

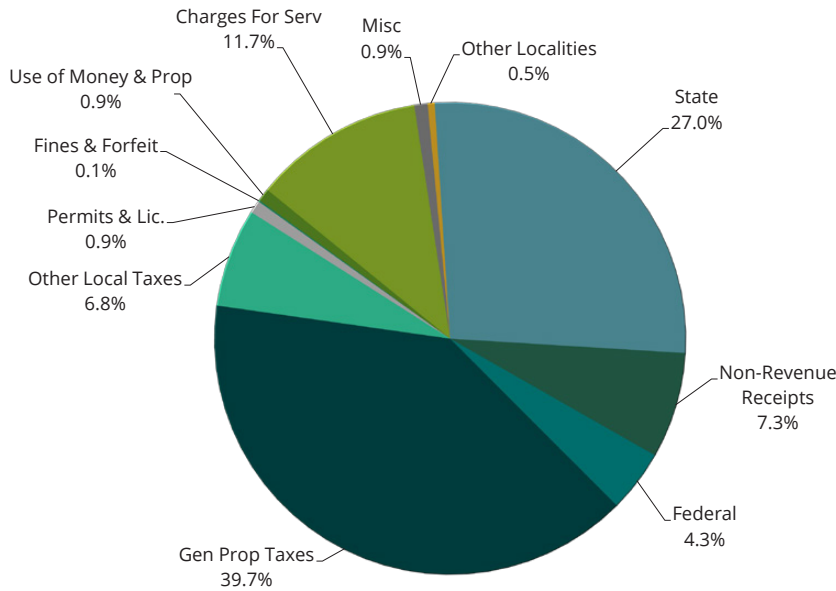
Budget Summary

Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all Countywide funds. Note, percentages may not add due to rounding. The detail for these charts is displayed in the Combined Statement of Projected Revenues, Budgeted Expenditures, and Projected Changes in Fund Balance located on the next page.

FY2024 Total County Revenue Source

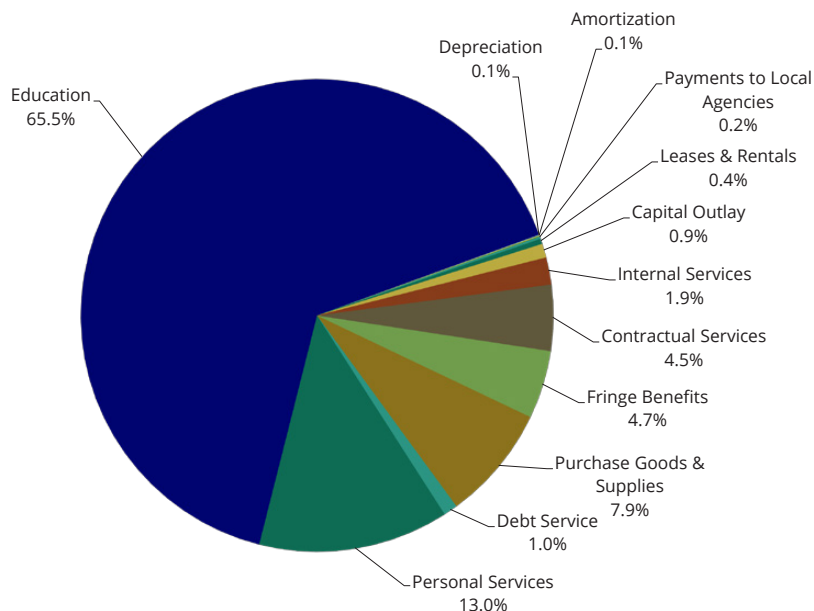
(Note: Excludes Operating Transfers In)



\$3,148,262,862

FY2024 Total County Budget By Category of Expenditure

(Note: Excludes Operating Transfers Out)



\$3,563,112,932

Budget Summary

Combined Statement of Projected Revenues and Budgeted Expenditures for FY2024 Budget

