

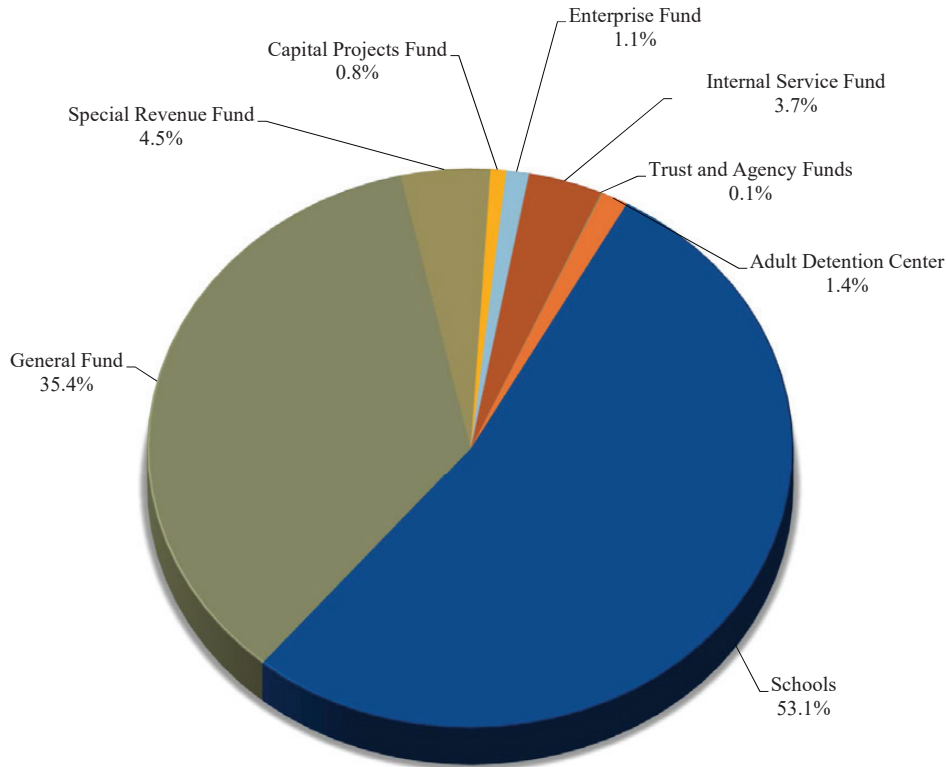
# Expenditures

The total FY18 all funds budget is \$3.16 billion as shown below. This is an increase of 10.9% over the FY17 adopted total. A significant portion of the all funds budget increase is due to a \$175 million increase in the Schools' construction fund. Excluding the Schools, the County government FY18 budget increased \$69.3 million or 4.9% compared to the FY17 budget.

<b>All Funds Expenditure Summary</b> <i>(Including Operating Transfer Out)</i>				
	<b>FY17 Adopted Budget</b>	<b>FY18 Adopted Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
General Fund	\$1,071,822,525	\$1,118,113,367	\$46,290,842	4.32%
Special Revenue Fund	\$120,195,297	\$141,605,080	\$21,409,783	17.81%
Capital Projects Fund	\$37,419,780	\$24,631,197	(\$12,788,583)	(34.18%)
Enterprise Fund	\$31,764,077	\$35,914,343	\$4,150,266	13.07%
Internal Service Fund	\$108,940,907	\$117,924,811	\$8,983,904	8.25%
Trust and Agency Funds	\$1,909,500	\$1,909,500	\$0	0.00%
Adult Detention Center	\$41,540,948	\$42,771,596	\$1,230,648	2.96%
Schools	\$1,435,906,641	\$1,676,695,551	\$240,788,910	16.77%
<b>Total All Funds</b>	<b>\$2,849,499,675</b>	<b>\$3,159,565,444</b>	<b>\$310,065,769</b>	<b>10.88%</b>

## FY2018 Total County Budget by Fund Areas

*(Includes Operating Transfer Out)*



**\$3,159,565,444**

# Expenditures

The total FY18 all funds budget, excluding operating transfers out is \$2.47 billion as shown below. This is an increase of 12.86% over the FY17 adopted total. A significant portion of the all funds budget increase is attributed to a \$175 million increase in the Schools' construction fund. Excluding the Schools, the County government all funds expenditure increase is 4.07%.

<b>All Funds Expenditure Summary</b> <i>(Excluding Operating Transfer Out)</i>						
	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>% Change</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	
General Fund	\$425,950,524	\$436,907,365	\$457,859,344	\$484,391,624	\$514,868,196	6.29%
Special Revenue Fund	\$77,670,858	\$83,550,819	\$90,101,720	\$95,163,892	\$99,527,765	4.59%
Capital Projects Fund	\$74,661,475	\$87,346,728	\$98,642,821	\$24,782,618	\$11,991,197	(51.61%)
Enterprise Fund	\$23,631,539	\$23,792,364	\$23,310,984	\$29,845,510	\$29,500,405	(1.16%)
Internal Service Fund	\$79,409,346	\$86,240,646	\$96,501,458	\$108,940,907	\$117,924,811	8.25%
Trust and Agency Funds	\$6,923,399	\$8,229,188	\$9,328,622	\$1,909,500	\$1,909,500	0.00%
Adult Detention Center	\$42,479,077	\$41,123,735	\$41,018,403	\$39,921,452	\$41,165,559	3.12%
Schools	\$1,168,850,828	\$1,270,049,422	\$1,260,661,435	\$1,403,988,992	\$1,653,661,238	17.78%
<b>Total All Funds</b>	<b>\$1,899,577,045</b>	<b>\$2,037,240,268</b>	<b>\$2,077,424,786</b>	<b>\$2,188,944,495</b>	<b>\$2,470,548,670</b>	<b>12.86%</b>

