

## FY 2011 Fiscal Plan Adjustments

Many of the adjustments approved in this budget continue to fund services that are key to the County's success and are designed to achieve outcomes in the 2012 Strategic Plan. As stated in the Transmittal Letter in the Introduction, the County will continue to focus resources on:

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

The following pages list the adjustments made by strategic goal area.

### Total All Adjustments

| #                            | Item                                    | FY 11 Net Change    | FY 11 Expen        | FY 11 Rev          |
|------------------------------|---|---------------------|--------------------|--------------------|
| 1                            | Economic Development and Transportation | -\$180,155          | \$0                | \$180,155          |
| 2                            | Human Services                          | \$1,797,776         | \$1,245,481        | -\$552,295         |
| 3                            | Public Safety                           | \$360,298           | \$4,636,824        | \$4,276,526        |
| 4                            | Non-Strategic                           | -\$3,309,874        | -\$2,361,197       | \$948,677          |
| <b>Total All Adjustments</b> |   | <b>-\$1,331,955</b> | <b>\$3,521,108</b> | <b>\$4,853,063</b> |

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

### Economic Development and Transportation Adjustments

| #  | Economic Development and Transportation | FY 11 Net Change  | FY 11 Expen | FY 11 Rev        |
|--|---|-------------------|-------------|------------------|
| 1  | Transportation: Indirect Cost increase  | (\$180,155)       | \$0         | \$180,155        |
| <b>Total Economic Development and Transportation Adjustments</b> |   | <b>-\$180,155</b> | <b>\$0</b>  | <b>\$180,155</b> |



## Human Services Adjustments

| #  | Human Services  | FY 11 Net Change | FY 11 Expen | FY 11 Rev     |
|----|---|------------------|-------------|---------------|
| 1  | Public Health: Transfer tax support for Employee Health Services to Police, Fire & Rescue, Sheriff's Office and Public Safety Communication | (\$481,187)      | (\$490,887) | (\$9,700)     |
| 2  | At Risk Youth & Family Services: Contingency Fund reduction   | (\$100,000)      | (\$100,000) | \$0           |
| 3  | Virginia Cooperative Extension: Reduce County-funded positions from full to part time   | (\$66,235)       | (\$66,235)  | \$0           |
| 4  | Community Services: Youth Substance Abuse and Mental Health Services  | (\$63,560)       | (\$63,560)  | \$0           |
| 5  | Department of Social Services: Birmingham Green subsidy   | (\$39,096)       | (\$39,096)  | \$0           |
| 6  | Public Health: Western County Primary Health Van  | (\$26,988)       | (\$26,988)  | \$0           |
| 7  | Department of Social Services: Self-Sufficiency State revenue decrease for food stamp education and training purchase of services           | (\$29)           | (\$186)     | (\$157)       |
| 8  | Aging: Alignment of Agency County Budget to Area Plan; \$22,698 is new funding for congregate meals and Meals on Wheels                     | \$0              | \$76,465    | \$76,465      |
| 9  | Aging: Rental of the Woodbridge Senior Center kitchen   | \$0              | \$3,000     | \$3,000       |
| 10 | Aging: State reduction to Care Coordination for Elderly Virginians Program (CCEVP)  | \$0              | (\$5,500)   | (\$5,500)     |
| 11 | Aging: State revenue reduction for Adult Day Care   | \$0              | (\$3,079)   | (\$3,079)     |
| 12 | Community Services: Intellectual Disability Case Management staff   | \$0              | \$150,667   | \$150,667     |
| 13 | Community Services: State Pharmacy Medication Allowance   | \$0              | \$617,025   | \$617,025     |
| 14 | Community Services: State revenue grant pass-through for two regional consumer-run programs   | \$0              | \$355,000   | \$355,000     |
| 15 | Community Services: State revenue reduction   | \$0              | (\$334,255) | (\$334,255)   |
| 16 | Department of Social Services: Child Welfare State revenue increase for adoption subsidy and special needs adoption                         | \$0              | \$100,838   | \$100,838     |
| 17 | Department of Social Services: FY 10 Midyear Budget adjustments roll-forward  | \$0              | (\$4,548)   | (\$4,548)     |
| 18 | Department of Social Services: Transfer School Aged Care program to Schools   | \$0              | (\$265,000) | (\$265,000)   |
| 19 | Virginia Cooperative Extension: HUD Federal grant for Housing & Financial Education & Counseling  | \$0              | \$36,500    | \$36,500      |
| 20 | Virginia Cooperative Extension: Office of Housing & Community Development operating transfer for Housing & Financing Education & Counseling | \$0              | \$5,829     | \$5,829       |
| 21 | Virginia Cooperative Extension: Environmental Education travel/mileage  | \$2,500          | \$2,500     | \$0           |
| 22 | Public Health: Free Clinic  | \$20,000         | \$20,000    | \$0           |
| 23 | Community Services: Restoration of New Horizons Therapist at Potomac High School  | \$63,560         | \$63,560    | \$0           |
| 24 | Community Services: Partial restoration of Independent Living State revenue reduction   | \$101,641        | \$101,641   | \$0           |
| 25 | Community Services: Transfer from Property Management for leases and utilities  | \$180,085        | \$180,085   | \$0           |
| 26 | Department of Social Services: Child Protective Services response to audits   | \$617,556        | \$847,635   | \$230,079     |
| 27 | Department of Social Services: FY 10 Budget reconciliation roll-forward   | \$1,589,529      | \$84,070    | (\$1,505,459) |



Public Safety Adjustments

| #  | Public Safety  | FY 11 Net Change | FY 11 Expen | FY 11 Rev   |
|----|--|------------------|-------------|-------------|
| 1  | Adult Detention Center: Use of ADC Fund Balance to offset General Fund support   | (\$165,000)      | (\$165,000) | \$0         |
| 2  | Juvenile Court Services Unit: Juvenile Drug Court contractual services and operating costs   | (\$115,000)      | (\$115,000) | \$0         |
| 3  | Sheriff: Court conviction revenue  | (\$103,261)      | \$0         | \$103,261   |
| 4  | Police: HB599 funding  | (\$100,074)      | (\$497,772) | (\$397,698) |
| 5  | Department of Fire & Rescue: Human resources contractual instructor services   | (\$100,000)      | (\$100,000) | \$0         |
| 6  | Police: Automated parking ticket program   | (\$93,750)       | \$81,250    | \$175,000   |
| 7  | Police: Criminal Justice Training Academy fee  | (\$60,000)       | \$240,000   | \$300,000   |
| 8  | Adult Detention Center: Other Post Employment Benefits (OPEB) transferred from Medical Self Insurance Fund to ADC per GASB Statement #45; City of Manassas shares in 11% (\$50,600) of expense | (\$50,600)       | (\$50,600)  | \$0         |
| 9  | Police: False alarm registration fee   | (\$24,800)       | \$35,200    | \$60,000    |
| 10 | Police: Revenue adjustment   | (\$4,000)        | \$141,900   | \$145,900   |
| 11 | Department of Fire & Rescue: Levy supported staffing (2 FTEs) for Volunteer Firefighter Basic Training   | \$0              | \$384,130   | \$384,130   |
| 12 | Department of Fire & Rescue: Levy supported fringe benefit increases for new positions   | \$0              | \$22,627    | \$22,627    |
| 13 | Department of Fire & Rescue: Levy supported 24-hour staffing of East End Ladder Truck  | \$0              | \$1,858,426 | \$1,858,426 |
| 14 | Department of Fire & Rescue: Levy supported 24-hour Engine staffing at Gainesville Station #4  | \$0              | \$1,329,821 | \$1,329,821 |
| 15 | Department of Fire & Rescue: Fire & Rescue Captain to staff Emergency Medical Service fee implementation   | \$0              | \$147,120   | \$147,120   |
| 16 | Department of Fire & Rescue: Emergency Medical Service fee supported fringe benefit increases for new position   | \$0              | \$930       | \$930       |
| 17 | Department of Fire & Rescue: Administrative staffing (4 FTEs) per Chapter 9.1 implementation   | \$0              | \$257,780   | \$257,780   |
| 18 | Juvenile Court Services Unit: Federal grant reduction for Gang Response Intervention Team (GRIT)   | \$0              | (\$2,060)   | (\$2,060)   |
| 19 | Public Works: Property Code Enforcement Inspector for graffiti abatement   | \$0              | \$0         | \$0         |
| 20 | Public Safety Communicatons: Transfer tax support for Employee Health Services from Public Health  | \$9,293          | \$9,293     | \$0         |
| 21 | Department of Fire & Rescue: Reduction to operating transfer from Fire Levy in Planning & Information Technology activity  | \$11,018         | \$0         | (\$11,018)  |
| 22 | Sheriff: Transfer tax support for Employee Health Services from Public Health  | \$21,387         | \$21,387    | \$0         |
| 23 | Criminal Justice Services Voluntary Action Center  | \$21,467         | \$21,467    | \$0         |
| 24 | Public Safety Communications: Communications Sales & Use Tax   | \$50,000         | \$0         | (\$50,000)  |
| 25 | Sheriff: State revenue reduction   | \$103,261        | \$0         | (\$103,261) |
| 26 | Sheriff: Restoration of 2 deputy sheriff positions eliminated in FY 10   | \$105,650        | \$161,218   | \$55,568    |
| 27 | Police: Use of excess revenue  | \$144,096        | \$144,096   | \$0         |
| 28 | Department of Fire & Rescue: Transfer tax support for Employee Health Services from Public Health  | \$224,804        | \$224,804   | \$0         |



### Capital Improvement Program

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The FY 2011-2016 Capital Improvement Program was adopted by the Board on April 27, 2010. Adequate debt service expenditures have been included in the adopted budget to allow continuation of all currently approved capital projects. A summary of these currently approved projects is included in the General Debt/Capital Improvement Program section of this book.

### Debt Service

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The total outstanding debt of the County on June 30, 2010 will be \$1,011,474,944. The major categories are as follows:

|  |               |
|--|---------------|
| General County Outstanding Debt                | \$421,589,195 |
| Prince William County Schools Outstanding Debt | \$589,885,749 |

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the Debt/CIP section. For FY 11, the total debt service required by funding source is as follows:

|  |                      |
|--|----------------------|
| General Fund (includes interest earned on unspent bond proceeds) | \$44,793,542         |
| Prince William County Schools (includes Literary Fund)           | \$64,909,170         |
| Transportation Fund  | \$2,052,000          |
| Rent from American Type Culture Collection                       | \$636,375            |
| Volunteer Fire and Rescue Fund                                   | \$2,531,408          |
| <b>Total</b>   | <b>\$114,922,495</b> |



