

Expenditures

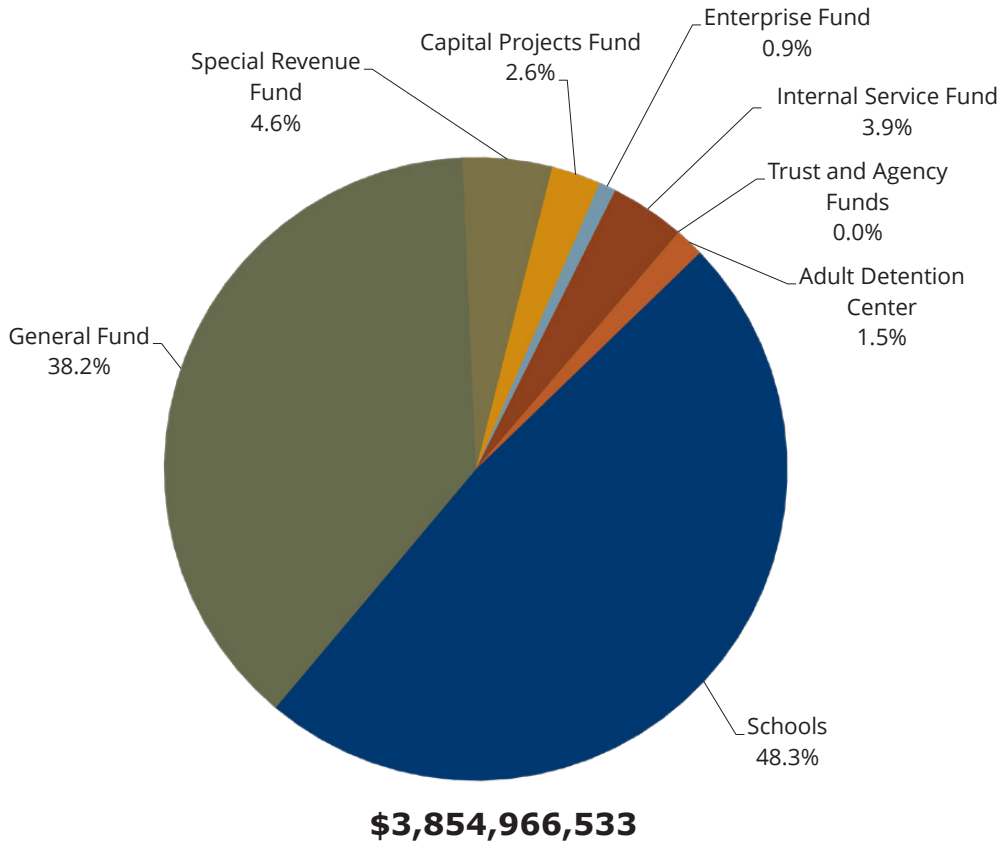
County Budget by Fund Area

The total FY23 all funds budget is \$3.9 billion as shown below. This is an increase of 12.5% over the FY22 adopted total. Excluding the Schools, the total County government all funds FY23 budget increased \$221.7 million or 12.5% compared to the FY22 budget.

All Funds Expenditure Summary (Includes Operating Transfers)				
Funding Area	FY22 Adopted	FY23 Adopted	Dollar Change	Percent Change
General Fund	\$1,354,222,545	\$1,472,085,899	\$117,863,354	8.70%
Special Revenue Fund	\$154,032,824	\$178,872,536	\$24,839,711	16.13%
Capital Projects Fund	\$24,568,675	\$98,366,794	\$73,798,119	300.37%
Enterprise Fund	\$41,282,758	\$34,107,156	(\$7,175,602)	(17.38%)
Internal Service Fund	\$140,558,781	\$149,540,900	\$8,982,120	6.39%
Trust and Agency Funds	\$500,000	\$500,000	\$0	0.00%
Adult Detention Center	\$54,824,705	\$58,228,260	\$3,403,555	6.21%
Schools	\$1,656,160,656	\$1,863,264,988	\$207,104,332	12.51%
Total All Funds	\$3,426,150,945	\$3,854,966,533	\$428,815,588	12.52%

FY2023 Total County Budget by Fund Areas

(Includes Operating Transfers Out)



