

# Expenditures

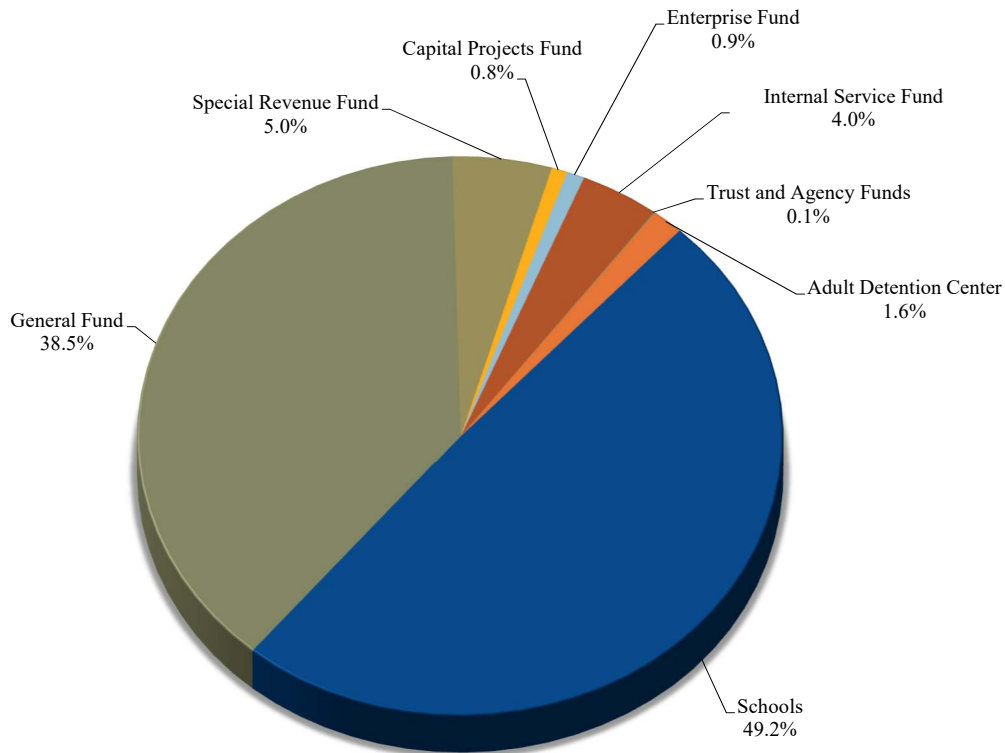
## County Budget by Fund Area

The total FY19 all funds budget is \$3.06 billion as shown below. This is a decrease of 3.00% over the FY18 adopted total. A significant portion of the all funds budget decrease is due to a \$228.9 million decrease in the Schools' construction fund. Excluding the Schools, the County government FY19 budget increased \$72.6 million or 4.9% compared to the FY18 budget.

All Funds Expenditure Summary (Includes Operating Transfers Out)				
	FY18 Adopted Budget	FY19 Adopted Budget	Dollar Change	Percent Change
General Fund	\$1,118,113,367	\$1,179,005,503	\$60,892,136	5.45%
Special Revenue Fund	\$141,605,080	\$152,616,196	\$11,011,117	7.78%
Capital Projects Fund	\$24,631,197	\$24,501,696	(\$129,501)	(0.53%)
Enterprise Fund	\$35,914,343	\$27,088,261	(\$8,826,082)	(24.58%)
Internal Service Fund	\$117,924,811	\$122,149,822	\$4,225,012	3.58%
Trust and Agency Funds	\$1,909,500	\$1,909,500	\$0	0.00%
Adult Detention Center	\$42,771,596	\$48,220,832	\$5,449,236	12.74%
Schools *	\$1,676,695,551	\$1,509,216,252	(\$167,479,299)	(9.99%)
<b>Total All Funds</b>	<b>\$3,159,565,444</b>	<b>\$3,064,708,062</b>	<b>(\$94,857,382)</b>	<b>(3.00%)</b>

## FY2019 Total County Budget by Fund Areas

(Includes Operating Transfers Out)



**\$3,064,708,062**

# Expenditures

The total FY19 all funds budget, excluding operating transfers out is \$2.35 billion as shown below. This is a decrease of 4.95% over the FY18 adopted total. A significant portion of the all funds budget decrease is attributed to a \$228.9 million decrease in the Schools' construction fund (note, other increases within School funds results in the negative overall dollar change of \$178.3 million for Schools). Excluding the Schools, the County government all funds expenditure increase is 6.85%.

<b>All Funds Expenditure Summary</b> <i>(Excludes Operating Transfers Out)</i>				
	<b>FY18 Adopted Budget</b>	<b>FY19 Adopted Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
General Fund	\$514,868,196	\$536,262,413	\$21,394,217	4.16%
Special Revenue Fund	\$99,527,765	\$116,458,225	\$16,930,461	17.01%
Capital Projects Fund	\$11,991,197	\$24,311,696	\$12,320,499	102.75%
Enterprise Fund	\$29,500,405	\$25,165,924	(\$4,334,481)	(14.69%)
Internal Service Fund	\$117,924,811	\$122,149,822	\$4,225,012	3.58%
Trust and Agency Funds	\$1,909,500	\$1,909,500	\$0	0.00%
Adult Detention Center	\$41,165,559	\$46,559,529	\$5,393,970	13.10%
Schools	\$1,653,661,238	\$1,475,337,491	(\$178,323,747)	(10.78%)
<b>Total All Funds</b>	<b>\$2,470,548,670</b>	<b>\$2,348,154,600</b>	<b>(\$122,394,070)</b>	<b>(4.95%)</b>