	Governmental Funds			Component Unit Funds		Proprietary Funds		Fiduciary & Custodial Fund Type	Total Adopted Budget
	General Fund	Capital Project Funds	Special Revenue Funds	Adult Detention Ctr.	Education	Enterprise Fund	Internal Service Fund		
Net Positions									
Invested in Capital Assets, net of related debt	\$0	\$0	\$0	\$0	\$0	\$56,588,000	\$7,038,000	\$0	\$63,626,000
Restricted	\$0	\$0	\$0	\$0	\$0	\$0	\$3,468,000	\$184,277,000	\$187,745,000
Unrestricted	\$0	\$0	\$0	\$0	\$0	\$21,102,269	\$70,637,647	\$0	\$91,739,915
Projected Fund Balance									
Non-spendable	\$294,000	\$0	\$27,000	\$0	\$5,126,000	\$0	\$0	\$0	\$5,447,000
Restricted	\$11,780,000	\$0	\$88,756,421	\$0	\$222,045,000	\$0	\$0	\$0	\$322,581,421
Committed	\$152,750,000	\$51,858,106	\$0	\$0	\$3,217,000	\$0	\$0	\$0	\$207,825,106
Assigned	\$27,253,000	\$0	\$0	\$5,107,000	\$153,077,054	\$0	\$0	\$0	\$185,437,054
Unassigned	\$93,491,234	\$0	(\$2,039,000)	\$13,383,518	\$32,336,000	\$0	\$0	\$0	\$137,171,752
Total Fund Balances	\$285,568,234	\$51,858,106	\$86,744,421	\$18,490,518	\$415,801,054	\$77,690,269	\$81,143,647	\$184,277,000	\$1,201,573,248
Projected Revenues									
General Property Taxes	\$1,177,434,358	\$0	\$73,780,939	\$0	\$0	\$0	\$0	\$0	\$1,251,215,297
Other Local Taxes	\$211,247,813	\$0	\$1,400,000	\$0	\$0	\$0	\$0	\$0	\$212,647,813
Permits & Fees	\$1,785,701	\$0	\$25,549,143	\$0	\$0	\$8,000	\$0	\$0	\$27,342,844
Fines & Forfeitures	\$3,186,189	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,186,189
Use of Money & Property	\$12,782,200	\$0	\$2,193,290	\$0	\$3,027,478	\$1,337,500	(\$255,000)	\$0	\$28,085,468
Charges for Services	\$21,273,817	\$0	\$25,515,853	\$485,762	\$156,540,759	\$32,244,814	\$139,326,921	\$0	\$368,387,927
Revenue from Federal Government	\$24,209,451	\$0	\$36,756,078	\$292,500	\$73,145,640	\$0	\$0	\$0	\$134,403,669
Revenue from Commonwealth	\$88,422,087	\$0	\$9,500	\$14,449,138	\$747,532,317	\$140,000	\$0	\$0	\$850,553,042
Revenue from Other Localities	\$9,194,358	\$0	\$0	\$6,129,993	\$0	\$0	\$0	\$0	\$15,324,351
Miscellaneous Revenue	\$3,677,938	\$0	\$170,488	\$62,020	\$19,254,000	\$170,000	\$5,219,000	\$0	\$28,553,447
Non-Revenue Receipts	\$320,000	\$64,725,000	\$0	\$0	\$163,517,816	\$0	\$0	\$0	\$228,562,816
Total Revenues	\$1,555,533,912	\$64,725,000	\$165,375,291	\$21,419,413	\$1,163,018,010	\$33,900,314	\$144,290,921	\$0	\$3,148,262,862
Budgeted Expenditures									
Salaries and Benefits	\$516,500,536	\$0	\$36,085,616	\$47,431,157	\$0	\$9,557,173	\$20,219,310	\$0	\$629,793,792
Contractual Services	\$46,342,805	\$60,025,000	\$16,456,865	\$2,070,456	\$0	\$8,237,851	\$27,639,362	\$0	\$160,772,339
Internal Services	\$52,258,082	\$0	\$8,049,797	\$3,314,897	\$0	\$2,151,210	\$565,979	\$0	\$66,339,964
Purchase of Goods & Services	\$83,643,872	\$41,468,855	\$52,831,693	\$6,136,410	\$2,224,352,752	\$3,767,290	\$102,326,802	\$0	\$2,514,527,675
Capital Outlay	\$9,119,736	\$0	\$13,136,964	\$0	\$0	\$8,620,034	\$2,982,577	\$0	\$33,859,311
Leases & Rentals	\$12,015,501	\$0	\$201,436	\$28,200	\$0	\$69,592	\$369,397	\$0	\$12,684,126
Reserves & Contingencies	(\$10,204,557)	\$0	\$1,150,433	\$0	\$0	\$0	\$0	\$0	(\$9,054,124)
Amortization	\$0	\$0	\$0	\$0	\$0	\$2,085,793	\$0	\$0	\$2,085,793
Debt Maintenance	\$33,007,646	\$0	\$269,585	\$0	\$109,963,456	\$825,500	\$0	\$0	\$144,066,187
Depreciation	\$0	\$0	\$0	\$0	\$0	\$2,158,713	\$0	\$0	\$2,158,713
Payments to Other Local Agencies	\$328,555	\$0	\$5,550,600	\$0	\$0	\$0	\$0	\$0	\$5,879,155
Total Expenditures	\$743,012,176	\$101,493,855	\$133,732,989	\$58,981,120	\$2,334,316,208	\$37,473,157	\$154,103,427	\$0	\$3,563,112,932
Excess (Deficiency) Of Revenues Over Expenditures	\$812,521,737	(\$36,768,855)	\$31,642,302	(\$37,561,707)	(\$1,171,298,198)	(\$3,572,843)	(\$9,812,506)	\$0	(\$414,850,069)
Other Financing Sources Uses									
Transfers In	\$67,736,134	\$49,844,189	\$4,983,393	\$39,597,585	\$849,468,843	\$13,822,200	\$499,271	\$0	\$1,025,951,614
Transfers Out	(\$902,620,815)	(\$18,976,863)	(\$46,990,439)	(\$2,035,877)	(\$39,859,539)	(\$13,468,081)	(\$2,000,000)	\$0	(\$1,025,951,614)
Total Other Financing Sources (Uses)	(\$834,884,680)	\$30,867,326	(\$42,007,046)	\$37,561,707	\$809,609,304	\$354,119	(\$1,500,729)	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	(\$22,362,944)	(\$5,901,529)	(\$10,364,744)	\$0	(\$361,688,894)	(\$3,218,724)	(\$11,313,235)	\$0	(\$414,850,069)
Projected Total Fund Balance, Ending	\$263,205,291	\$45,956,577	\$76,379,676	\$18,490,518	\$54,112,160	\$74,471,545	\$69,830,412	\$184,277,000	\$786,723,179
Projected % Change in Fund Balance	(7.83%)	(11.38%)	(11.95%)	0.00%	(86.99%)	(4.14%)	(13.94%)	0.00%	(34.53%)

Totals may not add up due to rounding.