Expenditures

Expenditure Summary							
Department/Agency	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Adopted Budget	FY23 Adopted Budget	\$ Change FY22 to FY23	% Change FY22 to FY23
SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY							
Community Development							
Economic Development	\$2,871,584	\$3,404,516	\$4,652,073	\$4,173,854	\$4,676,564	\$502,709	12.04%
Library	\$17,060,524	\$17,610,726	\$17,870,916	\$19,417,583	\$21,021,105	\$1,603,522	8.26%
Parks, Recreation & Tourism	\$32,588,611	\$33,183,392	\$33,597,180	\$37,075,173	\$41,395,725	\$4,320,553	11.65%
Planning	\$3,939,705	\$4,608,838	\$4,544,162	\$7,710,853	\$2,639,362	(\$5,071,491)	(65.77%)
Public Works	\$36,590,999	\$33,181,704	\$5,227,268	\$3,945,563	\$4,632,005	\$686,442	17.40%
Transportation	\$2,855,533	\$2,618,689	\$3,336,369	\$3,417,962	\$4,183,073	\$765,111	22.38%
Subtotal	\$95,906,957	\$94,607,865	\$69,227,968	\$75,740,988	\$78,547,833	\$2,806,845	3.71%
General Government							
Board of County Supervisors	\$4,163,008	\$4,625,692	\$4,359,134	\$4,816,259	\$5,517,025	\$700,766	14.55%
County Attorney	\$3,890,159	\$4,068,253	\$3,854,633	\$4,157,174	\$5,269,919	\$1,112,745	26.77%
Elections	\$1,988,554	\$2,493,044	\$3,118,430	\$3,476,112	\$3,730,917	\$254,805	7.33%
Executive Management	\$4,353,292	\$4,390,030	\$3,852,859	\$4,521,048	\$5,467,737	\$946,689	20.94%
Finance	\$50,321,209	\$21,805,817	\$23,569,662	\$23,789,866	\$24,260,410	\$470,545	1.98%
Human Resources	\$3,452,188	\$3,523,915	\$3,765,054	\$3,964,855	\$4,272,558	\$307,703	7.76%
Human Rights	\$778,972	\$774,861	\$790,196	\$900,349	\$875,874	(\$24,475)	(2.72%)
Information Technology	\$44,000	\$0	\$0	\$0	\$0	\$0	-
Management & Budget	\$1,549,869	\$1,548,724	\$1,413,232	\$1,607,822	\$1,770,716	\$162,893	10.13%
Facilities & Fleet Management	\$0	\$0	\$29,862,809	\$32,715,028	\$35,039,798	\$2,324,770	7.11%
Subtotal	\$70,541,251	\$43,230,336	\$74,586,010	\$79,948,512	\$86,204,953	\$6,256,441	7.83%
Human Services							
Area Agency on Aging	\$5,995,562	\$6,478,830	\$7,506,828	\$7,826,250	\$8,226,357	\$400,108	5.11%
Public Health	\$3,252,878	\$3,317,249	\$3,651,509	\$4,564,035	\$4,862,858	\$298,823	6.55%
Social Services	\$57,772,667	\$61,809,400	\$66,962,664	\$76,793,908	\$82,179,152	\$5,385,245	7.01%
Virginia Cooperative Extension	\$925,960	\$1,065,262	\$1,131,510	\$1,045,097	\$1,127,185	\$82,088	7.85%
Community Services	\$45,250,540	\$46,924,619	\$49,131,494	\$55,628,488	\$65,835,185	\$10,206,697	18.35%
Subtotal	\$113,197,608	\$119,595,360	\$128,384,004	\$145,857,777	\$162,230,737	\$16,372,960	11.23%

