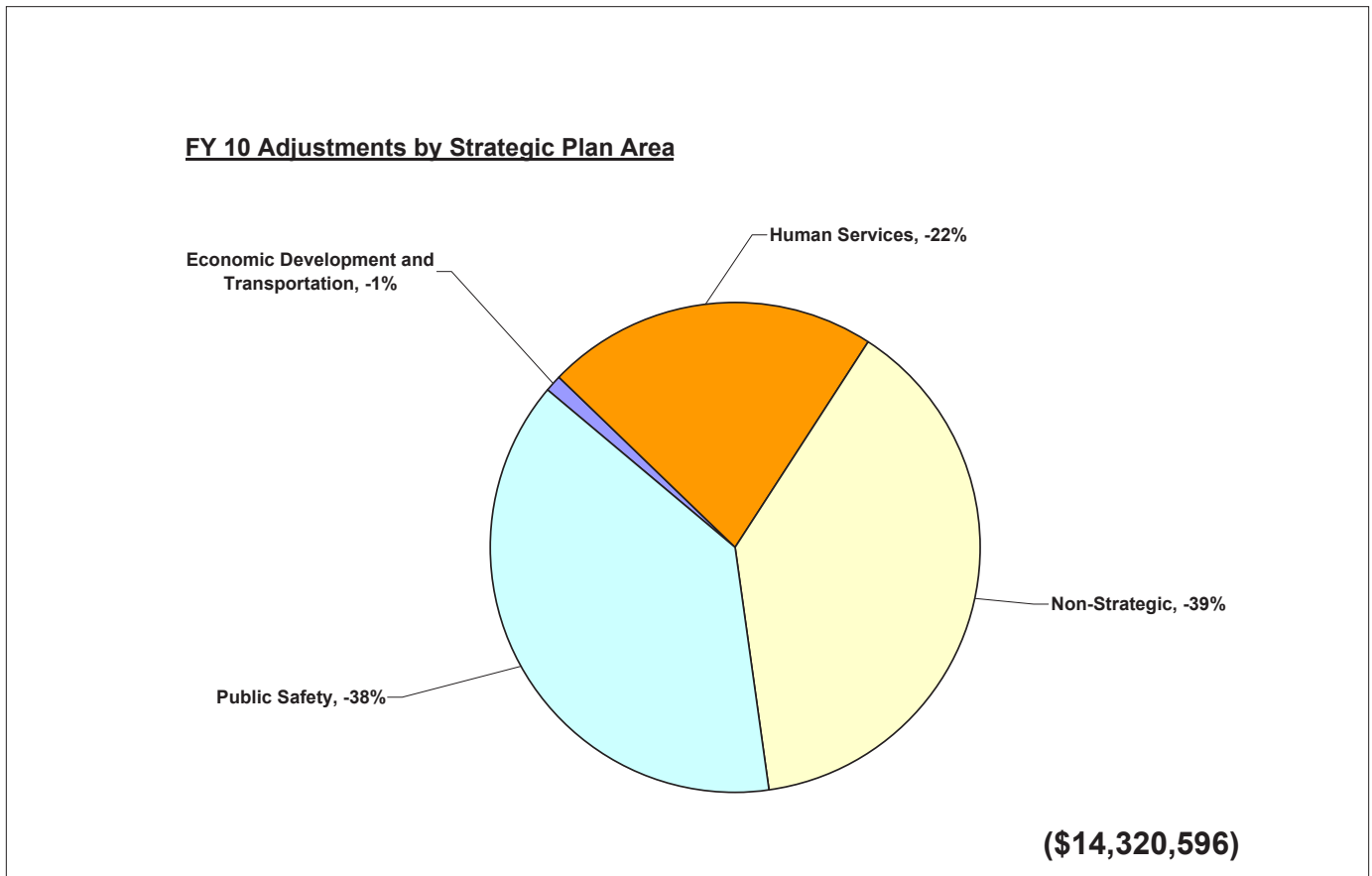


FY 2010 Fiscal Plan Adjustments

The adjustments approved in this budget honored the strategic plan continuing services that are key to the success of the County's 2012 Strategic Plan. As stated in the Transmittal Letter in the Introduction, the County will continue to focus on:

- new economic investment attraction and business retention,
- the Human Service risk matrix addressing risk to the community first, risk to the client second, and then risk to quality of life/convenience third, and
- all public safety agencies and their critical missions.

On the following pages are listings of the adjustments made by strategic goal area.



Total All Initiatives

#	Item	FY 10 GF
1	Economic Development and Transportation	-\$177,071
2	Human Services	-\$3,106,560
3	Non-Strategic	-\$5,564,256
4	Public Safety	-\$5,472,709
Total All Adjustments		-\$14,320,596

* Capital project costs are primarily associated with debt service. More information about capital projects are located in the General Debt/Capital Improvement Program.



Economic Development and Transportation Initiatives

#	Economic Development and Transportation	FY 10 GF
1	Transportation: BOCS Development Fee RIF action on Dec. 9, 2008 - General Fund Reduction	(\$73,623)
2	Economic Development: Reduction of professional fees for engineering services, plats, appraisals for Innovation Technology Park.	(\$40,000)
3	Economic Development: Reduction in both marketing service (\$21,000) and prospect development (\$4,000)	(\$25,000)
4	Economic Development: Reduces the amount of funding for advertising which targets industries and helps with their awareness of the County's advantages as a business location.	(\$15,000)
5	Economic Development: Travel/Convention/Education and Travel/Subsistence and Lodging	(\$13,448)
6	Economic Development: Reduction in contribution to the Flory Center	(\$10,000)
Total Economic Development and Transportation Adjustments		-\$177,071



Human Services Initiatives

#	Human Services	FY 10 GF
1	Department of Social Services: Eliminate Group Home for Girls	(\$878,659)
2	Department of Social Services: Eliminate Group Home for Boys	(\$742,285)
3	Virginia Cooperative Extension: Eliminate Parent Education and Executive Management and Administration	(\$468,878)
4	Aging: Funds in Non Dept- Sr. tour bus replacement fund	(\$377,084)
5	Community Services: Reduction from Dec. 17 proposal and continuation of FY 09 reduction	(\$330,769)
6	Office on Youth: Eliminate the Office on Youth Programming	(\$243,914)
7	Department of Social Services: No FY 09 State COLA in FY 09 or FY 10	(\$225,116)
8	Department of Social Services: Eliminate Two Personnel Assistant Positions in Agency Administration	(\$129,235)
9	Community Services: MR Case Management: Eliminate 2 Case Mgr positions	(\$128,575)
10	Community Services: Additional State Reduction	(\$121,944)
11	Department of Social Services: Estimated Additional State Revenue Reductions	(\$121,012)
12	Department of Social Services: Reduce Staff Development Activities and Language Stipends	(\$105,504)
13	Community Services: Community Based Youth and Family Support: Eliminate 1.5 FTE	(\$104,249)
14	Aging: Reduction of one Senior Center Manager Position	(\$99,692)
15	Department of Social Services: Eliminate Funding for State-Local Hospitalization Program	(\$94,539)
16	Department of Social Services: Eliminate One Fraud Investigator Position	(\$91,902)
17	Public Health: Eliminate State Senior Public Health Nurse Position in Other Communicable Disease Services	(\$85,380)
18	Community Services: Emergency Services: Crisis Intervention - Reduce new position funded by State for Mandatory Outpatient Treatment	(\$72,738)
19	Community Services: MR Sheltered Employment: Reduce Spin-a-Web Services	(\$72,000)
20	Department of Social Services: Eliminate Two Part-time Foster Care Social Worker II Positions	(\$71,818)
21	Community Services: Emergency Services: Information Referral: Reduce Intake position	(\$65,478)
22	Department of Social Services: Eliminate One Administrative Support Assistant II Position in Agency Administration	(\$63,309)
23	Public Health: Eliminate Public Health Participation Under County Code, Chapter 22, Refuse (Health and Safety Menaces)	(\$60,568)
24	Public Health: Eliminate One Administrative Support Position in Other Communicable Disease Services, Prenatal Care, Women's Wellness, and Sexually Transmitted Disease and AIDS Services	(\$58,801)
25	Aging: Reduction of one Administrative Support Assistant II in the central office Administrative Division	(\$50,037)
26	Public Health: Eliminate One Administrative Support Position in Sexually Transmitted Disease and AIDS Services, Prenatal Care, and Women's Wellness	(\$49,098)
27	Department of Social Services: Shift ARYFS transfer of \$48,650 to VCE from DSS for Parenting Classes	(\$48,650)
28	Public Health: Eliminate Part-time Public Health Nurse Position in Employee Health	(\$48,323)
29	Aging: Congregate Meals and Meals on Wheels service reduction	(\$42,090)
30	Department of Social Services: Eliminate Construction Training Opportunities Program (CTOP) Service Contribution	(\$37,072)
31	Public Health: Eliminate Environmental Health Education and Prevention Activity	(\$33,228)
32	Public Health: Eliminate One State Administrative Support Position in Leadership and Management Oversight / Emergency Preparedness	(\$32,677)
33	Public Health: Decrease Service Contributions to Washington Ear, Healthlink, Pharmacy Central, and Prince William Speech and Hearing Center by 15 Percent	(\$31,701)
34	Public Health: Eliminate Healthy Families / Early Head Start Activity	(\$28,974)
35	Public Health: Eliminate State Environmental Health Position in Inspection Services	(\$28,942)
36	Department of Social Services: Eliminate General Relief Program for Indigent Burials	(\$26,000)



