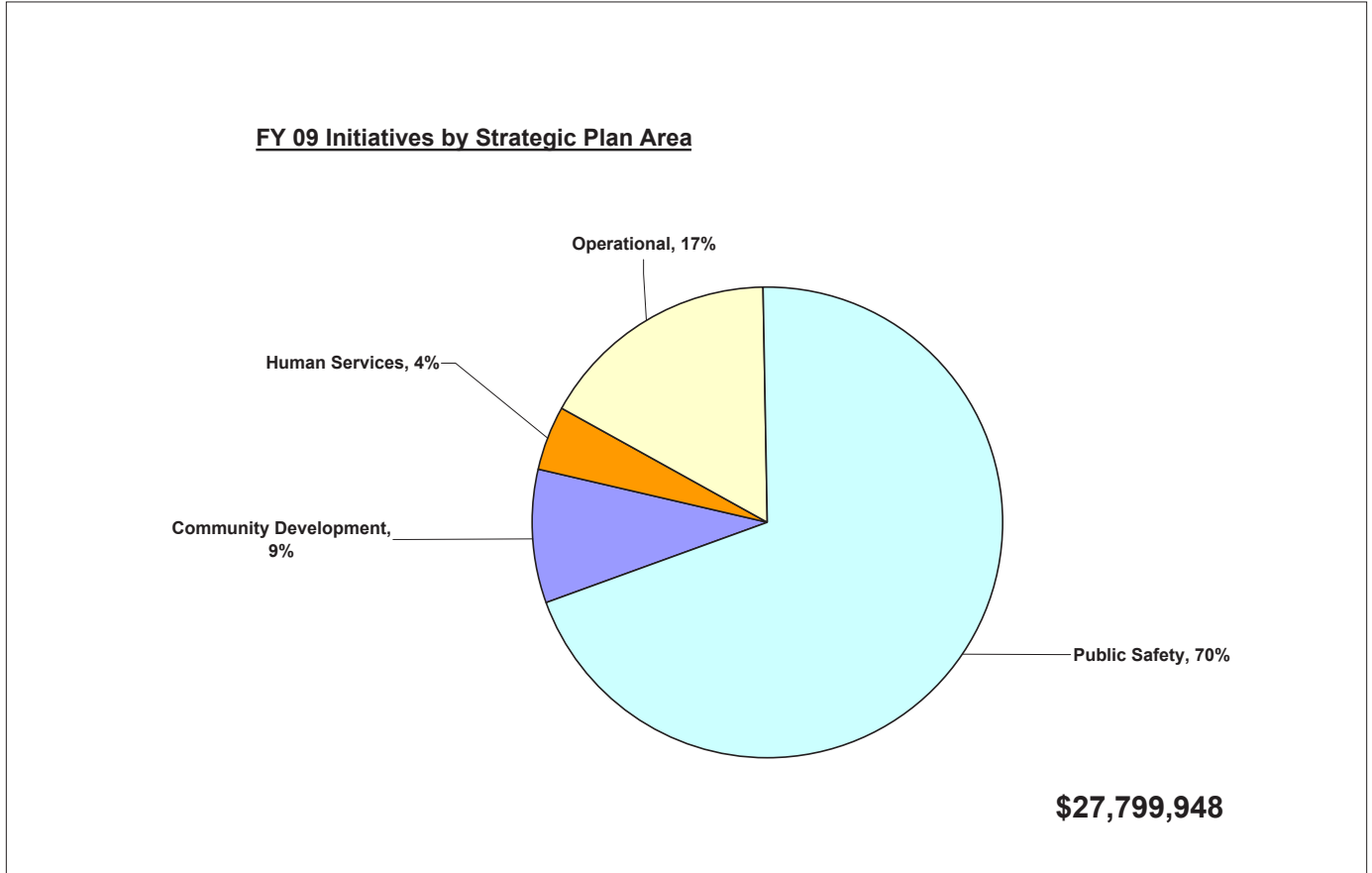


FY 2009 Fiscal Plan Initiatives

The initiatives approved in this budget continue to advance individual goals from the 2004-2008 Strategic Plan and maintain operational effectiveness of the organization. On the following pages are listings of the initiatives by strategic goal area. For additional information on how these items are advancing the Strategic Plan refer to the Transmittal Letter in the Introduction.



Total All Initiatives

#	Item	FY 09 GF
1	Community Development	\$2,558,563
2	Human Services	\$1,202,609
3	Operational	\$4,681,665
4	Public Safety	\$19,357,111
Total All Initiatives		\$27,799,948

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



Community Development Initiatives

#	Community Development	FY 09 GF
1	Public Works; Fleet Vehicle Replacement	\$1,362,000
2	Park Authority; Compensation Additions	\$324,251
3	Park Authority; Funds to Support GASB 45 Requirement	\$168,000
4	Public Works; Compensation Additions	\$164,794
5	Public Works; Fleet Staffing Increase to Meet the Needs of the Current Fleet Inventory	\$111,000
6	Public Works; Fleet Fuel Increase	\$102,149
7	Park Authority; Capital Maintenance	\$100,000
8	Park Authority; Utility Increase	\$90,858
9	Park Authority; Freedom Center Operating Contribution Increase	\$81,400
10	Park Authority; Self-Insurance Increase	\$59,601
11	Planning; Council of Government Membership Increase	\$50,815
12	Planning; Compensation Additions	\$31,912
13	Park Authority; Fuel Increase	\$20,265
14	Economic Development; Compensation Additions	\$17,345
15	Public Works; New Eastern County Public Health Clinic Location	-\$125,827
Total Community Development Initiatives		\$2,558,563

Human Services Initiatives

#	Human Services	FY 09 GF
1	Department of Social Services; Compensation Additions - Department of Social Services	\$480,880
2	At Risk Youth and Family Services; Increased Community-Based Services, Foster Care, and Residential Services	\$161,264
3	Department of Social Services; Additional Social Worker II and Social Work Manager Positions for Child	\$108,606
4	Department of Social Services; Birmingham Green Funding Increase	\$108,408
5	Public Health; Compensation Additions	\$70,115
6	Department of Social Services; Additional Social Work Manager Position for Foster Care	\$61,771
7	Public Health; New Eastern County Clinic Facility	\$56,622
8	County Attorney; Compensation Additions	\$44,124
9	Area Agency on Aging; Compensation Additions	\$43,027
10	Cooperative Extension; Northern Virginia Community College (NVCC)	\$26,541
11	Public Health; Tuberculosis Outreach / Directly Observed Therapy	\$12,000
12	Human Rights; Compensation Additions	\$9,734
13	Cooperative Extension; Compensation Additions	\$8,821
14	Office on Youth; Compensation Additions	\$8,402
15	At Risk Youth and Family Services; Compensation Additions	\$2,294
Total Human Services Initiatives		\$1,202,609



Public Safety Initiatives

#	Public Safety	FY 09 GF
1	Police; Staffing Plan - All Programs	\$3,813,602
2	Fire and Rescue; Line of Duty Death Investigative Report	\$2,675,860
3	Adult Detention Center; Inmates Housed at Other Local and Regional Jails as Part of the Immigration and Customs Enforcement 287(g) Program;	\$1,409,760
4	Adult Detention Center; 200 Bed Jail Expansion-Non Personnel Operating Costs	\$1,186,988
5	Fire and Rescue; 24-hour backfill	\$1,104,725
6	Fire and Rescue; 24-Hour Career Medic Unit Upgrade	\$974,951
7	Adult Detention Center; Inmates Housed at Other Local and Regional Jails due to Population Growth	\$877,095
8	Police; Compensation Additions	\$822,637
9	Adult Detention Center; 200 Bed Expansion-Personnel Costs	\$811,093
10	Fire and Rescue; Increase Minimum Engine Staffing	\$645,439
11	Police; Illegal Immigration Enforcement - Criminal Alien Unit Staffing	\$575,143
12	Fire and Rescue; Compensation Additions	\$549,552
13	Police; Illegal Immigration Enforcement - Enhancement	\$323,000
14	Adult Detention Center; Additional Correctional Staff in Pre-Receiving at the Main Jail	\$320,799
15	Community Service; Compensation Additions	\$319,579
16	Fire and Rescue; Incident Safety Officer	\$309,467
17	Adult Detention Center; Peumansend Creek Regional Jail	\$287,593
18	Adult Detention Center; Compensation Additions	\$286,458
19	Police; FICA pay increase	\$250,000
20	Adult Detention Center; Backfilling 4 Correctional Officer Positions Assigned to Immigration and Customs	\$238,715
21	Fire and Rescue; Increase Minimum Staffing on Specialty Apparatus	\$222,840
22	Adult Detention Center; Increase in Civilian Support Personnel at Adult Detention Center;	\$186,648
23	Community Service; Community Support	\$175,683
24	Fire and Rescue; Fire and Explosives Investigator	\$151,229
25	Community Service; MR Day Support Services	\$142,000
26	Criminal Justice Services; Pretrial Supervision - Additional Probation Officers	\$136,902
27	Sheriff; Compensation Additions	\$115,780
28	Public Safety Communications; Compensation Additions	\$94,271
29	Fire and Rescue; Academy Curriculum Manager	\$69,805
30	Juvenile Court Services Unit; Additional Intensive Supervision Services Position	\$62,999
31	Adult Detention Center; Increased Costs of Existing Operations	\$50,962
32	Information Technology; PRC Contract Operating Increase	\$47,120
33	Office of Criminal Justice Services; Compensation Additions	\$38,972
34	Sheriff; Operations – Additional Full-Time Deputies	\$32,308
35	Circuit Court Judges; Compensation Additions	\$13,628
36	Compensation Additions - Juvenile Justice Services Unit	\$11,980
37	Fire and Rescue; Contract Increases	\$10,000
38	Criminal Justice Services; Increase Fee Revenue to Support Compensation	\$7,944
39	Fire and Rescue; Contract Increase Q-Matic System	\$3,469
40	General District Court; Compensation Additions	\$115
Total Public Safety Initiatives		\$19,357,111



Capital Improvement Program

The FY 2009-2014 Capital Improvement Program was adopted by the Board on June 3, 2008. Adequate debt service expenditures have been included in the adopted budget to allow continuation of all currently approved capital projects. A summary of these currently approved projects is included in the General Debt/Capital Improvement Program section of this book.

