County Budget by Fund Area

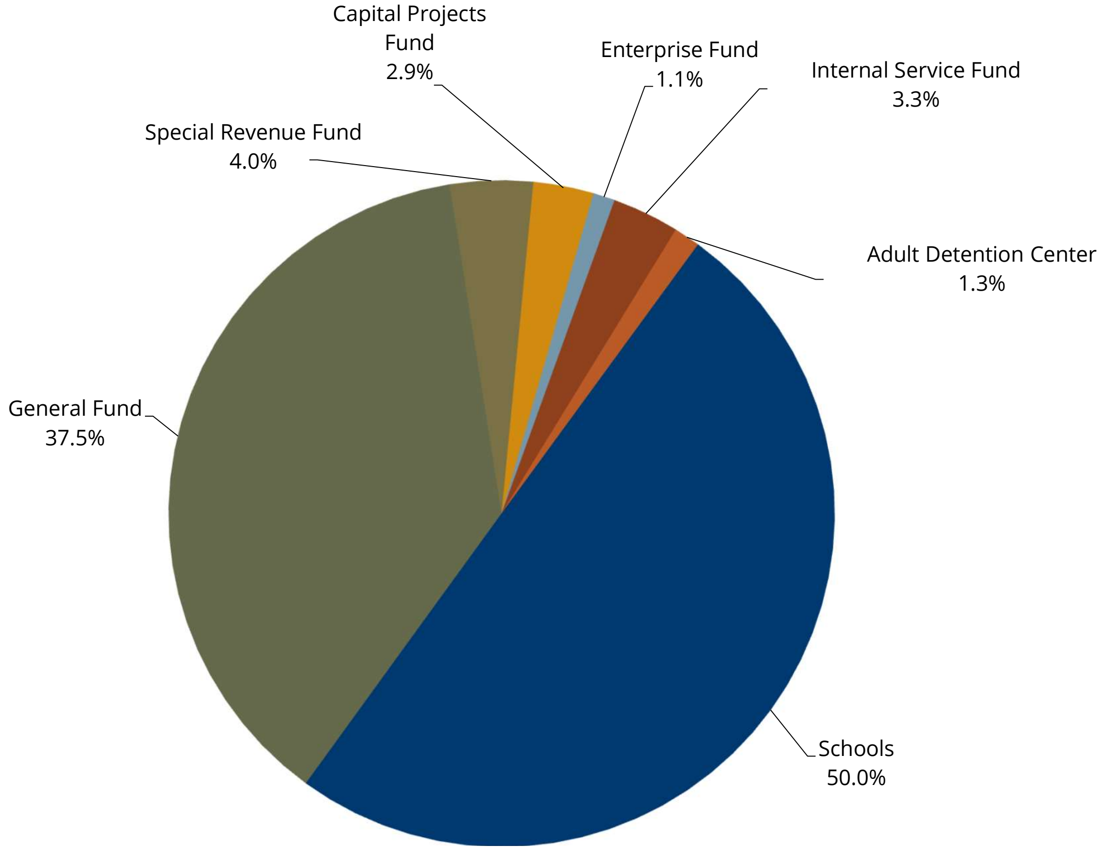
The total FY27 all funds budget is $5.9 billion as shown below. This is an increase of 14.66% over the FY26 adopted total. Excluding the Schools, the total County government all funds FY27 budget increased $259.2 million or 9.67% compared to the FY26 budget. The overall School fund increased $492.0 million or 20.14% compared to the FY26 budget.

All Funds Expenditure Summary
(Includes Operating Transfers)

Funding Area	FY26 Adopted	FY27 Adopted	Dollar Change	Percent Change
General Fund	$1,981,562,829	$2,202,866,831	$221,304,002	11.17%
Special Revenue Fund	$231,895,514	$236,158,256	$4,262,742	1.84%
Capital Projects Fund	$169,126,718	$171,925,531	$2,798,813	1.65%
Enterprise Fund	$43,997,577	$62,126,799	$18,129,222	41.21%
Internal Service Fund	$181,847,879	$191,151,693	$9,303,814	5.12%
Adult Detention Center	$71,560,566	$74,918,317	$3,357,752	4.69%
Schools	$2,442,534,554	$2,934,507,108	$491,972,554	20.14%
Total All Funds	**$5,122,525,636**	**$5,873,654,536**	**$751,128,899**	**14.66%**

FY2027 Total County Budget by Fund Areas

(Includes Operating Transfers out)



$5,873,654,536

Expenditure Summary (General Fund and Non-General Fund)

The table on the following pages presents a multi-year view of County expenditures across the General Fund and Non-General Funds. Each table includes three years of actual expenditures (FY23-25), the FY26 Adopted Budget, the FY27 Adopted Budget, and the dollar and percentage change between FY26 and FY27 adopted budgets. This format allows readers to see both the historical spending pattern and the budgetary change between the two adopted fiscal years.

