

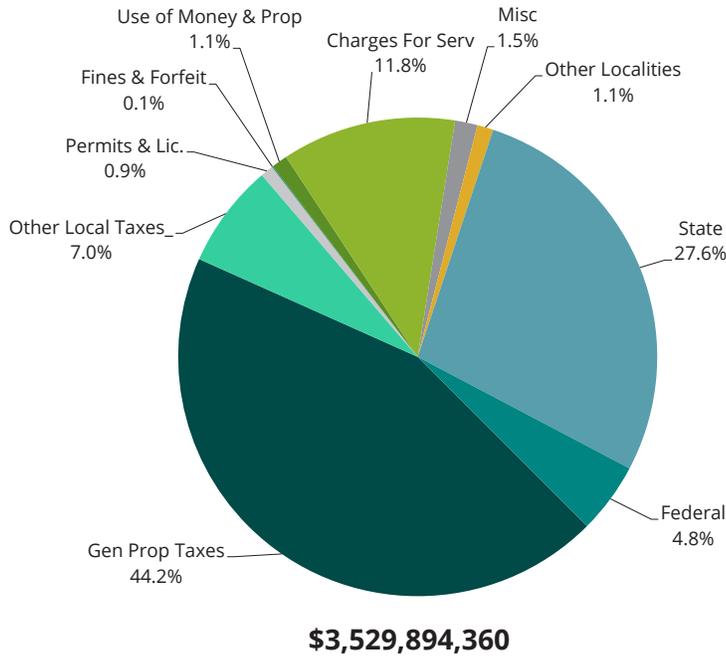
Budget Summary

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.

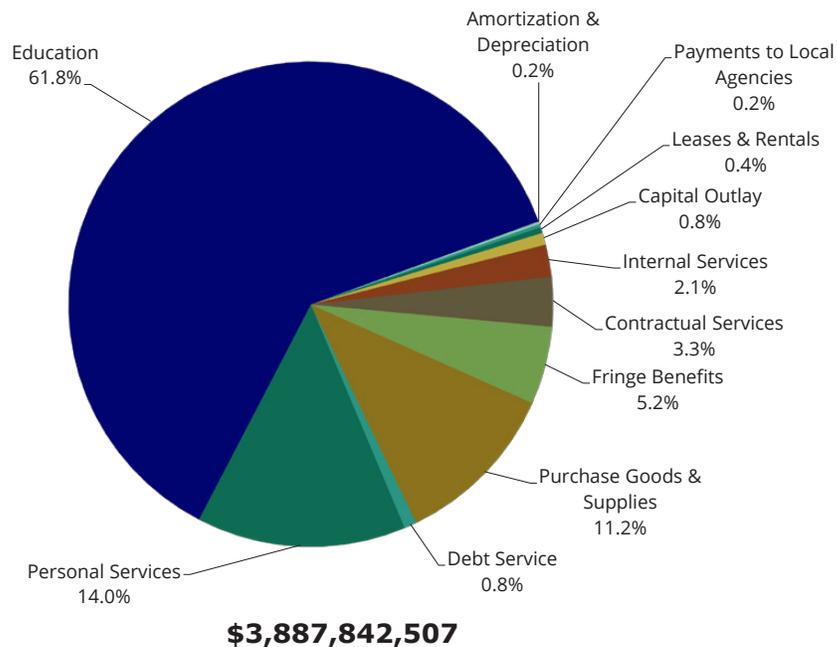
FY2026 Total County Revenue Source

(Note: Excludes Operating Transfers In and Non-Revenue Receipts)



FY2026 Total County Budget By Category of Expenditure

(Note: Excludes Operating Transfers Out)



