

# Budget Summary

## FY 2004 Fiscal Plan Initiatives

### Economic Development

Several initiatives in the Five-Year Budget Plan continue our progress in Economic Development. In historic preservation, there is additional funding to match grants for restoration of our historic buildings and staff for a foundation that will contribute to these efforts. Included in these efforts are the Ben Lomond Manor House, the Brentsville Courthouse and Rippon Lodge. To support tourism, the budget contains donations and funding for the Belmont Science Center, the Marine Heritage Center, the Freedom Museum and a future fine arts center in partnership with the City of Manassas and George Mason University.

The Five-Year Budget Plan provides \$5 Million in total funding for the Economic Development Opportunity Fund over the five years (\$1 Million annually); providing the capital to negotiate potential economic development opportunities. On the planning and development side, this budget includes the addition of building and stormwater inspectors to further support our efforts to improve the development process.

Toward this goal, the FY 04 Budget includes:

#### I. Economic Development Initiative:

1	Compensation and Benefits	\$537,793
2	PW - Four Property Code Enforcement Inspector Positions	\$482,792
3	CIP Construction - Fine Arts Center County Contribution for Design	\$450,000
4	CIP Construction - Increase Econ Dev Opportunity Fund to \$1 million	\$258,251
5	PW-Build Dev; Funding for Increased OIT/Internal Service Fund Costs	\$208,328
6	Park Authority - Pfitzner Stadium Renovations	\$200,000
7	CIP Construction - Ferlazzo Auditorium Improvements for Fine Arts	\$182,300
8	PW-Build Dev; Two Engineering Assistant II Positions	\$151,426
9	PW - Prop Code Enfor; Purchase of M-track Hardware and Software	\$138,074
10	PW-Build Dev; Chief of Plan Review Position	\$118,758
11	PW - Comm Improv; Two Positions For Additional Litter Crew	\$116,222
12	PW-Build Dev; One Code Enforcement/Combination Inspector	\$105,629
13	CIP Construction - Science Museum	\$100,000
14	CIP Construction - Freedom Museum	\$100,000
15	CIP Construction - Heritage Center County contribution	\$100,000
16	PW-Build Dev; One Combination Inspector Position.	\$94,828
17	PW - Fac. Const. Mgmt; Engineer I for Historic Facility Construction	\$82,770
18	Park Authority - Freedom Center contribution for Tri-partite Agreement	\$82,600
19	PW-Build Dev; One Engineer II / Plan Reviewer Position	\$79,732
20	PW-Build Dev; Technical Services Specialist Position	\$77,654
21	PW - Increase County landscape budget level to \$140,000	\$70,000

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### I. Economic Development Initiative (continued)

22	Planning - Planner II Position	\$62,315
23	PW - Fac. Const. Mgmt; Archivist / Collections Manager Position	\$58,727
24	CVB - Increase Transfer to Convention and Visitors Bureau	\$58,500
25	PW-Build Dev; Development Technician Position	\$55,627
26	Planning - Management Analyst I Position	\$54,903
27	Planning - Planner I Position	\$54,903
28	PW-Build Dev; Office Assistant Position	\$53,931
29	CIP Operating - Rippon Lodge	\$48,000
30	Planning - Planning Technician II/Public Information Specialist position	\$47,766
31	CIP Operating - Brentsville Courthouse	\$44,000
32	CIP Operating - Ben Lomond Manor House	\$43,400
33	PW-Build Dev; Secretary Position	\$40,532
34	OIT- Funds 10 Megabyte Telephone Circuit Costs for New Space	\$34,200
35	PW - Comm Improv; Fund Currently Unfunded County Clean Ups	\$30,000
36	Planning - COG Membership Increase	\$27,930
37	PW - Prop Code Enfor; Part Time Technical Services Analyst I	\$24,964
38	CVB Non-Dept - Increase Amount for Public Events at Historic	\$19,500
39	PW - Prop Code Enfor; Overtime Budget to Support VDOT Sign Sweep	\$8,000
40	PW - Prop Code Enfor; Training & Development	\$7,500
41	PW - Prop Code Enfor; Increase of Advertising Budget	\$3,000
42	PW - Prop Code Enfor; Pay for State-Mandated Bonding of Inspectors	\$2,000
<b>Total Economic Development Initiative</b>		<b><u><u>\$4,516,855</u></u></b>

### **FY 2004 Fiscal Plan Initiatives (continued)**

#### **Public Safety**

In the Five-Year Plan, efforts to maintain our safe community continue. Recommendations include the continuation of the Police Staffing Plan - adding 100 additional sworn officers and 25 civilians over the next five years. To ensure that these additional staff are well-equipped, the Five-Year Plan: fully funds the mobile data project (with 215 units added by FY 05), provides for 40 additional take-home cars over the next five years, and funds the Western District Police Station and improvements at the Public Safety Training Center including a Shoot House, Training Pad, and Modular Training buildings. Planning and design of a permanent expansion of the Training Center and a Driver Training Facility are programmed in the Capital Improvements Program.

The Five-Year Plan begins funding for the Fire and Rescue Staffing Plan – addressing the need for additional 24-hour units in the County. The Five-Year Plan provides funding to staff new fire and rescue stations as well as additional 24-hour units. It adds 95 fire or emergency medical staff over the next five years in addition to seven civilians. Fire and Rescue mobile data needs are also funded in the Five-Year Plan with 35 units purchased by FY 06.

The Capital Improvements Program includes the construction of the three new fire and rescue stations that will provide new services to County residents. The Linton Hall station will open in July 2004; the River Oaks station will open in January 2006; the Dominion Club Station will open in January 2006.

The Adult Detention Center continues to experience growing numbers of inmates and this budget fully funds the staffing and operating costs to address this growing population. Some of this funding, however, advances the staffing and operating costs needed for the ADC expansion project.

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

Toward this goal, the FY04 Budget includes:

#### II. Public Safety Initiative:

1 Compensation and Benefits	\$4,731,930
2 Fire and Rescue - Linton Hall Fire and Rescue Station Staffing	\$2,574,244
3 Police - Staffing Plan Funding for 20 Sworn Officers and 4 Civilians	\$2,266,588
4 General Debt - Western District Police Station	\$2,039,756
5 CIP Construction - Public Safety Training Center Improvements	\$1,390,848
6 General Debt - ADC Expansion	\$886,928
7 General Debt - Fire and Rescue Stations VRA Debt Service Payment	\$836,000
8 Non Dept - Enhanced Retiree Health Benefits	\$500,000
9 JCSU - Juvenile Drug Court	\$338,524
10 Police - Take Home Car Program; Funding for Eight Vehicles	\$260,320
11 ADC - Increase the Contractual Health Care Budget	\$250,000
12 Contingency Reserve - Homeland Security Reserve	\$250,000
13 ADC - Provides \$225,000 for Overtime and Holiday Pay	\$225,000
14 ADC - Funds 4 additional Jail Correctional Officers	\$182,253
15 CIP Operating - Public Safety Training Center Modular Buildings	\$163,220
16 Fire and Rescue - CPAT Lease Funding	\$149,076
17 Fire and Rescue - Public Information Officer	\$104,199
18 ADC - Funds Increases of \$100,000 in Operating Supplies	\$100,000
19 Sheriff's Office - One Transportation Deputy Position and Vehicle	\$87,360
20 Police - Base Budget Improvements	\$75,000
21 Police - Overtime/Holiday Pay Improvement	\$75,000
22 County Attorney - Funds one Assistant County Attorney	\$69,472
23 OIT - Network and Voice Connectivity for Western District Police	\$59,221
24 Office of Criminal Justice Services - Probation Supervisor II Position	\$58,984
25 County Attorney - One Paralegal for Community Maint Enforcement	\$47,987
26 PW - Fleet; One Automotive Mechanic II Position	\$43,171
27 ADC - Video Arraignment Capability Between the ADC and Courthouse	\$41,634
28 Fire and Rescue - Medical Director Contractual Services Compensation	\$40,000
29 ADC - One Jail Technician Position	\$37,249
30 ADC - IRIS Scanner and a Replacement Jail Management System Server	\$35,000

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### II. Public Safety Initiative (continued)

31	PW - B&G; Increase Owens Expansion Operating Costs to Full Year	\$31,970
32	Police - PRC Contract Increase	\$30,322
33	ADC - Funds Increases of \$30,000 in Maintenance Contracts.	\$30,000
34	ADC - Funds Replacement of 6 Air Packs and 26 Gas Masks	\$27,000
35	PSC - CAD Monitors; Funds Eighteen Liquid Crystal Display Monitors	\$16,200
36	Fire and Rescue - Altaris RMS Maintenance/Support	\$14,961
37	PSC - Additl Network Copier/Printer Lease for Owens Expansion Space	\$10,540
38	PSC - Printer Lease	\$10,540
39	ADC - Funds 20 Glock 9mm Handguns for the ADC Arsenal	\$8,680
40	OIT - Funds Telephone Service for Victim Witness	\$8,400
41	Office of Criminal Justice Services - Increase Program Fees	\$6,775
42	ADC - Increase in Self Insurance Pool Workers Compensation Insurance	\$5,558
43	PSC - Telephone Increase	\$5,000
44	PSC - Office Supplies	\$3,250
45	PSC - PRC Contract Increase	\$3,014
46	ADC - Funds Increase in Lease Costs for Iron Building	\$2,738
47	PSC - Employee Recertification/Mandatory Training	\$2,400
48	OIT- Funds Electrical Service for Lorton 800 MHz Radio Site	\$2,000
49	PSC - Operating Supplies	\$2,000
50	JCSU - VAC Contribution Increase	\$1,545
51	Comm. Attorney - Sexual Assault Victim Advocacy Service Increase	\$840
52	Fire and Rescue - Red Cross Contribution Increase	\$150
53	ADC - Wheat International; Inmate Reintegration Service Center	\$75
	<b>Total Public Safety Initiative</b>	<b><u><u>\$18,142,922</u></u></b>

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### Transportation

In the Five-Year Plan and the Capital Improvements Program (CIP), continued progress in transportation is recommended. In November 2002, voters approved an \$86.7 Million road bond referendum. The Five-Year Plan includes debt service to finance the construction of these projects as well as projects approved during the 1998 road bond referendum.

Another source of funding, but for smaller road and transportation projects, is the Revenue Sharing Program. This provides \$1 Million annually, split equally between the County and the State, into the Capital Improvements Program and divides it equally among the seven magisterial districts. In the Five-Year Plan, we fund the “soft” costs, e.g., design, from the General Fund, thus leaving all the Revenue Sharing funds for actual construction costs.

Toward this goal, the FY 04 Budget includes:

#### III. Transportation Initiative:

1	General Debt - Minnieville Road (Old Bridge to Caton Hill)	\$404,357
2	PRTC - Increase in GF Subsidy for OmniLink	\$236,815
3	General Debt - Minnieville Road (Cardinal to Spriggs)	\$225,604
4	PRTC - Increase in GF Subsidy for VRE	\$223,855
5	General Debt - Wellington Road	\$218,256
6	PRTC - Increase in GF Subsidy for OmniRide	\$164,155
7	General Debt - Route 1 Improvements	\$145,122
8	General Debt - PW Parkway Intersection Improvements	\$134,621
9	PW - B&G; Correct Disposal of Fluorescent Tubes and Aerosol Cans	\$3,500
10	PW - Road Bond; Space and Computer Costs (Cost Recovery) (\$17,760)	\$0
11	PW - Road Bond; Account Clerk Position (Cost Recovery) (\$54,767)	\$0
12	PW - Road Bond; Engineer II Position (Cost Recovery) (\$204,512)	\$0
13	PRTC - Reduce General Fund Transfer due to Revenue from WMATA	(\$120,785)
	<b>Total Transportation Initiative</b>	<b><u>\$1,635,500</u></b>

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### Human Services

In the Five-Year Plan beyond FY 04, additional funding is recommended for: services for at-risk youth and families, transitional services for mentally disabled students finishing high school, and increases for contractor and donation non-profit community organizations consistent with County pay plan increases.

Toward this goal, the FY 04 Budget includes:

#### IV. Human Services Initiative

1 Compensation and Benefits	\$2,230,164
2 ARYFS - Residential Serv; Inc. in County Tax Support and State Match	\$1,025,398
3 CSB - Transitional MR Services for Special Education Graduates	\$206,250
4 DSS - FY 03 Midyear State Allocation Increases	\$164,350
5 DSS - Birmingham Green/District Home Cost Increase	\$99,138
6 CSB - Mental Health Outpatient Services Staffing Increase	\$93,005
7 CSB - Contractor and Contribution Agency Increases	\$85,723
8 CSB - Mental Health Outpatient Services Staffing Increase	\$64,000
9 Public Health - Northern Va Family Service - Pharmacy Central Program	\$50,000
10 DSS - Spanish Speaking Resource Coordinator/Interpreter Position	\$48,606
11 DSS - Custody Investigations Staffing Increase	\$45,563
12 ARYFS - Resid Serv. Inc. in Transfer From Schools and State Match	\$29,841
13 DSS - Contractor and Contribution Agency Increases	\$28,446
14 CSB - MR Day Support Services for NVTC Client	\$28,443
15 CSB - ACTS - Helpline	\$25,000
16 Coop Ext - 4-H Funding Shift State Employees to PT County Employees	\$22,100
17 Aging - In-Home Services Hours Increase.	\$20,000
18 OEM - Diversity Initiative Increases to Support Recruitment Efforts	\$10,000
19 Coop Ext - New Parent Education Program	\$4,000
20 Public Health - Contribution Agency Increase	\$3,848
21 Aging - Refrigerator for Manassas Senior Center	\$3,235
22 Aging - Shed for Senior Centers	\$2,800
23 Aging - Operating Supply Increase	\$2,214
24 Aging - Contractor/Interjurisdictional Agreement Increases	\$1,008
25 Aging - Contribution Increase to Project Mend-A-House	\$646
26 Coop Ext - Fund Donation Inc. to the 4-H Edu Ctr & Rainbow Riding Ctr	\$630
27 BOCS - Increase for Manassas (West End) Boys and Girls Club	\$600
28 BOCS - Increase for Dumfries Boys and Girls Club	\$600
29 DSS - JDC Detainee Transportation State Funding Elimination	(\$5,981)
30 Aging - Elimination of DynTech Contract	(\$12,000)
31 DSS - FY 03 Midyear State Allocation Decreases	(\$110,000)
<b>Total Human Services Initiative</b>	<b><u>\$4,167,627</u></b>

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### Other General Debt/Capital Improvement Program

Funding is included in the Five-Year Plan for Phase III Administrative Building occupancy costs, landfill liners that help protect the environment, operating costs for the Judicial Center Expansion capital project, fleet facility environmental improvements, and land costs associated with the future Central District Police Station.

Construction and operating costs for park projects such as Sudley Park, Hammill Mill Pool, Veterans Park, and Coles Little League fields are included in the Five-Year Plan. Funding is also provided to begin schematic designs for projects included in a proposed \$20 million parks bond referendum scheduled for November 2005.