Debt Service

The total outstanding debt of the County on June 30, 2008 will be \$968,582,395. The major categories are as follows:

General County Outstanding Debt	\$439,436,686
Prince William County Schools Outstanding Debt	\$519,610,709
Solid Waste Funds Outstanding Debt	\$9,535,000

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 09, the total debt service required by funding source is as follows:

General Fund	\$41,302,093
Prince William County Schools (includes Literary Fund)	\$58,557,838
Transportation Fund	\$1,671,803
Rent from American Type Culture Collection	\$636,375
Solid Waste Fund	\$1,958,096
Volunteer Fire and Rescue Fund	\$2,659,298
Total	\$106,785,503



General Fund Revenue & Resource Summary

Title	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change FY08 / FY09 Adopted	% Change FY08 / FY09 Adopted
<u>General Revenues:</u>				
<u>All Real Estate Taxes:</u>				
Real Estate - Current Year	\$450,007,000	\$501,873,000	\$51,866,000	11.53%
Real Estate Tax Refunds	(\$8,260,000)	(\$9,536,000)	(\$1,276,000)	15.45%
Tax Deferrals	(\$150,000)	(\$2,125,000)	(\$1,975,000)	1316.67%
Land Redemption	\$330,000	\$324,000	(\$6,000)	-1.82%
Real Estate Taxes- Public Service	\$10,777,000	\$14,193,000	\$3,416,000	31.70%
Real Estate Penalties- Current Year	\$1,589,000	\$1,895,000	\$306,000	19.26%
Total All Real Estate Taxes	\$454,293,000	\$506,624,000	\$52,331,000	11.52%
<u>All Personal Property Taxes:</u>				
Personal Property	\$125,630,000	\$126,390,000	\$760,000	0.60%
Personal Property - Prior Year	\$75,000	\$75,000	\$0	0.00%
Personal Property Tax Deferrals	(\$900,000)	(\$1,050,000)	(\$150,000)	16.67%
Personal Property Penalty-Current Year	\$1,067,855	\$1,240,000	\$172,145	16.12%
Total All Personal Property Taxes	\$125,872,855	\$126,655,000	\$782,145	0.62%
<u>Interest On Taxes:</u>				
Interest On All Taxes	\$1,140,750	\$1,423,000	\$282,250	24.74%
Total Interest On Taxes	\$1,140,750	\$1,423,000	\$282,250	24.74%
Total General Property Taxes	\$581,306,605	\$634,702,000	\$53,395,395	9.19%
<u>Other Local Taxes:</u>				
Local Sales Tax	\$48,629,229	\$46,020,000	(\$2,609,229)	-5.37%
Sales Tax On Daily Rental	\$220,000	\$156,000	(\$64,000)	-29.09%
Consumer's Utility Tax	\$12,720,000	\$12,740,000	\$20,000	0.16%
Telecommunications Sales & Use Tax	\$22,719,000	\$20,800,000	(\$1,919,000)	-8.45%
Bank Stock Tax	\$936,000	\$1,067,000	\$131,000	14.00%
BPOL Taxes- Local Businesses	\$24,280,000	\$19,890,000	(\$4,390,000)	-18.08%
BPOL Taxes- Public Service	\$1,210,000	\$1,246,000	\$36,000	2.98%
Motor Vehicles-Regular	\$7,017,750	\$6,740,000	(\$277,750)	-3.96%
Recordation Taxes*	\$14,210,000	\$7,360,000	(\$6,850,000)	-48.21%
Additional Taxes On Deeds	\$2,959,000	\$2,123,000	(\$836,000)	-28.25%
Transient Occupancy Tax	\$1,540,738	\$1,465,000	(\$75,738)	-4.92%
Total Other Local Taxes	\$136,441,717	\$119,607,000	(\$16,834,717)	-12.34%
Total Local Tax Sources	\$717,748,322	\$754,309,000	\$36,560,678	5.09%
<u>Additional Revenue Sources:</u>				
Revenue From Money & Property	\$18,614,428	\$16,240,000	(\$2,374,428)	-12.76%
Misc Revenue	\$8,700	\$9,000	\$300	3.45%
State Revenue	\$1,275,955	\$931,000	(\$344,955)	-27.04%
Federal Revenue	\$85,000	\$90,000	\$5,000	5.88%
Total Additional Revenue Sources	\$19,984,083	\$17,270,000	(\$2,714,083)	-13.58%
Total General Revenues	\$737,732,405	\$771,579,000	\$33,846,595	4.59%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change FY08 / FY09 Adopted	% Change FY08 / FY09 Adopted
Agency Revenue:				
Area Agency on Aging	\$1,580,578	\$1,501,454	(\$79,124)	-5.01%
At Risk Youth	\$5,273,398	\$5,504,244	\$230,846	4.38%
Clerk of the Court	\$5,252,089	\$4,286,035	(\$966,054)	-18.39%
Commonwealth's Attorney	\$1,851,232	\$1,875,537	\$24,305	1.31%
Community Services	\$13,986,435	\$14,646,576	\$660,141	4.72%
Cooperative Extension Service	\$361,550	\$400,373	\$38,823	10.74%
County Attorney	\$195,186	\$245,186	\$50,000	25.62%
Criminal Justice Services	\$1,141,661	\$1,149,605	\$7,944	0.70%
Economic Development	\$14,130	\$14,130	\$0	0.00%
Finance	\$1,302,560	\$1,559,453	\$256,893	19.72%
Fire and Rescue	\$2,269,432	\$2,570,823	\$301,391	13.28%
General Debt	\$3,478,735	\$3,559,899	\$81,164	2.33%
General District Court	\$1,892,930	\$1,892,930	\$0	0.00%
Human Rights Office	\$61,000	\$61,000	\$0	0.00%
Juv and Domestic Rel Court	\$60,313	\$60,313	\$0	0.00%
Juvenile Court Service Unit	\$138,660	\$138,660	\$0	0.00%
Law Library	\$110,806	\$110,806	\$0	0.00%
Library	\$3,094,268	\$3,137,758	\$43,490	1.41%
Office of Executive Management	\$0	\$130,130	\$130,130	0.00%
Office of Information Technology	\$140,060	\$226,331	\$86,271	61.60%
Office on Youth	\$356,100	\$464,780	\$108,680	30.52%
Planning *	\$2,059,270	\$99,013	(\$1,960,257)	-95.19%
Police	\$12,846,892	\$11,697,766	(\$1,149,126)	-8.94%
Public Health	\$262,196	\$267,786	\$5,590	2.13%
Public Safety Communications	\$3,600,372	\$2,023,252	(\$1,577,120)	-43.80%
Public Works *	\$11,270,934	\$2,011,247	(\$9,259,687)	-82.16%
Registrar	\$112,963	\$114,324	\$1,361	1.20%
Sheriff	\$2,912,765	\$3,006,144	\$93,379	3.21%
Social Services	\$23,351,882	\$25,529,617	\$2,177,735	9.33%
Transportation *	\$1,442,964	\$0	(\$1,442,964)	-100.00%
Unclassified Non-Departmental	\$13,327,821	\$16,016,147	\$2,688,326	20.17%
Total Agency Revenue	\$113,749,182	\$104,301,319	(\$9,447,863)	-8.31%
Total General Fund Revenue	\$851,481,587	\$875,880,319	\$24,398,732	2.87%
County Resources:				
Budgeted County Resources:				
Capital Reserve / CIP / One Time	\$1,000,000	\$2,136,413	\$1,136,413	113.64%
Indirect Cost Transfers:				0.00%
From Solid Waste	\$926,036	\$877,543	(\$48,493)	-5.24%
From Stormwater Management	\$1,099,701	\$944,980	(\$154,721)	-14.07%
From Building Development	\$0	\$942,461	\$942,461	0.00%
From Transportation Dept.	\$0	\$349,453	\$349,453	0.00%
Special Taxing District Debt Support	\$2,207,178	\$2,530,000	\$322,822	14.63%
Total Budgeted County Resources	\$5,232,915	\$7,780,850	\$2,547,935	48.69%
Total Budgeted Revenue & Resources	\$856,714,502	\$883,661,169	\$26,946,667	3.15%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change FY08 / FY09 Adopted	% Change FY08 / FY09 Adopted
<u>Other County Resources:</u>				
General Turnback	\$7,359,803	\$7,885,471	\$525,668	7.14%
Recordation Tax Revenue Designated For Transportation Projects- Contribution To Reserve*	(\$10,510,000)	(\$5,440,000)	\$5,070,000	-48.24%
Recordation Tax Revenue Designated For Transportation Projects- Use Of Information Technology Improvement	\$10,786,500	\$6,008,240	(\$4,778,260)	-44.30%
Plan Support from Year End Turnback Public Safety Technology	\$0	\$5,500,000	\$5,500,000	0.00%
Replacement Fund - Contribution To Prior Yr. Dev. Fee Funds Available to Support Building Development	(\$740,500)	(\$360,000)	\$380,500	-51.38%
Indirect Cost Expense	\$0	\$500,000	\$500,000	0.00%
Development Fee Replacement Fund - Use Of / (Contribution To)	\$1,865,738	\$0	(\$1,865,738)	-100.00%
Revenue Stabilization Reserve- Contribution To	(\$116,000)	\$0	\$116,000	-100.00%
Retiree Health Insurance/VRS Reserve- Use for Retiree Health support	\$278,000	\$289,000	\$11,000	3.96%
Reserve Funds for 800 Mhz Radio System Replacement	\$0	(\$4,500,000)	(\$4,500,000)	0.00%
Transportation Project Contingency Reserve - Contribution To	(\$5,500,000)	\$0	\$5,500,000	-100.00%
Employee Benefits Reserve- (Contribution To) / Use Of	\$419,079	\$419,079	\$0	0.00%
School Age Care Sub Fund Balance - (Contribution To) / Use Of	\$12,478	(\$80,677)	(\$93,155)	-746.55%
Use of Sub Fund Balance- Commonwealth's Attorney	\$11,661	\$11,661	\$0	0.00%
Use of Sub Fund Balance- Area Agency on Aging	\$30,000	\$30,000	\$0	0.00%
Total Other County Resources	<u>\$3,896,759</u>	<u>\$10,262,774</u>	<u>\$6,366,015</u>	<u>163.37%</u>
Total County Resources	<u>\$9,129,674</u>	<u>\$18,043,624</u>	<u>\$8,913,950</u>	<u>97.64%</u>
Total Revenue & Resources	<u>\$860,611,261</u>	<u>\$893,923,943</u>	<u>\$33,312,682</u>	<u>3.87%</u>



