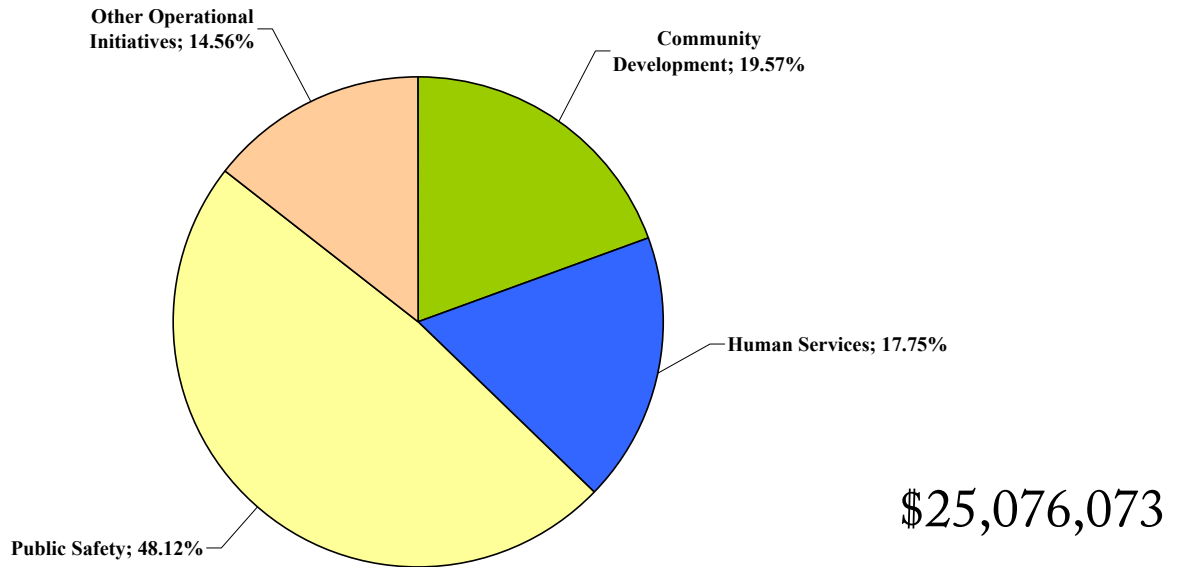


FY 2008 Fiscal Plan Initiatives

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.

FY 08 Initiatives by Strategic Plan Area



Total All Initiatives

#	Item	FY 08 GF
1	Community Development	\$4,907,472
3	Human Services	\$4,450,683
4	Public Safety	\$12,066,925
6	Other Operational	\$3,650,993
Total All Initiatives		\$25,076,073

Note: Transportation costs are primarily associated with debt service. More information about transportation projects are located in the General Debt/Capital Improvement Program.



Budget Summary

Community Development Initiatives

#	Item	FY 08 GF
1	Public Works - Building Development Adopted Fee Increase - Supports the Restoration of 36.0 FTE Positions to Meet Customer Demand	\$2,730,018
2	Public Works - Compensation Addition	\$646,861
3	Public Works - Property Management - Utility Budget Increases	\$643,721
4	Public Works - Property Management - Heavy Equipment Wash Bay construction	\$362,534
5	Planning - Compensation Addition	\$185,432
6	Park Authority - Fuel & Utility increase	\$133,332
7	Park Authority - Freedom Center Operating Contribution Increase	\$81,400
8	Park Authority - Self insurance increase	\$69,174
9	Public Works - Buildings & Grounds - Western District Police Station Grounds Maintenance	\$55,000
Total Community Development Initiatives		\$4,907,472

Human Services Initiatives

#	Item	FY 08 GF
1	Community Services Board - Reinstatement of New Horizons program	\$1,382,484
2	Department of Social Services - Compensation Addition	\$936,179
3	Community Services Board - Compensation Addition	\$792,852
4	Department of Social Services - DSS FY 07 Budget Reconciliation Roll-Forward	\$632,537
5	Public Health - Compensation Addition	\$214,568
6	Community Services Board - Mental Retardation Case Management Services Expansion	\$143,131
7	At-Risk Youth And Family Services - Purchase of Group Home Services	\$126,000
8	Criminal Justice Services - Compensation Addition	\$95,316
9	Office on Aging - Compensation Addition	\$93,531
10	Cooperative Extension Service - Compensation Addition	\$24,051
11	Public Health - Service Contribution Agency Baseline Increase	\$19,494
12	Department of Social Services - Service Contribution Agency Baseline Increase	\$15,114
13	Office on Youth - Compensation Addition	\$14,886
14	Area Agency on Aging - Contribution Increase - Northern Virginia Long Term Care Ombudsman	\$12,592
15	At-Risk Youth And Family Services - Residential Services / Increase in Local Match Transferred	\$9,300
16	At-Risk Youth & Family Service - Compensation Addition	\$4,282
17	At-Risk Youth And Family Services - ENS Foundation of America Mentoring Project / Service Contribution Baseline Increase	\$850
18	Community Services Board - Shift of New Horizons funds to MR Day Support Services Program	-\$66,484
Total Human Services Initiatives		\$4,450,683



