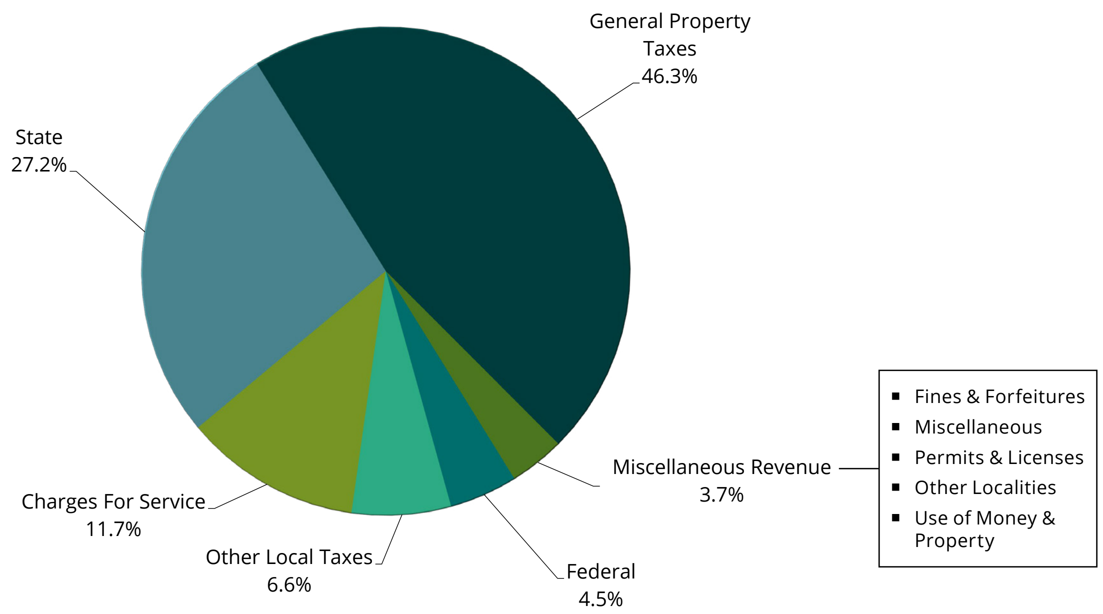
Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all Countywide funds. Note, percentages may not add due to rounding. The detail for these charts is displayed in the Combined Statement of Projected Revenues, Budgeted Expenditures, and Projected Changes in Fund Balance located on the next page.

FY2027 Total County Revenue Source

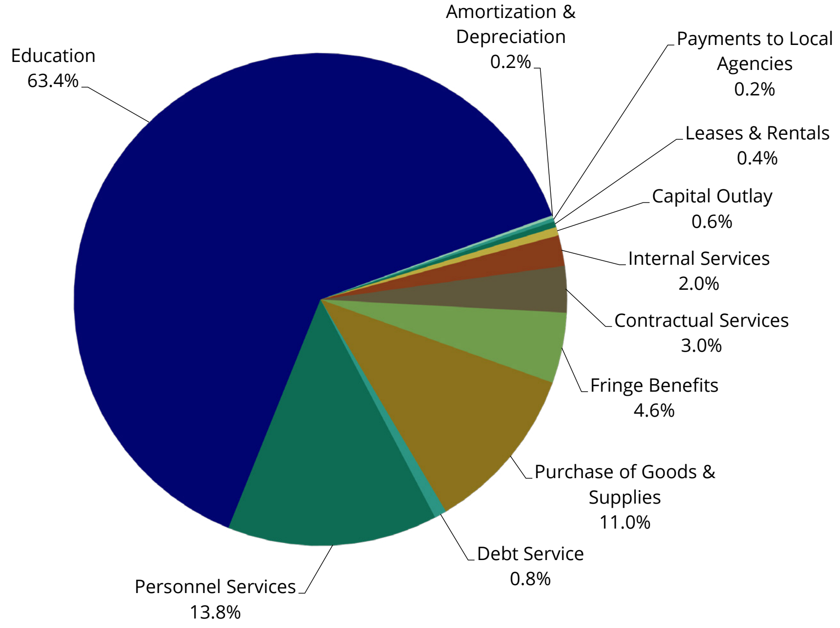
(Note: Excludes Operating Transfers In and Non-Revenue Receipts)



$3,847,300,486

FY2027 Total County Budget By Category of Expenditure

(Note: Excludes Operating Transfers Out)



$4,315,805,118

Budget Summary

Combined Statement of Projected Revenues and Budgeted Expenditures for FY2027 Budget									
	Governmental Funds			Component Unit Funds		Proprietary Funds		Fiduciary & Custodial Fund Type	Total Adopted Budget
	General Fund	Capital Project Fund	Special Revenue Fund	Adult Detention Ctr.	Education *	Enterprise Fund	Internal Service Fund		
Net Positions									
Invested in Capital Assets, net of related debt	$0	$0	$0	$0	$0	$62,286,000	$5,868,000	$0	$68,154,000
Restricted	$0	$0	$0	$0	$0	$51,631,000	$9,977,000	$256,274,000	$317,882,000
Unrestricted	$0	$0	$0	$0	$0	($14,199,236)	$72,244,757	$0	$58,045,521
Projected Fund Balance									
Non-spendable	$375,000	$0	$46,000	$0	$5,912,000	$0	$0	$0	$6,333,000
Restricted	$13,713,000	$0	$127,363,297	$0	$263,473,000	$0	$0	$0	$404,549,297
Committed	$161,148,000	$164,273,475	$0	$0	$43,280,000	$0	$0	$0	$368,701,475
Assigned	$44,572,000	$0	$0	$3,266,000	$358,995,000	$0	$0	$0	$406,833,000
Unassigned	$131,849,562	$0	$0	$19,181,699	$16,474,197	$0	$0	$0	$167,505,458
Total Fund Balances	**$351,657,562**	**$164,273,475**	**$127,409,297**	**$22,447,699**	**$688,134,197**	**$99,717,764**	**$88,089,757**	**$256,274,000**	**$1,798,003,751**
Projected Revenues									
General Property Taxes	$1,680,408,614	$0	$102,707,034	$0	$0	$0	$0	$0	$1,783,115,648
Other Local Taxes	$243,352,813	$0	$9,350,000	$0	$0	$0	$0	$0	$252,702,813
Permits & Fees	$1,685,701	$0	$29,197,255	$0	$0	$8,000	$0	$0	$30,890,956
Fines & Forfeitures	$2,358,759	$0	$2,000	$0	$0	$0	$0	$0	$2,360,759
Use of Money & Property	$32,822,200	$0	$1,629,658	$0	$5,320,558	$1,337,500	($680,000)	$0	$40,429,916
Charges for Services	$14,338,520	$0	$29,648,477	$237,052	$193,229,617	$42,557,672	$169,889,566	$0	$449,900,904
Revenue from Federal Government	$26,504,442	$0	$47,640,617	$506,500	$99,085,164	$0	$0	$0	$173,736,723
Revenue from Commonwealth	$113,932,651	$0	$3,248,150	$19,486,046	$910,037,542	$140,000	$0	$0	$1,046,844,389
Revenue from Other Localities	$10,737,575	$23,000,000	$0	$6,298,686	$0	$0	$0	$0	$40,036,261
Miscellaneous Revenue	$3,275,441	$0	$67,256	$62,020	$20,468,400	$570,000	$2,839,000	$0	$27,282,117
Non-Revenue Receipts	$150,000	$33,200,000	$0	$0	$252,059,626	$0	$0	$0	$285,409,626
Total Revenues	**$2,129,566,716**	**$56,200,000**	**$223,490,448**	**$26,590,304**	**$1,480,200,907**	**$44,613,172**	**$172,048,566**	**$0**	**$4,132,710,112**
Budgeted Expenditures									
Salaries and Benefits	$625,672,619	$0	$79,759,147	$55,306,788	$0	$10,770,708	$23,418,274	$0	$794,927,536
Contractual Services	$58,957,309	$4,000,000	$20,574,370	$2,525,262	$0	$11,153,581	$34,122,882	$0	$131,333,404
Internal Services	$70,938,460	$0	$8,628,887	$4,027,205	$0	$2,336,168	$675,881	$0	$86,606,602
Purchase of Goods & Services	$117,672,671	$148,691,046	$73,202,976	$6,598,987	$2,607,259,007	$14,862,952	$126,983,552	$0	$3,095,271,191
Capital Outlay	$9,107,388	$0	$7,312,367	$3,972,300	$0	$1,760,034	$1,986,862	$0	$24,138,951
Leases & Rentals	$13,786,122	$0	$229,184	$232,487	$0	$61,672	$1,890,267	$0	$16,199,732
Reserves & Contingencies	($13,594,560)	$0	$979,896	$0	$0	$0	$0	$0	($12,614,665)
Amortization	$0	$0	$0	$0	$0	$6,070,000	$0	$0	$6,070,000
Debt Maintenance	$33,813,141	$0	$240,585	$0	$127,416,328	$391,177	$0	$0	$161,861,231
Depreciation	$0	$0	$0	$0	$0	$2,241,136	$0	$0	$2,241,136
Payments to Other Local Agencies	$0	$0	$9,770,000	$0	$0	$0	$0	$0	$9,770,000
Total Expenditures	**$916,353,150**	**$152,691,046**	**$200,697,412**	**$72,663,030**	**$2,734,675,335**	**$49,647,428**	**$189,077,717**	**$0**	**$4,315,805,118**
Excess (Deficiency) Of Revenues Over Expenditures	**$1,213,213,566**	**($96,491,046)**	**$22,793,036**	**($46,072,726)**	**($1,254,474,428)**	**($5,034,256)**	**($17,029,151)**	**$0**	**($183,095,006)**
Other Financing Sources Uses									
Transfers In	$89,279,285	$88,527,548	$5,816,581	$42,824,013	$1,318,575,721	$12,326,999	$499,271	$0	$1,557,849,418
Transfers Out	($1,286,513,681)	($19,234,485)	($35,460,844)	($2,255,287)	($199,831,773)	($12,479,371)	($2,073,976)	$0	($1,557,849,418)
Total Other Financing Sources (Uses)	**($1,197,234,396)**	**$69,293,062**	**($29,644,263)**	**$40,568,726**	**$1,118,743,948**	**($152,372)**	**($1,574,705)**	**$0**	**$0**
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	**$15,979,170**	**($27,197,984)**	**($6,851,227)**	**($5,504,000)**	**($135,730,480)**	**($5,186,628)**	**($18,603,856)**	**$0**	**($183,095,006)**
Projected Total Fund Balance, Ending	**$367,636,732**	**$137,075,491**	**$120,558,070**	**$16,943,699**	**$552,403,717**	**$94,531,136**	**$69,485,901**	**$256,274,000**	**$1,614,908,745**
Projected % Change in Fund Balance	**4.54%**	**(16.56%)**	**(5.38%)**	**(24.52%)**	**(19.72%)**	**(5.20%)**	**(21.12%)**	**0.00%**	**(10.18%)**