Note: Areas in which Fund Balance is Projected to Decline in Excess of 10% or Increase in Excess of 10% are Listed Below:

- The Capital Projects Fund is projected to decrease 11.38% due to use of NVTA 30% to support the Virginia Railway Express (\$4.9 million) and operating expenses in the Department of Transportation.
- The Special Revenue Fund is projected to decrease 11.95% due to the Fire Levy which is budgeted to use \$8.7 million of fund balance for replacement and purchase of apparatus and equipment (system-wide radio replacements) as well as station improvements.
- The Education Component Unit Fund is projected to decrease 86.99% due to the Schools' increased expenditures within their Construction Fund. The FY24 Construction Fund budget is \$511.89 million and represents a 296% increase over the budget in FY23. Debt was sold in a prior fiscal year which will support the draw down of fund balance.
- The Internal Service Fund is projected to decrease 13.94% because the Medical Self-Insurance Internal Service Fund is budgeted to use \$10.8 million of fund balance only in the event of maximum financial exposure of medical and dental claims.

Budget Summary

All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses				
	FY22 Actual	FY23 Budget	FY24 Budget	%Change
Fund Balance/Net Position, Beginning				
Invested in Capital Assets	\$57,168,000	\$63,626,000	\$63,626,000	0.00%
Restricted	\$203,029,000	\$187,745,000	\$187,745,000	0.00%
Unrestricted	\$127,933,000	\$105,183,000	\$91,739,915	(12.78%)
Fund Balances				
Non-spendable	\$8,166,000	\$5,447,000	\$5,447,000	0.00%
Restricted	\$242,260,000	\$341,243,000	\$322,581,421	(5.47%)
Committed	\$235,389,000	\$220,304,000	\$207,825,106	(5.66%)
Assigned	\$266,805,000	\$229,827,000	\$185,437,054	(19.31%)
Unassigned	\$150,824,000	\$142,702,000	\$137,171,752	(3.88%)
Total Fund Balances	\$1,291,574,000	\$1,296,077,000	\$1,201,573,248	(7.29%)
Revenues				
General Property Taxes	\$1,043,130,387	\$1,132,494,526	\$1,251,215,297	10.48%
Other Local Taxes	\$188,857,733	\$183,816,000	\$212,647,813	15.69%
Permits & Fees	\$23,668,725	\$21,835,308	\$27,342,844	25.22%
Fines & Forfeitures	\$1,769,188	\$3,386,189	\$3,186,189	(5.91%)
Use of Money & Property	(\$91,656,832)	\$14,579,585	\$28,085,468	92.64%
Charges for Services	\$287,166,543	\$349,780,425	\$368,387,927	5.32%
Revenue from Federal Government	\$103,720,602	\$130,360,248	\$134,403,669	3.10%
Revenue from Commonwealth	\$220,643,769	\$836,996,177	\$850,553,042	1.62%
Revenue from Other Localities	\$61,681,248	\$38,103,720	\$15,324,351	(59.78%)
Miscellaneous Revenue	\$825,061,339	\$29,893,675	\$28,553,447	(4.48%)
Non-Revenue Receipts	\$1,524,378	\$86,524,693	\$228,562,816	164.16%
Total Revenues	\$2,665,567,080	\$2,827,770,546	\$3,148,262,862	11.33%
Expenditures				
Salaries and Benefits	\$513,737,253	\$547,517,584	\$629,793,792	15.03%
Contractual Services	\$175,185,090	\$121,584,820	\$160,772,339	32.23%
Internal Services	\$58,473,494	\$62,603,341	\$66,339,964	5.97%
Purchase of Goods & Services	\$1,767,459,646	\$1,996,158,267	\$2,514,527,675	25.97%
Capital Outlay	(\$10,423,217)	\$32,549,900	\$33,859,311	4.02%
Leases & Rentals	\$10,648,693	\$12,288,213	\$12,684,126	3.22%
Reserves & Contingencies	(\$6,825,712)	(\$6,409,571)	(\$9,054,124)	41.26%
Amortization	\$4,961,586	\$2,296,015	\$2,085,793	(9.16%)
Debt Maintenance	\$48,466,842	\$145,718,801	\$144,066,187	(1.13%)
Depreciation	\$46,952,093	\$2,158,713	\$2,158,713	0.00%
Payments to Other Local Agencies	\$4,521,735	\$5,808,214	\$5,879,155	1.22%
Total Expenditures	\$2,613,157,503	\$2,922,274,298	\$3,563,112,932	21.93%
Excess (Deficiency) Of Revenues Over Expenditures	\$52,409,577	(\$94,503,752)	(\$414,850,069)	338.98%
Other Financing Sources Uses				
Transfers In	\$904,517,466	\$932,692,235	\$1,025,951,614	10.00%
Transfers Out	(\$904,517,466)	(\$932,692,235)	(\$1,025,951,614)	10.00%
Total Other Financing Sources (Uses)	\$0	\$0	\$0	-
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	\$52,409,577	(\$94,503,752)	(\$414,850,069)	338.98%
Total Fund Balance, Ending	\$1,343,983,577	\$1,201,573,248	\$786,723,179	(34.53%)

Note: Fund Balance for FY23 and FY24 is projected.

Totals may not add due to rounding.

Budget Summary

Summary of Changes from Proposed FY2024 Budget

There were a number of changes between the County Executive's presentation of the Proposed FY2024 Budget on February 28, 2023, and the ultimate adoption of the FY2024 Budget by the BOCS on April 25, 2023.