Expenditures

Expenditure Summary							
Department/Agency	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Adopted Budget	FY23 Adopted Budget	\$ Change FY22 to FY23	% Change FY22 to FY23
Public Safety							
Adult Detention Center	\$222,472	\$254,368	\$301,736	\$0	\$0	\$0	-
Circuit Court Judges	\$887,525	\$1,063,329	\$1,136,806	\$1,120,218	\$1,756,328	\$636,111	56.78%
Circuit Court Clerk	\$4,183,448	\$4,419,372	\$4,605,022	\$4,837,417	\$5,451,927	\$614,510	12.70%
Commonwealth's Attorney	\$6,152,894	\$6,604,740	\$6,815,691	\$8,064,868	\$9,518,252	\$1,453,384	18.02%
Criminal Justice Services	\$4,308,633	\$4,393,082	\$5,036,300	\$5,429,279	\$6,333,608	\$904,329	16.66%
Fire & Rescue	\$94,344,949	\$104,962,100	\$106,745,921	\$108,103,033	\$109,900,355	\$1,797,322	1.66%
General District Court	\$204,900	\$300,898	\$525,538	\$942,543	\$1,284,237	\$341,694	36.25%
Juvenile & Domestic Relations Court	\$89,334	\$217,745	\$248,904	\$250,236	\$558,598	\$308,363	123.23%
Juvenile Court Service Unit	\$883,921	\$933,034	\$997,010	\$1,475,730	\$1,655,607	\$179,877	12.19%
Law Library	\$0	\$30,583	\$15,401	\$0	\$0	\$0	-
Magistrates	\$110,463	\$116,373	\$117,206	\$113,899	\$118,672	\$4,773	4.19%
Police	\$110,751,286	\$112,779,171	\$117,653,276	\$115,997,420	\$121,915,659	\$5,918,239	5.10%
Public Safety Communications	\$10,770,016	\$11,544,079	\$12,563,413	\$13,084,704	\$14,214,892	\$1,130,187	8.64%
Sheriff	\$10,924,478	\$13,281,458	\$13,856,620	\$13,969,660	\$15,610,905	\$1,641,245	11.75%
Transfer to Adult Detention Center	\$32,112,225	\$31,565,839	\$33,452,962	\$35,381,648	\$38,066,380	\$2,684,732	7.59%
Subtotal	\$275,946,545	\$292,466,171	\$304,071,806	\$308,770,655	\$326,385,421	\$17,614,766	5.70%
Debt							
Debt Service	\$68,071,413	\$49,900,072	\$53,258,272	\$51,598,342	\$52,935,209	\$1,336,867	2.59%
Subtotal	\$68,071,413	\$49,900,072	\$53,258,272	\$51,598,342	\$52,935,209	\$1,336,867	2.59%
Transfers							
Transfer to General Fund & Capital Reserve	\$0	\$0	\$1,800,000	\$4,725,091	\$0	(\$4,725,091)	(100.00%)
Transfer to Law Library (Circuit Court Clerk)	\$10,229	\$32,229	\$32,229	\$32,229	\$32,229	\$0	0.00%
Transfer to Site Development Review & Inspection	\$1,615,186	\$2,807,160	\$1,707,160	\$1,707,160	\$1,707,160	\$0	0.00%
Transfer to Building Development	\$2,303,625	\$1,002,401	\$2,238,434	\$2,238,434	\$1,143,347	(\$1,095,087)	(48.92%)
Transfer to Housing	\$84,602	\$84,602	\$217,141	\$217,141	\$217,141	\$0	0.00%
Transfer to Transportation	\$1,575,000	\$1,575,000	\$0	\$562,500	\$0	(\$562,500)	(100.00%)
Transfer to All Other Projects	\$0	\$10,850,000	\$0	\$4,000,000	\$15,000,000	\$11,000,000	275.00%
Transfer to Innovation	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$762,622	\$439,053	\$757,422	\$757,422	\$754,797	(\$2,625)	(0.35%)
Transfer to Fire Marshall's Office	\$0	\$0	\$0	\$0	\$166,920	\$166,920	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	\$888,694	\$870,013	\$851,331	\$832,650	\$813,969	(\$18,681)	(2.24%)
Subtotal	\$8,274,958	\$18,695,458	\$8,638,717	\$16,107,627	\$20,870,563	\$4,762,936	29.57%

Expenditures

Expenditure Summary							
Department/Agency	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Adopted Budget	FY23 Adopted Budget	\$ Change FY22 to FY23	% Change FY22 to FY23
Non-Departmental							
Unclassified Administrative	\$68,069,657	\$25,422,555	\$28,714,195	\$10,920,477	\$19,416,926	\$8,496,449	77.80%
Contingency	\$448,429	\$0	\$186,000	\$612,500	\$500,000	(\$112,500)	(18.37%)
Countywide Insurance Programs	\$1,113,854	\$784,989	\$907,378	\$8,741,490	\$9,741,490	\$1,000,000	11.44%
Unemployment Insurance	\$65,133	\$106,882	\$288,847	\$125,000	\$125,000	\$0	0.00%
Subtotal	\$69,697,073	\$26,314,426	\$30,096,420	\$20,399,467	\$29,783,416	\$9,383,949	46.00%
Total Without School Transfer	\$701,635,805	\$644,809,688	\$668,263,197	\$698,423,369	\$756,958,133	\$58,534,764	8.38%
Transfer to Schools	\$584,445,349	\$608,924,218	\$628,061,601	\$655,799,176	\$715,127,766	\$59,328,590	9.05%
Total With School Transfer	\$1,286,081,153	\$1,253,733,906	\$1,296,324,798	\$1,354,222,545	\$1,472,085,899	\$117,863,353	8.70%

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. Totals may not add due to rounding.