Budget Summary

Combined Statement of Projected Revenues and Budgeted Expenditures for FY2026 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	\$5,598,000	\$6,098,000	\$0	\$61,696,000
Restricted	\$0	\$0	\$0	\$0	\$0	\$39,729,000	\$11,475,000	\$222,750,000	\$273,954,000
Unrestricted	\$0	\$0	\$0	\$0	\$0	\$3,430,460	\$61,436,653	\$0	\$64,867,114
Projected Fund Balance									
Non-spendable	\$369,000	\$0	\$21,000	\$0	\$5,078,000	\$0	\$0	\$0	\$5,468,000
Restricted	\$9,998,000	\$0	\$125,607,655	\$0	\$242,816,000	\$0	\$0	\$0	\$378,421,655
Committed	\$147,441,000	\$69,324,980	\$0	\$0	\$36,799,000	\$0	\$0	\$0	\$253,564,980
Assigned	\$37,227,000	\$0	\$0	\$2,438,000	\$272,019,000	\$0	\$0	\$0	\$311,684,000
Unassigned	\$130,688,694	\$0	(\$74,000)	\$23,827,860	\$237,878,391	\$0	\$0	\$0	\$392,320,944
Total Fund Balances	\$325,723,694	\$69,324,980	\$125,554,655	\$26,265,860	\$794,590,391	\$98,757,460	\$79,009,653	\$222,750,000	\$1,741,976,693
Projected Revenues									
General Property Taxes	\$1,467,653,858	\$0	\$92,605,480	\$0	\$0	\$0	\$0	\$0	\$1,560,259,338
Other Local Taxes	\$238,549,813	\$0	\$9,573,024	\$0	\$0	\$0	\$0	\$0	\$248,122,837
Permits & Fees	\$1,685,701	\$0	\$28,570,246	\$0	\$0	\$8,000	\$0	\$0	\$30,263,947
Fines & Forfeitures	\$2,358,759	\$0	\$614	\$0	\$0	\$0	\$0	\$0	\$2,359,373
Use of Money & Property	\$31,342,200	\$0	\$1,629,658	\$0	\$3,828,566	\$1,337,500	(\$12,000)	\$0	\$38,125,924
Charges for Services	\$14,269,793	\$0	\$26,633,226	\$237,052	\$165,149,441	\$39,417,967	\$169,599,365	\$0	\$415,306,844
Revenue from Federal Government	\$26,326,381	\$0	\$49,608,995	\$606,500	\$92,349,217	\$0	\$0	\$0	\$168,891,093
Revenue from Commonwealth	\$103,600,257	\$0	\$1,218,743	\$19,486,046	\$849,958,629	\$140,000	\$0	\$0	\$974,403,675
Revenue from Other Localities	\$9,999,898	\$23,000,000	\$0	\$5,466,640	\$0	\$0	\$0	\$0	\$38,466,538
Miscellaneous Revenue	\$4,353,752	\$0	\$176,017	\$62,020	\$44,944,000	\$570,000	\$3,589,000	\$0	\$53,694,790
Non-Revenue Receipts	\$150,000	\$87,800,000	\$0	\$0	\$157,800,899	\$3,300,000	\$0	\$0	\$249,050,899
Total Revenues	\$1,900,290,413	\$110,800,000	\$210,016,004	\$25,858,258	\$1,314,030,752	\$44,773,467	\$173,176,365	\$0	\$3,778,945,259
Budgeted Expenditures									
Salaries and Benefits	\$617,018,046	\$0	\$41,757,255	\$52,240,331	\$0	\$10,623,482	\$23,158,691	\$0	\$744,797,804
Contractual Services	\$60,516,421	\$4,000,000	\$18,017,364	\$2,614,456	\$0	\$10,303,581	\$32,812,078	\$0	\$128,263,900
Internal Services	\$68,383,354	\$0	\$8,162,146	\$3,340,445	\$0	\$2,185,513	\$566,549	\$0	\$82,638,008
Purchase of Goods & Services	\$103,286,015	\$141,235,347	\$70,825,560	\$6,851,036	\$2,280,073,279	\$3,542,952	\$120,427,082	\$0	\$2,726,241,270
Capital Outlay	\$8,663,071	\$0	\$9,764,908	\$4,060,000	\$0	\$7,660,034	\$1,117,416	\$0	\$31,265,429
Leases & Rentals	\$12,181,277	\$0	\$472,436	\$221,496	\$0	\$61,672	\$1,692,088	\$0	\$14,628,969
Reserves & Contingencies	(\$12,375,750)	\$0	\$975,674	\$0	\$0	\$0	\$0	\$0	(\$11,400,076)
Amortization	\$0	\$0	\$0	\$0	\$0	\$4,770,000	\$0	\$0	\$4,770,000
Debt Maintenance	\$31,523,935	\$0	\$240,585	\$0	\$122,952,227	\$832,040	\$0	\$0	\$155,548,787
Depreciation	\$0	\$0	\$0	\$0	\$0	\$2,241,136	\$0	\$0	\$2,241,136
Payments to Other Local Agencies	\$297,263	\$0	\$8,550,017	\$0	\$0	\$0	\$0	\$0	\$8,847,280
Total Expenditures	\$889,493,632	\$145,235,347	\$158,765,945	\$69,327,764	\$2,403,025,506	\$42,220,410	\$179,773,903	\$0	\$3,887,842,507
Excess (Deficiency) Of Revenues Over Expenditures	\$1,010,796,781	(\$34,435,347)	\$51,250,059	(\$43,469,506)	(\$1,088,994,754)	\$2,553,057	(\$6,597,538)	\$0	(\$108,897,248)
Other Financing Sources Uses									
Transfers In	\$78,397,978	\$74,593,193	\$5,441,808	\$39,272,007	\$1,034,530,999	\$1,947,874	\$499,271	\$0	\$1,234,683,129
Transfers Out	(\$1,092,069,197)	(\$23,891,371)	(\$73,129,569)	(\$2,232,801)	(\$39,509,048)	(\$1,777,167)	(\$2,073,976)	\$0	(\$1,234,683,129)
Total Other Financing Sources (Uses)	(\$1,013,671,219)	\$50,701,822	(\$67,687,762)	\$37,039,206	\$995,021,951	\$170,707	(\$1,574,705)	\$0	\$0
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	(\$2,874,438)	\$16,266,475	(\$16,437,703)	(\$6,430,301)	(\$93,972,803)	\$2,723,764	(\$8,172,243)	\$0	(\$108,897,248)
Projected Total Fund Balance, Ending	\$322,849,256	\$85,591,455	\$109,116,952	\$19,835,559	\$700,617,588	\$101,481,225	\$70,837,410	\$222,750,000	\$1,633,079,444
Projected % Change in Fund Balance	(0.88%)	23.46%	(13.09%)	(24.48%)	(11.83%)	2.76%	(10.34%)	0.00%	(6.25%)

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 increase 23.46% due to the accumulation of NVTA 30% revenue that are designated to complete future transportation and mobility improvements in the Capital Improvement Program.
- The Special Revenue Fund is projected to decrease 13.09% due to the Fire Levy which is budgeted to use \$10.7 million of fund balance for replacement and purchase of apparatus as well as station improvements.
- The Adult Detention Center component unit is projected to decrease fund balance 24.48% due to capital equipment and facility upgrades and one-time hiring and retention bonuses to support recruitment and retention efforts.
- The Education Component Unit Fund is projected to decrease 11.83% due to the Schools' increased expenditures within their Construction Fund to support upcoming capital projects. The FY26 Construction Fund budget is \$242.6 million and represented a 935.94% increase over the budget in FY25. Debt sold in a prior fiscal year and prior year contributions to fund balance will support the draw down of fund balance in FY26.
- The Internal Service Fund is projected to decrease 10.34% because the Medical Self-Insurance Internal Service Fund is budgeted to use \$8.0 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				
	FY24 Actual	FY25 Budget	FY26 Budget	%Change
Fund Balance/Net Position, Beginning				
Invested in Capital Assets	\$68,444,000	\$61,696,000	\$61,696,000	0.00%
Restricted	\$39,584,000	\$273,954,000	\$273,954,000	0.00%
Unrestricted	\$63,839,000	\$67,664,000	\$64,867,114	(4.13%)
Fund Balances				
Non-spendable	\$5,239,000	\$5,468,000	\$5,468,000	0.00%
Restricted	\$301,744,000	\$385,209,000	\$378,421,655	(1.76%)
Committed	\$196,638,000	\$329,865,000	\$253,564,980	(23.13%)
Assigned	\$245,341,000	\$311,684,000	\$311,684,000	0.00%
Unassigned	\$250,368,000	\$250,137,000	\$392,320,944	56.84%
Total Fund Balances	\$1,171,197,000	\$1,685,677,000	\$1,741,976,694	3.34%
Revenues				
General Property Taxes	\$1,232,883,579	\$1,420,195,953	\$1,560,259,338	9.86%
Other Local Taxes	\$242,986,108	\$238,887,193	\$248,122,837	3.87%
Permits & Fees	\$27,330,929	\$29,187,781	\$30,263,947	3.69%
Fines & Forfeitures	\$2,462,410	\$2,358,759	\$2,359,373	0.03%
Use of Money & Property	\$128,181,176	\$34,341,090	\$38,125,924	11.02%
Charges for Services	\$327,099,376	\$378,179,177	\$415,306,844	9.82%
Revenue from Federal Government	\$118,567,202	\$148,556,458	\$168,891,093	13.69%
Revenue from Commonwealth	\$229,533,118	\$914,190,145	\$974,403,675	6.59%
Revenue from Other Localities	\$54,819,648	\$15,235,398	\$38,466,538	152.48%
Miscellaneous Revenue	\$943,355,028	\$28,750,377	\$53,694,790	86.76%
Non-Revenue Receipts	\$1,802,711	\$214,773,479	\$249,050,899	15.96%
Total Revenues	\$3,309,021,286	\$3,424,655,810	\$3,778,945,259	10.35%
Expenditures				
Salaries and Benefits	\$638,824,184	\$688,044,210	\$744,797,804	8.25%
Contractual Services	\$188,309,060	\$207,457,012	\$128,263,900	(38.17%)
Internal Services	\$67,809,136	\$72,138,912	\$82,638,008	14.55%
Purchase of Goods & Services	\$1,969,677,027	\$2,195,320,142	\$2,726,241,270	24.18%
Capital Outlay	(\$13,561,098)	\$39,646,086	\$31,265,429	(21.14%)
Leases & Rentals	\$11,531,668	\$13,079,995	\$14,628,969	11.84%
Reserves & Contingencies	(\$9,978,971)	(\$9,495,898)	(\$11,400,076)	20.05%
Amortization	\$5,755,845	\$0	\$4,770,000	-
Debt Maintenance	\$40,133,110	\$152,135,547	\$155,548,787	2.24%
Depreciation	\$61,795,846	\$2,158,713	\$2,241,136	3.82%
Payments to Other Local Agencies	\$7,373,614	\$7,871,397	\$8,847,280	12.40%
Total Expenditures	\$2,967,669,422	\$3,368,356,116	\$3,887,842,507	15.42%
Excess (Deficiency) Of Revenues Over Expenditures	\$341,351,864	\$56,299,694	(\$108,897,248)	(293.42%)
Other Financing Sources Uses				
Transfers In	\$1,104,162,383	\$1,025,951,614	\$1,181,259,969	15.14%
Transfers Out	(\$1,104,162,383)	(\$1,025,951,614)	(\$1,181,259,969)	15.14%
Total Other Financing Sources (Uses)	\$0	\$0	\$0	-
Excess (Deficiency) of Revenues Over Expenditures & Other Sources (Uses)	\$341,351,864	\$56,299,694	(\$108,897,248)	(293.42%)
Total Fund Balance, Ending	\$1,512,548,864	\$1,741,976,694	\$1,633,079,445	(6.25%)