Totals may not add up due to rounding.

* Budgeted expenditures for Education are grouped into broad categories due to information provided to County government. Detailed expenditures by category are maintained by Prince William County Schools and are available on their web site, https://www.pwcs.edu/

Fund Balance Changes

There are four areas in which FY27 fund balance is projected to decline more than 10%, there are no areas in which the FY27 fund balance is projected to increase by more than 10%. Detailed descriptions of decreases in fund balance above 10% are listed below.

- **Capital Project Fund – Decrease in Fund Balance of 16.56%**

  The Capital Project Fund is projected to decrease 16.56% due to the use of accumulated NVTA 30% revenue that is designated for transportation and mobility improvements in the Capital Improvement Program. The appropriation for two roadway projects were cash funded in FY27 (Old Bridge/Gordon Blvd intersection improvements and Devlin Road widening). Cash funding these projects helps avoid interest costs that reduces future operating budget pressure and preserves debt capacity.

- **Adult Detention Center – Decrease in Fund Balance of 24.52%**

  The Adult Detention Center component unit is projected to decrease fund balance by 24.52% due to planned use of fund balance for one-time capital equipment, facility, fleet, and technology upgrades necessary to support ongoing operations. The decrease also includes the use of fund balance to support one-time hiring and retention bonuses and implement recruitment strategies to address staffing vacancies and maintain operational readiness.

- **Education – Decrease in Fund Balance of 19.72%**

  The Education (Component Unit) Fund is projected to decrease 19.72% due to the Schools' increased expenditures within their Construction Fund to support upcoming capital projects. The FY27 Construction Fund budget is $410.7 million and represented a 69.29% increase over the budget in FY26. Debt sold in a prior fiscal year and prior year contributions to fund balance will support the draw down of fund balance in FY27.

- **Internal Service Fund – Decrease in Fund Balance of 21.12%**

  The Internal Service Fund is projected to decrease 21.12% because the Medical Self-Insurance Internal Service Fund is budgeted to use $13.5 million of fund balance only in the event of maximum financial exposure of medical and dental claims. In addition, the Department of Information Technology has a one-time use of $4.1 million of fund balance to support the replacement of computer equipment.

All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses				
	FY25 Actual	FY26 Budget	FY27 Budget	% Change
Fund Balance/Net Position, Beginning				
Invested in Capital Assets	$61,696,000	$68,154,000	$68,154,000	0.00%
Restricted	$273,954,000	$317,882,000	$317,882,000	0.00%
Unrestricted	$64,867,114	$63,494,000	$58,045,521	(8.58%)
Fund Balances				
Non-spendable	$5,468,000	$6,333,000	$6,333,000	0.00%
Restricted	$378,421,655	$420,987,000	$404,549,297	(3.90%)
Committed	$253,564,980	$352,435,000	$368,701,475	4.62%
Assigned	$311,684,000	$406,833,000	$406,833,000	0.00%
Unassigned	$392,320,944	$270,783,000	$167,505,458	(38.14%)
Total Fund Balances	**$1,741,976,693**	**$1,906,901,000**	**$1,798,003,751**	**(5.71%)**
Revenues				
General Property Taxes	$1,356,520,624	$1,560,259,338	$1,783,115,648	14.28%
Other Local Taxes	$252,554,961	$248,122,837	$252,702,813	1.85%
Permits & Fees	$28,653,262	$30,263,947	$30,890,956	2.07%
Fines & Forfeitures	$4,023,931	$2,359,373	$2,360,759	0.06%
Use of Money & Property	$163,516,031	$38,125,924	$40,429,916	6.04%
Charges for Services	$363,579,242	$415,306,844	$449,900,904	8.33%
Revenue from Federal Government	$99,768,178	$168,891,093	$173,736,723	2.87%
Revenue from Commonwealth	$171,557,942	$974,403,675	$1,046,844,389	7.43%
Revenue from Other Localities	$98,094,786	$38,466,538	$40,036,261	4.08%
Miscellaneous Revenue	$1,086,058,388	$53,694,790	$27,282,117	(49.19%)
Non-Revenue Receipts	$2,201,078	$249,050,899	$285,409,626	14.60%
Total Revenues	**$3,626,528,423**	**$3,778,945,259**	**$4,132,710,112**	**9.36%**
Expenditures				
Salaries and Benefits	$710,696,860	$744,797,804	$794,927,536	6.73%
Contractual Services	$155,739,277	$128,263,900	$131,333,404	2.39%
Internal Services	$75,642,572	$82,638,008	$86,606,602	4.80%
Purchase of Goods & Services	$2,303,655,486	$2,726,241,270	$3,095,271,191	13.54%
Capital Outlay	($9,864,905)	$31,265,429	$24,138,951	(22.79%)
Leases & Rentals	$3,242,979	$14,628,969	$16,199,732	10.74%
Reserves & Contingencies	($10,193,285)	($11,400,076)	($12,614,665)	10.65%
Amortization	$5,205,638	$4,770,000	$6,070,000	27.25%
Debt Maintenance	$66,310,157	$155,548,787	$161,861,231	4.06%
Depreciation	$51,420,418	$2,241,136	$2,241,136	0.00%
Payments to Other Local Agencies	$11,070,760	$8,847,280	$9,770,000	10.43%
Total Expenditures	**$3,362,925,957**	**$3,887,842,507**	**$4,315,805,118**	**11.01%**
Excess (Deficiency) Of Revenues Over Expenditures	**$263,602,466**	**($108,897,248)**	**($183,095,006)**	**68.14%**
Other Financing Sources Uses				
Transfers In	$1,310,493,072	$1,234,683,129	$1,181,259,969	(4.33%)
Transfers Out	($1,310,493,072)	($1,234,683,129)	($1,181,259,969)	(4.33%)
Total Other Financing Sources (Uses)	**$0**	**$0**	**$0**	**–**
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	**$263,602,466**	**($108,897,248)**	**($183,095,006)**	**68.14%**
Total Fund Balance, Ending	**$2,005,579,159**	**$1,798,003,752**	**$1,614,908,745**	**(10.18%)**

Note: Fund Balance for FY26 and FY27 is projected.