# Expenditures

Expenditure Summary							
	FY15 Year Ending Actuals	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Adopted Budget	FY19 Adopted Budget	\$ Change FY18 To FY19	% Change FY18 To FY19
<b>SECTION ONE:</b>							
<b>GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Community Development</b>							
Economic Development	\$2,797,050	\$3,830,159	\$3,458,318	\$2,694,723	\$2,918,779	\$224,056	8.31%
Library	\$13,945,803	\$16,610,758	\$16,329,666	\$17,447,221	\$17,758,658	\$311,436	1.79%
Parks & Recreation	\$28,030,049	\$29,059,350	\$35,270,560	\$30,048,427	\$30,945,302	\$896,875	2.98%
Planning	\$3,289,886	\$3,398,062	\$3,691,773	\$3,684,686	\$3,965,819	\$281,133	7.63%
Public Works	\$30,737,674	\$30,660,012	\$33,950,393	\$33,997,722	\$34,868,319	\$870,598	2.56%
Transportation	\$2,444,035	\$2,572,136	\$2,363,540	\$2,772,203	\$2,849,513	\$77,310	2.79%
<b>Subtotal</b>	<b>\$81,244,497</b>	<b>\$86,130,476</b>	<b>\$95,064,249</b>	<b>\$90,644,981</b>	<b>\$93,306,390</b>	<b>\$2,661,408</b>	<b>2.94%</b>
<b>General Government</b>							
Board of County Supervisors	\$3,264,225	\$3,519,609	\$3,302,633	\$4,522,407	\$4,760,166	\$237,760	5.26%
Audit Services	\$777,017	\$868,322	\$427,298	\$0	\$0	\$0	0.00%
County Attorney	\$3,454,871	\$3,628,370	\$3,543,698	\$3,757,373	\$3,916,028	\$158,655	4.22%
Elections	\$2,518,433	\$2,170,232	\$2,913,542	\$1,718,071	\$1,855,391	\$137,320	7.99%
Executive Management	\$3,751,986	\$3,839,919	\$3,768,312	\$4,017,217	\$4,308,916	\$291,698	7.26%
Finance	\$25,162,222	\$24,425,848	\$35,520,744	\$19,965,596	\$21,072,708	\$1,107,112	5.55%
Human Resources	\$2,914,515	\$3,090,316	\$2,956,089	\$3,258,128	\$3,411,442	\$153,314	4.71%
Human Rights Office	\$594,500	\$591,585	\$643,419	\$667,937	\$852,346	\$184,409	27.61%
Management & Budget	\$1,534,787	\$1,613,701	\$1,677,971	\$1,806,691	\$1,589,962	(\$216,729)	(12.00%)
<b>Subtotal</b>	<b>\$43,972,557</b>	<b>\$43,747,902</b>	<b>\$54,753,706</b>	<b>\$39,713,420</b>	<b>\$41,766,960</b>	<b>\$2,053,540</b>	<b>5.17%</b>
<b>Human Services</b>							
Area Agency on Aging	\$5,241,195	\$5,390,653	\$5,467,009	\$5,979,980	\$6,155,703	\$175,723	2.94%
Public Health	\$3,932,279	\$3,351,109	\$3,361,304	\$3,397,675	\$3,402,469	\$4,794	0.14%
Social Services	\$40,827,941	\$42,951,265	\$46,925,112	\$51,095,403	\$51,998,962	\$903,559	1.77%
Virginia Cooperative Extension	\$860,214	\$853,888	\$790,974	\$820,204	\$921,082	\$100,878	12.30%
Community Services	\$37,102,785	\$40,284,827	\$40,911,066	\$44,171,739	\$46,943,288	\$2,771,550	6.27%
<b>Subtotal</b>	<b>\$87,964,415</b>	<b>\$92,831,741</b>	<b>\$97,455,464</b>	<b>\$105,465,001</b>	<b>\$109,421,504</b>	<b>\$3,956,504</b>	<b>3.75%</b>