Expenditure Summary

Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Adopted Budget	$ Change FY26 to FY27	% Change FY26 to FY27
SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY							
Mobility, Economic Growth & Resiliency							
Development Services	$0	$0	$13,346	$120,171	$217,350	$97,180	80.87%
Economic Development & Tourism	$5,793,140	$5,603,947	$12,392,599	$9,279,136	$9,408,173	$129,037	1.39%
Planning	$2,999,733	$2,779,182	$3,937,249	$4,188,331	$5,397,251	$1,208,921	28.86%
Public Works	$5,160,366	$6,286,793	$6,304,243	$6,922,616	$7,424,503	$501,887	7.25%
Transportation & Capital Construction	$4,093,344	$5,169,318	$5,424,515	$4,471,220	$5,348,990	$877,770	19.63%
Subtotal	**$18,046,584**	**$19,839,240**	**$28,071,951**	**$24,981,473**	**$27,796,268**	**$2,814,794**	**11.27%**
Government Operations, Performance & Innovation							
Board of County Supervisors	$5,118,781	$5,457,503	$6,034,876	$6,695,955	$6,919,577	$223,622	3.34%
County Attorney	$4,894,964	$5,711,100	$6,687,553	$7,086,929	$7,352,017	$265,088	3.74%
Elections	$3,791,482	$4,400,456	$5,553,167	$6,352,910	$4,285,446	($2,067,464)	(32.54%)
Facilities & Fleet Management	$39,494,048	$39,160,881	$46,337,850	$45,478,915	$47,808,399	$2,329,484	5.12%
Executive Management	$5,380,937	$6,670,432	$10,374,931	$8,587,687	$9,440,155	$852,467	9.93%
Finance	$28,158,324	$29,246,144	$30,815,659	$31,776,889	$33,193,159	$1,416,270	4.46%
Human Resources	$5,017,895	$5,597,803	$6,613,606	$7,729,510	$8,070,755	$341,245	4.41%
Human Rights	$858,839	$952,641	$1,026,288	$1,122,075	$1,169,598	$47,524	4.24%
Information Technology	$1,869,854	$1,869,854	($1,869,854)	$0	$0	$0	-
Management & Budget	$1,804,496	$2,093,317	$2,372,116	$3,044,852	$3,140,051	$95,199	3.13%
Procurement Services	$0	$0	$0	$3,099,857	$3,169,261	$69,404	2.24%
Subtotal	**$96,389,621**	**$101,160,132**	**$113,946,193**	**$120,975,578**	**$124,548,417**	**$3,572,839**	**2.95%**