Totals may not add due to rounding.

Budget Summary

Major Funds Revenue and Expenditure History

	General Fund				Education Fund			
Object (Account) Type	**FY25 Actuals**	**FY26 Budget**	**FY27 Budget**	**% Change FY26 to FY27**	**FY25 Actuals**	**FY26 Budget**	**FY27 Budget**	**% Change FY26 to FY27**
Revenues								
General Property Taxes	$1,273,076,506	$1,467,653,858	$1,680,408,614	14.50%	$0	$0	$0	-
Other Local Taxes	$243,949,161	$238,549,813	$243,352,813	2.01%	$0	$0	$0	-
Permits & Fees	$1,898,909	$1,685,701	$1,685,701	0.00%	$0	$0	$0	-
Fines & Forfeitures	$3,953,539	$2,358,759	$2,358,759	0.00%	$0	$0	$0	-
Use of Money & Property	$81,747,774	$31,342,200	$32,822,200	4.72%	$25,154,963	$3,828,566	$5,320,558	38.97%
Charges for Services	$14,013,111	$14,269,793	$14,338,520	0.48%	$129,844,820	$165,149,441	$193,229,617	17.00%
Revenue from Federal Government	$34,363,045	$26,326,381	$26,504,442	0.68%	$0	$92,349,217	$99,085,164	7.29%
Revenue from Commonwealth	$164,607,610	$103,600,257	$113,932,651	9.97%	$0	$849,958,629	$910,037,542	7.07%
Revenue from Other Localities	$10,695,055	$9,999,898	$10,737,575	7.38%	$0	$0	$0	-
Miscellaneous Revenue	$10,418,172	$4,353,752	$3,275,441	(24.77%)	$1,037,184,051	$44,944,000	$20,468,400	(54.46%)
Non-Revenue Receipts	$2,050,367	$150,000	$150,000	0.00%	$145,152,840	$157,800,899	$252,059,626	59.73%
Transfers In	$84,922,424	$78,397,978	$89,279,285	13.88%	$1,024,215,562	$1,034,530,999	$1,318,575,721	27.46%
Total Revenues	**$1,925,695,673**	**$1,978,688,390**	**$2,218,846,001**	**12.14%**	**$2,361,552,236**	**$2,348,561,751**	**$2,798,776,628**	**19.17%**
Expenditures								
Salaries & Benefits	$579,595,937	$617,018,046	$625,672,619	1.40%	$0	$0	$0	-
Contractual Services	$50,667,951	$60,516,421	$58,957,309	(2.58%)	$0	$0	$0	-
Internal Services	$56,211,266	$68,383,354	$70,938,460	3.74%	$0	$0	$0	-
Purchase of Goods & Services	$88,451,261	$103,286,015	$117,672,671	13.93%	$1,996,326,043	$2,280,073,279	$2,607,259,007	14.35%
Capital Outlay	$14,664,839	$8,663,071	$9,107,388	5.13%	$0	$0	$0	-
Leases & Rentals	$2,004,524	$12,181,277	$13,786,122	13.17%	$0	$0	$0	-
Reserves & Contingencies	($10,192,615)	($12,375,750)	($13,594,560)	9.85%	$0	$0	$0	-
Amortization	$0	$0	$0	-	$0	$0	$0	-
Debt Maintenance	$43,543,400	$31,523,935	$33,813,141	7.26%	$116,650,555	$122,952,227	$127,416,328	3.63%
Payments to Other Local Agencies	$2,776,089	$297,263	$0	(100.00%)	$0	$0	$0	-
Transfers Out	$1,053,461,363	$1,092,069,197	$1,286,513,681	17.81%	$77,991,857	$39,509,048	$199,831,773	405.79%
Total Expenditures	**$1,881,184,015**	**$1,981,562,829**	**$2,202,866,831**	**11.17%**	**$2,190,968,455**	**$2,442,534,554**	**$2,934,507,108**	**20.14%**
Net (Revenue Minus Expeditures)	**$44,511,658**	**($2,874,439)**	**$15,979,170**	**(655.91%)**	**$170,583,781**	**($93,972,803)**	**($135,730,480)**	**44.44%**

Other Funds Revenue and Expenditure History

	Capital Project Fund				Special Revenue Fund			
Object (Account) Type	FY25 Actuals	FY26 Budget	FY27 Budget	% Change FY26 to FY27	FY25 Actuals	FY26 Budget	FY27 Budget	% Change FY26 to FY27
Revenues								
General Property Taxes	$0	$0	$0	-	$84,453,317	$92,605,480	$102,707,034	10.91%
Other Local Taxes	$0	$0	$0	-	$8,605,800	$9,573,024	$9,350,000	(2.33%)
Permits & Fees	$0	$0	$0	-	$26,727,943	$28,570,246	$29,197,255	2.19%
Fines & Forfeitures	$0	$0	$0	-	$1,800	$614	$2,000	225.73%
Use of Money & Property	$4,057,318	$0	$0	-	$9,211,828	$1,629,658	$1,629,658	0.00%
Charges for Services	$0	$0	$0	-	$40,000	$0	$0	-
Revenue from Federal Government	$19,996,430	$0	$0	-	$20,783,066	$26,633,226	$29,648,477	11.32%
Revenue from Commonwealth	$12,538,559	$0	$0	-	$40,765,703	$49,608,995	$47,640,617	(3.97%)
Revenue from Other Localities	$75,641,793	$23,000,000	$23,000,000	0.00%	$1,903,267	$1,218,743	$3,248,150	166.52%
Miscellaneous Revenue	$1,146,149	$0	$0	-	$458,079	$176,017	$67,256	(61.79%)
Non-Revenue Receipts	$15,759,952	$87,800,000	$33,200,000	(62.19%)	$26,030	$0	$0	-
Transfers In	$146,012,082	$74,593,193	$88,527,548	18.68%	$5,216,236	$5,441,808	$5,816,581	6.89%
Total Revenues	**$275,152,283**	**$185,393,193**	**$144,727,548**	**(21.93%)**	**$198,193,069**	**$215,457,811**	**$229,307,028**	**6.43%**
Expenditures								
Salaries & Benefits	$4,210,687	$0	$0	-	$38,702,356	$41,757,255	$79,759,147	91.01%
Contractual Services	$44,079,223	$4,000,000	$4,000,000	0.00%	$11,931,410	$18,017,364	$20,574,370	14.19%
Internal Services	$4,502,533	$0	$0	-	$8,534,786	$8,162,146	$8,628,887	5.72%
Purchase of Goods & Services	$38,703,839	$141,235,347	$148,691,046	5.28%	$57,514,541	$70,825,560	$73,202,976	3.36%
Capital Outlay	$72,737,932	$0	$0	-	$10,095,654	$9,764,908	$7,312,367	(25.12%)
Leases & Rentals	$0	$0	$0	-	$168,831	$472,436	$229,184	(51.49%)
Reserves & Contingencies	$0	$0	$0	-	$0	$975,674	$979,896	0.43%
Amortization	$0	$0	$0	-	$0	$0	$0	-
Debt Maintenance	$19,384	$0	$0	-	$227,109	$240,585	$240,585	0.00%
Payments to Other Local Agencies	$0	$0	$0	-	$7,494,670	$8,550,017	$9,770,000	14.27%
Transfers Out	$108,707,931	$23,891,371	$19,234,485	(19.49%)	$52,202,698	$73,129,569	$35,460,844	(51.51%)
Total Expenditures	**$272,961,529**	**$169,126,718**	**$171,925,531**	**1.65%**	**$186,872,055**	**$231,895,514**	**$236,158,256**	**1.84%**
Net (Revenue Minus Expeditures)	**$2,190,754**	**$16,266,475**	**($27,197,983)**	**(267.20%)**	**$11,321,014**	**($16,437,703)**	**($6,851,228)**	**(58.32%)**