Public Safety Initiatives

#	Item	FY 08 GF
1	Fire and Rescue - Operations Division Program - Antioch 24-Hour Career Staffing	\$2,985,959
2	Police - All Programs- Police Staffing Plan	\$2,399,512
3	Police - Compensation Addition	\$1,987,031
4	Adult Detention Center - Jail Expansion - 200 Beds	\$1,373,903
5	Fire and Rescue - Compensation Addition	\$1,355,638
6	Adult Detention Center - Inmates at Other Local or Regional Jails and Dormitory Space	\$763,412
7	Sheriff - Compensation Addition	\$257,076
8	Public Safety Communications - Compensation Addition	\$251,041
9	Public Safety Communications - Increase in Telecommunicators II FTEs	\$210,270
10	Fire and Rescue - Records Management System (PRC Contract)	\$118,340
11	Fire and Rescue - Fire Marshal's Office Engineer II Restoration	\$84,898
12	Fire and Rescue - Contract Increases	\$52,500
13	Adult Detention Center - Peumansend Creek Regional Jail	\$40,941
14	Police - PRC Contract Fund	\$38,306
15	Adult Detention Center - Operational Cost Increases - Food	\$32,698
16	Juvenile Court Service Unit - Compensation Addition	\$28,075
17	Circuit Court Judges - Compensation Addition	\$26,808
18	Adult Detention Center - Operational Cost Increases - Gasoline	\$23,608
19	Public Safety Communications - Records Management System (PRC Contract) Increase	\$19,645
20	Fire and Rescue - Emergency Operations Center (EOC) Seat Management	\$8,785
21	Adult Detention Center - Operational Cost Increases - Iron Building Lease	\$5,476
22	Juvenile Court Service Unit - Voluntary Action Center Service Contribution Baseline Increase	\$1,579
23	General District Court - Compensation Addition	\$1,424
Total Public Safety Initiatives		\$12,066,925



Budget Summary

Other Operational Initiatives

#	Item	FY 08 GF
1	Public Works - Property Management - Real Estate Lease Escalations and CAM Costs	\$1,070,713
2	Finance - Compensation Addition	\$396,793
3	Library - Compensation Addition	\$394,397
4	Office of Executive Management - Compensation Addition	\$189,256
5	Office of Information Technology - Telephone Circuit, Voice and Data Switch Support Costs	\$173,160
6	Transportation - Street Lighting	\$156,000
7	Transportation - Compensation Addition	\$152,990
8	Public Works - Fleet Management - Increase to Gasoline Budget	\$142,946
9	Clerk of the Court - Compensation Addition	\$122,161
10	Office of Technology - Compensation Addition	\$121,249
11	County Attorney - Compensation Addition	\$117,546
12	Commonwealth's Attorney - Compensation Addition	\$114,052
13	Public Works - Buildings & Grounds - Support to leased facilities	\$79,953
14	General Registrar - Presidential Preference Primary	\$71,000
15	Office of Executive Management - Additional Auditor	\$68,000
16	Criminal Justice Services - Virginia Department of Criminal Justices Services Grant	\$53,538
17	Economic Development - Compensation Addition	\$47,609
18	Board of County Supervisors - Compensation Addition	\$41,228
19	Board of County Supervisors - Dues Increase	\$31,218
20	General Registrar - Compensation Addition	\$27,340
21	Human Rights Office - Compensation Addition	\$22,022
22	Magistrates - Compensation Addition	\$20,600
23	Office of Executive Management - Organizational Development	\$20,000
24	Commonwealth's Attorney - Office Equipment Leases	\$11,661
25	Law Library - Compensation Addition	\$2,878
26	Board of County Supervisors - 2.75% Increase for the Dumfries/Manassas/Dale City Boys and Girls Clubs	\$2,684
Total Other Initiatives		\$3,650,993



Capital Improvement Program

The FY 2008-2013 Capital Improvement Program was adopted by the Board on April 24, 2006. 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, 2007 will be \$892,013,768. The major categories are as follows:

General County Outstanding Debt	\$455,001,398
Prince William County Schools Outstanding Debt	\$427,197,370
Solid Waste Funds Outstanding Debt	\$9,815,000

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 08, the total debt service required by funding source is as follows:

General Fund	\$37,601,975
Prince William County Schools (includes Literary Fund)	\$61,564,297
Transportation Fund	\$1,752,054
Rent from American Type Culture Collection	\$636,375
Solid Waste Fund	\$1,967,465
Volunteer Fire and Rescue Fund	\$2,255,948
Total	\$105,778,114



General Fund Revenue & Resource Summary

Title	FY 07 Adopted Budget	FY 08 Adopted Budget	Dollar Change FY07 / FY08 Adopted	% Change FY07 / FY08 Adopted
General Revenues:				
All Real Estate Taxes:				
Real Estate - Current Year	\$428,122,000	\$450,007,000	\$21,885,000	5.11%
Real Estate Tax Refunds	(\$7,685,000)	(\$8,260,000)	(\$575,000)	7.48%
Tax Deferrals	(\$200,000)	(\$150,000)	\$50,000	-25.00%
Land Redemption	\$469,000	\$330,000	(\$139,000)	-29.64%
Real Estate Taxes- Public Service	\$9,597,000	\$10,777,000	\$1,180,000	12.30%
Real Estate Penalties- Current Year	\$1,503,000	\$1,589,000	\$86,000	5.72%
Total All Real Estate Taxes	\$431,806,000	\$454,293,000	\$22,487,000	5.21%
All Personal Property Taxes:				
Personal Property	\$125,060,000	\$125,630,000	\$570,000	0.46%
Personal Property - Prior Year	\$75,000	\$75,000	\$0	0.00%
Personal Property Tax Deferrals	(\$1,650,000)	(\$900,000)	\$750,000	-45.45%
Personal Property Penalty-Current Year	\$1,000,480	\$1,067,855	\$67,375	6.73%
Total All Personal Property Taxes	\$124,485,480	\$125,872,855	\$1,387,375	1.11%
Interest On Taxes:				
Interest On All Taxes	\$1,548,393	\$1,140,750	(\$407,643)	-26.33%
Total Interest On Taxes	\$1,548,393	\$1,140,750	(\$407,643)	-26.33%
Total General Property Taxes	\$557,839,873	\$581,306,605	\$23,466,732	4.21%
Other Local Taxes:				
Local Sales Tax	\$51,975,000	\$48,629,229	(\$3,345,771)	-6.44%
Sales Tax On Daily Rental	\$189,048	\$220,000	\$30,952	16.37%
Consumer's Utility Tax	\$32,910,000	\$12,720,000	(\$20,190,000)	-61.35%
Telecommunications Sales & Use Tax	\$0	\$22,719,000	\$22,719,000	--
Bank Stock Tax	\$600,066	\$936,000	\$335,934	55.98%
BPOL Taxes- Local Businesses	\$24,280,000	\$24,280,000	\$0	0.00%
BPOL Taxes- Public Service	\$1,332,629	\$1,210,000	(\$122,629)	-9.20%
Motor Vehicles-Regular	\$7,062,633	\$7,017,750	(\$44,883)	-0.64%
Recordation Taxes*	\$22,040,000	\$14,210,000	(\$7,830,000)	-35.53%
Additional Taxes On Deeds	\$5,335,000	\$2,959,000	(\$2,376,000)	-44.54%
Transient Occupancy Tax	\$1,409,725	\$1,540,738	\$131,013	9.29%
Total Other Local Taxes	\$147,134,101	\$136,441,717	(\$10,692,384)	-7.27%
Total Local Tax Sources	\$704,973,974	\$717,748,322	\$12,774,348	1.81%
Additional Revenue Sources:				
Revenue From Money & Property	\$18,414,819	\$18,614,428	\$199,609	1.08%
Cable T.V. Franchise Fee	\$3,870,000	\$0	(\$3,870,000)	-100.00%
Misc Revenue	\$3,769	\$8,700	\$4,931	130.83%
State Revenue	\$1,264,912	\$1,275,955	\$11,043	0.87%
Federal Revenue	\$109,071	\$85,000	(\$24,071)	-22.07%
Total Additional Revenue Sources	\$23,662,571	\$19,984,083	(\$3,678,488)	-15.55%
Total General Revenues	\$728,636,545	\$737,732,405	\$9,095,860	1.25%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 07 Adopted Budget	FY 08 Adopted Budget	Dollar Change FY07 / FY08 Adopted	% Change FY07 / FY08 Adopted
Agency Revenue:				
Area Agency on Aging	\$1,266,173	\$1,580,578	\$314,405	24.83%
At Risk Youth	\$5,148,748	\$5,273,398	\$124,650	2.42%
Clerk of the Court	\$7,502,505	\$5,252,089	(\$2,250,416)	-30.00%
Commonwealth's Attorney	\$1,770,737	\$1,851,232	\$80,495	4.55%
Community Services Board	\$13,454,854	\$13,986,435	\$531,581	3.95%
Cooperative Extension Service	\$499,777	\$361,550	(\$138,227)	-27.66%
County Attorney	\$195,186	\$195,186	\$0	0.00%
Criminal Justice Services	\$1,088,123	\$1,141,661	\$53,538	4.92%
Economic Development	\$14,130	\$14,130	\$0	0.00%