Expenditure Summary

Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Adopted Budget	$ Change FY26 to FY27	% Change FY26 to FY27
Expenditure Summary							
Health, Wellbeing & Environmental Sustainability							
Area Agency on Aging	$8,584,814	$9,208,863	$9,339,222	$10,746,800	$11,090,451	$343,651	3.20%
Community Services	$65,070,030	$76,495,742	$83,126,961	$93,779,416	$95,215,080	$1,435,663	1.53%
Housing & Community Development	$0	$0	$87,811	$645,058	$710,756	$65,697	10.18%
Juvenile Court Service Unit	$1,590,110	$1,620,057	$706,642	$776,964	$758,326	($18,639)	(2.40%)
Library	$21,561,892	$23,387,496	$24,987,231	$26,289,416	$27,117,686	$828,269	3.15%
Parks & Recreation	$43,638,078	$46,233,558	$47,132,532	$49,803,465	$50,858,319	$1,054,854	2.12%
Public Health	$4,488,658	$4,741,432	$4,868,045	$5,663,118	$5,802,099	$138,981	2.45%
Social Services	$83,381,328	$89,685,894	$86,581,201	$91,479,101	$99,476,648	$7,997,546	8.74%
Virginia Cooperative Extension	$1,124,517	$1,273,653	$1,446,547	$1,345,645	$1,439,347	$93,702	6.96%
Youth Services	$0	$0	$11,985,957	$12,714,638	$11,651,624	($1,063,014)	(8.36%)
Subtotal	**$229,439,426**	**$252,646,695**	**$270,262,149**	**$293,243,623**	**$304,120,335**	**$10,876,712**	**3.71%**
Safe & Secure Community							
Adult Detention Center	$198,464	$547,232	$298,372	$0	$0	$0	-
Circuit Court Judges	$1,739,200	$1,655,403	$1,975,757	$2,098,261	$2,140,915	$42,654	2.03%
Circuit Court Clerk	$5,496,693	$6,971,859	$6,640,780	$7,077,787	$7,369,255	$291,468	4.12%
Commonwealth's Attorney	$9,378,086	$11,264,846	$13,626,015	$15,063,132	$17,689,366	$2,626,234	17.43%
Criminal Justice Services	$6,318,075	$7,480,986	$8,026,867	$8,479,067	$9,196,033	$716,966	8.46%
Fire & Rescue	$113,671,505	$131,233,099	$145,597,559	$147,660,314	$125,953,260	($21,707,054)	(14.70%)
General District Court	$1,039,682	$1,489,744	$1,712,107	$2,371,720	$2,516,530	$144,809	6.11%
Juvenile & Domestic Relations Court	$465,780	$501,504	$753,562	$792,497	$912,274	$119,778	15.11%
Magistrates	$119,217	$115,655	$116,027	$118,589	$123,704	$5,115	4.31%
Police	$131,381,075	$145,238,885	$156,377,800	$160,673,820	$180,169,040	$19,495,220	12.13%
Public Safety Communications	$14,489,605	$15,338,547	$17,063,367	$17,309,781	$17,482,236	$172,455	1.00%
Sheriff	$15,688,538	$17,101,092	$18,435,261	$19,595,499	$22,700,997	$3,105,497	15.85%
Transfer to Adult Detention Center	$32,739,412	$39,482,085	$37,957,301	$39,156,507	$42,708,513	$3,552,006	9.07%
Subtotal	**$332,725,332**	**$378,420,939**	**$408,580,775**	**$420,396,976**	**$428,962,123**	**$8,565,147**	**2.04%**
Debt							
Debt Service	$52,688,225	$57,742,945	$67,057,749	$56,493,595	$53,493,011	($3,000,584)	(5.31%)
Subtotal	**$52,688,225**	**$57,742,945**	**$67,057,749**	**$56,493,595**	**$53,493,011**	**($3,000,584)**	**(5.31%)**

Expenditure Summary

Expenditure Summary							
Department/Agency	**FY23 Year Ending Actuals**	**FY24 Year Ending Actuals**	**FY25 Year Ending Actuals**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**$ Change FY26 to FY27**	**% Change FY26 to FY27**
Transfers							
Transfer to General Fund & Capital Reserve	$0	$0	$2,500,000	$2,400,000	$0	($2,400,000)	(100.00%)
Transfer to Law Library (Circuit Court Clerk)	$33,306	$32,229	$36,504	$36,504	$36,504	$0	0.00%
Transfer to Community Services Fund	$0	$0	$0	$0	$51,516,974	$51,516,974	-
Transfer to Site Dev Review & Inspection	$1,783,107	$1,707,160	$1,707,160	$1,973,802	$1,973,802	$0	0.00%
Transfer to Building Development	$1,718,835	$2,856,039	$1,656,039	$1,656,039	$1,656,039	$0	0.00%
Transfer to Housing	$243,225	$267,862	$267,862	$267,862	$392,561	$124,699	46.55%
Transfer to Transportation	$0	$0	$1,000,000	$1,000,000	$1,000,000	$0	0.00%
Transfer to All Other Projects	$15,000,000	$35,100,000	$1,200,000	$15,220,000	$38,410,000	$23,190,000	152.37%
Transfer to Innovation	$35,000	$35,000	$35,000	$35,000	$35,000	$0	0.00%
Transfer to Parks Enterprise Fund	$862,447	$754,797	$732,349	$732,349	$732,349	$0	0.00%
Transfer to Fire Marshal's Office	$339,820	$166,920	$166,920	$319,041	$319,041	$0	0.00%
Transfer to Solid Waste Operating Fund	$62,975	$0	$417,632	$362,900	$362,900	$0	0.00%
Transfer to VA Stormwater Mgmt	$2,131	$0	$0	$16,243	$16,243	$0	0.00%
Transfer to Other Funds	$249,682	$0	$0	$0	$0	$0	-
Class Size Reduction Grant	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$0	0.00%
Debt Service for Gainesville High School	$813,969	$795,288	$776,606	$757,925	$739,244	($18,681)	(2.46%)
Subtotal	**$22,144,497**	**$42,715,295**	**$11,496,071**	**$25,777,665**	**$98,190,657**	**$72,412,992**	**280.91%**
Non-Departmental							
Administrative & Support Services	$26,471,725	$25,137,352	$38,047,508	$33,729,291	$31,597,796	($2,131,496)	(6.32%)
Contingency	$0	$0	$150,000	$1,626,656	$5,000,000	$3,373,344	207.38%
Countywide Insurance Programs	$651,234	$660,910	$823,758	$12,558,927	$13,558,927	$1,000,000	7.96%
Unemployment Insurance	$40,270	$54,648	$65,249	$170,000	$170,000	$0	0.00%
Subtotal	**$27,163,229**	**$25,852,910**	**$39,086,515**	**$48,084,874**	**$50,326,723**	**$2,241,848**	**4.66%**
Total Without School Transfer	**$778,596,914**	**$878,378,156**	**$938,501,403**	**$989,953,785**	**$1,087,437,534**	**$97,483,750**	**9.85%**
Transfer to Schools	**$785,810,321**	**$826,030,851**	**$942,682,613**	**$991,609,044**	**$1,115,429,297**	**$123,820,252**	**12.49%**
Total With School Transfer	**$1,564,407,236**	**$1,704,409,006**	**$1,881,184,016**	**$1,981,562,829**	**$2,202,866,831**	**$221,304,002**	**11.17%**

