Station	-	$300,000	$0	$300,000
	Police	Animal Care Coordinator	1.00	$106,067	$0	$106,067
	Sheriff	Sheriff Deputy Staffing	8.00	$1,863,055	$0	$1,863,055
Non-Departmental	Non-Departmental	Hylton Performing Arts Center Debt Service and Contribution to Northern Virginia Community College Increases	-	$26,052	$0	$26,052
	Non-Departmental	Worker's Compensation, Casualty Pool Insurance, and Unemployment Insurance Increases	-	$1,000,000	$0	$1,000,000
	Non-Departmental	Additional Contingency Funding for Potential State or Federal Impacts	-	$4,000,000	$0	$4,000,000
	Non-Departmental	Lunera Health Donation	-	$2,000,000	$0	$2,000,000
	Non-Departmental	Community Partners Increase	-	$425,000	$0	$425,000
	Non-Departmental	Metropolitan Washington Council of Governments Membership Dues Increase	-	$166,217	$0	$166,217
Debt Service	Debt Service	Homeless Navigation Center - West	-	$97,500	$0	$97,500
	Debt Service	Parks & Recreation Bond Referendum	-	$202,500	$0	$202,500
	Debt Service	Public Safety Training Center Expansion	-	$245,000	$0	$245,000
CIP	Transfer to CIP	Public Safety Communications at Schools (One-Time from Capital Reserve)	-	$4,000,000	($4,000,000)	$0
	Transfer to CIP	Existing Park Improvements (General Fund)	-	$2,500,000	$0	$2,500,000
	Transfer to CIP	Countywide Parks & Recreation Capital Projects (One-Time from General Fund)	-	$17,000,000	$0	$17,000,000
	Transfer to CIP	Judicial Center Renovation Courtroom A/V Upgrades	-	$1,500,000	$0	$1,500,000
	Transfer to CIP	Automatic External Defibrillators at Parks/Facilities	-	$210,000	$0	$210,000

FY2027 County Government by Functional Areas

Functional Area	Budget in Millions	FTEs
Safe & Secure Community	$564	2,806
Health, Wellbeing & Environmental	$372	1,734
Gov't Operations, Performance & Innovation	$197	658
Mobility, Economic Growth & Resiliency	$130	524
Education (includes NOVA and George Mason)	$1,122	

Numbers have been rounded.