# Expenditures

Expenditures Summary							
	FY14 Year Ending Actual	FY15 Year Ending Actual	FY16 Year Ending Actual	FY17 Adopted Budget	FY18 Adopted Budget	\$ Change FY17 To FY18	% Change FY17 To FY18
<b>SECTION ONE:</b>							
<b>GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Community Development</b>							
Economic Development	\$5,293,415	\$2,797,050	\$3,830,159	\$2,611,164	\$2,694,723	\$83,559	3.20%
Library	\$13,556,682	\$13,945,803	\$16,610,758	\$16,900,236	\$17,447,221	\$546,985	3.24%
Parks & Recreation	\$24,738,769	\$28,030,049	\$29,059,350	\$29,092,858	\$30,048,427	\$955,569	3.28%
Planning	\$4,075,376	\$3,289,886	\$3,398,062	\$3,398,600	\$3,684,686	(\$4,914)	(0.13%)
Public Works	\$30,660,377	\$30,737,674	\$30,660,012	\$32,162,434	\$33,997,722	\$1,835,287	5.71%
Transportation	\$2,536,884	\$2,444,035	\$2,572,136	\$2,574,641	\$2,772,203	\$197,562	7.67%
<b>Subtotal</b>	<b>\$80,861,503</b>	<b>\$81,244,497</b>	<b>\$86,130,476</b>	<b>\$87,030,934</b>	<b>\$90,644,981</b>	<b>\$3,614,048</b>	<b>4.15%</b>
<b>General Government</b>							
Board of County Supervisors	\$3,432,464	\$3,264,225	\$3,519,609	\$3,622,355	\$4,522,407	\$900,051	24.85%
Audit Services	\$772,573	\$777,017	\$868,322	\$773,715	\$0	(\$773,715)	(100.00%)
County Attorney	\$3,347,354	\$3,454,871	\$3,628,370	\$3,706,781	\$3,757,373	\$50,592	1.36%
Elections	\$1,426,856	\$2,518,433	\$2,170,232	\$1,583,167	\$1,718,071	\$134,904	8.52%
Executive Management	\$3,292,237	\$3,751,986	\$3,839,919	\$3,867,493	\$4,017,217	\$149,724	3.87%
Finance	\$28,919,720	\$25,162,222	\$24,425,848	\$19,251,079	\$19,965,596	\$714,517	3.71%
Human Resources	\$2,844,485	\$2,914,515	\$3,090,316	\$3,191,554	\$3,258,128	\$66,574	2.09%
Human Rights Office	\$581,167	\$594,500	\$591,585	\$589,966	\$667,937	\$77,971	13.22%
Management & Budget	\$1,413,082	\$1,534,787	\$1,613,701	\$1,708,165	\$1,806,691	\$98,526	5.77%
<b>Subtotal</b>	<b>\$46,029,938</b>	<b>\$43,972,557</b>	<b>\$43,747,902</b>	<b>\$38,294,275</b>	<b>\$39,713,420</b>	<b>\$1,419,145</b>	<b>3.71%</b>
<b>Human Services</b>							
Area Agency on Aging	\$5,214,456	\$5,241,195	\$5,390,653	\$5,805,790	\$5,979,980	\$174,190	3.00%
Public Health	\$3,929,709	\$3,932,279	\$3,351,109	\$3,323,535	\$3,397,675	\$74,140	2.23%
Social Services	\$37,687,955	\$40,827,941	\$42,951,265	\$43,423,906	\$51,095,403	\$7,671,496	17.67%
Virginia Cooperative Extension	\$885,266	\$860,214	\$853,888	\$790,471	\$820,204	\$29,733	3.76%
Community Services	\$36,664,411	\$37,102,785	\$40,284,827	\$41,109,964	\$44,171,739	\$3,061,774	7.45%
<b>Subtotal</b>	<b>\$84,381,795</b>	<b>\$87,964,415</b>	<b>\$92,831,741</b>	<b>\$94,453,666</b>	<b>\$105,465,001</b>	<b>\$11,011,335</b>	<b>11.66%</b>