Revenue Changes

- Reduction of the proposed budget real estate tax rate from \$0.977 to \$0.966 and other general revenue adjustments. Despite a reduction in the real estate tax rate from the proposed budget, revenue is estimated to increase by \$23.5 million. A reassessment of real property by the County's Real Estate Assessments Office in March 2023 led to forecast refinements that enhances the accuracy of the real estate tax revenue projection. The adopted rate represents a flat average residential tax bill increase from the prior year of \$0.
- Reduction of the proposed budget fire levy tax rate from \$0.075 to \$0.072, resulting in a \$0.1 million revenue decrease.
- Increase of the proposed business tangible personal property tax rate on computers and peripheral equipment from \$1.80 to \$2.15, resulting in a \$9.8 million of additional revenue.
- There were two ongoing agency revenue additions totaling \$3.1 million related to the County's Crisis Receiving Center (CRC). First, \$2.1 million from the Commonwealth of Virginia to support adolescent mental health services at the CRC. Second, ongoing lease/tenant revenue of \$1.0 million due to the recent CRC (Worth Avenue) property acquisition. The property was purchased by the County in spring 2023 after presentation of the proposed budget. Prior to this property acquisition the County was simply a tenant in the commercial building. There is one other tenant and since the County is now the landlord any lease revenue will be paid to the County.
- Additional agency revenue of \$1.1 million from the 234 Bypass Transportation District based on finalized real estate assessments within the district.
- Authorization to enact a new local ordinance to exempt real estate taxes for surviving spouses of military service members killed in the line of duty. If enacted the total revenue reduction would be \$0.3 million.

Expenditure Changes

- Compensation – Increasing market salary adjustments for sworn positions in Fire & Rescue, Adult Detention Center, and the Sheriff's Office increased to 15%. Also receiving the 15% market adjustment are Public Safety Communications telecommunicators and managers. The additional cost in the FY2024 Budget is \$11.9 million. The market adjustments were retroactive to April 1, 2023, at a cost of \$5.3 million in FY23.
- CRC operating costs to Community Services – Increase of operating funds, totaling \$2.1 million, for adolescent mental health services at the CRC. These expenditures are funded by revenue from the Commonwealth of Virginia.
- CRC operating costs to Facilities & Fleet Management – Increase in debt service for the CRC (Worth Avenue) property acquisition and operating expenditures to support the new building totaling \$1.7 million. These costs are partially funded by lease revenue from an existing tenant.
- Animal Services Center Veterinary Clinic – A total of \$695,000 was added to the Police Department budget for three positions (a veterinarian and two veterinary technicians), technology and operating supplies to operate the veterinarian space at the Animal Services Center.
- Public Works – Additional funds to support landscaping (\$500,000) and a reforestation program (\$302,000). The landscaping funds will provide an additional site in each magisterial district and the funds support installation and ongoing maintenance for each site. The goal of the reforestation program is to plant trees and shrubs to initiate and direct the transformation of land in response to the loss of forests; the program includes 1.00 FTE position to administer the program.
- Public Defender Local Salary Supplement – The local salary supplement for Public Defender staff was increased from the proposed rate of 15% to 25% at a cost of \$358,000.
- Countywide Grant Writing Program – Two grant writers were added to the Finance Department budget at a cost of \$300,000. The grant writers will be for County-wide initiatives and will enhance the County's grant writing capabilities, secure additional funding, and better serve the County's goals and objectives.
- Parks, Recreation & Tourism Maintenance – A total of \$269,189 was restored to the Department of Parks, Recreation, and Tourism's proposed budget. The amount reflects the value of the eliminated Parks positions (3.50 FTE) in the proposed budget and will support contractual services for park maintenance.
- Specific details on these initiatives are available in agency pages and other sections throughout the budget document.

Budget Summary

Five-Year Budget Plan

In 1988, the Board of County Supervisors (BOCS) adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the BOCS five-year revenue and expenditure projections during the annual budget process. This projection process helps the BOCS gauge the multi-year impacts of fiscal decisions, and weigh the corresponding implications of tax rates and other revenue sources. The five-year budget plan shown below gives a picture of the general fund requirements from FY24-FY28. The projection is based upon the economic conditions and tax rates at the time this document was prepared.

FY2024-2028 Five-Year Plan					
	FY2024	FY2025	FY2026	FY2027	FY2028
Revenue and Resources					
General Revenue	\$1,408,262,000	\$1,502,557,000	\$1,568,941,800	\$1,637,522,500	\$1,705,529,000
Less Schools Share of General Revenue	(\$805,948,343)	(\$859,913,371)	(\$897,905,392)	(\$937,154,127)	(\$976,074,247)
County Share of General Revenue	\$602,313,657	\$642,643,629	\$671,036,408	\$700,368,373	\$729,454,753
County General Revenue	\$602,313,657	\$642,643,629	\$671,036,408	\$700,368,373	\$729,454,753
Agency Revenue	\$208,152,790	\$214,853,534	\$218,048,087	\$223,984,110	\$228,841,488
County Resources	\$29,218,199	\$16,437,872	\$7,999,007	\$5,470,102	\$4,797,454
Total County Revenue and Resources Available	\$839,684,647	\$873,935,035	\$897,083,502	\$929,822,585	\$963,093,696
Expenditures					
County Operating Expenditures	\$816,067,886	\$847,977,208	\$857,527,146	\$874,838,267	\$887,672,447
County CIP Expenditures	\$23,616,762	\$22,795,210	\$36,354,793	\$51,792,869	\$69,549,169
Total County Expenditure (Operating and CIP)	\$839,684,648	\$870,772,418	\$893,881,939	\$926,631,136	\$957,221,616
Available Capacity	\$0	\$3,162,617	\$3,201,563	\$3,191,449	\$5,872,080
Total General Fund Expenditures (Including County Transfer to Schools)	\$1,645,632,990	\$1,730,685,789	\$1,791,787,331	\$1,863,785,262	\$1,933,295,862

Totals may not add due to rounding.