Toward this goal, the FY 04 Budget includes:

#### V. Other General Debt / Capital Improvement Program Initiatives

1	CIP Construction - Phase III Occupancy	\$2,570,953
2	PW - Solid Waste; Landfill Liners CIP Project	\$2,530,000
3	CIP Construction - Proffers Identified in the FY04 CIP	\$1,867,535
4	CIP Construction - Phase III Construction	\$1,253,743
5	Contingency Reserve - Sudley Park Operating Costs	\$770,025
6	CIP Construction - Hammill Mill Pool	\$500,000
7	General Debt - Phase III Administration Building (Construction Only)	\$455,050
8	Park Auth - Schematic Designs for Prop. Parks Referendum Nov 04/05	\$400,000
9	PW - B&G; Judicial Center Expansion Operating Costs	\$297,209
10	CIP Const - Fleet Fueling Facility DEQ Rules for Oil/Water Separators	\$242,000
11	PW - Stormwater Dev fee Contribution for Costs for Phase III Building	\$204,177
12	General Debt - Land for McCoart Environs	\$166,250
13	General Debt - Veterans Park Improvements	\$120,650
14	PW - Solid Waste; Site Improvements to Balls Ford Composting Facility	\$118,760
15	PW - Prop Mgmt; Lease Cost for Building Inspections Space at the Glen	\$89,256
16	Finance - Capital Projects Accountant	\$88,267
17	CIP Construction - McCoart Environs Master Plan	\$75,000
18	Park Authority - Veterans Park Operating	\$70,000
19	CIP Construction - Coles Little League	\$50,000
20	Finance - Physical Inventory for Capital Assets	\$50,000
21	PW - Prop Mgmt; Judicial Center Expansion Utilities	\$49,522
22	OIT - Funds Operating Costs for Voice and Data Infor Tech Upgrades	\$47,530
23	PW - Prop Mgmt; Bennett Building Renovations Utilities	\$8,856
24	PW - Prop Mgmt; Garfield Fleet Renovation / Expansion Utilities	\$1,500
<b>Total Other General Debt / Capital Improvement Program Initiatives</b>		<b><u><u>\$12,026,283</u></u></b>



## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### Other Operational Initiatives

Over the course of the Five Year Plan, the County continues its commitment to an environmentally safe community by making operational and customer service improvements at its sanitary landfill. The County also remains committed to monitoring water quality protecting properties and the public from flooding, and raising awareness through educational materials and events. Additional initiatives occur in the areas of employee compensation, benefits and training.

Toward this goal, the FY 04 Budget includes:

#### VI. Other Operational Initiatives

1 Compensation and Benefits	\$3,320,900
2 Medical Insurance Fund Increase - Based on Health Insurance Increases	\$3,092,000
3 PW - Solid Waste; Fairfax Trash Trade	\$766,000
4 Park Authority - Compensation and Benefits	\$567,047
5 Park Authority - Operating Agreement	\$386,929
6 PW - Solid Waste; Replace 1989 Caterpillar D25 Off-Road Dump Truck	\$350,000
7 Park Authority - Risk Mitigation	\$330,000
8 PW - Solid Waste; Household Hazardous Waste Collection Program	\$258,000
9 PW - Solid Waste; Yard Waste Services Contract Balls Ford Site	\$232,000
10 Self-Insurance - Increase the Self-Insurance Premium Budget	\$187,598
11 OIT - Comply with Health Insurance Portability & Accountability Act	\$150,000
12 PW - Solid Waste; Replace a 1990 Peterbilt 6 x 4 Roll Off Truck	\$150,000
13 PW - Solid Waste; Indirect Cost Increase	\$137,782
14 PW - Stormwater Dev Fee; Additional Drainage Inspection Crew	\$133,326
15 PW - Stormwater Fee; Indirect Cost Increase	\$118,553
16 PW - B&G; Increase Security Guard Contract Costs	\$116,500
17 Self-Insurance - Begin to Implement County Environmental Mgmt	\$104,125
18 Clerk of the Circuit Court - Land Records Microfilm Service	\$100,000
19 Non Dept - Classification and Compensation Targeted Series	\$100,000
20 PW - Solid Waste; Paving and Fencing at the Landfill	\$100,000
21 PW - Stormwater Dev Fee; OIT LIS Applications Software Charge	\$100,000
22 Self-Insurance - Increased Funding for Medical Malpractice Insurance	\$100,000
23 PW - Stormwater Dev Fee; Additional Site Inspector	\$99,055
24 PW - Stormwater Dev Fee; Stream Quality Protection Manager Position	\$98,425
25 PW - Stormwater Dev Fee; Drainage Inspection Van.	\$95,000

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### VI. Other Operational Initiatives (continued)

26	Contingency Reserve - Amount to Increase Total to \$500,000	\$91,933
27	PW - Fleet; Inc. to Outsource 4,000 Mile Serv. & Police Car Outfitting	\$88,000
28	PW - Stormwater Dev Fee; Drainage Inspection Crew	\$84,708
29	PW - Street Lighting; Electricity Budget Increase From Added	\$79,080
30	Human Rights - Intake Officer Position	\$78,110
31	OIT- IT Plan; Enhance Interactive Services Provided on the Internet	\$74,490
32	OEM - Contractual and Consulting Services Increase	\$74,100
33	PW - Stormwater Dev Fee; Indirect Costs Increase	\$70,428
34	PW - B&G; On Call Support	\$69,440
35	PW - Street Lighting; Electricity budget Increase	\$65,000
36	OEM - Funds for Unfunded Requirements for Expanded Staff Functions	\$64,557
37	OEM - Funding for a Personnel Analyst II (Trainer) Position	\$60,601
38	PW - Solid Waste; Parkouts for Rural Trash Collection	\$60,000
39	Finance - Convert Contract Specialist Position to General Fund Support.	\$59,979
40	PW - B&G; Ongoing Support for Electronic Security Systems	\$58,500
41	PSC - Account Clerk II Position	\$57,289
42	OEM - Tuition Assistant Program	\$52,207
43	PW - B&G Print Shop; Graphics Specialist Position	\$50,146
44	OEM - Transfer Tapes of BOCS Meeting to More Modern Technology	\$50,000
45	OEM - Training and Dev. Funds for Presentations and Training Materials	\$50,000
46	Finance - Risk Management Administrative Support Position	\$49,776
47	Public Health - Environmental Health Specialist Position	\$48,434
48	Library - Computer Lab Maintenance	\$47,775
49	Library - Phase II of the Record Center Software Upgrade	\$47,555
50	OEM - One Administrative Support Assist II Position for Training	\$43,441
51	Finance - Increase to the DMV Stop Budget	\$42,000
52	PW - Stormwater Fee; Drainage Maintenance Project Funding	\$40,000
53	PW - Prop Mgmt; Utility Budget Increase	\$36,800
54	Clerk of the Circuit Court - Lands Records; Deputy Clerk II Position	\$34,517
55	Clerk of the Circuit Court - Public Service; Deputy Clerk II Position	\$34,517
56	Office of Criminal Justice Services - Administrative Assistant.I position	\$32,801
57	PW - Solid Waste; Two 0.67 FTE Permanent Part Time Scale Operators	\$30,271
58	PW - Trans. Planning (Non-Fee); ROW Abandonment Costs	\$26,000
59	Library - Copier Supplies	\$25,000
60	PW - Solid Waste; Funds to Support Computer/Electronic Recycling.	\$25,000

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### VI. Other Operational Initiatives (continued)

61	Unemployment Compensation - Increase to Support Increase in Claims	\$23,524
62	Coop Ext - Funds to Shift State employees to PP County Employees	\$22,100
63	Clerk of the Circuit Court - Court Administration; Microfilm Service	\$20,000
64	PW - B&G; Custodial Cost Increase (Reverse FY 03 Base Budget Cut)	\$20,000
65	PW - Solid Waste; Permits & Licenses for the Landfill	\$20,000
66	OEM - Human Resources Part Time Position to Support Professional	\$17,774
67	Finance - Performance Purchasing Training and Procurement Seminar	\$16,200
68	OEM - Virginia Institute of Government's Development Training	\$15,000
69	Park Authority - Property Mgmt, Additional Custodial Fees	\$14,500
70	Coop Ext - Capital contribution to Northern Virginia Community College	\$12,842
71	OIT - Increase in GF Support for Seat Management	\$12,448
72	Clerk of the Circuit Court - Replacement of Three Printers	\$12,289
73	PW - Prop Mgmt; Hard Drive Cleaning Software Annual Fee	\$12,000
74	Human Rights - Office Assistant Position Increase 0.20 FTE	\$11,599
75	PW - Prop Mgmt; Increase Part Time Planner I Position to Full Time	\$11,456
76	Judges of the Circuit Court - Increases for Automation	\$10,340
77	PW - Stormwater Dev Fee; Laptop Replacement Costs	\$10,032
78	Office of Criminal Justice Services - Program Fees	\$10,000
79	Park Authority - Operating Expenses for New Trails Maintenance	\$8,800
80	PW - B&G; Maintenance Contract for Owens UPS	\$8,500
81	PW - Gypsy Moth & Mosquito Ctrl; Mosquito Chemicals	\$8,000
82	Clerk of the Circuit Court - Land Records Server Maintenance/Upgrade	\$7,500
83	Finance - Audit Fee Increase	\$7,200
84	Registrar - Request Funds Storage Costs for New Voting Machines	\$7,000
85	PW - B&G; Provide Maintenance Funding for Pedestrian Overpass	\$6,000
86	Coop. Ext. - Operating Expenses	\$5,800
87	PW - Solid Waste; Permits & Licenses for Balls Ford Composting	\$5,000
88	Self-Insurance - Inc. Funding for Denied Workers' Compensation Claims	\$5,000
89	OEM - Legal Services of Northern Virginia Increase	\$4,044

## Budget Summary

### FY 2004 Fiscal Plan Initiatives (continued)

#### VI. Other Operational Initiatives (continued)

90 OEM - Northern Virginia Regional Commission Annual Dues Increase	\$3,550
91 OEM - Seat Management for Ferlazzo Information Desk	\$3,370
92 Office of Criminal Justice Services - Post Trial Supervision Seat Mgmt	\$3,370
93 OEM - Dues Membership in the High Growth Coalition	\$3,000
94 OEM - Virginia Association of Counties Annual Dues Increase	\$2,900
95 SAC - Operating Supplies to Open 1 New SAC program	\$2,500
96 OEM - Virginia Municipal League Annual Dues Increase	\$2,350
97 Off of Criminal Justice Serv - Volunteer Action Center Contribution Inc	\$2,212
98 OEM - County Executive Award Increase Due to Program Expansion	\$2,000
99 PW - Prop Code Enfor; Increase of Postage Budget	\$2,000
100 BOE - Administration; Seat Management Costs	\$1,911
101 PW - B&G; McCoart Sign Operating Costs	\$1,500
102 Library - Prince William Symphony Contribution Increase	\$1,050
103 PW - Prop Code Enfor; Increase of Car Wash Budget	\$300
104 OEM - Innovation Group Dues Membership Increase	\$250
105 Park Authority - Pass Through Contribution to Arts Council/Arts Grants	\$186
106 PW - Print Shop Cost Recovery of Postage and Supplies (\$56,000)	\$0
107 PW - Stormwater Fee; Eq. Op. I funded with a Budget Shift (\$31,353)	\$0
<b>Total Other Initiatives</b>	<b><u><u>\$13,473,092</u></u></b>
 <b>Total All Initiatives</b>	 <b><u><u>\$53,962,279</u></u></b>

## Budget Summary

### Capital Improvements Program

The FY 2004-2009 Capital Improvement Program was adopted by the Board on April 15, 2003. 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 the capital improvement program section of this book.

### Debt Service

The total outstanding debt of the County on June 30, 2003 will be \$631,669,012. The major categories are as follows:

General County Outstanding Debt	\$216,870,592
Prince William County Schools Outstanding Debt	\$396,471,679
Solid Waste Funds Outstanding Debt	\$18,326,741

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 04, the total debt service required by funding source is as follows:

General Fund	\$26,908,251
Prince William County Schools (includes Literary Fund)	\$44,731,163
Transportation Fund	\$1,247,076
Equipment Leases	\$30,000
Rent from American Type Culture Collection	\$685,042
Solid Waste Fund	\$2,087,836
Volunteer Fire and Rescue Fund	\$695,034
Total	\$76,384,402

## Budget Summary

### General Fund Revenue and Resource Summary

Title	FY 03 Adopted Budget	FY 04 Adopted Budget	Dollar Change FY 03 to FY 04 Adopted	% Change FY03 / FY04 Adopted
<b><u>General Revenues:</u></b>				
<b><u>All Real Estate Taxes:</u></b>				
Real Estate - Current Year	\$265,171,000	\$308,331,000	\$43,160,000	16.28%
Real Estate Tax Refunds	(\$2,652,000)	(\$5,191,000)	(\$2,539,000)	95.74%
Tax Deferrals	\$200,000	(\$350,000)	(\$550,000)	-275.00%
Land Redemption	\$979,000	\$852,640	(\$126,360)	-12.91%
Real Estate Taxes- Public Service	\$11,100,000	\$10,558,000	(\$542,000)	-4.88%
Real Estate Penalties- Current Year	\$939,000	\$1,084,000	\$145,000	15.44%
<b>Total All Real Estate Taxes</b>	<b><u>\$275,737,000</u></b>	<b><u>\$315,284,640</u></b>	<b><u>\$39,547,640</u></b>	<b><u>14.34%</u></b>
<b><u>All Personal Property Taxes:</u></b>				
Personal Property	\$80,798,000	\$90,877,000	\$10,079,000	12.47%
Personal Property - Prior Year	\$74,000	\$74,000	\$0	0.00%
Personal Property Tax Deferrals	\$1,583,000	(\$1,550,000)	(\$3,133,000)	-197.92%
Personal Property Penalty-Current Year	\$1,374,000	\$1,545,000	\$171,000	12.45%
<b>Total All Personal Property Taxes</b>	<b><u>\$83,829,000</u></b>	<b><u>\$90,946,000</u></b>	<b><u>\$7,117,000</u></b>	<b><u>8.49%</u></b>
<b><u>Interest On Taxes:</u></b>				
Interest On All Taxes	\$2,060,000	\$2,364,102	\$304,102	14.76%
<b>Total Interest On Taxes</b>	<b><u>\$2,060,000</u></b>	<b><u>\$2,364,102</u></b>	<b><u>\$304,102</u></b>	<b><u>14.76%</u></b>
<b>Total General Property Taxes</b>	<b><u>\$361,626,000</u></b>	<b><u>\$408,594,742</u></b>	<b><u>\$46,968,742</u></b>	<b><u>12.99%</u></b>
<b><u>Other Local Taxes:</u></b>				
Local Sales Tax	\$35,529,000	\$38,095,500	\$2,566,500	7.22%
Sales Tax On Daily Rental	\$187,000	\$200,090	\$13,090	7.00%
Consumer's Utility Tax	\$19,609,000	\$22,245,000	\$2,636,000	13.44%
Bank Stock Tax	\$520,000	\$556,400	\$36,400	7.00%
BPOL Taxes- Local Businesses	\$13,730,000	\$15,639,761	\$1,909,761	13.91%
BPOL Taxes- Public Service	\$831,000	\$963,000	\$132,000	15.88%
Motor Vehicles-Regular	\$5,148,000	\$5,692,000	\$544,000	10.57%
Recordation Taxes	\$3,315,000	\$5,700,000	\$2,385,000	71.95%
Additional Taxes On Deeds	\$1,000,000	\$2,300,000	\$1,300,000	130.00%
Transient Occupancy Tax	\$1,065,000	\$1,263,000	\$198,000	18.59%
<b>Total Other Local Taxes</b>	<b><u>\$80,934,000</u></b>	<b><u>\$92,654,751</u></b>	<b><u>\$11,720,751</u></b>	<b><u>14.48%</u></b>
<b>Total Local Tax Sources</b>	<b><u>\$442,560,000</u></b>	<b><u>\$501,249,493</u></b>	<b><u>\$58,689,493</u></b>	<b><u>13.26%</u></b>
<b><u>Additional Revenue Sources:</u></b>				
Revenue From Money & Property	\$8,363,000	\$6,950,926	(\$1,412,074)	-16.88%
Cable T.V. Franchise Fee	\$3,262,000	\$3,513,000	\$251,000	7.69%
Misc Revenue	\$0	\$48,150	\$48,150	0.00%
State Revenue	\$1,868,000	\$1,351,410	(\$516,590)	-27.65%
Federal Revenue	\$15,000	\$11,093	(\$3,907)	-26.05%
<b>Total Additional Revenue Sources</b>	<b><u>\$13,508,000</u></b>	<b><u>\$11,874,579</u></b>	<b><u>(\$1,633,421)</u></b>	<b><u>-12.09%</u></b>
<b>Total General Revenues</b>	<b><u>\$456,068,000</u></b>	<b><u>\$513,124,072</u></b>	<b><u>\$57,056,072</u></b>	<b><u>12.51%</u></b>

