State Budget Requirements

The Code of Virginia governs the budget process in Prince William County (PWC). Sections 15.2-516 and 15.2-2503 require the County Executive (CXO) to submit a proposed budget to the Board of County Supervisors (BOCS) no later than April 1 for the upcoming fiscal year; the County's fiscal year runs from July 1 to June 30. The proposed budget includes all projected expenditures, including the transfer to Prince William County Schools (PWCS), and must be balanced against projected revenues. Once presented, the BOCS undertakes an extensive review and public comment period prior to final budget adoption.

Sections 15.2-2506, 58.1-3007, and 58.1-3321 of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the tax and levy rates are advertised. Once the rates are advertised, the BOCS may adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The Code of Virginia also requires the BOCS to hold public hearings on the proposed budget, tax rates, and levy rates to receive and consider public comments.

In accordance with state code Section 22.1-93, the PWCS' budget must be adopted by May 15 of each year, or within 30 days of receiving state education funding estimates, whichever occurs later. This mandate impacts the County's schedule because the final budget includes the transfer to the PWCS.

Components of the PWC Budget

The PWC budget has two major components – the capital budget and the operating budget. The capital budget includes all projected expenditures for improvements and/or additions to the County's capital inventory, such as roads, facilities, and parkland. There is a strong link between the capital and operating budgets. Recurring costs associated with the construction of capital projects (utilities, maintenance, staffing, and debt service on debt financed projects) must be included in the County's operating budget.

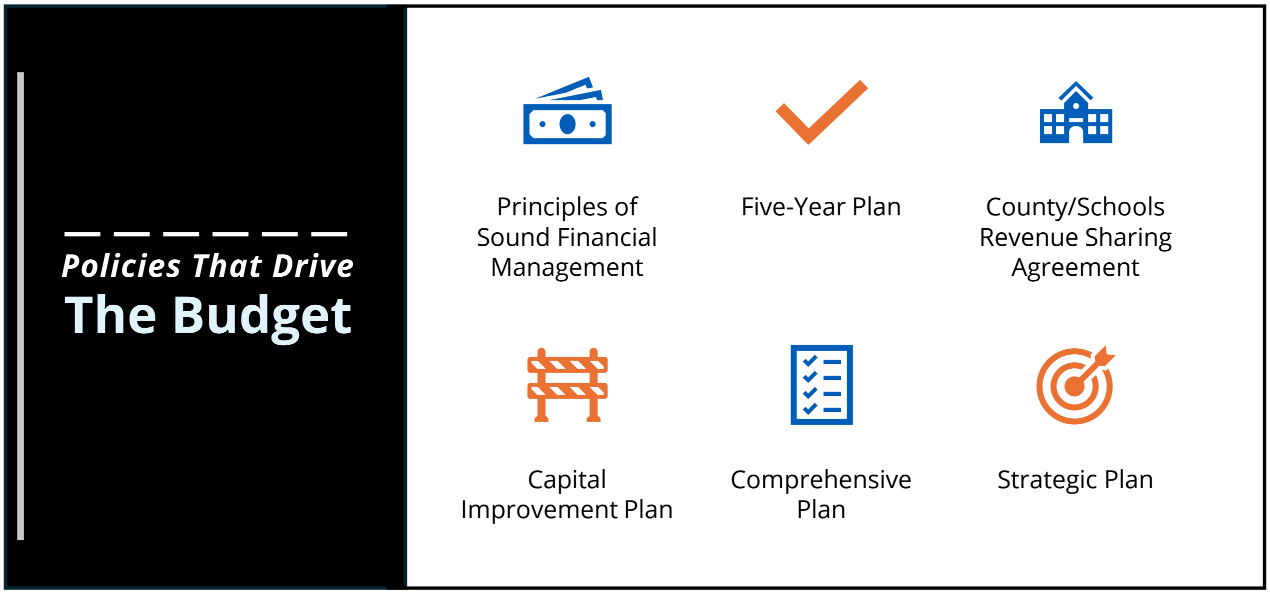
The operating budget includes all projected expenditures, including the operating transfer to PWCS to fund day-to-day County service delivery. After the transfer to PWCS, the largest expenditure category is employee compensation (salary and benefits).