Note, the actual agency expenditures in the table above includes the County's capital reserve which is a use of general fund balance in the new chart of accounts. Since the capital reserve does not reflect an agency's operating budget, use of the capital reserve is not depicted in each agency's specific Expenditure & Revenue Summary. Totals may not add due to rounding.

Expenditure Summary

Department/Agency	FY23 Year Ending Actuals	FY24 Year Ending Actuals	FY25 Year Ending Actuals	FY26 Adopted Budget	FY27 Adopted Budget	$ Change FY26 to FY27	% Change FY26 to FY27
SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	$9,358	$7,035	$8,325	$9,500	$9,500	$0	0.00%
Community Development Authority	$5,482,748	$6,635,567	$7,509,670	$8,565,017	$9,785,000	$1,219,983	14.24%
Site & Building Development	$27,975,571	$31,335,172	$33,511,615	$36,322,112	$39,583,867	$3,261,755	8.98%
Emergency Medical Service Fee	$7,332,865	$6,148,074	$5,443,069	$5,753,796	$5,708,766	($45,030)	(0.78%)
Housing & Community Development	$35,025,755	$44,562,975	$42,251,765	$60,025,828	$60,091,521	$65,693	0.11%
Fire & Rescue Levy	$68,026,688	$66,074,763	$72,840,121	$93,448,379	$94,398,167	$949,788	1.02%
Mosquito & Forest Pest Management	$1,549,638	$1,959,275	$2,179,010	$2,337,000	$2,554,808	$217,808	9.32%
Grantors Tax Direct to PWC (NVTA)	$0	$0	$4,650,000	$5,900,000	$5,900,000	$0	0.00%
NVTA - Addl % Transient Occupancy Tax	$975,000	$150,000	$4,783,750	$3,673,024	$3,450,000	($223,024)	(6.07%)
Stormwater Management	$9,151,510	$9,977,307	$12,495,382	$15,475,572	$14,291,340	($1,184,231)	(7.65%)
Transportation/Service Districts	$1,422,342	$2,381,016	$1,199,348	$385,287	$385,287	$0	0.00%
Total Special Revenue Funds	**$156,951,475**	**$169,231,185**	**$186,872,056**	**$231,895,514**	**$236,158,256**	**$4,262,742**	**1.84%**
Capital Project Funds							
Capital Project Funds	$257,315,500	$224,542,157	$272,961,528	$169,126,718	$171,925,531	$2,798,813	1.65%
Total Capital Project Funds	**$257,315,500**	**$224,542,157**	**$272,961,528**	**$169,126,718**	**$171,925,531**	**$2,798,813**	**1.65%**
Enterprise Funds							
Innovation Business Park	$688,940	$47,900	$47,908	$75,000	$75,000	$0	0.00%
Parks & Recreation	$5,975,127	$6,846,413	$6,341,624	$7,499,560	$7,324,858	($174,702)	(2.33%)
Solid Waste	$27,794,241	$37,625,331	$36,956,673	$36,423,017	$54,726,941	$18,303,924	50.25%
Total Enterprise Funds	**$34,458,308**	**$44,519,644**	**$43,346,205**	**$43,997,577**	**$62,126,799**	**$18,129,222**	**41.21%**
Internal Service Funds							
Information Technology	$41,427,575	$43,360,133	$50,272,497	$57,321,161	$59,383,651	$2,062,490	3.60%
Public Works Construction Crew	$3,534,940	$4,461,552	$6,765,977	$2,496,505	$3,521,362	$1,024,857	41.05%
Fleet Management	$11,273,533	$10,853,482	$11,918,538	$12,337,970	$13,089,681	$751,711	6.09%
Medical Insurance	$74,638,501	$78,962,172	$90,114,985	$109,692,243	$115,157,000	$5,464,757	4.98%
Casualty Pool/Worker's Compensation	$14,825,622	$11,455,251	$13,091,252	$0	$0	$0	-
Total Internal Service Funds	**$145,700,171**	**$149,092,590**	**$172,163,250**	**$181,847,879**	**$191,151,693**	**$9,303,814**	**5.12%**