Other Funds Revenue and Expenditure History

	Adult Detention Center Fund				Enterprise Fund			
Object (Account) Type	**FY25 Actuals**	**FY26 Budget**	**FY27 Budget**	**% Change FY26 to FY27**	**FY25 Actuals**	**FY26 Budget**	**FY27 Budget**	**% Change FY26 to FY27**
Revenues								
General Property Taxes	$0	$0	$0	-	$0	$0	$0	-
Other Local Taxes	$0	$0	$0	-	$0	$0	$0	-
Permits & Fees	$0	$0	$0	-	$26,410	$8,000	$8,000	0.00%
Fines & Forfeitures	$0	$0	$0	-	$68,593	$0	$0	-
Use of Money & Property	$381	$0	$0	-	$2,722,168	$1,337,500	$1,337,500	0.00%
Charges for Services	$175,575	$237,052	$237,052	0.00%	$38,579,656	$39,417,967	$42,557,672	7.97%
Revenue from Federal Government	$367,466	$606,500	$506,500	(16.49%)	$0	$0	$0	-
Revenue from Commonwealth	$18,406,744	$19,486,046	$19,486,046	0.00%	$105,942	$140,000	$140,000	0.00%
Revenue from Other Localities	$5,355,051	$5,466,640	$6,298,686	15.22%	$0	$0	$0	-
Miscellaneous Revenue	$68,446	$62,020	$62,020	0.00%	$964,367	$570,000	$570,000	0.00%
Non-Revenue Receipts	$19,020	$0	$0	-	($161,612)	$3,300,000	$0	(100.00%)
Transfers In	$39,822,801	$39,272,007	$42,824,013	9.04%	$9,779,338	$1,947,874	$12,326,999	532.84%
Total Revenues	**$64,215,484**	**$65,130,265**	**$69,414,317**	**6.58%**	**$52,084,862**	**$46,721,341**	**$56,940,171**	**21.87%**
Expenditures								
Salaries & Benefits	$44,727,591	$52,240,331	$55,306,788	5.87%	$9,463,460	$10,623,482	$10,770,708	1.39%
Contractual Services	$3,545,129	$2,614,456	$2,525,262	(3.41%)	$8,658,904	$10,303,581	$11,153,581	8.25%
Internal Services	$3,579,631	$3,340,445	$4,027,205	20.56%	$2,187,027	$2,185,513	$2,336,168	6.89%
Purchase of Goods & Services	$5,547,587	$6,851,036	$6,598,987	(3.68%)	$3,891,116	$3,542,952	$14,862,952	319.51%
Capital Outlay	$1,250,898	$4,060,000	$3,972,300	(2.16%)	$425,229	$7,660,034	$1,760,034	(77.02%)
Leases & Rentals	$53,771	$221,496	$232,487	4.96%	$89,989	$61,672	$61,672	0.00%
Reserves & Contingencies	$0	$0	$0	-	$5,205,638	$4,770,000	$6,070,000	27.25%
Amortization	$0	$0	$0	-	$3,970,063	$2,241,136	$2,241,136	0.00%
Debt Maintenance	$0	$0	$0	-	$83,563	$832,040	$391,177	(52.99%)
Payments to Other Local Agencies	$0	$0	$0	-	$0	$0	$0	-
Transfers Out	$3,924,921	$2,232,801	$2,255,287	1.01%	$9,371,216	$1,777,167	$12,479,371	602.21%
Total Expenditures	**$62,629,528**	**$71,560,565**	**$74,918,316**	**4.69%**	**$43,346,205**	**$43,997,577**	**$62,126,799**	**41.21%**
Net (Revenue Minus Expeditures)	**$1,585,956**	**($6,430,300)**	**($5,503,999)**	**(14.41%)**	**$8,738,657**	**$2,723,764**	**($5,186,628)**	**(290.42%)**

Other Funds Revenue and Expenditure History

	Internal Service Fund			
Object (Account) Type	**FY25 Actuals**	**FY26 Budget**	**FY27 Budget**	**% Change FY26 to FY27**
Revenues				
General Property Taxes	$0	$0	$0	-
Other Local Taxes	$0	$0	$0	-
Permits & Fees	$0	$0	$0	-
Fines & Forfeitures	$0	$0	$0	-
Use of Money & Property	$5,121,705	($12,000)	($680,000)	5566.67%
Charges for Services	$160,183,014	$169,599,365	$169,889,566	0.17%
Revenue from Federal Government	$0	$0	$0	-
Revenue from Commonwealth	$0	$0	$0	-
Revenue from Other Localities	$0	$0	$0	-
Miscellaneous Revenue	$4,033,436	$3,589,000	$2,839,000	(20.90%)
Non-Revenue Receipts	$34,810	$0	$0	-
Transfers In	$499,379	$499,271	$499,271	0.00%
Total Revenues	**$169,872,344**	**$173,675,636**	**$172,547,837**	**(0.65%)**
Expenditures				
Salaries & Benefits	$23,084,573	$23,158,691	$23,418,274	1.12%
Contractual Services	$34,125,645	$32,812,078	$34,122,882	3.99%
Internal Services	$627,330	$566,549	$675,881	19.30%
Purchase of Goods & Services	$106,686,268	$120,427,082	$126,983,552	5.44%
Capital Outlay	($25,383)	$1,117,416	$1,986,862	77.81%
Leases & Rentals	$924,326	$1,692,088	$1,890,267	11.71%
Reserves & Contingencies	$0	$0	$0	-
Depreciation Expense	$4,962,277	$0	$0	-
Debt Maintenance	($295,763)	$0	$0	-
Payments to Other Local Agencies	$0	$0	$0	-
Transfers Out	$2,073,976	$2,073,976	$2,073,976	0.00%
Total Expenditures	**$172,163,249**	**$181,847,880**	**$191,151,694**	**5.12%**
Net (Revenue Minus Expeditures)	**($2,290,905)**	**($8,172,244)**	**($18,603,857)**	**127.65%**

Summary of Changes from Proposed FY2027 Budget

There were several changes between the County Executive's presentation of the Proposed FY2027 Budget on February 17, 2026, and the ultimate adoption of the FY2027 Budget by the Board of County Supervisors (BOCS) on April 21, 2026.

Revenue Changes

The following changes were presented by the County Executive during budget recap on April 7, 2026:

- **Real Estate Tax Rate** - The proposed real estate tax rate was reduced from $0.906 to $0.886 per $100 of assessed value. The lowered $0.886 tax rate forgoes $26,956,000 of general revenue compared to what would have been realized if the tax rate remained at $0.906. The recommended $0.886 real estate tax rate would have represented a $68 or 1.3% average residential tax bill increase from the prior year.
- **Revenue from the Commonwealth** - An increase in revenue from the Commonwealth of Virginia totaling $788,000. This included $713,000 for workforce retention, licensing, and training (2.00 FTEs), young adult peer recovery services (2.00 FTEs), and automated dispensing devices at a regional crisis stabilization unit in the Community Services budget and $75,000 for nutrition and meals programs for older adults in the Area Agency on Aging budget.