FY2024-2028 Five-Year Plan Assumptions

The multi-year projections used to develop this five-year forecast have two distinct parts (Revenue and Expenditures), which are independently developed.

Revenue

Revenue forecasting begins with the work of the County's revenue committee. For non-agency revenues, the committee provides a forecast based on historical trends, current economic conditions, and assumptions about future trends. These projections are refined throughout the fall and winter and finalized and used during the budget process. For additional detail concerning non-agency revenues, see the Revenues section.

Agency revenues are projected by the Office of Management and Budget, in conjunction with the involved agencies. Assumptions about state revenues and local economic conditions are factored into the forecast of agency revenues. Historical trends are also an important part of the projection process. For additional detail concerning agency revenues, see the Agency Revenue section of the summary titled General Fund Revenue and Resource Summary in the Revenues section.

The following revenue assumptions are included in the adopted five-year budget plan:

- Fiscal Year 2024 (Tax Year 2023) real estate tax rate of \$0.966; a 6.4 cent reduction from the FY23 rate of \$1.03.
- Average residential tax bills are projected to increase 0.0% in FY24.
- County/Schools general revenue agreement is maintained whereby the Schools receive 57.23% of general revenue and the County government receives 42.77%.

Budget Summary

Expenditures

Expenditure projections begin while the proposed budget is under development. A base budget is established for the first year. Any new initiatives begun in the first year are examined for their implications for future fiscal years and made a part of the projections. This part of the projection process is particularly useful in tracking the movement of new initiatives into the budget for future fiscal years. For summary information on new expenditures sorted by functional area see the Budget Highlights section in the Introduction and for detailed information see individual agency pages.

The following expenditure assumptions are included in the adopted five-year budget plan:

Employee Compensation

- Fund market adjustments for employee categories in various percentages totaling \$52.8 million in FY24. These adjustments help maintain competitiveness between Prince William County and other Northern Virginia jurisdictions.

Market Adjustments in Five-Year Plan				
	FY23	FY24	FY25	Total
Market Pay Adjustment:				
Adult Detention Center (Uniformed) *	15.0%	-	-	15.0%
Fire & Rescue (Uniformed) *	15.0%	-	-	15.0%
General Service (Non-sworn)	-	6.0%	2.5%	8.5%
Police (Sworn) **	17.5%	-	-	17.5%
Public Safety Communicators (Non-sworn) *	15.0%	-	-	15.0%
Sheriff (Sworn) *	15.0%	-	-	15.0%

* During the FY24 Budget adoption the BOCS approved market adjustments to begin on April 1, 2023 (FY23).

** BOCS took off-cycle action on Police market adjustments in December, 2022 (FY23).

- Fund merit and year of service adjustment increases in the following years: FY24-3.0%, FY25-3.0%; FY26-3.0%; FY27-3.0%; FY28-3.0%.
- Health insurance increases 9.5% or 10.0% (depending on the health care provider) in FY24 with 10.0% annual increases programmed in FY25-28.
- Dental insurance increases 4.6% in FY24 with 10.0% annual increases programmed in FY25-28.
- Retiree health credit increases 5.0% per year in FY24-28.
- Virginia Retirement System (VRS) contribution rates will increase to 17.17% in FY25. The same rate is programmed in FY26-28.
- 401a Money Purchase Program is maintained at 0.50% in FY24-28.
- Police, Fire and Rescue, Sheriff and Adult Detention Center sworn supplemental pension plan is maintained at 1.44% in FY24-28.

Reserves

- Unassigned fund balance is maintained at 7.50% of general fund revenue.
- Revenue stabilization fund reserve is maintained at 2.0% of general fund revenue.

Education

- Transfer general revenue to the Schools in compliance with the adopted revenue sharing agreement - 57.23% Schools/42.77% County.
- Gainesville high school debt funding for additional student capacity.
- Class size reduction grant.
- School Security program to enhance security at elementary schools in the County.

Budget Summary

Other Programmed Items

- \$500,000 is annually programmed in FY25-28 of the Five-Year Plan to accommodate future increases in utility, fuel, and lease costs (FY25-\$500,000; FY26-\$1,000,000; FY27-\$1,500,000; FY28-\$2,000,000).
- Budgeted agency savings totaling \$21.9 million is included in the base budget of agency's operating budget and is included in each year of the adopted Five-Year Plan. This is a negative amount that reduces each agency's annual budget to account for position savings resulting from vacancies during the course of the fiscal year.

Capital Improvement Program (CIP)

Cash to capital expenditures for FY24 include four new projects: Public Safety Communications at Schools (\$3.0 million), Gar-Field Police Station Storage Tank Replacement (\$3.0 million), Public Safety Communications 911 Call-Handling (\$2.0 million) and Building & Facilities capital improvements at Parks (\$2.0 million). There are two existing projects receiving cash to capital funding, including: Year 2 contribution to the Judicial Center Renovation (\$6.3 million) and the standard Building & Facility Capital Maintenance program (\$4.0 million).

Each of the new projects is funded by the County's capital reserve and are not planned to receive additional funding in the adopted Five-Year Plan. The Judicial Center Renovation is planned to receive \$6.3 million in FY25 and the Building & Facility Capital Maintenance program is planned to received \$4.0 million in each year of the adopted Five-Year Plan from FY25 to FY28.