## Budget Summary

### General Fund Revenue and Resource Summary (continued)

Title	FY 03 Adopted Budget	FY 04 Adopted Budget	Dollar Change FY 03 to FY 04 Adopted	% Change FY03 / FY04 Adopted
<b><u>Agency Revenue:</u></b>				
Area Agency on Aging	\$1,168,869	\$1,126,031	(\$42,838)	-3.66%
At Risk Youth	\$3,833,773	\$4,538,941	\$705,168	18.39%
Clerk of the Court	\$3,127,366	\$3,685,841	\$558,475	17.86%
Commonwealth's Attorney	\$1,600,702	\$1,599,089	(\$1,613)	-0.10%
Community Services Board	\$11,123,421	\$10,563,610	(\$559,811)	-5.03%
Cooperative Extension Service	\$414,484	\$479,858	\$65,374	15.77%
County Attorney	\$244,186	\$195,186	(\$49,000)	-20.07%
Criminal Justice Services	\$1,119,602	\$982,197	(\$137,405)	-12.27%
Economic Development	\$14,130	\$14,130	\$0	0.00%
Finance	\$1,020,323	\$1,086,099	\$65,776	6.45%
Fire and Rescue	\$587,520	\$527,572	(\$59,948)	-10.20%
General Debt	\$1,002,137	\$1,901,132	\$898,995	89.71%
General District Court	\$1,584,500	\$1,584,500	\$0	0.00%
Human Rights Office	\$25,000	\$61,000	\$36,000	144.00%
Juv and Domestic Rel Court	\$63,000	\$51,943	(\$11,057)	-17.55%
Juvenile Court Service Unit	\$93,145	\$94,189	\$1,044	1.12%
Law Library	\$110,806	\$110,806	\$0	0.00%
Library	\$2,873,778	\$2,760,530	(\$113,248)	-3.94%
Office of Information Technology	\$132,400	\$132,400	\$0	0.00%
Office on Youth	\$5,000	\$5,000	\$0	0.00%
Planning	\$2,375,901	\$2,543,254	\$167,353	7.04%
Police	\$8,402,936	\$8,695,487	\$292,551	3.48%
Public Health	\$243,873	\$261,870	\$17,997	7.38%
Public Safety Communications	\$3,882,839	\$3,841,359	(\$41,480)	-1.07%
Public Works	\$8,901,431	\$10,550,292	\$1,648,861	18.52%
Registrar	\$83,773	\$71,092	(\$12,681)	-15.14%
School Age Care	\$288,481	\$292,181	\$3,700	1.28%
Sheriff	\$2,256,283	\$2,315,686	\$59,403	2.63%
Social Services	\$19,884,510	\$19,467,875	(\$416,635)	-2.10%
Unclassified Non-Departmental	\$3,339,934	\$4,637,358	\$1,297,424	38.85%
<b>Total Agency Revenue</b>	<b><u>\$79,804,103</u></b>	<b><u>\$84,176,508</u></b>	<b><u>\$4,372,405</u></b>	<b><u>5.48%</u></b>
<b>Total General Fund Revenue</b>	<b><u>\$535,872,103</u></b>	<b><u>\$597,300,580</u></b>	<b><u>\$61,428,477</u></b>	<b><u>11.46%</u></b>

## Budget Summary

### General Fund Revenue and Resource Summary (continued)

Title	FY 03 Adopted Budget	FY 04 Adopted Budget	Dollar Change FY 03 to FY 04 Adopted	% Change FY03 / FY04 Adopted
<b><u>County Resources:</u></b>				
<b><u>Budgeted County Resources:</u></b>				
Capital Reserve / One Time	\$1,000,000	\$1,000,000	\$0	0.00%
Juvenile Detention Home State Reimbursement	\$0	\$2,250,507	\$2,250,507	0.00%
Indirect Cost Transfers:				
From Solid Waste	\$593,751	\$731,533	\$137,782	23.21%
From Stormwater Management	\$614,975	\$803,956	\$188,981	30.73%
Special Taxing District Debt Support	\$1,260,000	\$1,272,000	\$12,000	0.95%
Transfer Proffers to Park Authority	\$100,000	\$100,000	\$0	0.00%
Total Budgeted County Resources	<u>\$3,568,726</u>	<u>\$6,157,996</u>	<u>\$2,589,270</u>	<u>72.55%</u>
<b>Total Budgeted Revenue &amp; Resources</b>	<b><u>\$539,440,829</u></b>	<b><u>\$603,458,576</u></b>	<b><u>\$64,017,747</u></b>	<b><u>11.87%</u></b>
<b><u>Other County Resources:</u></b>				
General Turnback	\$4,660,501	\$5,369,960	\$709,459	15.22%
Real Estate Tax Reserve From FY 03	\$0	\$2,489,437	\$2,489,437	0.00%
Year End FY00 Support For 401a	\$400,000	\$256,553	(\$143,447)	-35.86%
Public Safety Technology				
Replacement Fund	(\$1,074,833)	(\$1,074,833)	\$0	0.00%
Planning/Public Works Fee				
Replacement Fund - Contribution To	(\$150,182)	(\$434,153)	(\$283,971)	189.08%
Planning/Public Works Fee				
Replacement Fund - Use Of	\$0	\$1,023,438	\$1,023,438	0.00%
Use Of Sub Fund Balance -				
School Age Care	\$4,490	\$0	(\$4,490)	-100.00%
Total Other County Resources	<u>\$3,839,976</u>	<u>\$7,630,402</u>	<u>\$3,790,426</u>	<u>98.71%</u>
<b>Total County Resources</b>	<b><u>\$7,408,702</u></b>	<b><u>\$13,788,398</u></b>	<b><u>\$6,379,696</u></b>	<b><u>86.11%</u></b>
<b>Total Revenue &amp; Resources</b>	<b><u>\$543,280,805</u></b>	<b><u>\$611,088,978</u></b>	<b><u>\$67,808,173</u></b>	<b><u>12.48%</u></b>
<b>General Fund Total</b>				
Transferred To Schools	\$258,818,590	\$292,610,666	\$33,792,076	13.06%
County Share Of General Fund Total	<u>\$284,462,215</u>	<u>\$318,478,312</u>	<u>\$34,016,097</u>	<u>11.96%</u>
Total County and Transfer To Schools	<u>\$543,280,805</u>	<u>\$611,088,978</u>	<u>\$67,808,173</u>	<u>12.48%</u>



## Budget Summary

### 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 04 a five-year budget plan prepared by the Prince William County Schools is combined with the five-year budget plan prepared by Prince William County to give a total picture of the General Fund requirements from FY 04 to FY 08. This five year budget forecast is shown below:

#### General Fund Resource And Expenditure Projection

	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>
<b><u>Revenue and Resources:</u></b>					
General Revenue	\$513,124,072	\$571,325,379	\$618,806,939	\$666,857,201	\$719,997,153
Agency Revenue	\$84,176,508	\$86,391,955	\$89,570,600	\$92,987,021	\$95,830,174
County Resources	\$13,788,398	\$12,123,828	\$11,744,658	\$7,720,714	\$12,133,982
<b>Total Revenue &amp; Resources Available</b>	<b><u>\$611,088,978</u></b>	<b><u>\$669,841,162</u></b>	<b><u>\$720,122,197</u></b>	<b><u>\$767,564,936</u></b>	<b><u>\$827,961,309</u></b>
<b><u>Expenditures:</u></b>					
County Government	\$318,478,312	\$345,549,541	\$368,898,567	\$388,801,011	\$418,919,221
Transfer To Schools	\$292,610,666	\$324,227,153	\$351,172,938	\$378,441,461	\$408,598,384
<b>Total Expenditures</b>	<b><u>\$611,088,978</u></b>	<b><u>\$669,776,694</u></b>	<b><u>\$720,071,505</u></b>	<b><u>\$767,242,472</u></b>	<b><u>\$827,517,605</u></b>
<b>Total Revenue &amp; Resources Available</b>	<b><u>\$0</u></b>	<b><u>\$64,468</u></b>	<b><u>\$50,692</u></b>	<b><u>\$322,464</u></b>	<b><u>\$443,704</u></b>

This forecast will shape fiscal decisions over these five years.

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

### Five Year Budget Plan (continued)

#### 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 pages in the Revenue Summary section titled General Fund Non-Agency Revenues FY 04 through FY 08.

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 (such as the development and building sector) 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.

#### 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.

## Budget Summary

### Five Year Budget Plan (continued)

Prince William County's Office of Executive Management uses a micro 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) Merit pay plan adjustments
- 5) Pay plan market adjustments
- 6) Benefit adjustments
- 7) Self insurance
- 8) Five Year costs of FY 04 budget initiatives.

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

#### Prince William County

- Funds annual merit pay
- Funds the following pay plan market adjustments;  
FY 04 - 3.0%, FY 05 - 2.0%, FY 06 - 2.0%, FY 07 - 2.5%, FY 08 - 2.5%
- Adds 100 sworn and 25 civilian Police positions from FY 04-08
- Adds 102 Fire and Rescue positions from FY 04-08 and provides staffing for three new stations
- Funds annual inflation of operating supplies
- Funds the adopted Capital Improvements Program
- Holds non-public safety operations at FY 04 funding levels for FY 05 to FY 08

#### Prince William County Schools

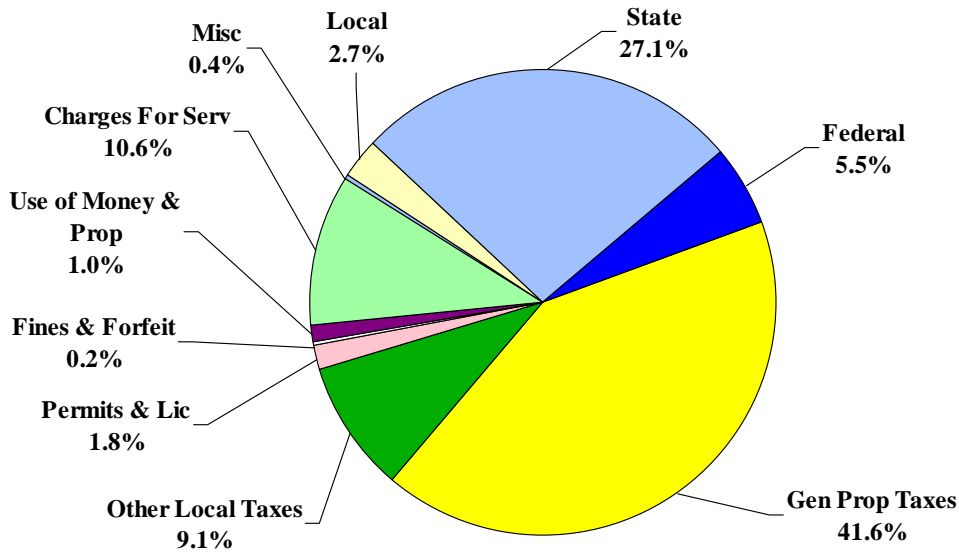
- Funds annual step increases
- Funds the following salary scale adjustments;  
FY 04 - 3.0%, FY 05 - 2.5%, FY 06 - 2.5%, FY 07 - 2.5%, FY 08 - 2.5%
- Funds annual adjustment for inflation in supplies and materials
- Maintains all academic, support and extra curricular programs
- Funds all critical repair projects
- Funds new Capital Improvements Program debt service
- Builds six elementary schools, two elementary school additions, two high schools, two middle schools, one traditional school and one transportation center.

