

FY 2005 Fiscal Plan Initiatives

Economic Development

Several initiatives in the Five-Year Budget Plan continue our progress in Economic Development. This budget continues funding infrastructure improvements and operating costs at Innovation at Prince William and makes a contribution to the Economic Development opportunity fund. Several initiatives are funded with fees including enhancement to the Building Development Division, a Development Ombudsman, and the BUILD initiative (Business Innovation for Land Development) to streamline business processes and improve customer service. To support tourism, the budget contains donations and funding for the National Museum of Military History and the Science Museum.

The Five-Year Budget Plan provides \$5 Million in total funding for the Economic Development Opportunity Fund over the five years (\$1 Million annually); providing the capital to negotiate potential economic development opportunities.

Toward this goal, the FY 05 Budget includes:

I. Economic Development Initiative:	<u>FY 05 GF</u>
1 CIP- Innovation at Prince William	\$1,100,000
2 CIP- Economic Development Opportunity Fund	\$958,251
3 PW- Build Dev; Four Combination Inspector positions	\$352,573
4 CIP- Innovation Operating Costs	\$149,035
5 Compensation and Benefits	\$102,863
6 CIP- National Museum of Military History Contribution	\$100,000
7 CIP- Science Museum Contribution	\$100,000
8 PW- Build Dev; One Combination Inspector/Code Enforcement position	\$89,746
9 OIT- GIS analyst position	\$79,350
10 CIP- Innovation Operating Costs	\$62,570
11 Individual Items Less Than \$50,000	\$127,148
12 OEM- Eliminate membership in PWC Greater Manassas Chamber	(\$2,000)
13 OEM- Eliminate membership in PWC Regional Chamber of Commerce	(\$3,000)
Total Economic Development Initiative	<u><u>\$3,216,536</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Public Safety

In the Five-Year Plan, efforts to maintain our safe community continue. Recommendations include the continuation of the Police Staffing Plan - adding 98 additional sworn officers and 25 civilians over the next five years. To ensure that these additional staff are well-equipped, the Five-Year Plan fully funds the mobile data project (with 215 units added by FY 05) funds a feasibility study for mobile data field reporting and provides for 40 additional take-home cars over the next five years.

The Five-Year Plan continues funding for the Fire and Rescue Staffing Plan – addressing the need for additional 24-hour units in the County. The Five-Year Plan provides funding to staff new fire and rescue stations as well as additional 24-hour units. It adds 98 fire or emergency medical staff over the next five years in addition to ten civilians. In addition to 24 hour units, these additional staff support a Firefighter Safety initiative which will improve the efficiency and effectiveness of routine and emergency operations and a Homeland Security Initiative which will provide a systematic approach to educational, planning, training and operational homeland security efforts within the Department of Fire and Rescue. Fire and Rescue mobile data needs are also funded in the Five-Year Plan with 35 units purchased by FY 06.

The Capital Improvements Program includes the construction of the four new fire and rescue stations that will provide new services to County residents. The River Oaks station will open in January 2006; the Dominion Club Station will open in January 2008; the Wellington Station will open July 2009; and a station is programmed for 2012.

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

Toward this goal, the FY 05 Budget includes:

II. Public Safety Initiative:	FY 05 GF
1 Compensation and Benefits	\$8,148,798
2 Police- Staffing Plan; Funding for 20 sworn and five civilian	\$2,747,021
3 F&R- Eight positions to convert one Daytime Unit to 24 Hours	\$680,114
4 F&R- Eight positions to convert Medic Unit to 24 Hours	\$473,416
5 F&R- Four positions for firefighter Safety Improvements	\$416,272
6 F&R- Two positions to support Homeland Security Initiative	\$332,999
7 PW- Vehicle Replacement; Change the mileage at which Public Safety vehicles are replaced from 115,000 miles to 110,000 and the mileage at which General County vehicles are replaced from 135,000 to 140,000	\$307,800
8 Police- Eight vehicles added to Police take-home car inventory	\$264,752
9 Police- Fund Police Officer I to Police Officer II movement as promotion	\$250,000
10 Sheriff- Judicial Center Expansion Staffing; Four Deputy Sheriff Positions	\$229,028
11 CIP- ADC Phase II Expansion Schematic Design	\$200,000
12 ADC- Funds for inmate health care due to inmate population growth	\$180,000
13 F&R- One position to upgrade GIS capability	\$153,960
14 ADC- Funds increase in food service costs	\$135,000
15 F&R- One position for Public Information and Community Outreach	\$128,050

FY 2005 Fiscal Plan Initiatives (continued)

II. Public Safety Initiative (continued)

16	ADC- Funds increased utility costs	\$126,000
17	OIT- Funds Mobile Data Connectivity Upgrades	\$102,000
18	F&R- One position to improve Management Logistics	\$95,057
19	PSC- Two Telecommunicator I positions	\$90,464
20	PSC- Operations Manager	\$83,924
21	F&R- One Administrative Support Coordinator position	\$76,260
22	CIP- Police Mobile Data Field Reporting	\$75,000
23	PW- B&G; Operating Expenses for Judicial Center Expansion	\$73,878
24	F&R- Training Pumper first year cost	\$72,000
25	ADC- Funds for seat management and applications/capital replacement	\$70,163
26	ADC- Baseline physical and lung-fit test for jail officers	\$57,645
27	Police- SLEP Grant Out-Year Funding	\$56,574
28	F&R- CPAT Technician position	\$53,789
29	ADC- One mental health jail therapist position	\$53,192
30	PW- Sign Shop; Sign Fabricator position	\$51,850
31	Individual Items Less Than \$50,000	\$619,408
32	ADC- Eliminate contribution for Reintegration Services Center	(\$2,317)
33	ADC- Increased City of Manassas Park revenue decreases PWC transfer	(\$54,000)
34	ADC- Jail Board will implement \$1.00 per day charge for inmate room and board in April 2003 as permitted under section 53.1-131.3 of State Code	(\$67,500)
Total Public Safety Initiative		<u><u>\$16,280,597</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Transportation

In the Five-Year Plan and the Capital Improvements Program (CIP), continued progress in transportation is recommended. In November 2002, voters approved an \$86.7 Million road bond referendum. The Five-Year Plan includes debt service to finance the construction of these projects as well as projects approved during the 1998 road bond referendum. It also includes funding for a Cheryl Hill Commuter Rail Station/Parking Facility and improvements to the Woodbridge Commuter Rail Station.

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

Toward this goal, the FY 05 Budget includes:

III. Transportation Initiative:	<u>FY 05 GF</u>
1 CIP- Proffers- Transportation Projects	\$4,885,145
2 CIP- Spriggs Road Phase II	\$3,300,000
3 CIP- Revenue Sharing Program	\$500,000
4 CIP- Street Lighting for Road Bond Projects	\$209,600
5 PW- Trans. Planning (Non- Fee); Regional Air Pollutions Abatement Costs	\$3,199
6 PW- Road Bond Admin; (Cost Recovery) Additional Vehicle	\$0
7 PW- Road Bond Admin; (Cost Recovery) Engineer I position	\$0
Total Transportation Initiative	<u><u>\$8,897,944</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Human Services

In the Five-Year Plan beyond FY 05, additional funding is recommended for: services for at-risk youth and families; transitional services for mentally disabled students finishing high school; and increases for contractor and donation non-profit community organizations consistent with County pay plan increases.

Toward this goal, the FY 05 Budget includes:

IV. Human Services Initiative:	<u>FY 05 GF</u>
1 Compensation and Benefits	\$3,400,098
2 ARYFS- Residential Services	\$479,781
3 DSS- Title IV-E Revenue Supported Budget Additions	\$330,039
4 CSB- MR Transitional Services	\$225,000
5 CSB- Early Intervention Services Enhancement	\$139,915
6 DSS- Food Stamps Education and Training (FSET)	\$99,066
7 CSB- Additional Front Desk Staff for Ferlazzo and Sudley North	\$96,714
8 CSB- Title IV- E Funding; Transfer from DSS for Family Focused Therapy	\$74,293
9 DSS- Title IV- E Revenue; Transfer to CSB for Family Focused Therapy	\$74,293
10 JCSU- Sex Offender Supervision Activity- Title IV-E Funding	\$65,713
11 Aging- Two PFT Health Aides	\$64,476
12 CSB- MR Case Management Services Enhancement	\$63,370
13 Public Health- Local match for additional State Support Staff Positions	\$63,337
14 CSB- Contractor and Contributions Agency Increase of 2%	\$63,108
15 DSS- Family Treatment Services Expansion	\$59,564
16 DSS- Day Reporting Center Enhancement	\$50,703
17 Individual Items Less Than \$50,000	\$296,281
Total Human Services Initiative	<u><u>\$5,645,751</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Community Development

In February 2004, the Board of County Supervisors adopted a sixth Strategic goal for 2004 - 2008 - Community Development. This five year plan begins to fund initiatives in support of this goal. In historic preservation, there is funding to match grants for transportation enhancement projects and support to Rippon Lodge, Ben Lomand Manor House, and the Brentsville Courthouse. There is also operating funding for an Events Coordinator, Historic Building Operations Engineer and Maintenance Mechanic. In support of the cultural activities there is funding for the Fine Arts Center partnership with George Mason University and the City of Manassas as well as contributions for Arts Council grants, the Prince William Symphony, and the Center for the Arts.

The County continues its support of recreation in this Five Year Plan by funding sportsfields improvements, capital maintenance of existing facilities and new trails maintenance. The Capital Improvement Program funds an expansion of Forest Greens Golf Course, Pfitzner Stadium replacement and renovations at Hamill Mill Pool Park and the Prince William Golf Course.

Finally, the County continues to support enhancements to the Community Maintenance Program by adding three Property Code Enforcement Inspectors, a Neighborhood Coordinator/Ombudsman and establishing a court-ordered clean-up revolving fund.