Human Services Initiatives Continued

#	Human Services	FY 10 GF
37	Public Health: Reduce Administrative Support Position From Full-time to Part-Time in Septic Tank Pump-Out Subactivity	(\$22,101)
38	Community Services: New Horizons Prevention: Reduction of Office Supplies	(\$17,389)
39	Public Health: Decrease Service Contributions to Pediatric Primary Care Project and Western County Primary Health Care Van by 15 Percent	(\$8,198)
40	Department of Social Services: State Department of Rehabilitative Services (DRS) Reallocation of Funding Used to Support Administrative Functions of Disabilities Services Boards to the DRS Vocational Rehabilitation Program	(\$7,750)
41	Aging: Eliminate water service at agency office and reduce the funding for travel in the following divisions	(\$6,639)
42	Department of Social Services: Eliminate Social Services Funding for Virginia Cooperative Extension (VCE) Parenting Classes for Child Welfare Clients	(\$6,000)
43	Public Health: Decrease Contribution to Northern Virginia Health Systems Agency by 15 Percent	(\$5,085)
44	Community Services: CMPT Mentoring services reduction	(\$5,000)
45	Department of Social Services: Eliminate Remainder of Electronic Monitoring Costs Per DSS Intent	(\$3,914)
46	Aging: Reconcile to an off-cycle BOCS approve budget adjustment shifting FTEs	(\$3,752)
47	Aging: Shift transportation services completely to the Senior Center and Adult Day Care.	(\$3,500)
48	Public Health: Eliminate Septic Tank Contractor Licensing	(\$3,041)
49	Public Health: No FY 09 State COLA in FY 09 or FY 10 - Eliminate One Office Services Support Position From Chronic Disease Services and One Part-time Dentist Position From Dental Care and Increase County Salary Supplements for State Positions	\$7,867
50	Office on Youth: Shifting SAC to DSS for program oversight. Includes \$7,920 in additional expenditure requests.	\$7,920
51	Public Health: Restore West End WIC Clinic - Human Services Block 1	\$8,400
52	Public Health: Restore Reduction to Pharmacy Central Service Contribution	\$13,102
53	Aging: Transportation Services Shift generates less than expected savings by \$15,596	\$15,596
54	Public Health: Free Clinic - New service contribution	\$20,000
55	Department of Social Services: General Relief Indigent Burial	\$26,000
56	Virginia Cooperative Extension: Restore Nutrition Education (Agent)	\$28,956
57	Aging: Transportation For Voucher System	\$30,000
58	Department of Social Services: Parent Education - Promoting Safe and Stable Families Funding - Operating transfer from ARYFS	\$48,650
59	Department of Social Services: Reconstitution of Human Services Group Homeless Services Position	\$49,197
60	Community Services: Restore ARC Spin-a-Web services, VOSAC and Family Services Programs	\$55,000
61	Virginia Cooperative Extension: Eliminate County Contribution to Nutrition Education and Restore 1.00 FTE State 4-H Program Manager Position and 0.75 FTE State 4-H Educator Position	\$59,166
62	Department of Social Services: Restore One Administrative Support Position - Human Services Block 1	\$69,926
63	Department of Social Services: Restore Additional State Revenue Reduction	\$121,012
64	Department of Social Services: Add Two Eligibility Workers - Human Services Block 1	\$122,873
65	Department of Social Services: Reconstitution of Human Services Group Add Two Eligibility Workers	\$122,873
66	Department of Social Services: Add Two CPS Workers - Human Services Block 1	\$132,584
67	Community Services: Restore 3.0 FTE Outpatient Mental Health Therapist II positions and Restore SA Adult Outpatient reductions	\$138,482
68	Department of Social Services: Birmingham Green Subsidy Increase	\$155,183
69	Department of Social Services: TANF Employment Services Grant	\$184,000
70	Virginia Cooperative Extension: Reconstitution of Human Services Group Modified Parent Education Program	\$215,946
71	Community Services: Reconciliation from BOCS Meeting 11/18/08	\$623,317
Total Human Services Adjustments		-\$3,106,560



Public Safety Initiatives

#	Public Safety	FY 10 GF
1	Adult Detention Center: Reduction in Funding for Placing Inmates at Other Local and Regional Jails and Associated Federal per Diem Revenue	(\$2,329,128)
2	Fire and Rescue: Fire Marshal's Office Reorganization, Community Relations Reorganization, and Operating Cost Reductions	(\$442,258)
3	Police: FY 10 State General Assembly cut to localities reduction:	(\$332,398)
4	Fire and Rescue: Reduce ALS Supplemental Pay to Historic Spending Level	(\$250,000)
5	Public Safety Communications: Reduction in telephone expenses	(\$200,000)
6	Police: Reduction in the transfer to MDC replacement	(\$185,000)
7	Adult Detention Center: Increases in Work Release and Electronic Incarceration Average Daily Population and Per Diems	(\$171,374)
8	Police: Reduction of 4 vacant positions in Parking Enforcement, Crime Prevention, and Animal Control along with operating expenses	(\$158,586)
9	Police: Removal of Signing Bonus (\$3,000) per new hire	(\$150,000)
10	Police: Reduction in wearing apparel - deferring purchases from FY10 and will rely on current inventory until FY11.	(\$124,200)
11	Sheriff: Elimination of 2 Sworn vacancies, Positions are currently vacant	(\$121,760)
12	Adult Detention Center: Peumansend Creek Regional Jail 10% reduction in the amount paid for housing inmates	(\$114,736)
13	Fire and Rescue: Eliminate LODD Overtime Pay and Temporary Salaries	(\$107,650)
14	Fire and Rescue: Eliminate Emergency Management Grants Coordinator	(\$90,521)
15	Fire and Rescue: Consolidate Geographic Information Services (GIS) with Police	(\$78,949)
16	Fire and Rescue: Eliminate Management Services Administrative Support Coordinator I Position Supported By Fire Levy	(\$68,303)
17	Juvenile Court Services Unit: Contract Out Restorative Justice Services	(\$60,990)
18	Fire and Rescue: Eliminate LODD Administrative Support Position	(\$51,584)
19	Fire and Rescue: Eliminate Signing Bonuses	(\$50,000)
20	Fire and Rescue: Reduce Contractual Expenditures for Promotional Examination Process - Pilot in-house	(\$50,000)
21	Fire and Rescue: Reduce Contractual Expenditures for Training Services	(\$50,000)
22	Fire and Rescue: Reduce Operating Supplies for Production of Promotion, Protocol, and Procedure Manuals	(\$50,000)
23	Juvenile Court Services Unit: Elimination of Remainder of Voluntary Action Center (VAC) Service Contribution	(\$43,111)
24	Fire and Rescue: Eliminate Administrative Support Assistant II Position in Management Services	(\$42,329)
25	Fire and Rescue: Eliminate Non-recurrent Operating Transfer of County Tax Support to the Fire Levy Fund for the Purchase of a Training Pumper	(\$42,000)
26	Fire and Rescue: Correction of Fire and Rescue Association (Office of the Chief) Expenditure Budget Error From FY 09 - Reduction in Miscellaneous and Undistributed	(\$41,000)



Public Safety Initiatives Continued

#	Public Safety	FY 10 GF
27	Fire and Rescue: Eliminate Administrative Support Assistant II Position in Management Services	(\$35,126)
28	Juvenile Court Services Unit: Contract Out Dispute Resolution Services	(\$32,772)
29	Fire and Rescue: Reduce Office Supplies in Management Services	(\$25,000)
30	Criminal Justice Services: Reduction of Pre-trial and Substance Abuse Groups	(\$21,015)
31	Criminal Justice Services: State Reduction	(\$15,871)
32	Juvenile Court Services Unit: Shift Part of Voluntary Action Center (VAC) Service Contribution to Office of Criminal Justice Services (OCJS) to Support VAC Supervision of Community Service Placements	(\$15,869)
33	Fire and Rescue: Reduce Contractual Expenditures for Training Services	(\$7,600)
34	Fire and Rescue: Reduce Food Provided at Fire and Rescue Association (FRA) Executive Committee and Board of Directors Meetings	(\$5,000)
35	Fire and Rescue: Eliminate Citizen Fire/EMS Academy	(\$3,800)
36	Juvenile Court Services Unit: Reduce Office Supplies for Intensive Supervision Services	(\$2,000)
37	Criminal Justice Services: Elimination Office operating supplies (water)	(\$500)
38	Fire and Rescue: After Hours Inspections (New Fire Marshal's Office Fee-Supported)	\$12,852
39	Criminal Justice Services: Shift of \$15,869 for VAC contribution received from JCSU	\$15,869
40	Criminal Justice Services: Local Offender Program	\$26,000
41	Criminal Justice Services: Voluntary Action Center- Restore funding	\$43,000
Total Public Safety Adjustments		-\$5,472,709



Capital Improvement Program

The FY 2010–2015 Capital Improvement Program was adopted by the Board on April 28, 2009. Adequate debt service expenditures have been included in the adopted budget to allow continuation of all currently approved capital projects. A summary of these currently approved projects is included in the General Debt/Capital Improvement Program section of this book.

Debt Service

The total outstanding debt of the County on June 30, 2009 will be \$993,886,611. The major categories are as follows:

General County Outstanding Debt	\$440,377,279
Prince William County Schools Outstanding Debt	\$535,564,332
Solid Waste Funds Outstanding Debt	\$7,945,000

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 10, the total debt service required by funding source is as follows:

General Fund	\$45,078,784
Prince William County Schools (includes Literary Fund)	\$61,106,724
Transportation Fund	\$1,388,700
Rent from American Type Culture Collection	\$636,375
Solid Waste Fund	\$1,945,556
Volunteer Fire and Rescue Fund	\$2,576,607
Total	\$112,732,746