Expenditures

Expenditure Summary							
Department/Agency	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Adopted Budget	FY23 Adopted Budget	\$ Change FY22 to FY23	% Change FY22 to FY23
SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY							
Special Revenue Funds							
Animal Shelter Donations & License Plates	\$9,358	\$9,474	\$7,572	\$9,500	\$9,500	\$0	0.00%
Community Development Authority	\$2,915,581	\$2,926,412	\$2,952,149	\$3,012,000	\$5,480,002	\$2,468,002	81.94%
Site & Building Development (Development Services)	\$23,113,489	\$23,964,341	\$23,903,924	\$26,219,605	\$28,175,416	\$1,955,811	7.46%
Emergency Medical Service Fee	\$5,052,636	\$5,149,819	\$6,973,623	\$5,365,062	\$6,629,794	\$1,264,732	23.57%
Housing & Community Development	\$31,839,846	\$33,466,187	\$33,315,510	\$43,342,977	\$45,402,731	\$2,059,755	4.75%
Fire & Rescue Levy	\$69,090,704	\$51,102,223	\$54,642,730	\$63,960,954	\$80,039,892	\$16,078,938	25.14%
Mosquito & Forest Pest Management	\$1,546,708	\$1,592,212	\$1,503,837	\$1,753,825	\$1,811,919	\$58,094	3.31%
TOT 2% Direct to PWC (NVTA)	\$0	\$0	\$150,000	\$150,000	\$150,000	\$0	0.00%
Stormwater Management	\$8,463,830	\$8,910,665	\$8,514,813	\$9,157,051	\$9,798,495	\$641,444	7.00%
Transportation/Service Districts	\$759,440	\$820,631	\$978,944	\$1,061,850	\$1,374,786	\$312,936	29.47%
Total Special Revenue Funds	\$142,791,594	\$127,941,962	\$132,943,101	\$154,032,824	\$178,872,536	\$24,839,711	16.13%
Capital Project Funds							
Capital Project Funds	\$152,469,019	\$116,064,790	\$162,178,725	\$24,568,675	\$98,366,794	\$73,798,119	300.37%
Total Capital Project Funds	\$152,469,019	\$116,064,790	\$162,178,725	\$24,568,675	\$98,366,794	\$73,798,119	300.37%
Enterprise Funds							
Innovation Business Park	\$495,721	\$265,854	\$5,058,197	\$195,000	\$75,000	(\$120,000)	(61.54%)
Parks, Recreation & Tourism	\$6,275,052	\$4,985,786	\$4,237,023	\$6,301,105	\$6,357,503	\$56,398	0.90%
Solid Waste	\$30,959,219	\$18,899,492	\$29,271,306	\$34,786,653	\$27,674,654	(\$7,111,999)	(20.44%)
Total Enterprise Funds	\$37,729,991	\$24,151,132	\$38,566,527	\$41,282,758	\$34,107,156	(\$7,175,602)	(17.38%)
Internal Service Funds							
Information Technology	\$32,410,840	\$40,182,552	\$39,157,688	\$37,984,073	\$42,341,710	\$4,357,637	11.47%
Public Works Construction Crew	\$3,189,378	\$3,386,728	\$3,120,657	\$2,096,798	\$1,992,377	(\$104,421)	(4.98%)
Fleet Management	\$7,927,511	\$9,524,499	\$8,727,287	\$9,770,910	\$11,640,828	\$1,869,918	19.14%
Medical Insurance	\$59,229,584	\$64,656,943	\$68,539,129	\$90,707,000	\$93,565,985	\$2,858,985	3.15%
Other Self Insurance	\$68,838	\$0	\$117	\$0	\$0	\$0	0.00%
Casualty Pool/Worker's Compensation	\$4,800,491	\$7,524,930	\$6,719,613	\$0	\$0	\$0	0.00%
Total Internal Service Funds	\$107,626,642	\$125,275,651	\$126,264,490	\$140,558,781	\$149,540,900	\$8,982,120	6.39%