# Expenditures

Expenditure Summary							
	FY15 Year Ending Actuals	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Adopted Budget	FY19 Adopted Budget	\$ Change FY18 To FY19	% Change FY18 To FY19
<b>Public Safety</b>							
Adult Detention Center	\$0	\$0	\$9,976	\$0	\$0	\$0	0.00%
Circuit Court Judges	\$656,243	\$776,856	\$794,151	\$739,075	\$763,865	\$24,790	3.35%
Clerk of the Court	\$3,791,209	\$3,906,419	\$4,322,887	\$4,023,932	\$4,089,527	\$65,596	1.63%
Commonwealth's Attorney	\$5,210,225	\$5,421,020	\$5,636,438	\$6,178,819	\$6,270,255	\$91,436	1.48%
Criminal Justice Services	\$3,401,340	\$3,564,303	\$3,854,312	\$4,212,834	\$4,437,573	\$224,739	5.33%
Fire & Rescue	\$66,244,793	\$71,729,616	\$80,053,705	\$88,451,114	\$93,603,377	\$5,152,263	5.82%
General District Court	\$191,211	\$191,193	\$202,950	\$277,272	\$279,571	\$2,299	0.83%
Juvenile & Domestic Relations Court	\$95,923	\$83,054	\$95,006	\$109,128	\$109,128	\$0	0.00%
Juvenile Court Services Unit	\$1,055,266	\$827,501	\$838,933	\$864,101	\$934,604	\$70,503	8.16%
Law Library	\$147,638	\$91,955	\$106,728	\$118,452	\$0	(\$118,452)	(100.00%)
Magistrates	\$254,866	\$127,902	\$125,654	\$133,448	\$115,667	(\$17,781)	(13.32%)
Police	\$89,556,296	\$94,411,511	\$96,868,104	\$101,338,792	\$107,412,482	\$6,073,690	5.99%
Public Safety Communications.	\$9,401,319	\$11,700,844	\$10,125,469	\$10,981,058	\$11,210,096	\$229,038	2.09%
Sheriff	\$9,402,282	\$9,619,646	\$10,034,237	\$10,575,982	\$10,918,424	\$342,442	3.24%
Transfer to Adult Detention Center	\$26,822,342	\$28,002,921	\$26,838,103	\$27,750,277	\$32,112,225	\$4,361,948	15.72%
<b>Subtotal</b>	<b>\$216,230,951</b>	<b>\$230,454,741</b>	<b>\$239,906,652</b>	<b>\$255,754,282</b>	<b>\$272,256,794</b>	<b>\$16,502,512</b>	<b>6.45%</b>
<b>Debt</b>							
Debt Service	\$53,588,665	\$50,099,963	\$56,748,277	\$56,131,838	\$54,152,176	(\$1,979,662)	(3.53%)
<b>Subtotal</b>	<b>\$53,588,665</b>	<b>\$50,099,963</b>	<b>\$56,748,277</b>	<b>\$56,131,838</b>	<b>\$54,152,176</b>	<b>(\$1,979,662)</b>	<b>(3.53%)</b>
<b>Transfers</b>							
Transfer to General Fund	\$66,648,451	\$67,632,167	\$2,071,452	\$0	\$0	\$0	0.00%
Transfer to Law Library	\$0	\$0	\$16,744	\$10,229	\$10,229	\$0	0.00%
Transfer to Aging	\$0	\$0	\$0	\$30,000	\$0	(\$30,000)	(100.00%)
Transfer to F&R Systemwide Initiatives	\$3,528,643	\$3,523,967	\$0	\$0	\$0	\$0	0.00%
Transfer to Site Development Review & Inspection	\$0	\$0	\$1,614,916	\$1,615,186	\$1,615,186	\$0	0.00%
Transfer to Building Development	\$0	\$0	\$1,940,295	\$2,010,428	\$2,303,625	\$293,197	14.58%
Transfer to Housing Choice Voucher Program	\$31,811	\$11,414	\$0	\$0	\$0	\$0	0.00%
Transfer to Housing Trust Contribution	\$0	\$0	\$11,414	\$11,414	\$84,602	\$73,188	641.21%
Transfer to Transportation	\$0	\$0	\$0	\$0	\$1,575,000	\$1,575,000	0.00%
Transfer to All Other Projects	\$3,243,681	\$9,067,501	\$14,032,000	\$0	\$2,850,000	\$2,850,000	0.00%
Transfer to Innovation	\$0	\$0	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Parks Enterprise Fund	\$35,000	\$1,176,738	\$225,000	\$580,463	\$762,622	\$182,159	31.38%
Transfer to DoIT Capital Replacement	\$1,710,000	\$725,195	\$0	\$0	\$0	\$0	0.00%
Class Size Reduction Grant	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
Debt Service for 13th High School	\$0	\$0	\$0	\$907,375	\$888,694	(\$18,681)	(2.06%)
<b>Subtotal</b>	<b>\$75,197,586</b>	<b>\$83,136,982</b>	<b>\$20,946,821</b>	<b>\$6,200,095</b>	<b>\$11,124,958</b>	<b>\$4,924,863</b>	<b>79.43%</b>

# Expenditures

Expenditure Summary							
	FY15 Year Ending Actuals	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Adopted Budget	FY19 Adopted Budget	\$ Change FY18 To FY19	% Change FY18 To FY19
<b>Non-Departmental</b>							
Unclassified Administrative	\$22,050,319	\$22,003,878	\$38,428,857	\$6,904,598	\$10,197,620	\$3,293,022	47.69%
Contingency Reserve	\$305,000	\$50,000	\$10,000	\$2,075,000	\$544,429	(\$1,530,571)	(73.76%)
Countywide Insurance Programs	\$733,774	\$748,766	\$827,002	\$7,006,606	\$7,241,490	\$234,884	3.35%
Unemployment Insurance	\$124,969	\$67,397	\$78,514	\$125,000	\$125,000	\$0	0.00%
<b>Subtotal</b>	<b>\$23,214,062</b>	<b>\$22,870,041</b>	<b>\$39,344,373</b>	<b>\$16,111,204</b>	<b>\$18,108,539</b>	<b>\$1,997,335</b>	<b>12.40%</b>
<b>Total Without School Transfer</b>	<b>\$581,412,733</b>	<b>\$609,271,846</b>	<b>\$604,219,541</b>	<b>\$570,020,822</b>	<b>\$600,137,322</b>	<b>\$30,116,499</b>	<b>5.28%</b>
<b>Transfer to Schools</b>	<b>\$481,930,025</b>	<b>\$507,302,048</b>	<b>\$530,853,894</b>	<b>\$548,092,545</b>	<b>\$578,868,182</b>	<b>\$30,775,637</b>	<b>5.62%</b>
<b>Total With School Transfer</b>	<b>\$1,063,342,758</b>	<b>\$1,116,573,894</b>	<b>\$1,135,073,435</b>	<b>\$1,118,113,367</b>	<b>\$1,179,005,503</b>	<b>\$60,892,136</b>	<b>5.45%</b>

The FY15-16 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. Beginning 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.

Please note: totals may not add due to rounding.