## General Fund Revenue & Resource Summary

| Title                                      | FY 10<br>Adopted<br>Budget | FY 11<br>Adopted<br>Budget | Dollar Change<br>FY 10 / FY 11<br>Adopted | % Change<br>FY 10 / FY 11<br>Adopted |
|--|----------------------------|----------------------------|---|--------------------------------------|
| <b><u>General Revenues:</u></b>            |                            |                            |   |                                      |
| <b><u>All Real Estate Taxes:</u></b>       |                            |                            |   |                                      |
| Real Estate - Current Year                 | \$468,453,000              | \$466,933,000              | (\$1,520,000)                             | -0.32%                               |
| Real Estate Tax Refunds                    | (\$8,529,000)              | (\$8,405,000)              | \$124,000                                 | -1.45%                               |
| Tax Deferrals                              | (\$4,000,000)              | (\$1,000,000)              | \$3,000,000                               | -75.00%                              |
| Land Redemption                            | \$319,000                  | \$315,000                  | (\$4,000)                                 | -1.25%                               |
| Real Estate Taxes - Public Service         | \$17,123,000               | \$15,139,000               | (\$1,984,000)                             | -11.59%                              |
| Real Estate Penalties - Current Year       | \$1,771,000                | \$1,800,000                | \$29,000                                  | 1.64%                                |
| <b>Total All Real Estate Taxes</b>         | <b>\$475,137,000</b>       | <b>\$474,782,000</b>       | <b>(\$355,000)</b>                        | <b>-0.07%</b>                        |
| <b><u>All Personal Property Taxes:</u></b> |                            |                            |   |                                      |
| Personal Property                          | \$119,725,000              | \$115,310,000              | (\$4,415,000)                             | -3.69%                               |
| Personal Property - Prior Year             | \$75,000                   | \$75,000                   | \$0                                       | 0.00%                                |
| Personal Property Tax Deferrals            | (\$1,050,000)              | (\$1,000,000)              | \$50,000                                  | -4.76%                               |
| Personal Property Penalty-Current Year     | \$1,160,000                | \$1,160,000                | \$0                                       | 0.00%                                |
| <b>Total All Personal Property Taxes</b>   | <b>\$119,910,000</b>       | <b>\$115,545,000</b>       | <b>(\$4,365,000)</b>                      | <b>-3.64%</b>                        |
| <b><u>Interest On Taxes:</u></b>           |                            |                            |   |                                      |
| Interest On All Taxes                      | \$1,332,000                | \$1,377,000                | \$45,000                                  | 3.38%                                |
| <b>Total Interest On Taxes</b>             | <b>\$1,332,000</b>         | <b>\$1,377,000</b>         | <b>\$45,000</b>                           | <b>3.38%</b>                         |
| <b>Total General Property Taxes</b>        | <b>\$596,379,000</b>       | <b>\$591,704,000</b>       | <b>(\$4,675,000)</b>                      | <b>-0.78%</b>                        |
| <b><u>Other Local Taxes:</u></b>           |                            |                            |   |                                      |
| Local Sales Tax                            | \$43,430,000               | \$45,050,000               | \$1,620,000                               | 3.73%                                |
| Sales Tax On Daily Rental                  | \$164,000                  | \$200,000                  | \$36,000                                  | 21.95%                               |
| Consumer's Utility Tax                     | \$12,700,000               | \$13,050,000               | \$350,000                                 | 2.76%                                |
| Telecommunications Sales & Use Tax         | \$20,000,000               | \$19,200,000               | (\$800,000)                               | -4.00%                               |
| Bank Stock Tax                             | \$640,000                  | \$655,000                  | \$15,000                                  | 2.34%                                |
| BPOL Taxes - Local Businesses              | \$19,150,000               | \$20,130,000               | \$980,000                                 | 5.12%                                |
| BPOL Taxes - Public Service                | \$1,150,000                | \$1,050,000                | (\$100,000)                               | -8.70%                               |
| Motor Vehicles - Regular                   | \$6,870,000                | \$6,930,000                | \$60,000                                  | 0.87%                                |
| Recordation Taxes*                         | \$9,210,000                | \$5,260,000                | (\$3,950,000)                             | -42.89%                              |
| Additional Taxes On Deeds                  | \$3,720,000                | \$1,790,000                | (\$1,930,000)                             | -51.88%                              |
| Transient Occupancy Tax                    | \$1,350,000                | \$1,175,000                | (\$175,000)                               | -12.96%                              |
| <b>Total Other Local Taxes</b>             | <b>\$118,384,000</b>       | <b>\$114,490,000</b>       | <b>(\$3,894,000)</b>                      | <b>-3.29%</b>                        |
| <b>Total Local Tax Sources</b>             | <b>\$714,763,000</b>       | <b>\$706,194,000</b>       | <b>(\$8,569,000)</b>                      | <b>-1.20%</b>                        |
| <b><u>Additional Revenue Sources:</u></b>  |                            |                            |   |                                      |
| Revenue From Money & Property              | \$12,035,000               | \$12,590,000               | \$555,000                                 | 4.61%                                |
| Misc Revenue                               | \$8,700                    | \$7,000                    | (\$1,700)                                 | -19.54%                              |
| State Revenue                              | \$934,000                  | \$877,500                  | (\$56,500)                                | -6.05%                               |
| Federal Revenue                            | \$119,000                  | \$86,000                   | (\$33,000)                                | -27.73%                              |
| <b>Total Additional Revenue Sources</b>    | <b>\$13,096,700</b>        | <b>\$13,560,500</b>        | <b>\$463,800</b>                          | <b>3.54%</b>                         |
| <b>Total General Revenues</b>              | <b>\$727,859,700</b>       | <b>\$719,754,500</b>       | <b>(\$8,105,200)</b>                      | <b>-1.11%</b>                        |



General Fund Revenue & Resource Summary (Cont.)

| Title   | FY 10<br>Adopted<br>Budget | FY 11<br>Adopted<br>Budget | Dollar Change<br>FY 10 / FY 11<br>Adopted | % Change<br>FY 10 / FY 11<br>Adopted |
|---|----------------------------|----------------------------|---|--------------------------------------|
| <b><u>Agency Revenue:</u></b>                 |                            |                            |   |                                      |
| Area Agency on Aging                          | \$1,120,132                | \$1,101,783                | (\$18,349)                                | -1.64%                               |
| At Risk Youth                                 | \$5,317,823                | \$5,317,823                | \$0                                       | 0.00%                                |
| Clerk of the Court                            | \$4,302,781                | \$4,148,407                | (\$154,374)                               | -3.59%                               |
| Commonwealth's Attorney                       | \$1,839,274                | \$1,742,500                | (\$96,774)                                | -5.26%                               |
| Community Services                            | \$15,139,067               | \$15,728,416               | \$589,349                                 | 3.89%                                |
| Cooperative Extension Service                 | \$517,727                  | \$535,255                  | \$17,528                                  | 3.39%                                |
| County Attorney                               | \$245,186                  | \$245,186                  | \$0                                       | 0.00%                                |
| Criminal Justice Services                     | \$1,175,355                | \$1,175,355                | \$0                                       | 0.00%                                |
| Economic Development                          | \$14,130                   | \$14,130                   | \$0                                       | 0.00%                                |
| Finance                                       | \$1,660,722                | \$1,681,240                | \$20,518                                  | 1.24%                                |
| Fire and Rescue                               | \$2,226,739                | \$6,216,555                | \$3,989,816                               | 179.18%                              |
| General Debt                                  | \$3,477,208                | \$3,432,009                | (\$45,199)                                | -1.30%                               |
| General District Court                        | \$1,892,930                | \$1,892,930                | \$0                                       | 0.00%                                |
| Human Rights Office                           | \$64,580                   | \$64,580                   | \$0                                       | 0.00%                                |
| Juv and Domestic Rel Court                    | \$60,313                   | \$60,313                   | \$0                                       | 0.00%                                |
| Juvenile Court Service Unit                   | \$138,660                  | \$136,600                  | (\$2,060)                                 | -1.49%                               |
| Law Library                                   | \$110,806                  | \$150,806                  | \$40,000                                  | 36.10%                               |
| Library                                       | \$3,133,955                | \$3,178,966                | \$45,011                                  | 1.44%                                |
| Office of Information Technology              | \$226,331                  | \$249,331                  | \$23,000                                  | 10.16%                               |
| Planning                                      | \$93,095                   | \$293,095                  | \$200,000                                 | 214.83%                              |
| Police  | \$10,946,534               | \$11,085,640               | \$139,106                                 | 1.27%                                |
| Public Health                                 | \$287,343                  | \$298,115                  | \$10,772                                  | 3.75%                                |
| Public Safety Communications                  | \$2,023,252                | \$1,973,252                | (\$50,000)                                | -2.47%                               |
| Public Works                                  | \$1,969,187                | \$2,931,793                | \$962,606                                 | 48.88%                               |
| Registrar                                     | \$109,641                  | \$87,051                   | (\$22,590)                                | -20.60%                              |
| Sheriff                                       | \$3,007,076                | \$3,035,402                | \$28,326                                  | 0.94%                                |
| Social Services                               | \$24,270,775               | \$22,759,463               | (\$1,511,312)                             | -6.23%                               |
| Unclassified Non-Departmental                 | \$9,922,351                | \$5,148,333                | (\$4,774,018)                             | -48.11%                              |
| <b>Total Agency Revenue</b>                   | <b>\$95,292,973</b>        | <b>\$94,684,329</b>        | <b>(\$608,644)</b>                        | <b>-0.64%</b>                        |
| <b>Total General Fund Revenue</b>             | <b>\$823,152,673</b>       | <b>\$814,438,829</b>       | <b>(\$8,713,844)</b>                      | <b>-1.06%</b>                        |
| <b><u>County Resources:</u></b>               |                            |                            |   |                                      |
| <b><u>Budgeted County Resources:</u></b>      |                            |                            |   |                                      |
| Capital Reserve / CIP / One Time              | \$4,800,000                | \$3,000,000                | (\$1,800,000)                             | -37.50%                              |
| Indirect Cost Transfers:                      |                            |                            |   |                                      |
| From Solid Waste                              | \$810,192                  | \$892,671                  | \$82,479                                  | 10.18%                               |
| From Stormwater Management                    | \$929,396                  | \$950,524                  | \$21,128                                  | 2.27%                                |
| From Transportation Dept.                     | \$429,532                  | \$609,687                  | \$180,155                                 | 41.94%                               |
| From Development Services                     | \$1,447,543                | \$1,674,485                | \$226,942                                 | 15.68%                               |
| Special Taxing District Debt Support          | \$2,665,000                | \$2,066,000                | (\$599,000)                               | -22.48%                              |
| <b>Total Budgeted County Resources</b>        | <b>\$11,081,663</b>        | <b>\$9,193,367</b>         | <b>(\$1,888,296)</b>                      | <b>-17.04%</b>                       |
| <b>Total Budgeted Revenue &amp; Resources</b> | <b>\$834,234,336</b>       | <b>\$823,632,196</b>       | <b>(\$10,602,140)</b>                     | <b>-1.27%</b>                        |



## General Fund Revenue &amp; Resource Summary (Cont.)

| Title   | FY 10<br>Adopted<br>Budget | FY 11<br>Adopted<br>Budget | Dollar Change<br>FY 10 / FY 11<br>Adopted | % Change<br>FY 10 / FY 11<br>Adopted |
|---|----------------------------|----------------------------|---|--------------------------------------|
| <b><u>Other County Resources:</u></b>   |                            |                            |   |                                      |
| General Turnback  | \$7,553,445                | \$7,211,558                | (\$341,887)                               | -4.53%                               |
| Recordation Tax Revenue Designated<br>For Transportation Projects -<br>Contribution To Reserve*   | (\$6,810,000)              | (\$3,890,000)              | \$2,920,000                               | -42.88%                              |
| Recordation Tax Revenue Designated<br>For Transportation Projects - Use Of<br>Information Technology Improvement<br>Plan Support from Year End Turnback | \$6,810,000                | \$3,890,000                | (\$2,920,000)                             | -42.88%                              |
| Public Safety Technology<br>Replacement Fund - Contribution To<br>Revenue Stabilization Reserve-  | (\$360,000)                | (\$360,000)                | \$0                                       | 0.00%                                |
| (Contribution To)   | (\$4,866,906)              | (\$5,341,607)              | (\$474,701)                               | 9.75%                                |
| Revenue Stabilization Reserve-<br>Use Of  | \$4,600,000                | \$11,030,000               | \$6,430,000                               | 139.78%                              |
| Add Funds for Park Authority Golf<br>Course Reserve   | \$0                        | (\$80,000)                 | (\$80,000)                                | ---                                  |
| Add Parks FY 10 Year End Debt Serv.<br>Savings to Revenue Stabilization<br>Reserve Funds for Police COPS Grant  | \$0                        | \$363,468                  | \$363,468                                 | ---                                  |
| Use of Transportation Reserve   | (\$1,800,000)              | \$0                        | \$1,800,000                               | -100.00%                             |
| Employee Benefits Reserve -<br>(Contribution To) / Use Of   | \$0                        | \$1,953,100                | \$1,953,100                               | ---                                  |
| School Age Care Sub Fund Balance -<br>(Contribution To) / Use Of  | \$419,079                  | \$123,684                  | (\$295,395)                               | -70.49%                              |
|   | (\$9,048)                  | \$0                        | \$9,048                                   | -100.00%                             |
| Total Other County Resources  | \$11,036,570               | \$20,400,203               | \$9,363,633                               | 84.84%                               |
| <b>Total County Resources</b>   | <b>\$22,118,233</b>        | <b>\$29,593,570</b>        | <b>\$7,475,337</b>                        | <b>33.80%</b>                        |
| <b>Total Revenue &amp; Resources</b>  | <b>\$845,270,906</b>       | <b>\$844,032,399</b>       | <b>(\$1,238,507)</b>                      | <b>-0.15%</b>                        |