- Expenditures associated with new debt service and operating costs are programmed in the CIP and Five-Year Plan for the following capital improvement projects:

Estimated Cost for New Debt Service & Operating for Capital Projects						
Project	FY24	FY25	FY26	FY27	FY28	Total
Countywide Space	\$0	\$110,090	\$5,471,938	\$5,459,979	\$5,448,021	\$16,490,028
Crisis Receiving Center	\$6,456,336	\$7,687,133	\$7,643,558	\$7,599,983	\$7,556,408	\$36,943,418
Devlin Road Widening	\$0	\$0	\$0	\$239,565	\$1,207,777	\$1,447,342
Fire & Rescue Station 27	\$0	\$2,083,330	\$5,646,200	\$5,892,115	\$5,844,631	\$19,466,276
Fuller Heights Park Expansion	\$0	\$2,306	\$138,820	\$740,946	\$726,711	\$1,608,783
Hellwig Park Artificial Turf Fields	\$0	\$126,354	\$379,145	\$371,893	\$364,642	\$1,242,034
Homeless Navigation Center-East	\$0	\$0	\$786,618	\$2,803,050	\$2,752,950	\$6,342,618
Howison Park Improvements	\$0	\$222,685	\$766,446	\$751,943	\$737,441	\$2,478,515
Judicial Center Expansion	\$90,000	\$200,090	\$5,561,938	\$10,549,979	\$15,538,021	\$31,940,028
Juvenile Services Center	\$0	\$1,051,039	\$1,724,870	\$2,393,967	\$3,670,082	\$8,839,958
McCoart Property Acquisition	\$241,800	\$1,036,121	\$1,009,879	\$983,636	\$957,393	\$4,228,829
Minnieville Road-Prince William Parkway Interchange	\$0	\$0	\$814,171	\$3,756,479	\$4,779,527	\$9,350,177
Neabsco District Park	\$0	\$2,883	\$29,204	\$195,675	\$698,716	\$926,478
Neabsco Greenway	\$0	\$13,017	\$235,866	\$543,400	\$535,072	\$1,327,355
Occoquan Greenway	\$0	\$239,447	\$791,268	\$779,182	\$767,096	\$2,576,993
Old Bridge Rd-Gordon Blvd Intersection Improvement	\$0	\$0	\$147,419	\$704,581	\$960,703	\$1,812,703
Open Space and Accessibility Projects	\$0	\$44,379	\$190,511	\$185,677	\$180,843	\$601,410
Potomac-Neabsco Mills Commuter Garage	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$2,000,000
Powells Creek Crossing	\$0	\$164,892	\$612,023	\$1,199,185	\$1,176,595	\$3,152,695
Public Safety Firing Range Facility	\$1,328,626	\$3,061,546	\$3,004,343	\$2,947,086	\$2,889,829	\$13,231,430
Public Safety Training Center	\$0	\$749,897	\$1,912,686	\$2,315,399	\$3,245,785	\$8,223,767
Route 28 Bypass	\$0	\$0	\$287,891	\$2,179,148	\$6,449,880	\$8,916,919
Total	\$8,116,762	\$17,295,209	\$37,654,794	\$53,092,868	\$66,988,123	\$183,147,756

Other County Fund Categories

The County's Five-Year Plan is focused on the General Fund and the Capital Improvement Program spending which represents 80% of all budgeted FY24 expenditures. The remaining funds, including Special Revenue, Internal Services, Enterprise and Adult Detention Center are individually reviewed to assess the multi-year impact of revenue and expenditure decisions. For example, the Solid Waste (Enterprise) and Fire Levy (Special Revenue) each have individual multi-year operational budget plans that estimate revenues and expenditure costs to ensure initiatives are affordable over the long term.