# Expenditures

Expenditure Summary							
	FY15 Year Ending Actuals	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Adopted Budget	FY19 Adopted Budget	\$ Change FY18 To FY19	% Change FY18 To FY19
<b>SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY</b>							
<b>Special Revenue Funds</b>							
Community Development Authority	\$0	\$1,229,479	\$2,592,701	\$2,854,623	\$2,917,000	\$62,377	2.19%
Development Services	\$21,747,645	\$25,068,097	\$21,160,269	\$23,939,240	\$24,809,509	\$870,269	3.64%
Emergency Medical Service Fee	\$4,714,546	\$4,924,974	\$4,982,593	\$5,382,742	\$5,377,410	(\$5,332)	(0.10%)
Housing & Community Development	\$33,967,616	\$31,518,296	\$31,836,380	\$35,850,561	\$43,164,642	\$7,314,081	20.40%
Fire & Rescue Levy	\$35,273,185	\$39,319,661	\$48,879,522	\$59,509,485	\$64,797,722	\$5,288,237	8.89%
Mosquito & Forest Pest Management	\$1,417,367	\$1,431,993	\$1,448,821	\$1,900,067	\$1,855,340	(\$44,727)	(2.35%)
Stormwater Management	\$6,793,576	\$7,528,817	\$7,998,036	\$11,478,851	\$8,861,562	(\$2,617,289)	(22.80%)
Transportation/Service Districts	\$2,660,304	\$486,916	\$735,635	\$689,511	\$833,011	\$143,500	20.81%
<b>Total Special Revenue Funds</b>	<b>\$106,574,239</b>	<b>\$111,508,233</b>	<b>\$119,642,370</b>	<b>\$141,605,080</b>	<b>\$152,616,196</b>	<b>\$11,011,117</b>	<b>7.78%</b>
<b>Capital Project Funds</b>							
Capital Project Funds	\$106,259,732	\$120,431,410	\$103,966,718	\$24,631,197	\$24,501,696	(\$129,501)	(0.53%)
<b>Total Capital Project Funds</b>	<b>\$106,259,732</b>	<b>\$120,431,410</b>	<b>\$103,966,718</b>	<b>\$24,631,197</b>	<b>\$24,501,696</b>	<b>(\$129,501)</b>	<b>(0.53%)</b>
<b>Enterprise Funds</b>							
Innovation Business Park	\$715,227	\$331,228	\$1,939,516	\$195,000	\$195,000	\$0	0.00%
Parks & Recreation	\$6,085,189	\$6,419,977	\$6,556,941	\$6,791,075	\$6,969,451	\$178,377	2.63%
Solid Waste	\$19,256,939	\$19,514,397	\$19,284,757	\$28,928,268	\$19,923,809	(\$9,004,459)	(31.13%)
<b>Total Enterprise Funds</b>	<b>\$26,057,355</b>	<b>\$26,265,602</b>	<b>\$27,781,214</b>	<b>\$35,914,343</b>	<b>\$27,088,261</b>	<b>(\$8,826,082)</b>	<b>(24.58%)</b>
<b>Internal Service Funds</b>							
Information Technology	\$22,256,652	\$26,500,158	\$30,296,970	\$31,510,388	\$31,812,928	\$302,540	0.96%
Public Works Construction Crew	\$1,599,435	\$2,713,579	\$2,509,070	\$1,880,890	\$2,089,249	\$208,359	11.08%
Public Works Fleet Management	\$7,418,474	\$7,060,488	\$7,145,115	\$8,556,532	\$8,017,646	(\$538,887)	(6.30%)
Medical Insurance	\$49,390,676	\$52,171,443	\$55,360,887	\$75,977,000	\$80,230,000	\$4,253,000	5.60%
Other Self Insurance	\$0	\$28,057	\$0	\$0	\$0	\$0	0.00%
Casualty Pool/Worker's Compensation	\$5,719,323	\$8,027,733	\$9,743,062	\$0	\$0	\$0	0.00%
<b>Total Internal Service Funds</b>	<b>\$86,384,560</b>	<b>\$96,501,458</b>	<b>\$105,055,105</b>	<b>\$117,924,811</b>	<b>\$122,149,822</b>	<b>\$4,225,012</b>	<b>3.58%</b>

