

# Expenditures

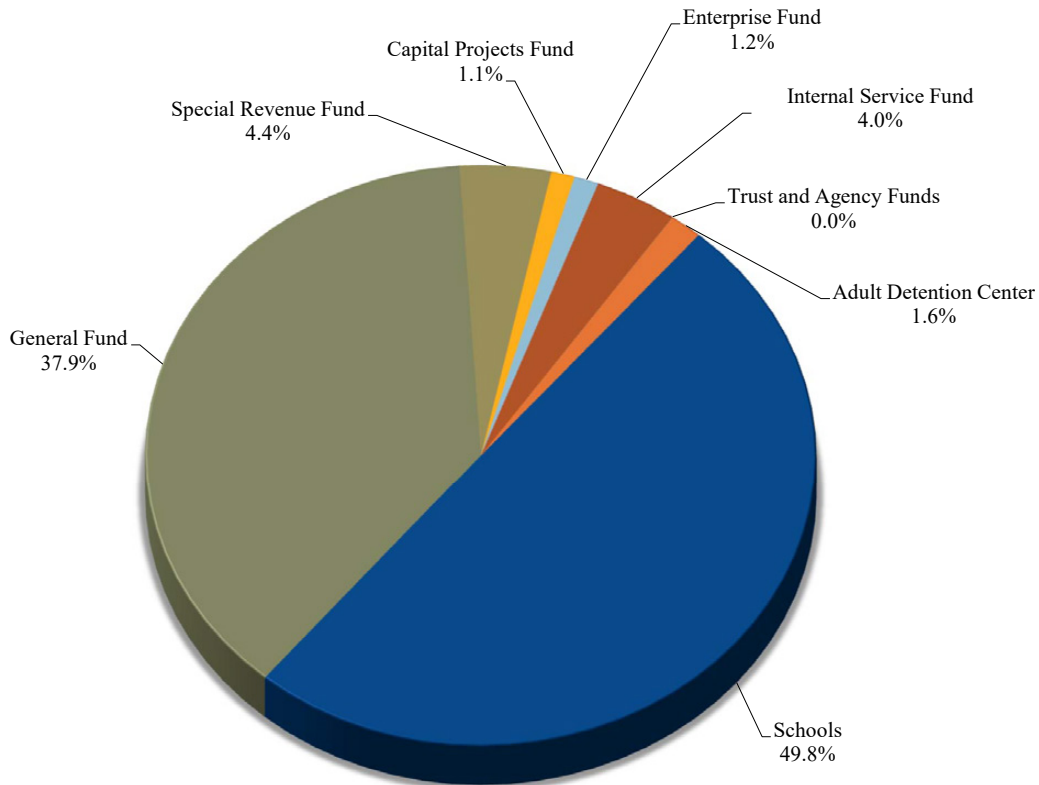
## County Budget by Fund Area

The total FY21 all funds budget is \$3.39 billion as shown below. This is an increase of 6.16% over the FY20 adopted total. Excluding the Schools, the total County government all funds FY21 budget increased \$57.4 million or 3.49% compared to the FY20 budget. The largest contributors are increases to the Schools operating and construction funds.

<b>All Funds Expenditure Summary</b> <i>(Includes Operating Transfers Out)</i>				
	<b>FY20 Adopted Budget</b>	<b>FY21 Adopted Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
General Fund	\$1,239,162,500	\$1,285,248,700	\$46,086,200	3.72%
Special Revenue Fund	\$148,194,163	\$149,773,402	\$1,579,240	1.07%
Capital Projects Fund	\$31,868,082	\$38,507,916	\$6,639,834	20.84%
Enterprise Fund	\$28,292,554	\$40,084,371	\$11,791,817	41.68%
Internal Service Fund	\$130,508,899	\$135,641,408	\$5,132,509	3.93%
Trust and Agency Funds	\$509,500	\$500,000	(\$9,500)	(1.86%)
Adult Detention Center	\$67,205,846	\$53,414,177	(\$13,791,669)	(20.52%)
Schools	\$1,552,069,250	\$1,691,576,291	\$139,507,041	8.99%
<b>Total All Funds</b>	<b>\$3,197,810,793</b>	<b>\$3,394,746,265</b>	<b>\$196,935,472</b>	<b>6.16%</b>