# Expenditures

Expenditures Summary							
	FY14 Year Ending Actual	FY15 Year Ending Actual	FY16 Year Ending Actual	FY17 Adopted Budget	FY18 Adopted Budget	\$ Change FY17 To FY18	% Change FY17 To FY18
<b>Public Safety</b>							
Circuit Court Judges	\$660,813	\$656,243	\$776,856	\$770,186	\$739,075	(\$31,111)	(4.04%)
Clerk of the Court	\$3,750,655	\$3,791,209	\$3,906,419	\$3,952,424	\$4,023,932	\$71,507	1.81%
Commonwealth's Attorney	\$5,138,238	\$5,210,225	\$5,421,020	\$5,561,010	\$6,178,819	\$617,809	11.11%
Criminal Justice Services	\$3,343,313	\$3,401,340	\$3,564,303	\$3,957,294	\$4,212,834	\$255,540	6.46%
Fire & Rescue	\$66,624,904	\$66,244,793	\$71,729,616	\$76,998,138	\$88,451,114	\$11,452,976	14.87%
General District Court	\$204,085	\$191,211	\$191,193	\$271,842	\$277,272	\$5,430	2.00%
Juvenile & Domestic Relations Court	\$90,655	\$95,923	\$83,054	\$107,460	\$109,128	\$1,668	1.55%
Juvenile Court Services Unit	\$1,082,035	\$1,055,266	\$827,501	\$835,939	\$864,101	\$28,162	3.37%
Law Library	\$148,277	\$147,638	\$91,955	\$124,301	\$118,452	(\$5,849)	(4.71%)
Magistrates	\$221,184	\$254,866	\$127,902	\$130,008	\$133,448	\$3,440	2.65%
Police	\$86,634,778	\$89,556,296	\$94,411,511	\$95,742,103	\$101,338,792	\$5,596,689	5.85%
Public Safety Communications	\$16,093,483	\$9,401,319	\$11,700,844	\$11,002,823	\$10,981,058	(\$21,765)	(0.20%)
Sheriff	\$8,944,905	\$9,402,282	\$9,619,646	\$10,185,669	\$10,575,982	\$390,312	3.83%
Transfer to Adult Detention Center	\$25,494,492	\$26,822,342	\$28,002,921	\$26,924,874	\$27,750,277	\$825,403	3.07%
<b>Subtotal</b>	<b>\$218,431,816</b>	<b>\$216,230,951</b>	<b>\$230,454,741</b>	<b>\$236,564,070</b>	<b>\$255,754,282</b>	<b>\$19,190,212</b>	<b>8.11%</b>
<b>Debt</b>							
Debt Service	\$50,750,810	\$53,588,665	\$50,099,963	\$60,406,086	\$56,131,838	(\$4,274,248)	(7.08%)
<b>Subtotal</b>	<b>\$50,750,810</b>	<b>\$53,588,665</b>	<b>\$50,099,963</b>	<b>\$60,406,086</b>	<b>\$56,131,838</b>	<b>(\$4,274,248)</b>	<b>(7.08%)</b>
<b>Transfers</b>							
Transfer to General Fund	\$63,649,390	\$66,648,451	\$67,632,167	\$2,088,196	\$0	(\$2,088,196)	(100.00%)
Transfer to Law Library	\$0	\$0	\$0	\$0	\$10,229	\$10,229	0.00%
Transfer to Aging	\$0	\$0	\$0	\$0	\$30,000	\$30,000	0.00%
Transfer to F&R Systemwide Initiatives	\$3,280,027	\$3,528,643	\$3,523,967	\$0	\$0	\$0	0.00%
Transfer to Site Development Review & Inspection	\$0	\$0	\$0	\$1,615,186	\$1,615,186	\$0	0.00%
Transfer to Building Development	\$0	\$0	\$0	\$1,947,180	\$2,010,428	\$63,248	3.25%
Transfer to Housing Choice Voucher Program	\$11,082	\$31,811	\$11,414	\$0	\$0	\$0	0.00%
Transfer to Housing Trust Contribution	\$0	\$0	\$0	\$11,414	\$11,414	\$0	0.00%
Transfer to All Other Projects	\$7,358,113	\$3,243,681	\$9,067,501	\$0	\$0	\$0	0.00%
Transfer to Innovation	\$0	\$0	\$0	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$6,835,409	\$35,000	\$1,176,738	\$225,000	\$580,463	\$355,463	157.98%
Transfer to DoIT Capital Replacement	\$14,217,000	\$1,710,000	\$725,195	\$0	\$0	\$0	0.00%
Class Size Reduction Grant	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$1,000,000	0.00%
Debt Service for 13th High School	\$0	\$0	\$0	\$0	\$907,375	\$907,375	0.00%
<b>Subtotal</b>	<b>\$95,351,021</b>	<b>\$75,197,586</b>	<b>\$83,136,982</b>	<b>\$5,921,976</b>	<b>\$6,200,095</b>	<b>\$278,119</b>	<b>4.70%</b>

# Expenditures

Expenditures Summary							
	FY14 Year Ending Actual	FY15 Year Ending Actual	FY16 Year Ending Actual	FY17 Adopted Budget	FY18 Adopted Budget	\$ Change FY17 To FY18	% Change FY17 To FY18
<b>Non-Departmental</b>							
Unclassified Administrative	\$19,033,236	\$22,050,319	\$22,003,878	\$20,288,447	\$6,904,598	(\$13,383,849)	(65.97%)
Contingency Reserve	\$100,000	\$305,000	\$50,000	\$1,300,000	\$2,075,000	\$775,000	59.62%
Countywide Insurance Programs	\$968,370	\$733,774	\$748,766	\$1,260,491	\$7,006,606	\$5,746,115	455.86%
Unemployment Insurance	\$185,559	\$124,969	\$67,397	\$125,000	\$125,000	\$0	0.00%
<b>Subtotal</b>	<b>\$20,287,165</b>	<b>\$23,214,062</b>	<b>\$22,870,041</b>	<b>\$22,973,938</b>	<b>\$16,111,204</b>	<b>(\$6,862,734)</b>	<b>(29.87%)</b>
<b>Total Without School Transfer</b>	<b>\$596,094,049</b>	<b>\$581,412,733</b>	<b>\$609,271,846</b>	<b>\$545,644,944</b>	<b>\$570,020,822</b>	<b>\$24,375,878</b>	<b>4.47%</b>
<b>Transfer to Schools</b>	<b>\$470,476,022</b>	<b>\$481,930,025</b>	<b>\$507,302,048</b>	<b>\$526,177,581</b>	<b>\$548,092,545</b>	<b>\$21,914,964</b>	<b>4.16%</b>
<b>Total With School Transfer</b>	<b>\$1,066,570,071</b>	<b>\$1,063,342,758</b>	<b>\$1,116,573,894</b>	<b>\$1,071,822,525</b>	<b>\$1,118,113,367</b>	<b>\$46,290,842</b>	<b>4.32%</b>

The FY14-16 Actuals include operating transfers to departments within the general fund. In the old financial system, human services departments such as Social Services, Community Services, and Aging were budgeted in individual funds within the general fund. The operating transfers were a means to provide budgeted general tax support to these departments. In FY17, this practice will be significantly reduced because most of these departments are in the same fund within the general fund.

Please note that 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.