# Expenditures

Expenditure Summary							
	FY15 Year Ending Actuals	FY16 Year Ending Actuals	FY17 Year Ending Actuals	FY18 Adopted Budget	FY19 Adopted Budget	\$ Change FY18 To FY19	% Change FY18 To FY19
<b>Trust and Agency Funds</b>							
Commonwealth Credit	\$463,294	\$453,593	\$486,108	\$500,000	\$500,000	\$0	0.00%
NVTA - 2% Transient Occupancy Tax	\$1,316,688	\$1,470,370	\$1,576,183	\$1,400,000	\$1,400,000	\$0	0.00%
Library Trust	\$118,933	\$152,493	\$140,996	\$0	\$0	\$0	0.00%
Innovation Owners Association	\$92,726	\$115,224	\$120,181	\$0	\$0	\$0	0.00%
Police Donations/Animal Friendly License Plates	\$5,610	\$8,390	\$49,579	\$9,500	\$9,500	\$0	0.00%
Historic Preservation Foundation	\$30,091	\$28	\$0	\$0	\$0	\$0	0.00%
Other Post Employment Benefits (OPEB)	\$3,727,666	\$4,412,358	\$3,877,189	\$0	\$0	\$0	0.00%
Police & Fire Supplemental Retirement	\$2,104,378	\$2,308,676	\$2,739,881	\$0	\$0	\$0	0.00%
Length of Service Award Program (LOSAP)	\$399,802	\$407,490	\$467,388	\$0	\$0	\$0	0.00%
<b>Total Trust &amp; Agency Funds</b>	<b>\$8,259,188</b>	<b>\$9,328,622</b>	<b>\$9,959,302</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	\$42,468,351	\$43,224,303	\$42,719,861	\$42,771,596	\$48,220,832	\$5,449,236	12.74%
<b>Total Adult Detention Center Fund</b>	<b>\$42,468,351</b>	<b>\$43,224,303</b>	<b>\$42,719,861</b>	<b>\$42,771,596</b>	<b>\$48,220,832</b>	<b>\$5,449,236</b>	<b>12.74%</b>
<b>Schools</b>							
Operating Fund	\$906,217,008	\$927,284,048	\$941,862,727	\$1,042,779,115	\$1,084,774,103	\$41,994,988	4.03%
School Debt Service Fund	\$77,277,706	\$84,523,659	\$89,224,373	\$101,045,974	\$107,730,113	\$6,684,139	6.61%
Construction Fund	\$128,684,169	\$135,947,829	\$165,677,017	\$316,772,454	\$87,874,962	(\$228,897,492)	(72.26%)
Food Service Fund	\$40,108,089	\$40,952,508	\$41,836,973	\$51,285,609	\$52,277,451	\$991,842	1.93%
Warehouse Fund	\$4,530,119	\$36,384	\$67,214	\$5,000,000	\$5,000,000	\$0	0.00%
Facilities Use Fund	\$1,342,208	\$1,425,097	\$1,506,005	\$1,402,130	\$1,699,392	\$297,262	21.20%
Self Insurance Fund	\$4,610,286	\$4,036,564	\$5,049,723	\$5,367,639	\$5,506,132	\$138,493	2.58%
Health Insurance Fund	\$86,694,039	\$90,684,104	\$71,425,147	\$99,157,018	\$109,530,239	\$10,373,221	10.46%
Regional School Fund	\$44,992,089	\$7,285,944	\$6,646,055	\$51,308,693	\$51,308,693	\$0	0.00%
Governor's School at Innovation Park	\$796,927	\$1,203,345	\$1,142,529	\$968,357	\$994,340	\$25,983	2.68%
School Age Child Care (SACC) Program Fund	\$590,111	\$650,718	\$747,176	\$630,000	\$630,000	\$0	0.00%
School Aquatic Center	\$0	\$0	\$0	\$978,562	\$1,281,541	\$302,979	30.96%
Imaging Center Fund	\$0	\$0	\$0	\$0	\$609,286	\$609,286	0.00%
<b>Total Schools</b>	<b>\$1,295,842,752</b>	<b>\$1,294,030,201</b>	<b>\$1,325,184,939</b>	<b>\$1,676,695,551</b>	<b>\$1,509,216,252</b>	<b>(\$167,479,299)</b>	<b>(9.99%)</b>
<b>Grand Total All Funds</b>	<b>\$2,735,188,935</b>	<b>\$2,817,863,723</b>	<b>\$2,918,348,942</b>	<b>\$3,159,565,444</b>	<b>\$3,064,708,062</b>	<b>(\$94,857,382)</b>	<b>(3.00%)</b>

# Expenditures

## Total General Fund Expenditures

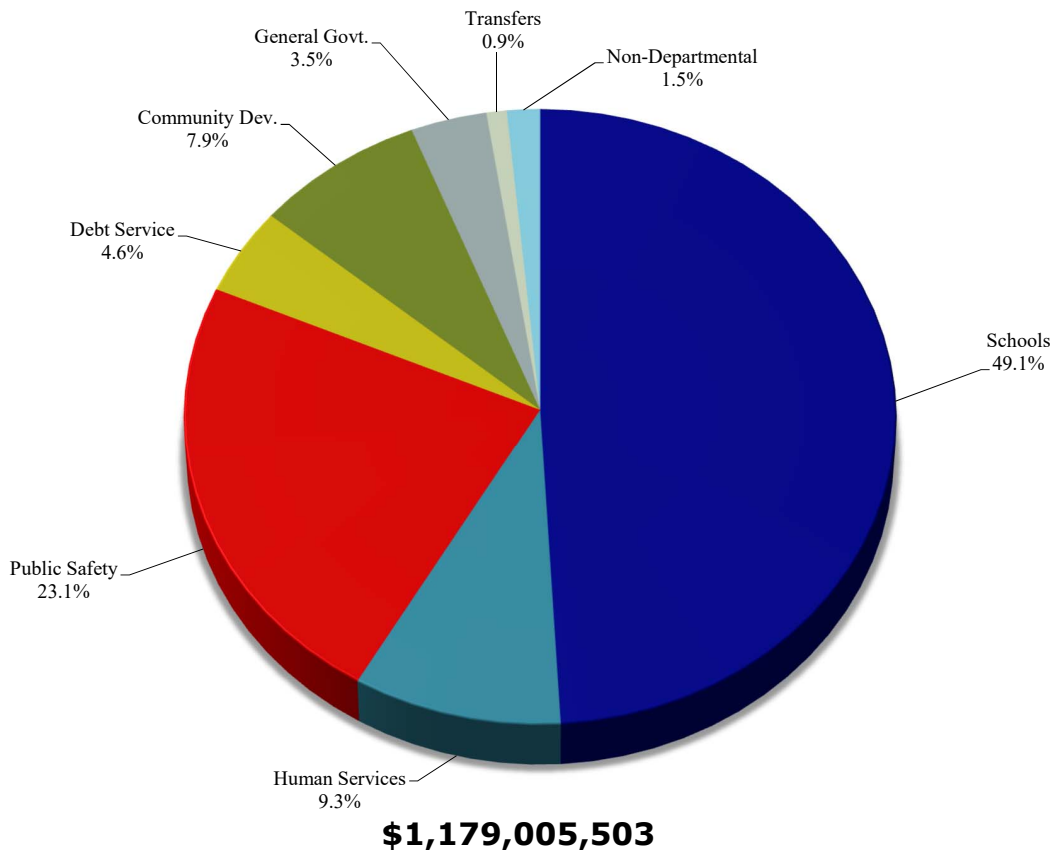
The two major components of general fund expenditures are the Prince William County (PWC) Government and the local share of the PWC Schools budget. Shown below are the expenditure levels adopted for FY18 and for FY19 for those two areas.