## FY2021 Total County Budget by Fund Areas

*(Includes Operating Transfers Out)*



**\$3,394,746,265**

# Expenditures

Expenditure Summary							
	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Adopted Budget	FY21 Adopted Budget	\$ Change FY20 To FY21	% Change FY20 To FY21
<b>SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Community Development</b>							
Economic Development	\$3,458,318	\$3,028,562	\$2,871,584	\$3,274,708	\$4,040,707	\$765,999	23.39%
Library	\$16,329,666	\$17,045,820	\$17,060,524	\$17,682,718	\$19,261,485	\$1,578,767	8.93%
Parks, Recreation & Tourism	\$35,270,560	\$30,115,801	\$32,588,611	\$33,764,172	\$36,128,999	\$2,364,827	7.00%
Planning	\$3,691,773	\$3,902,451	\$3,939,705	\$3,990,302	\$4,039,680	\$49,378	1.24%
Public Works	\$33,950,393	\$33,084,462	\$36,590,999	\$33,623,223	\$4,772,837	(\$28,850,386)	(85.80%)
Transportation	\$2,363,540	\$2,635,707	\$2,855,533	\$2,934,612	\$2,913,243	(\$21,369)	(0.73%)
<b>Subtotal</b>	<b>\$95,064,249</b>	<b>\$89,812,804</b>	<b>\$95,906,957</b>	<b>\$95,269,735</b>	<b>\$71,156,951</b>	<b>(\$24,112,784)</b>	<b>(25.31%)</b>
<b>General Government</b>							
Board of County Supervisors	\$3,302,633	\$4,151,538	\$4,163,008	\$4,789,263	\$4,823,967	\$34,703	0.72%
Audit Services	\$427,298	\$0	\$0	\$0	\$0	\$0	0.00%
County Attorney	\$3,543,698	\$3,812,215	\$3,890,159	\$4,014,552	\$4,069,261	\$54,708	1.36%
Elections	\$2,913,542	\$1,927,983	\$1,988,554	\$2,633,866	\$3,780,113	\$1,146,246	43.52%
Executive Management	\$3,768,312	\$3,926,203	\$4,353,292	\$4,562,651	\$3,982,946	(\$579,705)	(12.71%)
Finance	\$35,520,744	\$33,134,797	\$50,321,209	\$21,756,920	\$24,506,308	\$2,749,389	12.64%
Human Resources	\$2,956,089	\$3,493,912	\$3,452,188	\$3,613,581	\$3,781,607	\$168,026	4.65%
Human Rights Office	\$643,419	\$761,408	\$778,972	\$771,456	\$941,912	\$170,456	22.10%
Information Technology	\$0	\$0	\$44,000	\$0	\$0	\$0	0.00%
Management & Budget	\$1,677,971	\$1,698,445	\$1,549,869	\$1,586,473	\$1,591,013	\$4,540	0.29%
Facilities & Fleet Management	\$0	\$0	\$0	\$0	\$29,500,788	\$29,500,788	0.00%
<b>Subtotal</b>	<b>\$54,753,706</b>	<b>\$52,906,500</b>	<b>\$70,541,251</b>	<b>\$43,728,763</b>	<b>\$76,977,915</b>	<b>\$33,249,152</b>	<b>76.03%</b>
<b>Human Services</b>							
Area Agency on Aging	\$5,467,009	\$5,646,271	\$5,995,562	\$6,783,652	\$7,528,375	\$744,723	10.98%
Public Health	\$3,361,304	\$3,286,949	\$3,252,878	\$3,402,843	\$3,786,134	\$383,291	11.26%
Social Services	\$46,925,112	\$52,668,614	\$57,772,667	\$57,210,598	\$72,222,872	\$15,012,274	26.24%
Virginia Cooperative Extension	\$790,974	\$800,012	\$925,960	\$927,709	\$1,018,636	\$90,927	9.80%
Community Services	\$40,911,066	\$45,546,054	\$45,250,540	\$47,233,484	\$52,890,465	\$5,656,980	11.98%
<b>Subtotal</b>	<b>\$97,455,464</b>	<b>\$107,947,900</b>	<b>\$113,197,608</b>	<b>\$115,558,286</b>	<b>\$137,446,481</b>	<b>\$21,888,195</b>	<b>18.94%</b>