Expenditures

Expenditure Summary							
Department/Agency	FY19 Year Ending Actuals	FY20 Year Ending Actuals	FY21 Year Ending Actuals	FY22 Adopted Budget	FY23 Adopted Budget	\$ Change FY22 to FY23	% Change FY22 to FY23
Trust and Agency Funds							
Agency Funds (Welfare, Housing & CSB)	\$518,207	\$495,808	\$526,589	\$0	\$0	\$0	-
Commonwealth Credit	\$466,533	\$422,933	\$200,903	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$534,926	\$0	\$0	\$0	\$0	\$0	-
Library Trust	\$115,707	\$67,785	\$74,934	\$0	\$0	\$0	-
Innovation Owners Association	\$79,194	\$85,547	\$79,944	\$0	\$0	\$0	-
Liberty Memorial Funds	\$0	\$17,397	\$0	\$0	\$0	\$0	-
Police Donations/Animal Friendly License Plates	\$0	\$0	\$0	\$0	\$0	\$0	-
Historic Preservation Foundation	\$71,908	\$9,035	\$4,534	\$0	\$0	\$0	-
Other Post Employment Benefits (OPEB)	\$4,114,914	\$5,107,115	\$4,498,970	\$0	\$0	\$0	-
Police & Fire Supplemental Retirement	\$2,407,090	\$3,056,692	\$2,821,241	\$0	\$0	\$0	-
Length of Service Award Program (LOSAP)	\$551,852	\$567,026	\$722,236	\$0	\$0	\$0	-
Total Trust & Agency Funds	\$8,860,330	\$9,829,339	\$8,929,351	\$500,000	\$500,000	\$0	0.00%
Component Units							
Adult Detention Center	\$72,465,225	\$74,761,421	\$52,854,036	\$54,824,705	\$58,228,260	\$3,403,555	6.21%
Total Adult Detention Center Fund	\$72,465,225	\$74,761,421	\$52,854,036	\$54,824,705	\$58,228,260	\$3,403,555	6.21%
Schools							
Operating Fund	\$1,020,967,900	\$1,103,547,672	\$1,136,226,373	\$1,231,307,032	\$1,416,718,282	\$185,411,250	15.06%
School Debt Service Fund	\$105,584,145	\$105,389,160	\$107,585,294	\$113,846,004	\$109,963,456	(\$3,882,548)	(3.41%)
Construction Fund	\$144,145,245	\$165,248,134	\$124,264,539	\$120,745,065	\$129,099,104	\$8,354,039	6.92%
Food Service Fund	\$46,773,393	\$34,790,547	\$35,765,128	\$50,000,000	\$50,000,000	\$0	0.00%
Distribution Center Fund	(\$88,504)	(\$262,433)	\$934,584	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$1,319,007	\$957,075	\$255,244	\$1,824,640	\$1,724,816	(\$99,824)	(5.47%)
Self Insurance Fund	\$4,835,241	\$5,112,765	\$5,566,022	\$6,394,395	\$6,431,527	\$37,132	0.58%
Health Insurance Fund	\$85,155,561	\$91,764,536	\$92,193,398	\$107,490,970	\$124,472,710	\$16,981,740	15.80%
Regional School Fund	\$2,471,048	\$4,708,211	\$1,987,152	\$0	\$0	\$0	-
Governor's School at Innovation Park	\$1,205,284	\$1,246,717	\$961,654	\$1,436,236	\$1,522,627	\$86,391	6.02%
School Age Child Care (SACC) Program	\$684,110	\$140,374	\$566,039	\$550,000	\$550,000	\$0	0.00%
School Aquatic Center	\$1,368,609	\$439,501	\$148,537	\$1,401,806	\$1,593,520	\$191,714	13.68%
Imaging Center Fund	\$0	\$0	\$0	\$508,508	\$532,946	\$24,438	4.81%
Student Activity Fund	\$0	\$0	\$0	\$15,656,000	\$15,656,000	\$0	0.00%
Total Schools	\$1,414,421,039	\$1,513,082,258	\$1,506,453,965	\$1,656,160,656	\$1,863,264,988	\$207,104,332	12.51%
Grand Total All Funds	\$3,091,995,685	\$3,193,388,365	\$3,342,965,551	\$3,426,150,945	\$3,854,966,533	\$428,815,588	12.52%