# Budget Summary

## 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.

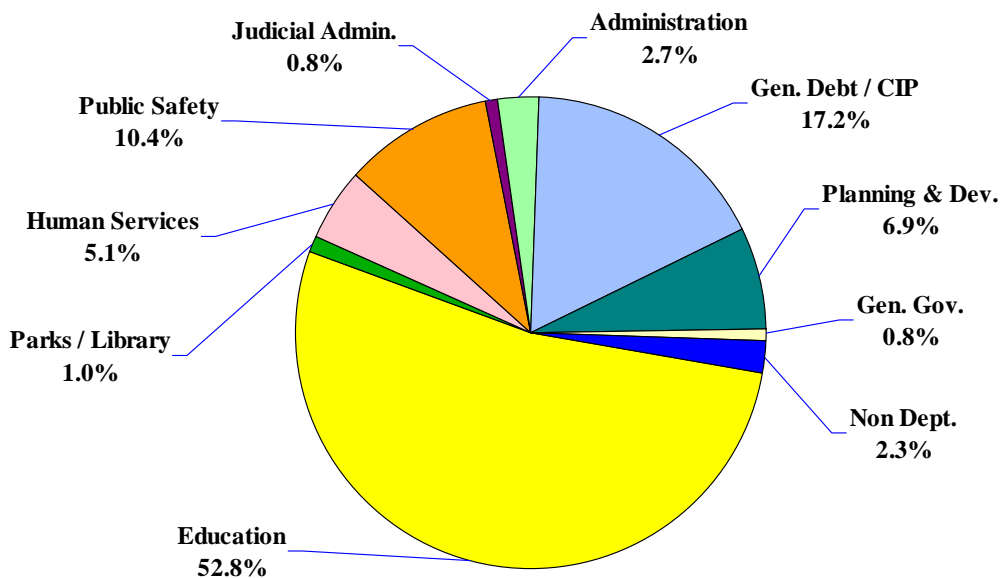
### FY 04 Total County Revenue Sources



**\$1,035,324,280**

(Note: Excludes Operating Transfers In)

### FY 04 Total County Budget By Functional Categories



**\$1,230,663,324**

(Note: Excludes Operating Transfers Out)

## Budget Summary

### Combined Statement of Projected Revenues, Budgeted Expenditures and Projected Changes in Fund Balance for the FY 04 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 04 Adopted
	General Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Internal Service Fund		
Projected Fund Balance, Beginning	\$55,389,601	\$22,579,756	\$36,057,084	\$72,731,645	\$13,756,855	\$1,788,818	\$202,303,758
Fund Balance Reserve:							
Encumbrances	\$12,295,290	\$86,551,355	\$14,555,777	\$590,575	\$3,141,028	\$0	\$117,134,025
Designated For Future Years	\$30,330,413	\$0	\$7,146,668	\$0	\$0	\$0	\$37,477,081
Other	\$4,238,464	\$54,085,197	\$12,173,943	\$0	\$0	\$0	\$70,497,604
Available Fund Balance	\$102,253,768	\$163,216,308	\$69,933,471	\$73,322,220	\$16,897,883	\$1,788,818	\$427,412,467
<b>Projected Revenues:</b>							
General Property Taxes	\$408,837,068	\$0	\$21,694,568	\$83,500	\$0	\$0	\$430,615,136
Other Local Taxes	\$94,549,251	\$0	\$0	\$0	\$0	\$0	\$94,549,251
Permits, Priv. Fees and Reg Lic	\$15,708,284	\$0	\$3,249,297	\$7,000	\$0	\$0	\$18,964,581
Fines & Forfeitures	\$2,112,442	\$0	\$0	\$0	\$0	\$0	\$2,112,442
Rev From Use of Money & Prop	\$8,002,359	\$0	\$648,356	\$540,000	\$1,213,682	\$0	\$10,404,397
Charges for Services	\$9,922,213	\$0	\$20,252,365	\$11,300,000	\$68,583,581	\$0	\$110,058,159
Miscellaneous	\$2,555,692	\$0	\$1,057,020	\$64,000	\$0	\$0	\$3,676,712
Rev From Other Localities	\$5,447,896	\$0	\$2,554,490	\$0	\$0	\$19,936,393	\$27,938,779
Rev From the Commonwealth of Va	\$32,042,183	\$2,750,507	\$245,327,977	\$0	\$0	\$0	\$280,120,667
Rev from the Federal Gov	\$14,675,827	\$0	\$42,208,329	\$0	\$0	\$0	\$56,884,156
Total Revenues	\$593,853,215	\$2,750,507	\$336,992,402	\$11,994,500	\$69,797,263	\$19,936,393	\$1,035,324,280
<b>Budgeted Expenditures:</b>							
General Governmental	\$9,620,703	\$0	\$0	\$0	\$0	\$0	\$9,620,703
Administration	\$20,673,164	\$0	\$0	\$0	\$12,200,659	\$0	\$32,873,823
Judicial Administration	\$10,421,874	\$0	\$0	\$0	\$0	\$0	\$10,421,874
Public Safety	\$86,849,118	\$0	\$40,757,282	\$0	\$0	\$0	\$127,606,400
Planning And Development	\$34,144,458	\$0	\$30,373,598	\$14,829,840	\$5,583,183	\$0	\$84,931,079
Human Services	\$62,429,707	\$0	\$0	\$0	\$0	\$0	\$62,429,707
Parks And Library	\$12,125,675	\$0	\$0	\$0	\$0	\$0	\$12,125,675
Education	\$0	\$63,083,000	\$527,763,303	\$0	\$39,263,993	\$19,797,400	\$649,907,696
Debt / C.I.P.	\$26,632,489	\$147,255,882	\$38,677,720	\$0	\$0	\$0	\$212,566,091
Non-Departmental	\$10,837,276	\$0	\$0	\$0	\$17,343,000	\$0	\$28,180,276
Total Expenditures	\$273,734,464	\$210,338,882	\$637,571,903	\$14,829,840	\$74,390,835	\$19,797,400	\$1,230,663,324
Excess (Deficiency) Of Revenues Over Expenditures	\$320,118,751	(\$207,588,375)	(\$300,579,501)	(\$2,835,340)	(\$4,593,572)	\$138,993	(\$195,339,044)
<b>Other Financing Sources (Uses):</b>							
Operating Transfers In	\$9,605,361	\$25,513,894	\$308,539,503	\$15,321,970	\$3,177,504	\$0	\$362,158,232
Operating Transfers Out	(\$337,354,514)	(\$4,250,507)	(\$19,646,201)	(\$907,010)	\$0	\$0	(\$362,158,232)
Proceeds From Loans And Bonds	\$0	\$217,526,988	\$0	\$0	\$0	\$0	\$217,526,988
Total Other Financing Sources (Uses)	(\$327,749,153)	\$238,790,375	\$288,893,302	\$14,414,960	\$3,177,504	\$0	\$217,526,988
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$7,630,402)	\$31,202,000	(\$11,686,199)	\$11,579,620	(\$1,416,068)	\$138,993	\$22,187,944
Projected Fund Balance, Ending	\$94,623,366	\$194,418,308	\$58,247,272	\$84,901,840	\$15,481,815	\$1,927,811	\$449,600,411

## Budget Summary

### General Fund Expenditure and Resource Comparison

	FY 02 Approp.	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	% Change FY 03 To FY 04
<b><u>Expenditure By Classification:</u></b>					
Personal Services	\$112,776,382	\$112,110,716	\$125,082,689	\$136,060,040	8.78%
Fringe Benefits	\$25,122,388	\$24,736,470	\$27,812,521	\$30,543,918	9.82%
Contractual Services	\$14,977,416	\$12,314,652	\$14,800,809	\$15,483,794	4.61%
Internal Services	\$14,036,891	\$13,989,506	\$16,127,640	\$17,100,698	6.03%
Other Services	\$37,558,595	\$34,059,507	\$36,154,851	\$38,671,011	6.96%
Debt Maintenance	\$17,969,704	\$17,834,033	\$21,688,220	\$26,639,084	22.83%
Capital Outlay	\$3,917,186	\$1,901,941	\$4,206,782	\$3,505,632	-16.67%
Leases & Rentals	\$5,147,012	\$4,856,429	\$5,490,160	\$5,730,286	4.37%
Transfers Out*	\$277,249,324	\$276,823,624	\$291,917,133	\$337,354,514	15.57%
<b>Total General Fund Expenditures</b>	<b>\$508,754,898</b>	<b>\$498,626,879</b>	<b>\$543,280,805</b>	<b>\$611,088,978</b>	<b>12.48%</b>
<b><u>Funding Sources:</u></b>					
General Property Taxes	\$274,392,224	\$286,190,532	\$361,781,238	\$408,837,068	13.01%
Other Local Taxes	\$73,207,719	\$82,696,210	\$82,531,500	\$94,549,251	14.56%
Permits, Priv. Fees and Reg Lic	\$11,200,315	\$15,514,739	\$13,643,427	\$15,708,284	15.13%
Fines & Forfeitures	\$1,908,172	\$2,020,104	\$2,121,272	\$2,112,442	-0.42%
Rev From Use of Money & Prop	\$8,745,306	\$8,958,383	\$9,402,468	\$8,002,359	-14.89%
Charges for Services	\$5,016,306	\$6,458,849	\$10,087,138	\$9,922,213	-1.64%
Miscellaneous	\$8,201,878	\$8,596,379	\$1,638,711	\$2,555,692	55.96%
Rev From Other Localities	\$4,690,445	\$4,832,616	\$5,236,418	\$5,447,896	4.04%
Rev From the Commonwealth of Va	\$73,466,800	\$74,298,143	\$34,010,838	\$32,042,183	-5.79%
Rev from the Federal Gov	\$15,354,208	\$15,449,573	\$13,926,566	\$14,675,827	5.38%
Transfers In*	\$5,149,394	\$5,712,828	\$5,061,253	\$9,605,361	89.78%
<b>Total General Fund Revenue</b>	<b>\$481,332,767</b>	<b>\$510,728,357</b>	<b>\$539,440,829</b>	<b>\$603,458,576</b>	<b>11.87%</b>
<b>Other Resources</b>	<b>\$27,422,131</b>	<b>(\$12,101,478)</b>	<b>\$3,839,976</b>	<b>\$7,630,402</b>	<b>98.71%</b>
<b>Total General Fund Revenue And Other Resources</b>	<b>\$508,754,898</b>	<b>\$498,626,879</b>	<b>\$543,280,805</b>	<b>\$611,088,978</b>	<b>12.48%</b>
<b>Revenue and Other Resources Over / (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>--</b>

\* Note: Excludes Transfers Within The General Fund

## Budget Summary

### Position Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 00 Adopted FTE Positions	FY 01 Adopted FTE Positions	FY 02 Adopted FTE Positions	FY 03 Adopted FTE Positions	FY 04 Adopted FTE Positions	Position Change FY 03 to FY 04	Percent Change FY 03 to FY 04
<b>General Governmental:</b>							
Board Of County Supervisors	12.12	12.12	12.12	12.12	12.12	0.00	0.00%
Office Of Executive Management	46.56	47.90	50.90	54.90	57.40	2.50	4.55%
County Attorney	20.00	20.00	21.00	24.00	26.00	2.00	8.33%
<b>Sub Total</b>	<b>78.68</b>	<b>80.02</b>	<b>84.02</b>	<b>91.02</b>	<b>95.52</b>	<b>4.50</b>	<b>4.94%</b>
<b>Planning And Development:</b>							
Economic Development	9.53	11.00	12.00	12.00	12.00	0.00	0.00%
Planning	50.00	44.00	48.00	51.00	55.00	4.00	7.84%
Public Works	225.72	241.61	263.75	279.72	313.58	33.86	12.10%
<b>Sub Total</b>	<b>285.25</b>	<b>296.61</b>	<b>323.75</b>	<b>342.72</b>	<b>380.58</b>	<b>37.86</b>	<b>11.05%</b>
<b>Administration:</b>							
Finance	124.33	122.33	130.33	132.33	133.80	1.47	1.11%
Human Rights Office	6.80	5.80	5.80	5.80	7.00	1.20	20.69%
Off. Of Information Technology	41.98	43.20	43.48	42.98	44.48	1.50	3.49%
Registration & Elections	11.00	11.00	11.00	11.00	11.00	0.00	0.00%
<b>Sub Total</b>	<b>184.11</b>	<b>182.33</b>	<b>190.61</b>	<b>192.11</b>	<b>196.28</b>	<b>4.17</b>	<b>2.17%</b>
<b>Judicial Administration:</b>							
Clerk Of The Court	56.70	56.70	57.70	49.70	51.70	2.00	4.02%
Circuit Court Judges	0.00	0.00	0.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	36.00	36.00	38.00	39.00	39.00	0.00	0.00%
Office of Criminal Justice Services	19.91	20.65	23.86	23.86	25.58	1.72	7.21%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	2.00	2.00	3.00	5.00	7.00	2.00	40.00%
Law Library	1.00	1.50	1.00	1.00	1.00	0.00	0.00%
<b>Sub Total</b>	<b>116.61</b>	<b>117.85</b>	<b>124.56</b>	<b>128.56</b>	<b>134.28</b>	<b>5.72</b>	<b>4.45%</b>
<b>Public Safety:</b>							
Fire And Rescue	253.00	259.00	277.00	299.00	328.00	29.00	9.70%
Police	528.07	558.67	578.67	604.07	628.07	24.00	3.97%
Sheriff	65.65	69.00	69.00	73.00	74.00	1.00	1.37%
Public Safety Communications	86.20	87.20	88.00	88.00	89.00	1.00	1.14%
<b>Sub Total</b>	<b>932.92</b>	<b>973.87</b>	<b>1,012.67</b>	<b>1,064.07</b>	<b>1,119.07</b>	<b>55.00</b>	<b>5.17%</b>
<b>Human Services:</b>							
Community Services Board	204.00	227.03	233.46	234.86	223.36	-11.50	-4.90%
Extension & Continuing Ed.	8.30	8.32	8.32	9.08	9.65	0.57	6.28%
Office For Women	1.10	1.10	0.00	0.00	0.00	0.00	---
Office On Youth	2.00	3.00	3.00	2.80	3.00	0.20	7.14%
At Risk Youth & Family Services	0.00	0.00	1.00	1.00	1.00	0.00	0.00%
School Age Care	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
Area Agency On Aging	36.39	41.57	41.25	42.52	42.09	-0.43	-1.01%
Public Health	14.96	14.96	8.96	9.96	9.96	0.00	0.00%
Social Services	289.85	297.80	312.80	323.45	307.95	-15.50	-4.79%
<b>Sub Total</b>	<b>561.60</b>	<b>598.78</b>	<b>613.79</b>	<b>628.67</b>	<b>602.01</b>	<b>-26.66</b>	<b>-4.24%</b>

## Budget Summary

### Position Summary of Full Time Equivalent Positions (FTE) (continued)

Department / Agency	FY 00 Adopted FTE Positions	FY 01 Adopted FTE Positions	FY 02 Adopted FTE Positions	FY 03 Adopted FTE Positions	FY 04 Adopted FTE Positions	Position Change FY 03 to FY 04	Percent Change FY 03 to FY 04
<b>Parks And Library:</b>							
Library	192.31	192.31	191.25	191.25	189.68	-1.57	-0.82%
<b>Sub Total</b>	<b>192.31</b>	<b>192.31</b>	<b>191.25</b>	<b>191.25</b>	<b>189.68</b>	<b>-1.57</b>	<b>-0.82%</b>
<b>Special Revenue Fund:</b>							
Adult Detention Center	217.00	217.00	217.00	225.00	230.00	5.00	2.22%
Housing & Community Dev.	19.60	26.60	27.60	31.80	33.80	2.00	6.29%
<b>Sub Total</b>	<b>236.60</b>	<b>243.60</b>	<b>244.60</b>	<b>256.80</b>	<b>263.80</b>	<b>7.00</b>	<b>2.73%</b>
<b>Enterprise Fund:</b>							
Public Works; Solid Waste	46.38	45.71	47.71	47.71	49.05	1.34	2.81%
<b>Sub Total</b>	<b>46.38</b>	<b>45.71</b>	<b>47.71</b>	<b>47.71</b>	<b>49.05</b>	<b>1.34</b>	<b>2.81%</b>
<b>Internal Service Fund:</b>							
Public Works; Fleet Management	30.08	30.08	30.08	30.08	31.08	1.00	3.32%
Off. Of Info. Tech.; Data Processing	41.55	45.33	42.05	46.55	46.05	-0.50	-1.07%
Public Works; Small Proj. Const.	23.77	22.55	23.79	23.79	23.79	0.00	0.00%
<b>Sub Total</b>	<b>95.40</b>	<b>97.96</b>	<b>95.92</b>	<b>100.42</b>	<b>100.92</b>	<b>0.50</b>	<b>0.50%</b>
<b>Total FTE Positions</b>	<b>2,729.86</b>	<b>2,829.04</b>	<b>2,928.88</b>	<b>3,043.33</b>	<b>3,131.19</b>	<b>87.86</b>	<b>2.89%</b>