General Fund Revenue & Resource Summary

Title	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change FY 09 / FY 10 Adopted	% Change FY 09 / FY 10 Adopted
General Revenues:				
All Real Estate Taxes:				
Real Estate - Current Year	\$501,873,000	\$468,453,000	(\$33,420,000)	-6.66%
Real Estate Tax Refunds	(\$9,536,000)	(\$8,529,000)	\$1,007,000	-10.56%
Tax Deferrals	(\$2,125,000)	(\$4,000,000)	(\$1,875,000)	88.24%
Land Redemption	\$324,000	\$319,000	(\$5,000)	-1.54%
Real Estate Taxes- Public Service	\$14,193,000	\$17,123,000	\$2,930,000	20.64%
Real Estate Penalties- Current Year	\$1,895,000	\$1,771,000	(\$124,000)	-6.54%
Total All Real Estate Taxes	\$506,624,000	\$475,137,000	(\$31,487,000)	-6.22%
All Personal Property Taxes:				
Personal Property	\$126,390,000	\$119,725,000	(\$6,665,000)	-5.27%
Personal Property - Prior Year	\$75,000	\$75,000	\$0	0.00%
Personal Property Tax Deferrals	(\$1,050,000)	(\$1,050,000)	\$0	0.00%
Personal Property Penalty-Current Year	\$1,240,000	\$1,160,000	(\$80,000)	-6.45%
Total All Personal Property Taxes	\$126,655,000	\$119,910,000	(\$6,745,000)	-5.33%
Interest On Taxes:				
Interest On All Taxes	\$1,423,000	\$1,332,000	(\$91,000)	-6.39%
Total Interest On Taxes	\$1,423,000	\$1,332,000	(\$91,000)	-6.39%
Total General Property Taxes	\$634,702,000	\$596,379,000	(\$38,323,000)	-6.04%
Other Local Taxes:				
Local Sales Tax	\$46,020,000	\$43,430,000	(\$2,590,000)	-5.63%
Sales Tax On Daily Rental	\$156,000	\$164,000	\$8,000	5.13%
Consumer's Utility Tax	\$12,740,000	\$12,700,000	(\$40,000)	-0.31%
Telecommunications Sales & Use Tax	\$20,800,000	\$20,000,000	(\$800,000)	-3.85%
Bank Stock Tax	\$1,067,000	\$640,000	(\$427,000)	-40.02%
BPOL Taxes- Local Businesses	\$19,890,000	\$19,150,000	(\$740,000)	-3.72%
BPOL Taxes- Public Service	\$1,246,000	\$1,150,000	(\$96,000)	-7.70%
Motor Vehicles-Regular	\$6,740,000	\$6,870,000	\$130,000	1.93%
Recordation Taxes*	\$7,360,000	\$9,210,000	\$1,850,000	25.14%
Additional Taxes On Deeds	\$2,123,000	\$3,720,000	\$1,597,000	75.22%
Transient Occupancy Tax	\$1,465,000	\$1,350,000	(\$115,000)	-7.85%
Total Other Local Taxes	\$119,607,000	\$118,384,000	(\$1,223,000)	-1.02%
Total Local Tax Sources	\$754,309,000	\$714,763,000	(\$39,546,000)	-5.24%
Additional Revenue Sources:				
Revenue From Money & Property	\$16,240,000	\$12,035,000	(\$4,205,000)	-25.89%
Misc Revenue	\$9,000	\$8,700	(\$300)	-3.33%
State Revenue	\$931,000	\$934,000	\$3,000	0.32%
Federal Revenue	\$90,000	\$119,000	\$29,000	32.22%
Total Additional Revenue Sources	\$17,270,000	\$13,096,700	(\$4,173,300)	-24.17%
Total General Revenues	\$771,579,000	\$727,859,700	(\$43,719,300)	-5.67%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change FY 09 / FY 10 Adopted	% Change FY 09 / FY 10 Adopted
<u>Agency Revenue:</u>				
Area Agency on Aging	\$1,501,454	\$1,120,132	(\$381,322)	-25.40%
At Risk Youth	\$5,504,244	\$5,317,823	(\$186,421)	-3.39%
Clerk of the Court	\$4,286,035	\$4,302,781	\$16,746	0.39%
Commonwealth's Attorney	\$1,875,537	\$1,839,274	(\$36,263)	-1.93%
Community Services	\$14,646,576	\$15,139,067	\$492,491	3.36%
Cooperative Extension Service	\$400,373	\$517,727	\$117,354	29.31%
County Attorney	\$245,186	\$245,186	\$0	0.00%
Criminal Justice Services	\$1,149,605	\$1,175,355	\$25,750	2.24%
Economic Development	\$14,130	\$14,130	\$0	0.00%
Finance	\$1,559,453	\$1,660,722	\$101,269	6.49%
Fire and Rescue	\$2,570,823	\$2,226,739	(\$344,084)	-13.38%
General Debt	\$3,559,899	\$3,477,208	(\$82,691)	-2.32%
General District Court	\$1,892,930	\$1,892,930	\$0	0.00%
Human Rights Office	\$61,000	\$64,580	\$3,580	5.87%
Juv and Domestic Rel Court	\$60,313	\$60,313	\$0	0.00%
Juvenile Court Service Unit	\$138,660	\$138,660	\$0	0.00%
Law Library	\$110,806	\$110,806	\$0	0.00%
Library	\$3,137,758	\$3,133,955	(\$3,803)	-0.12%
Office of Executive Management	\$130,130	\$0	(\$130,130)	-100.00%
Office of Information Technology	\$226,331	\$226,331	\$0	0.00%
Office on Youth	\$464,780	\$0	(\$464,780)	-100.00%
Planning	\$99,013	\$93,095	(\$5,918)	-5.98%
Police	\$11,697,766	\$10,946,534	(\$751,232)	-6.42%
Public Health	\$267,786	\$287,343	\$19,557	7.30%
Public Safety Communications	\$2,023,252	\$2,023,252	\$0	0.00%
Public Works	\$2,011,247	\$1,969,187	(\$42,060)	-2.09%
Registrar	\$114,324	\$109,641	(\$4,683)	-4.10%
Sheriff	\$3,006,144	\$3,007,076	\$932	0.03%
Social Services	\$25,529,617	\$24,270,775	(\$1,258,842)	-4.93%
Unclassified Non-Departmental	\$16,016,147	\$9,922,351	(\$6,093,796)	-38.05%
Total Agency Revenue	\$104,301,319	\$95,292,973	(\$9,008,346)	-8.64%
Total General Fund Revenue	\$875,880,319	\$823,152,673	(\$52,727,646)	-6.02%
<u>County Resources:</u>				
<u>Budgeted County Resources:</u>				
Capital Reserve / CIP / One Time	\$2,136,413	\$4,800,000	\$2,663,587	124.68%
Indirect Cost Transfers:				
From Solid Waste	\$877,543	\$810,192	(\$67,351)	-7.67%
From Stormwater Management	\$944,980	\$929,396	(\$15,584)	-1.65%
From Transportation Dept.	\$349,453	\$429,532	\$80,079	22.92%
From Development Services	\$942,461	\$1,447,543	\$505,082	53.59%
From Planning-Site Development	\$0	\$0	\$0	---
Special Taxing District Debt Support	\$2,530,000	\$2,665,000	\$135,000	5.34%
Total Budgeted County Resources	\$7,780,850	\$11,081,663	\$3,300,813	42.42%
Total Budgeted Revenue & Resources	\$883,661,169	\$834,234,336	(\$49,426,833)	-5.59%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change FY 09 / FY 10 Adopted	% Change FY 09 / FY 10 Adopted
<u>Other County Resources:</u>				
General Turnback	\$7,885,471	\$7,553,445	(\$332,026)	-4.21%
Recordation Tax Revenue Designated For Transportation Projects- Contribution To Reserve*	(\$5,440,000)	(\$6,810,000)	(\$1,370,000)	25.18%
Recordation Tax Revenue Designated For Transportation Projects- Use Of Information Technology Improvement	\$6,008,240	\$6,810,000	\$801,760	13.34%
Plan Support from Year End Turnback	\$5,500,000	\$5,500,000	\$0	0.00%
Public Safety Technology Replacement Fund - Contribution To Prior Yr. Dev. Fee Funds Available to Support Building Development	(\$360,000)	(\$360,000)	\$0	0.00%
Indirect Cost Expense	\$500,000	\$0	(\$500,000)	-100.00%
Revenue Stabilization Reserve- (Contribution To)	\$0	(\$4,866,906)	(\$4,866,906)	---
Revenue Stabilization Reserve- Use Of	\$0	\$4,600,000	\$4,600,000	---
Retiree Health Insurance/VRS Reserve- Use for Retiree Health support	\$289,000	\$0	(\$289,000)	-100.00%
Reserve Funds for Police COPS Grant	\$0	(\$1,800,000)	(\$1,800,000)	---
Reserve Funds for 800 Mhz Radio System Replacement	(\$4,500,000)	\$0	\$4,500,000	-100.00%
Employee Benefits Reserve- (Contribution To) / Use Of	\$419,079	\$419,079	\$0	0.00%
School Age Care Sub Fund Balance - (Contribution To) / Use Of	(\$80,677)	(\$9,048)	\$71,629	-88.78%
Use of Sub Fund Balance- Commonwealth's Attorney	\$11,661	\$0	(\$11,661)	-100.00%
Use of Sub Fund Balance- Area Agency on Aging	\$30,000	\$0	(\$30,000)	-100.00%
Total Other County Resources	\$10,262,774	\$11,036,570	\$773,796	7.54%
Total County Resources	\$18,043,624	\$22,118,233	\$4,074,609	22.58%
Total Revenue & Resources	\$893,923,943	\$845,270,906	(\$48,653,037)	-5.44%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 09 Adopted Budget	FY 10 Adopted Budget	Dollar Change FY 09 / FY 10 Adopted	% Change FY 09 / FY 10 Adopted
Calculation Of County & Schools Split Of Revenue & Resources:				
Revenues & Resources Which Are Split Between County & Schools:				
Total General Revenues	\$771,579,000	\$727,859,700	(\$43,719,300)	-5.67%
Less Recordation Tax Revenue*	(\$7,360,000)	(\$9,210,000)	(\$1,850,000)	25.14%
Total Split Between County & Schools	\$764,219,000	\$718,649,700	(\$45,569,300)	-5.96%
General Fund Total Transferred To Schools (56.75%)	\$433,694,283	\$407,833,705	(\$25,860,578)	-5.96%
County Share Of Split Between County & Schools (43.25%)	\$330,524,718	\$310,815,995	(\$19,708,722)	-5.96%
Other County Resources (Not Split):				
-Agency Revenue	\$104,301,319	\$95,292,973	(\$9,008,346)	-8.64%
-Budgeted County Resources	\$7,780,850	\$11,081,663	\$3,300,813	42.42%
-Other County Resources	\$10,262,774	\$11,036,570	\$773,796	7.54%
-Recordation Tax Revenue*	\$7,360,000	\$9,210,000	\$1,850,000	25.14%
County Share Of General Fund Total	\$460,229,661	\$437,437,201	(\$22,792,459)	-4.95%
Total County and Transfer To Schools	\$893,923,943	\$845,270,906	(\$48,653,037)	-5.44%

Notes:

* Starting in FY 06 Recordation Tax Revenue is excluded from the funds split between the County & Schools. The part designated for Transportation Projects is indicated under Other County Resources.



Five-Year Budget Plan

In 1988, the Board of County Supervisors adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the Board five year revenue and expenditure projections during the annual budget process. This projection process helps the Board gauge the multi-year impacts of fiscal decisions, and weigh the corresponding implications of tax rates and other revenue sources. For FY 10 the five-year budget plan shown below gives a picture of the General Fund requirements from FY 10 to FY 14.

General Fund Resource and Expenditure Projection

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Revenue and Resources:					
General Revenue	\$727,859,700	\$757,699,700	\$798,957,200	\$852,815,700	\$912,074,700
Agency Revenue	\$95,292,973	\$89,335,051	\$89,283,197	\$89,210,098	\$89,014,311
County Resources	\$22,118,233	\$29,371,382	\$22,117,930	\$19,846,232	\$20,024,199
Total Revenue & Resources Available	\$845,270,906	\$876,406,133	\$910,358,327	\$961,872,030	\$1,021,113,210
Expenditures:					
County Government	\$437,437,201	\$449,393,603	\$459,947,986	\$476,231,853	\$499,163,000
Transfer To Schools	\$407,833,705	\$424,506,856	\$447,920,486	\$478,320,610	\$511,779,842
Total Expenditures	\$845,270,906	\$873,900,459	\$907,868,472	\$954,552,463	\$1,010,942,842
Total Revenue & Resource Balance	\$0	\$2,505,674	\$2,489,855	\$7,319,567	\$10,170,368

This forecast will shape fiscal decisions over these five years. The projection is based upon the economic conditions and tax rates at the time this document was prepared.

The multi-year projections used to develop this five-year forecast have two distinct parts which are independently developed.

Revenue Projections

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

Agency revenues are projected by the Office of Executive Management, in conjunction with the involved agencies. Assumptions about State revenues and about local economic conditions are factored into the five year 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 and the Revenue Summary section.

Expenditure Projections

Expenditure projections begin while the proposed fiscal plan 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.



Five-Year Budget (continued)

Prince William County's Office of Executive Management uses a computer based spreadsheet program to facilitate the preparation of expenditure projections. The program can be customized to make individual agency projections, and is updated from individual data projection modules which produce projections in the following areas:

1. General fund support for capital projects
2. Capital improvements operating costs
3. General debt (capital improvements projects)
4. Pay For Performance adjustments
5. Pay plan market adjustments
6. Benefit adjustments
7. Self insurance
8. Five Year costs of FY 10 budget initiatives.