Finance	\$1,178,332	\$1,302,560	\$124,228	10.54%
Fire and Rescue	\$2,154,838	\$2,269,432	\$114,594	5.32%
General Debt	\$2,575,134	\$3,478,735	\$903,601	35.09%
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	\$144,592	\$138,660	(\$5,932)	-4.10%
Law Library	\$110,806	\$110,806	\$0	0.00%
Library	\$3,003,618	\$3,094,268	\$90,650	3.02%
Office of Executive Management	\$774,000	\$0	(\$774,000)	-100.00%
Office of Information Technology	\$140,060	\$140,060	\$0	0.00%
Office on Youth	\$356,100	\$356,100	\$0	0.00%
Planning	\$2,525,293	\$2,059,270	(\$466,023)	-18.45%
Police	\$12,209,032	\$12,846,892	\$637,860	5.22%
Public Health	\$220,384	\$262,196	\$41,812	18.97%
Public Safety Communications	\$3,952,509	\$3,600,372	(\$352,137)	-8.91%
Public Works	\$11,591,409	\$11,270,934	(\$320,475)	-2.76%
Registrar	\$106,029	\$112,963	\$6,934	6.54%
Sheriff	\$2,782,188	\$2,912,765	\$130,577	4.69%
Social Services	\$22,666,926	\$23,351,882	\$684,956	3.02%
Transportation	\$2,723,191	\$1,442,964	(\$1,280,227)	-47.01%
Unclassified Non-Departmental	\$14,184,190	\$13,327,821	(\$856,369)	-6.04%
Total Agency Revenue	\$116,353,107	\$113,749,182	(\$2,603,925)	-2.24%
Total General Fund Revenue	\$844,989,652	\$851,481,587	\$6,491,935	0.77%
County Resources:				
Budgeted County Resources:				
Capital Reserve / One Time	\$1,000,000	\$1,000,000	\$0	0.00%
Indirect Cost Transfers:		\$0	\$0	
From Solid Waste	\$578,244	\$926,036	\$347,792	60.15%
From Stormwater Management	\$627,703	\$1,099,701	\$471,998	75.19%
Special Taxing District Debt Support	\$1,983,000	\$2,207,178	\$224,178	11.30%
Total Budgeted County Resources	\$4,188,947	\$5,232,915	\$1,043,968	24.92%
Total Budgeted Revenue & Resources	\$849,178,599	\$856,714,502	\$7,535,903	0.89%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 07 Adopted Budget	FY 08 Adopted Budget	Dollar Change FY07 / FY08 Adopted	% Change FY07 / FY08 Adopted
Other County Resources:				
General Turnback	\$7,412,691	\$7,359,803	(\$52,888)	-0.71%
Recordation Tax Revenue Designated For Transportation Projects- Contribution To Reserve*	(\$16,300,000)	(\$10,510,000)	\$5,790,000	-35.52%
Recordation Tax Revenue Designated For Transportation Projects- Use Of Public Safety Technology	\$15,500,000	\$10,786,500	(\$4,713,500)	-30.41%
Replacement Fund - Contribution To Development Fee Replacement Fund - Use Of / (Contribution To)	(\$1,127,911)	(\$740,500)	\$387,411	-34.35%
Revenue Stabilization Reserve- Contribution To	\$0	(\$116,000)	(\$116,000)	--
Retiree Health Insurance/VRS Reserve- Use for Retiree Health support	\$267,000	\$278,000	\$11,000	4.12%
Retiree Health Insurance/VRS Reserve- Use for VRS support	\$609,000	\$0	(\$609,000)	-100.00%
VRS Rate Stabilization Reserve-Use of Transportation Project Contingency	\$1,525,572	\$0	(\$1,525,572)	-100.00%
Reserve - Contribution To	(\$5,500,000)	(\$5,500,000)	\$0	0.00%
Transit Reserve- Contribution To	(\$565,215)	\$0	\$565,215	-100.00%
Employee Benefits Reserve- (Contribution To) / Use Of	(\$1,380,921)	\$419,079	\$1,800,000	-130.35%
Use of Sub Fund Balance- School Age Care	\$0	\$12,478	\$12,478	--
Use of Sub Fund Balance- Commonwealth's Attorney	\$0	\$11,661	\$11,661	--
Use of Sub Fund Balance- Area Agency on Aging	\$0	\$30,000	\$30,000	--
Debt Service Savings- Use of Reserve from FY 06 Turnback	\$5,150,000	\$0	(\$5,150,000)	-100.00%
Excess Courthouse Fees- Use of Reserve from FY 06 Turnback	\$326,642	\$0	(\$326,642)	-100.00%
Total Other County Resources	\$8,086,393	\$3,896,759	(\$4,189,634)	-51.81%
Total County Resources	\$12,275,340	\$9,129,674	(\$3,145,666)	-25.63%
Total Revenue & Resources	\$857,264,992	\$860,611,261	\$3,346,269	0.39%



General Fund Revenue & Resource Summary (Cont.)