Toward this goal, the FY 05 Budget includes:

V. Community Development Initiative:	<u>FY 05 GF</u>
1 PW- Prop Code Enfor; 3 Property Code Enforcement Inspector Positions	\$446,848
2 CIP- Sudley Park Phase I- Proffers	\$437,686
3 Park Authority- Sportsfield Improvements	\$217,246
4 Planning- Potomac Communities Sign Program	\$200,000
5 PW- B&G; Two positions to support the historic structures CIP	\$128,585
6 PW- Prop Code Enfor; Funding for Court Ordered Cleanups	\$100,000
7 Park Authority- Capital Maint. Addition	\$100,000
8 Park Authority- Implementation of Technology Plan	\$100,000
9 Planning- One Proffer Administrator / Planner III Position	\$85,397
10 OEM- CXO; Ombudsman	\$82,507
11 PW- Prop Code Enfor; One Neighborhood Coordinator Position	\$77,797
12 Park Authority- New Trails Maintenance	\$73,000
13 CIP- Rippon Lodge Grant Match	\$70,000
14 CIP- Ben Lomond Manor House TEA Grant Match	\$70,000
15 PW- Fac. Const. Mgmt; Events Coordinator Position	\$54,603
16 CIP- Ben Lomond Manor House (Tran Occup Tax)	\$50,000
17 CIP- Brentsville Courthouse (Tran Occup Tax)	\$50,000
18 CIP- TEA 21 Grant Local Match for Towns	\$50,000
19 Planning- Overtime Funds	\$50,000
20 Individual Items Less Than \$50,000	\$111,930
21 Park Auth. / Cont. Reserve- Sudley Park Operating cost net reduction	(\$257,359)
Total Community Development Initiative	<u><u>\$2,298,240</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Other General Debt/Capital Improvement Program

Funding is included in the Five-Year Plan for Phase III Administrative Building occupancy costs, Bennett School renovation, roof replacement at the Ferlazzo building and a facilities use analysis for future library sites.

Toward this goal, the FY 05 Budget includes:

VI. Other General Debt / Capital Improvement Program Initiatives	<u>FY 05 GF</u>
1 CIP- Bennett School Renovation	\$1,400,000
2 CIP- Capital Maintenance (Ferlazo Roof Impr)	\$1,169,070
3 CIP- Upgrades to WAN/LAN	\$525,000
4 CIP- Capital Maintenance	\$500,000
5 CIP- Phase III (McCoart Government Center)	\$412,130
6 CIP- Government Center Lease Space	\$250,000
7 CIP- Proffers- Gainesville Library	\$243,375
8 CIP- Government Center Lease Space	\$128,268
9 CIP- Space Reconfigurations	\$127,744
10 CIP- Proffers- Montclair Library	\$52,583
11 CIP- Gainesville Library Facility Use Analysis	\$50,000
12 CIP- Montclair Library Facility Use Analysis	\$50,000
13 Individual Items Less Than \$50,000	\$18,750
Total Other General Debt / Capital Improvement Program Initiatives	<u><u>\$4,926,920</u></u>

FY 2005 Fiscal Plan Initiatives (continued)

Other Operational Initiatives

Over the course of the Five Year Plan, the County continues to support its employees by funding health and retirement increases, a self-insurance reserve for retiree health insurance, training and development opportunities, and compensation. We continue our focus on quality customer service and innovative means to reach our citizens by funding e-government initiatives and the PWC cable channel.

Toward this goal, the FY 05 Budget includes:

VII. Other Operational Initiatives:	<u>FY 05 GF</u>
1 Compensation and Benefits	\$6,485,342
2 Self Insurance- Insurance Premium Increase	\$494,279
3 Medical Insurance Self Insurance reserve for Retiree Health Insurance	\$370,489
4 Finance- Risk Management; Environmental Specialist/Manager	\$132,064
5 PW- Prop Mgmt; General Real Estate increase for annual rent escalations	\$117,998
6 Park Authority- Health Insurance Increase	\$108,000
7 OIT- Funds eGovernment Initiatives	\$105,510
8 OEM- Position for Cable Franchise Agreement and PWC Cable Channel	\$101,789
9 Finance- Real Estate Appraiser position	\$100,741
10 Self Insurance- Support Self-Insurance Premium Increases	\$100,000
11 Non Dept- One position and overtime for OIT-Infrastructure Initiative	\$98,471
12 OEM- Funds for Cable Franchise Agreement and PWC Cable Channel	\$80,866
13 Library- Computer Lab Maintenance	\$69,678
14 OEM- Human Resources- Performance Appraisal Study	\$57,500
15 OEM- Human Resource- Contractual Services	\$53,168
16 Clerk of the Circuit Court- Records Management Contractual Services	\$50,000
17 Individual Items Less Than \$50,000	\$387,862
18 OEM- Eliminate membership in Virginia Municipal League	(\$53,738)
Total Other Initiatives	<u>\$8,860,019</u>
Total All Initiatives	<u>\$50,126,007</u>

Capital Improvements Program

The FY 2005 - 2010 Capital Improvement Program was adopted by the Board on April 20, 2004. 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 capital improvement program section of this book.

Debt Service

The total outstanding debt of the County on June 30, 2004 will be \$649,981,139. The major categories are as follows:

General County Outstanding Debt	\$231,757,175
Prince William County Schools Outstanding Debt	\$401,044,942
Solid Waste Funds Outstanding Debt	\$17,179,022

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 05, the total debt service required by funding source is as follows:

General Fund	\$29,010,432
Prince William County Schools (includes Literary Fund)	\$47,431,907
Transportation Fund	\$1,347,000
Equipment Leases	\$30,000
Rent from American Type Culture Collection	\$685,042
Solid Waste Fund	\$2,281,130
Volunteer Fire and Rescue Fund	\$1,130,967
Total	\$81,916,478

General Fund Revenue & Resource Summary

Title	FY 04 Adopted Budget	FY 05 Adopted Budget	Dollar Change FY 04 to FY 05 Adopted	% Change FY04 / FY05 Adopted
General Revenues:				
All Real Estate Taxes:				
Real Estate - Current Year	\$308,331,000	\$351,151,000	\$42,820,000	13.89%
Real Estate Tax Refunds	(\$5,191,000)	(\$4,565,000)	\$626,000	-12.06%
Tax Deferrals	(\$350,000)	(\$300,000)	\$50,000	-14.29%
Land Redemption	\$852,640	\$540,000	(\$312,640)	-36.67%
Real Estate Taxes- Public Service	\$10,558,000	\$10,299,000	(\$259,000)	-2.45%
Real Estate Penalties- Current Year	\$1,084,000	\$1,239,000	\$155,000	14.30%
Total All Real Estate Taxes	\$315,284,640	\$358,364,000	\$43,079,360	13.66%
All Personal Property Taxes:				
Personal Property	\$90,877,000	\$100,794,000	\$9,917,000	10.91%
Personal Property - Prior Year	\$74,000	\$75,000	\$1,000	1.35%
Personal Property Tax Deferrals	(\$1,550,000)	(\$560,000)	\$990,000	-63.87%
Personal Property Penalty-Current Year	\$1,545,000	\$1,513,000	(\$32,000)	-2.07%
Total All Personal Property Taxes	\$90,946,000	\$101,822,000	\$10,876,000	11.96%
Interest On Taxes:				
Interest On All Taxes	\$2,364,102	\$2,013,210	(\$350,892)	-14.84%
Total Interest On Taxes	\$2,364,102	\$2,013,210	(\$350,892)	-14.84%
Total General Property Taxes	\$408,594,742	\$462,199,210	\$53,604,468	13.12%
Other Local Taxes:				
Local Sales Tax	\$38,095,500	\$40,860,000	\$2,764,500	7.26%
Sales Tax On Daily Rental	\$200,090	\$159,000	(\$41,090)	-20.54%
Consumer's Utility Tax	\$22,245,000	\$25,153,000	\$2,908,000	13.07%
Bank Stock Tax	\$556,400	\$589,784	\$33,384	6.00%
BPOL Taxes- Local Businesses	\$15,639,761	\$17,311,000	\$1,671,239	10.69%
BPOL Taxes- Public Service	\$963,000	\$1,060,000	\$97,000	10.07%
Motor Vehicles-Regular	\$5,692,000	\$6,144,996	\$452,996	7.96%
Recordation Taxes	\$5,700,000	\$5,770,000	\$70,000	1.23%
Additional Taxes On Deeds	\$2,300,000	\$3,200,000	\$900,000	39.13%
Transient Occupancy Tax	\$1,263,000	\$1,061,845	(\$201,155)	-15.93%
Total Other Local Taxes	\$92,654,751	\$101,309,625	\$8,654,874	9.34%
Total Local Tax Sources	\$501,249,493	\$563,508,835	\$62,259,342	12.42%
Additional Revenue Sources:				
Revenue From Money & Property	\$6,950,926	\$4,246,914	(\$2,704,012)	-38.90%
Cable T.V. Franchise Fee	\$3,513,000	\$3,142,244	(\$370,756)	-10.55%
Misc Revenue	\$48,150	\$11,759	(\$36,391)	-75.58%
State Revenue	\$1,351,410	\$1,103,636	(\$247,774)	-18.33%
Federal Revenue	\$11,093	\$51,039	\$39,946	360.10%
Total Additional Revenue Sources	\$11,874,579	\$8,555,592	(\$3,318,987)	-27.95%
Total General Revenues	\$513,124,072	\$572,064,427	\$58,940,355	11.49%

General Fund Revenue & Resource Summary (Cont.)