# Expenditures

Expenditure Summary							
	FY14 Year Ending Actual	FY15 Year Ending Actual	FY16 Year Ending Actual	FY17 Adopted Budget	FY18 Adopted Budget	\$ Change FY17 To FY18	% Change FY17 To FY18
<b>SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Special Revenue Funds</b>							
Community Development Authority	\$0	\$0	\$1,229,479	\$2,593,361	\$2,854,623	\$261,262	10.07%
Development Services	\$19,770,825	\$21,747,645	\$25,068,097	\$22,538,969	\$23,939,240	\$1,400,271	6.21%
Emergency Medical Service Fee	\$5,169,395	\$4,714,546	\$4,924,974	\$5,042,543	\$5,382,742	\$340,199	6.75%
Housing & Community Development	\$32,783,665	\$33,967,616	\$31,518,296	\$35,058,024	\$35,850,561	\$792,536	2.26%
Fire & Rescue Levy	\$26,413,259	\$35,273,185	\$39,319,661	\$44,022,591	\$59,509,485	\$15,486,894	35.18%
Mosquito & Forest Pest Management	\$1,503,026	\$1,417,367	\$1,431,993	\$1,808,077	\$1,900,067	\$91,991	5.09%
Stormwater Management	\$6,750,095	\$6,793,576	\$7,528,817	\$8,490,221	\$11,478,851	\$2,988,630	35.20%
Transportation/Service Districts	\$2,962,222	\$2,660,304	\$486,916	\$641,511	\$689,511	\$48,000	7.48%
<b>Total Special Revenue Funds</b>	<b>\$95,352,487</b>	<b>\$106,574,239</b>	<b>\$111,508,233</b>	<b>\$120,195,297</b>	<b>\$141,605,080</b>	<b>\$21,409,783</b>	<b>17.81%</b>
<b>Capital Project Funds</b>							
Capital Project Funds	\$90,189,910	\$106,259,732	\$120,431,410	\$37,419,780	\$24,631,197	(\$12,788,583)	(34.18%)
<b>Total Capital Project Funds</b>	<b>\$90,189,910</b>	<b>\$106,259,732</b>	<b>\$120,431,410</b>	<b>\$37,419,780</b>	<b>\$24,631,197</b>	<b>(\$12,788,583)</b>	<b>(34.18%)</b>
<b>Enterprise Funds</b>							
Innovation Business Park	\$424,977	\$715,227	\$331,228	\$195,000	\$195,000	\$0	0.00%
Parks & Recreation	\$6,213,807	\$6,085,189	\$6,419,977	\$6,612,536	\$6,791,075	\$178,539	2.70%
Solid Waste	\$19,269,885	\$19,256,939	\$19,514,397	\$24,956,541	\$28,928,268	\$3,971,727	15.91%
<b>Total Enterprise Funds</b>	<b>\$25,908,669</b>	<b>\$26,057,355</b>	<b>\$26,265,602</b>	<b>\$31,764,077</b>	<b>\$35,914,343</b>	<b>\$4,150,266</b>	<b>13.07%</b>
<b>Internal Service Funds</b>							
Information Technology	\$22,895,098	\$22,256,652	\$26,500,158	\$29,655,059	\$31,510,388	\$1,855,329	6.26%
Public Works Construction Crew	\$2,048,951	\$1,599,435	\$2,713,579	\$2,058,102	\$1,880,890	(\$177,212)	(8.61%)
Public Works Fleet Management	\$7,735,947	\$7,418,474	\$7,060,488	\$8,295,746	\$8,556,532	\$260,787	3.14%
Public Works - Print Shop	(\$5,953)	\$0	\$0	\$0	\$0	\$0	0.00%
Medical Insurance	\$44,794,671	\$49,390,676	\$52,171,443	\$68,932,000	\$75,977,000	\$7,045,000	10.22%
Other Self Insurance	\$66,261	\$0	\$28,057	\$0	\$0	\$0	0.00%
Casualty Pool/Worker's Compensation	\$2,538,191	\$5,719,323	\$8,027,733	\$0	\$0	\$0	0.00%
<b>Total Internal Service Funds</b>	<b>\$80,073,167</b>	<b>\$86,384,560</b>	<b>\$96,501,458</b>	<b>\$108,940,907</b>	<b>\$117,924,811</b>	<b>\$8,983,904</b>	<b>8.25%</b>

# Expenditures

Expenditure Summary							
	FY14 Year Ending Actual	FY15 Year Ending Actual	FY16 Year Ending Actual	FY17 Adopted Budget	FY18 Adopted Budget	\$ Change FY17 To FY18	% Change FY17 To FY18
<b>Trust and Agency Funds</b>							
Commonwealth Credit	\$491,799	\$463,294	\$453,593	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$855,547	\$1,316,688	\$1,470,370	\$1,400,000	\$1,400,000	\$0	0.00%
Library Trust	\$117,591	\$118,933	\$152,493	\$0	\$0	\$0	0.00%
Innovation Owners Association	\$22,905	\$92,726	\$115,224	\$0	\$0	\$0	0.00%
Police Donations/Animal Friendly License Plates	\$9,053	\$5,610	\$8,390	\$9,500	\$9,500	\$0	0.00%
Historic Preservation Foundation	\$10,183	\$30,091	\$28	\$0	\$0	\$0	0.00%
Other Post Employment Benefits (OPEB)	\$2,954,991	\$3,727,666	\$4,412,358	\$0	\$0	\$0	0.00%
Police & Fire Supplemental Retirement	\$2,067,134	\$2,104,378	\$2,308,676	\$0	\$0	\$0	0.00%
Length of Service Award Program (LOSAP)	\$404,195	\$399,802	\$407,490	\$0	\$0	\$0	0.00%
<b>Total Trust &amp; Agency Funds</b>	<b>\$6,933,399</b>	<b>\$8,259,188</b>	<b>\$9,328,622</b>	<b>\$1,909,500</b>	<b>\$1,909,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>Component Units</b>							
Adult Detention Center	\$43,930,420	\$42,468,351	\$43,224,303	\$41,540,948	\$42,771,596	\$1,230,648	2.96%
<b>Total Adult Detention Center Fund</b>	<b>\$43,930,420</b>	<b>\$42,468,351</b>	<b>\$43,224,303</b>	<b>\$41,540,948</b>	<b>\$42,771,596</b>	<b>\$1,230,648</b>	<b>2.96%</b>
<b>Schools</b>							
Operating Fund	\$890,612,961	\$906,217,008	\$927,284,048	\$990,713,694	\$1,042,779,115	\$52,065,421	5.26%
School Debt Service Fund	\$74,690,942	\$77,277,706	\$84,523,659	\$88,351,647	\$101,045,974	\$12,694,327	14.37%
Construction Fund	\$89,216,868	\$128,684,169	\$135,947,829	\$141,872,070	\$316,772,454	\$174,900,384	123.28%
Food Service Fund	\$37,518,592	\$40,108,089	\$40,952,508	\$50,111,937	\$51,285,609	\$1,173,672	2.34%
Warehouse Fund	\$4,225,637	\$4,530,119	\$36,384	\$4,750,000	\$5,000,000	\$250,000	5.26%
Facilities Use Fund	\$1,199,848	\$1,342,208	\$1,425,097	\$1,367,269	\$1,402,130	\$34,861	2.55%
Self Insurance Fund	\$3,734,219	\$4,610,286	\$4,036,564	\$5,319,343	\$5,367,639	\$48,296	0.91%
Health Insurance Fund	\$77,774,388	\$86,694,039	\$90,684,104	\$98,346,501	\$99,157,018	\$810,517	0.82%
Regional School Fund	\$41,400,205	\$44,992,089	\$7,285,944	\$51,300,000	\$51,308,693	\$8,693	0.02%
Governor's School at Innovation Park	\$854,266	\$796,927	\$1,203,345	\$877,945	\$968,357	\$90,412	10.30%
School Age Child Care (SACC) Program Fund	\$461,500	\$590,111	\$650,718	\$630,000	\$630,000	\$0	0.00%
School Aquatic Center	\$0	\$0	\$0	\$2,266,235	\$978,562	(\$1,287,673)	(56.82%)
<b>Total Schools</b>	<b>\$1,221,689,427</b>	<b>\$1,295,842,752</b>	<b>\$1,294,030,201</b>	<b>\$1,435,906,641</b>	<b>\$1,676,695,551</b>	<b>\$240,788,910</b>	<b>16.77%</b>
<b>Grand Total All Funds</b>	<b>\$2,630,647,550</b>	<b>\$2,735,188,935</b>	<b>\$2,817,863,723</b>	<b>\$2,849,499,675</b>	<b>\$3,159,565,444</b>	<b>\$310,065,769</b>	<b>10.88%</b>