**General Fund Revenue & Resource Summary (Cont.)**

| Title  | FY 10<br>Adopted<br>Budget | FY 11<br>Adopted<br>Budget | Dollar Change<br>FY 10 / FY 11<br>Adopted | % Change<br>FY 10 / FY 11<br>Adopted |
|--|----------------------------|----------------------------|---|--------------------------------------|
| <b><u>Calculation Of County &amp; Schools Split Of Revenue &amp; Resources:</u></b>  |                            |                            |   |                                      |
| <b><u>Revenues &amp; Resources Which Are Split Between County &amp; Schools:</u></b> |                            |                            |   |                                      |
| Total General Revenues   | \$727,859,700              | \$719,754,500              | (\$8,105,200)                             | -1.11%                               |
| Less Recordation Tax Revenue*  | (\$9,210,000)              | (\$5,260,000)              | \$3,950,000                               | -42.89%                              |
| <b>Total Split Between County &amp; Schools</b>                                      | <b>\$718,649,700</b>       | <b>\$714,494,500</b>       | <b>(\$4,155,200)</b>                      | <b>-0.58%</b>                        |
| <b>General Fund Total Transferred To<br/>Schools (56.75%)</b>                        | <b>\$407,833,705</b>       | <b>\$405,475,629</b>       | <b>(\$2,358,076)</b>                      | <b>-0.58%</b>                        |
| <b>County Share Of Split Between<br/>County &amp; Schools (43.25%)</b>               | <b>\$310,815,995</b>       | <b>\$309,018,871</b>       | <b>(\$1,797,124)</b>                      | <b>-0.58%</b>                        |
| <b><u>Other County Resources (Not Split):</u></b>                                    |                            |                            |   |                                      |
| -Agency Revenue  | \$95,292,973               | \$94,684,329               | (\$608,644)                               | -0.64%                               |
| -Budgeted County Resources   | \$11,081,663               | \$9,193,367                | (\$1,888,296)                             | -17.04%                              |
| -Other County Resources  | \$11,036,570               | \$20,400,203               | \$9,363,633                               | 84.84%                               |
| -Recordation Tax Revenue*  | \$9,210,000                | \$5,260,000                | (\$3,950,000)                             | -42.89%                              |
| <b>County Share Of<br/>General Fund Total</b>  | <b>\$437,437,201</b>       | <b>\$438,556,770</b>       | <b>\$1,119,569</b>                        | <b>0.26%</b>                         |
| <b>Total County and<br/>Transfer To Schools</b>                                      | <b>\$845,270,906</b>       | <b>\$844,032,399</b>       | <b>(\$1,238,507)</b>                      | <b>-0.15%</b>                        |

**Notes:**

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





## Five-Year Budget Plan

In 1988, the Board of County Supervisors adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the Board five year revenue and expenditure projections during the annual budget process. This projection process helps the Board gauge the multi-year impacts of fiscal decisions, and weigh the corresponding implications of tax rates and other revenue sources. For FY 11 the five-year budget plan shown below gives a picture of the General Fund requirements from FY 11 to FY 15.

### General Fund Resource and Expenditure Projection

|  | <u>FY 2011</u>       | <u>FY 2012</u>       | <u>FY 2013</u>       | <u>FY 2014</u>       | <u>FY 2015</u>       |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b><u>Revenue and Resources:</u></b>           |                      |                      |                      |                      |                      |
| General Revenue                                | \$719,754,500        | \$738,409,000        | \$780,494,000        | \$829,250,000        | \$879,827,000        |
| Agency Revenue                                 | \$94,684,329         | \$91,738,041         | \$92,624,942         | \$92,189,156         | \$94,209,030         |
| County Resources                               | \$29,593,570         | \$27,605,939         | \$25,056,491         | \$16,647,196         | \$9,514,701          |
| <b>Total Revenue &amp; Resources Available</b> | <b>\$844,032,399</b> | <b>\$857,752,980</b> | <b>\$898,175,433</b> | <b>\$938,086,352</b> | <b>\$983,550,731</b> |
| <b><u>Expenditures:</u></b>                    |                      |                      |                      |                      |                      |
| County Government                              | \$438,556,770        | \$441,690,922        | \$458,309,588        | \$470,636,602        | \$487,489,333        |
| Transfer To Schools                            | \$405,475,629        | \$416,062,058        | \$439,865,845        | \$467,449,750        | \$496,061,398        |
| <b>Total Expenditures</b>                      | <b>\$844,032,399</b> | <b>\$857,752,980</b> | <b>\$898,175,433</b> | <b>\$938,086,352</b> | <b>\$983,550,731</b> |
| <b>Total Revenue &amp; Resource Balance</b>    | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |

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

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

### Revenue Projections

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

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

### Expenditure Projections

Expenditure projections begin while the proposed fiscal plan is under development. A base budget is established for the first year. Any new initiatives begun in the first year are examined for their implications for future fiscal years and made a part of the projections. This part of the projection process is particularly useful in tracking the movement of new initiatives into the budget for future fiscal years.



### Five-Year Budget (continued)

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

1. General fund support for capital projects
2. Capital improvements operating costs
3. General debt (capital improvements projects)
4. Pay For Performance adjustments
5. Pay plan market adjustments
6. Benefit adjustments
7. Self insurance
8. Five Year costs of FY 11 budget initiatives

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

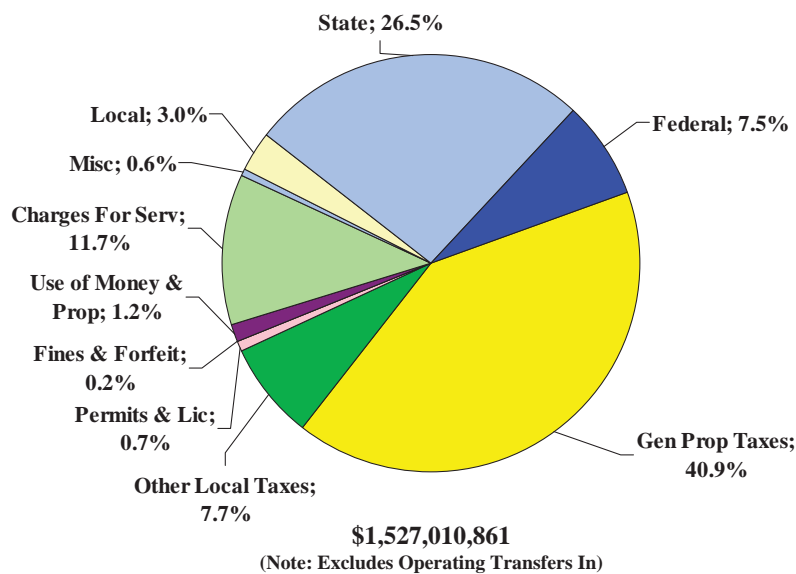
- Funds pay for performance in the following years  
FY 11-0.0%, FY 12-0.0%, FY 13-0.0%, FY 14-0.0%, FY 15-3.0%
- Funds the following pay plan market adjustments;  
FY 11-0.0%, FY 12-2.0%, FY 13-2.0%, FY 14-2.0%, FY 15-3.0%
- Adds 15 Police positions in FY 15
- Adds 59 Fire and Rescue positions from FY 12-15
- Funds annual increase in FY 12-15 for fuel and utilities, zero is added in FY 11
- Funds the adopted Capital Improvement Program



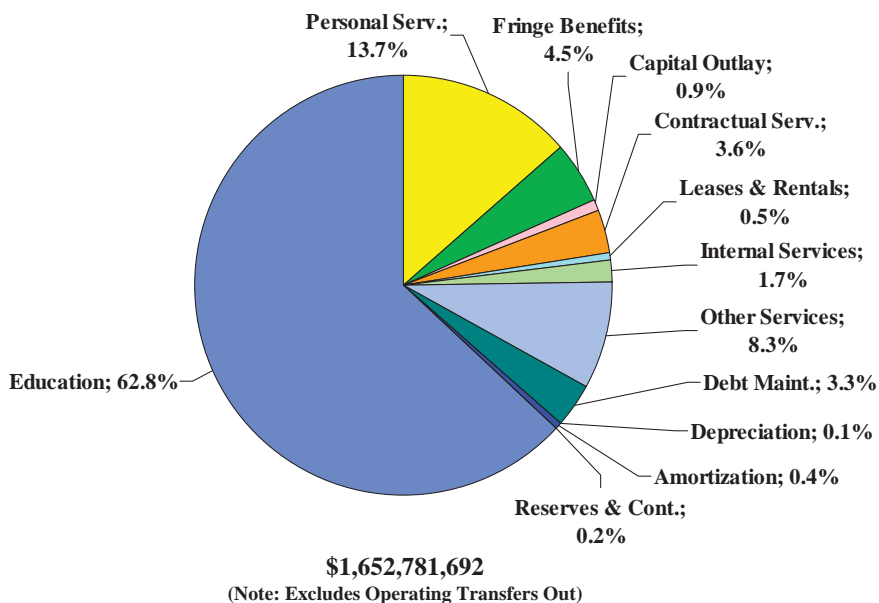
## Revenue vs. Expenditure Comparison

The pie charts show the expenditure and revenue budgets for all County-wide funds. The detail for these charts is displayed in the Combined Statement of Projected Revenues, Budgeted Expenditures and Projected Changes in Fund Balance located on the next page.