The budget is comprised of four fund types – general fund, special revenue funds, capital project funds, and proprietary funds. Functionally, the County government services and expenditures are organized into the following sections within this budget document:

- **Government Operations, Performance & Innovation** – BOCS, County Attorney, Elections, Executive Management, Facilities & Fleet Management, Finance, Human Resources, Human Rights, Information Technology, Management & Budget (OMB), and Procurement Services
- **Health, Wellbeing & Environmental Sustainability** – Area Agency on Aging, Community Services, Housing & Community Development, Juvenile Court Service Unit, Library, Parks & Recreation, Public Health, Social Services, Virginia Cooperative Extension, and Youth Services
- **Mobility, Economic Growth & Resiliency** – Development Services, Economic Development & Tourism, Planning, Public Works, Transit Subsidy, and Transportation & Capital Construction
- **Safe & Secure Community** – Adult Detention Center (ADC), Circuit Court Clerk, Circuit Court Judges, Commonwealth's Attorney, Criminal Justice Services, Fire & Rescue, General District Court, Juvenile & Domestic Relations Court, Magistrates, Police, Public Safety Communications, and Sheriff's Office
- **Non–Departmental** – County insurance, restricted use funds, pass-through collections, trust/fiduciary funds, contributions to outside entities, and contingency
- **Agreements, Donations, Grants & Memberships** – Donations, interjurisdictional agreements, memberships, and grant funding pass-throughs
- **Debt Service/Capital Improvement Program (CIP)** – Principal and interest payments on outstanding debt; CIP is an overview of the six-year capital infrastructure spending plan for the County

Policies & Practices for Budget Preparation

The County follows a series of policies and practices to guide the development of the annual budget. The application of these policies and practices promotes a consistent approach to budgeting that allows the community to compare the proposed budget to previous budgets. The process is forward-looking, incorporating the County's Principles of Sound Management (PSFM), Comprehensive Plan, and Strategic Plan into the development of the budget. Each of these guiding policies will be discussed later in this section.



Adopted Policies

Principles of Sound Financial Management

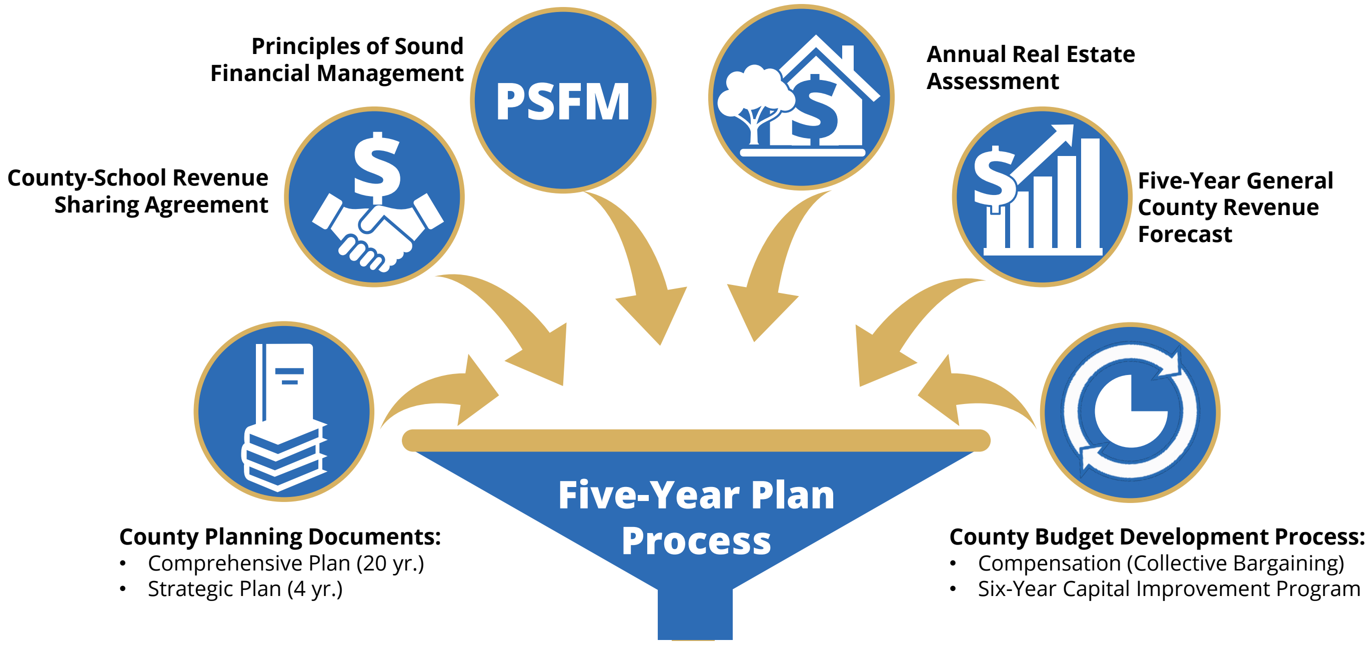
The County has a longstanding commitment to sound financial management. In 1988, this commitment was codified into the PSFM that are reviewed and updated to ensure continued usefulness as a guide for decision-making. The consistent and coordinated approach to decision making provided by the PSFM has enhanced the County's image and credibility with the public, bond rating agencies, and investors, and is reflected in the County's three AAA bond ratings. Three factors make this prudent financial planning imperative:

- Public demand for services and facilities in a rapidly urbanizing environment tends to escalate at a higher rate than population growth and revenues;
- State and federal mandates for services and standards are often not accompanied by sufficient funds to meet the required service levels and standards; and
- Changes in national and local economic conditions can impact the County's revenue base.

Five-Year Plan

One of the financial principles is especially relevant to budget preparation—the requirement to prepare a balanced Five-Year Plan for the general fund. As required by the PSFM, the County must prepare not only a balanced annual budget, but also a balanced Five-Year Plan. A balanced budget has its funding sources (revenues plus other resources) equal to its funding uses (expenditures plus other allocations).

The primary benefit of this requirement is that the community cannot fund a new initiative (staffing, facilities, program, or compensation adjustments) if it is not affordable throughout all five years of the budget plan. Adopting a Five-Year Plan provides a longer-term picture of the County's financial future and provides a longer planning window for both the County and the PWCS. This process also facilitates community conversations about what services and programs are desired, as well as what the community is willing to fund. Over the past two decades, the balanced Five-Year Plan has proven to be an effective financial control tool for the BOCS, the organization, and the community.



County/Schools Revenue Sharing Agreement

The PWCS system is the second largest school division in Virginia, with a September 30, 2025, enrollment of 88,818 students, almost 109 schools, and over 12,000 total full-time equivalent employees. The voters in PWC chose, via referendum in 1995, to move from an appointed to an elected School Board. There are eight members of the School Board, one elected from each of the seven magisterial districts and a chair elected at-large; each member serves a four-year term. The operations of the School Board are independent of the BOCS and County administration, as prescribed by Virginia law.

The operation of public schools in PWC is the responsibility of the elected School Board. The School Board adopts policies to cover instruction, administration, personnel, students, and other areas, all of which are implemented by the appointed Superintendent of PWCS. Funding is provided through a combination of federal, state, and local resources. The local share of the system's operating costs is met through an appropriation and transfer from the general fund by the BOCS at budget adoption.

The BOCS and the School Board have been partners in protecting the fiscal health of the County, as evidenced by the revenue sharing agreement in place since 1988. The original agreement allocated 56.75% of the County's general revenues to the PWCS and 43.25% to the County government. This agreement was modified in 2004 to exclude recordation tax from the split, and again in 2013 with the adoption of the FY2014 Budget to allocate 57.23% of general revenues (excluding recordation tax) to the PWCS and 42.77% to the County government.

The revenue sharing agreement has been the foundation for the County and PWCS five-year operating and capital plans, allowing both organizations to program projected revenues with a high degree of certainty. Each organization's Five-Year Plan is updated annually to reflect the most recent revenue assumptions.

Capital Improvement Program

Each year in conjunction with the budget, the BOCS adopts a six-year CIP. The CIP identifies those capital improvements and construction projects that should be funded over the next six-year period to maintain or enhance County assets and service delivery. All funding sources are identified, and the resources necessary are accounted for in the capital project funds.