General Fund Revenue & Resource Summary (Cont.)

Title	FY 08 Adopted Budget	FY 09 Adopted Budget	Dollar Change FY08 / FY09 Adopted	% Change FY08 / FY09 Adopted
Calculation Of County & Schools Split Of Revenue & Resources:				
Revenues & Resources Which Are Split Between County & Schools:				
Total General Revenues	\$737,732,405	\$771,579,000	\$33,846,595	4.59%
Less Recordation Tax Revenue*	(\$14,210,000)	(\$7,360,000)	\$6,850,000	-48.21%
Total Split Between County & Schools	\$723,522,405	\$764,219,000	\$40,696,595	5.62%
General Fund Total Transferred To Schools (56.75%)	\$410,598,965	\$433,694,283	\$23,095,318	5.62%
County Share Of Split Between County & Schools (43.25%)	\$312,923,440	\$330,524,718	\$17,601,277	5.62%
Other County Resources (Not Split):				
-Agency Revenue	\$113,749,182	\$104,301,319	(\$9,447,863)	-8.31%
-Budgeted County Resources	\$5,232,915	\$7,780,850	\$2,547,935	48.69%
-Other County Resources	\$3,896,759	\$10,262,774	\$6,366,015	163.37%
-Recordation Tax Revenue*	\$14,210,000	\$7,360,000	(\$6,850,000)	-48.21%
County Share Of General Fund Total	\$450,012,296	\$460,229,661	\$10,217,364	2.27%
Total County and Transfer To Schools	\$860,611,261	\$893,923,943	\$33,312,682	3.87%

Notes:

* For FY 09, the Development Fee Agency Revenue of Public Works, Planning and Transportation that in prior years were included in the General Fund have been transferred to the Special Revenue Fund.



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 09 a five-year budget plan prepared by the Prince William County Schools is combined with the five-year budget plan prepared by Prince William County to give a total picture of the General Fund requirements from FY 09 to FY 13. This five year budget forecast is shown below:

General Fund Resource and Expenditure Projection

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
<u>Revenue and Resources:</u>					
General Revenue	\$771,579,000	\$847,671,700	\$922,139,700	\$993,899,700	\$1,067,663,700
Agency Revenue	\$104,301,319	\$101,451,454	\$104,077,420	\$106,761,946	\$109,498,240
County Resources	\$18,043,624	\$20,664,333	\$26,318,844	\$28,672,176	\$18,879,074
Total Revenue & Resources Available	\$893,923,943	\$969,787,487	\$1,052,535,964	\$1,129,333,822	\$1,196,041,014
<u>Expenditures:</u>					
County Government	\$460,229,660	\$494,278,271	\$535,657,134	\$572,922,942	\$599,176,464
Transfer To Schools	\$433,694,283	\$475,509,216	\$516,878,830	\$556,410,880	\$596,864,550
Total Expenditures	\$893,923,943	\$969,787,487	\$1,052,535,964	\$1,129,333,822	\$1,196,041,014
Total Revenue & Resource Balance	\$0	\$0	\$0	\$0	\$0

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 (such as the development and building sector) are factored into the five year forecast of agency revenues. Historical trends are also an important part of the projection process. For additional detail concerning agency revenues, see the Agency Revenue section of the summary titled General Fund Revenue and Resource Summary 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 09 budget initiatives.

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

Prince William County

- Funds annual pay for performance
- Funds the following pay plan market adjustments;
FY 09-0.00%, FY 10-2.0%, FY 11-2.0%, FY 12-2.0%, FY 13-2.0%
- Adds 125 sworn and 20 civilian Police positions from FY 09-13
- Adds 241 uniform and 21 civilian Fire and Rescue positions from FY 09-13
- Funds annual inflation of operating supplies
- Funds the adopted Capital Improvement Program

Prince William County School

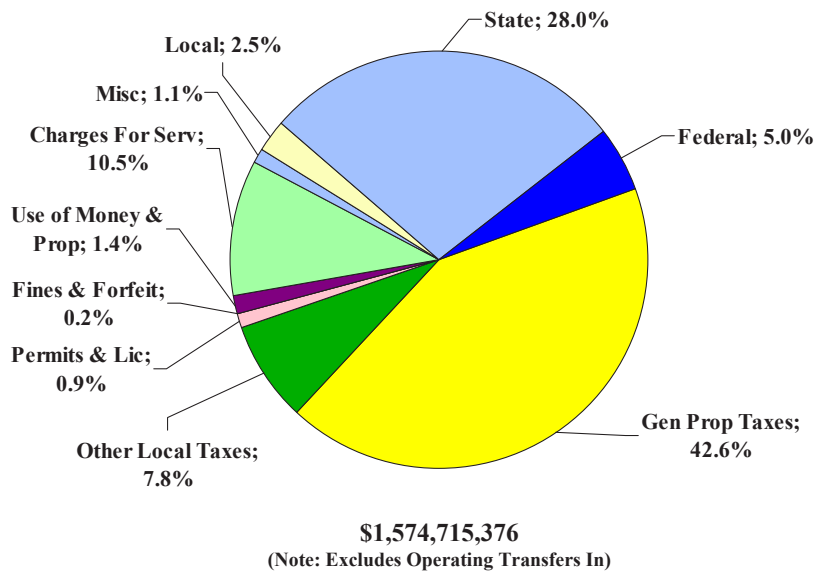
- Funds annual step increases
- Funds the following salary scale adjustments;
FY 09-3.0%, FY 10-3.0%, FY 11-3.0%, FY 12-3.0%, FY 13-3.0%
- Funds annual adjustment for inflation in supplies and materials
- Provide for scheduled school repairs and CIP program renewal projects
- Builds 9 elementary schools, 1 replacement schools, classroom additions at 11 schools, 1 middle school and 2 high schools



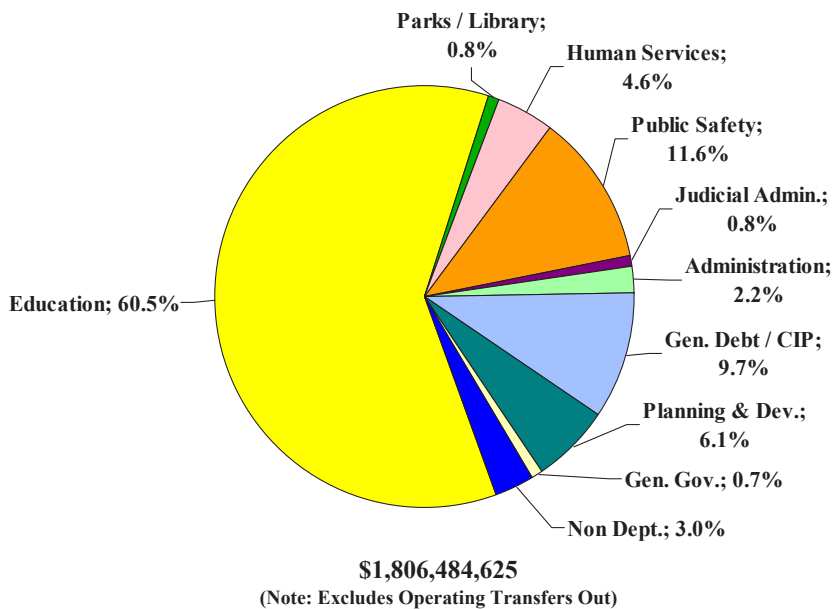
Revenue vs. Expenditure Comparison

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 09 Total County Revenue Sources