Note: Fund Balance for FY25 and FY26 is projected.

Totals may not add due to rounding.

Budget Summary

Major Funds Revenue and Expenditure History

The County has two major funds the County's General Fund and the Education Fund. The Education Fund is managed as a component unit by the Prince William County School Board.

Object (Account) Type	General Fund				Education Fund			
	FY24 Actuals	FY25 Budget	FY26 Budget	% Change FY25 to FY26	FY24 Actuals	FY25 Budget	FY26 Budget	% Change FY25 to FY26
Revenues								
General Property Taxes	\$1,158,409,435	\$1,337,579,358	\$1,467,653,858	9.72%	\$0	\$0	\$0	-
Other Local Taxes	\$233,984,321	\$229,587,193	\$238,549,813	3.90%	\$0	\$0	\$0	-
Permits & Fees	\$1,783,641	\$1,785,701	\$1,685,701	(5.60%)	\$0	\$0	\$0	-
Fines & Forfeitures	\$2,452,575	\$2,358,759	\$2,358,759	0.00%	\$0	\$0	\$0	-
Use of Money & Property	\$62,473,321	\$27,422,200	\$31,342,200	14.29%	\$16,578,676	\$3,204,732	\$3,828,566	19.47%
Charges for Services	\$13,070,243	\$14,124,359	\$14,269,793	1.03%	\$120,099,964	\$150,027,925	\$165,149,441	10.08%
Revenue from Federal Government	\$32,803,418	\$25,303,550	\$26,326,381	4.04%	\$0	\$85,745,330	\$92,349,217	7.70%
Revenue from Commonwealth	\$151,886,691	\$94,145,211	\$103,600,257	10.04%	\$0	\$803,196,722	\$849,958,629	5.82%
Revenue from Other Localities	\$9,528,642	\$9,768,758	\$9,999,898	2.37%	\$0	\$0	\$0	-
Miscellaneous Revenue	\$11,633,996	\$3,745,707	\$4,353,752	16.23%	\$892,103,578	\$20,026,000	\$44,944,000	124.43%
Non-Revenue Receipts	\$200,111	\$320,000	\$150,000	(53.13%)	\$142,151,788	\$170,883,479	\$157,800,899	(7.66%)
Transfers In	\$72,847,885	\$69,700,469	\$78,397,978	12.48%	\$875,020,478	\$953,039,692	\$1,034,530,999	8.55%
Total Revenues	\$1,751,074,279	\$1,815,841,265	\$1,978,688,390	8.97%	\$2,045,954,484	\$2,186,123,880	\$2,348,561,751	7.43%
Expenditures								
Salaries & Benefits	\$525,107,083	\$569,875,322	\$617,018,046	8.27%	\$0	\$0	\$0	-
Contractual Services	\$40,608,844	\$53,643,662	\$60,516,421	12.81%	\$1,698	\$0	\$0	-
Internal Services	\$50,821,614	\$57,960,130	\$68,383,354	17.98%	\$0	\$0	\$0	-
Purchase of Goods & Services	\$80,130,666	\$94,482,452	\$103,286,015	9.32%	\$1,711,693,027	\$1,894,749,590	\$2,280,073,279	20.34%
Capital Outlay	\$12,764,066	\$7,992,153	\$8,663,071	8.39%	\$0	\$0	\$0	-
Leases & Rentals	\$10,522,500	\$12,019,303	\$12,181,277	1.35%	\$0	\$0	\$0	-
Reserves & Contingencies	(\$9,978,971)	(\$10,471,572)	(\$12,375,750)	18.18%	\$0	\$0	\$0	-
Amortization	\$0	\$0	\$0	-	\$0	\$0	\$0	-
Debt Maintenance	\$32,663,982	\$35,175,546	\$31,523,935	(10.38%)	\$110,572,281	\$116,177,041	\$122,952,227	5.83%
Payments to Other Local Agencies	\$753,047	\$321,397	\$297,263	(7.51%)	\$0	\$0	\$0	-
Transfers Out	\$961,016,175	\$988,327,178	\$1,092,069,197	10.50%	\$41,925,383	\$38,411,857	\$39,509,048	2.86%
Total Expenditures	\$1,704,409,006	\$1,809,325,571	\$1,981,562,829	9.52%	\$1,864,192,389	\$2,049,338,488	\$2,442,534,554	19.19%
Net (Revenue Minus Expenditures)	\$46,665,273	\$6,515,694	(\$2,874,439)	(144.12%)	\$181,762,095	\$136,785,392	(\$93,972,803)	(168.70%)

Budget Summary

Summary of Changes from Proposed FY2026 Budget

There were several changes between the County Executive's presentation of the Proposed FY2026 Budget on February 18, 2025, and the ultimate adoption of the FY2026 Budget by the Board of County Supervisors (BOCS) on April 22, 2025.

Revenue Changes

There were several changes that were presented at budget recap by the County Executive on April 8, 2025, including:

- A reduction of the proposed real estate tax rate from \$0.920 to \$0.906 per \$100 of assessed value. The lowered \$0.906 tax rate forgoes \$14,600,000 of general revenue compared to what would have been realized if the tax rate remained at \$0.920. The adopted rate represents a \$273 or 5.59% average residential tax bill increase from the prior year.
- An increase in revenue from the Commonwealth of Virginia totaling \$2,300,000. This included \$1,600,000 in State Compensation Board funding for state supported local regional jail and constitutional officers, \$600,000 for social service staff support, and \$100,000 to cover the Election's Registrar salary and Electoral Board.
- Approximately \$300,000 in Fire Marshall position expenditures were supported by the general fund in the proposed budget, but after review, these two positions are funded by Fire Marshall development fees. As a result, this increases the resources available for the general fund.