The first year of the CIP is adopted as the County's capital budget. The primary expenditure included in the capital budget is debt service for general obligation bonds or other types of debt issued to fund specific CIP projects. The Debt Service/CIP section of this document provides detailed information on debt management considerations. The CIP also identifies facility and program operating costs, as well as any operating revenues, associated with the capital projects. Funding for operating costs for an approved CIP project is included in the affected agency's budget, consistent with the projections in the CIP. Projected debt service and operating costs are also programmed in the Five-Year Plan.

Budget Development Process

2010					2030
Comprehensive Plan					
Future Report					
2009-2012 Strategic Plan	2013-2016 Strategic Plan	2017-2020 Strategic Plan	2021-2024 Strategic Plan	**2025-2028 Strategic Plan**	2029-2032 Strategic Plan

Comprehensive Plan

Since 1974, PWC has had a Comprehensive Plan that provides general guidance to land use and the location, character, and extent of supporting infrastructure and public facilities for a 20-year period. A comprehensive plan guides the growth and development of a community. It articulates the goals and policies that the BOCS relies on to make informed land use development decisions and investments in public infrastructure. It also presents a blueprint for creating a great quality of place, quality of community, and quality of life based on the County's vision for its future.

The PWC Comprehensive Plan follows the County's vision, Prince William 2040, and Region Forward, a regional planning effort. It provides a critical link between the vision and the many implementing plans and policies of the County. The Comprehensive Plan is based on an analysis of current land use and future growth and the facilities needed to serve existing and future residents – such as transportation, parks, cultural resources and preservation, utilities (electric, potable water, and sanitary sewer), schools, fire stations, police facilities, and libraries.

The Comprehensive Plan consists of the following major components: Land Use, Community Development, Infrastructure and Facilities, and Conservation and Preservation. The Land Use component provides a development vision showing how the County will utilize its land resources, as well as providing a plan to accommodate future development in an efficient and sustainable way. Each component consists of specific issue plans or chapters, and each plan contains goals, policies, and action strategies. Also, each plan may have informational appendices, level of service standards, related studies, or other policy documents. Almost every plan contains maps that illustrate or identify important features of the plan.

Major implementation tools for the Comprehensive Plan are the annual capital budget and the six-year CIP.

Strategic Plan

PWC recognized the value of strategic planning in the early 1990's as the BOCS looked for a way to achieve the results identified in the County's first Commission on the Future Report (the first Future Report). The Commission on the Future, established in 1989, created a 20-year vision for the County rich with opportunities for growth and desired community assets. In 1992, the BOCS adopted the 1992-1995 Strategic Plan, identifying specific goals, outcomes, and strategies for that four-year period. That first plan, and each subsequent plan, covered a four-year period tied to the BOCS' term of office. The County codified strategic planning in 1994 by adding it to the PSFM.

The BOCS adopted the 2025-2028 Strategic Plan on February 25, 2025. The County's Strategic Plan, the 2030 Future Report, and the 2040 Comprehensive Plan provide perspectives and direction on the ideal future state of Prince William County as a community and as a government service provider. While the Strategic Plan and Future Report are vision documents, the Comprehensive Plan relates to the physical makeup of the community and the infrastructure necessary to support it. The 2025-2028 Strategic Plan reflects the community's current desired outcomes and focuses on how PWC can evolve to meet the needs of a growing and diverse community over the next four years. As such, this plan will serve as the guiding vision and action plan by providing key policy guidance for service delivery and resource allocation decisions.

The 2025-2028 Strategic Plan provides budget guidance by highlighting those areas critical to the continued success of the community. Agency budgetary resource requests should align with and support the County's Strategic Plan. The vision set forth in the County's adopted Strategic Plan states:

Prince William County is a diverse community striving to be healthy, safe, and caring with a thriving economy and a protected natural environment.

The adopted strategic goal areas are: Education, Environment, Government, Mobility, Quality of Life, Safe & Secure Community, Service Delivery, and Smart Growth. Information on the Strategic Plan can be found online.