Expenditures

Total General Fund Expenditures

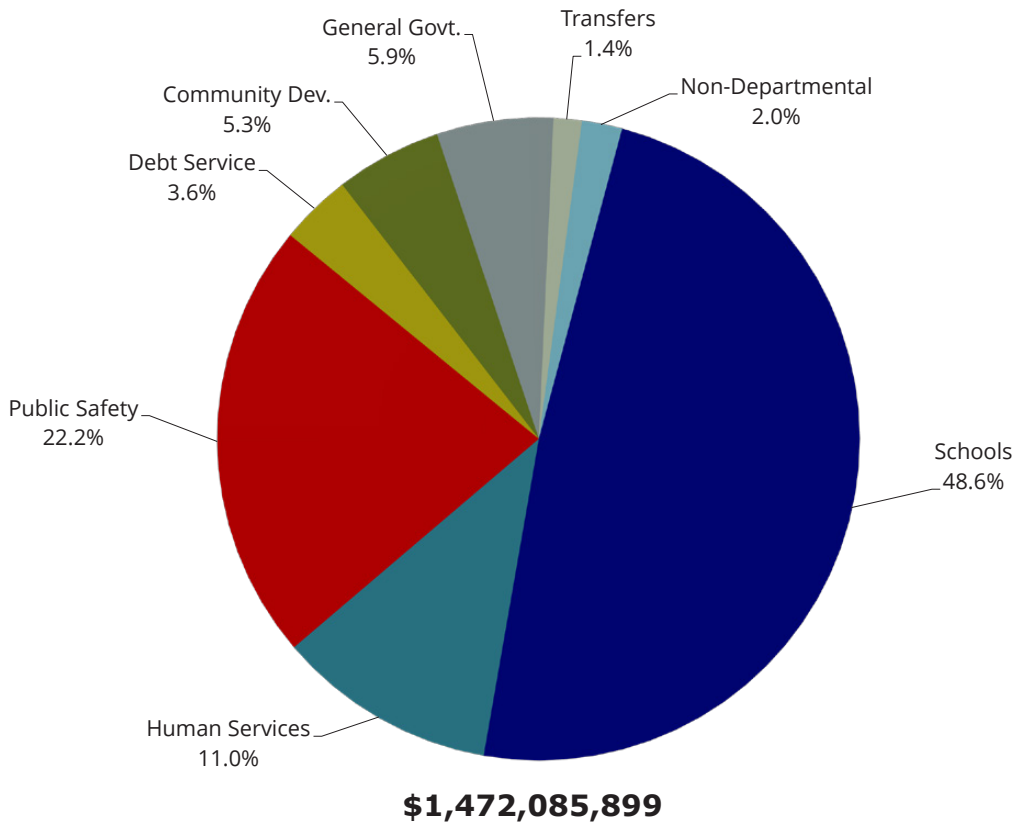
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY22 and for FY23 for those two areas.

General Fund Expenditures				
	FY22 Adopted	FY23 Adopted	Dollar Change	Percent Change
County Government	\$698,423,369	\$756,958,133	\$58,534,764	8.38%
Transfer to Schools	\$655,799,176	\$715,127,766	\$59,328,590	9.05%
Total General Fund	\$1,354,222,545	\$1,472,085,899	\$117,863,354	8.70%

The total FY23 general fund budget is \$1.47 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 (48.6%) goes towards funding the PWC School System. The next largest categories are Public Safety (22.2%) and Human Services (11.0%). These three categories comprise 81.8% of the total general fund budget.

FY2023 General Fund Budget By Functional Categories

(Includes School Transfers)