Expenditure Summary

Expenditure Summary							
Department/Agency	**FY23 Year Ending Actuals**	**FY24 Year Ending Actuals**	**FY25 Year Ending Actuals**	**FY26 Adopted Budget**	**FY27 Adopted Budget**	**$ Change FY26 to FY27**	**% Change FY26 to FY27**
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	$433,918	$382,513	$368,794	$0	$0	$0	-
Commonwealth Credit	$411,217	$562,718	$544,071	$0	$0	$0	-
Library Trust	$230,697	$228,882	$175,102	$0	$0	$0	-
Innovation Owners Association	$367,834	$0	$0	$0	$0	$0	-
Liberty Memorial Funds	$0	$0	$0	$0	$0	$0	-
Donations/Animal Friendly Lic. Plates	$0	$0	$10,108	$0	$0	$0	-
Historic Preservation Foundation	$10,944	$102	$0	$0	$0	$0	-
Other Post Employment Benefits (OPEB)	$4,877,683	$4,507,234	$4,106,275	$0	$0	$0	-
Police & Fire Supplemental Retirement	$3,190,811	$3,597,025	$3,576,447	$0	$0	$0	-
Length of Service Award Program (LOSAP)	$1,460,857	$1,638,806	$2,079,576	$0	$0	$0	-
Total Trust & Agency Funds	**$10,983,960**	**$10,917,280**	**$10,860,373**	**$0**	**$0**	**$0**	**0.00%**
Component Units							
Adult Detention Center	$52,718,422	$61,163,376	$62,629,528	$71,560,566	$74,918,317	$3,357,752	4.69%
Total Adult Detention Center Fund	**$52,718,422**	**$61,163,376**	**$62,629,528**	**$71,560,566**	**$74,918,317**	**$3,357,752**	**4.69%**
Schools							
Operating Fund	$1,442,438,448	$1,460,229,572	$1,694,157,620	$1,817,586,991	$1,992,279,440	$174,692,449	9.61%
School Debt Service Fund	$109,240,623	$109,829,954	$114,331,268	$122,952,227	$127,416,328	$4,464,101	3.63%
Construction Fund	$111,957,237	$101,990,870	$158,556,144	$242,590,143	$410,681,623	$168,091,480	69.29%
Food Service Fund	$50,049,042	$48,251,451	$59,309,331	$67,170,595	$75,945,216	$8,774,621	13.06%
Distribution Center Fund	$92,199	$538,068	($202,301)	$6,000,000	$6,410,000	$410,000	6.83%
Facilities Use Fund	$1,143,171	$868,450	$1,162,216	$925,000	$1,450,000	$525,000	56.76%
Self Insurance Fund	$4,800,814	$5,445,592	$8,915,900	$9,693,646	$11,234,336	$1,540,690	15.89%
Health Insurance Fund	$95,985,413	$133,996,662	$150,700,349	$154,041,312	$184,932,650	$30,891,338	20.05%
Regional School Fund	$3,249,008	$0	$0	$0	$0	$0	-
Governor's School at Innovation Park	$28,384,907	$1,734,654	$1,662,703	$2,006,134	$2,171,111	$164,977	8.22%
School Age Child Care (SACC) Program	$519,589	$372,019	$430,978	$600,000	$600,000	$0	0.00%
School Aquatic Center	$883,576	$1,192,627	$1,979,387	$2,697,506	$2,924,570	$227,064	8.42%
Imaging Center Fund	($125,863)	($257,529)	($35,142)	$615,000	$630,406	$15,406	2.51%
Student Activity Fund	$0	$0	$0	$15,656,000	$15,656,000	$0	0.00%
Information Technology Fund	$0	$0	$0	$0	$102,175,428	$102,175,428	-
Total Schools	**$1,848,618,165**	**$1,864,192,389**	**$2,190,968,455**	**$2,442,534,554**	**$2,934,507,108**	**$491,972,554**	**20.14%**
Grand Total All Funds	**$4,071,153,236**	**$4,228,067,628**	**$4,820,985,411**	**$5,122,525,636**	**$5,873,654,536**	**$751,128,899**	**14.66%**