### FY 11 Total County Revenue Sources



### FY 11 Total County Budget By Category of Expenditure



## Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2011 Adopted Fiscal Plan

|  | Governmental Fund Types |                       |                      | Proprietary Fund Types |                       | Fiduciary Fund Type | Total FY 11 Adopted    |
|--|-------------------------|-----------------------|----------------------|------------------------|-----------------------|---------------------|------------------------|
|  | General Fund            | Capital Projects Fund | Special Revenue Fund | Enterprise Fund        | Internal Service Fund |                     |                        |
| Proj Fund Bal/Net Assets, Beginning:                                     |                         |                       |                      |                        |                       |                     |                        |
| Undesignated Fund Bal/Net Assets   | \$56,150,430            | (\$51,479,500)        | \$65,215,955         | \$32,474,919           | \$24,651,999          | \$0                 | \$127,013,803          |
| Fund Balance Reserve:  |                         |                       |                      |                        |                       |                     |                        |
| Encumbrances   | \$4,311,000             | \$123,756,701         | \$22,927,694         | \$0                    | \$0                   | \$0                 | \$150,995,395          |
| Designated For Future Years  | \$88,645,000            | \$48,175,963          | \$55,729,896         | \$0                    | \$0                   | \$0                 | \$192,550,859          |
| Other Fund Balances  | \$8,598,000             | \$107,412,435         | \$7,719,253          | \$58,815,000           | \$4,546,000           | \$0                 | \$187,090,688          |
| <b>Total Fund Balances</b>   | <b>\$157,704,430</b>    | <b>\$227,865,599</b>  | <b>\$151,592,798</b> | <b>\$91,289,919</b>    | <b>\$29,197,999</b>   | <b>\$0</b>          | <b>\$657,650,745</b>   |
| <b>Projected Revenues:</b>   |                         |                       |                      |                        |                       |                     |                        |
| General Property Taxes   | \$592,654,238           | \$0                   | \$33,066,301         | \$0                    | \$0                   | \$0                 | \$625,720,539          |
| Other Local Taxes  | \$117,702,500           | \$0                   | \$0                  | \$0                    | \$0                   | \$0                 | \$117,702,500          |
| Permits, Priv. Fees and Reg Lic  | \$1,374,328             | \$0                   | \$9,100,389          | \$8,000                | \$0                   | \$0                 | \$10,482,717           |
| Fines & Forfeitures  | \$2,586,271             | \$0                   | \$0                  | \$0                    | \$0                   | \$0                 | \$2,586,271            |
| Rev From Use of Money & Prop   | \$13,453,443            | \$0                   | \$1,708,840          | \$1,337,500            | \$1,450,000           | \$0                 | \$17,949,783           |
| Charges for Services   | \$7,985,717             | \$0                   | \$30,627,836         | \$16,578,744           | \$123,390,314         | \$0                 | \$178,582,612          |
| Miscellaneous  | \$2,068,373             | \$3,000,000           | \$1,792,142          | \$155,000              | \$2,615,000           | \$0                 | \$9,630,515            |
| Rev From Other Localities  | \$6,903,253             | \$0                   | \$4,533,236          | \$0                    | \$0                   | \$33,824,760        | \$45,261,249           |
| Rev From the Commonwealth of Va  | \$40,754,308            | \$0                   | \$363,510,211        | \$0                    | \$0                   | \$0                 | \$404,264,519          |
| Rev from the Federal Gov   | \$18,058,881            | \$7,000,000           | \$89,771,276         | \$0                    | \$0                   | \$0                 | \$114,830,157          |
| <b>Total Revenues</b>  | <b>\$803,541,312</b>    | <b>\$10,000,000</b>   | <b>\$534,110,231</b> | <b>\$18,079,244</b>    | <b>\$127,455,314</b>  | <b>\$33,824,760</b> | <b>\$1,527,010,861</b> |
| <b>Budgeted Expenditures:</b>  |                         |                       |                      |                        |                       |                     |                        |
| Personal Services  | \$184,448,488           | \$0                   | \$34,203,438         | \$2,985,905            | \$6,445,194           | \$0                 | \$228,083,024          |
| Fringe Benefits  | \$58,588,033            | \$0                   | \$11,067,185         | \$998,756              | \$3,176,110           | \$0                 | \$73,830,084           |
| Contractual Services   | \$21,867,325            | \$8,780,899           | \$10,272,819         | \$3,113,682            | \$14,860,384          | \$0                 | \$58,895,109           |
| Internal Services  | \$23,381,400            | \$0                   | \$3,093,782          | \$866,002              | \$245,805             | \$0                 | \$27,586,989           |
| Other Services   | \$46,146,739            | \$4,502,659           | \$38,817,783         | \$2,482,568            | \$46,471,173          | \$0                 | \$138,420,923          |
| Debt Maintenance   | \$50,425,227            | \$0                   | \$1,954,466          | \$2,180,594            | \$0                   | \$0                 | \$54,560,287           |
| Depreciation   | \$0                     | \$0                   | \$0                  | \$1,007,569            | \$0                   | \$0                 | \$1,007,569            |
| Amortization   | \$0                     | \$0                   | \$0                  | \$7,020,699            | \$0                   | \$0                 | \$7,020,699            |
| Capital Outlay   | \$2,446,757             | \$1,041,968           | \$3,348,204          | \$7,260,000            | \$579,820             | \$0                 | \$14,676,749           |
| Leases & Rentals   | \$7,107,053             | \$0                   | \$436,065            | \$55,691               | \$74,228              | \$0                 | 7,673,037              |
| Reserves & Contingencies   | (\$4,272,491)           | \$0                   | \$1,156,155          | \$0                    | \$0                   | \$0                 | (\$3,116,336)          |
| Education  | \$0                     | \$87,455,000          | \$850,748,436        | \$0                    | \$72,115,362          | \$33,824,760        | \$1,044,143,558        |
| <b>Total Expenditures</b>  | <b>\$390,138,531</b>    | <b>\$101,780,526</b>  | <b>\$955,098,333</b> | <b>\$27,971,466</b>    | <b>\$143,968,076</b>  | <b>\$33,824,760</b> | <b>\$1,652,781,692</b> |
| Excess (Deficiency) Of Revenues Over Expenditures                        | \$413,402,781           | (\$91,780,526)        | (\$420,988,102)      | (\$9,892,222)          | (\$16,512,762)        | \$0                 | (\$125,770,831)        |
| <b>Other Financing Sources (Uses):</b>                                   |                         |                       |                      |                        |                       |                     |                        |
| Operating Transfers In   | \$20,090,884            | \$8,538,526           | \$431,115,995        | \$14,476,541           | \$6,373,105           | \$0                 | \$480,595,051          |
| Operating Transfers Out  | (\$453,893,868)         | (\$4,000,000)         | (\$21,145,052)       | (\$1,556,131)          | \$0                   | \$0                 | (\$480,595,051)        |
| Proceeds From Loans And Bonds  | \$0                     | \$58,096,000          | \$0                  | \$66,000               | \$0                   | \$0                 | \$58,162,000           |
| <b>Total Other Financing Sources (Uses)</b>                              | <b>(\$433,802,984)</b>  | <b>\$62,634,526</b>   | <b>\$409,970,943</b> | <b>\$12,986,410</b>    | <b>\$6,373,105</b>    | <b>\$0</b>          | <b>\$58,162,000</b>    |
| Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses) | (\$20,400,203)          | (\$29,146,000)        | (\$11,017,159)       | \$3,094,188            | (\$10,139,657)        | \$0                 | (\$67,608,831)         |
| <b>Projected Total Fund Balance, Ending</b>                              | <b>\$137,304,227</b>    | <b>\$198,719,599</b>  | <b>\$140,575,639</b> | <b>\$94,384,107</b>    | <b>\$19,058,342</b>   | <b>\$0</b>          | <b>\$590,041,914</b>   |

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

1. The General Fund balance, on this spreadsheet, is projected to decline by 12.9% or \$20.4 million. The \$20.4 million decline is offset by the planned support of \$20.4 million of Other County Resources as detailed in the General Fund Revenue & Resource Summary contained in this document.
2. The Capital Projects Fund balance is projected to decline by 12.8% because the County has accumulated reserves from prior year capital project debt issuances which will be used in FY 11 to construct those projects for which the debt was issued. This results in a draw down of the fund balance.
3. The Internal Service Fund balance is projected to decrease by 34.7%. This is due to: 1) The Self Insurance expenditure budget including funding for the Maximum Exposure which could occur if a large claim is required to be expended and 2) The use of the Technology Internal Service Fund Reserve to fund (as planned) a one time technology improvement.



**All Funds Summary of Revenues and Other Financing Sources and  
Expenditures and Other Financing Uses for Prior Year Actual (FY 09),  
The Current Year Budget (FY 10) and the Adopted Budget Year (FY 11)**

|   | <b>FY 09<br/>Actual</b> | <b>FY 10<br/>Adopted</b> | <b>FY 11<br/>Adopted</b> | <b>% Change<br/>FY 10 To<br/>FY 11</b> |
|---|-------------------------|--------------------------|--------------------------|--|
| Fund Bal/Net Assets, Beginning:   |                         |                          |                          |  |
| Undesignated Fund Bal/Net Assets  | \$185,690,000           | \$56,617,956             | \$127,013,803            | 124.33%                                |
| Fund Balance Reserve:   |                         |                          |                          |  |
| Encumbrances  | \$74,169,000            | \$151,267,544            | \$150,995,395            | -0.18%                                 |
| Designated For Future Years   | \$97,084,000            | \$97,084,370             | \$192,550,859            | 98.33%                                 |
| Other Fund Balances   | \$186,957,000           | \$228,409,302            | \$187,090,688            | -18.09%                                |
| Available Fund Balance  | \$543,900,000           | \$533,379,172            | \$657,650,745            | 23.30%                                 |
| <u>Revenues:</u>  |                         |                          |                          |  |
| General Property Taxes  | \$623,759,036           | \$630,646,887            | \$625,720,539            | -0.78%                                 |
| Other Local Taxes   | \$120,731,707           | \$121,909,000            | \$117,702,500            | -3.45%                                 |
| Permits, Priv. Fees and Reg Lic   | \$11,384,817            | \$9,865,752              | \$10,482,717             | 6.25%                                  |
| Fines & Forfeitures   | \$2,764,338             | \$2,511,271              | \$2,586,271              | 2.99%                                  |
| Rev From Use of Money & Prop  | \$36,559,803            | \$17,140,433             | \$17,949,783             | 4.72%                                  |
| Charges for Services  | \$144,248,259           | \$171,340,665            | \$178,582,612            | 4.23%                                  |
| Miscellaneous   | \$488,236,528           | \$11,868,353             | \$9,630,515              | -18.86%                                |
| Rev From Other Localities   | \$24,891,951            | \$42,544,675             | \$45,261,249             | 6.39%                                  |
| Rev From the Commonwealth of Va   | \$126,948,011           | \$411,613,086            | \$404,264,519            | -1.79%                                 |
| Rev from the Federal Gov  | \$44,635,591            | \$121,365,944            | \$114,830,157            | -5.39%                                 |
| Total Revenues  | \$1,624,160,043         | \$1,540,806,066          | \$1,527,010,861          | -0.90%                                 |
| <u>Expenditures:</u>  |                         |                          |                          |  |
| Personal Services   | \$226,870,090           | \$225,940,772            | \$228,083,024            | 0.95%                                  |
| Fringe Benefits   | \$68,506,599            | \$69,246,679             | \$73,830,084             | 6.62%                                  |
| Contractual Services  | \$91,980,500            | \$70,817,855             | \$58,895,109             | -16.84%                                |
| Internal Services   | \$29,143,245            | \$27,875,097             | \$27,586,989             | -1.03%                                 |
| Other Services  | \$165,141,163           | \$125,201,417            | \$138,420,923            | 10.56%                                 |
| Debt Maintenance  | \$45,465,067            | \$54,179,110             | \$54,560,287             | 0.70%                                  |
| Depreciation  | \$2,087,307             | \$1,072,000              | \$1,007,569              | -6.01%                                 |
| Amortization  | 0                       | 1,974,475                | 7,020,699                | 255.57%                                |
| Capital Outlay  | \$31,772,407            | \$9,371,254              | \$14,676,749             | 56.61%                                 |
| Leases & Rentals  | \$7,703,719             | \$7,784,061              | \$7,673,037              | -1.43%                                 |
| Reserves & Contingencies  | \$0                     | (\$3,184,951)            | (\$3,116,336)            | -2.15%                                 |
| Education   | \$1,013,402,893         | \$1,125,344,895          | \$1,044,143,558          | -7.22%                                 |
| Total Expenditures  | \$1,682,072,991         | \$1,715,622,664          | \$1,652,781,692          | -3.66%                                 |
| Excess (Deficiency) Of Revenues<br>Over Expenditures                        | (\$57,912,948)          | (\$174,816,598)          | (\$125,770,831)          | -28.06%                                |
| <u>Other Financing Sources (Uses):</u>                                      |                         |                          |                          |  |
| Operating Transfers In  | \$632,347,963           | \$488,677,934            | \$480,595,051            | -1.65%                                 |
| Operating Transfers Out   | (\$632,347,963)         | (\$488,677,934)          | (\$480,595,051)          | -1.65%                                 |
| Proceeds From Loans And Bonds   | \$144,937,572           | \$100,285,500            | \$58,162,000             | -42.00%                                |
| Total Other Financing Sources (Uses)  | \$144,937,572           | \$100,285,500            | \$58,162,000             | -42.00%                                |
| Excess (Deficiency) Of Revenues Over<br>Expenditures & Other Sources (Uses) | \$87,024,624            | (\$74,531,098)           | (\$67,608,831)           | -9.29%                                 |
| Total Fund Balance, Ending *  | \$630,924,624           | \$458,848,074            | \$590,041,914            | 28.59%                                 |

\* Fund Balance for FY 10 and FY 11 is Projected.