Title	FY 04 Adopted Budget	FY 05 Adopted Budget	Dollar Change FY 04 to FY 05 Adopted	% Change FY04 / FY05 Adopted
<u>Agency Revenue:</u>				
Area Agency on Aging	\$1,126,031	\$1,237,099	\$111,068	9.86%
At Risk Youth	\$4,538,941	\$4,499,026	(\$39,915)	-0.88%
Clerk of the Court	\$3,685,841	\$3,863,085	\$177,244	4.81%
Commonwealth's Attorney	\$1,599,089	\$1,635,589	\$36,500	2.28%
Community Services Board	\$10,563,610	\$11,169,283	\$605,673	5.73%
Cooperative Extension Service	\$479,858	\$498,449	\$18,591	3.87%
County Attorney	\$195,186	\$195,186	\$0	0.00%
Criminal Justice Services	\$982,197	\$995,955	\$13,758	1.40%
Economic Development	\$14,130	\$14,130	\$0	0.00%
Finance	\$1,086,099	\$1,163,190	\$77,091	7.10%
Fire and Rescue	\$527,572	\$868,504	\$340,932	64.62%
General Debt	\$1,901,132	\$2,584,233	\$683,101	35.93%
General District Court	\$1,584,500	\$1,624,500	\$40,000	2.52%
Human Rights Office	\$61,000	\$61,000	\$0	0.00%
Juv and Domestic Rel Court	\$51,943	\$51,943	\$0	0.00%
Juvenile Court Service Unit	\$94,189	\$265,051	\$170,862	181.40%
Law Library	\$110,806	\$110,806	\$0	0.00%
Library	\$2,760,530	\$2,790,321	\$29,791	1.08%
Office of Executive Management	\$0	\$400,000	\$400,000	0.00%
Office of Information Technology	\$132,400	\$132,400	\$0	0.00%
Office on Youth	\$5,000	\$5,000	\$0	0.00%
Planning	\$2,543,254	\$2,908,463	\$365,209	14.36%
Police	\$8,695,487	\$9,025,615	\$330,128	3.80%
Public Health	\$261,870	\$251,962	(\$9,908)	-3.78%
Public Safety Communications	\$3,841,359	\$3,888,488	\$47,129	1.23%
Public Works	\$10,550,292	\$12,152,025	\$1,601,733	15.18%
Registrar	\$71,092	\$71,092	\$0	0.00%
School Age Care	\$292,181	\$306,431	\$14,250	4.88%
Sheriff	\$2,315,686	\$2,372,222	\$56,536	2.44%
Social Services	\$19,467,875	\$21,301,089	\$1,833,214	9.42%
Unclassified Non-Departmental	\$4,637,358	\$8,096,825	\$3,459,467	74.60%
Total Agency Revenue	\$84,176,508	\$94,538,962	\$10,362,454	12.31%
Total General Fund Revenue	\$597,300,580	\$666,603,389	\$69,302,809	11.60%
<u>County Resources:</u>				
<u>Budgeted County Resources:</u>				
Capital Reserve / One Time	\$1,000,000	\$500,000	(\$500,000)	-50.00%
Juvenile Detention Home State Reimbursement	\$2,250,507	\$0	(\$2,250,507)	-100.00%
Indirect Cost Transfers:				
From Solid Waste	\$731,533	\$806,820	\$75,287	10.29%
From Stormwater Management	\$803,956	\$751,880	(\$52,076)	-6.48%
Special Taxing District Debt Support	\$1,272,000	\$1,347,000	\$75,000	5.90%
Transfer Proffers to Park Authority	\$100,000	\$0	(\$100,000)	-100.00%
Total Budgeted County Resources	\$6,157,996	\$3,405,700	(\$2,752,296)	-44.69%
Total Budgeted Revenue & Resources	\$603,458,576	\$670,009,089	\$66,550,513	11.03%

General Fund Revenue & Resource Summary (Cont.)

Title	FY 04 Adopted Budget	FY 05 Adopted Budget	Dollar Change FY 04 to FY 05 Adopted	% Change FY04 / FY05 Adopted
Other County Resources:				
General Turnback	\$5,369,960	\$5,950,663	\$580,703	10.81%
Real Estate Tax Reserve From FY 03*	\$2,489,437	\$0	(\$2,489,437)	-100.00%
Real Estate Tax Reserve From FY 04*	\$0	\$2,160,928	\$2,160,928	0.00%
Designation Of FY 05 Year End				
Balance For Future Use By BOCS	\$0	(\$1,711,538)	(\$1,711,538)	0.00%
Year End FY00 Support For 401a	\$256,553	\$0	(\$256,553)	-100.00%
Public Safety Technology				
Replacement Fund - Contribution To Planning/Public Works Fee	(\$1,074,833)	(\$1,127,911)	(\$53,078)	4.94%
Replacement Fund - Contribution To Cable Program Revenue Reserve	(\$434,153)	(\$1,149,833)	(\$715,680)	164.85%
(For cable use) - Contribution To Planning/Public Works Fee	\$0	(\$360,000)	(\$360,000)	0.00%
Replacement Fund - Use Of Bond Project Reserve - Use Of	\$1,023,438	\$0	(\$1,023,438)	-100.00%
Courthouse Revenue - Use of (Reserve from FY04 turnback)	\$0	\$1,400,000	\$1,400,000	0.00%
Debt Service Savings - Use of (Reserve from FY04 turnback)	\$0	\$3,600,000	\$3,600,000	0.00%
Retiree Health Care - Use of (Reserve from FY04 turnback)	\$0	\$750,000	\$750,000	0.00%
Sudley Park Savings - Use of (Reserve from FY04 turnback)	\$0	\$150,000	\$150,000	0.00%
County Share of Excess Revenue - Use of (Reserve from FY04 turnback)	\$0	\$1,100,000	\$1,100,000	0.00%
Total Other County Resources	<u>\$7,630,402</u>	<u>\$10,962,309</u>	<u>\$3,331,907</u>	<u>43.67%</u>
Total County Resources	<u>\$13,788,398</u>	<u>\$14,368,009</u>	<u>\$579,611</u>	<u>4.20%</u>
Total Revenue & Resources	<u>\$611,088,978</u>	<u>\$680,971,398</u>	<u>\$69,882,420</u>	<u>11.44%</u>
General Fund Total				
Transferred To Schools *	\$292,610,666	\$325,872,889	\$33,262,223	11.37%
County Share Of General Fund Total	<u>\$318,478,312</u>	<u>\$355,098,509</u>	<u>\$36,620,197</u>	<u>11.50%</u>
Total County and Transfer To Schools	<u>\$611,088,978</u>	<u>\$680,971,398</u>	<u>\$69,882,420</u>	<u>11.44%</u>

* Note: The total transferred to Schools is 56.75% of the General Revenue total plus 56.75% of the Real Estate Tax Reserve located 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 05 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 05 to FY 09. This five year budget forecast is shown below:

General Fund Resource And Expenditure Projection

	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
<u>Revenue and Resources:</u>					
General Revenue	\$572,064,427	\$636,087,987	\$695,084,761	\$748,395,205	\$807,867,941
Agency Revenue	\$94,538,962	\$94,926,798	\$95,733,733	\$98,170,789	\$104,712,670
County Resources	\$14,368,009	\$14,887,977	\$2,451,996	\$2,831,541	\$5,265,585
Total Revenue & Resources Available	\$680,971,398	\$745,902,762	\$793,270,490	\$849,397,535	\$917,846,196
<u>Expenditures:</u>					
County Government	\$355,098,509	\$384,972,614	\$397,414,201	\$422,498,115	\$457,709,165
Transfer To Schools	\$325,872,889	\$360,979,933	\$394,460,602	\$424,714,278	\$458,465,057
Total Expenditures	\$680,971,398	\$745,952,547	\$791,874,803	\$847,212,393	\$916,174,222
Total Revenue & Resources Available	\$0	(\$49,785)	\$1,395,687	\$2,185,142	\$1,671,974

This forecast will shape fiscal decisions over these five years.

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

Revenue Projections

Revenue forecasting begins with the work of the County’s revenue committee. For non-agency revenues, the committee provides a five year forecast based on historical trends, current economic conditions, and assumptions about future trends. These projections are refined throughout the fall and winter, and finalized in a report used during the budget process. For additional detail concerning non-agency revenues, see the pages in the Revenue Summary section titled General Fund Non-Agency Revenues FY 05 through FY 09.

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

Expenditure Projections

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

Five-Year Budget Plan

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

1. General fund support for capital projects
2. Capital improvements operating costs
3. General debt (capital improvements projects)
4. Merit pay plan adjustments
5. Pay plan market adjustments
6. Benefit adjustments
7. Self insurance
8. Five Year costs of FY 05 budget initiatives.

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

Prince William County

- Funds annual merit pay
- Funds the following pay plan market adjustments;
FY 05 - 2.0%, FY 06 - 2.0%, FY 07 - 2.5%, FY 08 - 2.5%, FY 09 - 2.5%
- Adds 98 sworn and 25 civilian Police positions from FY 05-09
- Adds 98 uniform and 10 civilian Fire and Rescue positions from FY 05-09 and opens two new stations
- Funds annual inflation of operating supplies
- Funds the adopted Capital Improvements Program
- Holds non-public safety operations at FY 05 funding levels