## Budget Summary

### Percent Share of General Fund Budget\*

<u>Department / Agency</u>	<u>FY 00</u> <u>Adopted %</u> <u>Of Budget</u>	<u>FY 01</u> <u>Adopted %</u> <u>Of Budget</u>	<u>FY 02</u> <u>Adopted %</u> <u>Of Budget</u>	<u>FY 03</u> <u>Adopted %</u> <u>Of Budget</u>	<u>FY 04</u> <u>Adopted %</u> <u>Of Budget</u>
<b><u>General Governmental:</u></b>					
Board Of County Supervisors	0.472%	0.475%	0.448%	0.410%	0.379%
Office Of Executive Management	1.764%	1.762%	1.843%	1.825%	1.861%
County Attorney	0.759%	0.765%	0.749%	0.815%	0.781%
<b>Sub Total</b>	<b>2.995%</b>	<b>3.002%</b>	<b>3.040%</b>	<b>3.050%</b>	<b>3.021%</b>
<b><u>Administration:</u></b>					
Board Of Equalization	0.019%	0.018%	0.017%	0.015%	0.014%
Contingency Reserve	0.189%	0.177%	0.162%	0.143%	0.477%
Finance	3.875%	3.725%	3.539%	3.322%	3.169%
Human Rights Office	0.184%	0.159%	0.160%	0.137%	0.160%
Off Of Information Technology	1.836%	1.930%	1.979%	1.984%	1.849%
General Registrar	0.379%	0.367%	0.376%	0.315%	0.290%
Property & Misc. Insurance	0.188%	0.176%	0.162%	0.426%	0.505%
Unemployment Insurance Reserve	0.028%	0.026%	0.024%	0.021%	0.026%
<b>Sub Total</b>	<b>6.699%</b>	<b>6.579%</b>	<b>6.417%</b>	<b>6.363%</b>	<b>6.491%</b>
<b><u>Judicial Administration:</u></b>					
Clerk Of The Court	1.469%	1.418%	1.434%	1.422%	1.130%
Circuit Court Judges	0.000%	0.000%	0.000%	0.186%	0.177%
Commonwealth's Attorney	1.081%	1.090%	1.100%	1.037%	1.012%
Criminal Justice Services	0.497%	0.539%	0.646%	0.599%	0.545%
Juvenile Court Service Unit	0.087%	0.097%	0.127%	0.157%	0.252%
General District Court	0.071%	0.070%	0.073%	0.066%	0.060%
Juvenile & Domestic Relations	0.044%	0.023%	0.040%	0.022%	0.019%
Law Library	0.090%	0.086%	0.045%	0.042%	0.039%
Magistrates	0.014%	0.021%	0.033%	0.037%	0.039%
<b>Sub Total</b>	<b>3.355%</b>	<b>3.344%</b>	<b>3.500%</b>	<b>3.567%</b>	<b>3.272%</b>
<b><u>Planning And Development:</u></b>					
Economic Development	0.620%	0.684%	0.703%	0.652%	0.598%
Planning	1.760%	1.532%	1.605%	1.611%	1.509%
Tran. To Conven. & Visitors Bureau	0.000%	0.000%	0.331%	0.388%	0.417%
Transfer To Transportation Fund	0.794%	0.743%	0.721%	0.673%	0.759%
Transfer To Litter Control	0.032%	0.000%	0.000%	0.000%	0.000%
Public Works	8.785%	8.737%	8.466%	8.735%	8.636%
<b>Sub Total</b>	<b>11.990%</b>	<b>11.696%</b>	<b>11.826%</b>	<b>12.060%</b>	<b>11.919%</b>
<b><u>Public Safety:</u></b>					
Fire And Rescue	7.649%	7.706%	8.299%	8.670%	8.854%
Public Safety Communications	2.271%	2.412%	2.332%	2.245%	2.090%
Sheriff	1.796%	1.858%	1.692%	1.751%	1.673%
Transfer To Jail	2.819%	2.889%	3.135%	4.014%	3.928%
Police	15.371%	15.652%	15.699%	15.468%	14.999%
<b>Sub Total</b>	<b>29.906%</b>	<b>30.517%</b>	<b>31.157%</b>	<b>32.148%</b>	<b>31.544%</b>

## Budget Summary

### Percent Share of General Fund Budget\* (continued)

<u>Department / Agency</u>	<b>FY 00</b> Adopted % Of Budget	<b>FY 01</b> Adopted % Of Budget	<b>FY 02</b> Adopted % Of Budget	<b>FY 03</b> Adopted % Of Budget	<b>FY 04</b> Adopted % Of Budget
<b><u>Human Services:</u></b>					
Community Services Board	6.603%	6.877%	6.882%	6.608%	6.049%
Extension & Continuing Education	0.340%	0.340%	0.371%	0.383%	0.355%
Office For Women	0.030%	0.030%	0.000%	0.000%	0.000%
Office On Youth	0.053%	0.118%	0.110%	0.066%	0.067%
School Age Care	0.112%	0.115%	0.117%	0.103%	0.092%
Area Agency On Aging	0.949%	0.980%	0.982%	0.960%	0.885%
At Risk Youth And Family Services	1.812%	1.836%	1.733%	1.967%	2.093%
Public Health	1.631%	1.595%	1.377%	1.316%	1.246%
Social Services	11.168%	11.190%	10.930%	10.101%	9.241%
<b>Sub Total</b>	<b>22.699%</b>	<b>23.081%</b>	<b>22.502%</b>	<b>21.504%</b>	<b>20.027%</b>
<b><u>Parks And Library:</u></b>					
Contributions (Stafford Airport) (A)	0.005%	0.000%	0.000%	0.000%	0.000%
Library	4.814%	4.808%	4.573%	4.131%	3.807%
Park Authority Local Contribution	4.104%	3.773%	4.102%	4.066%	4.394%
<b>Sub Total</b>	<b>8.923%</b>	<b>8.582%</b>	<b>8.675%</b>	<b>8.198%</b>	<b>8.202%</b>
<b><u>Debt / CIP:</u></b>					
CIP (Manassas Airport) (A)	0.014%	0.000%	0.000%	0.000%	0.000%
Trans To Construction Funds	1.890%	1.676%	2.201%	1.773%	3.758%
General Debt	8.613%	7.935%	7.156%	7.390%	8.150%
UOSA Expansion	0.314%	0.294%	0.269%	0.238%	0.213%
<b>Sub Total</b>	<b>10.831%</b>	<b>9.905%</b>	<b>9.626%</b>	<b>9.401%</b>	<b>12.120%</b>
<b><u>Non-Departmental:</u></b>					
Unclassified Administrative	2.603%	3.295%	3.257%	3.709%	3.403%
<b>Sub Total</b>	<b>2.603%</b>	<b>3.295%</b>	<b>3.257%</b>	<b>3.709%</b>	<b>3.403%</b>
<b>Total</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>

\* Excludes General Fund Transfer To Schools

(A) The County Contributions to Manassas and Stafford Airports were transferred to and are paid from the Planning budget as of the FY 01 Budget.

# Budget Summary

## Revenue and Expenditures 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:

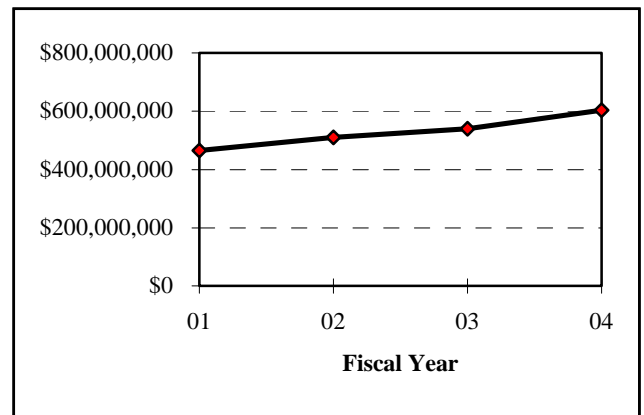
#### A. General Fund:

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:

----- Actual -----	
Fiscal Year 2001	\$465,720,148
Fiscal Year 2002	\$510,728,357
----- Estimate -----	
Fiscal Year 2003	\$539,440,829
Fiscal Year 2004	\$603,458,576
Change FY 03 to FY 04	\$64,017,747

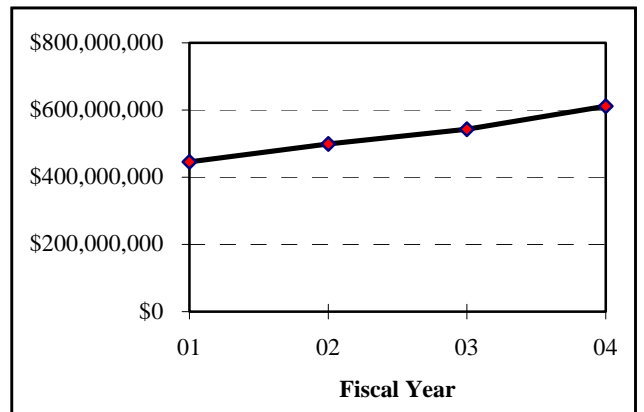
(Note: Excludes Other Resources and transfers within the General Fund)



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$445,840,144
Fiscal Year 2002	\$498,626,879
----- Estimate -----	
Fiscal Year 2003	\$543,280,805
Fiscal Year 2004	\$611,088,978
Change FY 03 to FY 04	\$67,808,173

(Note: Excludes transfers within the General Fund)



# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

### REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

#### B. Special Revenue Funds:

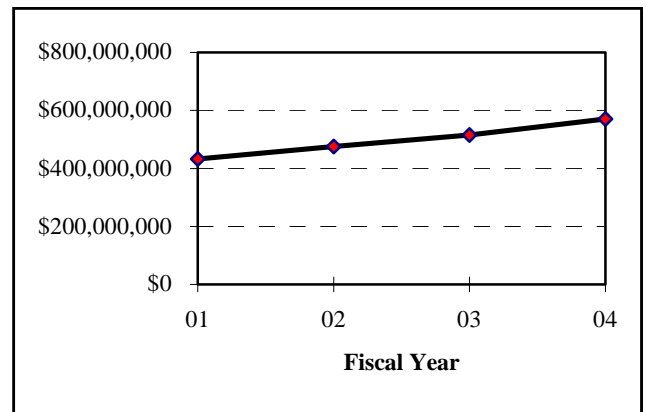
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds are used to account for volunteer fire and rescue, levies, school operations,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

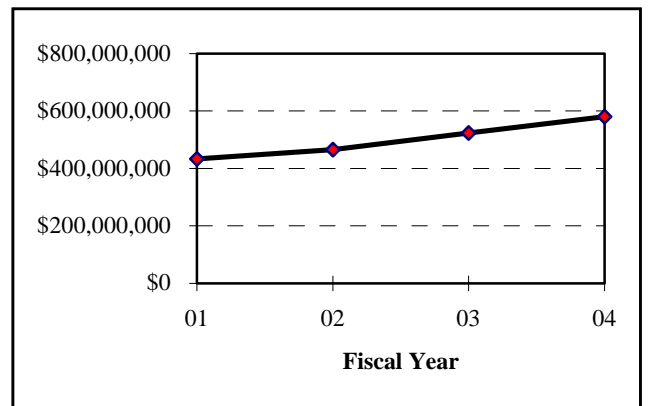
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$432,114,692
Fiscal Year 2002	\$475,902,618
----- Estimate -----	
Fiscal Year 2003	\$515,001,912
Fiscal Year 2004	\$570,822,682
Change FY 03 to FY 04	\$55,820,770



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$432,525,835
Fiscal Year 2002	\$464,825,582
----- Estimate -----	
Fiscal Year 2003	\$522,580,441
Fiscal Year 2004	\$579,489,115
Change FY 03 to FY 04	\$56,908,674



## Budget Summary

### Revenue and Expenditures Comparison by Fund Areas (continued)

#### REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

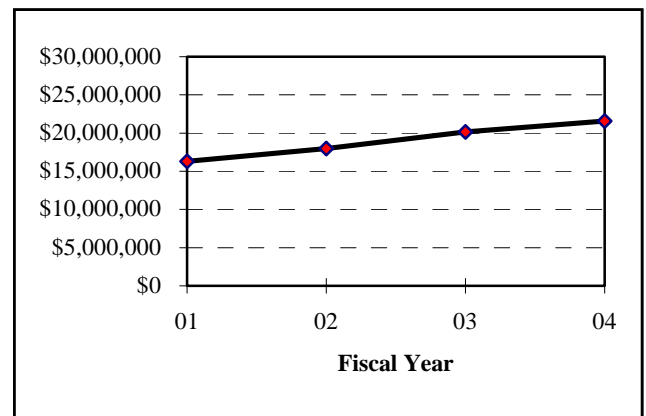
#### B. Special Revenue Funds (continued):

##### 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.

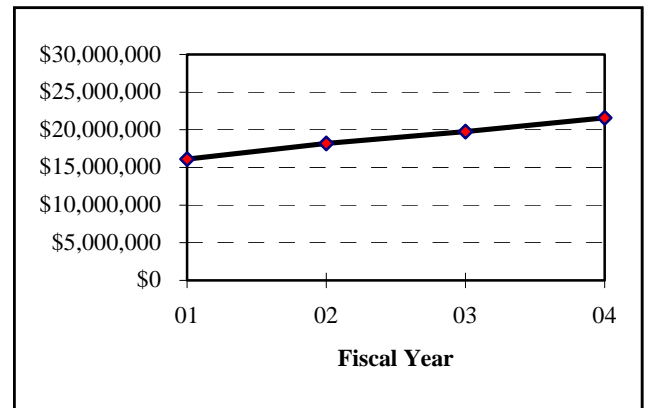
##### Revenue Summary:

<b>----- Actual -----</b>	
Fiscal Year 2001	\$16,292,958
Fiscal Year 2002	\$17,974,532
<b>----- Estimate -----</b>	
Fiscal Year 2003	\$20,162,467
Fiscal Year 2004	\$21,576,582
Change FY 03 to FY 04	\$1,414,115



##### Expenditure Summary:

<b>----- Actual -----</b>	
Fiscal Year 2001	\$16,083,742
Fiscal Year 2002	\$18,206,688
<b>----- Estimate -----</b>	
Fiscal Year 2003	\$19,756,303
Fiscal Year 2004	\$21,576,582
Change FY 03 to FY 04	\$1,820,279



# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

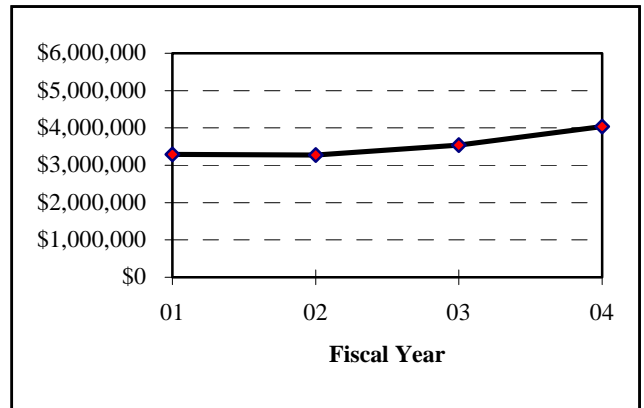
### B. Special Revenue Funds (continued):