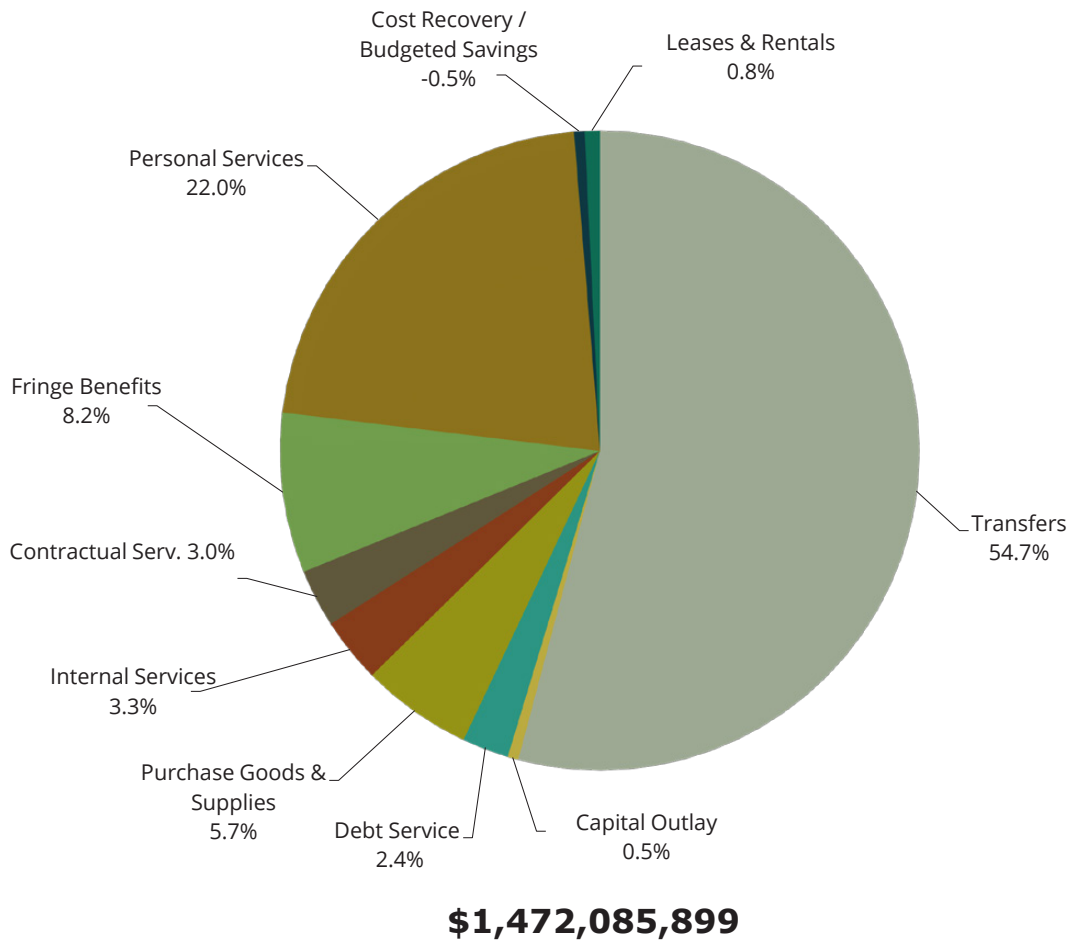
Expenditures

General Fund by Expenditure Categories with Schools

This pie chart shows the FY23 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.47 billion) are grouped into ten categories of expenditures. The largest slice of this pie (54.7%) 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 \$715.1 million. The next largest category of expenditures (22.0%) is Personal Services, which contains salaries for all full-time, part-time, and temporary County employees. Combined with fringe benefits (8.2%), compensation for County employees totals 30.2% of total general fund expenditures. Together, these three categories make up 84.9% of the total general fund expenditure budget.

FY2023 General Fund Budget by Category of Expenditure

(Includes School Transfers)



Expenditures

General Fund Expenditure Summary Functional Areas without School Transfer

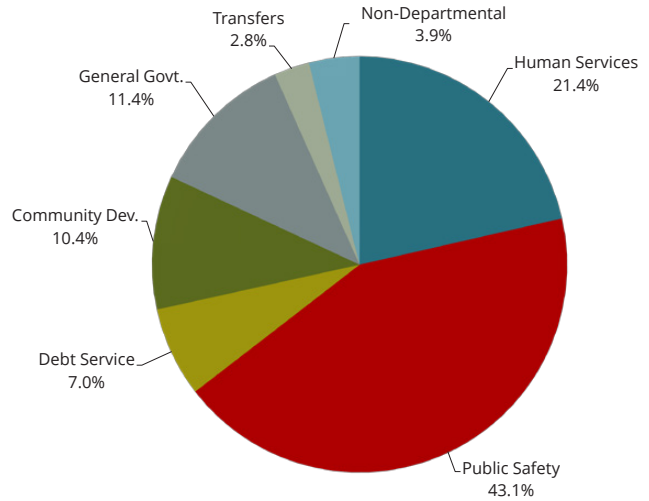
Excluding the PWCS transfer budget, the general fund is grouped into seven functional categories. Functional categories illustrate the types of services County revenue is buying for residents. The two largest categories support funding for Public Safety (43.1%) and Human Services (21.4%) agencies which together comprise 64.5% of the total budget. The other categories that include departmental budgets are General Government (11.4%) and Community Development (10.4%) 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 Gainesville high school debt service, support to development fee agencies, and cash investments in capital infrastructure.