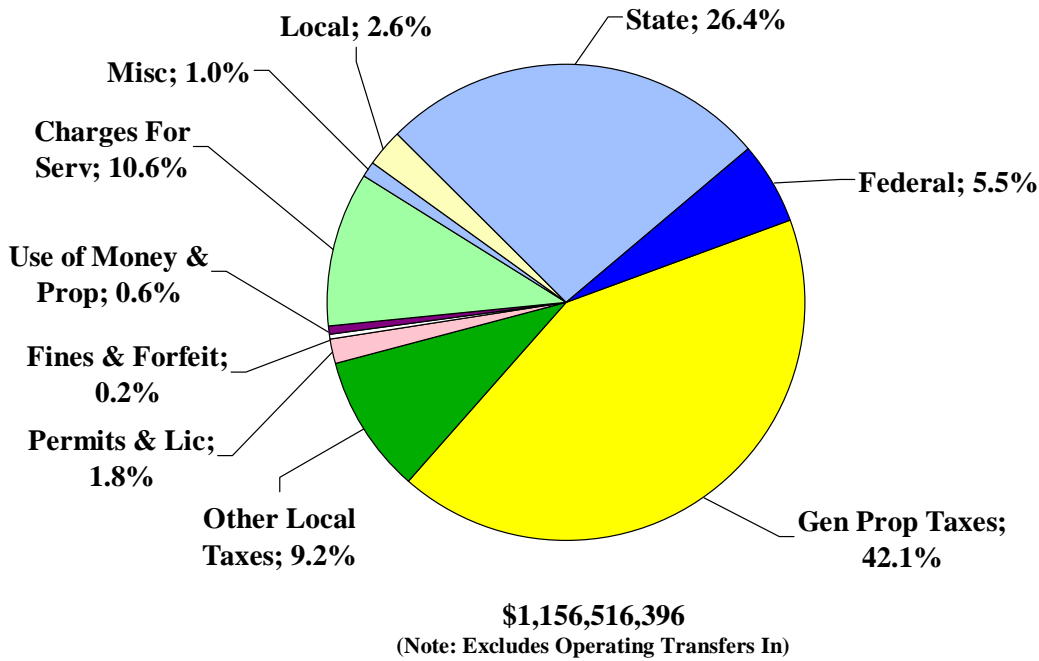
Prince William County School

- Funds annual step increases
- Funds the following salary scale adjustments;
FY 05 - 2.5%, FY 06 - 2.5%, FY 07 - 2.5%, FY 08 - 2.5%, FY 09 - 2.5%
- Funds annual adjustment for inflation in supplies and materials
- Maintains all academic, support and extra curricular programs
- Funds all critical repair projects
- Funds new Capital Improvements Program debt service
- Builds 9 elementary schools, 2 elementary school additions, 4 middle schools, 2 high schools and 1 Administrative Building.

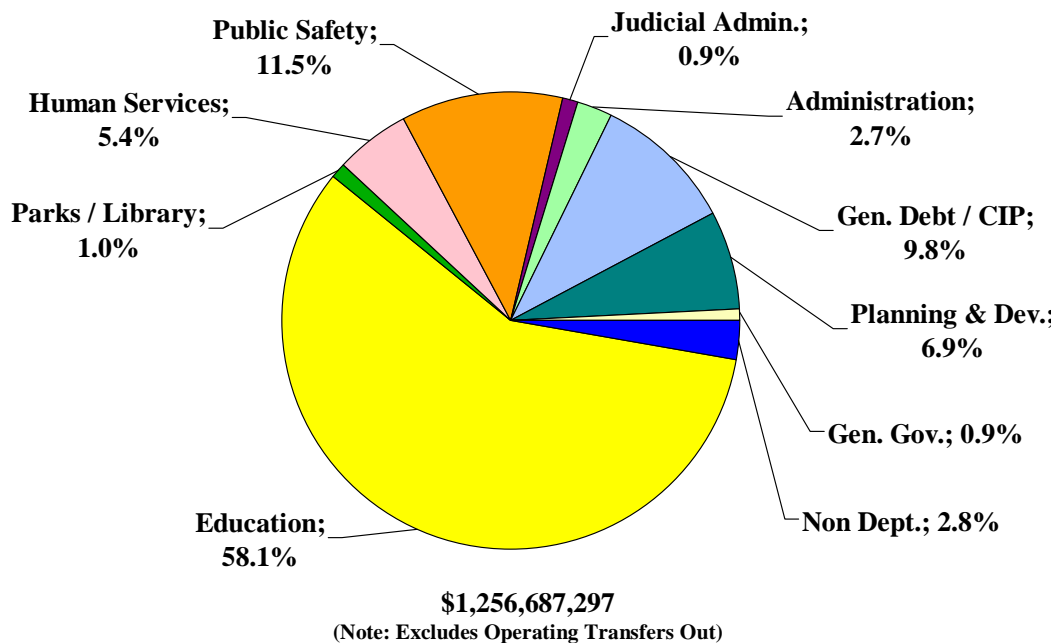
Revenue vs. Expenditure Comparison

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 05 Total County Revenue Sources



FY 05 Total County Budget By Functional Categories



Budget Summary

Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2005 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 05 Adopted
	General Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Internal Service Fund		
Projected Fund Balance, Beginning	\$48,055,309	\$92,615,582	\$47,216,095	\$64,272,629	\$21,400,283	\$3,193,991	\$276,753,889
Fund Balance Reserve:							
Encumbrances	\$4,957,000	\$112,065,000	\$20,256,000	\$0	\$0	\$0	\$137,278,000
Designated For Future Years	\$51,957,000	\$0	\$17,302,000	\$0	\$0	\$0	\$69,259,000
Other	\$3,356,000	\$2,962,000	\$4,432,000	\$2,672,000	\$2,660,000	\$0	\$16,082,000
Available Fund Balance	\$108,325,309	\$207,642,582	\$89,206,095	\$66,944,629	\$24,060,283	\$3,193,991	\$499,372,889
Projected Revenues:							
General Property Taxes	\$462,518,722	\$0	\$24,155,010	\$0	\$0	\$0	\$486,673,732
Other Local Taxes	\$106,365,293	\$0	\$0	\$0	\$0	\$0	\$106,365,293
Permits, Priv. Fees and Reg Lic	\$17,321,551	\$0	\$3,637,644	\$8,000	\$0	\$0	\$20,967,195
Fines & Forfeitures	\$2,152,442	\$0	\$0	\$0	\$0	\$0	\$2,152,442
Rev From Use of Money & Prop	\$5,191,034	\$0	\$623,356	\$732,000	\$517,154	\$0	\$7,063,544
Charges for Services	\$6,883,695	\$0	\$23,292,465	\$13,002,000	\$79,916,188	\$0	\$123,094,348
Miscellaneous	\$7,116,525	\$3,500,000	\$1,057,020	\$100,000	\$0	\$0	\$11,773,545
Rev From Other Localities	\$5,857,825	\$0	\$3,260,468	\$0	\$0	\$20,512,009	\$29,630,302
Rev From the Commonwealth of Va	\$32,273,900	\$4,000,000	\$268,549,837	\$0	\$0	\$0	\$304,823,737
Rev from the Federal Gov	\$16,395,244	\$0	\$47,577,014	\$0	\$0	\$0	\$63,972,258
Total Revenues	\$662,076,231	\$7,500,000	\$372,152,814	\$13,842,000	\$80,433,342	\$20,512,009	\$1,156,516,396
Budgeted Expenditures:							
General Governmental Administration	\$10,848,964	\$0	\$0	\$0	\$0	\$0	\$10,848,964
Judicial Administration	\$21,006,042	\$0	\$0	\$0	\$12,954,432	\$0	\$33,960,474
Public Safety	\$11,574,508	\$0	\$0	\$0	\$0	\$0	\$11,574,508
Planning And Development	\$98,986,273	\$0	\$44,611,609	\$0	\$0	\$0	\$143,597,882
Human Services	\$37,324,866	\$0	\$32,018,970	\$11,563,220	\$6,087,062	\$0	\$86,994,118
Parks And Library	\$68,329,077	\$0	\$0	\$0	\$0	\$0	\$68,329,077
Education	\$12,737,437	\$0	\$0	\$0	\$0	\$0	\$12,737,437
Debt / C.I.P.	\$0	\$70,565,000	\$593,386,786	\$0	\$44,937,232	\$21,000,000	729,889,018
Non-Departmental	\$32,930,441	\$45,650,009	\$44,444,057	\$0	\$0	\$0	\$123,024,507
Total Expenditures	\$11,996,312	\$0	\$0	\$0	\$23,735,000	\$0	\$35,731,312
Total Expenditures	\$305,733,920	\$116,215,009	\$714,461,422	\$11,563,220	\$87,713,726	\$21,000,000	\$1,256,687,297
Excess (Deficiency) Of Revenues Over Expenditures	\$356,342,311	(\$108,715,009)	(\$342,308,608)	\$2,278,780	(\$7,280,384)	(\$487,991)	(\$100,170,901)
Other Financing Sources (Uses):							
Operating Transfers In	\$7,932,858	\$21,050,415	\$341,612,212	\$14,582,388	\$3,416,101	\$0	\$388,593,974
Operating Transfers Out	(\$375,237,478)	(\$1,500,000)	(\$10,870,699)	(\$985,797)	\$0	\$0	(\$388,593,974)
Proceeds From Loans And Bonds	\$0	\$75,180,012	\$0	\$0	\$0	\$0	\$75,180,012
Total Other Financing Sources (Uses)	(\$367,304,620)	\$94,730,427	\$330,741,513	\$13,596,591	\$3,416,101	\$0	\$75,180,012
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$10,962,309)	(\$13,984,582)	(\$11,567,095)	\$15,875,371	(\$3,864,283)	(\$487,991)	(\$24,990,889)
Projected Fund Balance, Ending	\$97,363,000	\$193,658,000	\$77,639,000	\$82,820,000	\$20,196,000	\$2,706,000	\$474,382,000