Total General Fund Expenditures

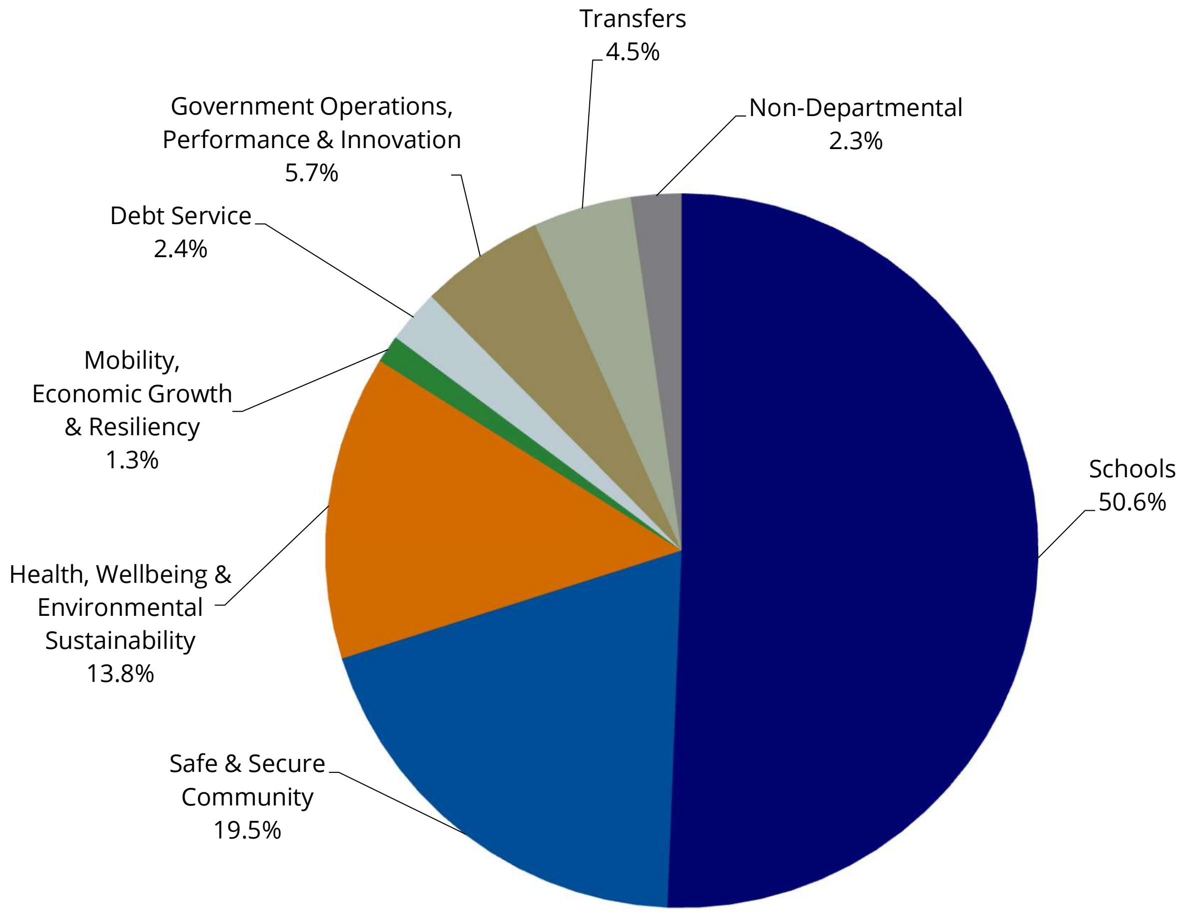
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY26 and for FY27 for those two areas.