General Fund Expenditures				
	FY18 Adopted	FY19 Adopted	Dollar Change	Percent Change
County Government	\$570,020,822	\$600,137,322	\$30,116,500	5.28%
Transfer to Schools	\$548,092,545	\$578,868,182	\$30,775,637	5.62%
<b>Total General Fund</b>	<b>\$1,118,113,367</b>	<b>\$1,179,005,503</b>	<b>\$60,892,137</b>	<b>5.45%</b>

The total FY19 general fund budget is \$1.18 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 (49.1%) goes towards funding the PWC School System. The next largest categories are Public Safety at 23.1% and Human Services at 9.3%. These three categories comprise 81.5% of the total PWC budget.

## FY2019 General Fund Budget by Functional Categories

*(Includes School Transfer)*





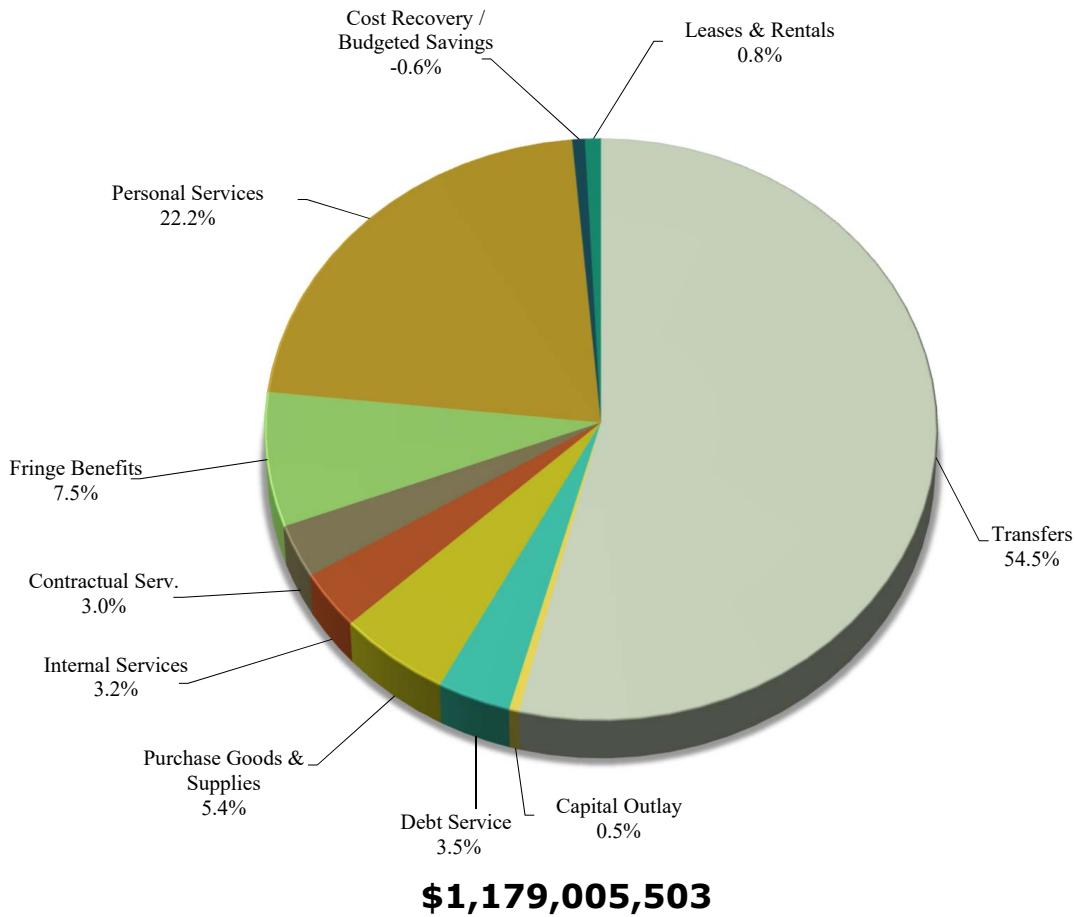
# Expenditures

## General Fund by Expenditure Categories with Schools

This pie chart shows the FY19 general fund budget by expenditure categories. All general fund expenditures (totaling \$1.18 billion) are grouped into ten categories of expenditures. The largest slice of this pie (54.5%) is Transfers which includes transfers to the PWC School System, Construction Fund, and the Adult Detention Center (ADC). The largest of these transfers is the PWC School System budget totaling \$578.9 million. The next largest category of expenditures (22.2%) 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 29.7% of total general fund expenditures. Together, these three categories make up 84.2% of the total general fund expenditure budget.