Title	FY 07 Adopted Budget	FY 08 Adopted Budget	Dollar Change FY07 / FY08 Adopted	% Change FY07 / FY08 Adopted
<u>Calculation Of County & Schools Split Of Revenue & Resources:</u>				
<u>Revenues & Resources Which Are Split Between County & Schools:</u>				
Total General Revenues	\$728,636,545	\$737,732,405	\$9,095,860	1.25%
Less Recordation Tax Revenue*	(\$22,040,000)	(\$14,210,000)	\$7,830,000	-35.53%
Total Split Between County & Schools	<u>\$706,596,545</u>	<u>\$723,522,405</u>	<u>\$16,925,860</u>	<u>2.40%</u>
General Fund Total Transferred To Schools (56.75%)				
	<u>\$401,020,856</u>	<u>\$410,598,965</u>	<u>\$9,578,109</u>	<u>2.39%</u>
County Share Of Split Between County & Schools (43.25%)				
	<u>\$305,575,689</u>	<u>\$312,923,440</u>	<u>\$7,347,751</u>	<u>2.40%</u>
Other County Resources (Not Split):				
-Agency Revenue	\$116,353,107	\$113,749,182	(\$2,603,925)	-2.24%
-Budgeted County Resources	\$4,188,947	\$5,232,915	\$1,043,968	24.92%
-Other County Resources	\$8,086,393	\$3,896,759	(\$4,189,634)	-51.81%
-Recordation Tax Revenue*	\$22,040,000	\$14,210,000	(\$7,830,000)	-35.53%
County Share Of General Fund Total	<u>\$456,244,136</u>	<u>\$450,012,296</u>	<u>(\$6,231,840)</u>	<u>-1.37%</u>
Total County and Transfer To Schools				
	<u>\$857,264,992</u>	<u>\$860,611,261</u>	<u>\$3,346,269</u>	<u>0.39%</u>

Notes:

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



Five-Year Budget Plan

In 1988, the Board of County Supervisors adopted a Financial and Program Planning Ordinance. A major focus of this ordinance is to present to the Board five year revenue and expenditure projections during the annual budget process. This projection process helps the Board gauge the multi-year impacts of fiscal decisions, and weigh the corresponding implications of tax rates and other revenue sources. For FY 08 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 08 to FY 12. This five year budget forecast is shown below:

General Fund Resource and Expenditure Projection

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<u>Revenue and Resources:</u>					
General Revenue	\$737,732,405	\$772,044,749	\$813,567,807	\$870,501,622	\$934,788,250
Agency Revenue	\$113,749,182	\$115,287,483	\$118,644,528	\$122,316,979	\$126,439,226
County Resources	\$9,129,674	\$16,022,117	\$23,361,172	\$26,749,975	\$22,557,084
Total Revenue & Resources Available	\$860,611,261	\$903,354,349	\$955,573,507	\$1,019,568,576	\$1,083,784,560
<u>Expenditures:</u>					
County Government	\$450,012,296	\$473,197,020	\$502,418,606	\$534,628,452	\$563,122,700
Transfer To Schools	\$410,598,965	\$429,827,196	\$452,977,255	\$484,759,420	\$520,504,332
Total Expenditures	\$860,611,261	\$903,024,216	\$955,395,861	\$1,019,387,872	\$1,083,627,032
Total Revenue & Resource Balance	\$0	\$330,133	\$177,646	\$180,704	\$157,528

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 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 08 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 08 - 2.75%, FY 09 - 2.5%, FY 10 - 2.5%, FY 11 - 2.5%, FY 12 - 2.5%
- Adds 120 sworn and 20 civilian Police positions from FY 08-12
- Adds 103 uniform and 9 civilian Fire and Rescue positions from FY 08-12
- Funds annual inflation of operating supplies
- Funds the adopted Capital Improvement Program