In addition, there were several changes to the proposed budget after budget markup on April 14, 2026 and approved by the BOCS during budget adoption on April 21, 2026, including:

- **Real Estate Tax Rate** – The real estate tax rate was further reduced from $0.886 to $0.865 per $100 of assessed value. The lowered $0.865 tax rate forgoes an additional $28,301,000 compared to the revenue realized at the budget recap tax rate of $0.886. The lowered FY27 real estate tax rate of $0.865 forgoes a total of $55,257,000 of real estate tax revenue compared to what would have been realized if the tax rate remained at the FY26 adopted real estate tax rate of $0.906. The adopted $0.865 real estate tax rate results in a $56 or 1.1% decrease to the average residential tax bill compared to the prior year.
- **Business Tangible Personal Property Tax Rate on Computer Equipment & Peripherals and General Classification of Tangible Personal Property Tax Rate** - The business tangible personal property tax rate for computer equipment and peripherals and the general classification of tangible personal property primarily impacting some transport trailers (including boat trailers) was increased to the advertised rate of $4.50 per $100 valuation. The previous rate was $4.15 per $100 valuation. The revenue impact is projected to be a $22,000,000 increase in general revenue.

Expenditure Changes

There following budget additions were presented at budget recap by the County Executive on April 7, 2026:

- **Fiscal Specialist (Development Services)** – A total of $94,640 was added to the budget for a Fiscal Specialist position (1.00 FTE) in Development Services. The position will focus on developer proffer administration and cash audits as recommended by external auditors.
- **Legislative Affairs Liaison (Executive Management)** – A Legislative Affairs Liaison position (1.00 FTE) was added to the budget in Executive Management to promote the County's legislative priorities at the Virginia General Assembly. A dedicated position was previously eliminated in FY24 in lieu of a contractual employee. The total cost of the new position is $200,000 but only $100,000 was added to the FY27 budget as the remining $100,000 is shifted from Executive Management's existing contractual services budget.
- **Risk Management Business Services Administrator (Finance)** – A Business Services Administrator (1.00 FTE) was added to the budget in the Finance Department's Risk Management program to support risk and wellness services for County employees. The position will focus on reducing workplace accidents and injuries, thereby lowering Workers' Compensation claims. The cost of the new position is $135,971 which will be cost-recovered to the Prince William Self-Insurance Group at no cost to the general fund.
- **Board of County Supervisors 4.5% Salary Adjustment** – A 4.5% salary adjustment for Board members will become effective January 1, 2028 impacting the FY28 budget at an estimated cost of $14,587. There is no impact to the FY27 budget. The Chair's salary will increase from $84,739 to $88,552 and each Board member's salary will increase from $74,282 to $77,625. In accordance with Section 15.2-1414.2 of the Code of Virginia, the salary increase may only become effective on January 1 following the next regularly scheduled election of Board members which will occur in November 2027.

- **Automated External Defibrillators (AED) at Park Facilities and Sporting Events Capital Project** – Enacted state legislation requires operational AEDs at local government sporting events and facilities by July 1, 2028. In order to comply with this unfunded mandate, it is estimated that 208 AEDs will be required to meet legislative requirements based on park acreage and sporting event participants. A total of $210,000 is included in the FY27 budget to begin design and permitting functions with $1,375,000 programmed in FY28 for construction, acquisition of AED units, and installation before the July 1, 2028 deadline. Recurring operating costs of $100,000 per year is also programmed in FY28 for third party inspections to ensure AEDs remain functional, AED components are replaced as required or due to damage, vandalism, or theft.

- **Public Safety Radio Infrastructure Replacement and Upgrade Capital Project** – A $32.0 million capital project was added to the FY27-32 Capital Improvement Program to replace and upgrade the County's public safety radio communications system. There is no impact to the FY27 budget. The current communications system was implemented in 2013 and is supported by a 15-year service agreement that expires in June 2029. The current system is reliable and fully operational, but phased capital replacements are programmed over a period of five years beginning in FY28 as critical components reach end of life and end of support timelines.

There were several changes to the proposed budget after budget markup on April 14, 2026 and approved by the BOCS during budget adoption on April 21, 2026:

Expenditure Decreases

- **School Transfer** – As a result of the decrease in general revenue approved by the BOCS at budget adoption, the transfer to PWC Schools decreased $3,611,785 compared to budget recap based on the revenue sharing agreement. The Schools' share of general revenue in the FY27 adopted budget is $1,115,429,297 which is a $123,820,253 or 12.5% increase compared to the FY26 adopted school transfer.

- **General Services Classification & Compensation Study** – A total of $15,404,520 for strategic salary market adjustments for non-sworn/non-uniform employees was removed from the FY2027 Budget and deferred to FY28 of the adopted five-year plan.

- **Splunk (Information Technology)** – Recurring funding of $475,000 was removed from the budget for Splunk, a cybersecurity observation and data platform that supports monitoring, threat detection, and incident response.

- **Security Technicians (Facilities & Fleet Management)** – Two Security Technician positions (2.00 FTEs) valued at $449,240 were removed from the budget.

- **Compliance Trainers (Facilities & Fleet Management)** – Two Education and Outreach Instructor positions (2.00 FTEs) were removed from the budget resulting in savings of $395,251.

- **Director of Finance (Finance)** – The proposed Director of Finance position (1.00 FTE) valued at $300,000 was removed from the budget. Director of Finance duties will continue to be subsumed by the Chief Financial Officer.

- **Volunteer Coordinator & Liaison for Strategic Partnerships (Executive Management)** – The Volunteer Coordinator & Liaison for Strategic Partnerships (1.00 FTE) valued at $200,000 was removed from the budget.

- **Sustainability Green Fleet & Mobility Manager (Executive Management)** – The Green Fleet and Mobility Manager (1.00 FTE) was removed from the budget resulting in savings of $169,626.

- **Human Services Supervisor and Senior Clinical Services Caseworker (Community Services)** – Two positions (2.00 FTEs), a Human Services Supervisor and a Senior Clinical Services Caseworker, were removed from the budget resulting in savings of $237,819.

- **Senior Center without Walls Program Manager (Area Agency on Aging)** – A program manager position (1.00 FTE) was removed from the budget resulting in savings of $136,911.

- **Occoquan Trail Maintenance (Parks & Recreation)** – Recurring funding of $115,997 for Occoquan trails maintenance (1.00 FTE) was removed from the budget. Two new positions (2.00 FTEs) remain in the FY2027 Budget for Occoquan trail maintenance.

- **Senior Code Enforcement Inspector (Public Health)** – A Senior Code Enforcement Inspector position (1.00 FTE) was eliminated resulting in savings of $107,815.

- **The Good News Community Kitchen Community Partner (Social Services)** – Community Partner funding for The Good News Community Kitchen was eliminated resulting in recurring savings of $6,127.

- **Public Safety Communications Deputy Director (Public Safety Communications)** – The proposed Public Safety Communications Deputy Director position (1.00 FTE) was removed from the budget resulting in savings of $171,041.

Expenditure Increases

- **Revitalization/Redevelopment/Assemblage (Contribution to Reserve)** – A total of $5,000,000 was added to the FY2027 fiscal plan for a one-time contribution to a new revitalization/redevelopment/assemblage fund associated with economic development, revitalization, and assembling land parcels for economic redevelopment.
- **Purchase Development Rights (PDR) Program (Contribution to Reserve)** – A total of $1,000,000 was added to the FY2027 fiscal plan for a one-time contribution to the PDR program. This allocation will be added to the $1,000,000 previously provided in the FY25 budget for the preservation of undeveloped land.
- **Lunera Health Donation (Non-Departmental)** – A one-time $2,000,000 donation to Lunera Health, a charitable non-profit organization, was added to the budget for the purpose of providing healthcare services in Prince William County.
- **Expanded Medical Physicals (Fire & Rescue)** – Recurring funding of $1,000,000 was added to the budget for expanded, annual medical physicals to detect cancer and other life-threatening illnesses earlier and improve survival rates for career and volunteer members of the Prince William County Fire & Rescue System.
- **Sheriff Deputies (Sheriff)** – A total of three Sheriff Deputies (3.00 FTE) with a starting date of January 1, 2027, were added to the budget at a cost of $663,576. This amount includes one-time costs of $475,200 for technology, equipment, and vehicles.
- **Animal Services Center Animal Care Coordinator (Police)** – An Animal Care Coordinator (1.00 FTE) to support foster care and adoption services was added to the budget at a cost of $106,067.