County Practices

In addition to the adopted policies identified above, the County uses several practices to limit unnecessary growth in agency budgets. Some are undertaken by OMB once the prior year's budget is adopted, and others are collaborative practices between OMB and County agencies. In order to build the FY2027 Budget, a series of adjustments are made to the FY2026 Budget to build a "base" for FY27 budget discussions:

Removal of All One-Time Revenues and Expenditures

Revenues and expenditures in the annual budget are either ongoing or one-time. In the case of new staff positions, salaries and benefits are ongoing costs; a vehicle, workstation, or office space is a one-time cost. OMB staff removes all one-time costs and one-time revenues to establish the true starting point for the FY2027 Budget for each agency.

Resetting Vacant Positions Back to Entry Level

In August of each year, the County payroll is interfaced with the budgeting system to establish the base compensation. Current salaries and benefits are entered into the system for all employees. If a position is vacant at the time of the interface, the entry-level salary and benefits for the position, not the previously paid salary and benefits, are entered into the system, resulting in budget savings.

Inflationary Adjustments

Agency budgets are not tied to inflation, and therefore no inflationary adjustments are automatically included in the budget. Inflationary budget increases are more strategic and generally confined to volatile commodities such as fuel and utilities. Agencies must specifically request and justify all program and activity increases.

Agency Revenue Analysis

Agency revenue budgets are analyzed each year to identify trends based on prior year actuals. Identifying opportunities to increase agency revenue budgets decreases local tax support, thereby resulting in additional resources that can be strategically reinvested elsewhere during the budget process or used to lower tax rates as directed by the BOCS.

Replacement of Lost Revenue

County policy does not automatically replace lost agency or grant revenue with local tax support. Agencies must specifically request and justify any increase in local tax support.

Off-Cycle Budget Changes

Recurring budget adjustments approved by the BOCS outside of the annual budget process must be reflected in the subsequent fiscal year budget. These adjustments may be due to state budget reconciliations, whereby the County must adjust its budget to reflect actual allocations received from the Commonwealth. Other changes may include new programs or services approved by the BOCS during the fiscal year that need to be reflected on an ongoing basis in the new fiscal plan.

Collaboration between Agencies within and across Functional Areas

The County's organizational vision calls for employees to do the right thing for the customer and community every time. To meet that challenge, a collaborative approach across all agencies is essential. Communication and coordination of services are greatly enhanced by organizing into four functional teams: Mobility, Economic Growth & Resiliency; Government Operations, Performance & Innovation; Health, Wellbeing & Environmental Sustainability; and Safe & Secure Community.

Efficiencies

The County government has committed to identifying efficiencies each year. These efficiencies are identified by agencies and are used to fund new initiatives or lower the tax rate.

Add Operating and Debt Service Costs Associated with Capital Projects

In order to meet the balanced Five-Year Plan requirement, the plan includes the full cost of all capital projects, debt service, and associated facility operating and staffing costs. The full cost of capital projects must be affordable in all years of the Five-Year Plan.

Budget Development Process Timeline

Budget, CIP, and Agency Reviews

SEPT

Finalize 'Base' Budget
- Position Interface
- Remove Prior FY One-Time Costs
- Agency Revenue Analysis
- Off-Cycle Budget Changes
- Agency Budget Check-in Meetings

Identify Operating & Capital Needs

OCT

Report and Prepare
- Prior FY Performance
- Strategic Plan Updates

NOV

Agency Reviews
- Agency budget meetings with CXO & DCXOs about budget requests
- Prioritize Needs
- Identify Efficiencies/Savings
- Compensation Modeling
- Update Five-Year Plan

BOCS & Community Engagement

DEC – JAN

Finance & Budget Committee
- Review New CIP Requests
- Address Strategic/Critical Needs

Revenue Committee
- Preliminary Revenue Forecast

Enter Proposed Budget into Financial System to Balance

Executive Management Decisions
- Budget and CIP
- Five-Year Plan

FEB

CXO's Proposed CIP & Budget
- Posted Online
- Presented to BOCS

Citizen Engagement
- Virtual Community Meeting
- Q&A App Opens

MAR

Finance & Budget Committee Meetings & Budget Work Sessions

Citizen Engagement
- Public Hearing
- Tax Rates/Budget Advertisement
- Budget Q&A

APR

BOCS Meetings
- County School Budget
- Budget Recap
- Public Hearing
- Budget Markup

Budget Adoption
- Tax rates and fees
- Resolutions & Ordinance

FY2027 Budget Development

Scrubbing FY2026 Adopted to Create a Starting Point

OMB, in cooperation with all County agencies, applies the BOCS policies and County practices to the FY2026 Budget to create a starting point for FY27 budget discussions. One-time revenues and expenditures are removed, as are planned Five-Year Plan reductions such as previously funded capital and technology projects. Current salaries are brought forward, and all vacant positions are reset to the starting salary.