### FY2019 General Fund Budget by Category of Expenditure

*(Includes School Transfer)*



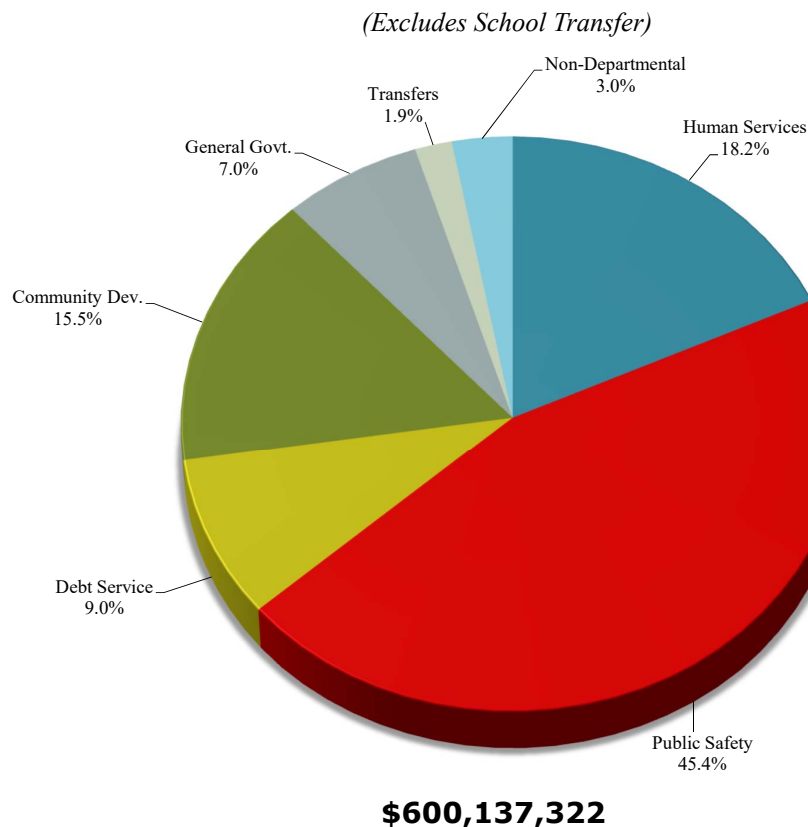
# Expenditures

## General Fund by Functional Categories without Schools

The total FY19 general fund budget excluding the PWC School transfer budget is \$600.1 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 45.4% of the total budget. This category funds: Police, Fire & Rescue, Public Safety Communications, Sheriff, the ADC, and court services. Human Services continues to be the second largest category with 18.2% 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 (63.6%) of the total PWC budget. The remainder of the budget is broken into the following categories:

- Community Development (15.5%) contains funding for Public Works, Transportation, Economic Development, Planning, Libraries, and the Department of Parks & Recreation;
- Debt Service (9.0%) funds existing debt payments for capital projects such as road construction and projects contained in the County's FY19-24 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 & Budget and Human Resources;
- Non-Departmental (3.0%) 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 (1.9%) 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.

### FY2019 General Fund Budget by Functional Categories



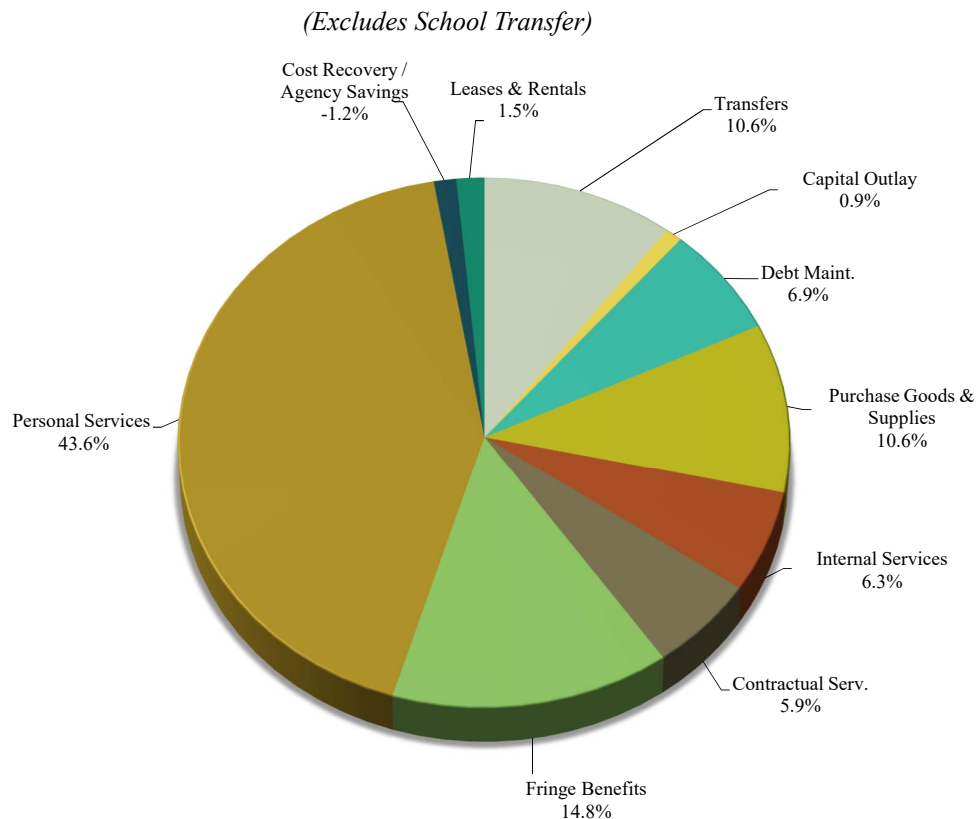
# Expenditures

## General Fund by Expenditure Categories without Schools

This pie chart shows the FY19 general fund budget by expenditure categories excluding the PWC School budget transfer. These general fund expenditures relate only to the County government portion of the budget. The largest slice of this pie (43.6%) is Personal Services. Combined with Fringe Benefits (14.8%), compensation for all County employees' accounts for over one-half (58.4%) of total general fund expenditures. The remainder of the budget is broken into the following categories:

- Transfers (10.6%) contains funds transferred out of the general fund to the Department of Parks & Recreation, ADC, and the Construction Fund;
- Purchase Goods and Supplies (10.6%) contains funds to supply, equip and train employees to perform their jobs;
- Debt Maintenance (6.9%) pays the debt service on capital projects such as roads and other construction;
- Internal Services (6.3%) 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 (5.9%) is funds to pay for products and services contracted out by the County;
- Leases and Rentals (1.5%) contains funds to pay for leases and rentals on goods and property;
- Capital Outlay (0.9%) pays for capital items, e.g., vehicles purchased by County departments;
- Cost Recovery/Agency Savings (-1.2%): Cost Recovery is a negative expenditure budget used to offset project management costs in the general fund that are reimbursed from capital projects. Agency Savings is a negative line-item (salary lapse) used to reduce year-end agency expenditure savings.