Five-Year Budget Plan

In 1988, the BOCS adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the BOCS five-year revenue and expenditure projections during the annual budget process. This projection process helps the BOCS gauge the multi-year impacts of fiscal decisions and weigh the corresponding implications of tax rates and other revenue sources. The five-year budget plan shown below gives a picture of the general fund requirements from FY27-FY31. The projection is based upon the economic conditions and tax rates at the time this document was prepared.

FY2027-2031 Five-Year Plan

	FY2027	FY2028	FY2029	FY2030	FY2031
Revenue and Resources					
General Revenue	$1,949,029,000	$2,048,807,000	$2,129,812,000	$2,218,188,000	$2,313,818,000
Less Schools Share of General Revenue	($1,115,429,297)	($1,172,532,246)	($1,218,891,408)	($1,269,468,992)	($1,324,198,041)
County Share of General Revenue	**$833,599,703**	**$876,274,754**	**$910,920,592**	**$948,719,008**	**$989,619,959**
County General Revenue	$833,599,703	$876,274,754	$910,920,592	$948,719,008	$989,619,959
Agency Revenue	$263,840,354	$266,650,029	$270,869,576	$273,875,549	$277,543,304
County Resources	($3,434,592)	($2,623,690)	($2,582,719)	($3,525,041)	($3,709,402)
Total County Revenue and Resources Available	**$1,094,005,466**	**$1,140,301,093**	**$1,179,207,450**	**$1,219,069,515**	**$1,263,453,860**
Expenditures					
County Operating Expenditures	$1,036,848,467	$1,096,112,633	$1,120,614,019	$1,138,601,090	$1,163,775,438
County CIP Expenditures	$50,589,067	$42,686,971	$55,430,688	$78,684,824	$99,214,640
Total County Expenditure (Operating and CIP)	**$1,087,437,534**	**$1,138,799,604**	**$1,176,044,707**	**$1,217,285,915**	**$1,262,990,078**
Available Capacity	**$6,567,932**	**$1,501,489**	**$3,162,743**	**$1,783,600**	**$463,782**
Total General Fund Expenditures (Including County Transfer to Schools)	**$2,202,866,831**	**$2,311,331,850**	**$2,394,936,115**	**$2,486,754,907**	**$2,587,188,120**

Totals may not add due to rounding.

FY2027-2031 Five-Year Plan Assumptions

The multi-year projections used to develop this five-year forecast have two distinct parts (Revenue and Expenditures), which are independently developed.

Revenue

Revenue forecasting begins with the work of the County's revenue committee. For non-agency revenues, the committee provides a forecast based on historical trends, current economic conditions, and assumptions about future trends. These projections are refined throughout the fall and winter and finalized and used during the budget process. For additional details concerning non-agency revenues, see the Revenues section.

Agency revenues are projected by the Office of Management and Budget, in conjunction with the involved agencies. Assumptions about state revenues and local economic conditions are factored into the forecast of agency revenues. Historical trends are also an important part of the projection process. For additional details concerning agency revenues, see the Agency Revenue section of the summary titled General Fund Revenue and Resource Summary in the Revenues section.

The following revenue assumptions are included in the adopted five-year budget plan:

- Fiscal Year 2027 (Tax Year 2026) real estate tax rate of $0.865; a 4.1 cent reduction from the FY26 rate of $0.906.
- Average residential tax bills, excluding levies and fees, are projected to decrease $56 or 1.1% in FY27. The average residential tax bill including levies and fees are projected to decrease $33 or 0.6%.
- County/Schools general revenue agreement is maintained whereby the Schools receive 57.23% of general revenue and the County government receives 42.77%.
- The business tangible personal property tax rate for computer equipment and peripherals was increased from $4.15 to $4.50 per $100 valuation and the increased rate is maintained in the general revenue forecast within the plan.

Expenditures

Expenditure projections begin while the proposed budget is under development. A base budget is established for the first year. Any new initiatives begun in the first year are examined for their implications for future fiscal years and made a part of the projections. This part of the projection process is particularly useful in tracking the movement of new initiatives into the budget for future fiscal years. For summary information on new expenditures sorted by functional area see the Budget Highlights section in the Introduction and for detailed information see individual agency pages.

The following expenditure assumptions are included in the adopted five-year budget plan:

Employee Compensation

- Collective bargaining agreements with the International Association of Fire Fighters and PWC Police Association were ratified in January 2024. The cost of negotiated compensation changes for both groups totals $22.1 million in FY27 and an additional $6.8 million is included in FY28
- Fund merit and step (formerly year of service for sworn employees) adjustment increases in the following years: FY27-3.0%; FY28-3.0%; FY29-3.0%; FY30-3.0%; FY31-3.0%. The cost in FY27 is $12.7 million.
- Fund market adjustments for Adult Detention Center uniformed personnel and Sheriff sworn personnel in various percentages depending upon rank totaling $4.8 million in FY27. In addition, the Five-Year Plan has market adjustments totaling $26.4 million programmed in FY28 to support various percentage changes to General Service positions based on recommendation from prior compensation studies.
- Health and dental insurance increases $5.5 million (total for all health care providers) in FY27 with 10.0% annual increases programmed in FY28-31.
- Retiree health credit increases 1.0% in FY27 and a 5.0% increase is programmed for each year in FY28-31.
- Virginia Retirement System (VRS) contribution rate decreased by 3.36% to 12.53% in FY27. The same rate is programmed each year for FY28-31. This represents a significant savings totaling $11.0 million per year in the Five-Year Plan.
- 401a Money Purchase Program is maintained at 0.50% in FY27-31.
- Police, Fire & Rescue, Sheriff, and Adult Detention Center sworn supplemental pension plan is maintained at 1.44% in FY27-31.

Reserves

- Unassigned fund balance is maintained at 7.50% of general fund revenue with a multi-year goal of increasing unassigned fund balance to 15.0% of general fund revenue.
- Revenue stabilization fund reserve is maintained at 2.0% of general fund revenue.

Education

- Transfer general revenue to the Schools in compliance with the adopted revenue sharing agreement – 57.23% Schools/42.77% County.
- Gainesville High School debt funding for additional student capacity.
- Class size reduction grant.
- School Security program to enhance security at elementary schools in the County.

Other Programmed Items

- $500,000 is annually programmed in FY28-31 of the Five-Year Plan to accommodate future increases in utility, fuel, and lease costs (FY28-$500,000; FY29-$1,000,000; FY30-$1,500,000; FY31-$2,000,000).
- $1,000,000 is annually programmed in FY28-31 of the Five-Year Plan for existing technology contract escalations for licenses, leases, and subscriptions.
- $1,000,000 is annually programmed in FY28-31 of the Five-Year Plan for computer refresh and replacement for existing personnel.
- Budgeted salary lapse and agency savings totaling $17.8 million is included in the base budget of agency's operating budget and is included in each year of the adopted Five-Year Plan. Primarily, this is a negative amount that reduces each agency's annual budget to account for position savings resulting from vacancies during the course of the fiscal year.

Capital Improvement Program (CIP)

Over the next five years, the County's Capital Improvement Program will focus on essential community investments that support public safety, transportation and mobility, parks and recreation, technology infrastructure, general government facilities, and human services. From FY27 to FY31 County capital expenditures total approximately $1.52 billion, with the largest investments directed toward transportation, public safety, community development, and general government facilities. Below is a high-level overview of the investments in capital projects:

1. **Public Safety Enhancements:**
    - Facilities Upgrades: Significant investments are planned for Fire & Rescue facilities, the Judicial Center, and public safety training infrastructure. Major projects include Fire & Rescue Station 27, other Fire & Rescue station improvements and reconstructions, Judicial Center expansion and renovation, and the Public Safety Training Center expansion.
    - Equipment and Systems: Funding is also allocated for essential public safety equipment and technology, including 800 MHz radio replacement, self-contained breathing apparatus, structural firefighting gear, public safety radio infrastructure replacement and upgrades, and 911 call-handling equipment.
2. **Building and Facility Maintenance:**
    - Ongoing Maintenance: Annual funding is dedicated to maintaining County facilities, parks, and public infrastructure. These investments help extend the useful life of existing assets, reduce deferred maintenance, and keep public spaces, buildings, and recreational amenities safe and functional.
    - Countywide Space Needs: The plan includes substantial investment in Countywide Space to address long-term facility needs, support service delivery, and provide adequate space for County operations.
3. **Transportation, Mobility, and Connectivity:**
    - Roadway Improvements and Interchanges: Transportation remains the largest functional area in the CIP, with investments supporting major roadway and intersection projects such as Route 1 improvements, Route 234/Sudley Manor Drive interchange, University Boulevard extension, Minnieville Road/Prince William Parkway interchange, Devlin Road widening, and North Woodbridge mobility improvements.
    - Pedestrian and Trail Connectivity: The plan includes sidewalk, trail, and shared-use path projects that improve pedestrian safety and connectivity, including improvements along Sudley Manor Drive, Token Forest Drive, Prince William Parkway, Graham Park Road, Lions Field Road, Old Carolina Road, Colchester Road, and other key corridors.