Agency Collaboration

The development of the annual budget and the Five-Year Plan is a collaborative process involving all County agencies. Agencies identify operational efficiencies, cost savings, and funding needs based on BOCS' commitments or requirements necessary to maintain current service levels and critical needs. These recommendations are shared with the CXO, who makes the final decisions regarding the proposed annual budget and Five-Year Plan.

This collaborative approach helps identify unintended consequences early, strengthens coordination across departments, and promotes a shared commitment to countywide goals. Agencies report improved understanding of each other's work and a more unified approach to resource allocation. The budget process is a means of appropriately allocating resources toward common goals and objectives.

Revenue Forecast

The revenue projection involves another collaborative process with internal and external partners working together to identify changing economic conditions and analyze a complex market to calculate the anticipated tax base. Information is gleaned from national, state, and local economists and industry professionals, as well as real estate experts, to forecast revenues for the upcoming five years. The process has achieved a high level of accuracy and received an Achievement Award from the Virginia Association of Counties.

Additions and Reductions

The expenditure budget, once scrubbed and expanded by the items that must be added, is compared to the revenue budget. If any capacity exists, the CXO can recommend additions, but only if the additions can be sustained in each year of the Five-Year Plan. If the expenditure budget exceeds the revenue budget or budget guidance, the CXO identifies reductions using guidance from established policies such as the Strategic Plan, Comprehensive Plan, and the Principles of Sound Financial Management.

Amending the Budget

The County budget can be amended through increases or decreases in agency appropriations or through transfers within or between agencies. Increases in agency appropriations require formal BOCS legislative actions via resolution. When the total dollar value of proposed appropriation changes at any one BOCS meeting exceeds one percent (1%) of total budgeted expenditures, the BOCS cannot act until the appropriation changes have been advertised for public comment, as required by Section 15.2-2507 of the State Code, and a public hearing on such changes has been held.

The Budget Transfer Policy governs transfers within or between agencies to provide operating flexibility while ensuring fiscal control:

- **Department Director or designee approval** is required for transfers up to $50,000, within a single fund, single department, or capital project, except as designated below;
- **OMB Director or designee approval** is required for (1) transfers over $50,000, within a single fund and single department, or capital project, (2) transfers of any amount within a single fund and single department that involve salary, benefits, and/or internal service funds, and (3) any transfer required to implement the adopted purposes of the Non-Departmental budget;
- **CXO or designee approval** will be required for administrative budget transfers necessary to accomplish the intent of the BOCS including interdepartmental transfers of budgeted agency savings within a single fund; and
- **BOCS approval** will be required for (1) transfers of any amount between funds or between capital projects, with the exception of internal service funds, (2) any increase to the budget, with the exception of trust and agency funds, (3) any increase to a capital project, and (4) any appropriation of fund balance.

Basis of Budgeting

The County's governmental functions and accounting system are organized and controlled on a fund basis. The basis of budgeting for each fund generally mirrors the basis of accounting used for that fund, whether modified accrual or full accrual, depending on the fund type. This consistency allows financial activity to be monitored and compared throughout the fiscal year using the same measurement approach. The primary exception is that the County's budget excludes the effect of fair value adjustments to the carrying amounts of investments, which are recognized for financial reporting purposes but are not budgeted.

Basis of Accounting

The basis of accounting determines when revenues and expenditures (or expenses) are recognized for financial reporting purposes. Governmental funds are maintained using the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available to finance current expenditures. Expenditures are generally recognized when the related goods or services are received and liability is incurred.

Proprietary funds are maintained using the full accrual basis of accounting. Under this method, revenues are recognized in the period in which services are provided, and expenses are recognized in the period in which they are incurred, regardless of when cash is received or paid.