In addition, there were several changes discussed and approved by the BOCS at budget markup on April 15, 2025, including:

- The business tangible personal property tax rate for computer equipment and peripherals was increased to the advertised rate of \$4.15 per \$100 valuation. The previous rate was \$3.70 per \$100 valuation. The revenue impact is projected to be a \$17,995,500 increase in general revenue.
- The personal property tax rate on vehicles was reduced from \$3.70 to \$3.50 per \$100 of assessed value. The revenue impact is projected to be a \$13,100,000 decrease in personal property tax revenue from vehicles.
- The food and beverage tax rate was reduced from 4% to 3%. The revenue impact is projected to be a \$5,750,000 decrease in general revenue based on an implementation date of January 1, 2026 (half-year impact in FY26).
- Revenue from interest on taxes increased \$9,000.
- The adjustments to the tax rates for computer equipment/peripheral, vehicle personal property and food and beverage, along with the increase in interest on taxes resulted in a net revenue decrease for the County and Schools totaling \$845,500. This decrease impacts both the County and School budgets based on the revenue sharing agreement.

Expenditure Changes

There were several budget additions that were presented at budget recap by the County Executive on April 8, 2025, including:

- **Social Services Children's Service Act (CSA)** – An additional \$1,020,000 of local funding and \$1,980,000 of state funding (\$3,000,000 total) was added to address budget shortfalls for mandated services for Prince William County (PWC) children who require foster care services, children with significant educational needs, and/or children who have serious behavioral, intellectual, and/or developmental challenges. This increase is over and above the initial proposed budget increase (\$2,000,000) and brings the total CSA budget increase to \$5,000,000. Of note: The \$1,000,000 increase during recap represents PWC's portion given the state reimbursement rate (66% state/ 34% local cost sharing).
- **Circuit Court Clerk Land Records Management System** – A total of \$400,000 was added to expedite the replacement of the land records management system from FY27 to FY26.
- **Noise Ordinance Enforcement** – A total of \$250,000 was added to enforce a noise ordinance presented to the Board on March 18, 2025. This funding is comprised of consultancy services and/or staff training and equipment.
- **No Wrong Door Project Manager** – A total of \$147,293 was added to convert the No Wrong Door project manager from a temporary employee to a permanent full time position (1.00).
- **Adult Detention Center (ADC) Hiring and Retention Efforts** – A total of \$1.5 million was added to assist with hiring and retention of uniformed staff at the ADC, including a \$3,000 retention bonus, increasing the hiring bonus to \$10,000, and recruitment and organizational development.

Budget Summary

- **Fire Levy Apparatus Contingency** – A total of \$4.0 million was added to provide a 25% contingency for apparatus replacements planned in FY26, due to steel and aluminum tariffs announced Spring, 2025. Any contingency not needed in FY26 will revert to fire levy fund balance at the end of FY26.

Additionally, there were several changes discussed and approved by the BOCS at budget markup on April 15, 2025, including:

- **Changes to School Transfer** – As a result of the decrease in general revenue approved by the BOCS at budget markup, the total transfer to PWC Schools decreased \$483,880 compared to budget recap. The Schools' share of general revenue through budget markup is \$991,609,044 based on the revenue sharing agreement. This is a \$40,666,779 increase over the County transfer reflected in PWCS' adopted budget which was presented to the Board on April 1, 2025.
- **Contingency Budget (Non-Departmental)** – The contingency budget was reduced \$500,000 from \$2,000,000 to \$1,500,000. The FY2026 Budget remains in compliance with the Principles of Sound Financial Management which requires a minimum budget of \$1,000,000.
- **Occoquan Trails Maintenance (Parks and Recreation)** – Recurring funding of \$349,079 for Occoquan trails maintenance (3.00 FTE) was removed from the budget.
- **Workers' Compensation (Non-Departmental)** – Recurring funding of \$300,000 for workers' compensation was removed from the budget.
- **CIP – Existing Parks Improvements** – Funding for existing park improvement projects was reduced by \$2,500,000 per year in FY27-29. There is no reduction in FY26. The resulting markup budget includes recurring funding of \$2,500,000 per year for improvements at existing parks.
- **Police Vehicle Replacements** – The proposed budget included \$2,500,000 funded by the capital reserve to replace a backlog of police vehicles overdue for replacement based on age and mileage. This funding was removed from the FY26 budget and appropriated from the capital reserve in FY25 to take advantage of current vehicle pricing before anticipated vehicle tariffs took effect in FY26 resulting in potentially higher prices.
- **Redevelopment/Assemblage Consultant Services (Economic Development)** – A total of \$250,000 in one-time funding was added to the budget for redevelopment/assemblage consultant services associated with establishing policies and procedures for assembling land parcels for economic redevelopment.
- **Williams Ordinary (Parks and Recreation)** – A total of \$130,000 in one-time funding was added to the budget for Williams Ordinary historic preservation.
- **Therapeutic Recreation Programmer (Parks and Recreation)** – A total of \$103,000 was added to the budget for a Therapeutic Recreation Programmer (1.00 FTE) in the Department of Parks and Recreation.
- **Trap, Neuter, Vaccinate, Release (TNVR) Program (Police)** – A total of \$48,000 was added to the budget for increased program costs to implement a TNVR program at the Animal Services Center to address free-roaming cat colonies.
- **Swim Lane Rentals (Parks and Recreation)** – A total of \$30,000 was added to the Parks and Recreation budget to provide swim lane rental space for local swim clubs. The budget is for increased lifeguard hours and purchasing lane lines. This budget addition is supported by fee revenue at no net cost to the County.
- **Planning Commissioner Compensation (Planning)** – A total of \$13,000 was added to the Planning Office budget to provide a 15% increase to Planning Commissioner compensation. Planning Commission member's compensation will increase from \$800/month to \$920/month. The Chair's compensation will increase from \$850/month to \$977.50/month.
- **Shift Principal Planner to Current Planning (Planning)** – A new Principal Planner position (1.00 FTE) already included in the FY2026 Budget was shifted from the Countywide Planning (formerly Long Range Planning) program to the Current Planning program to help manage rezoning and special use permit caseloads. There is no additional cost due to the position shift within the Planning Office.

Budget Summary

Five-Year Budget Plan

In 1988, the 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 FY26-FY30. The projection is based upon the economic conditions and tax rates at the time this document was prepared.