General Fund Expenditures				
	FY26 Adopted	FY27 Adopted	Dollar Change	Percent Change
County Government	$989,953,785	$1,087,437,534	$97,483,750	9.85%
Transfer to Schools	$991,609,044	$1,115,429,297	$123,820,252	12.49%
Total General Fund	**$1,981,562,829**	**$2,202,866,831**	**$221,304,002**	**11.17%**

The total FY27 general fund budget is $2.2 billion within the eight functional categories and transfers shown below. This pie chart indicates which services County revenues buy for the residents of PWC. The largest single slice of this pie (50.6%) goes towards funding the PWC School System. The next largest categories are Safe & Secure Community (19.5%) and Health, Wellbeing & Environmental Sustainability (13.8%). These three categories comprise 83.9% of the total general fund budget.

FY2027 General Fund Budget By Functional Categories

(Includes School Transfers)



$2,202,866,831

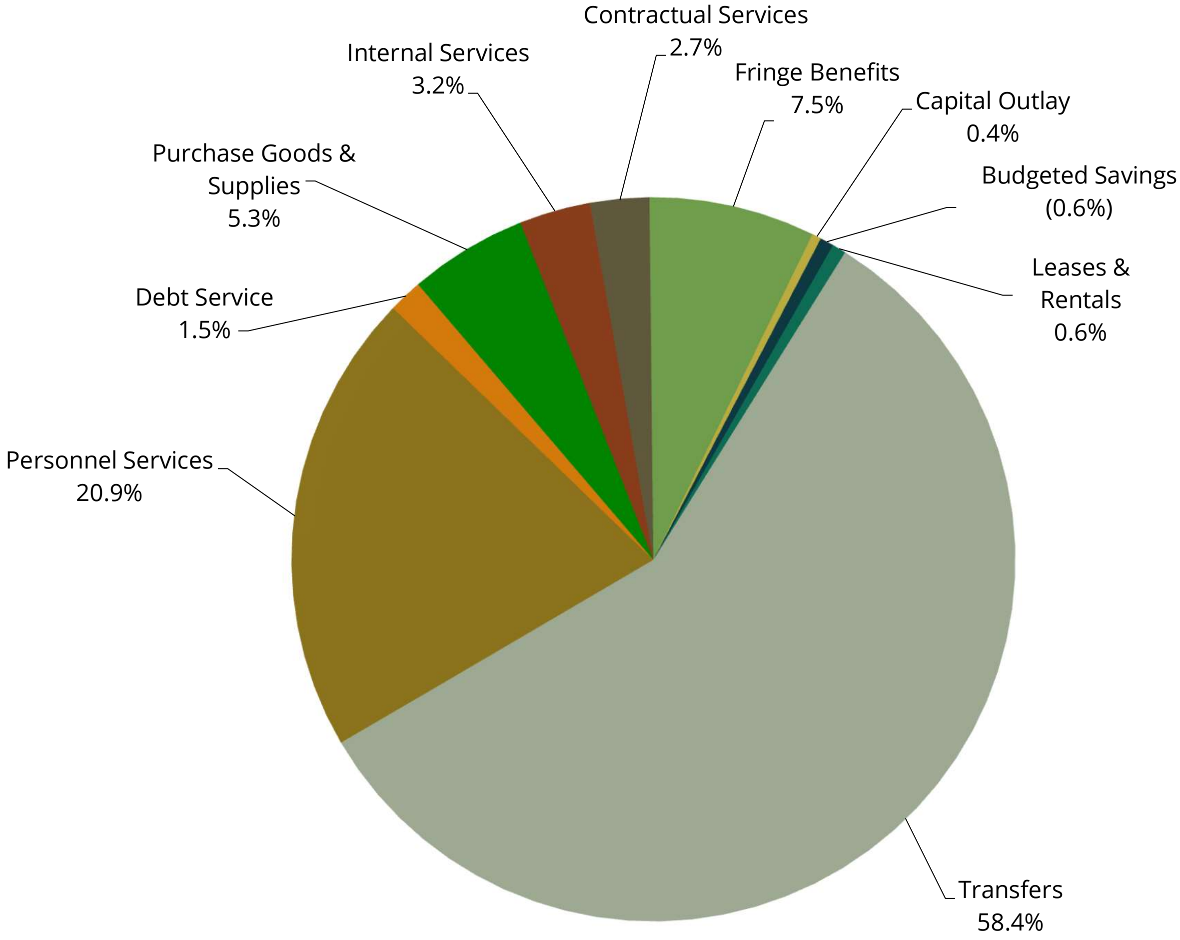
General Fund by Expenditure Categories with Schools

This pie chart shows the FY27 general fund budget by expenditure categories. All general fund expenditures (totaling $2.2 billion) are grouped into ten categories of expenditures. The largest slice of this pie (58.4%) is Transfers which includes transfers to the PWC School System, capital projects fund, and the Adult Detention Center (ADC). The largest of the transfers is the PWC School System budget totaling $1.1 billion.