Relationship Between Basis of Budgeting and Accounting

For most County funds, the basis of budgeting is the same as the basis of accounting, allowing budget-to-actual comparisons to be presented on a consistent basis throughout the fiscal year. The principal difference is that the budget excludes unrealized fair value adjustments to investments, while these adjustments are required for financial reporting under generally accepted accounting principles (GAAP). As a result, budgetary results may differ slightly from the amounts presented in the County's Annual Comprehensive Financial Report (ACFR).

Outcome Budgeting

PWC budgets for outcomes, which are key measures that demonstrate how the community will benefit based on achieving the goal. Outcome budgets increase accountability by measuring whether an agency achieved its targets, rather than focusing on individual line-item spending. This enables decision-makers to make budget decisions based on the desired community outcomes contained in the Strategic Plan and service level targets found in agency program budgets. Outcome budgets also allow citizens to see the County's future direction and, most importantly, what their tax dollars are really buying.

Defining Short-Term Initiatives

When new dollars are allocated for agency initiatives, the impact to the base performance measure is described in the agency detail section of the budget document. Service level impacts, or service level targets, represent the immediate improvements expected to occur with the new resource allocation. These improvements support the desired community outcomes contained in the Strategic Plan.

Citizen Satisfaction

Prince William County receives input from residents through its strategic planning process and the biennial community survey. In 2024, the Community Survey was conducted in both English and Spanish, with results statistically weighted to reflect the County's overall population. Survey findings indicate that residents continue to view the County positively: eight in ten residents rated the overall quality of life in Prince William County as excellent or good, and seven in ten gave similar ratings for the overall quality of services provided by the County. Additionally, five in ten residents rated the value of services for the taxes they pay as excellent or good.

Fund Types

Governmental Funds – Most of the County's governmental functions are accounted for in governmental funds. These funds measure changes in financial position rather than net income. All of these funds are appropriated. The following are the County's governmental funds:

- **General Fund** – The general fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, license and permit fees, charges for services, and interest income. A significant part of the fund's revenues is transferred to other funds to finance the operations of the PWCS and the Regional ADC. Debt service expenditures for payments of principal and interest of the County's general long-term debt (bonds and other long-term debt not serviced by proprietary or special revenue funds) are included in the general fund.
- **Special Revenue Funds** – Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special revenue funds are used to account for Development fees, Housing and Community Development, the Fire Levy, the Emergency Medical Service (EMS) fee, Mosquito & Forest Pest Management, Stormwater Management, Transportation Service Districts, 2% Transient Occupancy Tax and Grantor's Tax designated for transportation purposes, Community Development Authorities, CARES Act/ARPA, and Animal Shelter Donations & License Plates.
- **Capital Project Funds** – The capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Fund Types as discussed below). The capital project funds account for all current construction projects including improvements to and the construction of schools, roads, and various other projects.

Proprietary Funds – Proprietary funds account for County activities that operate similarly to private sector businesses. These funds measure net income, financial position, and changes in financial position. The following are the County's proprietary fund types:

- **Enterprise Funds** – These funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises – where the intent of the BOCS is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the BOCS has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The following are enterprise funds: PWC Parks & Recreation golf courses and water parks, PWC Landfill (solid waste disposal), and Innovation Park (County owned land sold to targeted businesses relocating to the Innovation area).
- **Internal Service Funds** – These funds are used to account for financing of goods or services provided by one county department or agency to other departments and agencies on an allocated cost recovery basis. Internal service funds are established for information technology, vehicle maintenance, small project construction, and self-insurance.

Fiduciary Funds (Trust and Agency Funds) – These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has established agency and expendable trust funds to account for library donations, other post-employment benefits such as police officer, uniformed fire & rescue, sheriff and jail officer sworn personnel supplemental retirement, special welfare, and certain other activities. Agency funds are custodial in nature (assets equal liabilities) and do not reflect daily government services provided to the community. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Prince William County Budgetary Funds

Governmental Funds

General Fund

- General & Capital Reserves
- Affordable Housing Reserve Fund
- Cable Franchise Capital Grant
- Community Services
- County Tourism Transient Occupancy Tax
- Economic Development Opportunity Fund
- Judicial Center Maintenance
- Proffers
- Dangerous Dog Registry
- Law Library
- Grant Funds
- Criminal Forfeiture Funds
- Recordation Tax for Transportation
- Remote Access Fee
- State Fire Programs/Four for Life