Prince William County School

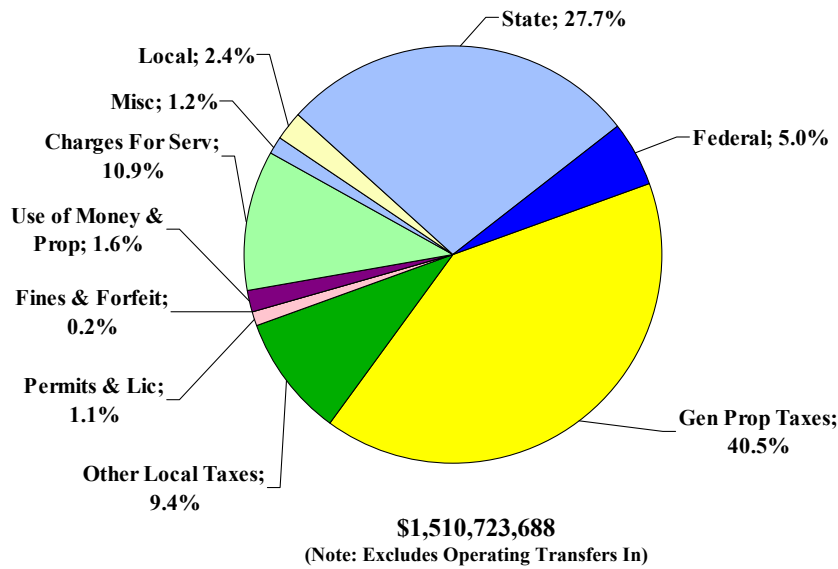
- Funds annual step increases
- Funds the following salary scale adjustments;
FY 08 -3.0%, FY 09 -3.0%, FY 10 -3.0%, FY 11 -3.0%, FY 12 -3.0%
- Funds annual adjustment for inflation in supplies and materials
- Provide for scheduled school repairs and CIP program renewal projects
- Builds 5 elementary schools, 3 replacement schools, classroom additions at 15 schools, 1 middle school and 2 high schools



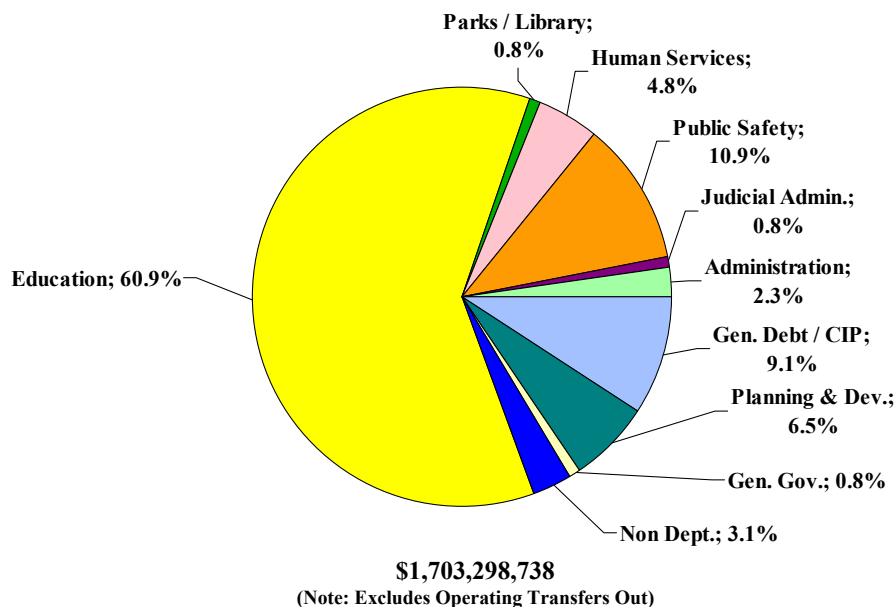
Revenue vs. Expenditure Comparison

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 08 Total County Revenue Sources