# Expenditures

Expenditure Summary							
	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Adopted Budget	FY21 Adopted Budget	\$ Change FY20 To FY21	% Change FY20 To FY21
<b>Public Safety</b>							
Adult Detention Center	\$9,976	\$164,799	\$222,472	\$0	\$0	\$0	0.00%
Circuit Court Judges	\$794,151	\$726,132	\$887,525	\$1,158,437	\$989,348	(\$169,089)	(14.60%)
Circuit Court Clerk	\$4,322,887	\$3,780,897	\$4,183,448	\$4,285,254	\$4,495,168	\$209,914	4.90%
Commonwealth's Attorney	\$5,636,438	\$6,344,450	\$6,152,894	\$6,618,588	\$6,653,538	\$34,950	0.53%
Criminal Justice Services	\$3,854,312	\$3,968,584	\$4,308,633	\$4,533,887	\$5,067,590	\$533,703	11.77%
Fire & Rescue	\$80,053,705	\$86,438,168	\$94,344,949	\$102,275,686	\$103,421,141	\$1,145,455	1.12%
General District Court	\$202,950	\$209,192	\$204,900	\$680,915	\$763,283	\$82,369	12.10%
Juvenile & Domestic Relations Court	\$95,006	\$93,804	\$89,334	\$420,361	\$249,643	(\$170,718)	(40.61%)
Juvenile Court Services Unit	\$838,933	\$889,778	\$883,921	\$1,011,941	\$1,079,621	\$67,680	6.69%
Law Library	\$106,728	\$82,229	\$0	\$0	\$0	\$0	0.00%
Magistrates	\$125,654	\$112,647	\$110,463	\$115,667	\$113,899	(\$1,768)	(1.53%)
Police	\$96,868,104	\$102,980,917	\$110,751,286	\$114,162,168	\$113,373,446	(\$788,722)	(0.69%)
Public Safety Communications	\$10,125,469	\$10,336,004	\$10,770,016	\$11,741,791	\$13,006,696	\$1,264,905	10.77%
Sheriff	\$10,034,237	\$10,321,333	\$10,924,478	\$11,862,276	\$12,966,882	\$1,104,606	9.31%
Transfer to Adult Detention Center	\$26,838,103	\$27,750,277	\$32,112,225	\$33,565,839	\$33,660,913	\$95,074	0.28%
<b>Subtotal</b>	<b>\$239,906,652</b>	<b>\$254,199,213</b>	<b>\$275,946,545</b>	<b>\$292,432,809</b>	<b>\$295,841,169</b>	<b>\$3,408,360</b>	<b>1.17%</b>
<b>Debt</b>							
Debt Service	\$56,748,277	\$53,238,966	\$68,071,413	\$49,636,205	\$52,892,430	\$3,256,225	6.56%
<b>Subtotal</b>	<b>\$56,748,277</b>	<b>\$53,238,966</b>	<b>\$68,071,413</b>	<b>\$49,636,205</b>	<b>\$52,892,430</b>	<b>\$3,256,225</b>	<b>6.56%</b>
<b>Transfers</b>							
Transfer to General Fund & Capital Reserve	\$15,135,452	\$3,000,000	\$0	\$0	\$0	\$0	0.00%
Transfer to Law Library program (Circuit Court Clerk)	\$16,744	\$10,229	\$10,229	\$32,229	\$32,229	\$0	0.00%
Transfer to Aging	\$0	\$30,000	\$0	\$0	\$0	\$0	0.00%
Transfer to Building & Site Development	\$3,555,211	\$3,632,818	\$3,918,811	\$3,809,561	\$3,945,594	\$136,033	3.57%
Transfer to Housing	\$11,414	\$11,414	\$84,602	\$84,602	\$217,141	\$132,539	156.66%
Transfer to Transportation	\$0	\$0	\$1,575,000	\$1,575,000	\$0	(\$1,575,000)	(100.00%)
Transfer to All Other Projects	\$14,032,000	\$0	\$0	\$10,850,000	\$0	(\$10,850,000)	(100.00%)
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$225,000	\$740,463	\$762,622	\$757,422	\$757,422	\$0	0.00%
Transfer to DoIT Capital Replacement	\$130,000	\$0	\$0	\$0	\$0	\$0	0.00%
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 13th High School	\$0	\$907,375	\$888,694	\$870,013	\$851,331	(\$18,682)	(2.15%)
<b>Subtotal</b>	<b>\$34,140,821</b>	<b>\$9,367,299</b>	<b>\$8,274,958</b>	<b>\$19,013,827</b>	<b>\$6,838,717</b>	<b>(\$12,175,110)</b>	<b>(64.03%)</b>

# Expenditures

Expenditure Summary							
	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Adopted Budget	FY21 Adopted Budget	\$ Change FY20 To FY21	% Change FY20 To FY21
<b>Non-Departmental</b>							
Unclassified Administrative	\$38,428,857	\$20,116,182	\$68,069,657	\$7,703,372	\$7,785,860	\$82,488	1.07%
Contingency	\$10,000	\$1,745,000	\$448,429	\$688,917	\$3,100,206	\$2,411,289	350.01%
Countywide Insurance Programs	\$827,002	\$776,147	\$1,113,854	\$7,741,490	\$7,741,490	\$0	0.00%
Unemployment Insurance	\$78,514	\$89,412	\$65,133	\$125,000	\$125,000	\$0	0.00%
<b>Subtotal</b>	<b>\$39,344,373</b>	<b>\$22,726,741</b>	<b>\$69,697,073</b>	<b>\$16,258,779</b>	<b>\$18,752,556</b>	<b>\$2,493,777</b>	<b>15.34%</b>
<b>Total Without School Transfer</b>	<b>\$617,413,541</b>	<b>\$590,199,423</b>	<b>\$701,635,805</b>	<b>\$631,898,404</b>	<b>\$659,906,219</b>	<b>\$28,007,815</b>	<b>4.43%</b>
<b>Transfer to Schools</b>	<b>\$530,853,894</b>	<b>\$555,425,820</b>	<b>\$584,445,349</b>	<b>\$607,264,096</b>	<b>\$625,342,481</b>	<b>\$18,078,385</b>	<b>2.98%</b>
<b>Total With School Transfer</b>	<b>\$1,148,267,435</b>	<b>\$1,145,625,243</b>	<b>\$1,286,081,153</b>	<b>\$1,239,162,500</b>	<b>\$1,285,248,700</b>	<b>\$46,086,200</b>	<b>3.72%</b>

Please note, that actual agency expenditures in the table above includes the County's capital reserve which is a use of general fund balance. 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.