FY2026-2030 Five-Year Plan					
	FY2026	FY2027	FY2028	FY2029	FY2030
Revenue and Resources					
General Revenue	\$1,732,673,500	\$1,807,905,700	\$1,889,734,014	\$1,974,751,404	\$2,063,873,884
Less Schools Share of General Revenue	(\$991,609,044)	(\$1,034,664,432)	(\$1,081,494,776)	(\$1,130,150,228)	(\$1,181,155,024)
County Share of General Revenue	\$741,064,456	\$773,241,268	\$808,239,238	\$844,601,175	\$882,718,860
County General Revenue	\$741,064,456	\$773,241,268	\$808,239,238	\$844,601,175	\$882,718,860
Agency Revenue	\$240,345,013	\$241,865,054	\$247,545,367	\$259,257,308	\$265,684,358
County Resources	\$8,544,315	(\$1,436,646)	(\$2,357,053)	(\$2,434,822)	(\$3,648,229)
Total County Revenue and Resources Available	\$989,953,784	\$1,013,669,676	\$1,053,427,551	\$1,101,423,662	\$1,144,754,990
Expenditures					
County Operating Expenditures	\$956,862,500	\$976,524,302	\$994,373,333	\$1,015,136,145	\$1,042,126,096
County CIP Expenditures	\$33,091,285	\$36,974,594	\$58,968,718	\$86,140,722	\$101,639,730
Total County Expenditure (Operating and CIP)	\$989,953,785	\$1,013,498,896	\$1,053,342,050	\$1,101,276,867	\$1,143,765,827
Available Capacity	\$0	\$170,780	\$85,501	\$146,795	\$989,163
Total General Fund Expenditures (Including County Transfer to Schools)	\$1,981,562,829	\$2,048,163,328	\$2,134,836,826	\$2,231,427,095	\$2,324,920,850

Totals may not add due to rounding.

FY2026-2030 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 details 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 2026 (Tax Year 2025) real estate tax rate of \$0.906; a 1.4 cent reduction from the FY25 rate of \$0.920.
- Average residential tax bills are projected to increase \$273 or 5.59% in FY26.
- 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

- The business tangible personal property tax rate for computer equipment and peripherals was increased from \$3.70 to \$4.15 per \$100 valuation and the increased rate is maintained in the general revenue forecast within the plan.
- The food and beverage tax rate was reduced from 4% to 3% in FY26 and the 3% rate is maintained in the general revenue forecast within the plan.

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 merit and step (formerly year of service for sworn employees) adjustment increases in the following years: FY26-3.0%; FY27-3.0%; FY28-3.0%; FY29-3.0%; FY30-3.0%. The cost in FY26 is \$12.1 million.
- Fund market adjustments for Adult Detention Center uniformed personnel and Sheriff sworn personnel in various percentages depending upon rank totaling \$2.8 million in FY26. These adjustments are the result of two independent studies that examined County pay with other jurisdictions. These adjustments help maintain competitiveness between PWC and other Northern Virginia jurisdictions.
- Collective bargaining agreements with the International Association of Fire Fighters and PWC Police Association were ratified in January 2024. The cost of negotiated compensation changes total \$1.8 million in FY26.
- Health and dental insurance increases \$3.4 million (total for all health care providers) in FY26 with 10.0% annual increases programmed in FY26-29.
- Retiree health credit increases 1.0% in FY26 and a 5.0% increase is programmed for each year in FY27-30.
- Virginia Retirement System (VRS) contribution rate of 15.89% in FY26 is unchanged. The same rates are programmed each year for FY27-30.
- 401a Money Purchase Program is maintained at 0.50% in FY26-30.
- Police, Fire and Rescue, Sheriff and Adult Detention Center sworn supplemental pension plan is maintained at 1.44% in FY26-30.

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.

Other Programmed Items

- \$500,000 is annually programmed in FY27-30 of the Five-Year Plan to accommodate future increases in utility, fuel, and lease costs (FY27-\$500,000; FY28-\$1,000,000; FY29-\$1,500,000; FY30-\$2,000,000).
- \$1,000,000 is annually programmed in FY27-30 of the Five-Year Plan for existing technology contract escalations for licenses, leases, and subscriptions.
- Budgeted salary lapse and agency savings totaling \$22.3 million is included in the base budget of agency's operating budget and is included in each year of the adopted Five-Year Plan. Primarily, 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.

Budget Summary

Capital Improvement Program (CIP)

Over the next five years, the County's capital improvement spending will focus on a variety of essential community enhancements aimed at bolstering public safety, infrastructure, and community services. In the adopted Five-Year Plan, the FY25 expenditure spending of \$12.5 million will grow almost 600% to \$85.5 million by FY29. Below is a high-level overview of the Five-Year Plan investments in capital projects:

1. Public Safety Enhancements:

- **Facilities Upgrades:** Significant investments are planned for the renovation and expansion of public safety facilities such as the Judicial Center, new and rebuilds of Fire and Rescue Stations, and the Public Safety Training Center (PSTC). These projects will ensure that County public safety infrastructure can meet future demands.
- **Equipment and Services:** Additional funding is allocated for essential equipment at the public safety scenario-based training facility and 911 call-handling systems to enhance operational efficiency and response capabilities.

2. Building and Facility Maintenance:

- **Ongoing Maintenance:** Annual allocations are dedicated to maintaining Parks & Recreation facilities, and other County buildings. This includes annual funding to ensure these facilities remain safe, functional, and accessible to the community. Ongoing funding for maintenance prevents costly repairs and disruptions by keeping public spaces in good working order, ensuring they remain safe and usable for the community.

3. Mobility and Connectivity:

- **Roadway Improvements and Parking:** Investments in County's roadways will improve transportation infrastructure. Key projects include enhancements to intersections and the construction of new roadway sections and sidewalks to support growing needs.

4. Community Services and Infrastructure:

- **New Facilities:** New community service facilities, such as the Homeless Navigation Centers and Crisis Receiving Center, will address evolving community needs by providing essential services and recreational opportunities.
- **Future Improvements:** Funding is also set aside for future community improvements, ensuring capacity for needed development and enhancement of community amenities.

5. Property Acquisition and Development:

- **Strategic Acquisitions:** Land acquisitions, such as the McCoart Property, support public projects and community enhancements, providing the necessary space for development and expansion. The Five-Year Plan includes debt service payments to fund these acquisitions.

Five-Year Plan Summary by Year

- **FY2026:** Initial focus on facility maintenance, mobility, and the early phases of major projects.
- **FY2027:** Continued investments in parks, mobility, and the expansion of public safety facilities.
- **FY2028:** Significant spending on major projects such as the Judicial Center expansion and mobility referendum transportation projects.
- **FY2029:** Continued development of community facilities and infrastructure, with substantial investments in mobility and connectivity.
- **FY2030:** Continuation of major projects and preparation for future community improvements, reflecting the highest level of annual expenditure.

Overall, this capital improvement plan reflects the BOCS commitment to enhancing public safety, maintaining essential infrastructure, and providing valuable community services. By strategically allocating resources, the aim is to support a safer, more connected, and vibrant community for all residents.