FY 09 Total County Budget By Functional Categories



Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2009 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 09 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	\$65,427,759	\$137,998,000	\$71,812,523	(\$12,679,130)	\$37,788,938	\$4,268,000	\$304,616,090
Fund Balance Reserve:							
Encumbrances	\$8,378,000	\$171,964,000	\$27,520,000	\$0	\$0	\$0	\$207,862,000
Designated For Future Years	\$63,429,000	\$1,000,000	\$41,984,000	\$0	\$0	\$0	\$106,413,000
Other	\$6,620,000	\$154,207,000	\$3,112,000	\$50,992,000	\$4,423,000	\$0	\$219,354,000
Available Fund Balance	<u>\$143,854,759</u>	<u>\$465,169,000</u>	<u>\$144,428,523</u>	<u>\$38,312,870</u>	<u>\$42,211,938</u>	<u>\$4,268,000</u>	<u>\$838,245,090</u>
<u>Projected Revenues:</u>							
General Property Taxes	\$635,271,512		\$35,334,239	\$0	\$0	\$0	\$670,605,751
Other Local Taxes	\$123,305,160		\$0	\$0	\$0	\$0	\$123,305,160
Permits, Priv. Fees and Reg Lic	\$1,463,275		\$13,325,990	\$8,000	\$0	\$0	\$14,797,265
Fines & Forfeitures	\$2,429,012		\$0	\$0	\$0	\$0	\$2,429,012
Rev From Use of Money & Prop	\$17,100,443		\$1,489,630	\$1,336,000	\$1,950,000	\$0	\$21,876,073
Charges for Services	\$7,965,742		\$32,065,679	\$15,284,000	\$109,497,987	\$0	\$164,813,408
Miscellaneous	\$12,780,417	\$3,000,000	\$1,354,112	\$151,000	\$105,000	\$0	\$17,390,529
Rev From Other Localities	\$7,338,882		\$4,860,306	\$0	\$0	\$27,868,607	\$40,067,795
Rev From the Commonwealth of Va	\$42,292,367	\$1,000,000	\$397,277,598	\$0	\$0	\$0	\$440,569,965
Rev from the Federal Gov	\$18,603,538	\$100,000	\$60,156,880	\$0	\$0	\$0	\$78,860,418
Total Revenues	<u>\$868,550,348</u>	<u>\$4,100,000</u>	<u>\$545,864,434</u>	<u>\$16,779,000</u>	<u>\$111,552,987</u>	<u>\$27,868,607</u>	<u>\$1,574,715,376</u>
<u>Budgeted Expenditures:</u>							
General Governmental	\$13,531,007		\$0	\$0	\$0	\$0	\$13,531,007
Administration	\$23,869,854		\$0	\$0	\$15,843,834	\$0	\$39,713,688
Judicial Administration	\$13,842,210		\$0	\$0	\$0	\$0	\$13,842,210
Public Safety	\$145,044,579		\$63,773,647	\$0	\$0	\$0	\$208,818,226
Planning And Development	\$37,141,570		\$48,243,835	\$16,961,527	\$8,660,116	\$0	\$111,007,048
Human Services	\$83,471,207		\$0	\$0	\$0	\$0	\$83,471,207
Parks And Library	\$14,331,868		\$0	\$0	\$0	\$0	\$14,331,868
Education	\$0	\$189,098,000	\$812,367,682	\$0	\$62,902,481	\$27,868,607	1092236770
Debt / C.I.P.	\$46,705,945	\$67,991,175	\$59,938,548	\$0	\$0	\$0	\$174,635,668
Non-Departmental	\$17,877,933		\$0	\$0	\$37,019,000	\$0	\$54,896,933
Total Expenditures	<u>\$395,816,173</u>	<u>\$257,089,175</u>	<u>\$984,323,712</u>	<u>\$16,961,527</u>	<u>\$124,425,431</u>	<u>\$27,868,607</u>	<u>\$1,806,484,625</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>\$472,734,175</u>	<u>(\$252,989,175)</u>	<u>(\$438,459,278)</u>	<u>(\$182,527)</u>	<u>(\$12,872,444)</u>	<u>\$0</u>	<u>(\$231,769,249)</u>
<u>Other Financing Sources (Uses):</u>							
Operating Transfers In	\$15,110,821	\$35,837,813	\$460,709,491	\$17,700,729	\$4,821,466	\$0	\$534,180,320
Operating Transfers Out	(\$498,107,770)	(\$3,136,413)	(\$32,058,594)	(\$877,543)	\$0	\$0	(\$534,180,320)
Proceeds From Loans And Bonds	\$0	\$98,882,775	\$0	\$0	\$0	\$0	\$98,882,775
Total Other Financing Sources (Uses)	<u>(\$482,996,949)</u>	<u>\$131,584,175</u>	<u>\$428,650,897</u>	<u>\$16,823,186</u>	<u>\$4,821,466</u>	<u>\$0</u>	<u>\$98,882,775</u>
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	<u>(\$10,262,774)</u>	<u>(\$121,405,000)</u>	<u>(\$9,808,381)</u>	<u>\$16,640,659</u>	<u>(\$8,050,978)</u>	<u>\$0</u>	<u>(\$132,886,474)</u>
Projected Fund Balance, Ending	<u>\$133,591,985</u>	<u>\$343,764,000</u>	<u>\$134,620,142</u>	<u>\$54,953,529</u>	<u>\$34,160,960</u>	<u>\$4,268,000</u>	<u>\$705,358,616</u>



**All Funds Summary of Revenues and Other Financing Sources and
Expenditures and Other Financing Uses for Prior Year Actual (FY 07),
The Current Year Budget (FY 08) and the Adopted Budget Year (FY 09)**

	FY 07 Actual	FY 08 Adopted	FY 09 Adopted	% Change FY 08 To FY 09
Fund Bal/Net Assets, Beginning:				
Undesignated Fund Bal/Net Assets	\$156,472,000	\$254,299,369	\$320,057,090	25.86%
Fund Balance Reserve:				
Encumbrances	\$199,903,000	\$199,903,000	\$207,862,000	3.98%
Designated For Future Years	\$97,652,000	\$97,652,000	\$90,972,000	-6.84%
Other	\$168,455,000	\$168,455,000	\$219,354,000	30.22%
Available Fund Balance	\$622,482,000	\$720,309,369	\$838,245,090	16.37%
<u>Revenues:</u>				
General Property Taxes	\$535,366,920	\$612,274,284	\$670,605,751	9.53%
Other Local Taxes	\$129,358,215	\$141,829,944	\$123,305,160	-13.06%
Permits, Priv. Fees and Reg Lic	\$14,604,571	\$16,529,317	\$14,797,265	-10.48%
Fines & Forfeitures	\$2,768,081	\$2,435,012	\$2,429,012	-0.25%
Rev From Use of Money & Prop	\$47,949,949	\$23,668,657	\$21,876,073	-7.57%
Charges for Services	\$134,788,876	\$164,828,716	\$164,813,408	-0.01%
Miscellaneous	\$447,283,608	\$18,384,051	\$17,390,529	-5.40%
Rev From Other Localities	\$33,654,908	\$36,278,639	\$40,067,795	10.44%
Rev From the Commonwealth of Va	\$107,785,221	\$418,241,124	\$440,569,965	5.34%
Rev from the Federal Gov	\$44,353,759	\$76,253,944	\$78,860,418	3.42%
Total Revenues	\$1,497,914,108	\$1,510,723,688	\$1,574,715,376	4.24%
<u>Expenditures:</u>				
General Governmental	\$12,771,718	\$13,137,983	\$13,531,007	2.99%
Administration	\$34,742,695	\$38,519,997	\$39,713,688	3.10%
Judicial Administration	\$13,843,533	\$13,792,264	\$13,842,210	0.36%
Public Safety	\$176,022,482	\$186,026,693	\$208,818,226	12.25%
Planning And Development	\$103,605,138	\$110,847,144	\$111,007,048	0.14%
Human Services	\$78,614,378	\$81,221,741	\$83,471,207	2.77%
Parks And Library	\$15,257,594	\$14,111,148	\$14,331,868	1.56%
Education	873354803	1037345123	1092236770	5.29%
Debt / C.I.P.	\$208,507,010	\$155,291,805	\$174,635,668	12.46%
Non-Departmental	\$30,979,694	\$53,004,840	\$54,896,933	3.57%
Total Expenditures	\$1,547,699,043	\$1,703,298,738	\$1,806,484,625	6.06%
Excess (Deficiency) Of Revenues Over Expenditures	(\$49,784,935)	(\$192,575,050)	(\$231,769,249)	20.35%
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$581,385,634	\$495,320,875	\$534,180,320	7.85%
Operating Transfers Out	(\$581,385,634)	(\$495,320,875)	(\$534,180,320)	7.85%
Proceeds From Loans And Bonds	\$197,144,993	\$79,634,960	\$98,882,775	24.17%
Total Other Financing Sources (Uses)	\$197,144,993	\$79,634,960	\$98,882,775	24.17%
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	\$147,360,058	(\$112,940,090)	(\$132,886,474)	17.66%
Fund Balance, Ending *	\$769,842,058	\$607,369,279	\$705,358,616	16.13%

* Fund Balance for FY 08 and FY 09 is Projected.