Many factors play a role in the expenditure projections for Prince William County. Some of the key assumptions underlying the expenditure projections are as follows:

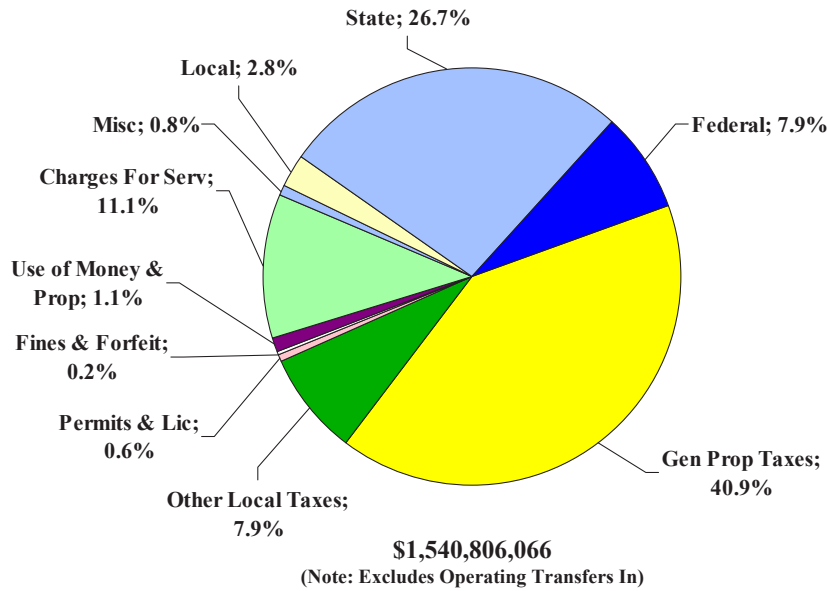
- Funds pay for performance in the following years
FY 10-0.0%, FY 11-3.0%, FY 12-3.0%, FY 13-3.0%, FY 14-3.0%
- Funds the following pay plan market adjustments;
FY 10-0.0%, FY 11-0.0%, FY 12-0.0%, FY 13-0.0%, FY 14-2.0%
- Adds 58 Police positions from FY 11-14, zero are added in FY 10
- Adds 100 Fire and Rescue positions from FY 11-14, zero are added in FY 10
- Funds annual increase in FY 11-14 for fuel and utilities, zero is added in FY 10
- Funds the adopted Capital Improvement Program



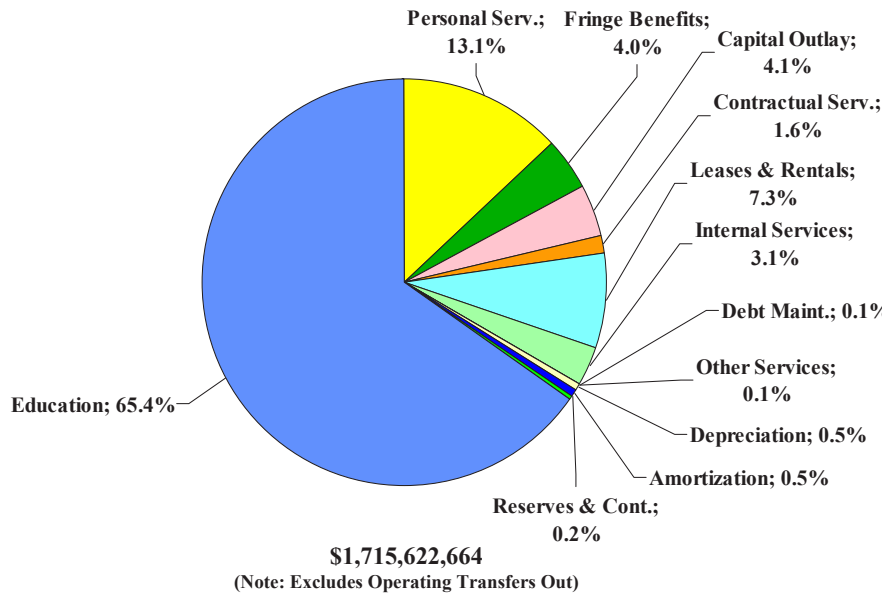
Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all County-wide funds. 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.

FY 10 Total County Revenue Sources



FY 10 Total County Budget By Category of Expenditure



Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2010 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 10 Adopted
	General Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Internal Service Fund		
Proj Fund Bal/Net Assets, Beginning:							
Undesignated Fund Bal/Net Assets	\$52,830,226	(\$121,405,000)	\$59,214,049	\$29,480,659	\$32,683,022	\$3,815,000	\$56,617,956
Fund Balance Reserve:							
Encumbrances	\$7,331,000	\$122,415,831	\$21,520,713	\$0	\$0	\$0	\$151,267,544
Designated For Future Years	\$53,838,000	\$1,500,000	\$41,746,370	\$0	\$0	\$0	\$97,084,370
Other Fund Balances	\$7,529,000	\$150,552,368	\$11,246,934	\$54,824,000	\$4,257,000	\$0	\$228,409,302
Total Fund Balances	\$121,528,226	\$153,063,199	\$133,728,066	\$84,304,659	\$36,940,022	\$3,815,000	\$533,379,172
Projected Revenues:							
General Property Taxes	\$597,073,512	\$0	\$33,573,375	\$0	\$0	\$0	\$630,646,887
Other Local Taxes	\$121,909,000	\$0	\$0	\$0	\$0	\$0	\$121,909,000
Permits, Priv. Fees and Reg Lic	\$1,358,288	\$0	\$8,499,464	\$8,000	\$0	\$0	\$9,865,752
Fines & Forfeitures	\$2,511,271	\$0	\$0	\$0	\$0	\$0	\$2,511,271
Rev From Use of Money & Prop	\$12,895,443	\$0	\$1,458,990	\$1,336,000	\$1,450,000	\$0	\$17,140,433
Charges for Services	\$7,852,225	\$0	\$33,074,342	\$15,284,000	\$115,130,098	\$0	\$171,340,665
Miscellaneous	\$6,429,053	\$3,975,000	\$1,277,300	\$85,000	\$102,000	\$0	\$11,868,353
Rev From Other Localities	\$7,479,830	\$0	\$4,501,802	\$0	\$0	\$30,563,043	\$42,544,675
Rev From the Commonwealth of Va	\$41,011,622	\$0	\$370,601,464	\$0	\$0	\$0	\$411,613,086
Rev from the Federal Gov	\$18,738,478	\$4,500,000	\$98,127,466	\$0	\$0	\$0	\$121,365,944
Total Revenues	\$817,258,722	\$8,475,000	\$551,114,203	\$16,713,000	\$116,682,098	\$30,563,043	\$1,540,806,066
Budgeted Expenditures:							
Personal Services	\$182,269,608	\$0	\$34,036,021	\$2,991,091	\$6,644,052	\$0	\$225,940,772
Fringe Benefits	\$54,639,430	\$0	\$10,639,087	\$945,894	\$3,022,268	\$0	\$69,246,679
Contractual Services	\$21,257,484	\$25,433,260	\$9,847,214	\$2,908,892	\$11,371,005	\$0	\$70,817,855
Internal Services	\$23,770,062	\$0	\$3,019,903	\$833,531	\$251,601	\$0	\$27,875,097
Other Services	\$45,608,724	(\$6,546,262)	\$38,967,855	\$2,441,315	\$44,729,785	\$0	\$125,201,417
Debt Maintenance	\$50,040,647	\$0	\$1,957,869	\$2,180,594	\$0	\$0	\$54,179,110
Depreciation	\$0	\$0	\$0	\$1,072,000	\$0	\$0	\$1,072,000
Amortization	\$0	\$0	\$0	\$1,974,475	\$0	\$0	\$1,974,475
Capital Outlay	\$2,963,468	\$1,364,304	\$3,959,204	\$350,000	\$734,278	\$0	\$9,371,254
Leases & Rentals	\$7,233,486	\$0	\$414,269	\$61,944	\$74,362	\$0	7784061
Reserves & Contingencies	(\$4,295,542)	\$0	\$1,110,591	\$0	\$0	\$0	(\$3,184,951)
Education	\$0	\$151,730,000	\$874,450,726	\$0	\$68,601,126	\$30,563,043	\$1,125,344,895
Total Expenditures	\$383,487,367	\$171,981,302	\$978,402,739	\$15,759,736	\$135,428,477	\$30,563,043	\$1,715,622,664
Excess (Deficiency) Of Revenues Over Expenditures	\$433,771,355	(\$163,506,302)	(\$427,288,536)	\$953,264	(\$18,746,379)	\$0	(\$174,816,598)
Other Financing Sources (Uses):							
Operating Transfers In	\$16,975,614	\$17,607,302	\$433,143,793	\$16,148,847	\$4,802,378	\$0	\$488,677,934
Operating Transfers Out	(\$461,783,539)	(\$5,800,000)	(\$20,284,203)	(\$810,192)	\$0	\$0	(\$488,677,934)
Proceeds From Loans And Bonds	\$0	\$100,219,500	\$0	\$66,000	\$0	\$0	\$100,285,500
Total Other Financing Sources (Uses)	(\$444,807,925)	\$112,026,802	\$412,859,590	\$15,404,655	\$4,802,378	\$0	\$100,285,500
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$11,036,570)	(\$51,479,500)	(\$14,428,946)	\$16,357,919	(\$13,944,001)	\$0	(\$74,531,098)
Projected Total Fund Balance, Ending	\$110,491,656	\$101,583,699	\$119,299,120	\$100,662,578	\$22,996,021	\$3,815,000	\$458,848,074

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

1. The Capital Projects Fund balance is projected to decline by 33.6% because the County has accumulated reserves from prior year capital project debt issuances which will be used in FY 10 to construct those projects for which the debt was issued. This results in a draw down of the fund balance.
2. The Special Revenue Fund balance is projected to decrease by 10.8%. Primarily Schools fund balance, created in prior years, will be used to support the expenditure budget.
3. The Internal Service Fund balance is projected to decrease by 37.7%. This is due to the Self Insurance expenditure budget including funding for the Maximum Exposure which could occur if a large claim is required to be expended.



All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses for Prior Year Actual (FY 08), The Current Year Budget (FY 09) and the Adopted Budget Year (FY 10)