GENERAL FUND EXPENDITURE AND RESOURCE COMPARISON

	FY 03 Approp.	FY 03 Actual	FY 04 Adopted	FY 05 Adopted	% Change FY 04 To FY 05
<u>Expenditure By Classification:</u>					
Personal Services	\$124,225,148	\$123,831,154	\$136,060,040	\$145,223,946	6.74%
Fringe Benefits	\$27,763,113	\$25,496,957	\$30,543,918	\$42,933,312	40.56%
Contractual Services	\$17,435,628	\$13,646,409	\$15,483,794	\$16,495,476	6.53%
Internal Services	\$16,345,462	\$16,106,469	\$17,100,698	\$19,017,030	11.21%
Other Services	\$37,804,027	\$34,451,945	\$38,671,011	\$40,576,465	4.93%
Debt Maintenance	\$21,020,586	\$19,944,091	\$26,639,084	\$33,040,036	24.03%
Capital Outlay	\$7,220,971	\$5,560,466	\$3,505,632	\$2,952,949	-15.77%
Leases & Rentals	\$5,576,066	\$5,462,738	\$5,730,286	\$5,494,706	-4.11%
Transfers Out*	\$313,583,559	\$313,583,559	\$337,354,514	\$375,237,478	11.23%
Total General Fund Expenditures	\$570,974,558	\$558,083,788	\$611,088,978	\$680,971,398	11.44%
<u>Funding Sources:</u>					
General Property Taxes	\$318,844,238	\$328,507,153	\$408,837,068	\$462,518,722	13.13%
Other Local Taxes	\$85,831,440	\$91,071,128	\$94,549,251	\$106,365,293	12.50%
Permits, Priv. Fees and Reg Lic	\$13,649,888	\$17,540,602	\$15,708,284	\$17,321,551	10.27%
Fines & Forfeitures	\$2,025,272	\$1,879,980	\$2,112,442	\$2,152,442	1.89%
Rev From Use of Money & Prop	\$9,402,468	\$6,104,013	\$8,002,359	\$5,191,034	-35.13%
Charges for Services	\$5,881,863	\$7,613,463	\$9,922,213	\$6,883,695	-30.62%
Miscellaneous	\$4,305,237	\$4,465,655	\$2,381,992	\$6,455,878	171.03%
Rev From Other Localities	\$5,371,748	\$5,377,950	\$5,447,896	\$5,857,825	7.52%
Rev From the Commonwealth of Va	\$76,469,067	\$77,734,587	\$32,042,183	\$32,273,900	0.72%
Rev from the Federal Gov	\$17,233,993	\$17,699,080	\$14,675,827	\$16,395,244	11.72%
Non-Revenue Receipts	\$149,700	\$754,292	\$173,700	\$660,647	280.34%
Transfers In*	\$5,776,156	\$5,729,779	\$9,605,361	\$7,932,858	-17.41%
Total General Fund Revenue	\$544,941,070	\$564,477,684	\$603,458,576	\$670,009,089	11.03%
Other Resources	\$26,033,489	(\$6,393,896)	\$7,630,402	\$10,962,309	43.67%
Total General Fund Revenue And Other Resources	\$570,974,558	\$558,083,788	\$611,088,978	\$680,971,398	11.44%
Revenue and Other Resources Over / (Under) Expenditures	\$0	\$0	\$0	\$0	--

* Note: Excludes Transfers Within The General Fund

Position Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 01 Adopted FTE Positions	FY 02 Adopted FTE Positions	FY 03 Adopted FTE Positions	FY 04 Adopted FTE Positions	FY 05 Adopted FTE Positions	Position Change FY 04 to FY 05	Percent Change FY 04 to FY 05
General Governmental:							
Board Of County Supervisors	12.12	12.12	12.12	12.12	12.12	0.00	0.00%
Office Of Executive Management	47.90	50.90	54.90	57.40	59.40	2.00	3.48%
County Attorney	20.00	21.00	24.00	26.00	26.00	0.00	0.00%
Sub Total	80.02	84.02	91.02	95.52	97.52	2.00	2.09%
Planning And Development:							
Economic Development	11.00	12.00	12.00	12.00	12.50	0.50	4.17%
Planning	44.00	48.00	51.00	55.00	56.00	1.00	1.82%
Public Works	241.61	263.75	279.72	313.58	334.87	21.29	6.79%
Sub Total	296.61	323.75	342.72	380.58	403.37	22.79	5.99%
Administration:							
Finance	122.33	130.33	132.33	133.80	134.80	1.00	0.75%
Human Rights Office	5.80	5.80	5.80	7.00	6.00	-1.00	-14.29%
Off. Of Information Technology	43.20	43.48	42.98	44.48	45.48	1.00	2.25%
Registration & Elections	11.00	11.00	11.00	11.00	11.00	0.00	0.00%
Sub Total	182.33	190.61	192.11	196.28	197.28	1.00	0.51%
Judicial Administration:							
Clerk Of The Court	56.70	57.70	49.70	51.70	52.00	0.30	0.58%
Circuit Court Judges	0.00	0.00	9.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	36.00	38.00	39.00	39.00	39.00	0.00	0.00%
Office of Criminal Justice Services	20.65	23.86	23.86	25.58	25.95	0.37	1.45%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	2.00	3.00	5.00	7.00	8.00	1.00	14.29%
Law Library	1.50	1.00	1.00	1.00	1.00	0.00	0.00%
Sub Total	117.85	124.56	128.56	134.28	135.95	1.67	1.24%
Public Safety:							
Fire And Rescue	259.00	277.00	299.00	328.00	357.00	29.00	8.84%
Police	558.67	578.67	604.07	628.07	655.40	27.33	4.35%
Sheriff	69.00	69.00	73.00	74.00	79.00	5.00	6.76%
Public Safety Communications	87.20	88.00	88.00	89.00	92.00	3.00	3.37%
Sub Total	973.87	1,012.67	1,064.07	1,119.07	1,183.40	64.33	5.75%
Human Services:							
Community Services Board	227.03	233.46	234.86	223.36	232.53	9.17	4.11%
Extension & Continuing Ed.	8.32	8.32	9.08	9.65	9.65	0.00	0.00%
Office For Women	1.10	0.00	0.00	0.00	0.00	0.00	---
Office On Youth	3.00	3.00	2.80	3.00	3.00	0.00	0.00%
At Risk Youth & Family Services	0.00	1.00	1.00	1.00	1.00	0.00	0.00%
School Age Care	5.00	5.00	5.00	5.00	4.00	-1.00	-20.00%
Area Agency On Aging	41.57	41.25	42.52	42.09	44.26	2.17	5.16%
Public Health	14.96	8.96	9.96	9.96	9.96	0.00	0.00%
Social Services	297.80	312.80	323.45	307.95	314.22	6.27	2.04%
Sub Total	598.78	613.79	628.67	602.01	618.62	16.61	2.76%

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

Department / Agency	FY 01 Adopted FTE Positions	FY 02 Adopted FTE Positions	FY 03 Adopted FTE Positions	FY 04 Adopted FTE Positions	FY 05 Adopted FTE Positions	Position Change FY 04 to FY 05	Percent Change FY 04 to FY 05
Parks And Library:							
Library	192.31	191.25	191.25	189.68	188.68	-1.00	-0.53%
Sub Total	192.31	191.25	191.25	189.68	188.68	-1.00	-0.53%
Special Revenue Fund:							
Adult Detention Center	217.00	217.00	225.00	230.00	232.00	2.00	0.87%
Housing & Community Dev.	26.60	27.60	31.80	33.80	33.80	0.00	0.00%
Sub Total	243.60	244.60	256.80	263.80	265.80	2.00	0.76%
Enterprise Fund:							
Public Works; Solid Waste	45.71	47.71	47.71	49.05	51.05	2.00	4.08%
Sub Total	45.71	47.71	47.71	49.05	51.05	2.00	4.08%
Internal Service Fund:							
Public Works; Fleet Management	30.08	30.08	30.08	31.08	31.08	0.00	0.00%
Off. Of Info. Tech.; Data Processing	45.33	42.05	46.55	46.05	47.05	1.00	2.17%
Public Works; Small Proj. Const.	22.55	23.79	23.79	23.79	22.36	-1.43	-6.01%
Sub Total	97.96	95.92	100.42	100.92	100.49	-0.43	-0.43%
Total FTE Positions	2,829.04	2,928.88	3,043.33	3,131.19	3,242.16	110.97	3.54%
PWC Population *							
(FY 04 & FY 05 Are Projected)	294,798	309,351	321,571	332,500	344,300	---	---
PWC FTE Positions							
Per 1,000 Population	9.60	9.47	9.46	9.42	9.42	---	---

***Source County Population:** Estimates through FY 2003 are from the Prince William County Office of Information Technology - Prince William County Standard Data Set as of August 1, 2003 (Data Set updated on July 1, 2003). FY 2004 and FY 2005 forecast figures provided by OIT - Demographics, based on the DRAFT April 2005 population figure that has been submitted to COG.

Percent Share of Total General County Budget

(Excludes Transfer To Schools)

Department / Agency	FY 01 Adopted % Of Budget	FY 02 Adopted % Of Budget	FY 03 Adopted % Of Budget	FY 04 Adopted % Of Budget	FY 05 Adopted % Of Budget
General Governmental:					
Board Of County Supervisors	0.475%	0.448%	0.410%	0.379%	0.383%
Office Of Executive Management	1.762%	1.843%	1.825%	1.861%	1.898%
County Attorney	0.765%	0.749%	0.815%	0.781%	0.774%
Sub Total	3.002%	3.040%	3.050%	3.021%	3.055%
Administration:					
Board Of Equalization	0.018%	0.017%	0.015%	0.014%	0.013%
Contingency Reserve	0.177%	0.162%	0.143%	0.477%	0.211%
Finance	3.725%	3.539%	3.322%	3.169%	3.163%
Human Rights Office	0.159%	0.160%	0.137%	0.160%	0.137%
Off Of Information Technology	1.930%	1.979%	1.984%	1.849%	1.746%
General Registrar	0.367%	0.376%	0.315%	0.290%	0.266%
Property & Misc. Insurance	0.176%	0.162%	0.426%	0.505%	0.356%
Unemployment Insurance Reserve	0.026%	0.024%	0.021%	0.026%	0.024%
Sub Total	6.579%	6.417%	6.363%	6.491%	5.916%
Judicial Administration:					
Clerk Of The Court	1.418%	1.434%	1.422%	1.130%	1.109%
Circuit Court Judges	0.000%	0.000%	0.186%	0.177%	0.179%
Commonwealth's Attorney	1.090%	1.100%	1.037%	1.012%	0.983%
Criminal Justice Services	0.539%	0.646%	0.599%	0.545%	0.538%
Juvenile Court Service Unit	0.097%	0.127%	0.157%	0.252%	0.288%
General District Court	0.070%	0.073%	0.066%	0.060%	0.066%
Juvenile & Domestic Relations	0.023%	0.040%	0.022%	0.019%	0.024%
Law Library	0.086%	0.045%	0.042%	0.039%	0.041%
Magistrates	0.021%	0.033%	0.037%	0.039%	0.038%
Sub Total	3.344%	3.500%	3.567%	3.272%	3.267%
Planning And Development:					
Economic Development	0.684%	0.703%	0.652%	0.598%	0.560%
Planning	1.532%	1.605%	1.611%	1.509%	1.552%
Tran. To Conven. & Visitors Bureau	0.000%	0.331%	0.388%	0.417%	0.310%
Transfer To Transportation Fund	0.743%	0.721%	0.673%	0.759%	0.159%
Public Works	8.737%	8.466%	8.735%	8.636%	8.419%
Sub Total	11.696%	11.826%	12.060%	11.919%	11.000%
Public Safety:					
Fire And Rescue	7.706%	8.299%	8.670%	8.854%	9.165%
Public Safety Communications	2.412%	2.332%	2.245%	2.090%	2.099%
Sheriff	1.858%	1.692%	1.751%	1.673%	1.712%
Transfer To Jail	2.889%	3.135%	4.014%	3.928%	3.992%
Police	15.652%	15.699%	15.468%	14.999%	15.151%
Sub Total	30.517%	31.157%	32.148%	31.544%	32.119%

Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

Department / Agency	FY 01 Adopted % Of Budget	FY 02 Adopted % Of Budget	FY 03 Adopted % Of Budget	FY 04 Adopted % Of Budget	FY 05 Adopted % Of Budget
Human Services:					
Community Services Board	6.877%	6.882%	6.608%	6.049%	6.101%
Extension & Continuing Education	0.340%	0.371%	0.383%	0.355%	0.338%
Office For Women	0.030%	0.000%	0.000%	0.000%	0.000%
Office On Youth	0.118%	0.110%	0.066%	0.067%	0.068%
School Age Care	0.115%	0.117%	0.103%	0.092%	0.086%
Area Agency On Aging	0.980%	0.982%	0.960%	0.885%	0.880%
At Risk Youth And Family Services	1.836%	1.733%	1.967%	2.093%	1.923%
Public Health	1.595%	1.377%	1.316%	1.246%	1.177%
Social Services	11.190%	10.930%	10.101%	9.241%	9.155%
Sub Total	23.081%	22.502%	21.504%	20.027%	19.729%
Parks And Library:					
Library	4.808%	4.573%	4.131%	3.807%	3.587%
Park Authority Local Contribution	3.773%	4.102%	4.066%	4.394%	3.796%
Sub Total	8.582%	8.675%	8.198%	8.202%	7.383%
Debt / CIP:					
Trans To Construction Funds	1.676%	2.201%	1.773%	3.758%	4.878%
General Debt	7.935%	7.156%	7.390%	8.150%	9.083%
UOSA Expansion	0.294%	0.269%	0.238%	0.213%	0.191%
Sub Total	9.905%	9.626%	9.401%	12.120%	14.152%
Non-Departmental:					
Unclassified Administrative	3.295%	3.257%	3.709%	3.403%	3.378%
Sub Total	3.295%	3.257%	3.709%	3.403%	3.378%
Total	100.000%	100.000%	100.000%	100.000%	100.000%

REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

I. GOVERNMENTAL FUND TYPES

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

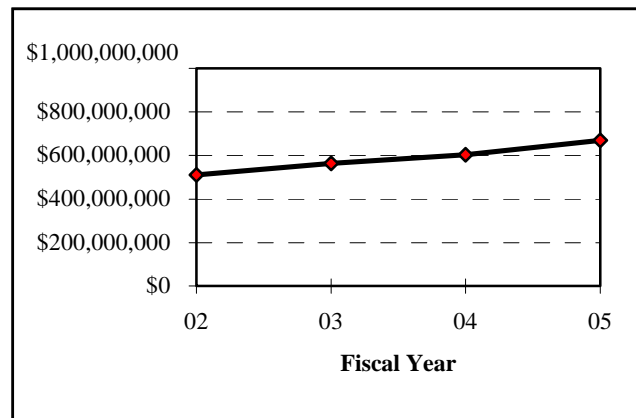
A. General Fund:

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

Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$510,728,357
Fiscal Year 2003	\$564,477,684
----- Estimate -----	
Fiscal Year 2004	\$603,458,576
Fiscal Year 2005	\$670,009,089
Change FY 04 to FY 05	\$66,550,513

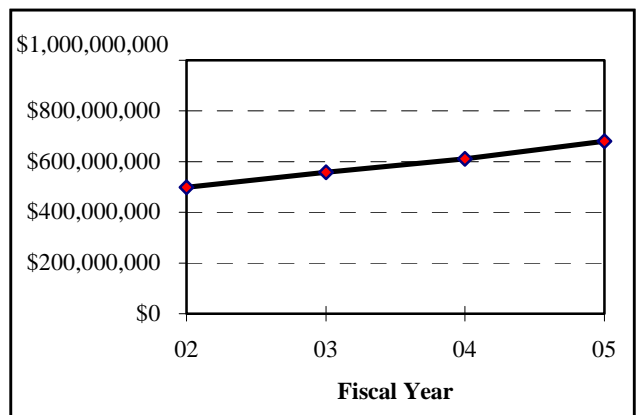
(Note: Excludes Other Resources and transfers within the General Fund)



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$498,626,879
Fiscal Year 2003	\$558,083,788
----- Estimate -----	
Fiscal Year 2004	\$611,088,978
Fiscal Year 2005	\$680,971,398
Change FY 04 to FY 05	\$69,882,420

(Note: Excludes transfers within the General Fund)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds:

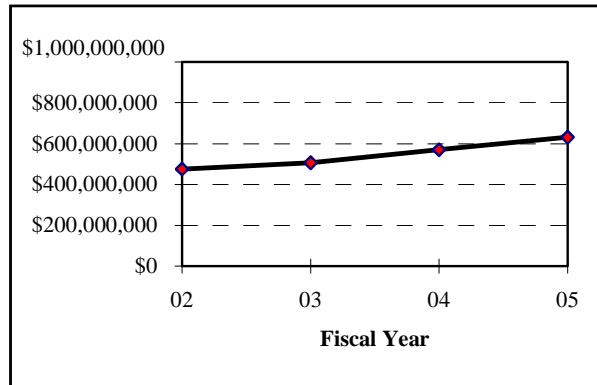
Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds are used to account for volunteer fire and rescue, levies, school operations,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

1. Schools- Operating Fund

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

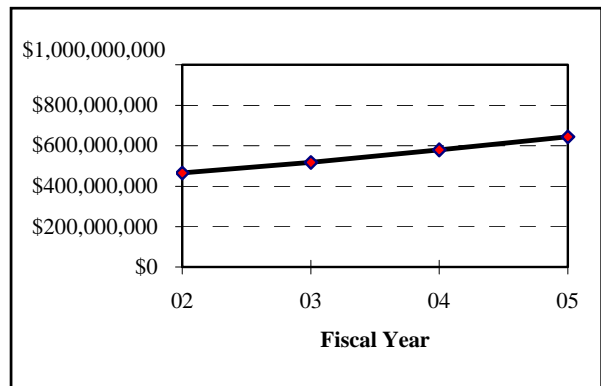
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$475,902,618
Fiscal Year 2003	\$506,714,935
----- Estimate -----	
Fiscal Year 2004	\$570,822,682
Fiscal Year 2005	\$632,561,650
Change FY 04 to FY 05	\$61,738,968



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$464,825,582
Fiscal Year 2003	\$517,586,348
----- Estimate -----	
Fiscal Year 2004	\$579,489,115
Fiscal Year 2005	\$643,706,444
Change FY 04 to FY 05	\$64,217,329



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

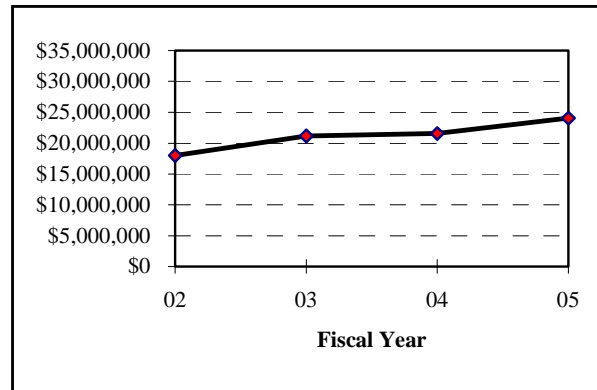
B. Special Revenue Funds (continued):

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.

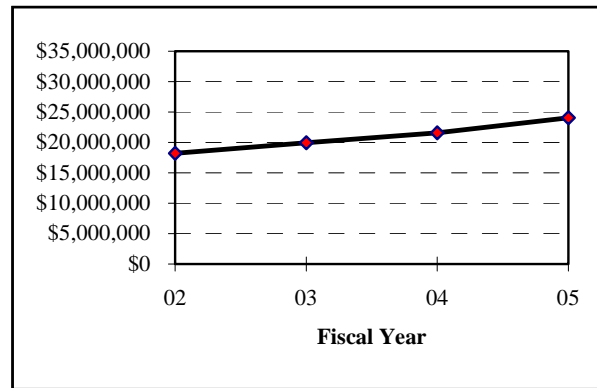
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$17,974,532
Fiscal Year 2003	\$21,185,511
----- Estimate -----	
Fiscal Year 2004	\$21,576,582
Fiscal Year 2005	\$24,039,724
Change FY 04 to FY 05	\$2,463,142



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$18,206,688
Fiscal Year 2003	\$19,946,877
----- Estimate -----	
Fiscal Year 2004	\$21,576,582
Fiscal Year 2005	\$24,039,724
Change FY 04 to FY 05	\$2,463,142



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

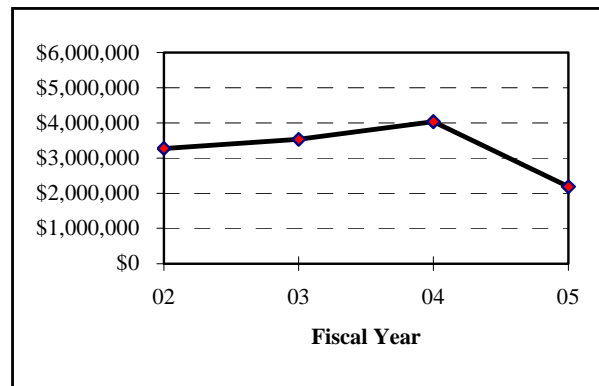
B. Special Revenue Funds (continued):

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.