Position Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 05 Adopted FTE Positions	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	FY 09 Adopted FTE Positions	Position Change FY 08 to FY 09	Percent Change FY 08 to FY 09
General Governmental:							
Board Of County Supervisors	12.12	17.00	17.00	17.00	17.00	0.00	0.00%
Office Of Executive Management	59.40	61.40	62.38	59.98	61.98	2.00	3.33%
County Attorney	26.00	27.00	29.00	27.00	27.00	0.00	0.00%
Sub Total	97.52	105.40	108.38	103.98	105.98	2.00	1.92%
Planning And Development:							
Economic Development	12.50	12.50	13.00	13.00	13.00	0.00	0.00%
Housing & Community Dev.	33.80	34.00	35.00	29.00	29.00	0.00	0.00%
Planning	56.00	61.50	63.50	58.50	58.50	0.00	0.00%
Transportation (1)	42.24	44.26	62.00	53.00	56.80	3.80	7.17%
Public Works (1)	397.12	451.93	479.24	446.94	435.94	-11.00	-2.46%
Sub Total	541.66	604.19	652.74	600.44	593.24	-7.20	-1.20%
Administration:							
Finance	134.80	139.55	142.80	139.80	144.80	5.00	3.58%
Human Rights Office	6.00	6.00	6.00	6.00	6.00	0.00	0.00%
Off. Of Information Technology	92.53	97.53	97.53	85.53	85.53	0.00	0.00%
Registration & Elections	11.00	11.00	11.00	11.00	11.00	0.00	0.00%
Sub Total	244.33	254.08	257.33	242.33	247.33	5.00	2.06%
Judicial Administration:							
Clerk Of The Court	52.00	52.00	53.00	53.00	51.00	-2.00	-3.77%
Circuit Court Judges	9.00	9.00	9.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	39.00	41.00	41.00	41.00	41.00	0.00	0.00%
Office of Criminal Justice Services	25.95	31.00	32.50	35.50	37.90	2.40	6.76%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	8.00	8.00	8.00	8.00	9.00	1.00	12.50%
Law Library	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Sub Total	135.95	143.00	145.50	148.50	149.90	1.40	0.94%
Public Safety:							
Fire And Rescue	357.00	374.00	415.50	445.50	493.50	48.00	10.77%
Adult Detention Center	232.00	244.80	261.80	308.00	337.00	29.00	9.42%
Police	655.40	673.40	701.40	725.40	758.40	33.00	4.55%
Sheriff	79.00	82.00	87.00	87.00	89.00	2.00	2.30%
Public Safety Communications	92.00	95.00	95.00	98.00	98.00	0.00	0.00%
Sub Total	1,415.40	1,469.20	1,560.70	1,663.90	1,775.90	112.00	6.73%
Human Services:							
Community Services	232.53	240.77	248.11	260.11	265.11	5.00	1.92%
Extension & Continuing Ed.	9.65	9.65	9.94	9.92	9.92	0.00	0.00%
Office On Youth (2)	3.00	7.00	7.00	7.00	8.00	1.00	14.29%
At Risk Youth & Family Services	1.00	1.00	1.00	1.00	2.00	1.00	100.00%
School Age Care (2)	4.00	0.00	0.00	0.00	0.00	0.00	0.00%
Area Agency On Aging	44.26	44.62	44.56	43.53	35.13	-8.40	-19.30%
Public Health	9.96	9.96	9.96	9.96	9.96	0.00	0.00%
Social Services	314.22	315.69	319.31	309.81	313.31	3.50	1.13%
Sub Total	618.62	628.69	639.88	641.33	643.43	2.10	0.33%



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

Department / Agency	FY 05 Adopted FTE Positions	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	FY 09 Adopted FTE Positions	Position Change FY 08 to FY 09	Percent Change FY 08 to FY 09
Parks and Library:							
Library	188.68	188.65	187.74	185.94	184.94	-1.00	-0.54%
Sub Total	188.68	188.65	187.74	185.94	184.94	-1.00	-0.54%
Total FTE Positions	3,242.16	3,393.21	3,552.27	3,586.42	3,700.72	114.30	3.19%
PWC Population (2)	354,383	371,178	381,221	390,844	400,711	---	---
PWC FTE Positions Per 1,000 Population	9.15	9.14	9.32	9.18	9.24	---	---

(1) Per Resolution # 06-419 the BOCS approved the creation of the Department of Transportation effective July 1, 2006 for FY 07.

Additionally, authority was granted to perform administrative adjustments to the FY 07 budget to establish the Department of Transportation. Starting with FY 07 the FTE positions shown above for Transportation and Public Works are after Transportation was transferred out of the Public Works Department. The prior year Adopted amounts have been transferred out of Public Works for comparison purposes only and were originally adopted as a single Public Works amount.

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



Percent Share of Total General County Budget

(Excludes Transfer To Schools)

Department / Agency	FY 05 Adopted % Of Budget	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget	FY 09 Adopted % Of Budget
General Governmental:					
Board Of County Supervisors	0.383%	0.574%	0.542%	0.567%	0.551%
Office Of Executive Management	1.898%	1.916%	1.625%	1.635%	1.666%
County Attorney	0.774%	0.748%	0.745%	0.717%	0.723%
Sub Total	3.055%	3.238%	2.912%	2.919%	2.940%
Administration:					
Board Of Equalization	0.013%	0.011%	0.012%	0.012%	0.012%
Contingency Reserve	0.211%	0.309%	0.164%	0.167%	0.188%
Finance	3.163%	2.953%	2.793%	2.835%	2.929%
Human Rights Office	0.137%	0.126%	0.119%	0.127%	0.128%
Off Of Information Technology	1.746%	1.599%	1.446%	1.420%	1.416%
General Registrar	0.266%	0.309%	0.270%	0.279%	0.277%
Property & Misc. Insurance	0.356%	0.312%	0.220%	0.223%	0.218%
Unemployment Insurance Reserve	0.024%	0.021%	0.018%	0.019%	0.018%
Sub Total	5.916%	5.640%	5.044%	5.082%	5.187%
Judicial Administration:					
Clerk Of The Court	1.109%	1.396%	1.833%	1.146%	0.886%
Circuit Court Judges	0.179%	0.161%	0.156%	0.152%	0.146%
Commonwealth's Attorney	0.983%	0.976%	0.933%	0.973%	0.978%
Criminal Justice Services	0.538%	0.539%	0.554%	0.606%	0.622%
Juvenile Court Service Unit	0.288%	0.251%	0.236%	0.229%	0.239%
General District Court	0.066%	0.080%	0.091%	0.057%	0.056%
Juvenile & Domestic Relations	0.024%	0.017%	0.017%	0.016%	0.016%
Law Library	0.041%	0.037%	0.035%	0.036%	0.032%
Magistrates	0.038%	0.037%	0.037%	0.043%	0.042%
Sub Total	3.267%	3.495%	3.892%	3.257%	3.015%
Planning And Development:					
Economic Development	0.560%	0.526%	0.498%	0.515%	0.480%
Planning	1.552%	1.647%	1.560%	1.294%	0.524%
Tran. To Conven. & Visitors Bureau	0.310%	0.310%	0.283%	0.325%	0.242%
Transfer To Transportation Fund	0.159%	0.494%	0.153%	0.156%	0.000%
Transfer To Housing	0.000%	0.002%	0.002%	0.002%	0.002%
Transportation (1)	0.949%	0.940%	1.057%	0.838%	0.503%
Public Works (1)	7.470%	7.862%	8.141%	8.262%	6.672%
Sub Total	11.000%	11.782%	11.695%	11.392%	8.423%
Public Safety:					
Fire And Rescue	9.165%	8.998%	9.292%	10.661%	12.245%
Public Safety Communications	2.099%	1.961%	1.807%	1.928%	1.915%
Sheriff	1.712%	1.633%	1.578%	1.631%	1.705%
Transfer To Jail	3.992%	3.850%	4.073%	4.580%	5.459%
Police	15.151%	14.129%	13.972%	14.880%	15.884%
Sub Total	32.119%	30.570%	30.723%	33.679%	37.207%



Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

Department / Agency	FY 05 Adopted % Of Budget	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget	FY 09 Adopted % Of Budget
<u>Human Services:</u>					
Community Services Board	6.101%	5.906%	5.916%	6.279%	6.357%
Extension & Continuing Education	0.338%	0.312%	0.294%	0.302%	0.305%
Office On Youth (2)	0.068%	0.141%	0.137%	0.146%	0.161%
School Age Care (2)	0.086%	0.000%	0.000%	0.000%	0.000%
Area Agency On Aging	0.880%	0.813%	0.752%	0.845%	0.749%
At Risk Youth And Family Services	1.923%	1.849%	1.744%	1.792%	1.830%
Public Health	1.177%	1.216%	1.142%	1.171%	1.050%
Social Services	9.155%	8.118%	7.701%	7.921%	8.078%
Sub Total	19.729%	18.354%	17.686%	18.457%	18.530%
<u>Parks And Library:</u>					
Library	3.587%	3.280%	3.027%	3.136%	3.114%
Park Authority Local Contribution	3.796%	3.601%	3.490%	3.547%	3.604%
Sub Total	7.383%	6.882%	6.517%	6.683%	6.718%
<u>Debt / CIP:</u>					
Trans To Construction Funds	4.878%	7.242%	8.423%	3.804%	3.435%
General Debt	9.083%	9.369%	9.545%	9.895%	10.056%
UOSA Expansion	0.191%	0.105%	0.094%	0.095%	0.093%
Sub Total	14.152%	16.717%	18.062%	13.794%	13.584%
<u>Non-Departmental:</u>					
Unclassified Administrative	3.378%	3.322%	3.469%	4.737%	4.396%
Sub Total	3.378%	3.322%	3.469%	4.737%	4.396%
Total	100.000%	100.000%	100.000%	100.000%	100.000%

(1) Per Resolution # 06-419 the BOCS approved the creation of the Department of Transportation effective July 1, 2006 for FY 07.