	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	% Change FY 09 To FY 10
Fund Bal/Net Assets, Beginning:				
Undesignated Fund Bal/Net Assets	\$207,117,000	\$320,057,090	\$56,617,956	-82.31%
Fund Balance Reserve:				
Encumbrances	\$207,862,000	\$207,862,000	\$151,267,544	-27.23%
Designated For Future Years	\$90,972,000	\$90,972,000	\$97,084,370	6.72%
Other Fund Balances	\$219,354,000	\$219,354,000	\$228,409,302	4.13%
Total Fund Balances	\$725,305,000	\$838,245,090	\$533,379,172	-36.37%
Revenues:				
General Property Taxes	\$560,637,036	\$670,605,751	\$630,646,887	-5.96%
Other Local Taxes	\$125,470,793	\$123,305,160	\$121,909,000	-1.13%
Permits, Priv. Fees and Reg Lic	\$13,619,452	\$14,797,265	\$9,865,752	-33.33%
Fines & Forfeitures	\$2,673,272	\$2,429,012	\$2,511,271	3.39%
Rev From Use of Money & Prop	\$72,153,500	\$21,876,073	\$17,140,433	-21.65%
Charges for Services	\$119,254,496	\$164,813,408	\$171,340,665	3.96%
Miscellaneous	\$460,739,803	\$17,390,529	\$11,868,353	-31.75%
Rev From Other Localities	\$34,178,619	\$40,067,795	\$42,544,675	6.18%
Rev From the Commonwealth of Va	\$105,329,180	\$440,569,965	\$411,613,086	-6.57%
Rev from the Federal Gov	\$47,621,706	\$78,860,418	\$121,365,944	53.90%
Total Revenues	\$1,541,677,857	\$1,574,715,376	\$1,540,806,066	-2.15%
Expenditures:				
Personal Services	\$215,549,012	\$231,908,048	\$225,940,772	-2.57%
Fringe Benefits	\$65,946,516	\$71,747,663	\$69,246,679	-3.49%
Contractual Services	\$101,308,363	\$72,378,383	\$70,817,855	-2.16%
Internal Services	\$29,438,149	\$30,371,805	\$27,875,097	-8.22%
Other Services	\$119,452,543	\$177,325,680	\$125,201,417	-29.39%
Debt Maintenance	\$46,329,898	\$42,585,946	\$54,179,110	27.22%
Depreciation	\$2,270,112	\$1,072,000	\$1,072,000	0.00%
Amortization	3014720	2264475	1974475	-12.81%
Capital Outlay	\$41,891,231	\$19,567,260	\$9,371,254	-52.11%
Leases & Rentals	\$7,098,997	\$8,968,056	\$7,784,061	-13.20%
Reserves & Contingencies	\$12,452	(\$3,880,009)	(\$3,184,951)	-17.91%
Education	\$1,009,945,874	\$1,152,175,318	\$1,125,344,895	-2.33%
Total Expenditures	\$1,642,257,866	\$1,806,484,625	\$1,715,622,664	-5.03%
Excess (Deficiency) Of Revenues Over Expenditures	(\$100,580,009)	(\$231,769,249)	(\$174,816,598)	-24.57%
Other Financing Sources (Uses):				
Operating Transfers In	\$583,717,205	\$534,180,320	\$488,677,934	-8.52%
Operating Transfers Out	(\$583,717,205)	(\$534,180,320)	(\$488,677,934)	-8.52%
Proceeds From Loans And Bonds	\$62,476,785	\$98,882,775	\$100,285,500	1.42%
Total Other Financing Sources (Uses)	\$62,476,785	\$98,882,775	\$100,285,500	1.42%
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$38,103,224)	(\$132,886,474)	(\$74,531,098)	-43.91%
Total Fund Balance, Ending *	\$687,201,776	\$705,358,616	\$458,848,074	-34.95%

* Fund Balance for FY 09 and FY 10 is Projected.



Position Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	FY 09 Adopted FTE Positions	FY 10 Adopted FTE Positions	Position Change FY 09 to FY 10	Percent Change FY 09 to FY 10
General Governmental:							
Board Of County Supervisors	17.00	17.00	17.00	17.00	19.00	2.00	11.76%
Office Of Executive Management	61.40	62.38	59.98	61.98	54.95	-7.03	-11.34%
County Attorney	27.00	29.00	27.00	27.00	25.00	-2.00	-7.41%
Sub Total	105.40	108.38	103.98	105.98	98.95	-7.03	-6.63%
Planning And Development:							
Economic Development	12.50	13.00	13.00	13.00	13.00	0.00	0.00%
Housing & Community Dev.	34.00	35.00	29.00	29.00	29.00	0.00	0.00%
Planning (1)	61.50	63.50	58.50	58.50	33.05	-25.45	-43.50%
Transportation	44.26	62.00	53.00	56.80	53.80	-3.00	-5.28%
Development Services (1)		0.00	0.00	0.00	87.50	87.50	0.00%
Public Works (1)	451.93	479.24	446.94	435.94	336.94	-99.00	-22.71%
Sub Total	604.19	652.74	600.44	593.24	553.29	-39.95	-6.73%
Administration:							
Finance	139.55	142.80	139.80	144.80	145.00	0.20	0.14%
Human Rights Office	6.00	6.00	6.00	6.00	5.00	-1.00	-16.67%
Off. Of Information Technology	97.53	97.53	85.53	85.53	77.53	-8.00	-9.35%
Registration & Elections	11.00	11.00	11.00	11.00	11.00	0.00	0.00%
Sub Total	254.08	257.33	242.33	247.33	238.53	-8.80	-3.56%
Judicial Administration:							
Clerk Of The Court	52.00	53.00	53.00	51.00	48.00	-3.00	-5.88%
Circuit Court Judges	9.00	9.00	9.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	41.00	41.00	41.00	41.00	41.00	0.00	0.00%
Office of Criminal Justice Services	31.00	32.50	35.50	37.90	37.60	-0.30	-0.79%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	8.00	8.00	8.00	9.00	9.00	0.00	0.00%
Law Library	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Sub Total	143.00	145.50	148.50	149.90	146.60	-3.30	-2.20%
Public Safety:							
Fire And Rescue	374.00	415.50	445.50	493.50	484.50	-9.00	-1.82%
Adult Detention Center	244.80	261.80	308.00	337.00	337.00	0.00	0.00%
Police	673.40	701.40	725.40	758.40	750.20	-8.20	-1.08%
Sheriff	82.00	87.00	87.00	89.00	87.00	-2.00	-2.25%
Public Safety Communications	95.00	95.00	98.00	98.00	98.00	0.00	0.00%
Sub Total	1,469.20	1,560.70	1,663.90	1,775.90	1,756.70	-19.20	-1.08%
Human Services:							
Community Services	240.77	248.11	260.11	265.11	265.38	0.27	0.10%
Extension & Continuing Ed.	9.65	9.94	9.92	9.92	7.02	-2.90	-29.23%
Office On Youth	7.00	7.00	7.00	8.00	0.00	-8.00	-100.00%
At Risk Youth & Family Services	1.00	1.00	1.00	2.00	2.00	0.00	0.00%
Area Agency On Aging	44.62	44.56	43.53	35.13	28.21	-6.92	-19.70%
Public Health	9.96	9.96	9.96	9.96	6.60	-3.36	-33.73%
Social Services	315.69	319.31	309.81	313.31	298.36	-14.95	-4.77%
Sub Total	628.69	639.88	641.33	643.43	607.57	-35.86	-5.57%



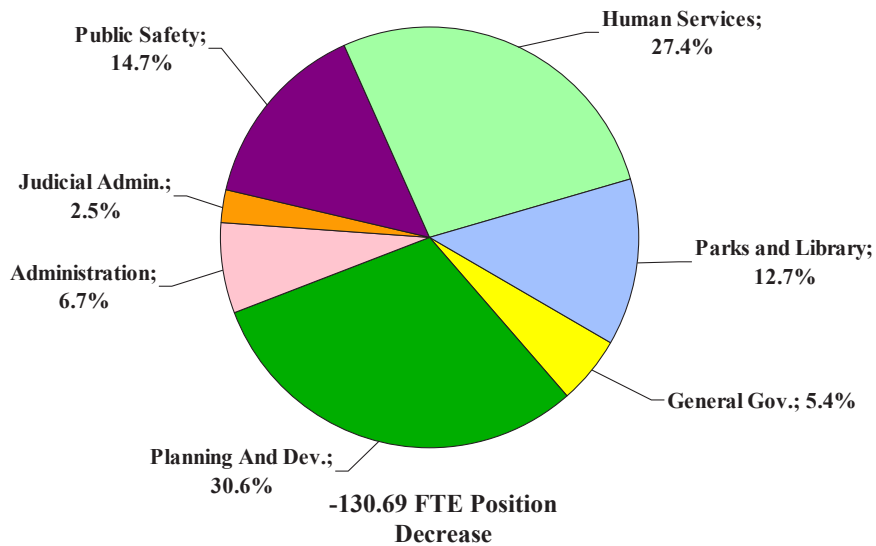
Position Summary of Full Time Equivalent Positions (FTE) (Cont.)

Department / Agency	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	FY 09 Adopted FTE Positions	FY 10 Adopted FTE Positions	Position Change FY 09 to FY 10	Percent Change FY 09 to FY 10
Parks and Library:							
Library	188.65	187.74	185.94	184.94	168.39	-16.55	-8.95%
Sub Total	188.65	187.74	185.94	184.94	168.39	-16.55	-8.95%
Total FTE Positions	3,393.21	3,552.27	3,586.42	3,700.72	3,570.03	-130.69	-3.53%
PWC Population (1)	371,178	381,221	388,269	400,711	415,763	---	---
PWC FTE Positions Per 1,000 Population	9.14	9.32	9.24	9.24	8.59	---	---

(1) After the adoption of the FY 2009 Budget, the BOCS approved the creation of the Department of Development Administration (DDS) by transferring development fee supported portions of Public Works and Planning to DDS.

(2) **Source County Population:** Estimates through FY 2009 are from the Prince William County Office of Information Technology - Prince William County Standard Data Set as of June 15, 2007.

**FY 09 to FY 10 Full Time Equivalent Position Change
By Functional Area**



Percent Share of Total General County Budget

(Excludes Transfer To Schools)

Department / Agency	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget	FY 09 Adopted % Of Budget	FY 10 Adopted % Of Budget
<u>General Governmental:</u>					
Board Of County Supervisors	0.574%	0.542%	0.567%	0.551%	0.558%
Office Of Executive Management	1.916%	1.625%	1.635%	1.666%	1.499%
County Attorney	0.748%	0.745%	0.717%	0.723%	0.722%
Sub Total	3.238%	2.912%	2.919%	2.940%	2.779%
<u>Administration:</u>					
Board Of Equalization	0.011%	0.012%	0.012%	0.012%	0.012%
Contingency Reserve	0.309%	0.164%	0.167%	0.188%	0.194%
Finance	2.953%	2.793%	2.835%	2.929%	3.069%
Human Rights Office	0.126%	0.119%	0.127%	0.128%	0.121%
Off Of Information Technology	1.599%	1.446%	1.420%	1.416%	1.411%
General Registrar	0.309%	0.270%	0.279%	0.277%	0.301%
Property & Misc. Insurance	0.312%	0.220%	0.223%	0.218%	0.149%
Unemployment Insurance Reserve	0.021%	0.018%	0.019%	0.018%	0.145%
Sub Total	5.640%	5.044%	5.082%	5.187%	5.402%
<u>Judicial Administration:</u>					
Clerk Of The Court	1.396%	1.833%	1.146%	0.886%	0.862%
Circuit Court Judges	0.161%	0.156%	0.152%	0.146%	0.154%
Commonwealth's Attorney	0.976%	0.933%	0.973%	0.978%	1.021%
Criminal Justice Services	0.539%	0.554%	0.606%	0.622%	0.661%
Juvenile Court Service Unit	0.251%	0.236%	0.229%	0.239%	0.265%
General District Court	0.080%	0.091%	0.057%	0.056%	0.057%
Juvenile & Domestic Relations	0.017%	0.017%	0.016%	0.016%	0.016%
Law Library	0.037%	0.035%	0.036%	0.032%	0.033%
Magistrates	0.037%	0.037%	0.043%	0.042%	0.044%
Sub Total	3.495%	3.892%	3.257%	3.015%	3.113%
<u>Planning And Development:</u>					
Economic Development	0.526%	0.498%	0.515%	0.480%	0.478%
Planning	1.647%	1.560%	1.294%	0.524%	0.489%
Tran. To Conven. & Visitors Bureau	0.310%	0.283%	0.325%	0.242%	0.239%
Transfer To Transportation Fund	0.494%	0.153%	0.156%	0.000%	0.000%
Transfer To Housing	0.002%	0.002%	0.002%	0.002%	0.003%
Transfer To Special Revenue Fund	0.000%	0.000%	0.000%	0.000%	0.442%
Transportation	0.940%	1.057%	0.838%	0.503%	0.525%
Public Works	7.862%	8.141%	8.262%	6.672%	6.333%
Sub Total	11.782%	11.695%	11.392%	8.423%	8.511%
<u>Public Safety:</u>					
Fire And Rescue	8.998%	9.292%	10.661%	12.245%	12.498%
Public Safety Communications	1.961%	1.807%	1.928%	1.915%	1.969%
Sheriff	1.633%	1.578%	1.631%	1.705%	1.801%
Transfer To Jail	3.850%	4.073%	4.580%	5.459%	5.055%
Police	14.129%	13.972%	14.880%	15.884%	16.731%
Sub Total	30.570%	30.723%	33.679%	37.207%	38.055%



Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

Department / Agency	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget	FY 09 Adopted % Of Budget	FY 10 Adopted % Of Budget
Human Services:					
Community Services Board	5.906%	5.916%	6.279%	6.357%	6.609%
Extension & Continuing Education	0.312%	0.294%	0.302%	0.305%	0.187%
Office On Youth	0.141%	0.137%	0.146%	0.161%	0.000%
Area Agency On Aging	0.813%	0.752%	0.845%	0.749%	0.697%
At Risk Youth And Family Services	1.849%	1.744%	1.792%	1.830%	1.879%
Public Health	1.216%	1.142%	1.171%	1.050%	0.998%
Social Services	8.118%	7.701%	7.921%	8.078%	8.213%
Sub Total	18.354%	17.686%	18.457%	18.530%	18.584%
Parks And Library:					
Library	3.280%	3.027%	3.136%	3.114%	3.060%
Park Authority Local Contribution	3.601%	3.490%	3.547%	3.604%	3.452%
Sub Total	6.882%	6.517%	6.683%	6.718%	6.512%
Debt / CIP:					
Trans To Construction Funds	7.242%	8.423%	3.804%	3.435%	2.347%
General Debt	9.369%	9.545%	9.895%	10.056%	11.301%
UOSA Expansion	0.105%	0.094%	0.095%	0.093%	0.098%
Sub Total	16.717%	18.062%	13.794%	13.584%	13.746%
Non-Departmental:					
Unclassified Administrative	3.322%	3.469%	4.737%	4.396%	3.300%
Sub Total	3.322%	3.469%	4.737%	4.396%	3.300%
Total	100.000%	100.000%	100.000%	100.000%	100.000%



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

I. GOVERNMENTAL FUND TYPES

Most of the County’s governmental functions are accounted for in Governmental Fund Types. These fund types measure changes in financial position rather than net income. The following are the County’s Governmental Fund Types:

A. General Fund:

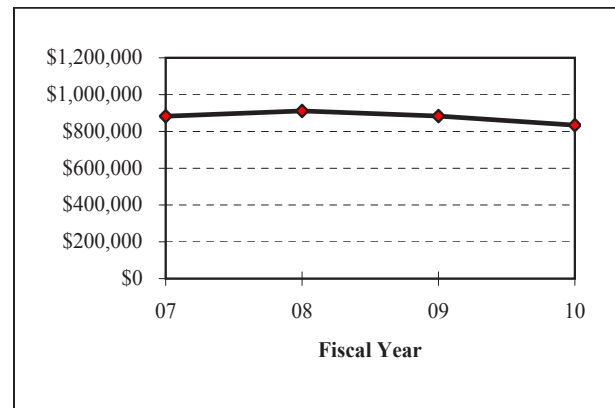
The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, State and Federal distributions, licenses, permits, charges for services, and interest income. A significant part of the fund’s revenues are transferred to other funds principally to finance the operations of the County Public Schools, the Park Authority, the Conventions and Visitors Bureau and the Regional Adult Detention Center. Debt service expenditures for payments of principal and interest of the County’s general long-term debt (bonds and other long-term debt not serviced by proprietary or special revenue funds) are included in the General Fund.

Revenue Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$882,493
Fiscal Year 2008	\$911,176
----- Estimate -----	
Fiscal Year 2009	\$883,661
Fiscal Year 2010	\$834,234
Change FY 09 to FY 10	(\$49,427)

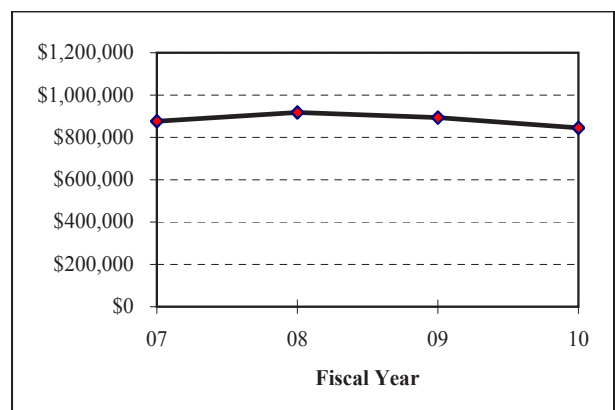
(Note: Excludes Other Resources)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$876,201
Fiscal Year 2008	\$918,123
----- Estimate -----	
Fiscal Year 2009	\$893,924
Fiscal Year 2010	\$845,271
Change FY 09 to FY 10	(\$48,653)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds are used to account for volunteer fire and rescue, levies, school operations, and the Regional Adult Detention Center.

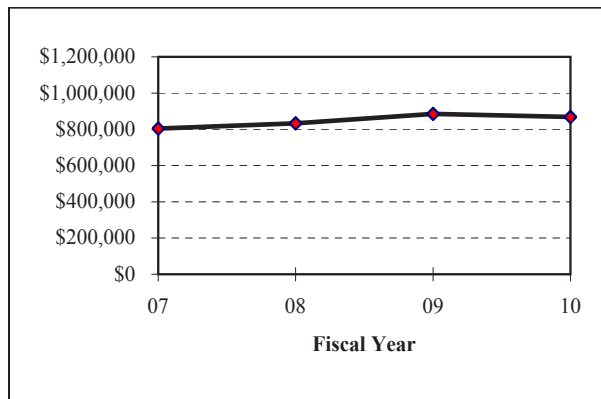
1. Schools- Operating Fund

The Prince William County School Board is a component unit of Prince William County. The School Board derives revenues from the Commonwealth of Virginia, transfers from the County and charges for services.

Revenue Summary:

(Amounts Expressed in Thousands)

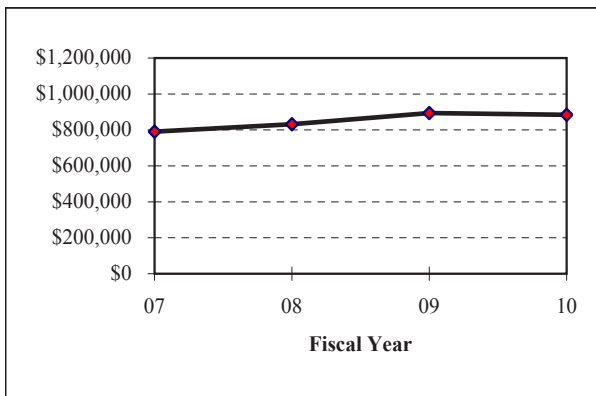
----- Actual -----	
Fiscal Year 2007	\$803,937
Fiscal Year 2008	\$833,260
----- Estimate -----	
Fiscal Year 2009	\$885,078
Fiscal Year 2010	\$868,696
Change FY 09 to FY 10	(\$16,382)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$790,286
Fiscal Year 2008	\$832,011
----- Estimate -----	
Fiscal Year 2009	\$893,901
Fiscal Year 2010	\$883,900
Change FY 09 to FY 10	(\$10,001)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

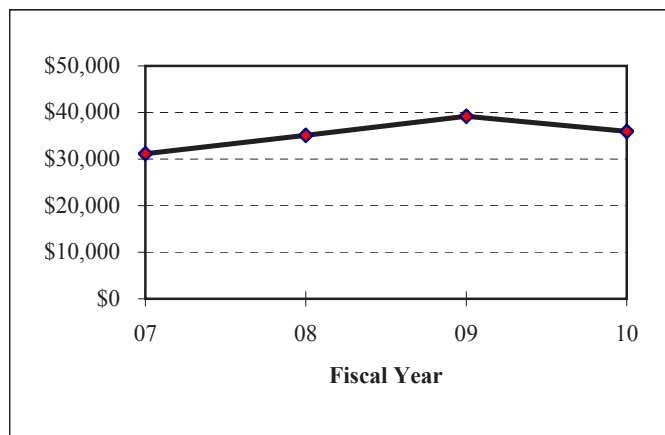
2. Adult Detention Center

The Adult Detention Center is a component unit of Prince William County. The Adult Detention Center derives revenues from the Commonwealth of Virginia, transfers from the County and charges for services.

Revenue Summary:

(Amounts Expressed in Thousands)

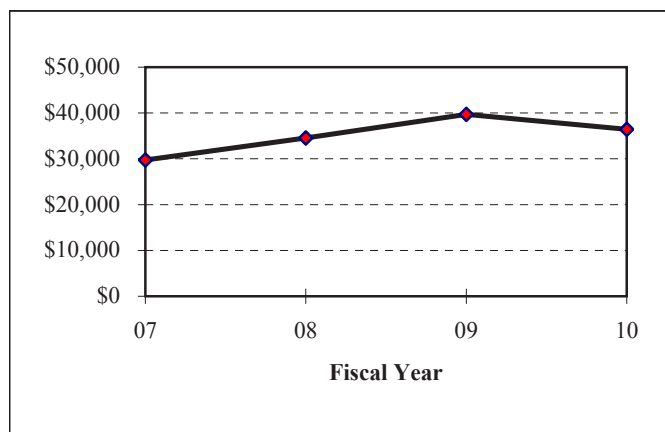
----- Actual -----	
Fiscal Year 2007	\$31,151
Fiscal Year 2008	\$35,111
----- Estimate -----	
Fiscal Year 2009	\$39,201
Fiscal Year 2010	\$35,935
Change FY 09 to FY 10	(\$3,266)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$29,737
Fiscal Year 2008	\$34,563
----- Estimate -----	
Fiscal Year 2009	\$39,701
Fiscal Year 2010	\$36,435
Change FY 09 to FY 10	(\$3,266)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

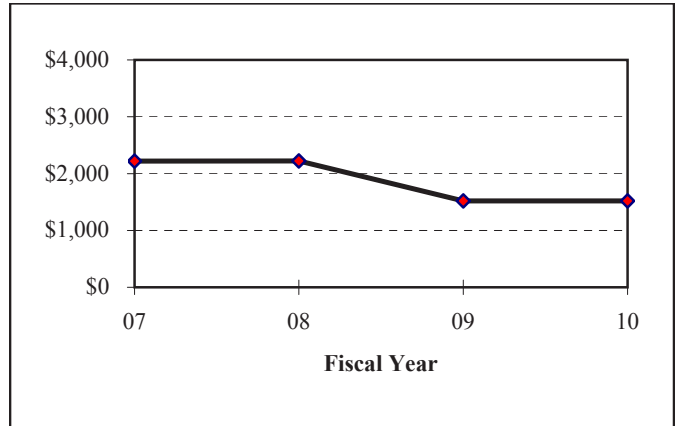
3. Transportation Fund

The Transportation Fund receives its revenue from a 2% motor fuels tax, user fees (such as a parking fee), State and Federal Grants and transfers from other funds. These revenues are used primarily to pay debt service.