# Expenditures

Expenditure Summary							
	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Adopted Budget	FY21 Adopted Budget	\$ Change FY20 To FY21	% Change FY20 To FY21
<b>SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Special Revenue Funds</b>							
Animal Shelter Donations & License Plates	\$8,413	\$13,247	\$9,358	\$0	\$9,500	\$9,500	0.00%
Community Development Authority	\$2,592,701	\$2,850,429	\$2,915,581	\$2,971,000	\$3,012,000	\$41,000	1.38%
Site & Building Development (Development Services)	\$21,160,269	\$22,701,906	\$23,113,489	\$25,403,557	\$26,490,295	\$1,086,739	4.28%
Emergency Medical Service Fee	\$4,982,593	\$5,072,289	\$5,052,636	\$5,433,650	\$5,341,050	(\$92,601)	(1.70%)
Housing & Community Development	\$31,836,380	\$32,619,635	\$31,839,846	\$43,090,057	\$43,256,266	\$166,210	0.39%
Fire & Rescue Levy	\$48,879,522	\$54,430,684	\$69,090,704	\$58,174,404	\$58,821,073	\$646,669	1.11%
Mosquito & Forest Pest Management	\$1,448,821	\$1,472,725	\$1,546,708	\$1,628,540	\$1,697,311	\$68,771	4.22%
Stormwater Management	\$7,998,036	\$10,975,044	\$8,463,830	\$9,228,138	\$8,781,090	(\$447,048)	(4.84%)
Transportation/Service Districts	\$735,635	\$645,887	\$759,440	\$864,817	\$964,817	\$100,000	11.56%
<b>Total Special Revenue Funds</b>	<b>\$119,642,370</b>	<b>\$130,781,847</b>	<b>\$142,791,594</b>	<b>\$148,194,163</b>	<b>\$149,773,402</b>	<b>\$1,579,240</b>	<b>1.07%</b>
<b>Capital Project Funds</b>							
Capital Project Funds	\$103,966,718	\$132,602,645	\$152,469,019	\$31,868,082	\$38,507,916	\$6,639,834	20.84%
<b>Total Capital Project Funds</b>	<b>\$103,966,718</b>	<b>\$132,602,645</b>	<b>\$152,469,019</b>	<b>\$31,868,082</b>	<b>\$38,507,916</b>	<b>\$6,639,834</b>	<b>20.84%</b>
<b>Enterprise Funds</b>							
Innovation Business Park	\$1,939,516	\$4,153,286	\$495,721	\$195,000	\$195,000	\$0	0.00%
Parks, Recreation & Tourism	\$6,556,941	\$6,896,195	\$6,275,052	\$6,938,469	\$5,886,760	(\$1,051,709)	(15.16%)
Solid Waste	\$19,284,757	\$17,641,302	\$30,959,219	\$21,159,085	\$34,002,612	\$12,843,526	60.70%
<b>Total Enterprise Funds</b>	<b>\$27,781,214</b>	<b>\$28,690,782</b>	<b>\$37,729,991</b>	<b>\$28,292,554</b>	<b>\$40,084,371</b>	<b>\$11,791,817</b>	<b>41.68%</b>
<b>Internal Service Funds</b>							
Information Technology	\$30,296,970	\$29,626,192	\$32,410,840	\$40,059,446	\$40,340,857	\$281,411	0.70%
Public Works Construction Crew	\$2,509,070	\$2,016,298	\$3,189,378	\$1,988,454	\$2,109,675	\$121,220	6.10%
Fleet Management	\$7,145,115	\$7,793,067	\$7,927,511	\$9,528,998	\$9,471,876	(\$57,122)	(0.60%)
Medical Insurance	\$55,360,887	\$56,902,017	\$59,229,584	\$78,932,000	\$83,719,000	\$4,787,000	6.06%
Other Self Insurance	\$0	\$212,640	\$68,838	\$0	\$0	\$0	0.00%
Casualty Pool/Worker's Compensation	\$9,743,062	\$8,651,908	\$4,800,491	\$0	\$0	\$0	0.00%
<b>Total Internal Service Funds</b>	<b>\$105,055,105</b>	<b>\$105,202,121</b>	<b>\$107,626,642</b>	<b>\$130,508,899</b>	<b>\$135,641,408</b>	<b>\$5,132,509</b>	<b>3.93%</b>