Additionally, authority was granted to perform administrative adjustments to the FY 07 budget to establish the Department of Transportation. Starting with FY 07 the percent shown above for Transportation and Public Works is after Transportation was transferred out of the Public Works Department. The prior year Adopted amounts have been transferred out of Public Works for comparison purposes only and were originally adopted as a single Public Works percent.

(2) School Age Care was merged into the Office on Youth for FY 2006.



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

I. GOVERNMENTAL FUND TYPES

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

A. General Fund:

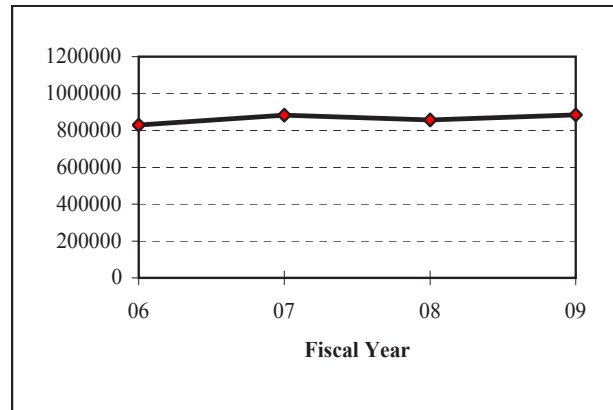
The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, State and Federal distributions, licenses, permits, charges for services, and interest income.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

Revenue Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$829,857
Fiscal Year 2007	\$882,493
----- Estimate -----	
Fiscal Year 2008	\$856,715
Fiscal Year 2009	\$883,661
Change FY 08 to FY 09	\$26,946

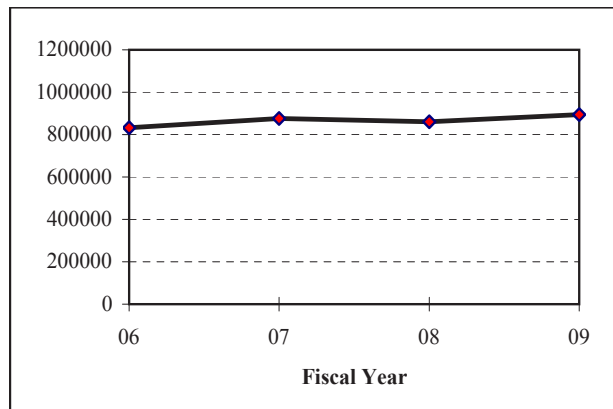
(Note: Excludes Other Resources)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$832,819
Fiscal Year 2007	\$876,201
----- Estimate -----	
Fiscal Year 2008	\$860,611
Fiscal Year 2009	\$893,924
Change FY 08 to FY 09	\$33,313



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.

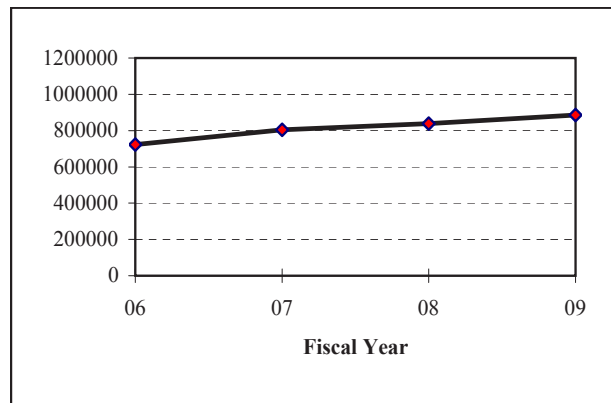
1. Schools- Operating Fund

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)

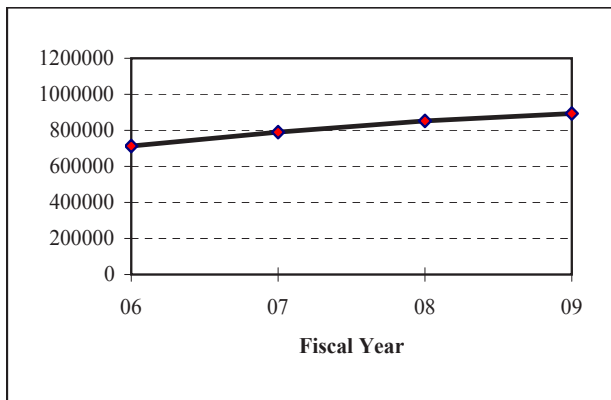
----- Actual -----	
Fiscal Year 2006	\$723,501
Fiscal Year 2007	\$803,937
----- Estimate -----	
Fiscal Year 2008	\$838,034
Fiscal Year 2009	\$885,078
Change FY 08 to FY 09	\$47,044



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$713,116
Fiscal Year 2007	\$790,286
----- Estimate -----	
Fiscal Year 2008	\$852,168
Fiscal Year 2009	\$893,901
Change FY 08 to FY 09	\$41,733



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

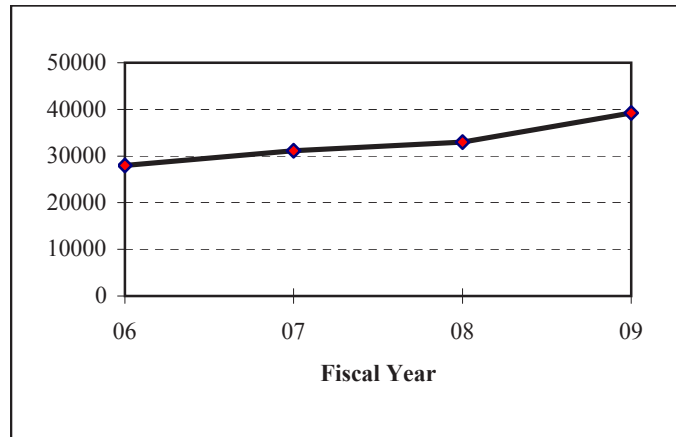
2. Adult Detention Center

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)

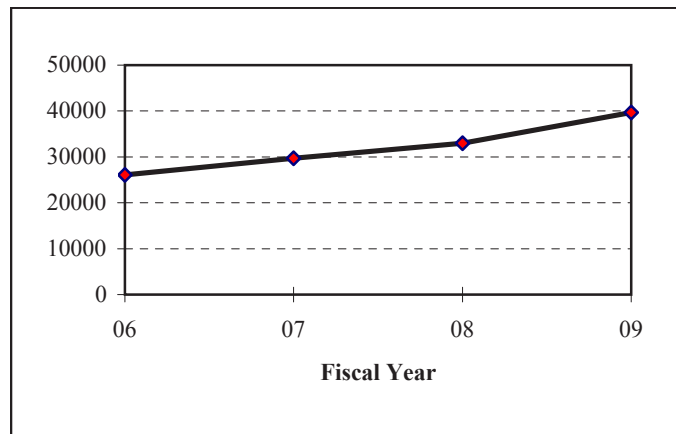
----- Actual -----	
Fiscal Year 2006	\$27,960
Fiscal Year 2007	\$31,151
----- Estimate -----	
Fiscal Year 2008	\$32,969
Fiscal Year 2009	\$39,201
Change FY 08 to FY 09	\$6,232



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$26,109
Fiscal Year 2007	\$29,737
----- Estimate -----	
Fiscal Year 2008	\$32,969
Fiscal Year 2009	\$39,701
Change FY 08 to FY 09	\$6,732



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

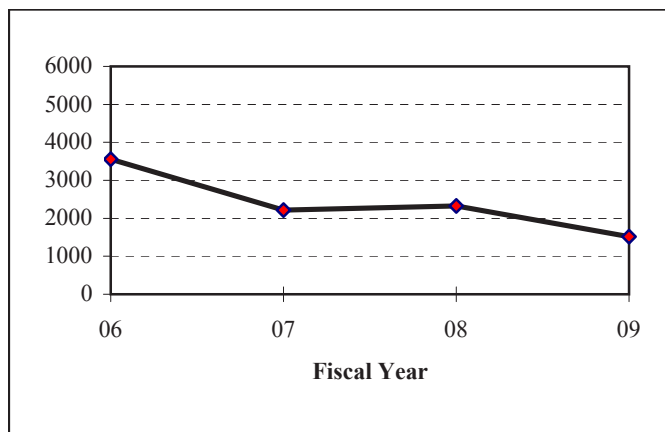
3. Transportation Fund

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)

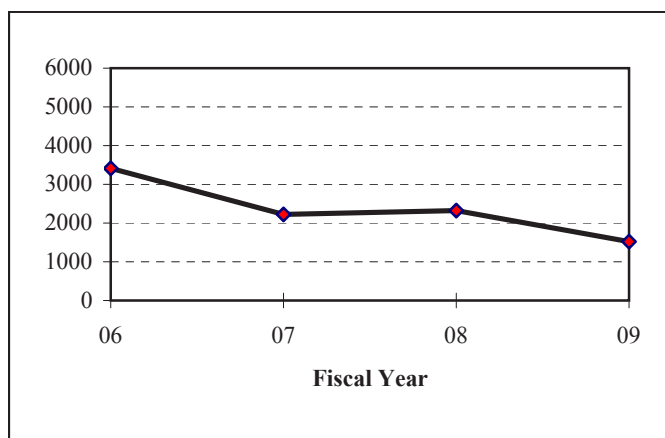
----- Actual -----	
Fiscal Year 2006	\$3,554
Fiscal Year 2007	\$2,220
----- Estimate -----	
Fiscal Year 2008	\$2,326
Fiscal Year 2009	\$1,521
Change FY 08 to FY 09	(\$805)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$3,413
Fiscal Year 2007	\$2,225
----- Estimate -----	
Fiscal Year 2008	\$2,326
Fiscal Year 2009	\$1,521
Change FY 08 to FY 09	(\$805)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