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

| Department / Agency                 | FY 07<br>Adopted<br>FTE<br>Positions | FY 08<br>Adopted<br>FTE<br>Positions | FY 09<br>Adopted<br>FTE<br>Positions | FY 10<br>Adopted<br>FTE<br>Positions | FY 11<br>Adopted<br>FTE<br>Positions | Position<br>Change<br>FY 10<br>to FY 11 | Percent<br>Change<br>FY 10<br>to FY 11 |
|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|--|
| <b>General Governmental:</b>        |                                      |                                      |                                      |                                      |                                      |   |  |
| Board Of County Supervisors         | 17.00                                | 17.00                                | 17.00                                | 19.00                                | 18.00                                | -1.00                                   | -5.26%                                 |
| Office Of Executive Management (1)  | 62.38                                | 59.98                                | 61.98                                | 54.95                                | 49.95                                | -5.00                                   | -9.10%                                 |
| Audit Services (1)                  | 0.00                                 | 0.00                                 | 0.00                                 | 0.00                                 | 7.00                                 | 7.00                                    | 0.00%                                  |
| County Attorney                     | 29.00                                | 27.00                                | 27.00                                | 25.00                                | 24.00                                | -1.00                                   | -4.00%                                 |
| <b>Sub Total</b>                    | <b>108.38</b>                        | <b>103.98</b>                        | <b>105.98</b>                        | <b>98.95</b>                         | <b>98.95</b>                         | <b>0.00</b>                             | <b>0.00%</b>                           |
| <b>Planning And Development:</b>    |                                      |                                      |                                      |                                      |                                      |   |  |
| Economic Development                | 13.00                                | 13.00                                | 13.00                                | 13.00                                | 13.00                                | 0.00                                    | 0.00%                                  |
| Housing & Community Dev.            | 35.00                                | 29.00                                | 29.00                                | 29.00                                | 29.00                                | 0.00                                    | 0.00%                                  |
| Planning (2)                        | 63.50                                | 58.50                                | 58.50                                | 33.05                                | 32.05                                | -1.00                                   | -3.03%                                 |
| Transportation                      | 62.00                                | 53.00                                | 56.80                                | 53.80                                | 53.80                                | 0.00                                    | 0.00%                                  |
| Development Services (2)            | 0.00                                 | 0.00                                 | 0.00                                 | 87.50                                | 86.50                                | -1.00                                   | -1.14%                                 |
| Public Works (2)                    | 479.24                               | 446.94                               | 435.94                               | 336.94                               | 337.27                               | 0.33                                    | 0.10%                                  |
| <b>Sub Total</b>                    | <b>652.74</b>                        | <b>600.44</b>                        | <b>593.24</b>                        | <b>553.29</b>                        | <b>551.62</b>                        | <b>-1.67</b>                            | <b>-0.30%</b>                          |
| <b>Administration:</b>              |                                      |                                      |                                      |                                      |                                      |   |  |
| Finance                             | 142.80                               | 139.80                               | 144.80                               | 145.00                               | 147.00                               | 2.00                                    | 1.38%                                  |
| Human Rights Office                 | 6.00                                 | 6.00                                 | 6.00                                 | 5.00                                 | 5.00                                 | 0.00                                    | 0.00%                                  |
| Off. Of Information Technology      | 97.53                                | 85.53                                | 85.53                                | 77.53                                | 77.53                                | 0.00                                    | 0.00%                                  |
| Registration & Elections            | 11.00                                | 11.00                                | 11.00                                | 11.00                                | 11.00                                | 0.00                                    | 0.00%                                  |
| <b>Sub Total</b>                    | <b>257.33</b>                        | <b>242.33</b>                        | <b>247.33</b>                        | <b>238.53</b>                        | <b>240.53</b>                        | <b>2.00</b>                             | <b>0.84%</b>                           |
| <b>Judicial Administration:</b>     |                                      |                                      |                                      |                                      |                                      |   |  |
| Clerk Of The Court                  | 53.00                                | 53.00                                | 51.00                                | 48.00                                | 46.00                                | -2.00                                   | -4.17%                                 |
| Circuit Court Judges                | 9.00                                 | 9.00                                 | 9.00                                 | 9.00                                 | 9.00                                 | 0.00                                    | 0.00%                                  |
| Commonwealth's Attorney             | 41.00                                | 41.00                                | 41.00                                | 41.00                                | 41.00                                | 0.00                                    | 0.00%                                  |
| Office of Criminal Justice Services | 32.50                                | 35.50                                | 37.90                                | 37.60                                | 37.60                                | 0.00                                    | 0.00%                                  |
| General District Court              | 1.00                                 | 1.00                                 | 1.00                                 | 1.00                                 | 1.00                                 | 0.00                                    | 0.00%                                  |
| Juvenile Court Services Unit        | 8.00                                 | 8.00                                 | 9.00                                 | 9.00                                 | 8.00                                 | -1.00                                   | -11.11%                                |
| Law Library                         | 1.00                                 | 1.00                                 | 1.00                                 | 1.00                                 | 1.00                                 | 0.00                                    | 0.00%                                  |
| <b>Sub Total</b>                    | <b>145.50</b>                        | <b>148.50</b>                        | <b>149.90</b>                        | <b>146.60</b>                        | <b>143.60</b>                        | <b>-3.00</b>                            | <b>-2.05%</b>                          |
| <b>Public Safety:</b>               |                                      |                                      |                                      |                                      |                                      |   |  |
| Fire And Rescue                     | 415.50                               | 445.50                               | 493.50                               | 484.50                               | 514.50                               | 30.00                                   | 6.19%                                  |
| Adult Detention Center              | 261.80                               | 308.00                               | 337.00                               | 337.00                               | 337.00                               | 0.00                                    | 0.00%                                  |
| Police                              | 701.40                               | 725.40                               | 758.40                               | 750.20                               | 747.20                               | -3.00                                   | -0.40%                                 |
| Sheriff                             | 87.00                                | 87.00                                | 89.00                                | 87.00                                | 89.00                                | 2.00                                    | 2.30%                                  |
| Public Safety Communications        | 95.00                                | 98.00                                | 98.00                                | 98.00                                | 98.00                                | 0.00                                    | 0.00%                                  |
| <b>Sub Total</b>                    | <b>1,560.70</b>                      | <b>1,663.90</b>                      | <b>1,775.90</b>                      | <b>1,756.70</b>                      | <b>1,785.70</b>                      | <b>29.00</b>                            | <b>1.65%</b>                           |
| <b>Human Services:</b>              |                                      |                                      |                                      |                                      |                                      |   |  |
| Community Services                  | 248.11                               | 260.11                               | 265.11                               | 265.38                               | 264.88                               | -0.50                                   | -0.19%                                 |
| Extension & Continuing Ed.          | 9.94                                 | 9.92                                 | 9.92                                 | 7.02                                 | 7.69                                 | 0.67                                    | 9.54%                                  |
| Office On Youth                     | 7.00                                 | 7.00                                 | 8.00                                 | 0.00                                 | 0.00                                 | 0.00                                    | 0.00%                                  |
| At Risk Youth & Family Services     | 1.00                                 | 1.00                                 | 2.00                                 | 2.00                                 | 2.00                                 | 0.00                                    | 0.00%                                  |
| Area Agency On Aging                | 44.56                                | 43.53                                | 35.13                                | 28.21                                | 30.07                                | 1.86                                    | 6.59%                                  |
| Public Health                       | 9.96                                 | 9.96                                 | 9.96                                 | 6.60                                 | 3.60                                 | -3.00                                   | -45.45%                                |
| Social Services                     | 319.31                               | 309.81                               | 313.31                               | 298.36                               | 307.99                               | 9.63                                    | 3.23%                                  |
| <b>Sub Total</b>                    | <b>639.88</b>                        | <b>641.33</b>                        | <b>643.43</b>                        | <b>607.57</b>                        | <b>616.23</b>                        | <b>8.66</b>                             | <b>1.43%</b>                           |

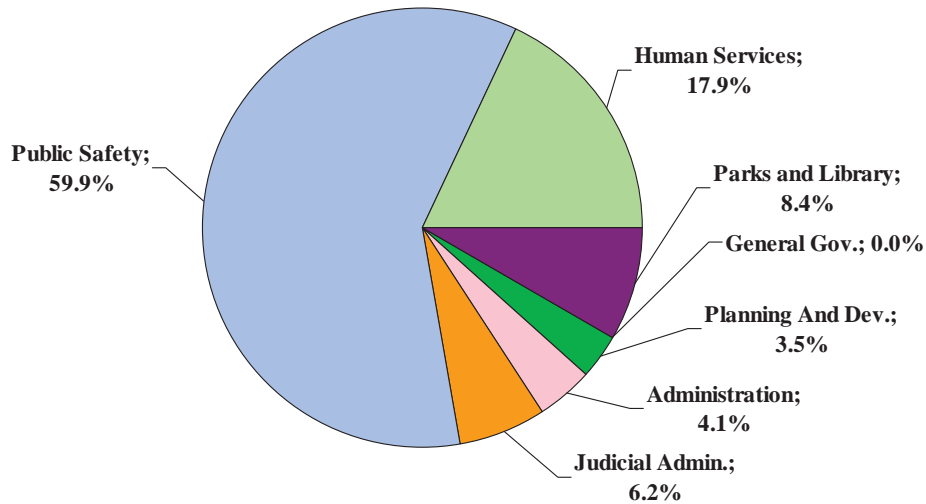


## Position Summary of Full Time Equivalent Positions (FTE) (Cont.)

| Department / Agency                               | FY 07<br>Adopted<br>FTE<br>Positions | FY 08<br>Adopted<br>FTE<br>Positions | FY 09<br>Adopted<br>FTE<br>Positions | FY 10<br>Adopted<br>FTE<br>Positions | FY 11<br>Adopted<br>FTE<br>Positions | Position<br>Change<br>FY 10<br>to FY 11 | Percent<br>Change<br>FY 10<br>to FY 11 |
|---|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|---|--|
| <b>Parks and Library:</b>                         |                                      |                                      |                                      |                                      |                                      |   |  |
| Library   | 187.74                               | 185.94                               | 184.94                               | 168.39                               | 164.33                               | -4.06                                   | -2.41%                                 |
| <b>Sub Total</b>                                  | <b>187.74</b>                        | <b>185.94</b>                        | <b>184.94</b>                        | <b>168.39</b>                        | <b>164.33</b>                        | <b>-4.06</b>                            | <b>-2.41%</b>                          |
| <b>Total FTE Positions</b>                        | <b>3,552.27</b>                      | <b>3,586.42</b>                      | <b>3,700.72</b>                      | <b>3,570.03</b>                      | <b>3,600.96</b>                      | <b>30.93</b>                            | <b>0.87%</b>                           |
| <b>PWC Population (3)</b>                         | <b>381,221</b>                       | <b>388,269</b>                       | <b>392,900</b>                       | <b>402,529</b>                       | <b>412,159</b>                       | <b>---</b>                              | <b>---</b>                             |
| <b>PWC FTE Positions<br/>Per 1,000 Population</b> | <b>9.32</b>                          | <b>9.24</b>                          | <b>9.42</b>                          | <b>8.87</b>                          | <b>8.74</b>                          | <b>---</b>                              | <b>---</b>                             |

- (1) For FY 11 the Audit Services portion of the Office Of Executive Management was split out into a separate Agency.
- (2) After the adoption of the FY 2009 Budget, the BOCS approved the creation of the Department of Development Administration (DDS) by transferring development fee supported portions of Public Works and Planning to DDS.
- (3) **Source County Population:** Estimates and projections are from the Prince William County Department of Finance - Prince William County Standard Data Set as of June 15, 2009. FY 2010 and FY 2011 for PWC: Based on the average annual change during the previous 4 years (from 2005 - 2009).

### FY 10 to FY 11 Full Time Equivalent Position Change By Functional Area



**30.93 FTE Position Increase**

Note: Detail concerning the position change is located in the Position Summary of Full Time Equivalent Positions and in the agency budget pages in this document.