Special Revenue Funds

- Development Fees
- Housing and Community Development
- PWC Public Schools
- Fire Levy
- EMS Fee
- Mosquito & Forest Pest Management
- Stormwater Management
- Transportation Service Districts
- 2% Transient Occupancy Tax
- Community Development Authorities
- CARES Act/ARPA
- Grantor's Tax
- Animal Shelter Donations & License Plates

Capital Project Funds

- Human Services
- Information Technology
- Parks & Recreation
- Public Safety
- Public Schools
- Public Works
- Transportation & Capital Construction
- NVTA 30%
- Facilities & Fleet Management

Fiduciary Funds

- Regional School Program Fund
- Other Post-Employment Benefits (OPEB)
- Line of Duty Act Trust
- Potomac Rappahannock Transportation Commission (PRTC)
- Innovation Property Owners Assoc.
- Library Donations

Proprietary Funds

Enterprise Funds

- Innovation Park
- Parks & Recreation
- Solid Waste

Internal Service Funds

- Construction Crew
- Information Technology
- Fleet
- Health Insurance
- Self-Insurance

Operational Fund: Governmental Fund Types

General Fund

Government Operations, Performance & Innovation

Board of County Supervisors
County Attorney
Elections
Executive Management
Facilities & Fleet Management
Finance
Human Resources
Human Rights
Management & Budget
Procurement Services

Safe & Secure Community

Transfer to Adult Detention Center
Circuit Court Clerk
Circuit Court Judges
Commonwealth's Attorney
Criminal Justice Services
Fire & Rescue
General District Court
Juvenile & Domestic Relations Court
Magistrates
Police
Public Safety Communications
Sheriff's Office

Mobility, Economic Growth & Resiliency

Transfer to Development Services
Economic Development & Tourism
Planning
Public Works
Transportation & Capital Construction

Health, Wellbeing, & Environmental Sustainability

Area Agency on Aging
Community Services
Housing & Community Development
Juvenile Court Service Unit
Library
Parks & Recreation
Public Health
Social Services
Virginia Cooperative Extension
Youth Services

Non-Departmental

County-wide Insurance
Restricted Use Funds
County Pass-Through Collections
County Contributions
Contingency

Debt Service/CIP

Debt Service
Transfer to CIP

Schools

School Transfer

Fund Association

The following table shows which funds each Department/Agency is a part of:

	General Funds	Special Revenue Funds	Capital Project Funds	Fiduciary Funds	Enterprise Funds	Internal Service Funds	Adult Detention Center Funds
Government Operations, Performance & Innovation							
Board of County Supervisors	✓						
County Attorney	✓						
Elections	✓						
Executive Management	✓						
Facilities & Fleet Management	✓		✓			✓	
Finance	✓						
Human Resources	✓						
Human Rights	✓						
Information Technology			✓			✓	
Management & Budget	✓						
Procurement Services	✓						
Health, Wellbeing & Environmental Sustainability							
Area Agency on Aging	✓						
Community Services	✓						
Housing & Community Development	✓	✓					
Juvenile Court Service Unit	✓						
Library	✓			✓			
Parks & Recreation	✓		✓		✓		
Public Health	✓						
Social Services	✓		✓				
Virginia Cooperative Extension	✓						
Youth Services	✓						
Mobility, Economic Growth & Resiliency							
Development Services	✓	✓					
Economic Development & Tourism	✓				✓		
Planning	✓	✓					
Public Works	✓	✓	✓		✓	✓	
Transit Subsidy		✓					
Transportation & Capital Construction	✓	✓	✓		✓		
Safe & Secure Community							
Adult Detention Center							✓
Circuit Court Clerk	✓						
Circuit Court Judges	✓						
Commonwealth's Attorney	✓						
Criminal Justice Services	✓						
Fire & Rescue	✓	✓	✓				
General District Court	✓						
Juvenile & Domestic Relations Court	✓						
Magistrates	✓						
Police	✓	✓	✓				
Public Safety Communications	✓		✓				
Sheriff	✓						