# Expenditures

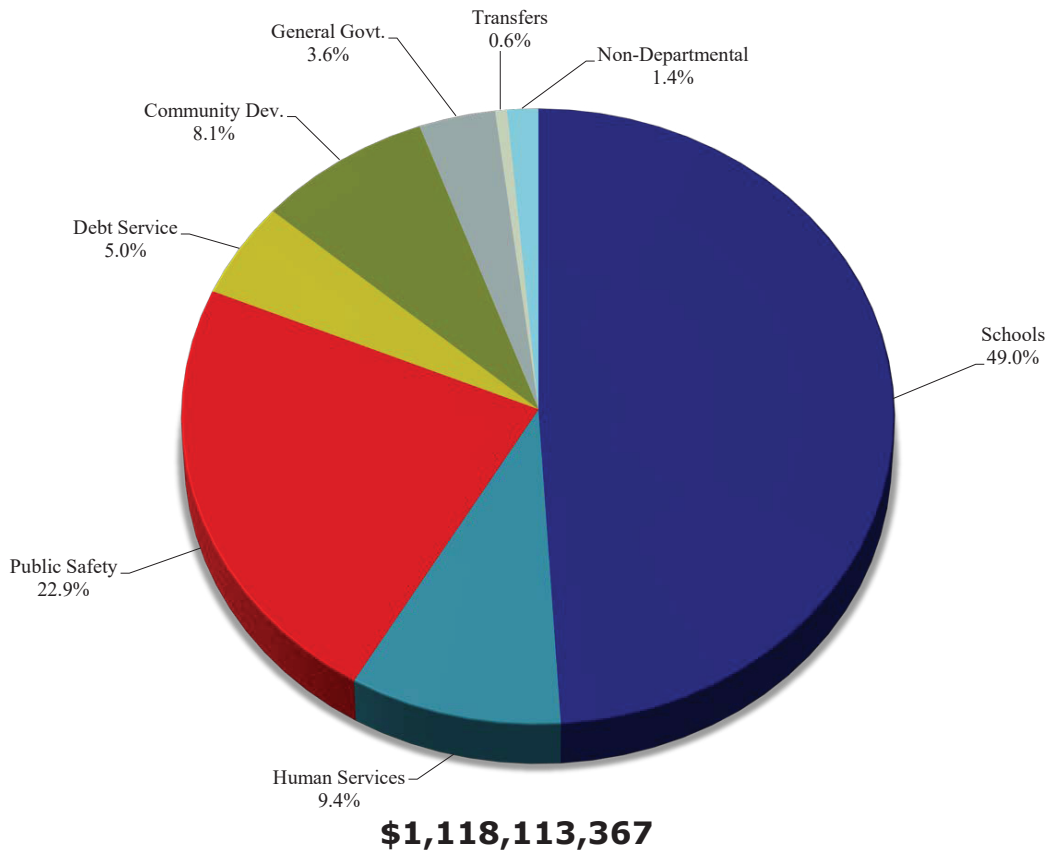
The two major components of general fund expenditures are the Prince William County Government and the local share of the Prince William County Schools budget. Shown below are the expenditure levels adopted for FY17 and for FY18 for those two areas.

General Fund Expenditures				
	FY17 Adopted	FY18 Adopted	Dollar Change	Percent Change
County Government	\$545,644,944	\$570,020,822	\$24,375,878	4.47%
Transfer to Schools	\$526,177,581	\$548,092,545	\$21,914,964	4.16%
<b>Total General Fund</b>	<b>\$1,071,822,525</b>	<b>\$1,118,113,367</b>	<b>\$46,290,842</b>	<b>4.32%</b>

The total FY18 general fund budget is \$1.12 billion within the seven functional categories and transfers shown here. This pie chart indicates which services County revenues buy for the citizens of Prince William County. The largest single slice of this pie (49.0%) goes towards funding the Prince William County School System. The next largest categories are Public Safety at 22.9% and Human Services at 9.4%. These three categories comprise 81.3% of the total Prince William County budget.