## Percent Share of Total General County Budget

(Excludes Transfer To Schools)

| Department / Agency                     | FY 07<br>Adopted %<br>Of Budget | FY 08<br>Adopted %<br>Of Budget | FY 09<br>Adopted %<br>Of Budget | FY 10<br>Adopted %<br>Of Budget | FY 11<br>Adopted %<br>Of Budget |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b><u>General Governmental:</u></b>     |                                 |                                 |                                 |                                 |                                 |
| Board Of County Supervisors             | 0.542%                          | 0.567%                          | 0.551%                          | 0.558%                          | 0.567%                          |
| Office Of Executive Management          | 1.625%                          | 1.635%                          | 1.666%                          | 1.499%                          | 1.356%                          |
| Audit Services                          | 0.000%                          | 0.000%                          | 0.000%                          | 0.000%                          | 0.166%                          |
| County Attorney                         | 0.745%                          | 0.717%                          | 0.723%                          | 0.722%                          | 0.709%                          |
| <b>Sub Total</b>                        | <b>2.912%</b>                   | <b>2.919%</b>                   | <b>2.940%</b>                   | <b>2.779%</b>                   | <b>2.798%</b>                   |
| <b><u>Administration:</u></b>           |                                 |                                 |                                 |                                 |                                 |
| Board Of Equalization                   | 0.012%                          | 0.012%                          | 0.012%                          | 0.012%                          | 0.012%                          |
| Contingency Reserve                     | 0.164%                          | 0.167%                          | 0.188%                          | 0.194%                          | 0.194%                          |
| Finance                                 | 2.793%                          | 2.835%                          | 2.929%                          | 3.069%                          | 3.132%                          |
| Human Rights Office                     | 0.119%                          | 0.127%                          | 0.128%                          | 0.121%                          | 0.123%                          |
| Off Of Information Technology           | 1.446%                          | 1.420%                          | 1.416%                          | 1.411%                          | 1.399%                          |
| General Registrar                       | 0.270%                          | 0.279%                          | 0.277%                          | 0.301%                          | 0.293%                          |
| Property & Misc. Insurance              | 0.220%                          | 0.223%                          | 0.218%                          | 0.149%                          | 0.122%                          |
| Unemployment Insurance Reserve          | 0.018%                          | 0.019%                          | 0.018%                          | 0.145%                          | 0.019%                          |
| <b>Sub Total</b>                        | <b>5.044%</b>                   | <b>5.082%</b>                   | <b>5.187%</b>                   | <b>5.402%</b>                   | <b>5.294%</b>                   |
| <b><u>Judicial Administration:</u></b>  |                                 |                                 |                                 |                                 |                                 |
| Clerk Of The Court                      | 1.833%                          | 1.146%                          | 0.886%                          | 0.862%                          | 0.832%                          |
| Circuit Court Judges                    | 0.156%                          | 0.152%                          | 0.146%                          | 0.154%                          | 0.142%                          |
| Commonwealth's Attorney                 | 0.933%                          | 0.973%                          | 0.978%                          | 1.021%                          | 1.028%                          |
| Criminal Justice Services               | 0.554%                          | 0.606%                          | 0.622%                          | 0.661%                          | 0.664%                          |
| Juvenile Court Service Unit             | 0.236%                          | 0.229%                          | 0.239%                          | 0.265%                          | 0.239%                          |
| General District Court                  | 0.091%                          | 0.057%                          | 0.056%                          | 0.057%                          | 0.055%                          |
| Juvenile & Domestic Relations           | 0.017%                          | 0.016%                          | 0.016%                          | 0.016%                          | 0.014%                          |
| Law Library                             | 0.035%                          | 0.036%                          | 0.032%                          | 0.033%                          | 0.036%                          |
| Magistrates                             | 0.037%                          | 0.043%                          | 0.042%                          | 0.044%                          | 0.044%                          |
| <b>Sub Total</b>                        | <b>3.892%</b>                   | <b>3.257%</b>                   | <b>3.015%</b>                   | <b>3.113%</b>                   | <b>3.053%</b>                   |
| <b><u>Planning And Development:</u></b> |                                 |                                 |                                 |                                 |                                 |
| Economic Development                    | 0.498%                          | 0.515%                          | 0.480%                          | 0.478%                          | 0.472%                          |
| Planning                                | 1.560%                          | 1.294%                          | 0.524%                          | 0.489%                          | 0.477%                          |
| Tran. To Conven. & Visitors Bureau      | 0.283%                          | 0.325%                          | 0.242%                          | 0.239%                          | 0.208%                          |
| Transfer To Transportation Fund         | 0.153%                          | 0.156%                          | 0.000%                          | 0.000%                          | 0.000%                          |
| Transfer To Housing                     | 0.002%                          | 0.002%                          | 0.002%                          | 0.003%                          | 0.003%                          |
| Transfer To Special Revenue Fund        | 0.000%                          | 0.000%                          | 0.000%                          | 0.442%                          | 0.433%                          |
| Transportation                          | 1.057%                          | 0.838%                          | 0.503%                          | 0.525%                          | 0.529%                          |
| Public Works                            | 8.141%                          | 8.262%                          | 6.672%                          | 6.333%                          | 6.243%                          |
| <b>Sub Total</b>                        | <b>11.695%</b>                  | <b>11.392%</b>                  | <b>8.423%</b>                   | <b>8.511%</b>                   | <b>8.365%</b>                   |
| <b><u>Public Safety:</u></b>            |                                 |                                 |                                 |                                 |                                 |
| Fire And Rescue                         | 9.292%                          | 10.661%                         | 12.245%                         | 12.498%                         | 13.472%                         |
| Public Safety Communications            | 1.807%                          | 1.928%                          | 1.915%                          | 1.969%                          | 1.972%                          |
| Sheriff                                 | 1.578%                          | 1.631%                          | 1.705%                          | 1.801%                          | 1.840%                          |
| Transfer To Jail                        | 4.073%                          | 4.580%                          | 5.459%                          | 5.055%                          | 5.107%                          |
| Police                                  | 13.972%                         | 14.880%                         | 15.884%                         | 16.731%                         | 16.960%                         |
| <b>Sub Total</b>                        | <b>30.723%</b>                  | <b>33.679%</b>                  | <b>37.207%</b>                  | <b>38.055%</b>                  | <b>39.351%</b>                  |



## Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

| Department / Agency               | FY 07<br>Adopted %<br>Of Budget | FY 08<br>Adopted %<br>Of Budget | FY 09<br>Adopted %<br>Of Budget | FY 10<br>Adopted %<br>Of Budget | FY 11<br>Proposed %<br>Of Budget |
|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|
| <b>Human Services:</b>            |                                 |                                 |                                 |                                 |                                  |
| Community Services Board          | 5.916%                          | 6.279%                          | 6.357%                          | 6.609%                          | 6.920%                           |
| Extension & Continuing Education  | 0.294%                          | 0.302%                          | 0.305%                          | 0.187%                          | 0.185%                           |
| Office On Youth                   | 0.137%                          | 0.146%                          | 0.161%                          | 0.000%                          | 0.000%                           |
| Area Agency On Aging              | 0.752%                          | 0.845%                          | 0.749%                          | 0.697%                          | 0.922%                           |
| At Risk Youth And Family Services | 1.744%                          | 1.792%                          | 1.830%                          | 1.879%                          | 1.860%                           |
| Public Health                     | 1.142%                          | 1.171%                          | 1.050%                          | 0.998%                          | 0.882%                           |
| Social Services                   | 7.701%                          | 7.921%                          | 8.078%                          | 8.213%                          | 8.236%                           |
| <b>Sub Total</b>                  | <b>17.686%</b>                  | <b>18.457%</b>                  | <b>18.530%</b>                  | <b>18.584%</b>                  | <b>19.004%</b>                   |
| <b>Parks And Library:</b>         |                                 |                                 |                                 |                                 |                                  |
| Library                           | 3.027%                          | 3.136%                          | 3.114%                          | 3.060%                          | 3.073%                           |
| Park Authority Local Contribution | 3.490%                          | 3.547%                          | 3.604%                          | 3.452%                          | 3.093%                           |
| <b>Sub Total</b>                  | <b>6.517%</b>                   | <b>6.683%</b>                   | <b>6.718%</b>                   | <b>6.512%</b>                   | <b>6.166%</b>                    |
| <b>Debt / CIP:</b>                |                                 |                                 |                                 |                                 |                                  |
| Trans To Construction Funds       | 8.423%                          | 3.804%                          | 3.435%                          | 2.347%                          | 1.345%                           |
| General Debt                      | 9.545%                          | 9.895%                          | 10.056%                         | 11.301%                         | 11.404%                          |
| UOSA Expansion                    | 0.094%                          | 0.095%                          | 0.093%                          | 0.098%                          | 0.097%                           |
| <b>Sub Total</b>                  | <b>18.062%</b>                  | <b>13.794%</b>                  | <b>13.584%</b>                  | <b>13.746%</b>                  | <b>12.846%</b>                   |
| <b>Non-Departmental:</b>          |                                 |                                 |                                 |                                 |                                  |
| Unclassified Administrative       | 3.469%                          | 4.737%                          | 4.396%                          | 3.300%                          | 3.122%                           |
| <b>Sub Total</b>                  | <b>3.469%</b>                   | <b>4.737%</b>                   | <b>4.396%</b>                   | <b>3.300%</b>                   | <b>3.122%</b>                    |
| <b>Total</b>                      | <b>100.000%</b>                 | <b>100.000%</b>                 | <b>100.000%</b>                 | <b>100.000%</b>                 | <b>100.000%</b>                  |



**REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS**

**I. GOVERNMENTAL FUND TYPES**

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

**A. General Fund:**

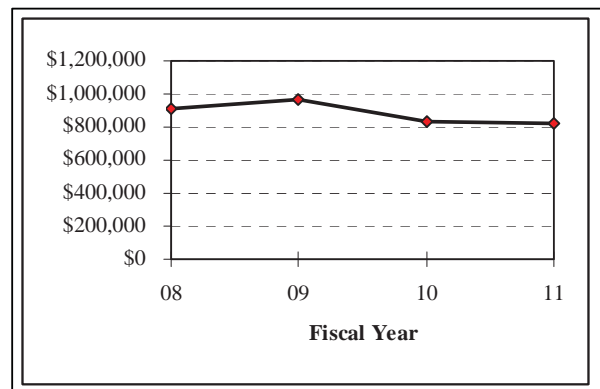
The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, State and Federal distributions, licenses, permits, charges for services, and interest income.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

**Revenue Summary:**

(Amounts Expressed in Thousands)

|                       |                             |            |
|-----------------------|-----------------------------|------------|
|                       | ----- <b>Actual</b> -----   |            |
| Fiscal Year 2008      |                             | \$911,176  |
| Fiscal Year 2009      |                             | \$964,678  |
|                       | ----- <b>Estimate</b> ----- |            |
| Fiscal Year 2010      |                             | \$834,234  |
| Fiscal Year 2011      |                             | \$823,632  |
| Change FY 10 to FY 11 |                             | (\$10,602) |

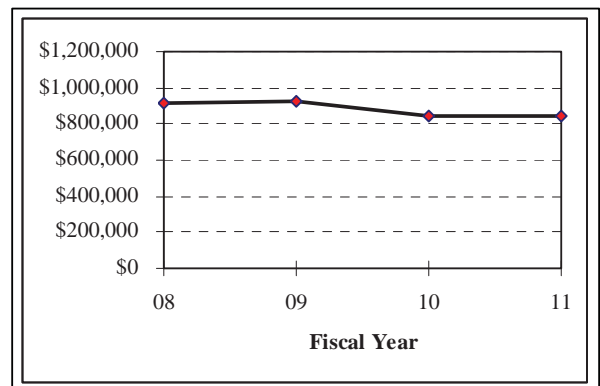
(Note: Excludes Other Resources)



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |                             |           |
|-----------------------|-----------------------------|-----------|
|                       | ----- <b>Actual</b> -----   |           |
| Fiscal Year 2008      |                             | \$918,123 |
| Fiscal Year 2009      |                             | \$927,723 |
|                       | ----- <b>Estimate</b> ----- |           |
| Fiscal Year 2010      |                             | \$845,271 |
| Fiscal Year 2011      |                             | \$844,032 |
| Change FY 10 to FY 11 |                             | (\$1,239) |