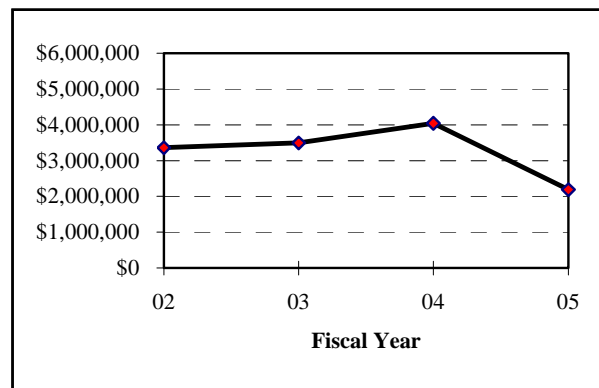
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$3,278,517
Fiscal Year 2003	\$3,532,182
----- Estimate -----	
Fiscal Year 2004	\$4,037,654
Fiscal Year 2005	\$2,185,976
Change FY 04 to FY 05	(\$1,851,678)



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$3,359,721
Fiscal Year 2003	\$3,491,758
----- Estimate -----	
Fiscal Year 2004	\$4,037,654
Fiscal Year 2005	\$2,185,976
Change FY 04 to FY 05	(\$1,851,678)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

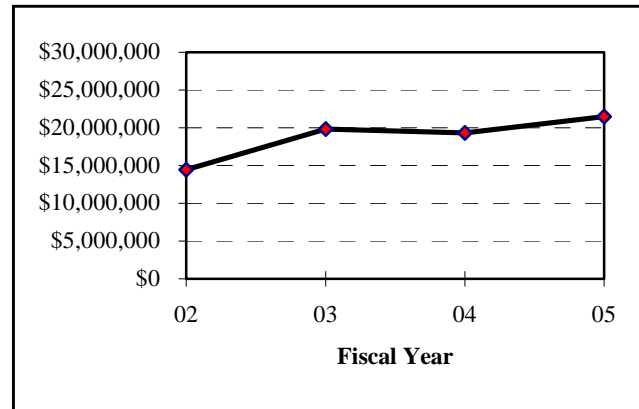
B. Special Revenue Funds (continued):

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.

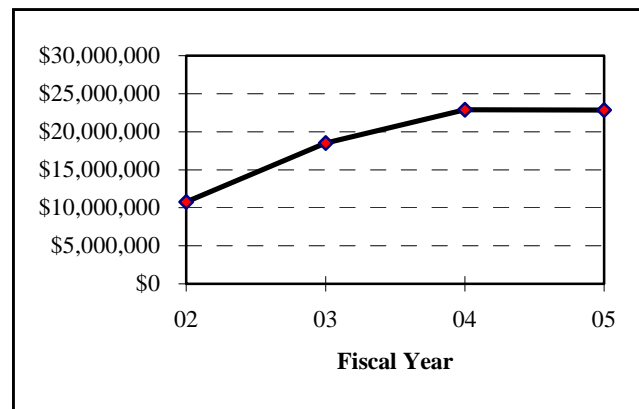
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$14,440,954
Fiscal Year 2003	\$19,814,993
----- Estimate -----	
Fiscal Year 2004	\$19,320,516
Fiscal Year 2005	\$21,494,647
Change FY 04 to FY 05	\$2,174,131



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$10,777,721
Fiscal Year 2003	\$18,507,138
----- Estimate -----	
Fiscal Year 2004	\$22,899,222
Fiscal Year 2005	\$22,868,052
Change FY 04 to FY 05	(\$31,170)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

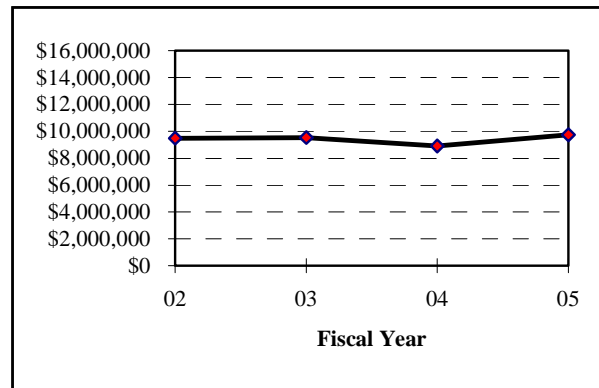
B. Special Revenue Funds (continued):

5. Special Levy Fund

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

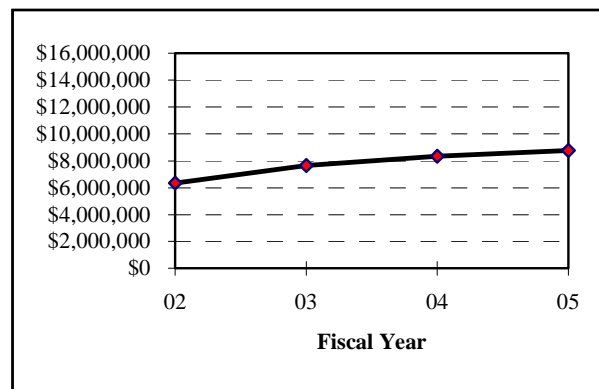
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$9,499,414
Fiscal Year 2003	\$9,541,357
----- Estimate -----	
Fiscal Year 2004	\$8,898,932
Fiscal Year 2005	\$9,730,007
Change FY 04 to FY 05	\$831,075



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$6,360,366
Fiscal Year 2003	\$7,660,409
----- Estimate -----	
Fiscal Year 2004	\$8,339,990
Fiscal Year 2005	\$8,778,902
Change FY 04 to FY 05	\$438,912



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

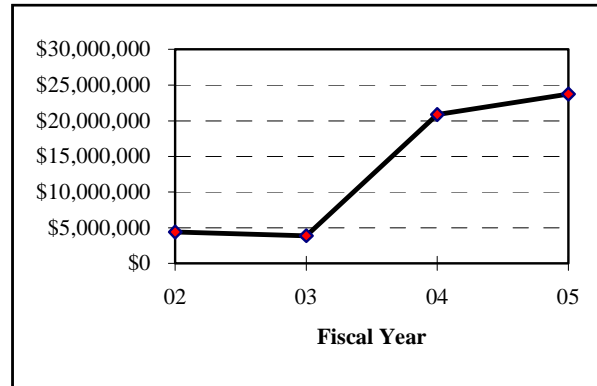
B. Special Revenue Funds (continued):

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.

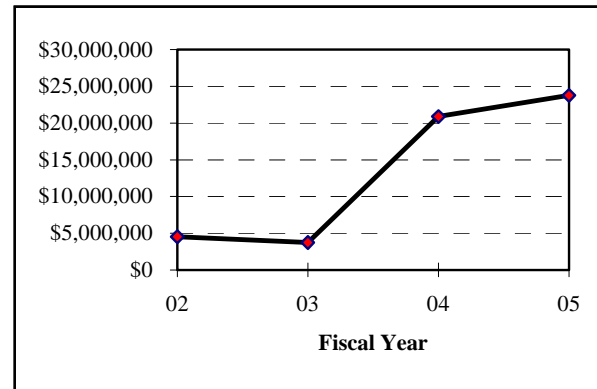
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$4,402,564
Fiscal Year 2003	\$3,898,849
----- Estimate -----	
Fiscal Year 2004	\$20,875,539
Fiscal Year 2005	\$23,753,022
Change FY 04 to FY 05	\$2,877,483



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$4,506,787
Fiscal Year 2003	\$3,741,479
----- Estimate -----	
Fiscal Year 2004	\$20,875,540
Fiscal Year 2005	\$23,753,022
Change FY 04 to FY 05	\$2,877,482



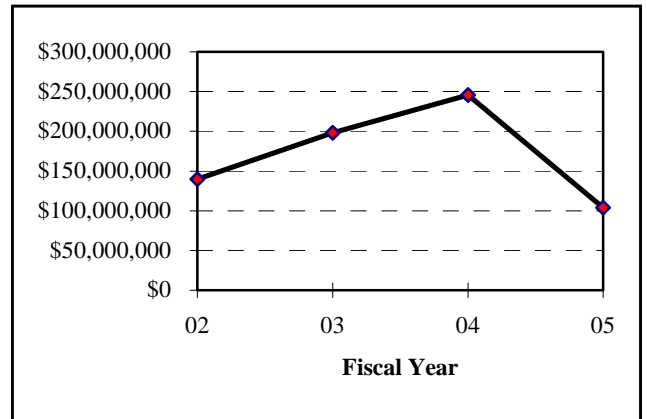
REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

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.