FY2023 General Fund Budget by Functional Categories

(Excludes School Transfers)



\$756,958,133

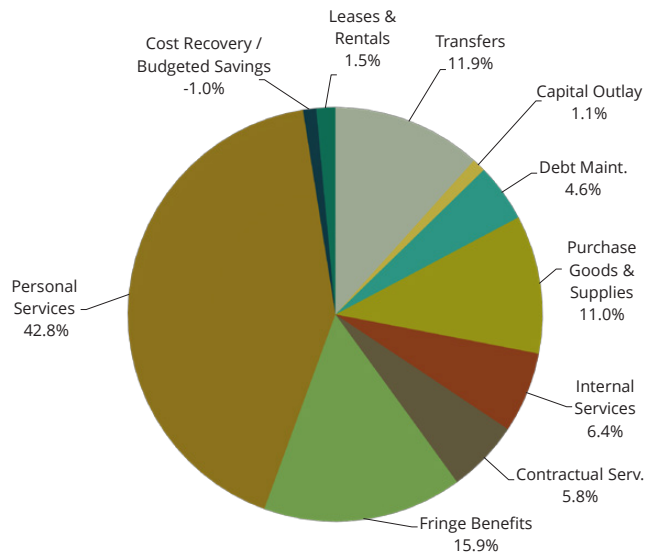
General Fund Expenditure Summary Expenditure Categories without School Transfer

The general fund is grouped into ten expenditure categories with two representing 58.7% 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/Budgeted Agency Savings – negative expenditure budgets (1) used to offset project management costs that are reimbursed from capital projects or (2) to recognize operational savings during the fiscal year.

FY2023 General Fund Budget Expenditure Categories

(Excludes School Transfers)



\$756,958,133

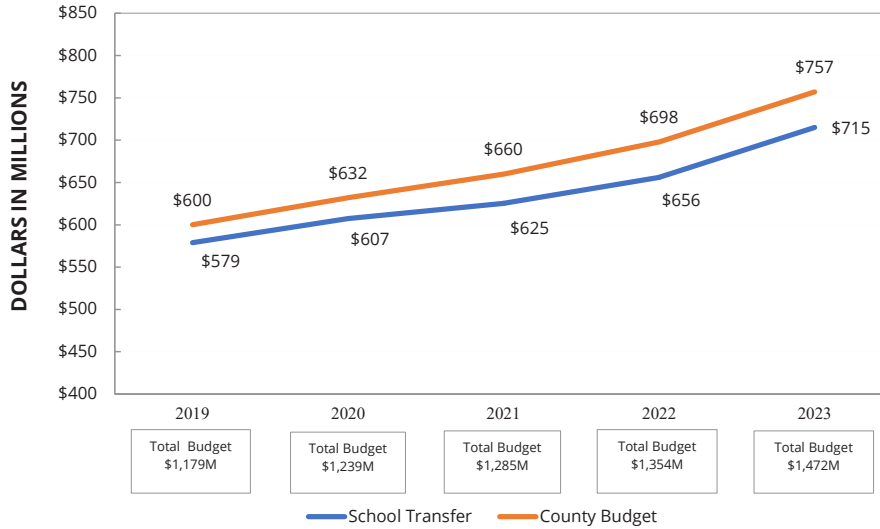
Expenditures

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 24.9% from FY19 adopted to FY23 (from \$1.17 billion to \$1.47 billion). Excluding the PWC School transfer budget, total expenditures have increased 26.2% over the same five-year period (from \$600 million to \$757 million).

General Fund Expenditure Budget History: FY19 to FY23

(School Transfer and County Budget)



The general fund transfer to the PWC Schools has increased an average of 5.5% per year from FY19 to FY23. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 5.8% per year.

General Fund Expenditure Budget History Percent Change: FY19 to FY23

(School Transfer and County Budget)