# Expenditures

Expenditure Summary							
	FY17 Year Ending Actuals	FY18 Year Ending Actuals	FY19 Year Ending Actuals	FY20 Adopted Budget	FY21 Adopted Budget	\$ Change FY20 To FY21	% Change FY20 To FY21
<b>Trust and Agency Funds</b>							
Agency Funds (Welfare, Housing & CSB)	\$501,797	\$458,431	\$518,207	\$0	\$0	\$0	0.00%
Commonwealth Credit	\$486,108	\$427,207	\$466,533	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$1,576,183	\$1,608,437	\$534,926	\$0	\$0	\$0	0.00%
Library Trust	\$140,996	\$125,765	\$115,707	\$0	\$0	\$0	0.00%
Innovation Owners Association	\$120,181	\$73,309	\$79,194	\$0	\$0	\$0	0.00%
Police Donations/Animal Friendly License Plates	\$49,579	\$10,000	\$0	\$9,500	\$0	(\$9,500)	(100.00%)
Historic Preservation Foundation	\$0	\$780	\$71,908	\$0	\$0	\$0	0.00%
Other Post Employment Benefits (OPEB)	\$3,877,189	\$3,630,723	\$4,114,914	\$0	\$0	\$0	0.00%
Police & Fire Supplemental Retirement	\$2,739,881	\$2,472,534	\$2,407,090	\$0	\$0	\$0	0.00%
Length of Service Award Program (LOSAP)	\$467,388	\$503,874	\$551,852	\$0	\$0	\$0	0.00%
<b>Total Trust &amp; Agency Funds</b>	<b>\$9,959,302</b>	<b>\$9,311,060</b>	<b>\$8,860,330</b>	<b>\$509,500</b>	<b>\$500,000</b>	<b>(\$9,500)</b>	<b>(1.86%)</b>
<b>Component Units</b>							
Adult Detention Center	\$42,719,861	\$48,260,368	\$72,465,225	\$67,205,846	\$53,414,177	(\$13,791,669)	(20.52%)
<b>Total Adult Detention Center Fund</b>	<b>\$42,719,861</b>	<b>\$48,260,368</b>	<b>\$72,465,225</b>	<b>\$67,205,846</b>	<b>\$53,414,177</b>	<b>(\$13,791,669)</b>	<b>(20.52%)</b>
<b>Schools</b>							
Operating Fund	\$941,862,727	\$1,011,979,370	\$1,020,967,900	\$1,134,421,452	\$1,191,030,566	\$56,609,114	4.99%
School Debt Service Fund	\$89,224,373	\$100,896,943	\$105,584,145	\$106,159,888	\$109,437,539	\$3,277,651	3.09%
Construction Fund	\$165,677,017	\$105,116,967	\$144,145,245	\$87,039,323	\$175,371,451	\$88,332,128	101.49%
Food Service Fund	\$41,836,973	\$44,375,403	\$46,773,393	\$51,595,000	\$50,000,000	(\$1,595,000)	(3.09%)
Warehouse Fund	\$67,214	\$204,195	(\$88,504)	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$1,506,005	\$1,397,454	\$1,319,007	\$1,755,200	\$1,794,638	\$39,438	2.25%
Self Insurance Fund	\$5,049,723	\$4,642,420	\$4,835,241	\$5,627,478	\$5,768,836	\$141,358	2.51%
Health Insurance Fund	\$71,425,147	\$66,444,770	\$85,155,561	\$110,153,121	\$108,095,019	(\$2,058,102)	(1.87%)
Regional School Fund	\$6,646,055	\$4,768,568	\$2,471,048	\$46,813,026	\$26,046,907	(\$20,766,119)	(44.36%)
Governor's School at Innovation Park	\$1,142,529	\$1,249,691	\$1,205,284	\$1,004,340	\$1,158,015	\$153,675	15.30%
School Age Child Care (SACC) Program Fund	\$747,176	\$620,019	\$684,110	\$550,000	\$550,000	\$0	0.00%
School Aquatic Center	\$0	\$0	\$1,368,609	\$1,314,906	\$1,455,279	\$140,373	10.68%
Imaging Center Fund	\$0	\$0	\$0	\$635,516	\$668,041	\$32,525	5.12%
Student Activity Fund	\$0	\$0	\$0	\$0	\$15,200,000	\$0	0.00%
<b>Total Schools</b>	<b>\$1,325,184,939</b>	<b>\$1,341,695,801</b>	<b>\$1,414,421,039</b>	<b>\$1,552,069,250</b>	<b>\$1,691,576,291</b>	<b>\$139,507,041</b>	<b>8.99%</b>
<b>Grand Total All Funds</b>	<b>\$2,918,348,942</b>	<b>\$2,978,298,831</b>	<b>\$3,091,995,685</b>	<b>\$3,197,810,793</b>	<b>\$3,394,746,265</b>	<b>\$196,935,472</b>	<b>6.16%</b>