### FY2019 General Fund Budget by Category of Expenditure



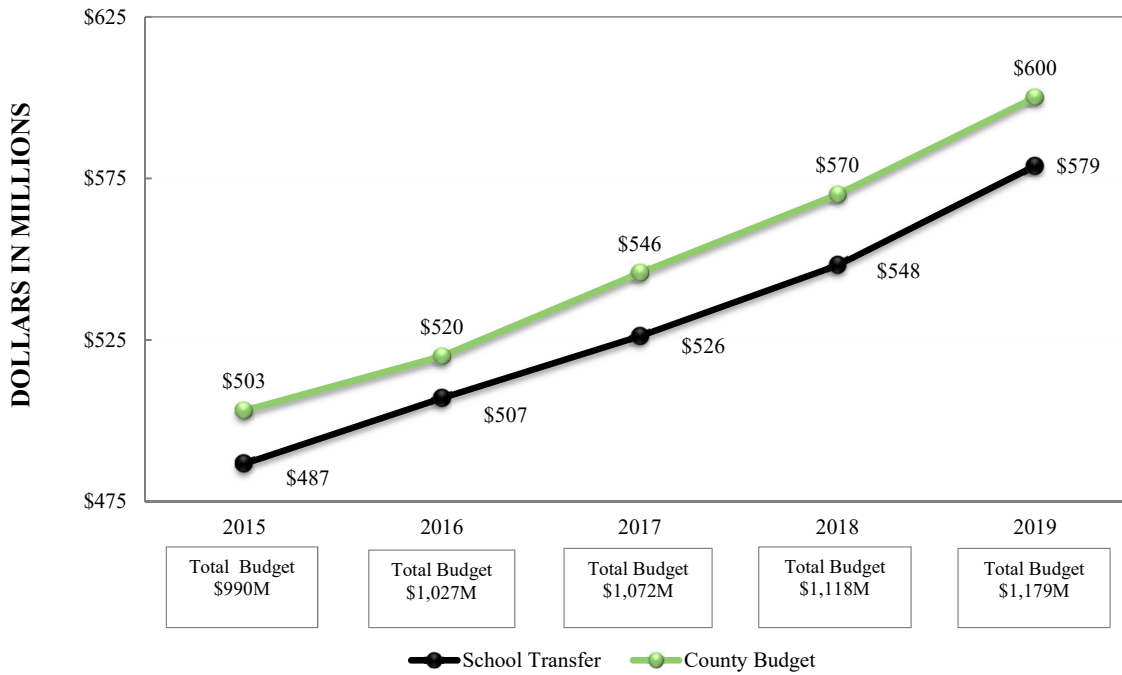
**\$600,137,322**

# Expenditures

The following graphs show the general fund budget history both including and excluding the PWC School transfer budget. With the PWC School budget included, total expenditures have increased 19.1% from FY15 adopted to FY19 (from \$990 million to \$1.18 billion). Excluding the PWC School budget, total expenditures have increased 19.3% over the same five-year period (from \$503 million to \$600 million).

## General Fund Expenditure Budget History: FY15 to FY19

*(School Transfer and County Budget)*

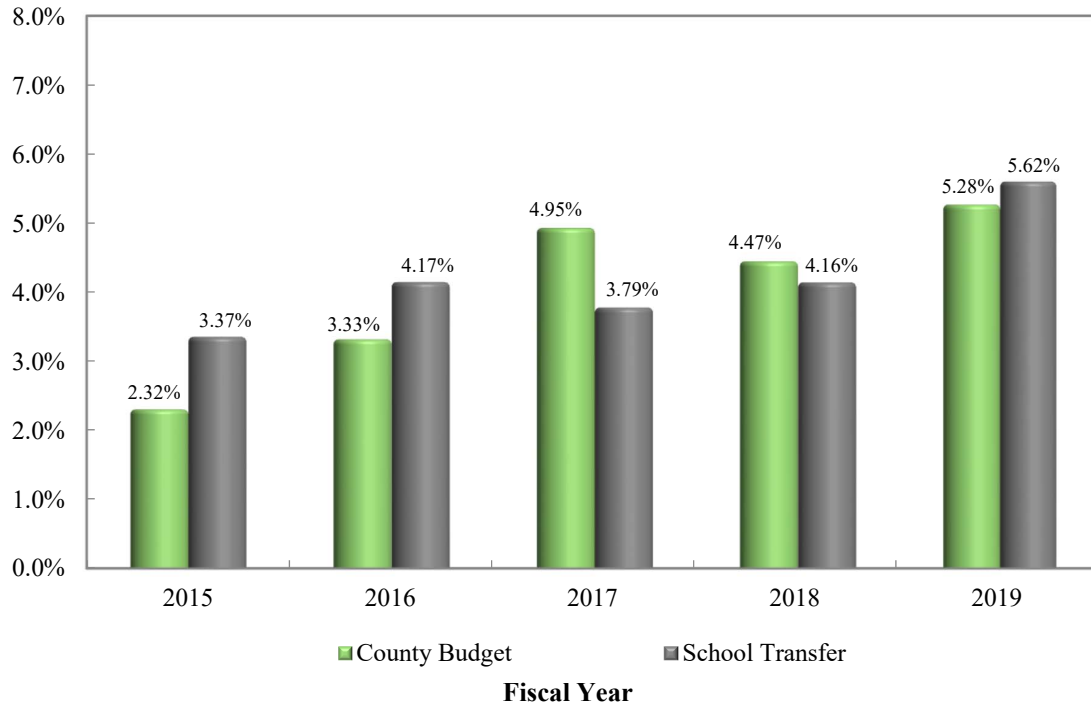


# Expenditures

As the following graph shows, the general fund transfer to the PWC Schools has increased an average of 4.22% per year from FY15 to FY19. Excluding the PWC School transfer budget, total general fund expenditures have increased an average of 4.07% per year.

## General Fund Expenditure Budget History Percent Change: FY15 to FY19

*(School Transfer and County Budget)*



# Expenditures