The next largest category of expenditures (20.9%) is Personnel Services, which contains salaries for all full-time, part-time, and temporary County employees. Combined with fringe benefits (7.5%), compensation for County employees totals 28.4% of total general fund expenditures. Together, these three categories make up 86.8% of the total general fund expenditure budget.

FY2027 General Fund Budget by Category of Expenditure

(Includes School Transfers)



$2,202,866,831

General Fund Expenditure Summary

Functional Areas without School Transfer

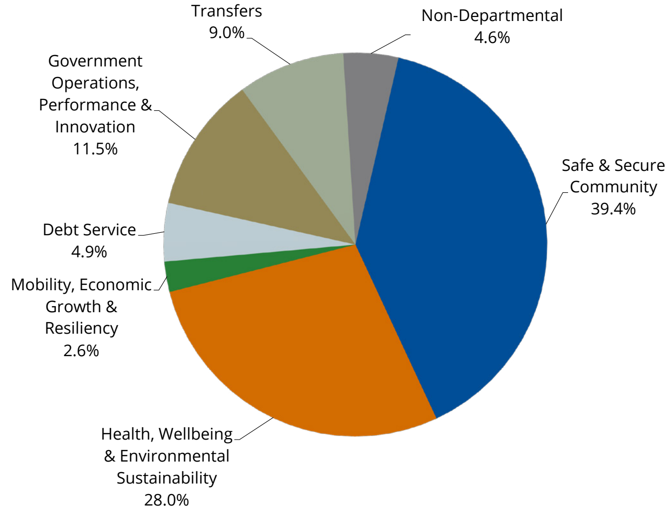
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Safe & Secure Community (39.4%) and Health, Wellbeing & Environmental Sustainability (28.0%) agencies which together comprise 67.4% of the total budget. The other categories that include departmental budgets are Government Operations, Performance & Innovation (11.5%) and Mobility, Economic Growth & Resiliency (2.6%) agencies.

The three remaining categories include:

- **Debt Service** – principal and interest payments for financed public infrastructure.
- **Non-Departmental** – self-insurance programs and expenses unrelated to an individual department.
- **Transfers** – supplemental transfers to Schools, such as the Class Size Reduction Grant and supplemental Gainesville high school debt service, support to development fee agencies, and cash investments in capital infrastructure.

FY2027 General Fund Budget by Functional Categories

(Excludes School Transfers)



$1,087,437,534

General Fund Expenditure Summary

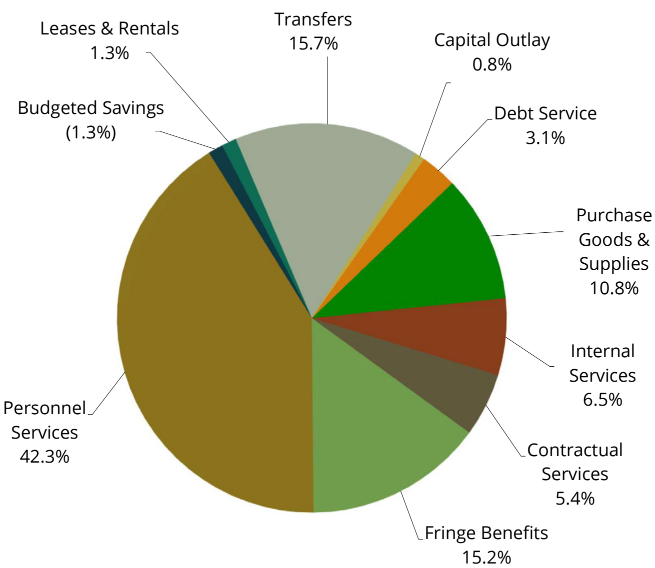
Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 57.5% of the total. These two categories (Personnel Services and Fringe Benefits) support salaries and benefits for County employees. Other categories include:

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

FY2027 General Fund Budget Expenditure Categories

(Excludes School Transfers)



$1,087,437,534

General Fund Expenditure History

The following graph shows the general fund budget history both including and excluding the PWC School transfer budget. With the PWC School budget included, total expenditures have increased 49.7% from FY23 adopted to FY27 (from $1.5 billion to $2.2 billion). Excluding the PWC School transfer budget, total expenditures have increased 43.6% over the same period (from $757 million to $1.1 billion).

General Fund Expenditure Budget History: FY2023 to FY2027

(School Transfer and County Budget, including operating transfers)