Budget Summary

CIP Debt Service and Operating Costs

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	FY26	FY27	FY28	FY29	FY30	Total
Countywide Space	\$109,407	\$1,468,875	\$5,456,998	\$10,445,121	\$10,433,243	\$27,913,644
Devlin Road Widening	\$0	\$0	\$313,328	\$1,655,386	\$2,650,138	\$4,618,852
Ellicott Street (Occoquan Connector)	\$7,566	\$32,424	\$31,603	\$30,782	\$29,960	\$132,335
Environmental Sustainability	\$293,856	\$587,712	\$587,712	\$587,712	\$587,712	\$2,644,704
Fire & Rescue Station 2	\$0	\$0	\$0	\$0	\$0	\$0
Fire & Rescue Station 3	\$0	\$0	\$222,058	\$842,265	\$820,934	\$1,885,257
Fire & Rescue Station 27	\$2,099,477	\$5,680,739	\$6,819,054	\$6,771,990	\$6,724,926	\$28,096,186
Fire & Rescue Station 29	\$0	\$0	\$0	\$109,179	\$106,414	\$215,593
Fire & Rescue Station 30	\$0	\$0	\$731,756	\$4,635,330	\$7,655,925	\$13,023,011
Fuller Heights Park Expansion	\$13,274	\$175,693	\$794,032	\$721,919	\$707,591	\$2,412,509
Homeless Navigation Center-East	\$268,047	\$3,187,289	\$3,954,731	\$3,902,915	\$3,851,400	\$15,164,382
Homeless Navigation Center-West	\$87,750	\$370,500	\$4,361,725	\$6,352,950	\$6,344,175	\$17,517,100
Judicial Center Expansion	\$1,094,068	\$5,780,617	\$10,340,017	\$20,953,213	\$23,825,377	\$61,993,292
Landfill Phase 4 Infrastructure	\$319,988	\$1,417,500	\$1,381,500	\$1,340,625	\$1,304,875	\$5,764,488
Neabsco District Park	\$0	\$132,005	\$709,059	\$754,529	\$708,711	\$2,304,304
Neabsco Greenway	\$22,123	\$149,816	\$616,180	\$491,526	\$483,158	\$1,762,803
Occoquan Greenway	\$99,286	\$201,766	\$538,293	\$527,177	\$516,061	\$1,882,583
Old Bridge Rd-Gordon Blvd Intersection	\$0	\$291,115	\$1,247,082	\$1,215,505	\$1,183,928	\$3,937,630
Open Space and Accessibility Projects	\$372,123	\$256,815	\$326,660	\$321,871	\$317,083	\$1,594,552
PHNST-Powells Creek Crossing	\$210,172	\$210,172	\$900,733	\$877,916	\$959,384	\$3,158,377
Public Safety Training Center	\$0	\$2,112,966	\$3,971,136	\$3,901,516	\$3,831,897	\$13,817,515
Real Estate CAMA Replacement	\$0	\$770,000	\$770,000	\$770,000	\$770,000	\$3,080,000
Unallocated 2019 Mobility Bond Referendum Capacity	\$0	\$0	\$0	\$2,183,473	\$11,535,790	\$13,719,263
Total	\$4,997,137	\$22,826,004	\$44,073,657	\$69,392,900	\$85,348,682	\$226,638,380

Other County Fund Categories

The County's Five-Year Plan is focused on the General Fund, in addition to the Capital Improvement Program and Internal Service Fund (the majority of each is supported by the general revenue) spending which represents approximately 85% of all budgeted FY26 expenditures. The remaining funds, including Special Revenue, 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. In addition, the Adult Detention Center receives a transfer amount from the General Fund that represents 60% of the agency's total projected revenue. Any issues identified are addressed within individual agency budget pages as budget initiatives.

Budget Summary

Position Summary of Full-Time Equivalent Positions (FTE)						
Department/Agency	FY24 Adopted Total Positions	FY25 Adopted Total Positions	FY25 Off-Cycle Position Adjustments	FY26 Shift Position Adjustments	FY26 Add Position Adjustments	FY26 Adopted Total Positions
<u>Mobility, Economic Growth & Resiliency</u>						
Development Services	142.00	156.00	0.00	0.00	3.00	159.00
Economic Development & Tourism	20.00	30.00	0.00	0.00	1.00	31.00
Planning	35.00	34.00	0.00	0.00	2.00	36.00
Public Works	205.00	208.00	0.00	0.00	3.00	211.00
Transportation	53.00	54.00	0.00	0.00	1.00	55.00
Subtotal	455.00	482.00	0.00	0.00	10.00	492.00
<u>Government Operations, Performance & Innovation</u>						
Board of County Supervisors *	2.00	2.00	(1.00)	0.00	0.00	1.00
County Attorney	34.00	34.00	0.00	0.00	0.00	34.00
Elections	17.00	18.00	0.00	0.00	0.00	18.00
Executive Management	34.00	55.00	0.00	(20.00)	8.00	43.00
Facilities & Fleet Management	170.47	179.47	0.00	0.00	3.00	182.47
Finance	206.00	190.00	4.00	0.00	10.00	204.00
Human Resources	39.00	40.00	0.00	0.00	4.00	44.00
Human Rights	6.00	6.00	0.00	0.00	0.00	6.00
Information Technology	95.00	95.00	0.00	0.00	0.00	95.00
Management & Budget	13.00	15.00	0.00	0.00	3.00	18.00
Procurement Services	0.00	0.00	0.00	20.00	2.00	22.00
Subtotal	616.47	634.47	3.00	0.00	30.00	667.47
<u>Health, Wellbeing & Environmental Sustainability</u>						
Area Agency on Aging	34.00	35.00	0.00	0.00	3.00	38.00
Community Services	435.51	449.01	23.70	0.00	4.00	476.71
Housing & Community Development	27.00	29.00	1.00	0.00	3.00	33.00
Juvenile Court Service Unit	6.00	6.00	(6.00)	0.00	0.00	0.00
Library	207.86	207.62	0.00	(0.06)	2.00	209.56
Parks & Recreation	444.14	442.44	0.00	0.00	10.75	453.19
Public Health **	8.60	8.60	0.00	0.00	0.00	8.60
Social Services	440.23	360.33	8.50	0.00	15.00	383.83
Virginia Cooperative Extension	7.71	8.19	0.00	0.00	0.00	8.19
Youth Services	0.00	86.90	5.60	0.00	4.00	96.50
Subtotal	1,611.05	1,633.09	32.80	(0.06)	41.75	1,707.58
<u>Safe & Secure Community</u>						
Adult Detention Center	401.40	401.40	0.00	0.00	0.00	401.40
Circuit Court Clerk	55.00	55.00	0.00	0.00	2.00	57.00
Circuit Court Judges	16.00	16.00	0.00	0.00	0.00	16.00
Commonwealth's Attorney	74.00	82.00	4.00	0.00	8.00	94.00
Criminal Justice Services	50.50	52.50	0.05	0.00	2.00	54.55
Fire & Rescue	779.70	819.70	4.00	0.00	33.00	856.70
General District Court	3.00	4.00	0.00	0.00	2.00	6.00
Juvenile & Domestic Relations District Court	2.00	5.00	0.00	0.00	0.00	5.00
Police	926.20	949.20	0.00	0.00	23.00	972.20
Public Safety Communications	123.00	123.00	0.00	0.00	3.00	126.00
Sheriff	114.50	117.50	0.00	0.00	4.00	121.50
Subtotal	2,545.30	2,625.30	8.05	0.00	77.00	2,710.35
Total FTE Positions	5,227.82	5,374.86	43.85	(0.06)	158.75	5,577.40