# Expenditures

## Total General Fund Expenditures

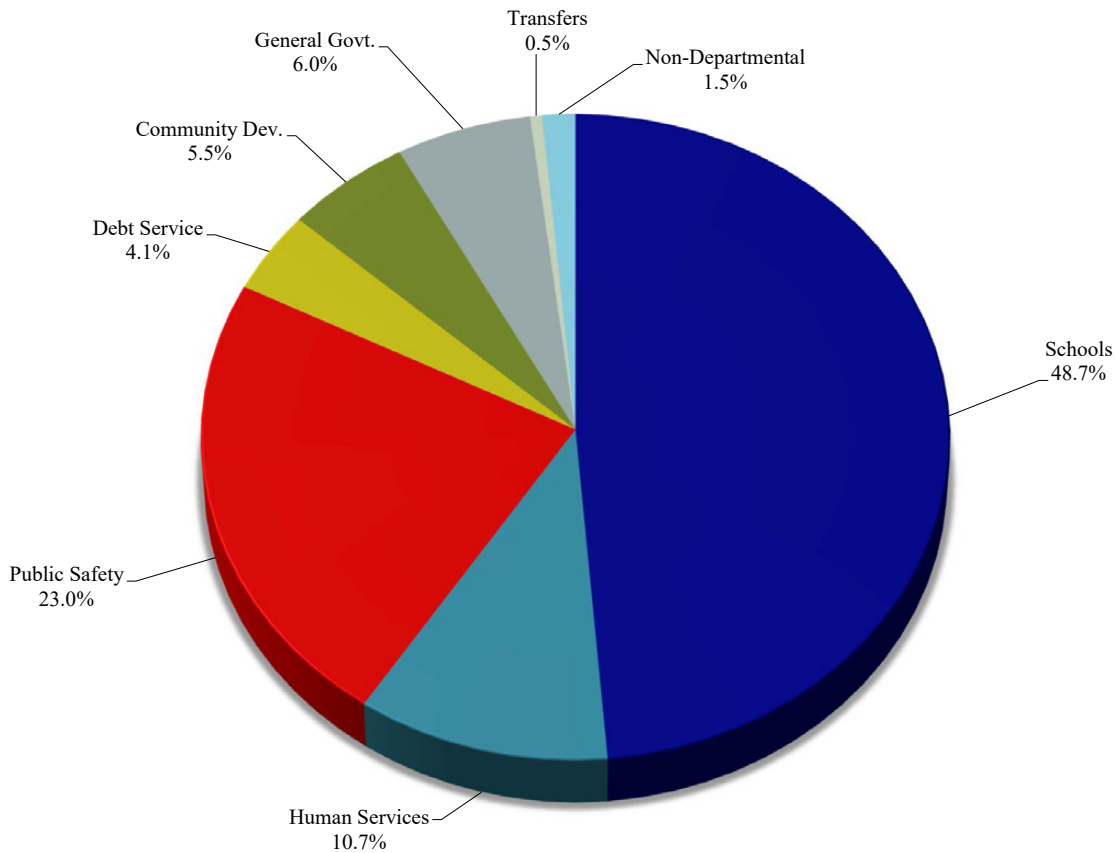
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY20 and for FY21 for those two areas.

General Fund Expenditures				
	FY20 Adopted	FY21 Adopted	Dollar Change	Percent Change
County Government	\$631,898,404	\$659,906,219	\$28,007,815	4.43%
Transfer to Schools	\$607,264,096	\$625,342,481	\$18,078,385	2.98%
<b>Total General Fund</b>	<b>\$1,239,162,500</b>	<b>\$1,285,248,700</b>	<b>\$46,086,200</b>	<b>3.72%</b>

The total FY21 general fund budget is \$1.29 billion within the seven functional categories and transfers shown here. This pie chart indicates which services County revenues buy for the citizens of PWC. The largest single slice of this pie (48.7%) goes towards funding the PWC School System. The next largest categories are Public Safety (23.0%) and Human Services (10.7%). These three categories comprise 82.4% of the total general fund budget.