#### 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.

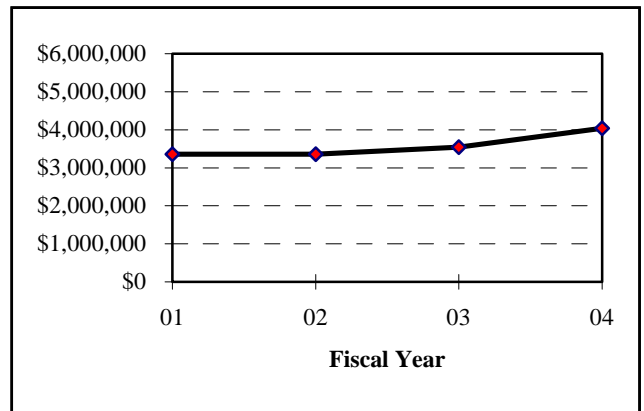
#### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$3,294,497
Fiscal Year 2002	\$3,278,516
----- Estimate -----	
Fiscal Year 2003	\$3,539,437
Fiscal Year 2004	\$4,037,654
Change FY 03 to FY 04	\$498,217



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$3,354,202
Fiscal Year 2002	\$3,359,721
----- Estimate -----	
Fiscal Year 2003	\$3,539,437
Fiscal Year 2004	\$4,037,654
Change FY 03 to FY 04	\$498,217



## Budget Summary

### Revenue and Expenditures Comparison by Fund Areas (continued)

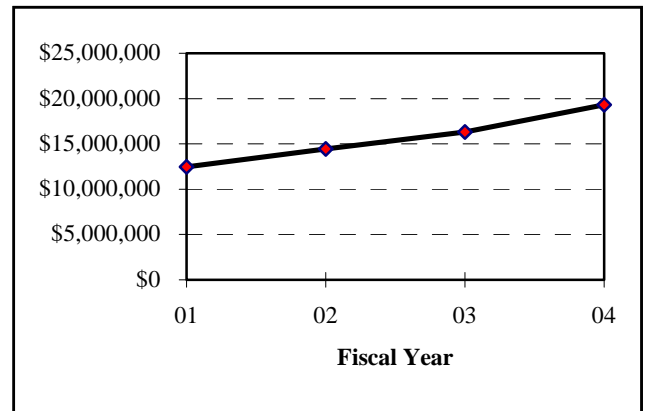
#### B. Special Revenue Funds (continued):

##### 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.

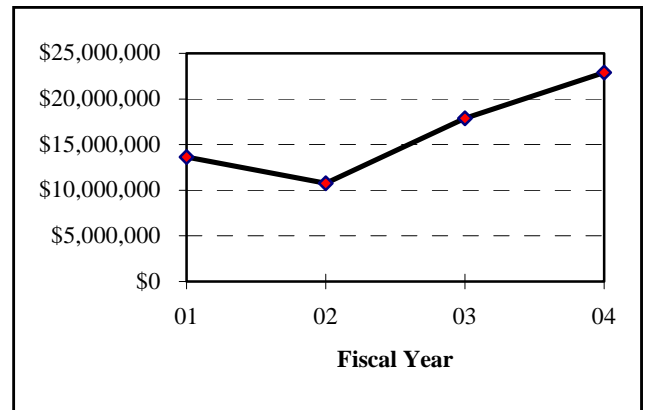
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$12,480,969
Fiscal Year 2002	\$14,440,954
----- Estimate -----	
Fiscal Year 2003	\$16,330,925
Fiscal Year 2004	\$19,320,516
Change FY 03 to FY 04	\$2,989,591



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$13,640,356
Fiscal Year 2002	\$10,777,721
----- Estimate -----	
Fiscal Year 2003	\$17,888,920
Fiscal Year 2004	\$22,899,222
Change FY 03 to FY 04	\$5,010,302



# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

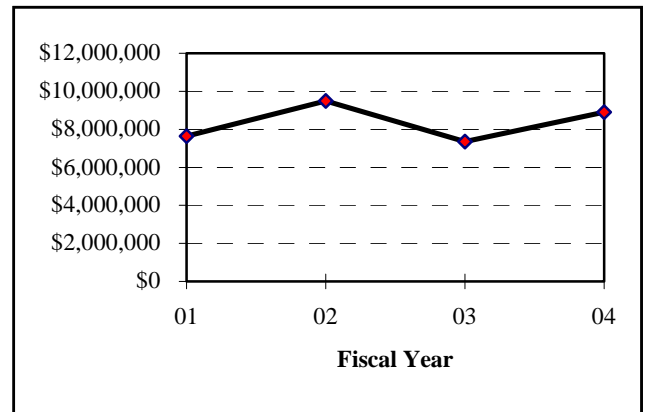
### B. Special Revenue Funds (continued):

#### 5. Special Levy Fund

The Special Levy Fund exists to provide a special service to a specific County district. In this case the special services provided are primarily Stormwater Management and Gypsy Moth/Mosquito control. Revenues are principally derived from special tax levies and charges for services.

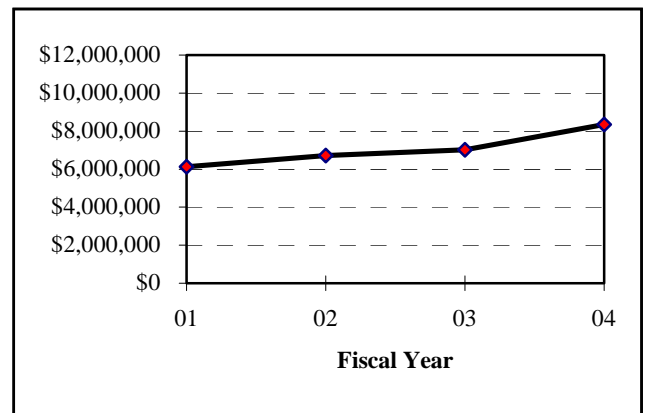
#### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$7,634,271
Fiscal Year 2002	\$9,499,414
----- Estimate -----	
Fiscal Year 2003	\$7,362,217
Fiscal Year 2004	\$8,898,932
Change FY 03 to FY 04	\$1,536,715



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$6,130,566
Fiscal Year 2002	\$6,718,187
----- Estimate -----	
Fiscal Year 2003	\$7,021,278
Fiscal Year 2004	\$8,339,990
Change FY 03 to FY 04	\$1,318,712





# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

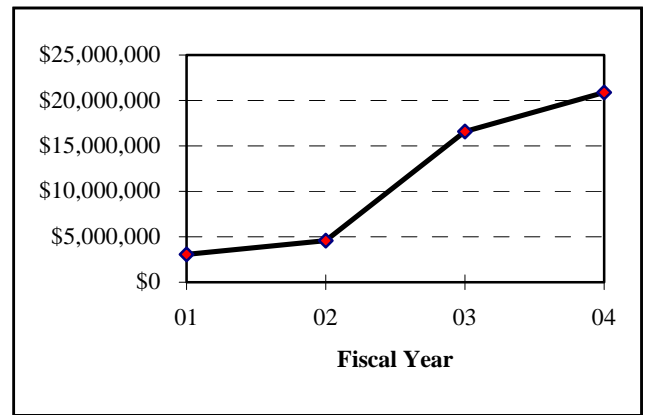
### B. Special Revenue Funds (continued):

#### 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.

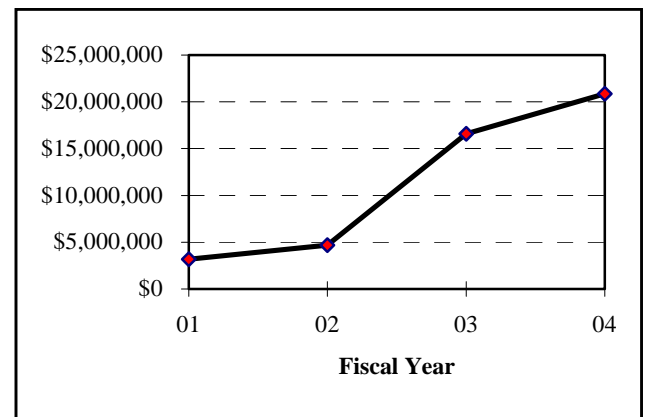
#### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$3,053,152
Fiscal Year 2002	\$4,592,522
----- Estimate -----	
Fiscal Year 2003	\$16,598,749
Fiscal Year 2004	\$20,875,539
Change FY 03 to FY 04	\$4,276,790



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$3,168,928
Fiscal Year 2002	\$4,697,316
----- Estimate -----	
Fiscal Year 2003	\$16,598,749
Fiscal Year 2004	\$20,875,540
Change FY 03 to FY 04	\$4,276,791



## Budget Summary

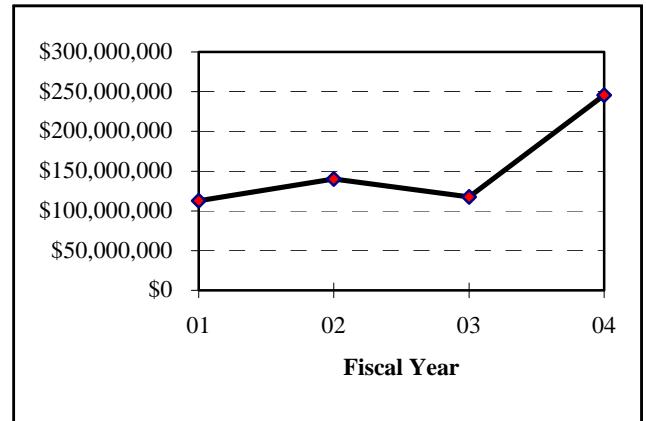
### Revenue and Expenditures Comparison by Fund Areas (continued)

#### 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.

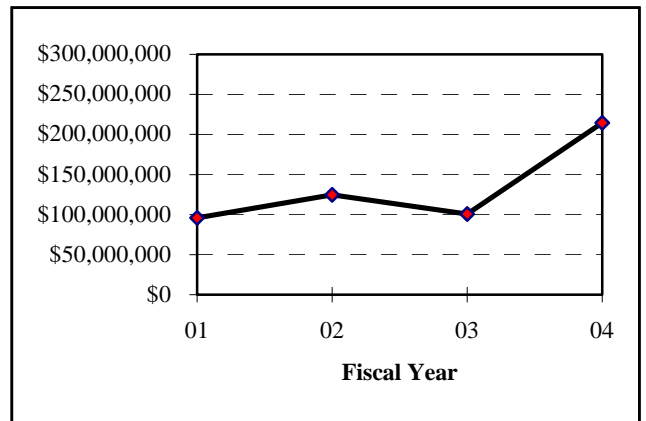
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$112,645,257
Fiscal Year 2002	\$139,970,558
----- Estimate -----	
Fiscal Year 2003	\$117,505,452
Fiscal Year 2004	\$245,791,389
Change FY 03 to FY 04	\$128,285,937



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$96,003,359
Fiscal Year 2002	\$124,651,593
----- Estimate -----	
Fiscal Year 2003	\$100,630,120
Fiscal Year 2004	\$214,589,389
Change FY 03 to FY 04	\$113,959,269



# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

### 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:

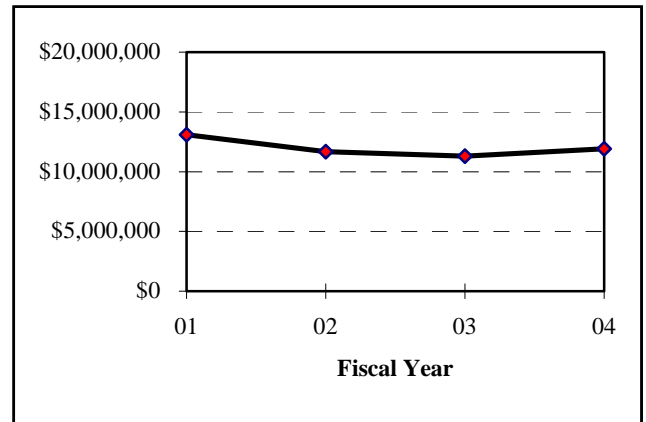
These funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises - where the intent of the Board of County Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing 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.

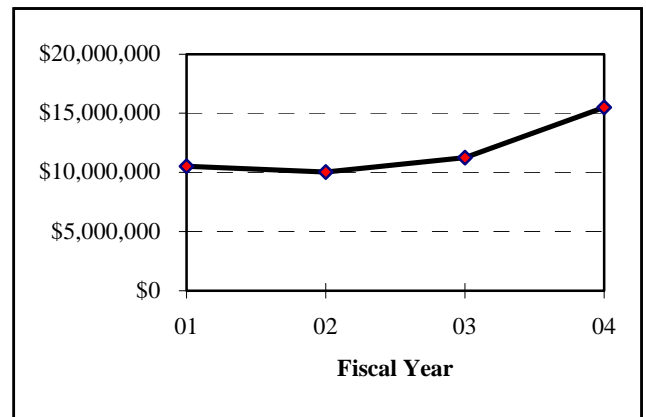
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$13,081,153
Fiscal Year 2002	\$11,668,997
----- Estimate -----	
Fiscal Year 2003	\$11,302,200
Fiscal Year 2004	\$11,911,000
Change FY 03 to FY 04	\$608,800



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$10,513,330
Fiscal Year 2002	\$10,034,062
----- Estimate -----	
Fiscal Year 2003	\$11,237,529
Fiscal Year 2004	\$15,477,873
Change FY 03 to FY 04	\$4,240,344



# Budget Summary

## Revenue and Expenditures Comparison by Fund Areas (continued)

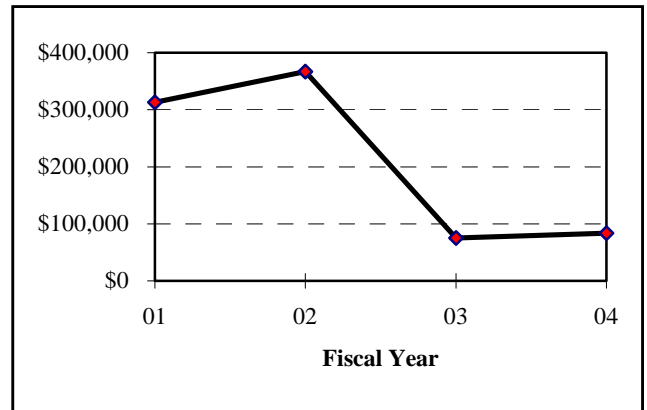
### A. Enterprise Funds (continued):

#### 2. Sanitary District (Special Tax District)

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 Sanitary Districts which provide services to residents of Bull Run and prior to FY 03, Occoquan Forest, are Enterprise Fund accounts.