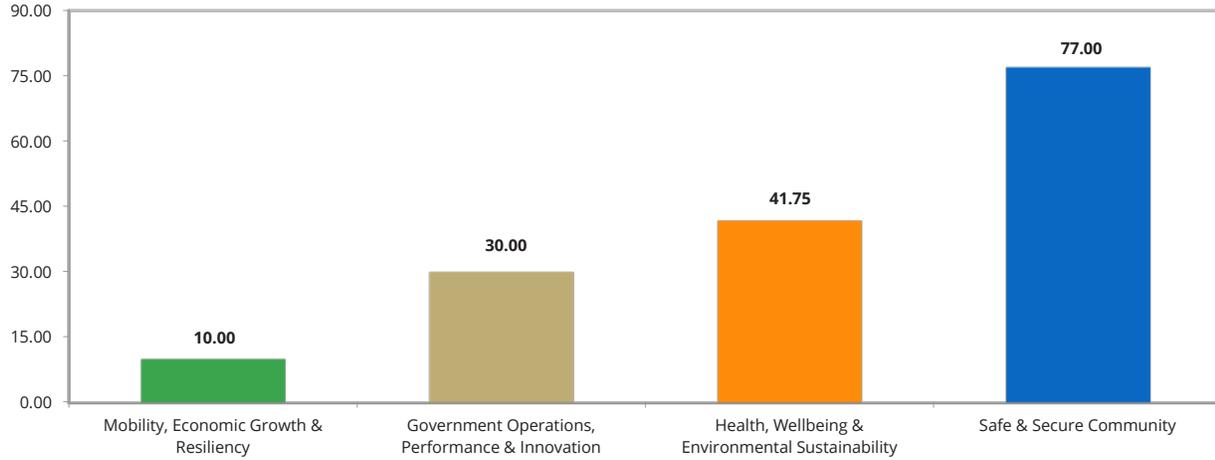
* The department does not include the Board Chair, seven supervisors, and Board aides. All those positions serve at will.

** There are five (5.0) FTEs in Public Health being reclassified to support community outreach activities in the FY26 budget.

Note, detailed information on off-cycle, shift or added positions is included within individual agency pages.

Budget Summary

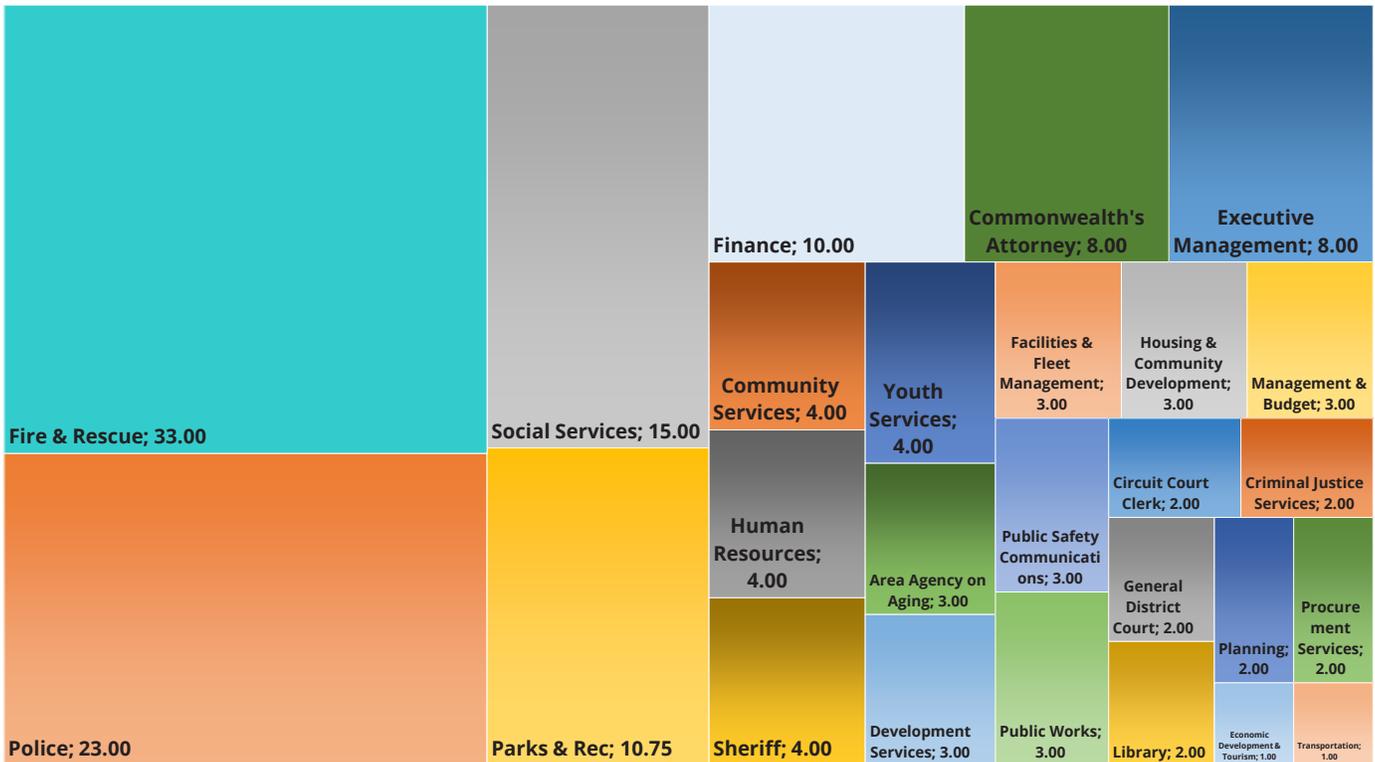
FY2025 to FY2026 Full-Time Equivalent Position Change



158.75 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.