FY 08 Total County Budget By Functional Categories



Combined Statement Of Projected Revenues, Budgeted Expenditures And Projected Changes In Fund Balance For The FY 2008 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 08 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	\$66,408,393	\$99,236,000	\$66,001,206	(\$12,744,013)	\$30,810,782	\$4,587,001	\$254,299,369
Fund Balance Reserve:							
Encumbrances	\$5,947,000	\$171,022,000	\$22,934,000	\$0	\$0	\$0	\$199,903,000
Designated For Future Years	\$62,403,000	\$2,384,000	\$32,865,000	\$0	\$0	\$0	\$97,652,000
Other	\$7,132,000	\$78,928,000	\$1,927,000	\$76,181,000	\$4,287,000	\$0	\$168,455,000
Available Fund Balance	<u>\$141,890,393</u>	<u>\$351,570,000</u>	<u>\$123,727,206</u>	<u>\$63,436,987</u>	<u>\$35,097,782</u>	<u>\$4,587,001</u>	<u>\$720,309,369</u>
Projected Revenues:							
General Property Taxes	\$581,626,117	\$0	\$30,648,167	\$0	\$0	\$0	\$612,274,284
Other Local Taxes	\$141,829,944	\$0	\$0	\$0	\$0	\$0	\$141,829,944
Permits, Priv. Fees and Reg Lic	\$14,463,690	\$0	\$2,057,627	\$8,000	\$0	\$0	\$16,529,317
Fines & Forfeitures	\$2,435,012	\$0	\$0	\$0	\$0	\$0	\$2,435,012
Rev From Use of Money & Prop	\$19,447,557	\$0	\$1,235,100	\$1,336,000	\$1,650,000	\$0	\$23,668,657
Charges for Services	\$9,458,638	\$0	\$30,979,405	\$15,074,000	\$109,316,673	\$0	\$164,828,716
Miscellaneous	\$10,144,627	\$7,000,000	\$1,153,424	\$86,000	\$0	\$0	\$18,384,051
Rev From Other Localities	\$6,640,202	\$0	\$4,341,767	\$0	\$0	\$25,296,670	\$36,278,639
Rev From the Commonwealth of Va	\$41,181,958	\$2,250,000	\$374,809,166	\$0	\$0	\$0	\$418,241,124
Rev from the Federal Gov	\$17,361,907	\$0	\$58,892,037	\$0	\$0	\$0	\$76,253,944
Total Revenues	<u>\$844,589,652</u>	<u>\$9,250,000</u>	<u>\$504,116,693</u>	<u>\$16,504,000</u>	<u>\$110,966,673</u>	<u>\$25,296,670</u>	<u>\$1,510,723,688</u>
Budgeted Expenditures:							
General Governmental	\$13,137,983	\$0	\$0	\$0	\$0	\$0	\$13,137,983
Administration	\$22,868,365	\$0	\$0	\$0	\$15,651,632	\$0	\$38,519,997
Judicial Administration	\$13,792,264	\$0	\$0	\$0	\$0	\$0	\$13,792,264
Public Safety	\$129,910,307	\$0	\$56,116,386	\$0	\$0	\$0	\$186,026,693
Planning And Development	\$49,019,419	\$0	\$36,990,351	\$16,075,692	\$8,761,682	\$0	\$110,847,144
Human Services	\$81,221,741	\$0	\$0	\$0	\$0	\$0	\$81,221,741
Parks And Library	\$14,111,148	\$0	\$0	\$0	\$0	\$0	\$14,111,148
Education	\$0	\$161,963,000	\$787,097,135	\$0	\$62,988,318	\$25,296,670	1,037,345,123
Debt / C.I.P.	\$44,954,495	\$53,228,450	\$57,108,860	\$0	\$0	\$0	\$155,291,805
Non-Departmental	\$16,643,840	\$0	\$0	\$0	\$36,361,000	\$0	\$53,004,840
Total Expenditures	<u>\$385,659,562</u>	<u>\$215,191,450</u>	<u>\$937,312,732</u>	<u>\$16,075,692</u>	<u>\$123,762,632</u>	<u>\$25,296,670</u>	<u>\$1,703,298,738</u>
Excess (Deficiency) Of Revenues Over Expenditures	<u>\$458,930,090</u>	<u>(\$205,941,450)</u>	<u>(\$433,196,039)</u>	<u>\$428,308</u>	<u>(\$12,795,959)</u>	<u>\$0</u>	<u>(\$192,575,050)</u>
Other Financing Sources (Uses):							
Operating Transfers In	\$12,124,850	\$25,201,490	\$434,275,656	\$17,424,858	\$6,294,021	\$0	\$495,320,875
Operating Transfers Out	(\$474,951,699)	(\$3,200,000)	(\$16,093,140)	(\$1,076,036)	\$0	\$0	(\$495,320,875)
Proceeds From Loans And Bonds	\$0	\$79,634,960	\$0	\$0	\$0	\$0	\$79,634,960
Total Other Financing Sources (Uses)	<u>(\$462,826,849)</u>	<u>\$101,636,450</u>	<u>\$418,182,516</u>	<u>\$16,348,822</u>	<u>\$6,294,021</u>	<u>\$0</u>	<u>\$79,634,960</u>
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	<u>(\$3,896,759)</u>	<u>(\$104,305,000)</u>	<u>(\$15,013,523)</u>	<u>\$16,777,130</u>	<u>(\$6,501,938)</u>	<u>\$0</u>	<u>(\$112,940,090)</u>
Projected Fund Balance, Ending	<u>\$137,993,634</u>	<u>\$247,265,000</u>	<u>\$108,713,683</u>	<u>\$80,214,117</u>	<u>\$28,595,844</u>	<u>\$4,587,001</u>	<u>\$607,369,279</u>