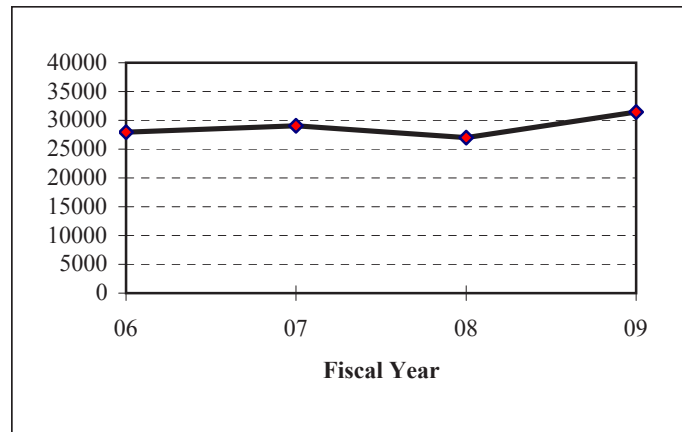
4. Fire And Rescue Levy Fund

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)

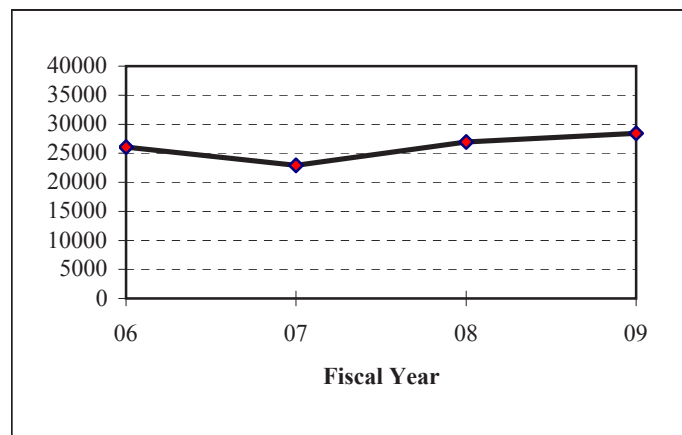
----- Actual -----	
Fiscal Year 2006	\$27,971
Fiscal Year 2007	\$29,036
----- Estimate -----	
Fiscal Year 2008	\$27,005
Fiscal Year 2009	\$31,464
Change FY 08 to FY 09	\$4,459



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$26,059
Fiscal Year 2007	\$22,912
----- Estimate -----	
Fiscal Year 2008	\$26,948
Fiscal Year 2009	\$28,407
Change FY 08 to FY 09	\$1,459



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

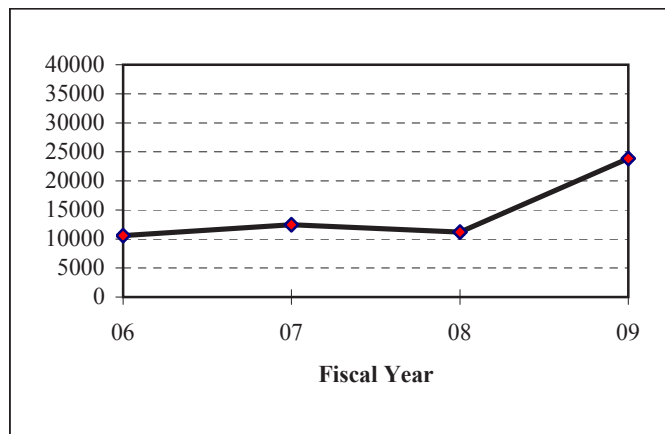
5. Special Levy / Revenue Fund

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)

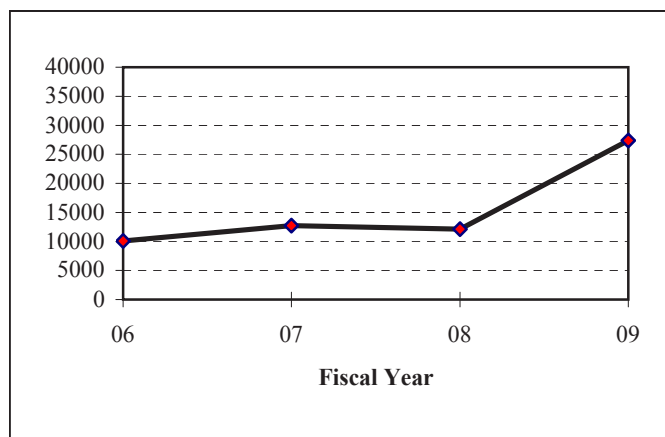
----- Actual -----	
Fiscal Year 2006	\$10,568
Fiscal Year 2007	\$12,429
----- Estimate -----	
Fiscal Year 2008	\$11,205
Fiscal Year 2009	\$23,856
Change FY 08 to FY 09	\$12,651



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$10,058
Fiscal Year 2007	\$12,705
----- Estimate -----	
Fiscal Year 2008	\$12,142
Fiscal Year 2009	\$27,399
Change FY 08 to FY 09	\$15,257



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

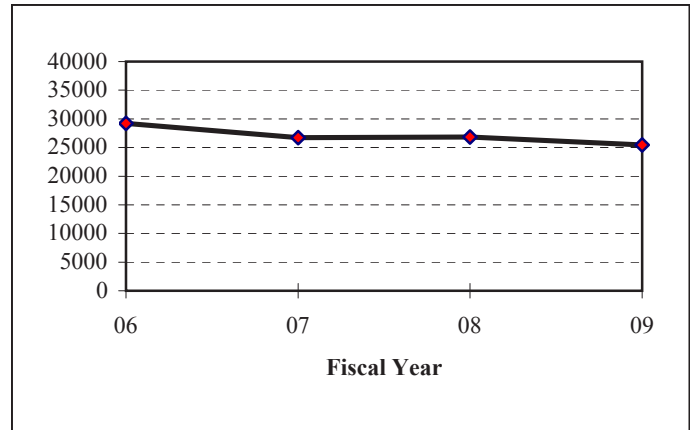
6. Housing Fund

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)

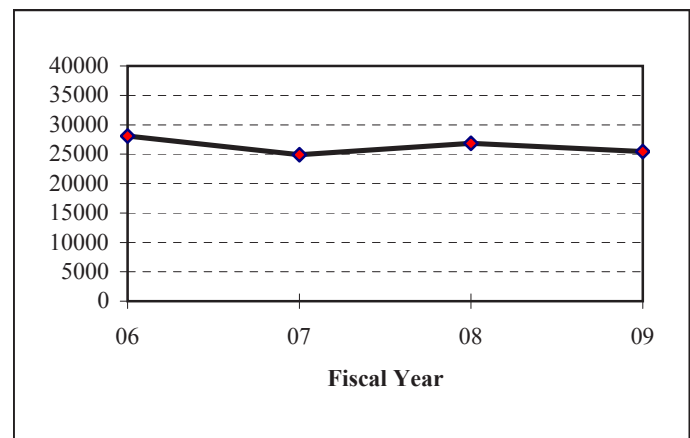
----- Actual -----	
Fiscal Year 2006	\$29,198
Fiscal Year 2007	\$26,713
----- Estimate -----	
Fiscal Year 2008	\$26,853
Fiscal Year 2009	\$25,453
Change FY 08 to FY 09	(\$1,400)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$28,101
Fiscal Year 2007	\$24,889
----- Estimate -----	
Fiscal Year 2008	\$26,853
Fiscal Year 2009	\$25,453
Change FY 08 to FY 09	(\$1,400)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

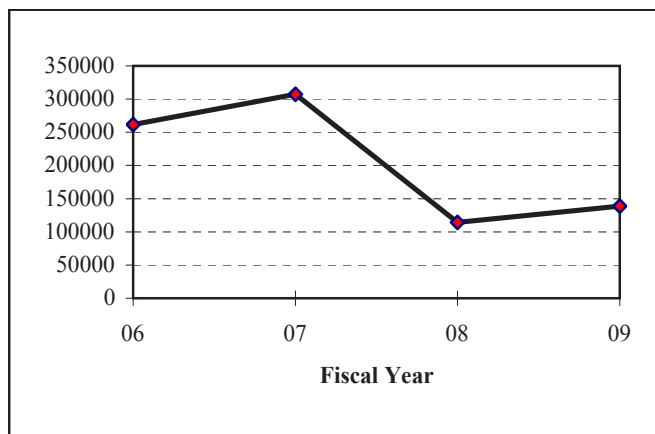
C. Capital Projects Funds:

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

Revenue Summary:

(Amounts Expressed in Thousands)

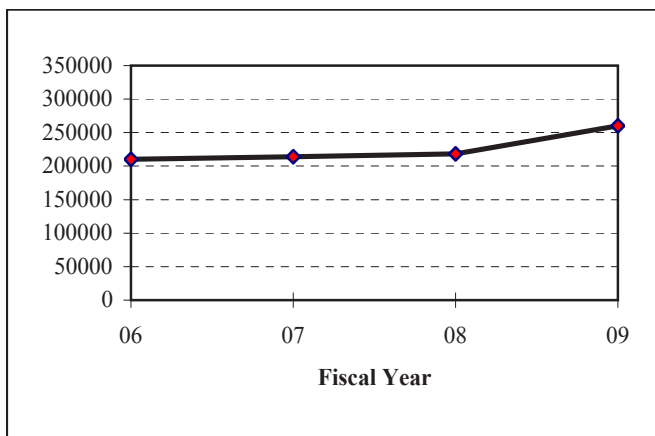
----- Actual -----	
Fiscal Year 2006	\$261,463
Fiscal Year 2007	\$307,469
----- Estimate -----	
Fiscal Year 2008	\$114,086
Fiscal Year 2009	\$138,821
Change FY 08 to FY 09	\$24,735