Total Adopted FY2026 Position Change by Department



Budget Summary

Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Development Services	Fiscal Specialist	7/1/2025	1.00
Development Services	Senior Inspector	7/1/2025	1.00
Development Services	Senior Planner (Zoning Administration)	7/1/2025	1.00
Development Services Total			3.00
Economic Development & Tourism	Marketing and Promotions Manager	7/1/2025	1.00
Economic Development & Tourism Total			1.00
Planning	Principal Planner	7/1/2025	2.00
Planning Total			2.00
Public Works	Environmental Analyst	7/1/2025	1.00
Public Works	Principal Engineer	7/1/2025	1.00
Public Works	Scale House Operator	7/1/2025	1.00
Public Works Total			3.00
Transportation	Deputy Director of Department (Transportation)	7/1/2025	1.00
Transportation Total			1.00
Executive Management	Climate & Resilience Manager	7/1/2025	1.00
Executive Management	Community Violence Intervention Specialist	7/1/2025	2.00
Executive Management	Deputy Director of Communications (Executive Management)	7/1/2025	1.00
Executive Management	Greens Building Manager	7/1/2025	1.00
Executive Management	Senior Communication Analyst (Language Access)	7/1/2025	1.00
Executive Management	Senior Executive Assistant (BOCS Committees)	7/1/2025	2.00
Executive Management Total			8.00
Facilities & Fleet Management	Engineer	7/1/2025	1.00
Facilities & Fleet Management	Fiscal Analyst	7/1/2025	1.00
Facilities & Fleet Management	Principal Engineer	7/1/2025	1.00
Facilities & Fleet Management Total			3.00
Finance	Financial Regulatory Specialist	7/1/2025	4.00
Finance	Fiscal Manager	7/1/2025	1.00
Finance	Principal Fiscal Analyst	7/1/2025	2.00
Finance	Risk & Wellness Specialist	7/1/2025	1.00
Finance	Senior Business Systems Analyst	7/1/2025	2.00
Finance Total			10.00
Human Resources	Human Resources Manager	7/1/2025	1.00
Human Resources	Senior Business Systems Analyst	7/1/2025	2.00
Human Resources	Senior Education and Outreach Instructor	7/1/2025	1.00
Human Resources Total			4.00
Management & Budget	Fiscal Manager	7/1/2025	1.00
Management & Budget	Senior Fiscal Analyst	7/1/2025	2.00
Management & Budget Total			3.00
Procurement Services	Procurement Analyst	7/1/2025	1.00
Procurement Services	Procurement Manager	7/1/2025	1.00
Procurement Services Total			2.00

Budget Summary

Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Area Agency on Aging	Human Services Case Management Manager (Nutrition Manager)	7/1/2025	1.00
Area Agency on Aging	Human Services Case Worker (Supportive Specialist)	7/1/2025	1.00
Area Agency on Aging	Human Services Program Manager (NWD)	7/1/2025	1.00
Area Agency on Aging Total			3.00
Community Services	Clinical Services Case Management Manager	7/1/2025	1.00
Community Services	Clinical Services Case Worker	7/1/2025	3.00
Community Services Total			4.00
Housing & Community Development	Affordable Housing, Development Loan Underwriter	7/1/2025	1.00
Housing & Community Development	Senior Housing Program Analyst	7/1/2025	2.00
Housing & Community Development Total			3.00
Library	Librarian	7/1/2025	2.00
Library Total			2.00
Parks & Recreation	Business Service Analyst / Contract Administrator	7/1/2025	1.00
Parks & Recreation	Historic Preservation Specialist	7/1/2025	0.40
Parks & Recreation	Human Resources Analyst	7/1/2025	1.00
Parks & Recreation	Maintenance and Operations Specialist	7/1/2025	1.50
Parks & Recreation	Maintenance and Operations Worker	7/1/2025	1.50
Parks & Recreation	Principal Engineer	7/1/2025	1.00
Parks & Recreation	Recreation Assistant	7/1/2025	0.45
Parks & Recreation	Recreation Instructor - Advanced Specialty	7/1/2025	0.75
Parks & Recreation	Recreation Senior Assistant	7/1/2025	0.60
Parks & Recreation	Recreation Senior Technician	7/1/2025	0.50
Parks & Recreation	Recreational Senior Assistant	7/1/2025	0.05
Parks & Recreation	Senior Fiscal Analyst	7/1/2025	1.00
Parks & Recreation	Therapeutic Recreation Programmer	7/1/2025	1.00
Parks & Recreation Total			10.75
Social Services	Administrative Specialist	7/1/2025	2.00
Social Services	CES Information & Referral Specialist	7/1/2025	2.00
Social Services	Human Services Caseworker	7/1/2025	2.00
Social Services	Human Services Manager	7/1/2025	1.00
Social Services	Human Services Program Manager	7/1/2025	1.00
Social Services	Human Services Specialist	7/1/2025	2.00
Social Services	Senior Human Services Caseworker	7/1/2025	1.00
Social Services	Senior Human Services Specialist	7/1/2025	4.00
Social Services Total			15.00
Youth Services	Detention Specialist	7/1/2025	3.00
Youth Services	Registered Nurse	7/1/2025	1.00
Youth Services Total			4.00
Circuit Court Clerk	Deputy Court Clerk	7/1/2025	2.00
Circuit Court Clerk Total			2.00
Commonwealth's Attorney	File Clerk	7/1/2025	2.00
Commonwealth's Attorney	Paralegal	7/1/2025	2.00
Commonwealth's Attorney	Senior Assistant Attorney	7/1/2025	4.00
Commonwealth's Attorney Total			8.00

Budget Summary

Summary of New Positions Established in FY2026			
Department	Position Title	Effective Date	Total FTE Added
Criminal Justice Services	Domestic Violence Coordinator	7/1/2025	1.00
Criminal Justice Services	Investigation Team Manager	7/1/2025	1.00
Criminal Justice Services Total			2.00
Fire & Rescue	Administrative Coordinator	7/1/2025	1.00
Fire & Rescue	Fire & Rescue Battalion Chief	7/1/2025	1.00
Fire & Rescue	Fire & Rescue Captain	7/1/2025	2.00
Fire & Rescue	Fire & Rescue Lieutenant	7/1/2025	5.00
Fire & Rescue	Fire & Rescue Technician I	7/1/2025	16.00
Fire & Rescue	Fire & Rescue Technician II	7/1/2025	6.00
Fire & Rescue	Human Services Program Manager	7/1/2025	1.00
Fire & Rescue	Public Safety Resilience Behavioral Health Specialist	7/1/2025	1.00
Fire & Rescue Total			33.00
General District Court	Senior Deputy Court Clerk	7/1/2025	2.00
General District Court Total			2.00
Police	Administrative Technician (Telephone Online Reporting Unit)	7/1/2025	1.00
Police	Human Services Supervisor (Victim Advocate)	7/1/2025	1.00
Police	Master Police Officer	7/1/2025	1.00
Police	Police First Sergeant	7/1/2025	2.00
Police	Police Lieutenant	7/1/2025	1.00
Police	Police Officer	7/1/2025	15.00
Police	Police Sergeant	7/1/2025	1.00
Police	Senior Human Services Caseworker (Death Investigator)	7/1/2025	1.00
Police Total			23.00
Public Safety Communications	Public Safety Telecommunicator	7/1/2025	2.00
Public Safety Communications	Public Safety Telecommunicator (Teletype Warrant Operator)	7/1/2025	1.00
Public Safety Communications Total			3.00
Sheriff	Sheriff's Deputy	7/1/2025	4.00
Sheriff Total			4.00
Total New FTE Positions in FY26			158.75

The table above provides an overview of the new positions added in FY26 across various County agencies. Each entry includes the department name, the classification position name, the start date, and the number of Full-Time Equivalents associated with the position type. This table offers a concise summary of the newly established roles that are integral to enhancing service delivery to the community. Detailed information regarding the justification and service impact for new positions, their financial costs and impacts, and other relevant specifics can be found in the specific agency pages of this document. For example, pages 341 & 343 detail the new positions added to Fire & Rescue and page 363 shows information on new Police positions.

Budget Summary