Revenue Summary:

(Amounts Expressed in Thousands)

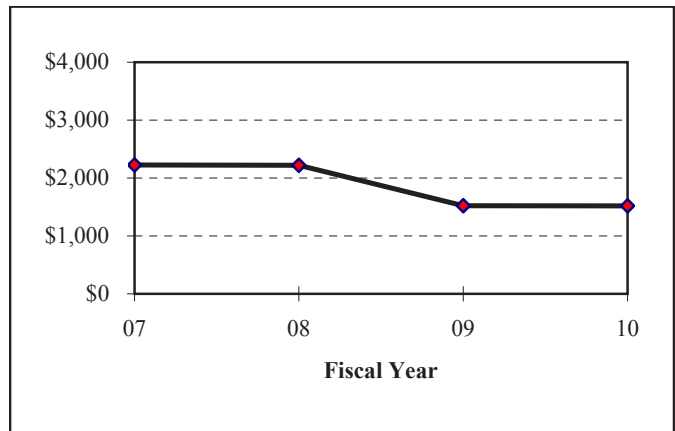
----- Actual -----	
Fiscal Year 2007	\$2,220
Fiscal Year 2008	\$2,224
----- Estimate -----	
Fiscal Year 2009	\$1,521
Fiscal Year 2010	\$1,520
Change FY 09 to FY 10	(\$1)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$2,225
Fiscal Year 2008	\$2,219
----- Estimate -----	
Fiscal Year 2009	\$1,521
Fiscal Year 2010	\$1,520
Change FY 09 to FY 10	(\$1)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

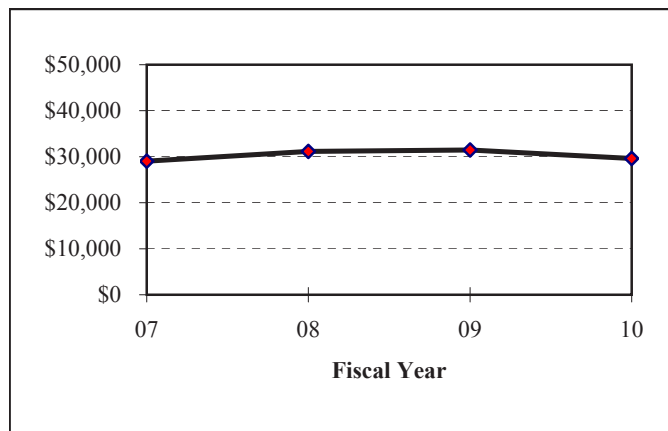
4. Fire And Rescue Levy Fund

The Fire and Rescue Levy exists to provide a special service to a specific County district. In this case the special service that is provided is fire and rescue. Revenues are principally derived from special tax levies and charges for services.

Revenue Summary:

(Amounts Expressed in Thousands)

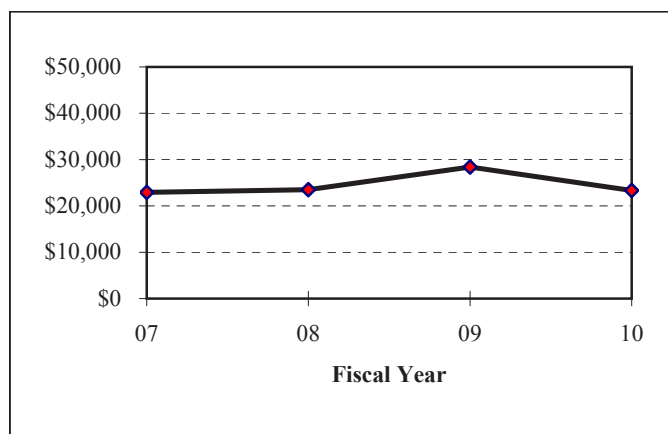
----- Actual -----	
Fiscal Year 2007	\$29,036
Fiscal Year 2008	\$31,167
----- Estimate -----	
Fiscal Year 2009	\$31,464
Fiscal Year 2010	\$29,610
Change FY 09 to FY 10	(\$1,854)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$22,912
Fiscal Year 2008	\$23,519
----- Estimate -----	
Fiscal Year 2009	\$28,407
Fiscal Year 2010	\$23,344
Change FY 09 to FY 10	(\$5,063)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

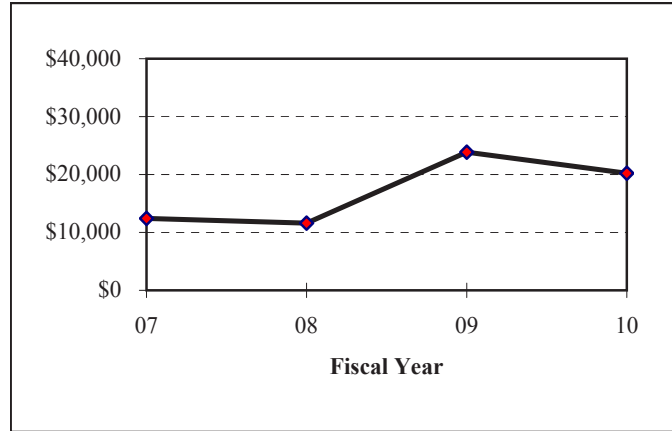
5. Special Levy / Revenue Fund

This fund exists to provide a special service to a specific County district. In this case the special services provided are primarily Stormwater Management, Gypsy Moth/Mosquito control and Building and Site Development review. Revenues are principally derived from special tax levies and charges for services.

Revenue Summary:

(Amounts Expressed in Thousands)

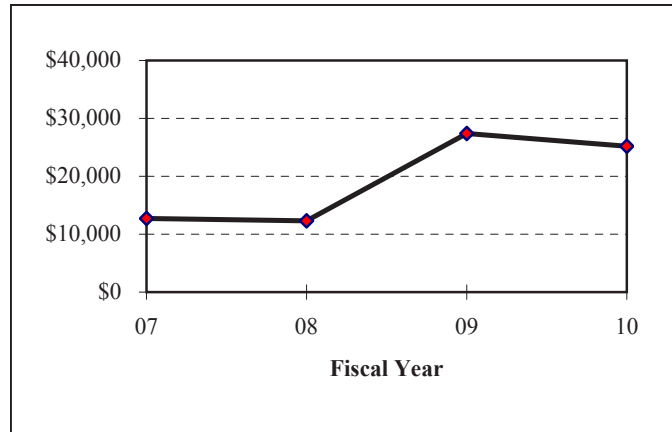
----- Actual -----	
Fiscal Year 2007	\$12,429
Fiscal Year 2008	\$11,592
----- Estimate -----	
Fiscal Year 2009	\$23,856
Fiscal Year 2010	\$20,204
Change FY 09 to FY 10	(\$3,652)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$12,705
Fiscal Year 2008	\$12,320
----- Estimate -----	
Fiscal Year 2009	\$27,399
Fiscal Year 2010	\$25,194
Change FY 09 to FY 10	(\$2,205)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

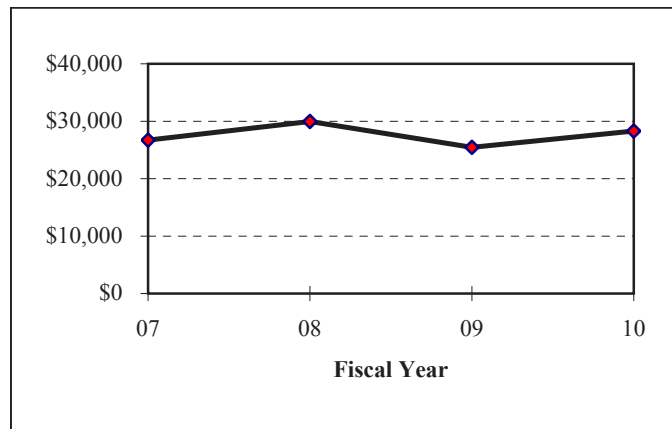
6. Housing Fund

The Housing Fund receives its revenue primarily from Federal Housing and Community Development grants that are used to develop affordable housing opportunities for County residents and other Community Development initiatives.

Revenue Summary:

(Amounts Expressed in Thousands)

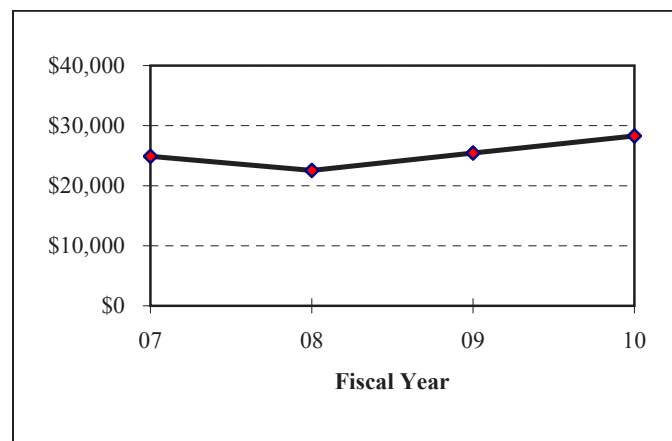
----- Actual -----	
Fiscal Year 2007	\$26,713
Fiscal Year 2008	\$29,949
----- Estimate -----	
Fiscal Year 2009	\$25,453
Fiscal Year 2010	\$28,293
Change FY 09 to FY 10	\$2,840



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$24,889
Fiscal Year 2008	\$22,536
----- Estimate -----	
Fiscal Year 2009	\$25,453
Fiscal Year 2010	\$28,293
Change FY 09 to FY 10	\$2,840



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

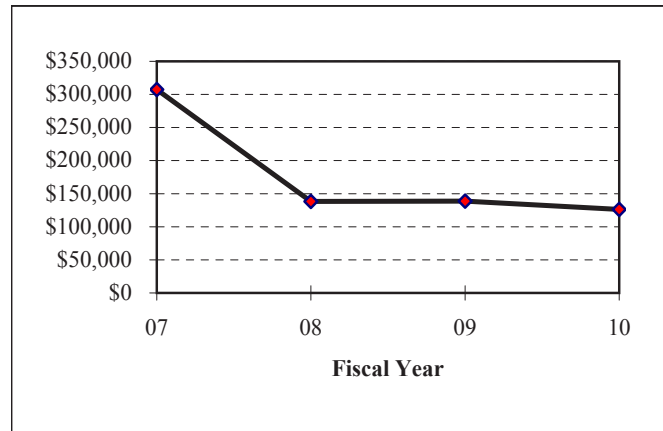
C. Capital Projects Funds:

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Fund Types as discussed on the following pages). The Capital Projects Fund accounts for all current construction projects including improvements to and the construction of schools, roads and various other projects.