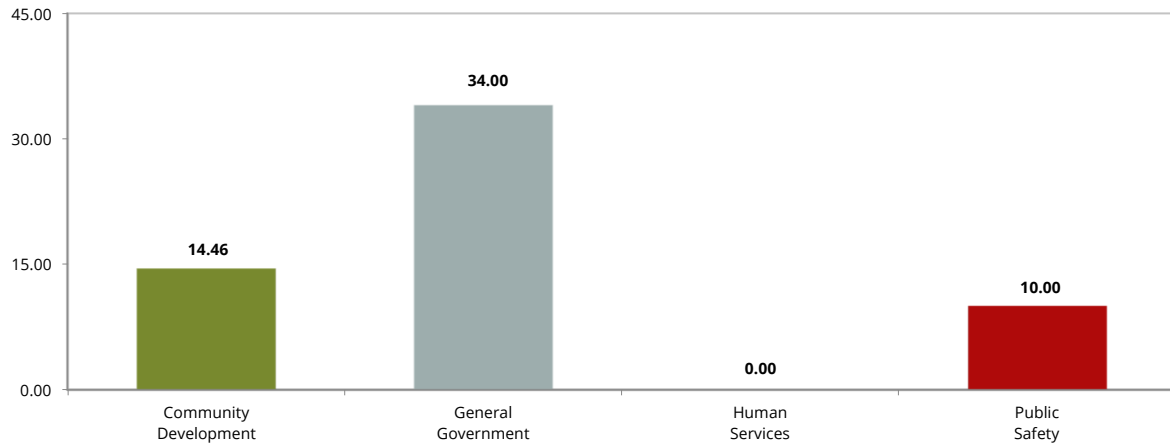
Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	FY22 Adopted Total Positions	FY23 Adopted Total Positions	FY23 Off-Cycle Position Adjustments	FY24 Eliminated Position Adjustments	FY24 New Position Adjustments	FY24 Adopted Total Positions
<u>Community Development:</u>						
Development Services	120.00	130.00	6.00	0.00	6.00	142.00
Economic Development	20.00	20.00	0.00	0.00	0.00	20.00
Library	208.14	208.14	(0.28)	0.00	0.00	207.86
Parks, Recreation & Tourism	440.94	447.60	(2.42)	(3.50)	2.46	444.14
Planning	31.00	32.00	0.00	0.00	3.00	35.00
Public Works	202.00	204.00	0.00	0.00	1.00	205.00
Transportation	47.80	51.00	0.00	0.00	2.00	53.00
Subtotal	1,069.88	1,092.74	3.30	(3.50)	14.46	1,107.00
<u>General Government:</u>						
Board of County Supervisors *	2.00	2.00	0.00	0.00	0.00	2.00
County Attorney	29.00	33.00	0.00	0.00	1.00	34.00
Elections	17.00	17.00	0.00	0.00	0.00	17.00
Executive Management	29.00	31.00	0.00	(2.00)	5.00	34.00
Facilities & Fleet Management	163.47	162.47	1.00	0.00	7.00	170.47
Finance	176.00	185.00	4.00	0.00	17.00	206.00
Human Resources	32.50	34.50	1.50	0.00	3.00	39.00
Human Rights	7.00	6.00	0.00	0.00	0.00	6.00
Information Technology	104.88	104.88	(2.88)	(7.00)	0.00	95.00
Management & Budget	12.00	12.00	0.00	0.00	1.00	13.00
Subtotal	572.85	587.85	3.62	(9.00)	34.00	616.47
<u>Human Services:</u>						
Area Agency on Aging	34.00	34.00	0.00	0.00	0.00	34.00
Community Services	393.76	431.01	4.50	0.00	0.00	435.51
Housing & Community Development	25.00	26.50	0.50	0.00	0.00	27.00
Public Health	3.60	8.60	0.00	0.00	0.00	8.60
Social Services	428.23	440.23	0.00	0.00	0.00	440.23
Virginia Cooperative Extension	7.71	7.71	0.00	0.00	0.00	7.71
Subtotal	892.30	948.05	5.00	0.00	0.00	953.05
<u>Public Safety:</u>						
Adult Detention Center	440.40	439.40	(15.00)	(23.00)	0.00	401.40
Circuit Court Clerk	52.00	55.00	0.00	0.00	0.00	55.00
Circuit Court Judges	13.00	16.00	0.00	0.00	0.00	16.00
Commonwealth's Attorney	59.00	67.00	0.00	0.00	7.00	74.00
Criminal Justice Services	50.60	50.60	(0.10)	0.00	0.00	50.50
Fire & Rescue	774.70	777.70	2.00	0.00	0.00	779.70
General District Court	5.00	5.00	0.00	(2.00)	0.00	3.00
Juvenile & Domestic Relations District Court	2.00	2.00	0.00	0.00	0.00	2.00
Juvenile Court Service Unit	6.00	6.00	0.00	0.00	0.00	6.00
Police	909.00	923.40	(0.20)	0.00	3.00	926.20
Public Safety Communications	120.00	123.00	0.00	0.00	0.00	123.00
Sheriff	110.50	114.50	0.00	0.00	0.00	114.50
Subtotal	2,542.20	2,579.60	(13.30)	(25.00)	10.00	2,551.30
Total FTE Positions	5,077.23	5,208.24	(1.38)	(37.50)	58.46	5,227.82

* The department does not include the Board Chair, seven supervisors, and three aides per Board member. All those positions serve at will.