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

**B. Special Revenue Funds:**

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

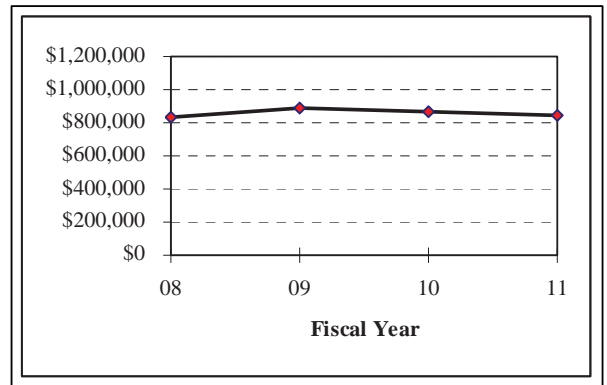
**1. Schools- Operating Fund**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

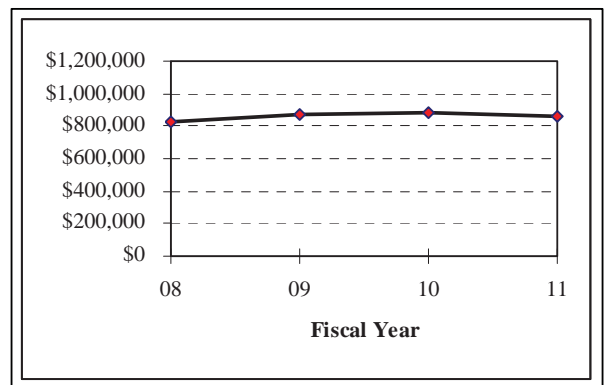
|                       |                      |            |
|-----------------------|----------------------|------------|
|                       | ----- Actual -----   |            |
| Fiscal Year 2008      |                      | \$833,260  |
| Fiscal Year 2009      |                      | \$890,012  |
|                       | ----- Estimate ----- |            |
| Fiscal Year 2010      |                      | \$868,696  |
| Fiscal Year 2011      |                      | \$849,075  |
| Change FY 10 to FY 11 |                      | (\$19,621) |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |                      |            |
|-----------------------|----------------------|------------|
|                       | ----- Actual -----   |            |
| Fiscal Year 2008      |                      | \$832,011  |
| Fiscal Year 2009      |                      | \$874,160  |
|                       | ----- Estimate ----- |            |
| Fiscal Year 2010      |                      | \$883,900  |
| Fiscal Year 2011      |                      | \$857,316  |
| Change FY 10 to FY 11 |                      | (\$26,584) |



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

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

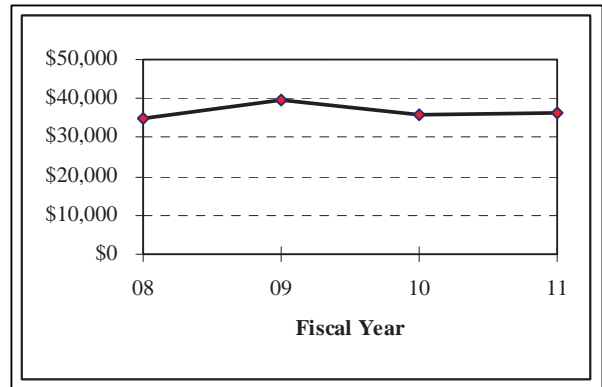
**2. Adult Detention Center**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

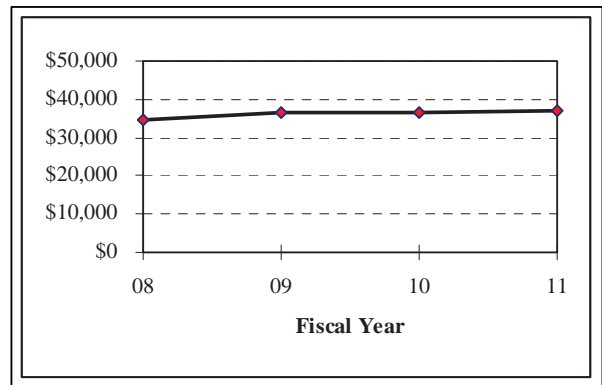
|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$35,111 |
| Fiscal Year 2009      | \$39,624 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$35,935 |
| Fiscal Year 2011      | \$36,252 |
| Change FY 10 to FY 11 | \$317    |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$34,563 |
| Fiscal Year 2009      | \$36,504 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$36,435 |
| Fiscal Year 2011      | \$36,937 |
| Change FY 10 to FY 11 | \$502    |



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

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

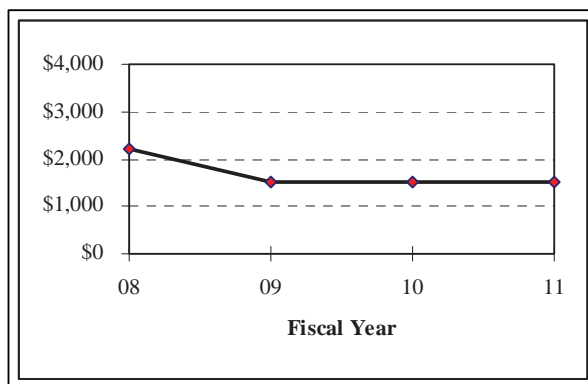
**3. Transportation Fund**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

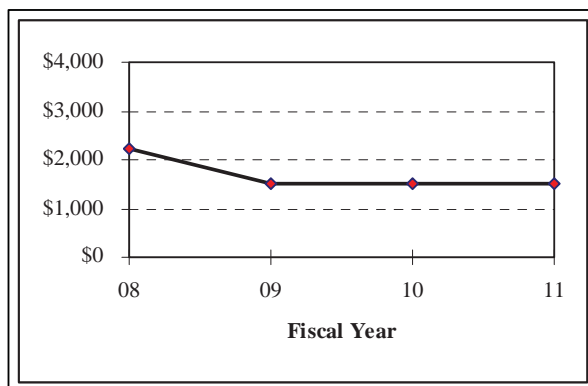
|                       |         |
|-----------------------|---------|
| ----- Actual -----    |         |
| Fiscal Year 2008      | \$2,224 |
| Fiscal Year 2009      | \$1,521 |
| ----- Estimate -----  |         |
| Fiscal Year 2010      | \$1,520 |
| Fiscal Year 2011      | \$1,516 |
| Change FY 10 to FY 11 | (\$4)   |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |         |
|-----------------------|---------|
| ----- Actual -----    |         |
| Fiscal Year 2008      | \$2,219 |
| Fiscal Year 2009      | \$1,521 |
| ----- Estimate -----  |         |
| Fiscal Year 2010      | \$1,520 |
| Fiscal Year 2011      | \$1,516 |
| Change FY 10 to FY 11 | (\$4)   |



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

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

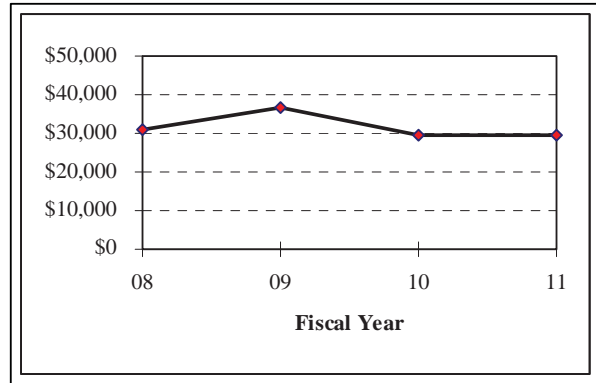
**4. Fire And Rescue Levy Fund**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

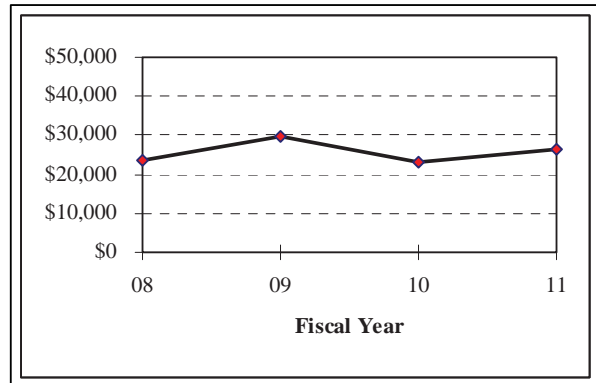
|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$31,167 |
| Fiscal Year 2009      | \$36,506 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$29,610 |
| Fiscal Year 2011      | \$29,410 |
| Change FY 10 to FY 11 | (\$200)  |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$23,519 |
| Fiscal Year 2009      | \$29,551 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$23,344 |
| Fiscal Year 2011      | \$26,595 |
| Change FY 10 to FY 11 | \$3,251  |





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

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

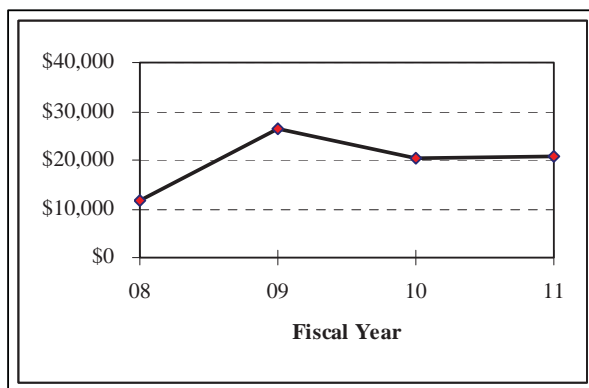
**5. Special Levy / Revenue Fund**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

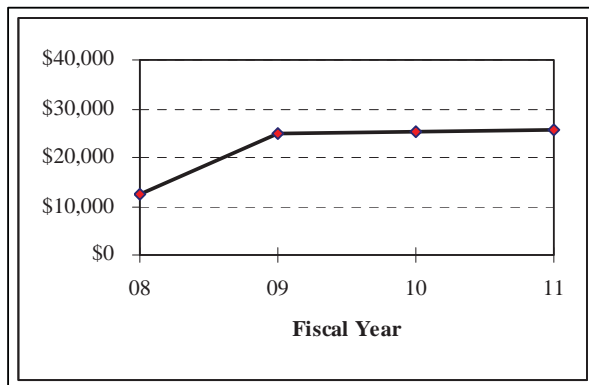
|                       |                      |          |
|-----------------------|----------------------|----------|
|                       | ----- Actual -----   |          |
| Fiscal Year 2008      |                      | \$11,592 |
| Fiscal Year 2009      |                      | \$26,584 |
|                       | ----- Estimate ----- |          |
| Fiscal Year 2010      |                      | \$20,204 |
| Fiscal Year 2011      |                      | \$20,621 |
| Change FY 10 to FY 11 |                      | \$417    |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |                      |          |
|-----------------------|----------------------|----------|
|                       | ----- Actual -----   |          |
| Fiscal Year 2008      |                      | \$12,320 |
| Fiscal Year 2009      |                      | \$25,007 |
|                       | ----- Estimate ----- |          |
| Fiscal Year 2010      |                      | \$25,194 |
| Fiscal Year 2011      |                      | \$25,527 |
| Change FY 10 to FY 11 |                      | \$333    |



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

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

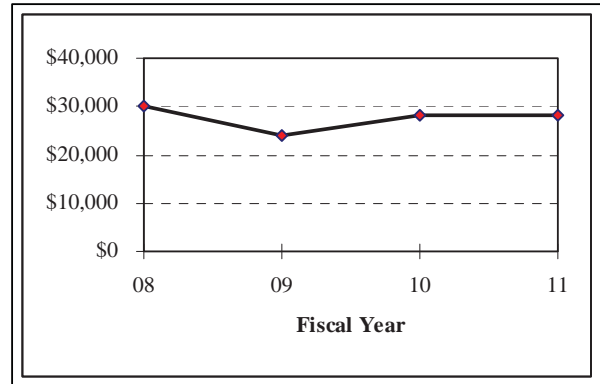
**6. Housing Fund**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