4. **Parks & Recreation and Community Development**
   - Park Improvements: The CIP includes continued investment in existing and new park amenities, including Dove's Landing Park, Fuller Heights Park expansion, Neabsco District Park, Neabsco Greenway, Occoquan Greenway, Potomac Heritage National Scenic Trail improvements, and nine one-time Parks & Recreation capital investments totaling $17.0 million. These one-time projects support park land acquisition, athletic field improvements, court renovations, community use site improvements, park development, outdoor amenities, and trail/boardwalk expansion.
   - Existing Facility Improvements: Annual funding for Parks & Recreation existing park improvements and facility maintenance supports projects such as field lighting, comfort stations, picnic areas, courts, trails, playgrounds, and other recreational amenities.
   - Solid Waste and Stormwater Infrastructure: The plan also includes major investments in landfill infrastructure, landfill caps, disposal cell construction and liner systems, solid waste facility infrastructure, and County watershed projects.
5. **Human Services and General Government Infrastructure:**
   - Human Services Facilities: The CIP includes investments in the Homeless Navigation Center – East, Homeless Navigation Center - West, and the Juvenile Services Center to support evolving community service needs.
   - Community and Public Facilities: General Government investments include Countywide Space, Environmental Sustainability, and the Woodbridge Senior Center and Library project.
6. **Technology Improvements:**
   - Infrastructure and System Upgrades: Technology investments include information technology infrastructure hardware replacement, public safety communications upgrades at schools, public safety radio infrastructure replacement and upgrades, real estate computer-assisted mass appraisal replacement, records management system replacement, and 911 call-handling equipment.

Five-Year Plan Summary by Year

- FY2027: Initial investments focus on transportation projects, public safety facilities and equipment, parks and recreation improvements, human services facilities, and ongoing maintenance of County assets.
- FY2028: Continued investments support major transportation projects, Fire & Rescue facilities, Judicial Center expansion, technology infrastructure, park development, and human services projects.
- FY2029: Significant capital spending is planned for the Judicial Center expansion, Countywide Space, Route 1 improvements, Route 234/Sudley Manor Drive interchange, Fire & Rescue facilities, and the Juvenile Services Center.
- FY2030: Major investments continue in public safety, general government space needs, transportation infrastructure, and human services facilities, reflecting significant construction activity for several large projects.
- FY2031: Planned investments continue for Countywide Space, public safety facilities, transportation improvements, parks and recreation, solid waste infrastructure, and stormwater management.

Overall, this capital improvement plan reflects the BOCS commitment to investing in infrastructure that supports public safety, mobility, parks and recreation, human services, technology, and essential County operations. By strategically allocating resources across major functional areas, the plan is designed to maintain existing assets, respond to community growth, improve service delivery, and support a safe, connected, and vibrant community for residents.

CIP Debt Service and Operating Costs

Expenditures associated with new debt service and operating costs are programmed in the CIP and Five-Year Plan for the following capital improvement projects:

Estimated Cost for New Debt Service & Operating for Capital Projects						
Project	FY27	FY28	FY29	FY30	FY31	Total
AEDs at Facilities & Sporting Events	$0	$35,000	$70,000	$55,000	$70,000	$230,000
Countywide Space	$447,574	$923,743	$3,959,912	$9,874,831	$14,536,250	$29,742,310
Ellicott Street Sidewalk (Occoquan Greenway Connector)	$33,820	$32,888	$31,956	$31,023	$30,091	$159,778
F&R Station 2 (Reconstruction)	$0	$0	$0	$0	$268,000	$268,000
F&R Station 3 (Reconstruction)	$0	$0	$147,500	$590,000	$990,250	$1,727,750
F&R Station 27 (New Station)	$5,054,060	$6,019,907	$6,942,907	$6,888,907	$6,834,907	$31,740,688
F&R Station 30 (New Station) with Emergency Operations Center	$0	$122,500	$2,429,964	$6,667,630	$7,954,084	$17,174,178
Fuller Heights Park Expansion	$99,205	$546,732	$722,324	$709,026	$695,729	$2,773,016
Homeless Navigation Center - East	$1,333,129	$2,865,858	$3,661,603	$3,596,332	$3,530,116	$14,987,038
Homeless Navigation Center - West	$468,986	$4,752,082	$6,732,927	$6,713,772	$6,694,618	$25,362,385
Judicial Center Expansion	$828,845	$1,063,898	$3,009,130	$7,855,043	$18,781,635	$31,538,551
Juvenile Services Center	$0	$0	$245,000	$1,712,500	$4,240,500	$6,198,000
Landfill Phase 4 Infrastructure	$0	$500,411	$1,772,250	$1,768,000	$1,772,000	$5,812,661
Neabsco District Park	$0	$22,500	$205,250	$558,250	$864,626	$1,650,626
Neabsco Greenway	$124,092	$275,555	$734,541	$576,595	$566,433	$2,277,216
Occoquan Greenway	$335,252	$661,500	$651,375	$641,250	$631,125	$2,920,502
Open Space and Accessibility Projects	$180,683	$176,109	$171,535	$166,961	$162,386	$857,674
Potomac Historic National Scenic Trail - Powells Creek Crossing	$22,500	$182,750	$562,250	$870,225	$1,290,928	$2,928,653
Public Safety Radio Infrastructure Replacement & Upgrades	$0	$130,000	$300,000	$800,000	$800,000	$2,030,000
Public Safety Training Center Expansion	$1,589,184	$3,169,919	$3,348,103	$3,278,803	$3,210,524	$14,596,533
Real Estate CAMA Replacement	$0	$770,000	$770,000	$770,000	$770,000	$3,080,000
Total	**$10,517,330**	**$22,251,352**	**$36,468,527**	**$54,124,148**	**$74,694,202**	**$198,055,559**