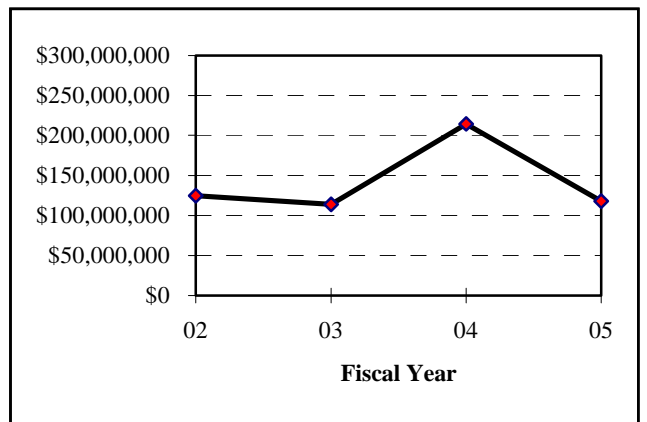
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$139,840,558
Fiscal Year 2003	\$198,178,536
----- Estimate -----	
Fiscal Year 2004	\$245,791,389
Fiscal Year 2005	\$103,730,427
Change FY 04 to FY 05	(\$142,060,962)



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$124,660,013
Fiscal Year 2003	\$113,718,967
----- Estimate -----	
Fiscal Year 2004	\$214,589,389
Fiscal Year 2005	\$117,715,009
Change FY 04 to FY 05	(\$96,874,380)



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:

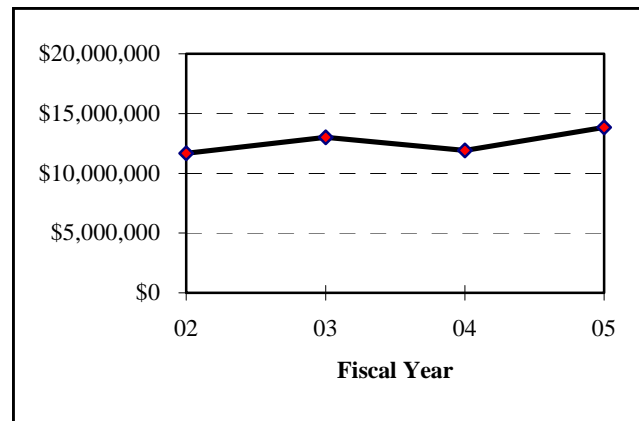
These funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises - where the intent of the Board of County Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing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

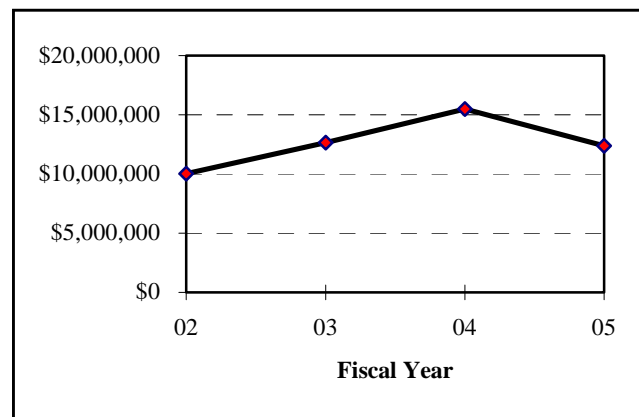
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$11,668,997
Fiscal Year 2003	\$13,022,709
----- Estimate -----	
Fiscal Year 2004	\$11,911,000
Fiscal Year 2005	\$13,842,000
Change FY 04 to FY 05	\$1,931,000



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$10,034,062
Fiscal Year 2003	\$12,656,847
----- Estimate -----	
Fiscal Year 2004	\$15,477,873
Fiscal Year 2005	\$12,370,040
Change FY 04 to FY 05	(\$3,107,833)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

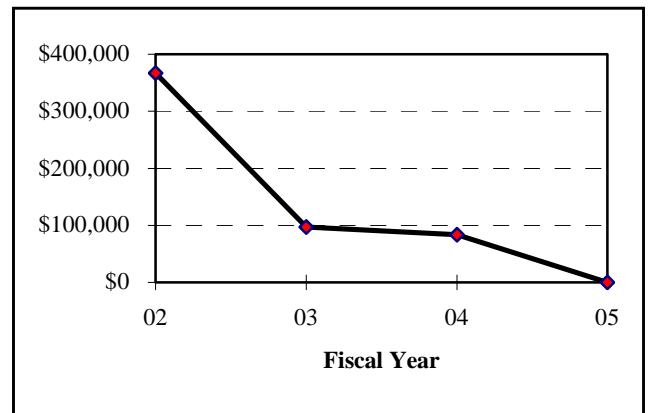
A. Enterprise Funds (continued):

2. Sanitary District (Special Tax District)

Enterprise Funds are used to account for operations where the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user fees, similar to private business enterprises. The Prince William County Sanitary Districts which provide services to residents of Bull Run and prior to FY 03, Occoquan Forest, are Enterprise Fund accounts. For FY 05 the Bull Run Mountain Service District budget has been reclassified from a Proprietary Fund Type to a Special Revenue Fund Type per GASB Fund Type definition.

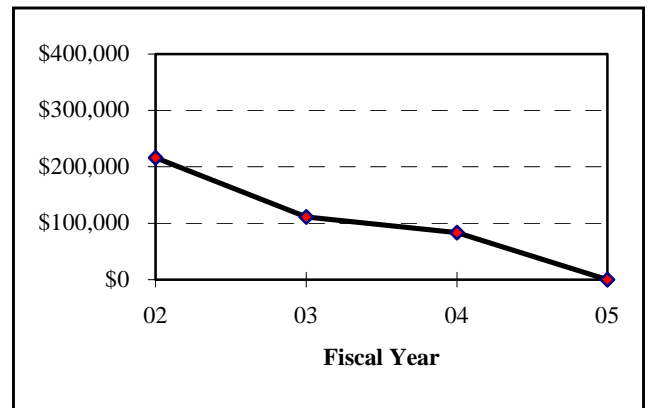
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$366,819
Fiscal Year 2003	\$97,249
----- Estimate -----	
Fiscal Year 2004	\$83,500
Fiscal Year 2005	\$0
Change FY 04 to FY 05	(\$83,500)



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$216,133
Fiscal Year 2003	\$110,863
----- Estimate -----	
Fiscal Year 2004	\$83,500
Fiscal Year 2005	\$0
Change FY 04 to FY 05	(\$83,500)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

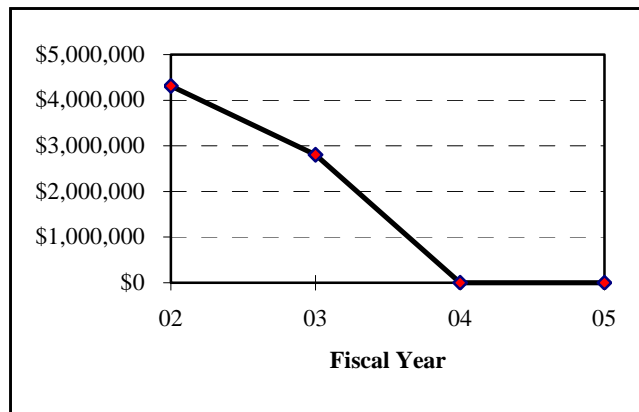
A. Enterprise Funds (continued):

3. INNOVATION @ Prince William

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

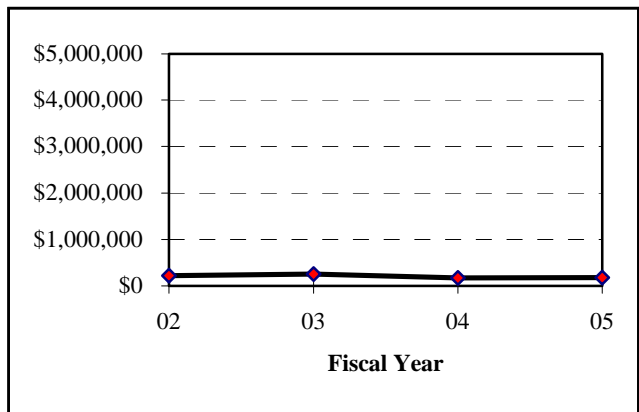
Revenue Summary:

----- Actual -----	
Fiscal Year 2002	\$4,312,483
Fiscal Year 2003	\$2,805,993
----- Estimate -----	
Fiscal Year 2004	\$0
Fiscal Year 2005	\$0
Change FY 04 to FY 05	\$0



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$223,233
Fiscal Year 2003	\$252,732
----- Estimate -----	
Fiscal Year 2004	\$175,477
Fiscal Year 2005	\$178,977
Change FY 04 to FY 05	\$3,500



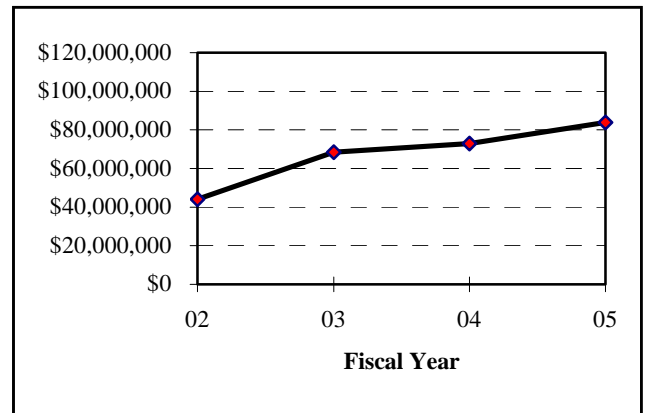
REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

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:

----- Actual -----	
Fiscal Year 2002	\$44,086,867
Fiscal Year 2003	\$68,451,768
----- Estimate -----	
Fiscal Year 2004	\$72,974,767
Fiscal Year 2005	\$83,849,444
Change FY 04 to FY 05	\$10,874,677



Expenditure Summary:

----- Actual -----	
Fiscal Year 2002	\$35,743,819
Fiscal Year 2003	\$65,235,149
----- Estimate -----	
Fiscal Year 2004	\$74,390,835
Fiscal Year 2005	\$87,713,726
Change FY 04 to FY 05	\$13,322,891