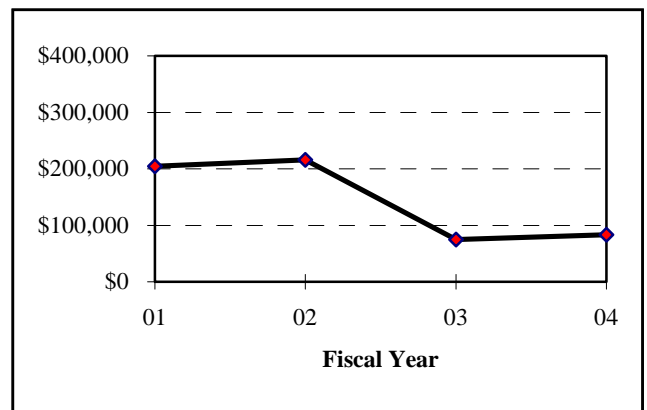
#### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$313,274
Fiscal Year 2002	\$366,819
----- Estimate -----	
Fiscal Year 2003	\$75,000
Fiscal Year 2004	\$83,500
Change FY 03 to FY 04	\$8,500



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$204,529
Fiscal Year 2002	\$216,133
----- Estimate -----	
Fiscal Year 2003	\$75,000
Fiscal Year 2004	\$83,500
Change FY 03 to FY 04	\$8,500



## Budget Summary

### Revenue and Expenditures Comparison by Fund Areas (continued)

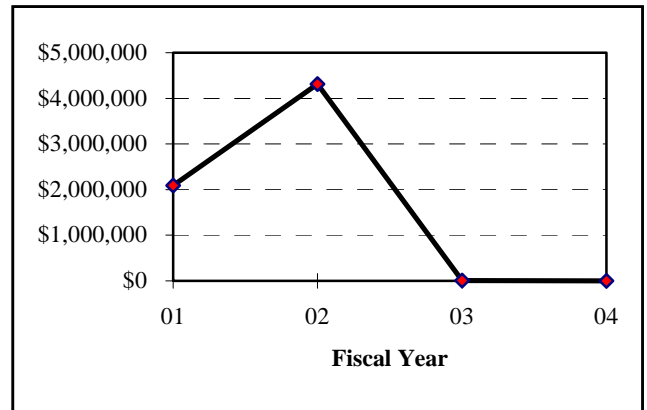
#### A. Enterprise Funds (continued):

##### 3. 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.

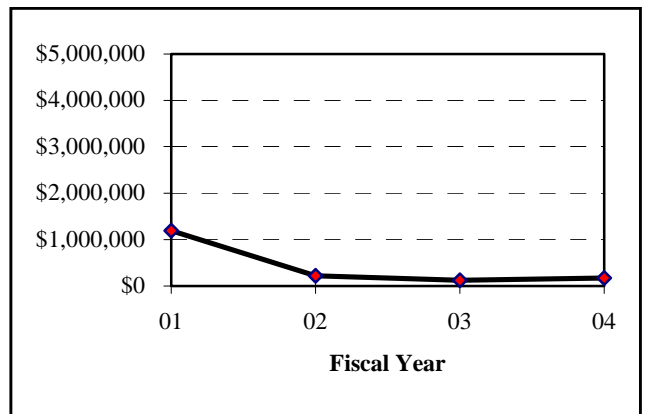
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$2,090,951
Fiscal Year 2002	\$4,312,483
----- Estimate -----	
Fiscal Year 2003	\$10,000
Fiscal Year 2004	\$0
Change FY 03 to FY 04	(\$10,000)



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$1,193,596
Fiscal Year 2002	\$223,233
----- Estimate -----	
Fiscal Year 2003	\$122,482
Fiscal Year 2004	\$175,477
Change FY 03 to FY 04	\$52,995



## Budget Summary

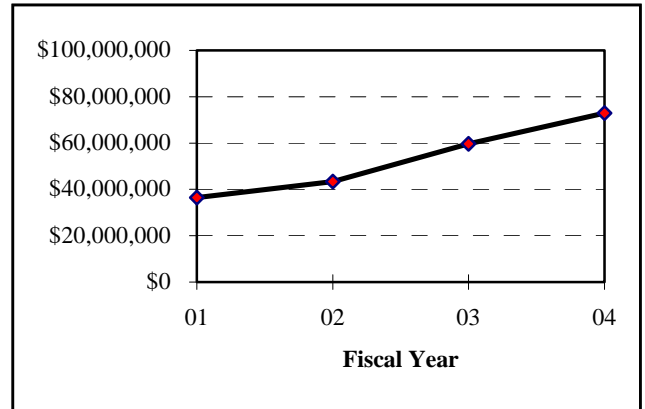
### Revenue and Expenditures Comparison by Fund Areas (continued)

#### 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.

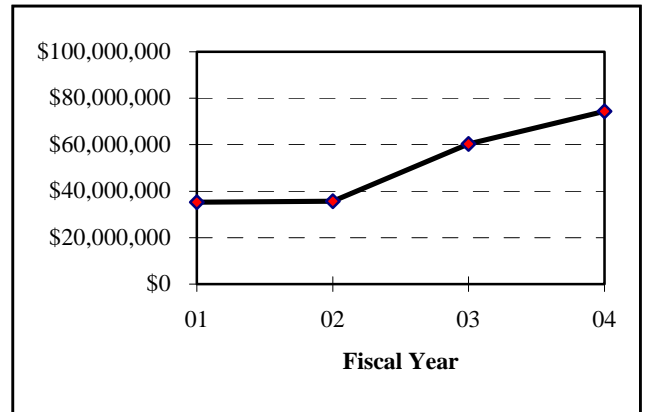
##### Revenue Summary:

----- Actual -----	
Fiscal Year 2001	\$36,481,638
Fiscal Year 2002	\$43,395,133
----- Estimate -----	
Fiscal Year 2003	\$59,709,266
Fiscal Year 2004	\$72,974,767
Change FY 03 to FY 04	\$13,265,501



##### Expenditure Summary:

----- Actual -----	
Fiscal Year 2001	\$35,264,541
Fiscal Year 2002	\$35,612,211
----- Estimate -----	
Fiscal Year 2003	\$60,295,376
Fiscal Year 2004	\$74,390,835
Change FY 03 to FY 04	\$14,095,459



## Strategic-Based Outcome Budget Process

### I. Prince William Financial and Program Planning Ordinance

In 1994, the Prince William Board of County Supervisors adopted the Financial and Program Planning Ordinance. This ordinance provides a framework for planning government services, funding these planned services, and achieving desired community outcomes. This framework also links the County's strategic planning and budgeting processes, resulting in the implementation of strategic-based, outcome budgeting in Prince William County. This type of budgeting accomplishes two major objectives. First, it provides County leaders and residents with a blueprint for the current and future direction of the County government. Second, it enables decision-makers to make budget decisions based on achieving community outcomes. This system implements the community's vision for accountable, efficient government.

### II. Community Vision and Values

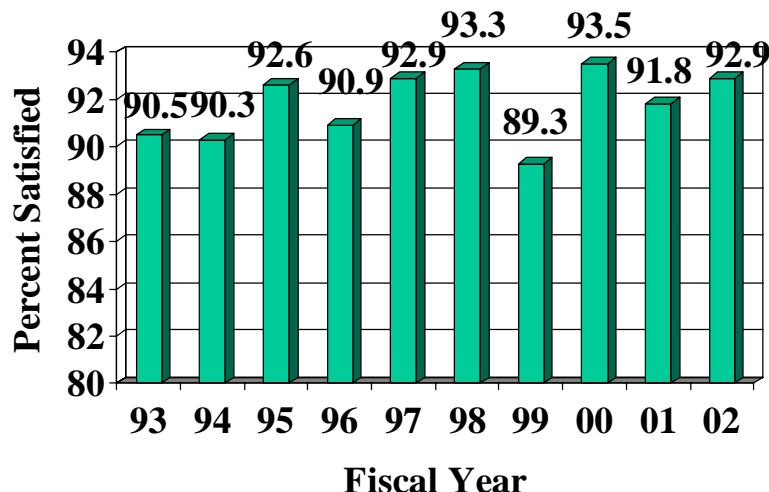
#### A. The Future Report

In 1989, the Prince William Board of County Supervisors approved a process to involve the community in envisioning the physical and aesthetic characteristics of life as well as the amenities and opportunities that should exist in Prince William in the year 2010. The Board appointed fifteen citizens to the County's Commission on the Future to oversee this process. When completed, this "visioning" process involved over 3,000 citizens. The Future Report covers nearly every aspect of life in Prince William and contains hundreds of vision statements.

#### B. The Annual Citizen Survey

A formal visioning process is only one way the County gauges citizens' views on vision and values. Every spring, the University of Virginia conducts a citizen survey for Prince William County that asks citizens to rate their satisfaction both with overall County Government and with various County services and facilities. This survey provides valuable information to the Board of County Supervisors and to staff and ties directly into agencies' service level targets. Every four years, the County expands the use of this survey to include not only satisfaction with current services, but also citizens' views on issues and problems facing the County. The graph below shows citizen satisfaction with County government services from 1993-2002.

### Overall Citizen Satisfaction with County Government Services



### II. Community Vision and Values (continued)

#### C. On-going Community Dialogue

The County's Strategic Plan is a community-based plan. This is a key reason why the Plan has been so successful in achieving the County's future vision and in guiding resource allocation decisions. The Board consistently encourages citizen input and participation throughout the planning and budget processes. In addition to the annual citizen survey, this includes:

1. **Annual community meetings** to provide citizens with reports on progress towards implementation of the Strategic Plan and to get input on changes to the plan;
2. **Community meetings and public hearings** on the recommendations contained in the annual budget;
3. **Ongoing presentations and dialogue** with civic, business and community groups on the Strategic Plan and budget;
4. **Annual meetings with all County board, committee and commission members** to get their input into these processes;
5. **Dialogue with the Board's Budget Committees** regarding recommendations in the proposed budget.

### III. Prince William County Strategic Plan

#### A. Strategic Planning Process

Strategic Planning leads to focused achievement of the community's vision because it:

1. Concentrates on a limited number of strategic goals;
2. Explicitly considers resource availability;
3. Assesses internal strengths and weaknesses;
4. Considers major events and changes occurring outside the jurisdiction;
5. Explores different alternatives for achieving strategic goals;
6. Is action oriented with a strong emphasis on achieving practical outcomes.

The Board of County Supervisors adopted the County's first Strategic Plan in October 1992. The 1992-1996 Strategic Plan guided the development of the FY 94-97 Fiscal Plans. The second Strategic Plan was adopted in January 1997. The 1996-2000 Strategic Plan guided the FY 98-01 Fiscal Plans. On April 3, 2001, the Board of County Supervisors adopted the county's third Strategic Plan. The 2001-2005 Strategic Plan will guide the development of the FY 2002-2005 budgets.

#### B. Strategic Plan Elements

The Prince William County Strategic Plan is a four-year document designed to help the County achieve its long-term vision. As such, it provides crucial policy guidance for service delivery and resource allocation decisions during the Board of County Supervisor's four-year term. The Prince William County Strategic Plan defines:

1. **The mission statement** for County government;
2. **Strategic goals** for the County;
3. **Community outcomes** which measure success in achieving the strategic goals;
4. **Strategies and objectives** to achieve the goals.



### III. Prince William County Strategic Plan (continued)

#### C. 2001-2005 Strategic Goals

The five Strategic Goals are the service delivery areas in which Prince William County will place its emphasis over the next several years - particularly in its annual budget and capital improvements program. Prince William County's 2001-2005 Strategic Goals are as follows:

##### **Economic Development**

The County will maintain an economic development climate that will attract and foster the expansion of environmentally sound industries to create quality jobs, diversify the non-residential tax base, and allow people to live in, work in, and visit Prince William County.

##### **Education**

The County will provide a quality educational environment and opportunities, in partnership with the School Board, the education community, and businesses to provide our citizens with job readiness skills and/or the academic qualifications for post-secondary education and the pursuit of life-long learning.

##### **Human Services**

The County will provide efficient, effective, integrated, and easily accessible human services that support individual and family efforts to achieve independence and self-sufficiency. The County shall focus on leveraging state and federal funding and maximizing community partnerships.

##### **Public Safety**

The County will continue to be a safe community, reduce crime and prevent personal injury and loss of life and property.

##### **Transportation**

The County will facilitate intra/inter jurisdictional movement that gets people to jobs, improves safety, reduces congestion, reduces travel time, supports and encourages economic development, and is environmentally sensitive.

#### D. Strategic Plan Accomplishments

The Board of County Supervisors successfully implemented the 1992-1996 Strategic Plan, using it to guide the FY 94-97 budgets and the County's rightsizing efforts.

1. The National Association of Counties (NACO) presented a 1992 Achievement Award for the County's Strategic Plan.
2. Over 2,000 citizens were involved in developing the 2001-2005 Strategic Plan.

### IV. Measuring Performance

When done well and used well, performance measurement contributes to: service delivery; decision-making; evaluating program performance and results; communicating program goals; and perhaps most importantly, improving program effectiveness.

#### A. Strategic Plan Community Outcomes

Performance measurement was taken one step further when the Board of County Supervisors incorporated community outcome measures into the 1996-2000 Strategic Plan. The 1992-1996 Strategic Plan did not contain these outcomes because of a lack of measurement experience. These community outcomes are adopted for each strategic goal area and are the essential measures of success which tell the County whether or not it achieved its strategic goals. In addition, these outcomes show how the community will benefit or change based on achieving the strategic goal. Not all community outcomes have numeric targets due to a lack of base data. Keeping with the concept of community-based planning, these community outcome measures were recommended by citizens. The community outcomes for each goal identified in the 2001-2005 Strategic Plan are as follows:

##### 1. Economic Development Community Outcomes

- Increase economic development capital investment by 1.26 billion dollars from the attraction of new businesses. (non-retail)
- Increase economic development capital investment by 63 million dollars from the expansion of existing businesses. (non-retail)
- Add or expand 75 targeted businesses to Prince William County.
- Add 6,370 new jobs from attraction of new and expansion of existing businesses. (non-retail)
- Increase the average weekly wage per employee by 15% at the end of four years as measured in constant dollars.

##### 2. Education Community Outcomes

- 90% of targeted industry are satisfied with the work force preparedness available to Prince William County businesses.
- 100% of targeted industries have enough qualified workers, and reduce the percent of residents who commute out of the County for employment.
- 85% of citizens report that they have easy access to adult learning opportunities in Prince William County.
- 90% of citizens are satisfied with opportunities for life-long learning in the community.
- 95% of those who graduate from Prince William County General Educational Development programs get a job, go on to further their education or meet stated personal objectives.
- 90% of those enrolled in Prince William County literacy programs can read at levels above the national standard upon leaving the program.

### IV. Measuring Performance (continued)

#### 3. Human Services Community Outcomes

- Decrease the number of substantiated cases of abuse, neglect and exploitation of children, disabled adults and the elderly by 25% each (children and adult/elderly) per 1,000 population.
- Reduce the rate of at-risk youth entering juvenile correctional facilities, State psychiatric hospitals or County-funded out-of-county residential facilities each year to no more than three out of every 1,000 youth.
- Help 20% more low income families secure assisted living units and affordable housing units.
- Ensure 80% of elderly and persons with disabilities identified as being at-risk receive services to enhance their ability to remain independent.
- Decrease the number of adult drug and alcohol arrests by 10% to 5.38 and 15.62 per 1,000 adult population and the number of juvenile drug and alcohol arrests to 1.33 and 1.90 per 1,000 youth population.
- Maintain juvenile arrests per 1,000 youth population to less than 23.
- Decrease the number of homeless residents in the County by 15%.
- Ensure outstanding customer service by County employees so that all Human Services agencies have at least 90% of clients rating their service as favorable.