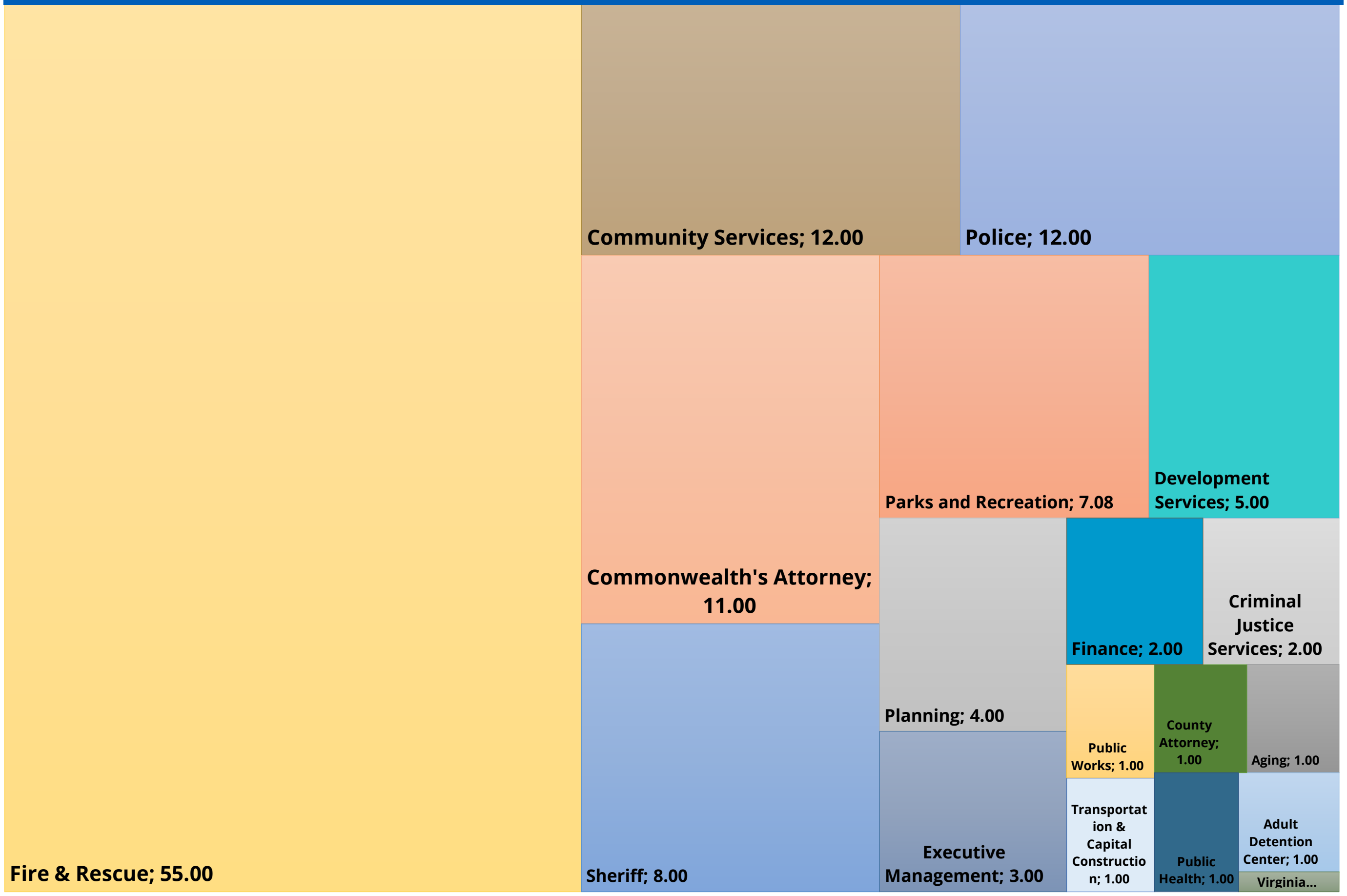
Other County Fund Categories

The County's Five-Year Plan is focused on the General Fund, in addition to the Capital Improvement Program and Internal Service Fund (the majority of each is supported by the general revenue) spending which represents approximately 87% of all budgeted FY27 expenditures. The remaining funds, including Special Revenue, Enterprise and Adult Detention Center are individually reviewed to assess the multi-year impact of revenue and expenditure decisions. For example, the Solid Waste (Enterprise) and Fire Levy (Special Revenue) each have individual multi-year operational budget plans that estimate revenues and expenditure costs to ensure initiatives are affordable over the long term. In addition, the Adult Detention Center receives a $42.7 million transfer amount from the General Fund that represents 62% of the agency's total projected revenue. Any issues identified are addressed within individual agency budget pages as budget initiatives.

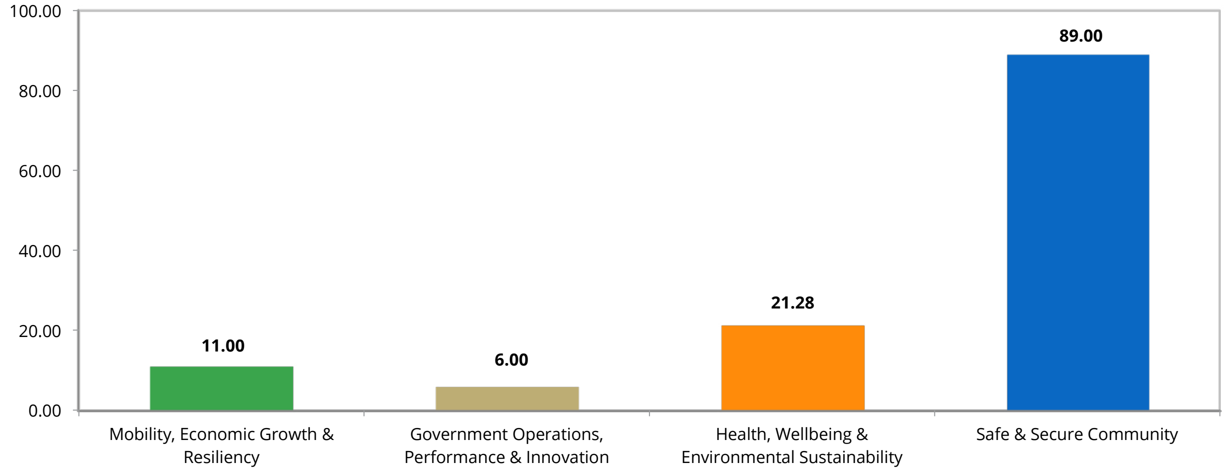
Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	**FY25 Adopted Total Positions**	**FY26 Adopted Total Positions**	**FY26 Off-Cycle Position Adjustments**	**FY27 Modify Position Adjustments**	**FY27 Add Position Adjustments**	**FY27 Adopted Total Positions**
Mobility, Economic Growth & Resiliency						
Development Services	156.00	159.00	0.00	0.00	5.00	164.00
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**	**11.00**	**524.00**
Government Operations, Performance & Innovation						
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	3.00	47.00
Facilities & Fleet Management	179.47	182.47	0.00	(16.00)	0.00	166.47
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)**	**6.00**	**658.47**
Health, Wellbeing & Environmental Sustainability						
Area Agency on Aging	35.00	38.00	0.00	0.00	1.00	39.00
Community Services	449.01	476.71	11.96	0.00	12.00	500.67
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)	7.08	458.27
Public Health	8.60	8.60	0.00	0.00	1.00	9.60
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)**	**21.28**	**1,734.32**
Safe & Secure Community						
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	12.00	984.20
Public Safety Communications	123.00	126.00	0.00	0.00	0.00	126.00
Sheriff	117.50	121.50	0.00	0.00	8.00	129.50
Subtotal	**2,625.30**	**2,710.35**	**7.00**	**0.00**	**89.00**	**2,806.35**
Total FTE Positions	**5,374.86**	**5,577.40**	**25.46**	**(7.00)**	**127.28**	**5,723.14**

* 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.

Total Adopted FY2027 Position Change by Department



FY2026 to FY2027 Full Time Equivalent New Position Change



127.28 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.

Detailed List of New Positions

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 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. For example, pages 351 and 352 detail the new positions added to Fire & Rescue and page 376 shows information on new Police positions.

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	Fiscal Specialist (Zoning Administration)	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			**5.00**
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 Specliast	7/1/2026	1.00
Executive Management	Legislative Affairs Liaison	7/1/2026	1.00
Executive Management	Sustainability Communications Manager	7/1/2026	1.00
Executive Management Total			**3.00**
Finance	Business Services Analyst	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 Total			**1.00**
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	2.00
Community Services	Clinical Services Caseworker Associate - YBH&R	7/1/2026	1.00
Community Services	Senior Clinical Services Caseworker	7/1/2026	2.00
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	Recreation Instructor - Beginner Specialty	7/1/2026	2.08
Parks & Recreation Total			**7.08**

Summary of New Positions Established in FY2027			
Department	**Position Title**	**Effective Date**	**Total FTE Added**
Public Health	Senior Emergency Management Specialist	7/1/2026	1.00
Public Health Total			**1.00**
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	Animal Care Coordinator	7/1/2026	1.00
Police	Business Services Analyst	7/1/2026	1.00
Police	Police Officer	7/1/2026	10.00
Police Total			**12.00**
Sheriff	Sheriff's Deputy	7/1/2026	5.00
Sheriff	Sheriff's Deputy	1/1/2027	3.00
Sheriff Total			**8.00**
Total New FTE Positions in FY27 *			**125.08**

* The total in this table does not include Community Services 2.00 FTE which increased four existing part-time (0.50 FTE) positions to full-time (1.00 FTE) each and Virginia Cooperative Extension 0.20 FTE increase for an existing position.