## FY2018 General Fund Budget by Functional Categories

*(Includes Schools Transfer Budget)*



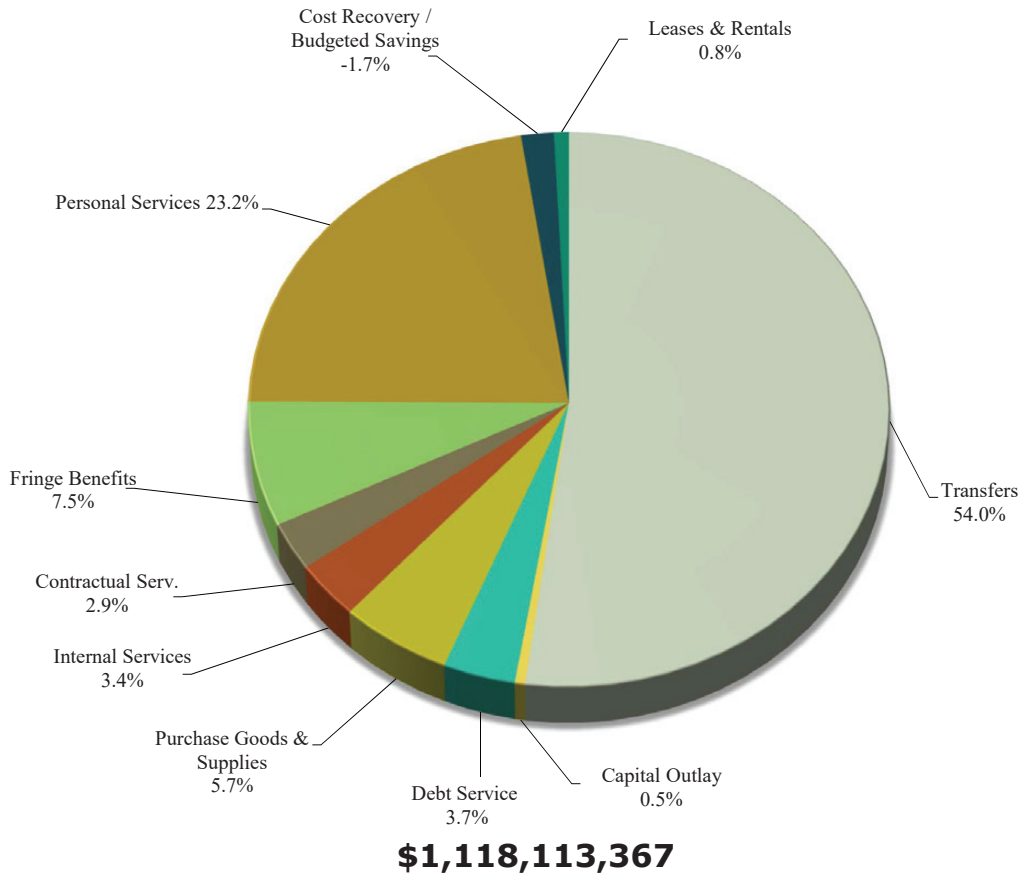


# Expenditures

This pie chart shows the FY18 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.12 billion) are grouped into ten categories of expenditures. The largest slice of this pie (54.0%) is Transfers which includes transfers to the Prince William County School System, Construction Fund, Convention and Visitors Bureau and the Adult Detention Center. The largest of these transfers is the Prince William County School System budget totaling \$548.1 million. The next largest category of expenditures (23.2%) is Personal 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 30.7% of total general fund expenditures. Together, these three categories make up 84.7% of the total general fund expenditure budget.

## FY2018 General Fund Budget by Category of Expenditure

*(Includes Schools Transfer Budget)*



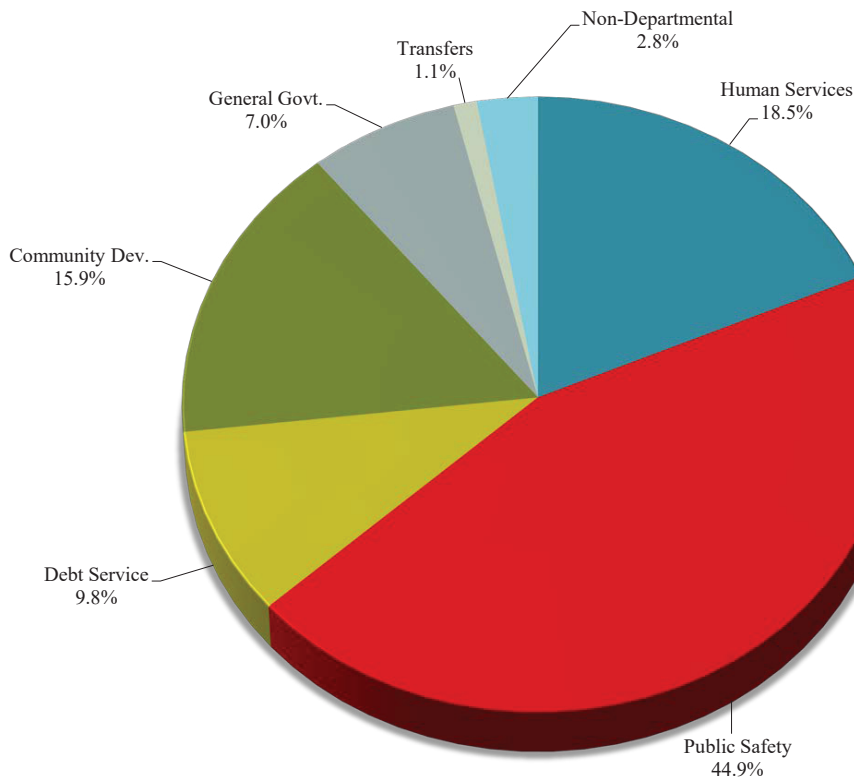
# Expenditures

The total FY18 general fund budget excluding the Prince William County School transfer budget is \$570.0 million. These general fund expenditures relate only to the County government portion of the budget within six functional categories and transfers. The various categories are shown in this pie chart. As in prior years, Public Safety continues to receive the largest commitment of County funds with 44.9% of the total budget. This category funds: Police, Fire & Rescue, Public Safety Communications, Sheriff, the Adult Detention Center, and court services. Human Services continues to be the second largest category with 18.5% of the total budget. This category contains funding for such departments as: Social Services, Community Services, Aging, Cooperative Extension, and Public Health. Taken together, these two categories command over half (63.4%) of the total Prince William County budget. The remainder of the budget is broken into the following categories:

- Community Development (15.9%) contains funding for Public Works, Transportation, Economic Development, Planning, Libraries, and the Department of Parks & Recreation;
- Debt Service (9.8%) funds existing debt payments for capital projects such as road construction and projects contained in the County's FY18-23 Capital Improvement Program;
- General Government (7.0%) contains funding for the Board of County Supervisors, the County Attorney, Audit Services, and Executive Management. It also funds financial, support and community activities such as the Finance Department, Human Rights, Office of Management and Budget and Human Resources;
- Non-Departmental (2.8%) contains funding for the County's Self-Insurance programs, general fund support for data processing, and County contributions to the Hylton Performing Arts Center and Northern Virginia Community College;
- Transfers (1.1%) includes additional general fund support to the Schools for the Class Size Reduction Grant and debt service equivalent for the 13th High School as well as general fund support for certain development services activities and parks enterprise fund debt service.

## FY2018 General Fund Budget by Functional Categories

*(Excludes Schools Transfer Budget)*



**\$570,020,822**

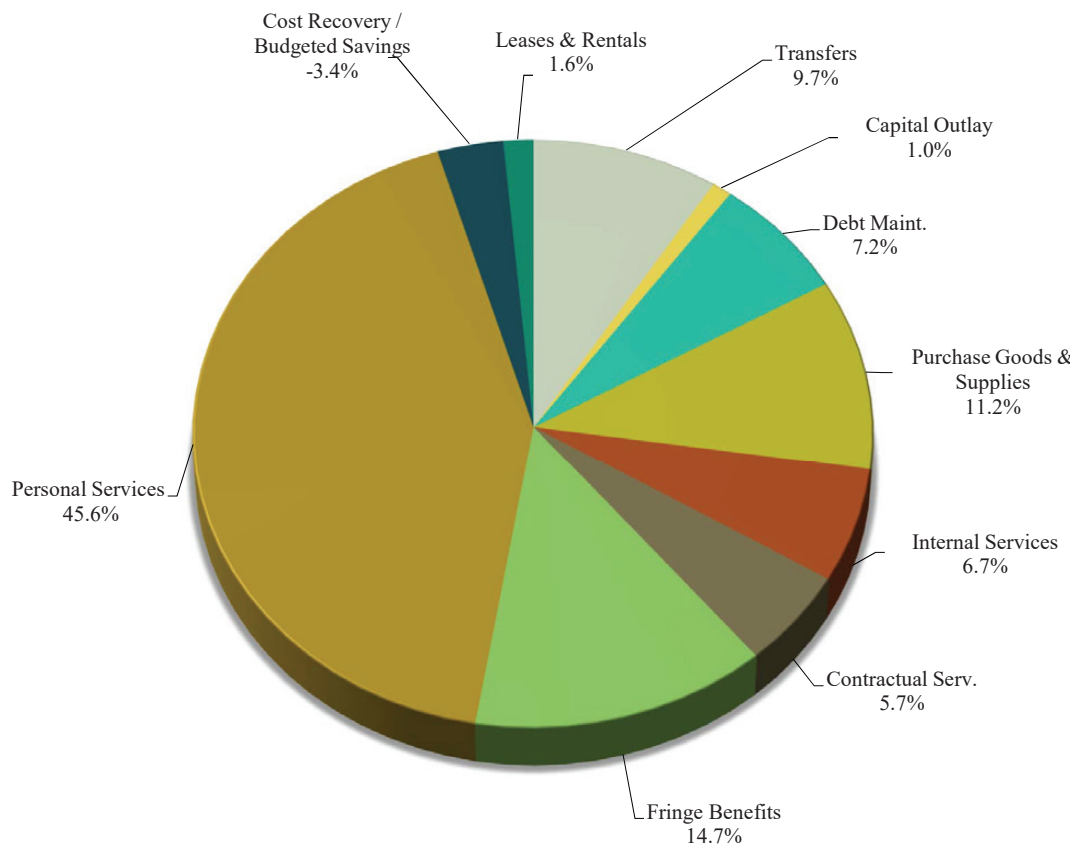
# Expenditures

This pie chart shows the FY18 general fund budget by expenditure categories excluding the Prince William County School budget transfer. These general fund expenditures relate only to the County government portion of the budget. The largest slice of this pie (45.6%) is Personal Services. Combined with Fringe Benefits (14.7%), compensation for all County employees accounts for over one-half (60.3%) of total general fund expenditures. The remainder of the budget is broken into the following categories:

- Transfers (9.7%) contains funds transferred out of the general fund to the Department of Parks & Recreation, Adult Detention Center, and the Construction Fund;
- Purchase Goods and Supplies (11.2%) contains funds to supply, equip and train employees to perform their jobs;
- Debt Maintenance (7.2%) pays the debt service on capital projects such as roads and other construction;
- Internal Services (6.7%) contains funds to account for financing of goods or services provided by one department of the County to other departments. An example is information technology;
- Contractual Services (5.7%) is funds to pay for products and services contracted out by the County;
- Leases and Rentals (1.6%) contains funds to pay for leases and rentals on goods and property;
- Capital Outlay (1.0%) pays for capital items, e.g., vehicles purchased by County departments.
- Cost Recovery/Agency Savings (-3.4%): Cost Recovery is a negative expenditure budget used to offset project management costs in the general fund that are reimbursed from capital projects. Budgeted Savings is a negative line-item used to reduce year-end agency expenditure savings.