#### 4. Public Safety Community Outcomes

- Hold residential fire-related deaths to less than two per year.
- Maintain fire injuries at 11 or fewer per 100,000 population per year.
- Attain a cardiac arrest survival rate of 8% or greater.
- Advanced Life Support (ALS) response times will improve by four percentage points.
- Basic Life Support (BLS) response times will improve by five percentage points.
- Fire suppression response times will improve by five percentage points.
- Prince William will rank in the lowest third of the COG Region Crime Rate Index with a Part I crime rate of less than 27 per 1,000 population.
- Attain a police emergency response time of seven minutes or less.
- Maintain juvenile arrests per 1,000 youth population at less than 23 per year.
- Maintain juvenile violent crime arrests per 1,000 youth population at less than one per year.
- Prince William County will attain a closure rate of 23% for Part I crimes.
- Reduce property damage, injuries and fatalities by maintaining the number of preventable vehicular accidents to less than 4,600 per year.

#### 5. Transportation Community Outcomes

- Further reduce the number of traffic accidents (vehicular and pedestrian) at critical intersections by 5%.
- Achieve 9.0 million passenger trips through multi-modal means.
- Continue to meet regional EPA attainment goals for air quality standards.
- Increase the base of citizens telecommuting to 20%.
- 62.9% of citizens are satisfied with their ease of Getting Around.

## Strategic-Based Outcome Budget Process

### IV. Measuring Performance (continued)

#### B. Goals, Objectives and Activities

During development of the FY 2000 budget, the County revised its format taking budget accountability one step further by identifying the activities within each agency program and the costs associated with these activities. The components of this format are as follows:

1. **Strategic Goals** - Statements of public policy adopted by the Board of County Supervisors through the 2001-2005 Strategic Plan. There are five County strategic goal areas: Economic Development, Education, Human Services, Public Safety and Transportation.
2. **Goal** - General statements of the public policy mission and intent of each program. These are not included in the Prince William County 2001-2005 Strategic Plan.
3. **Desired Community Outcomes by 2005** - Key outcomes with targets that demonstrate how the community or individual will benefit or change based on achieving the goal. Community outcomes are adopted by the Board of County Supervisors in the strategic plan, taken from the annual citizen telephone survey, or developed by agencies based on their mission and goals.
4. **Outcome Trends** - Multi-year trends for the community and program outcomes. The unit of measure is stated and the numerical targets are shown for FY 02, FY 03 and FY 04 as adopted by the Board of County Supervisors. Actual data is shown for FY 01 and FY 02.
5. **Objectives** - Measurable statements of what the program will accomplish during the fiscal year to achieve the larger goal and community outcome targets.
6. **Activities** – Measurable statements describing the jobs performed in order to achieve the objectives.
7. **Activity Costs** - Statement of the expenditure budget for each activity.
8. **Service Levels** - Performance measures are displayed for each program and activity. Service level targets represent agency performance objectives for the year. The unit of measure is stated and the numerical targets are shown for FY 02, FY 03 and FY 04 as adopted by the Board of County Supervisors. Actual data is reported for FY 01 and FY 02.

#### C. Service Efforts and Accomplishments Report

Prince William takes performance measurement one step further with the production of Service Efforts and Accomplishments (SEA) reports for various aspects of County government. These reports contain cost, workload and performance measures as benchmarked against performance in prior years and similar measures in other jurisdictions. Thus, in developing the SEA, the County decided to measure success not only against its own performance but against other similar jurisdictions. The areas that were reported in the 2001 SEA include:

1. Adult Detention Center
2. Building Development
3. Fire and Rescue Services
4. Fleet Management
5. Mental Health/Mental Retardation/Substance Abuse
6. Police
7. Public Safety Communications
8. Public Welfare
9. Real Estate Assessments
10. Tax Administration

## Strategic-Based Outcome Budget Process

### IV. Measuring Performance (continued)

#### D. Performance Measurement Accomplishments

1. Community outcomes recommended by citizens are incorporated into each Strategic Goal area in the adopted 2001-2005 Strategic Plan.
2. Each program of County government reports its fiscal year goals in the form of service level targets and reports actual performance against these targets.
3. The County benchmarks its services against similar services in other jurisdictions in annual Service Efforts and Accomplishments (SEA) reports.
4. The National Association of Counties (NACO) presented a 1993 Achievement Award for the County's Performance Measurement System.
5. The County has been selected by the International City and County Manager's Association (ICMA) to participate along with 50 other jurisdictions in their Performance Measurement Consortium. Its purpose is to develop measures that can be used by all jurisdictions, thus facilitating benchmarking one jurisdiction with another. The County is sharing its expertise in developing measures in the following categories: Police services, Fire and Rescue services, Neighborhood services (parks, recreation, planning and zoning) and Administrative services.
6. The ICMA has published an interactive CD-ROM that teaches jurisdictions how to develop a performance measurement system. Prince William County is featured extensively in the CD-ROM.

### V. Resource Allocation

#### A. From Line Item Budgeting to Outcome Budgeting

Over the course of several years, Prince William County changed the way it creates budgets - from developing traditional line-item budgets to developing outcome budgets. In line-item budgets, performance and accountability are measured by whether or not an agency spent what it said it would spend on supplies, personnel, travel, etc. Outcome budgets, on the other hand, measure accountability by whether or not an agency achieved the outcomes it said it would. This enables decision-makers to make budget decisions based on the desired community outcomes (contained in the Strategic Plan) and service level targets found in agency program budgets. Outcome budgets also allow citizens to see the County's future direction and, most importantly, what their tax dollars are really buying.

#### B. An Outcome Budgeting Example

An example of outcome budget decision-making is the addition of patrol officers to the Police Department. In traditional line-item budgets, the focus would be on salary and equipment costs for those officers. Outcome budgets take this a step further to focus on the outcomes produced by those officers, e.g., eventual reduction in crime rate, increase in closure rate and an increased percentage of citizens feeling safe in their neighborhoods (a citizen survey question).

## Strategic-Based Outcome Budget Process

### V. Resource Allocation (continued)

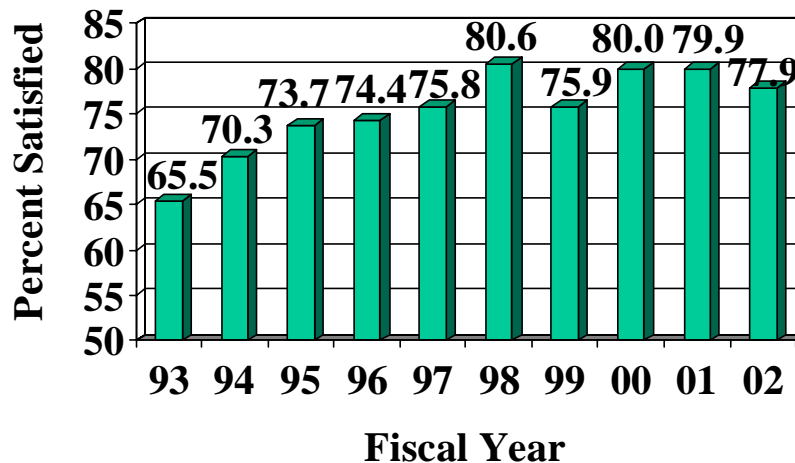
#### C. Measuring Outcome Budget Success

Two measures of success in outcome budgeting in recent years have been the decline in the overall cost of government and the shifting of resources to strategic goal areas. The County has had much success in recent years in minimizing the cost of government. Taxpayers are paying \$122 more per capita for general County services than they did in FY 92 when adjusted for inflation. In FY 92, the general budgeted cost per capita for County services (including schools and fee-based services including the fire levy, stormwater, solid waste, etc) was \$1,350. The FY 04 adopted budget's general fund cost per capita is \$1,472, adjusted for inflation.

#### D. Citizen Satisfaction

The County is also constantly receiving input from its citizens on what services are appropriate for government to provide. This input is received through the County's strategic planning process and through the County's annual citizen survey. In 2002, the citizen survey showed that 92.9% of County residents were satisfied or very satisfied with the services provided by Prince William County Government. Also in 2002, citizen satisfaction with the value for their tax dollar was 77.9%, up from 65.5% in 1993.

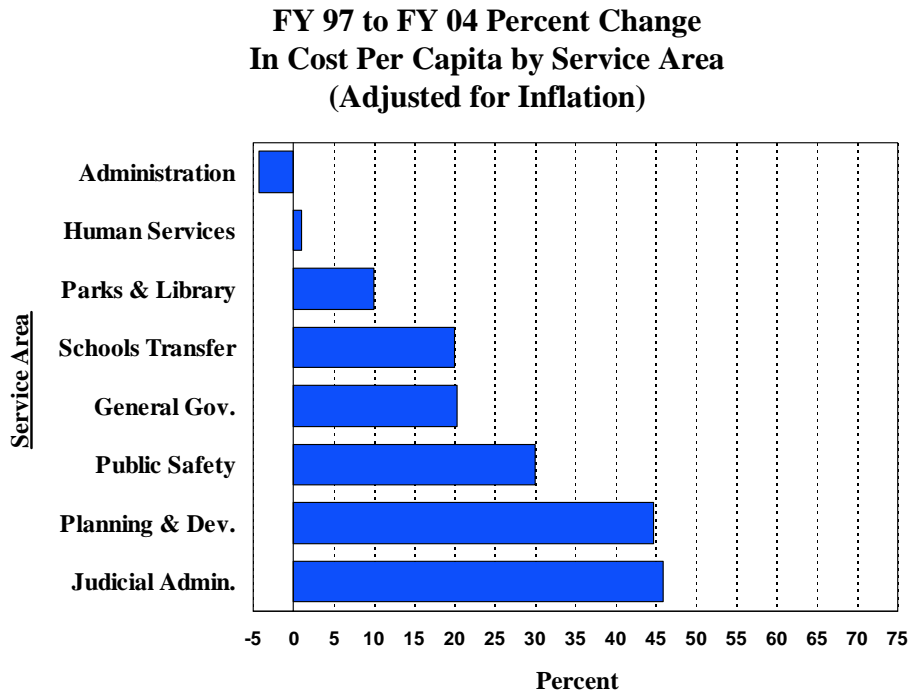
### Citizen Satisfaction with the Value of County Tax Dollars



## Strategic-Based Outcome Budget Process

### V. Resource Allocation (continued)

The success of linking Strategic Planning to resource allocation can also be seen in the following graph which shows the change in cost per capita by service area. Stated simply, those areas of government considered Strategic gain resources and those service areas considered non-strategic lose resources.



### E. Resource Allocation Accomplishments

1. The Strategic Plan has guided resource allocation in the County. Shifting resources to strategic service areas and away from those services areas considered to be non-strategic. (See chart showing impact of implementing Strategic Plan in Fiscal Years 1992-2003 shown above)
2. The Strategic Plan guides the development of the Capital Improvements Program (CIP); 60% of the projects in the County's CIP support strategies and objectives in the Strategic Plan.
3. Prince William County has received the Certificate of Achievement of Distinguished Budget Presentation from the Government Finance Officers' Association (GFOA) for every budget year from FY 87 through FY 03. This is the highest form of recognition in governmental budgeting. In FY 98 and again in FY 01, the County received an upgraded award when the GFOA recognized the Prince William County Fiscal Plan as an "Outstanding Operations Guide". Also in FY 01, the GFOA recognized the County's Fiscal Plan as an "Outstanding Policy Document."
4. The National Association of Counties (NACO) presented a 1995 Achievement Award to the County for Prince William's budgeting process which focuses on outcomes (Budgeting for Results).

### VI. Principles of Sound Financial Management

#### A. Basis for Sound Financial Management

Just as the Strategic Plan guides the County's operational priorities, the "Principles of Sound Financial Management" guides financial decisions. Prince William County has a long standing commitment to sound financial management. These principles were first adopted in 1988 and receive regular updates to ensure their continued usefulness as a guide for decision-making. The sound financial management of the County's resources is achieved by following the consistent and coordinated approach provided by this policy document. Further, by following these principles the County's image and credibility with the public, bond rating agencies, and investors has been enhanced. Three factors make this prudent financial planning imperative:

1. Public demand for services and facilities in a rapidly urbanizing environment tend to escalate at a more rapid rate than population growth and revenues;
2. State and Federal mandates for services and standards are often not accompanied by sufficient funds to provide the required services or to meet imposed standards;
3. Changes in national or local economic conditions can impact the revenue base.

#### B. County Bond Rating

The County's long-term financial goal is to achieve and maintain a high bond rating. Some factors required for a high bond rating, such as a stabilized rate of population growth and diversification of the County's tax base, can be influenced but not controlled by County government. However, the County government should ensure that the factors under its control - the quality of its financial and overall management - meet the standards required of highly rated communities. The County, through its adoption of the Principles of Sound Financial Management, ensures that the characteristics of the County's financial operation enable and move the County toward achieving and maintaining a high bond rating.

#### C. Adopted Policies

The Principles of Sound Financial Management include the following:

##### 1. Fund Balance

- Establish and maintain a minimum General Fund Balance equal to 5% of annual General Fund revenues over the preceding year; and
- Limit the use of this General Fund Balance to nonrecurring operating expenditures of an emergency nature.

##### 2. Annual Fiscal Plan

- Limit current expenditures to current revenues plus projected turnback;
- Establish a Contingency Appropriation at a minimum of \$500,000;
- Prepare annual five year projection of General Fund revenues and expenditures;
- Implement a formal budget review process to monitor the status of the current year's fiscal plan;
- Integrate performance measurement and production indicators where possible within the annual budget process;
- Replace capital assets on a cost effective and scheduled basis; and
- Prepare annual budget consistent with guidelines established by the Government Finance Officers Association.



### VI. Principles of Sound Financial Management (continued)

#### 3. Revenues

- Maintain a diversified and stable revenue system;
- Recognize the full cost of services provided when establishing user charges and services;
- Pursue intergovernmental aid for only those programs or activities that address recognized needs and are consistent with the County's long-term objectives; and
- Consider Surplus Revenues to be "one-time revenues" to be used only for non-recurring expenditures.

#### 4. Capital Improvement Program

- Adopt annually an updated comprehensive multi-year capital improvement program; and
- Invest a minimum of 10% of the annual General Fund revenues allocated to the County's operating budget in the Capital Improvement Program.

#### 5. Debt Management

- Limit debt outstanding to a maximum 3% of the net assessed value of all taxable property; and
- Limit debt service expenditures to a maximum 10% of revenues.

#### 6. Cash Management

- Maximize investment yield only after legal, safety and liquidity criteria are met; and
- Invest a minimum 100% of total book cash balances at all times.

#### 7. Assessments

- Maintain sound appraisal procedures to keep property values current and equitable; and
- Assess all property at 100% of market value.

#### 8. Property Tax Collection

- Monitor all taxes to ensure they are equitably administered and collections are timely and accurate; and
- Aggressively collect property taxes and related penalties and interest as authorized by the Code of Virginia.

#### 9. Procurement

- Make all purchases in accordance with the County's purchasing policies and procedures and applicable state and federal laws;
- Endeavor to obtain supplies, equipment, and services as economically as possible; and
- Maintain a purchasing system which provides needed materials in a timely manner to avoid interruptions in the delivery of services.

#### 10. Risk Management

- Make diligent efforts to protect and preserve County assets against losses that could deplete County resources or impair the County's ability to provide services to its citizens; and
- Reduce the County's exposure to liability through training, safety, risk financing, and the transfer of risk when cost effective.