### FY2021 General Fund Budget By Functional Categories

*(Includes School Transfer)*



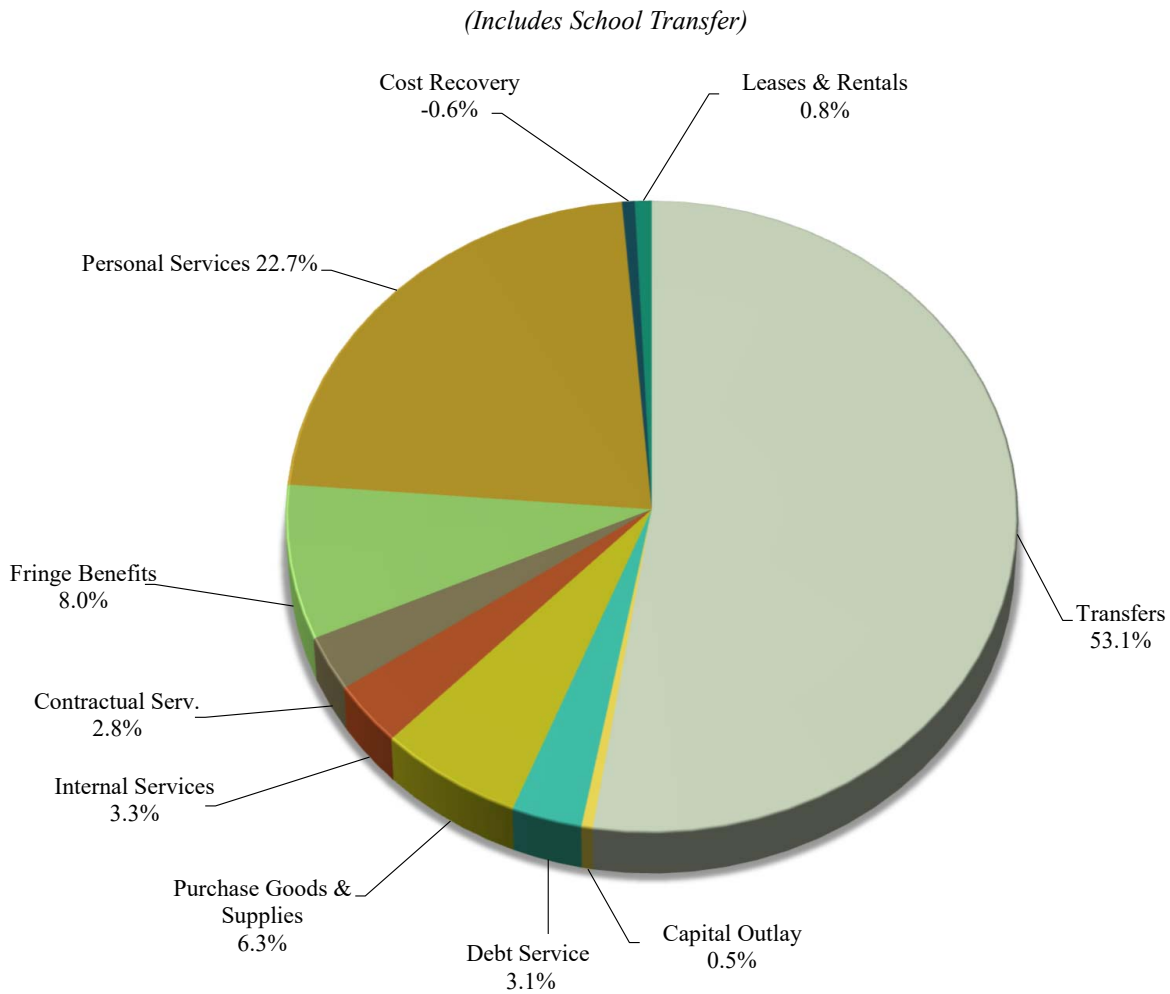
**\$1,285,248,700**

# Expenditures

## General Fund by Expenditure Categories with Schools

This pie chart shows the FY21 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.29 billion) are grouped into ten categories of expenditures. The largest slice of this pie (53.1%) 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 \$629.6 million. The next largest category of expenditures (22.7%) is Personal Services, which contains salaries for all full-time, part-time and temporary County employees. Combined with fringe benefits (8.0%), compensation for County employees totals 30.7% of total general fund expenditures. Together, these three categories make up 83.8% of the total general fund expenditure budget.

### FY2021 General Fund Budget by Category of Expenditure



**\$1,285,248,700**



## General Fund Expenditure Summary

### Functional Areas without School Transfer

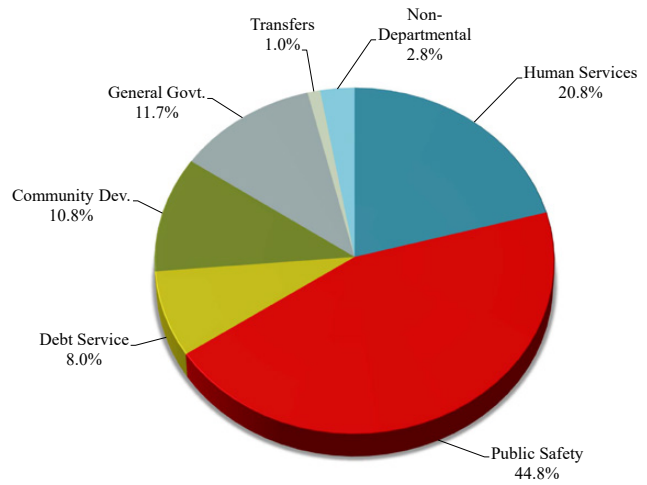
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (44.8%) and Human Services (20.8%) agencies which together comprise 65.6% of the total budget. The other categories that include departmental budgets are General Government (11.7%) and Community Development (10.8%) agencies.