Revenue Summary:

(Amounts Expressed in Thousands)

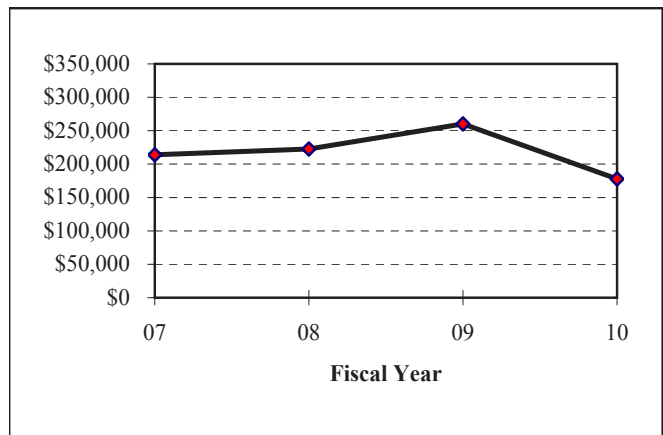
----- Actual -----	
Fiscal Year 2007	\$307,469
Fiscal Year 2008	\$138,324
----- Estimate -----	
Fiscal Year 2009	\$138,821
Fiscal Year 2010	\$126,302
Change FY 09 to FY 10	(\$12,519)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$214,049
Fiscal Year 2008	\$222,641
----- Estimate -----	
Fiscal Year 2009	\$260,226
Fiscal Year 2010	\$177,781
Change FY 09 to FY 10	(\$82,445)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

II. PROPRIETARY FUND TYPES:

Proprietary Funds account for County activities which operate similar to private sector businesses. These funds measure net income, financial position and changes in financial position. The following are the County's Proprietary Fund Types:

A. Enterprise Funds:

These funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises - where the intent of the Board of County Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the Board of County Supervisors has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

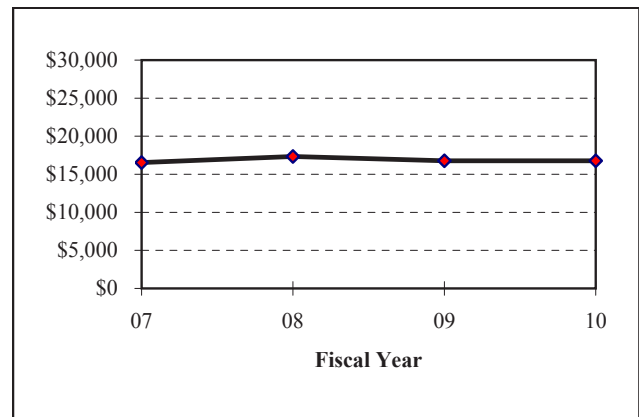
1. Landfill (Solid Waste)

Enterprise Funds are used to account for operations where the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user fees, similar to private business enterprises. The Prince William County Landfill, which provides refuse disposal, is one of the County's Enterprise Fund accounts.

Revenue Summary:

(Amounts Expressed in Thousands)

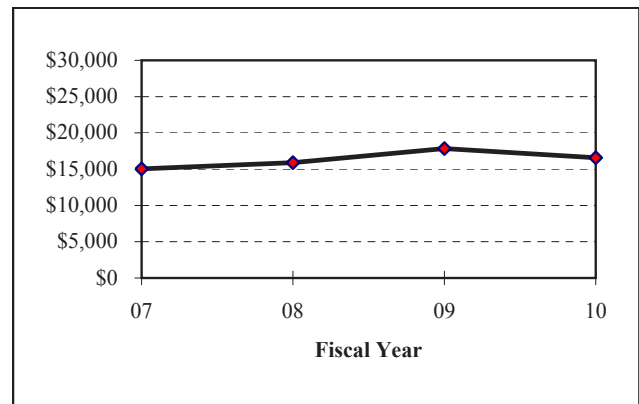
----- Actual -----	
Fiscal Year 2007	\$16,531
Fiscal Year 2008	\$17,342
----- Estimate -----	
Fiscal Year 2009	\$16,779
Fiscal Year 2010	\$16,779
Change FY 09 to FY 10	\$0



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$15,047
Fiscal Year 2008	\$15,902
----- Estimate -----	
Fiscal Year 2009	\$17,839
Fiscal Year 2010	\$16,570
Change FY 09 to FY 10	(\$1,269)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

A. Enterprise Funds (continued):

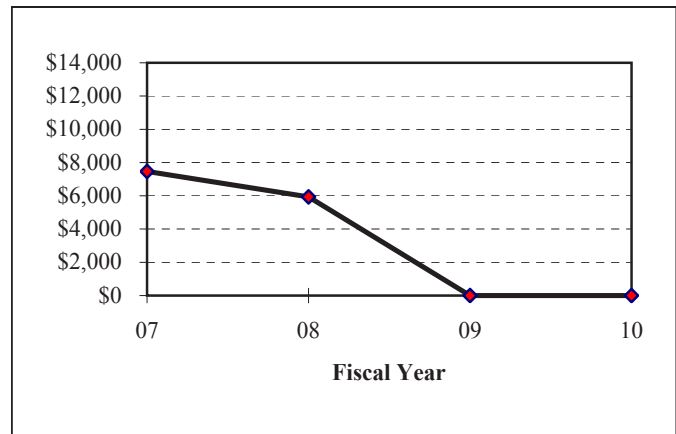
2. INNOVATION @ Prince William

Enterprise Funds are used to account for operations where the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user fees, similar to private business enterprises. The INNOVATION @ Prince William Enterprise Fund account has been set up to account for debt service payments and land sales at INNOVATION @ Prince William.

Revenue Summary:

(Amounts Expressed in Thousands)

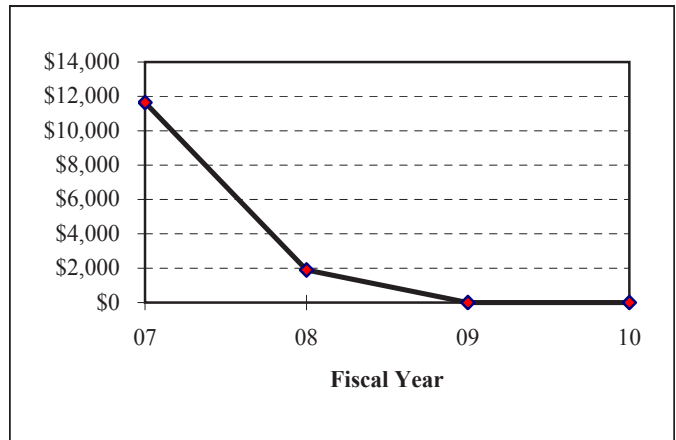
----- Actual -----	
Fiscal Year 2007	\$7,469
Fiscal Year 2008	\$5,936
----- Estimate -----	
Fiscal Year 2009	\$0
Fiscal Year 2010	\$0
Change FY 09 to FY 10	\$0



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$11,645
Fiscal Year 2008	\$1,893
----- Estimate -----	
Fiscal Year 2009	\$0
Fiscal Year 2010	\$0
Change FY 09 to FY 10	\$0



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

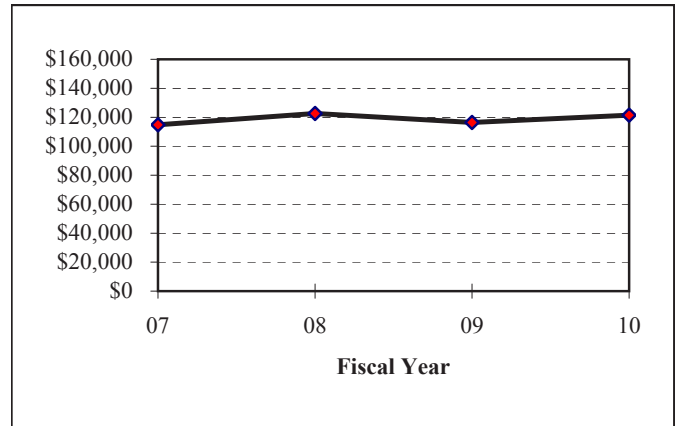
B. Internal Service Funds:

These funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on an allocated cost recovery basis. Internal Service Funds are established for data processing, vehicle maintenance, road construction, and self-insurance.

Revenue Summary:

(Amounts Expressed in Thousands)

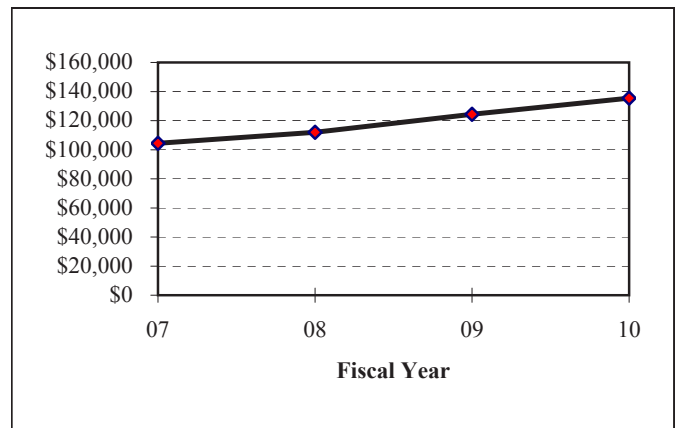
----- Actual -----	
Fiscal Year 2007	\$114,843
Fiscal Year 2008	\$122,575
----- Estimate -----	
Fiscal Year 2009	\$116,374
Fiscal Year 2010	\$121,484
Change FY 09 to FY 10	\$5,110



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$104,441
Fiscal Year 2008	\$112,050
----- Estimate -----	
Fiscal Year 2009	\$124,425
Fiscal Year 2010	\$135,428
Change FY 09 to FY 10	\$11,003



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

III. FIDUCIARY FUND TYPES:

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

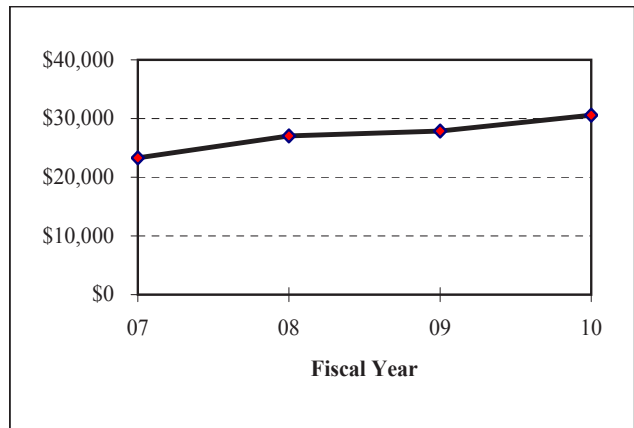
A. Regional School Program Fund:

This fund is utilized to account for the revenues and expenditures for the Regional Special Education school. This fund receives tuition payment from Prince William County Public Schools, Manassas City Public Schools and Manassas Park Public Schools, which are used to offset the costs of certain special education classes serving students of these school divisions.

Revenue Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$23,293
Fiscal Year 2008	\$27,049
----- Estimate -----	
Fiscal Year 2009	\$27,869
Fiscal Year 2010	\$30,563
Change FY 09 to FY 10	\$2,694



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2007	\$24,948
Fiscal Year 2008	\$27,598
----- Estimate -----	
Fiscal Year 2009	\$27,869
Fiscal Year 2010	\$30,563
Change FY 09 to FY 10	\$2,694