Budget Summary

FY2023 to FY2024 Full-Time Equivalent Position Change

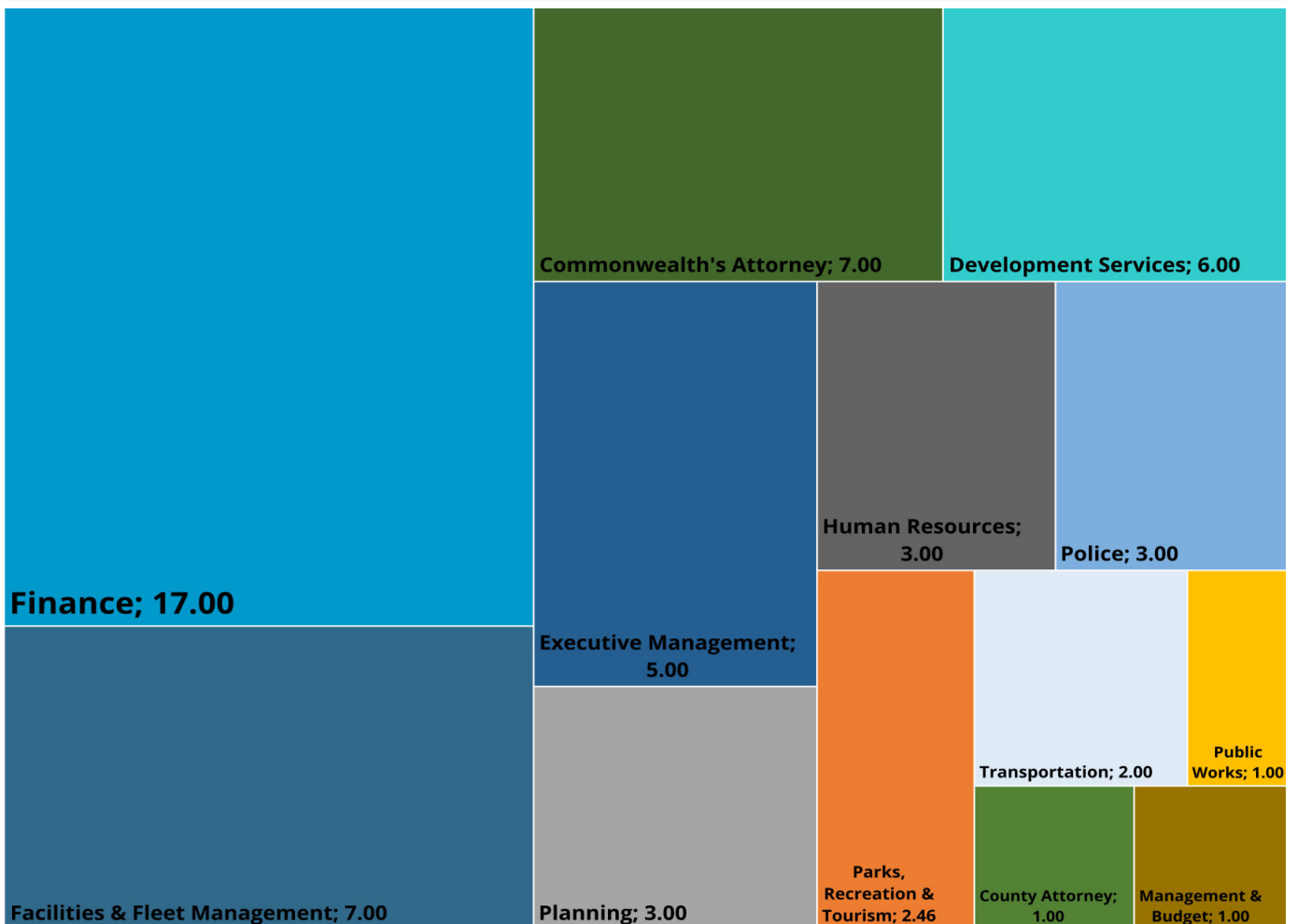


58.46 FTE New Position Increase *

Note: Detail concerning the position change is located in the Position Summary of Full-Time Equivalent Positions and in the agency budget pages in this document. Off-cycle adjustments are not included in the chart.

* This chart does not include adopted reduction of 37.50 FTEs attributed to long-term vacancies.

Total Adopted FY2024 Position Change by Department



Budget Summary

Summary of New Positions Established in FY24			
Department	Position Title	Effective Date	Total FTE Added
Development Services	Development Project Manager Supervisor	7/1/2023	1.00
Development Services	Development Services Technician	7/1/2023	2.00
Development Services	Senior Code Enforcement Inspector	7/1/2023	1.00
Development Services	Senior Inspector	7/1/2023	2.00
Development Services Total			6.00
Parks, Recreation & Tourism	Maintenance & Operations Specialist	7/1/2023	0.10
Parks, Recreation & Tourism	Maintenance & Operations Technician	7/1/2023	1.21
Parks, Recreation & Tourism	Maintenance & Operations Worker	7/1/2023	0.51
Parks, Recreation & Tourism	Recreation Assistant	7/1/2023	0.32
Parks, Recreation & Tourism	Recreation Senior Assistant	7/1/2023	0.32
Parks, Recreation & Tourism Total			2.46
Planning	Principal Planner	7/1/2023	2.00
Planning	Senior Development Services Technician	7/1/2023	1.00
Planning Total			3.00
Public Works	Environmental Analyst	7/1/2023	1.00
Public Works Total			1.00
Transportation	Principal Planner	7/1/2023	1.00
Transportation	Traffic Safety Engineering Manager	7/1/2023	1.00
Transportation Total			2.00
County Attorney	Paralegal	7/1/2023	1.00
County Attorney Total			1.00
Executive Management	Administrative Specialist	7/1/2023	1.00
Executive Management	Communications Analyst	7/1/2023	1.00
Executive Management	Environmental Program Manager	7/1/2023	1.00
Executive Management	Public Safety Manager	7/1/2023	1.00
Executive Management	Senior Executive Assistant	7/1/2023	1.00
Executive Management Total			5.00
Finance	Business Services Analyst	7/1/2023	2.00
Finance	Business Systems Analyst	7/1/2023	1.00
Finance	Fiscal Manager	7/1/2023	1.00
Finance	Financial Regulatory Technician	7/1/2023	6.00
Finance	Financial Regulatory Specialist	7/1/2023	4.00
Finance	Principal Fiscal Analyst	7/1/2023	1.00
Finance	Fiscal Specialist	1/1/2024	2.00
Finance Total			17.00
Human Resources	Senior Human Resources Business Partner	7/1/2023	1.00
Human Resources	Senior Human Resources Business Partner	1/1/2024	2.00
Human Resources Total			3.00
Management & Budget	Principal Fiscal Analyst	1/1/2024	1.00
Management & Budget Total			1.00
Facilities & Fleet Management	Business Services Analyst	7/1/2023	1.00
Facilities & Fleet Management	Principal Engineer	7/1/2023	1.00
Facilities & Fleet Management	Senior Engineer	7/1/2023	1.00
Facilities & Fleet Management	Maintenance & Operations Technician	7/1/2023	1.00
Facilities & Fleet Management	Maintenance & Operations Specialist	7/1/2023	2.00
Facilities & Fleet Management	Maintenance & Operations Supervisor	7/1/2023	1.00
Facilities & Fleet Management Total			7.00
Commonwealth's Attorney	Assistant Commonwealth Attorney	7/1/2023	3.00
Commonwealth's Attorney	Human Services Specialist	7/1/2023	2.00
Commonwealth's Attorney	Senior Assistant Commonwealth	7/1/2023	2.00
Commonwealth's Attorney Total			7.00
Police	Veterinarian	7/1/2023	1.00
Police	Veterinary Technician	7/1/2023	1.00
Police	Veterinary Assistant	7/1/2023	1.00
Police Total			3.00
Total New FTE Positions in FY24			58.46

Note, this table does not include the 37.50 FTE reduction included in the adopted budget.