The three remaining categories include:

- Debt Service – payments for financed public infrastructure.
- Non-Departmental – self-insurance programs and expenses unrelated to an individual department.
- Transfers – supplemental transfers to Schools, such as the Class Size Reduction Grant and supplemental 13th high school debt service, and support to development

### FY2021 General Fund Budget by Functional Categories

(Excludes School Transfer)



**\$659,906,219**

## General Fund Expenditure Summary

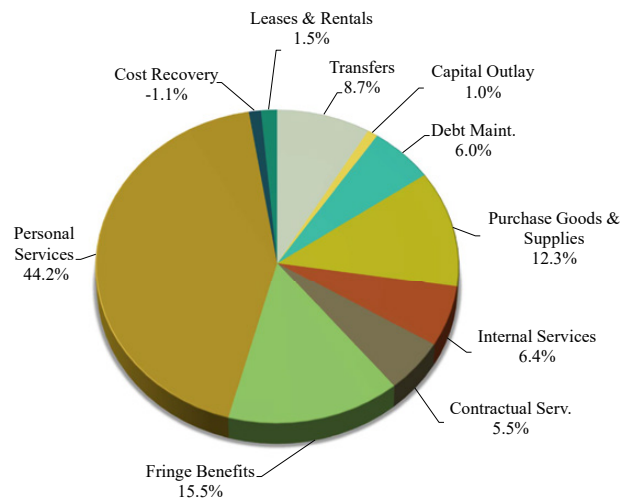
### Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 59.7% of the total. The two largest categories (Personal Services and Fringe Benefits) support salaries and benefits for County employees. Other categories include:

- Transfers – transfers out to other funds including Adult Detention Center and the Capital Projects Fund.
- Purchase Goods and Supplies – supply, equipment and training expenses
- Debt Maintenance – 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.
- Cost Recovery – negative expenditure budget used to offset project management costs that are reimbursed from capital projects.

### FY2021 General Fund Budget Expenditure Categories

(Excludes School Transfer)



**\$659,906,219**

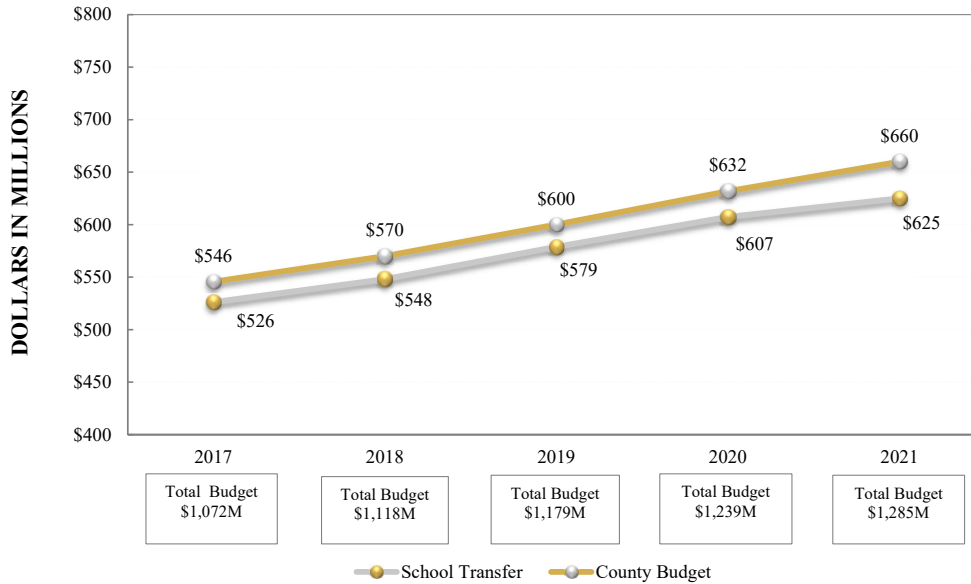
# Expenditures

## 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 19.9% from FY17 adopted to FY21 (from \$1.07 billion to \$1.29 billion). Excluding the PWC School transfer budget, total expenditures have increased 21.0% over the same five-year period (from \$546 million to \$660 million).

### General Fund Expenditure Budget History: FY17 to FY21

(School Transfer and County Budget)



The general fund transfer to the PWC Schools has increased an average of 4.7% per year from FY17 to FY21. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 5.2% per year.

### General Fund Expenditure Budget History Percent Change: FY17 to FY21

(School Transfer and County Budget)