## FY2018 General Fund Budget by Category of Expenditure

*(Excludes Schools Transfer Budget)*



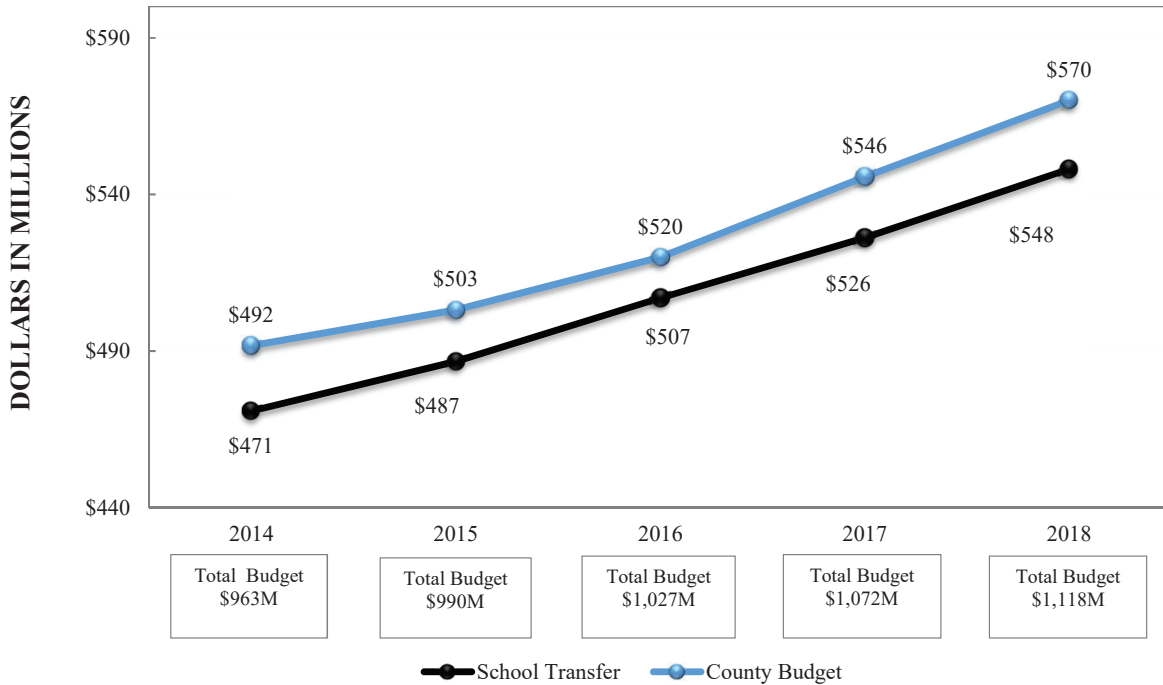
**\$570,020,822**

# Expenditures

The following graphs show the general fund budget history both including and excluding the Prince William County School transfer budget. With the Prince William County School budget included, total expenditures have increased 16.2% from FY14 adopted to FY18 (from \$963 million to \$1.12 billion). Excluding the Prince William County School budget, total expenditures have increased 15.9% over the same five-year period (from \$492 million to \$570 million).

## General Fund Expenditure Budget History: FY14 to FY18

*(School Transfer and County Budget)*

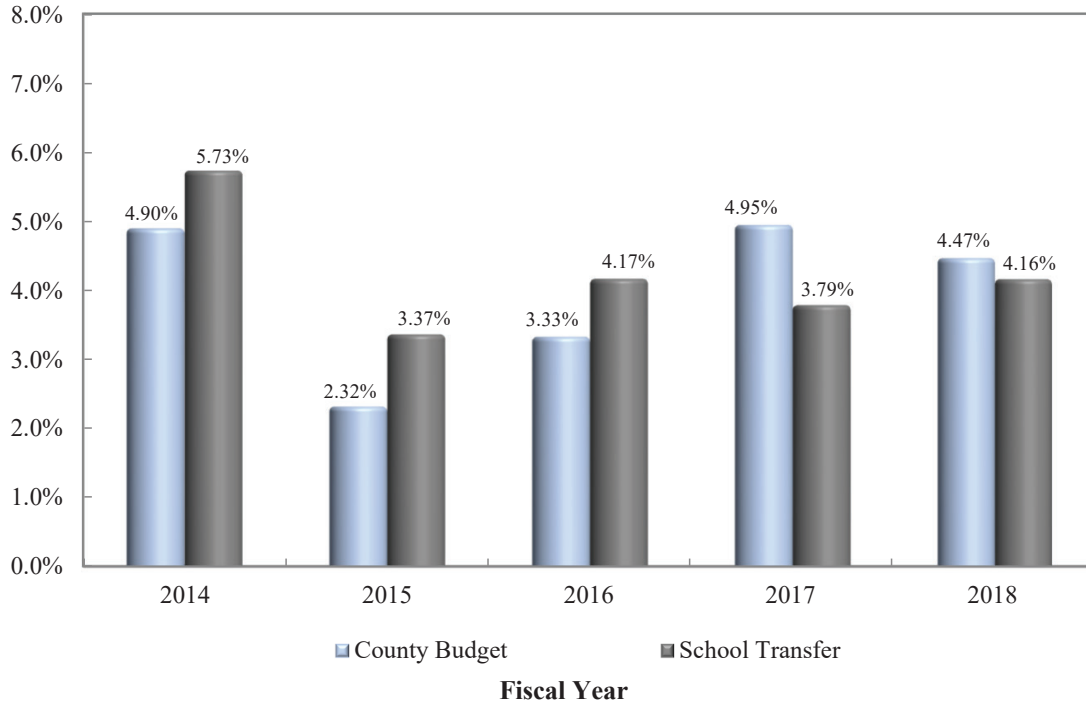


# Expenditures

As the following graph shows, the general fund transfer to the Prince William County Schools has increased an average of 4.24% per year from FY14 to FY18. Excluding the Prince William County School transfer budget, total general fund expenditures have increased an average of 3.99% per year.

## General Fund Expenditure Budget History Percent Change: FY14 to FY18

*(School Transfer and County Budget)*



# Expenditures