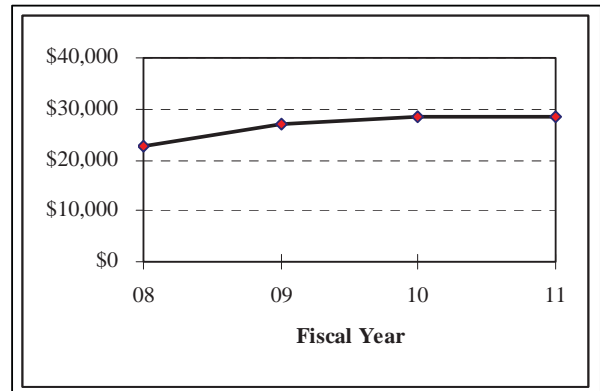
|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$29,949 |
| Fiscal Year 2009      | \$24,044 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$28,293 |
| Fiscal Year 2011      | \$28,352 |
| Change FY 10 to FY 11 | \$59     |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$22,536 |
| Fiscal Year 2009      | \$26,876 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$28,293 |
| Fiscal Year 2011      | \$28,352 |
| Change FY 10 to FY 11 | \$59     |



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

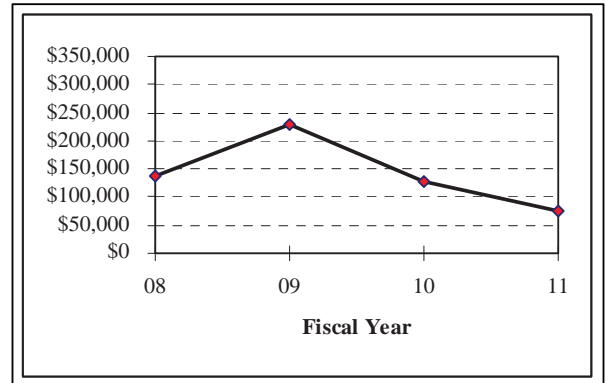
**C. Capital Projects Funds:**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

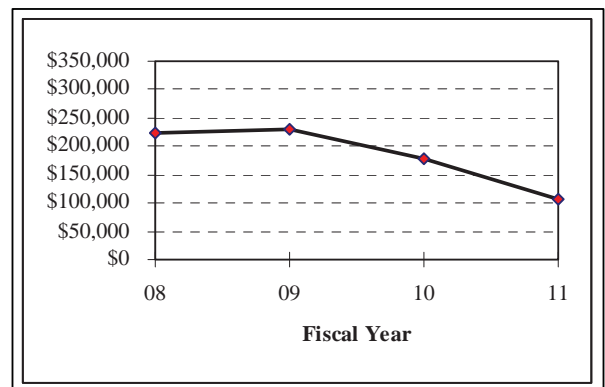
|                             |            |
|-----------------------------|------------|
| <b>----- Actual -----</b>   |            |
| Fiscal Year 2008            | \$138,324  |
| Fiscal Year 2009            | \$230,364  |
| <b>----- Estimate -----</b> |            |
| Fiscal Year 2010            | \$126,302  |
| Fiscal Year 2011            | \$76,635   |
| Change FY 10 to FY 11       | (\$49,667) |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                             |            |
|-----------------------------|------------|
| <b>----- Actual -----</b>   |            |
| Fiscal Year 2008            | \$222,641  |
| Fiscal Year 2009            | \$228,747  |
| <b>----- Estimate -----</b> |            |
| Fiscal Year 2010            | \$177,781  |
| Fiscal Year 2011            | \$105,781  |
| Change FY 10 to FY 11       | (\$72,000) |



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

**PROPRIETARY FUND TYPES:**

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

**A. Enterprise Funds:**

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

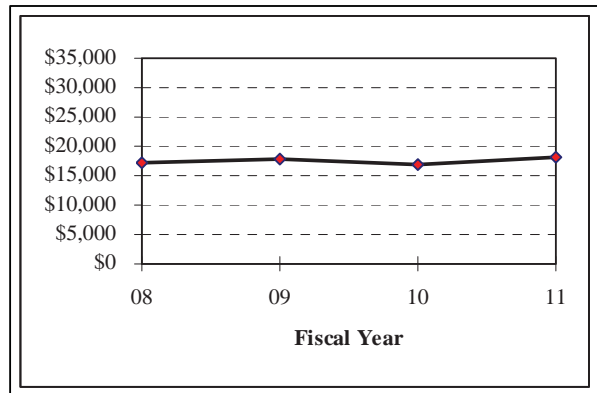
**1. Landfill (Solid Waste)**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

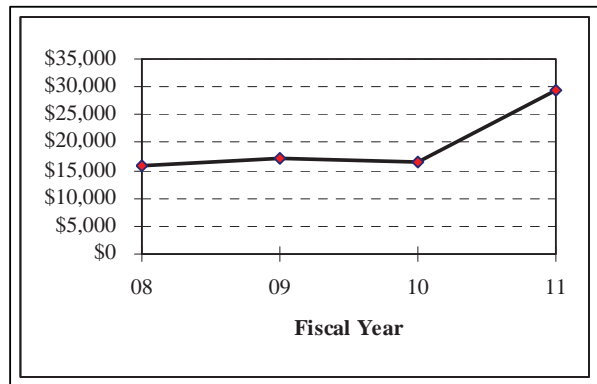
|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$17,342 |
| Fiscal Year 2009      | \$17,683 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$16,779 |
| Fiscal Year 2011      | \$18,145 |
| Change FY 10 to FY 11 | \$1,366  |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$15,902 |
| Fiscal Year 2009      | \$17,059 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$16,570 |
| Fiscal Year 2011      | \$29,528 |
| Change FY 10 to FY 11 | \$12,958 |



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

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

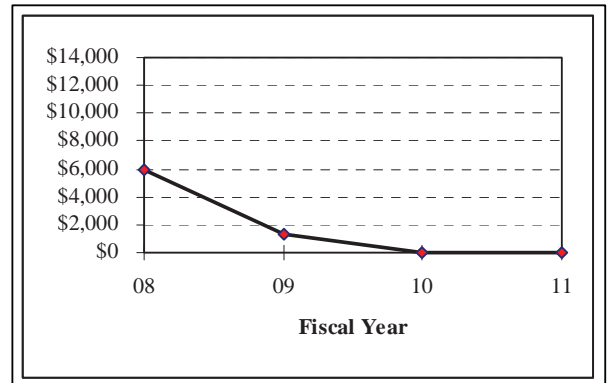
**2. INNOVATION @ Prince William**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

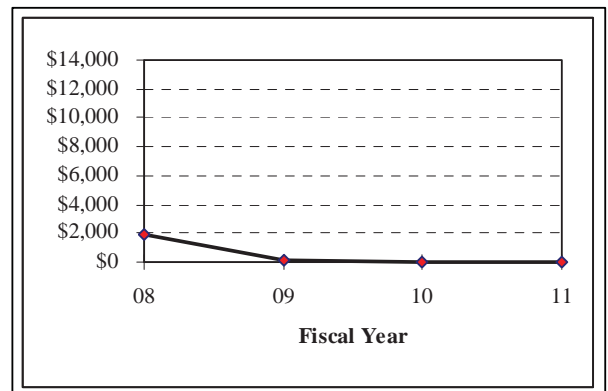
|                       |                      |         |
|-----------------------|----------------------|---------|
|                       | ----- Actual -----   |         |
| Fiscal Year 2008      |                      | \$5,936 |
| Fiscal Year 2009      |                      | \$1,353 |
|                       | ----- Estimate ----- |         |
| Fiscal Year 2010      |                      | \$0     |
| Fiscal Year 2011      |                      | \$0     |
| Change FY 10 to FY 11 |                      | \$0     |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |                      |         |
|-----------------------|----------------------|---------|
|                       | ----- Actual -----   |         |
| Fiscal Year 2008      |                      | \$1,893 |
| Fiscal Year 2009      |                      | \$128   |
|                       | ----- Estimate ----- |         |
| Fiscal Year 2010      |                      | \$0     |
| Fiscal Year 2011      |                      | \$0     |
| Change FY 10 to FY 11 |                      | \$0     |



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

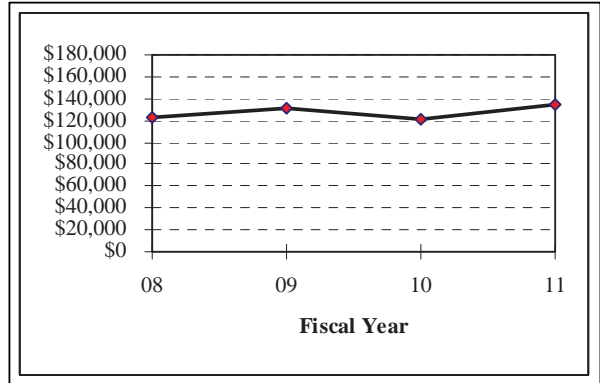
**B. Internal Service Funds:**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

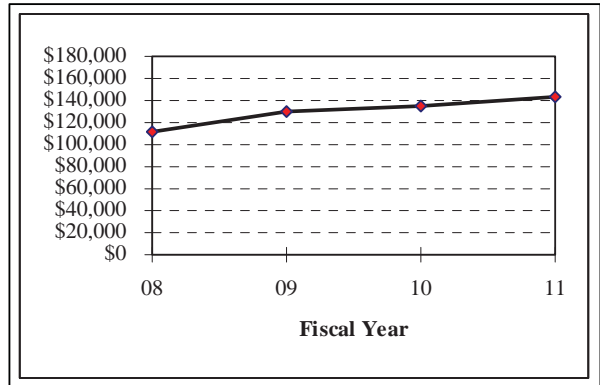
|                       |           |
|-----------------------|-----------|
| ----- Actual -----    |           |
| Fiscal Year 2008      | \$122,575 |
| Fiscal Year 2009      | \$130,550 |
| ----- Estimate -----  |           |
| Fiscal Year 2010      | \$121,484 |
| Fiscal Year 2011      | \$133,828 |
| Change FY 10 to FY 11 | \$12,344  |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |           |
|-----------------------|-----------|
| ----- Actual -----    |           |
| Fiscal Year 2008      | \$112,050 |
| Fiscal Year 2009      | \$129,289 |
| ----- Estimate -----  |           |
| Fiscal Year 2010      | \$135,428 |
| Fiscal Year 2011      | \$143,968 |
| Change FY 10 to FY 11 | \$8,540   |



**III. FIDUCIARY FUND TYPES:**

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

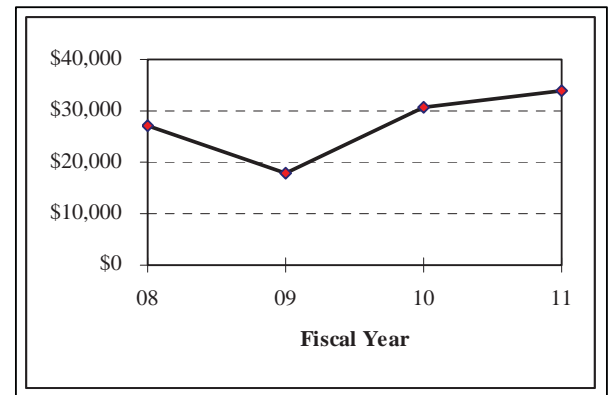
**A. Regional School Program Fund:**

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

**Revenue Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$27,049 |
| Fiscal Year 2009      | \$17,936 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$30,563 |
| Fiscal Year 2011      | \$33,825 |
| Change FY 10 to FY 11 | \$3,262  |



**Expenditure Summary:**

(Amounts Expressed in Thousands)

|                       |          |
|-----------------------|----------|
| ----- Actual -----    |          |
| Fiscal Year 2008      | \$27,598 |
| Fiscal Year 2009      | \$17,856 |
| ----- Estimate -----  |          |
| Fiscal Year 2010      | \$30,563 |
| Fiscal Year 2011      | \$33,825 |
| Change FY 10 to FY 11 | \$3,262  |