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$210,141
Fiscal Year 2007	\$214,049
----- Estimate -----	
Fiscal Year 2008	\$218,391
Fiscal Year 2009	\$260,226
Change FY 08 to FY 09	\$41,835



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

II. PROPRIETARY FUND TYPES:

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

A. Enterprise Funds:

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

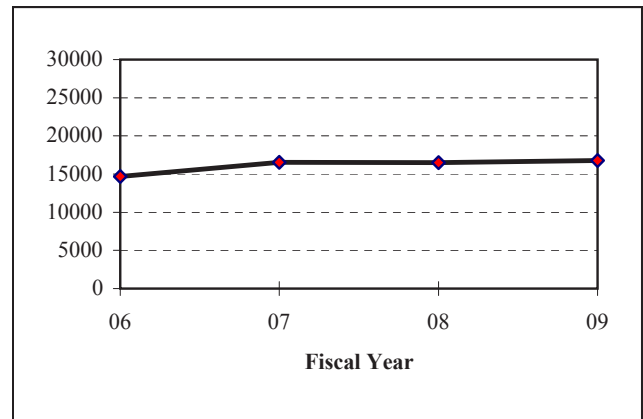
1. Landfill (Solid Waste)

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

Revenue Summary:

(Amounts Expressed in Thousands)

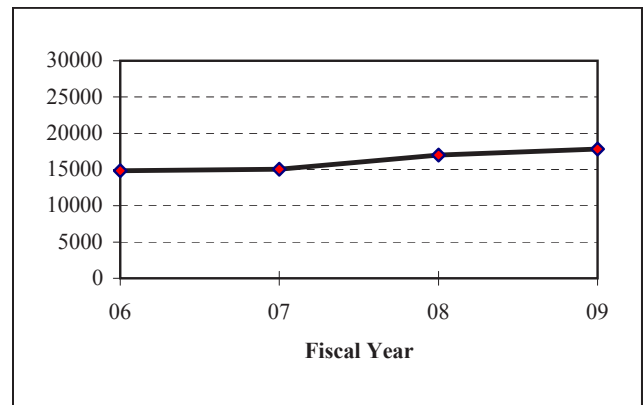
----- Actual -----	
Fiscal Year 2006	\$14,689
Fiscal Year 2007	\$16,531
----- Estimate -----	
Fiscal Year 2008	\$16,504
Fiscal Year 2009	\$16,779
Change FY 08 to FY 09	\$275



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$14,816
Fiscal Year 2007	\$15,047
----- Estimate -----	
Fiscal Year 2008	\$17,002
Fiscal Year 2009	\$17,839
Change FY 08 to FY 09	\$837



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

A. Enterprise Funds (continued):

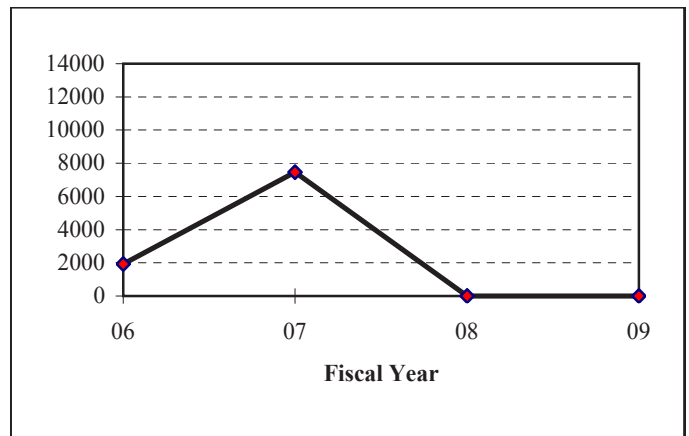
2. INNOVATION @ Prince William

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)

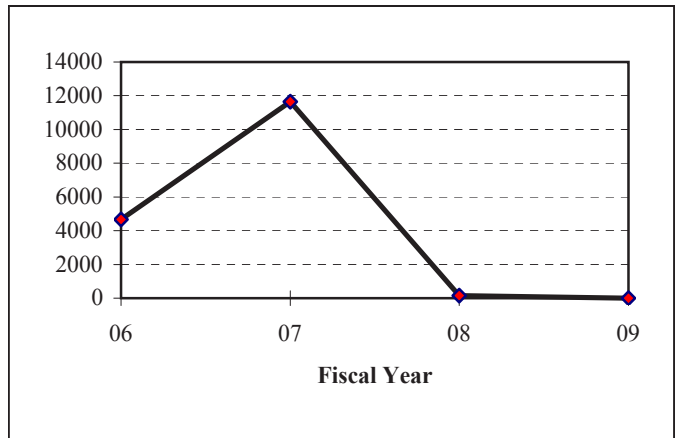
----- Actual -----	
Fiscal Year 2006	\$1,931
Fiscal Year 2007	\$7,469
----- Estimate -----	
Fiscal Year 2008	\$0
Fiscal Year 2009	\$0
Change FY 08 to FY 09	\$0



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$4,672
Fiscal Year 2007	\$11,645
----- Estimate -----	
Fiscal Year 2008	\$150
Fiscal Year 2009	\$0
Change FY 08 to FY 09	(\$150)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

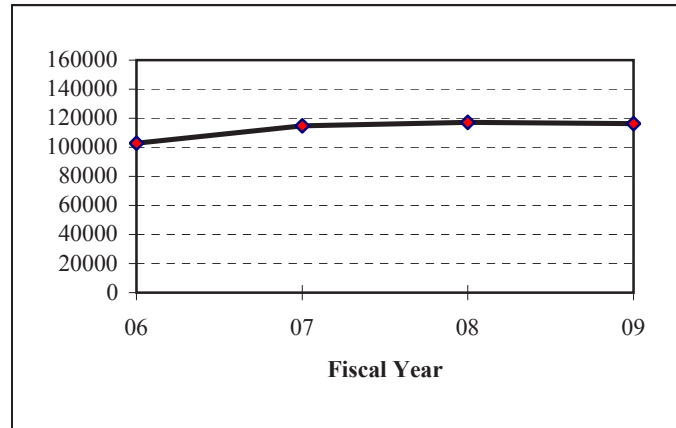
B. Internal Service Funds:

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)

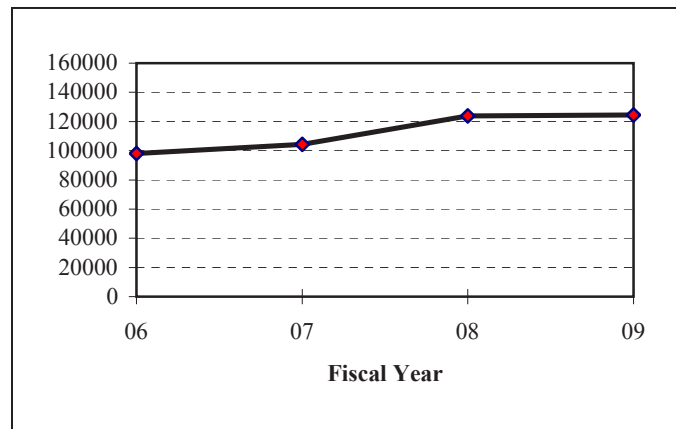
----- Actual -----	
Fiscal Year 2006	\$102,791
Fiscal Year 2007	\$114,843
----- Estimate -----	
Fiscal Year 2008	\$117,261
Fiscal Year 2009	\$116,374
Change FY 08 to FY 09	(\$887)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$98,097
Fiscal Year 2007	\$104,441
----- Estimate -----	
Fiscal Year 2008	\$123,763
Fiscal Year 2009	\$124,425
Change FY 08 to FY 09	\$662



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

III. FIDUCIARY FUND TYPES:

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

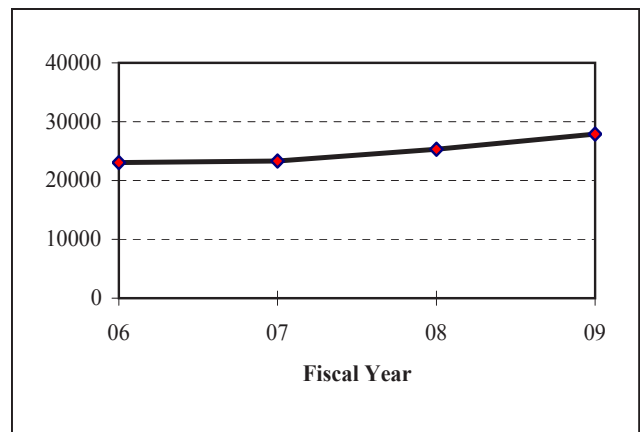
A. Regional School Program Fund:

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

Revenue Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$23,028
Fiscal Year 2007	\$23,293
----- Estimate -----	
Fiscal Year 2008	\$25,297
Fiscal Year 2009	\$27,869
Change FY 08 to FY 09	\$2,572



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2006	\$22,403
Fiscal Year 2007	\$24,948
----- Estimate -----	
Fiscal Year 2008	\$25,297
Fiscal Year 2009	\$27,869
Change FY 08 to FY 09	\$2,572