All Funds Summary of Revenues and Other Financing Sources and Expenditures and Other Financing Uses for Prior Year Actual (FY 06), the Current Year Budget (FY 07) and the Adopted Budget Year (FY 08)

	FY 06 Actual	FY 07 Adopted	FY 08 Adopted	% Change FY 07 To FY 08
Fund Bal/Net Assets, Beginning:				
Undesignated Fund Bal/Net Assets	\$156,472,000	\$202,332,502	\$254,299,369	25.68%
Fund Balance Reserve:				
Encumbrances	\$199,903,000	\$186,612,000	\$199,903,000	7.12%
Designated For Future Years	\$97,652,000	\$105,909,000	\$97,652,000	-7.80%
Other	\$168,455,000	\$138,165,000	\$168,455,000	21.92%
Available Fund Balance	<u>\$622,482,000</u>	<u>\$633,018,502</u>	<u>\$720,309,369</u>	13.79%
<u>Revenues:</u>				
General Property Taxes	\$482,075,117	\$588,272,077	\$612,274,284	4.08%
Other Local Taxes	\$137,665,815	\$156,581,589	\$141,829,944	-9.42%
Permits, Priv. Fees and Reg Lic	\$17,996,053	\$20,264,514	\$16,529,317	-18.43%
Fines & Forfeitures	\$2,468,672	\$2,434,012	\$2,435,012	0.04%
Rev From Use of Money & Prop	\$29,030,459	\$22,500,829	\$23,668,657	5.19%
Charges for Services	\$125,374,133	\$159,257,868	\$164,828,716	3.50%
Miscellaneous	\$398,374,363	\$17,313,855	\$18,384,051	6.18%
Rev From Other Localities	\$30,755,913	\$37,845,893	\$36,278,639	-4.14%
Rev From the Commonwealth of Va	\$111,041,155	\$402,830,245	\$418,241,124	3.83%
Rev from the Federal Gov	\$46,763,686	\$75,073,588	\$76,253,944	1.57%
Total Revenues	<u>\$1,381,545,367</u>	<u>\$1,482,374,470</u>	<u>\$1,510,723,688</u>	1.91%
<u>Expenditures:</u>				
General Governmental	\$12,421,930	\$13,287,950	\$13,137,983	-1.13%
Administration	\$34,424,221	\$38,509,712	\$38,519,997	0.03%
Judicial Administration	\$12,401,055	\$13,640,334	\$13,792,264	1.11%
Public Safety	\$160,420,893	\$175,879,136	\$186,026,693	5.77%
Planning And Development	\$102,221,325	\$109,995,151	\$110,847,144	0.77%
Human Services	\$72,674,446	\$78,977,386	\$81,221,741	2.84%
Parks And Library	\$14,676,688	\$13,811,508	\$14,111,148	2.17%
Education	800,518,556	1,050,696,715	1,037,345,123	-1.27%
Debt / C.I.P.	\$182,288,575	\$164,320,849	\$155,291,805	-5.49%
Non-Departmental	\$32,258,795	\$47,886,628	\$53,004,840	10.69%
Total Expenditures	<u>\$1,424,306,485</u>	<u>\$1,707,005,369</u>	<u>\$1,703,298,738</u>	-0.22%
Excess (Deficiency) Of Revenues Over Expenditures	<u>(\$42,761,118)</u>	<u>(\$224,630,899)</u>	<u>(\$192,575,050)</u>	-14.27%
<u>Other Financing Sources (Uses):</u>				
Operating Transfers In	\$565,642,632	\$506,868,852	\$495,320,875	-2.28%
Operating Transfers Out	(\$565,642,632)	(\$506,868,852)	(\$495,320,875)	-2.28%
Proceeds From Loans And Bonds	\$126,351,507	\$126,803,530	\$79,634,960	-37.20%
Total Other Financing Sources (Uses)	<u>\$126,351,507</u>	<u>\$126,803,530</u>	<u>\$79,634,960</u>	-37.20%
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	<u>\$83,590,390</u>	<u>(\$97,827,369)</u>	<u>(\$112,940,090)</u>	15.45%
Fund Balance, Ending *	<u>\$706,072,390</u>	<u>\$535,191,133</u>	<u>\$607,369,279</u>	13.49%

* Fund Balance for FY 07 and FY 08 is Projected.



Position Summary of Full Time Equivalent Positions (FTE)

Department / Agency	FY 04 Adopted FTE Positions	FY 05 Adopted FTE Positions	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	Position Change FY 07 to FY 08	Percent Change FY 07 to FY 08
General Governmental:							
Board Of County Supervisors	12.12	12.12	17.00	17.00	17.00	0.00	0.00%
Office Of Executive Management	57.40	59.40	61.40	62.38	59.98	-2.40	-3.85%
County Attorney	26.00	26.00	27.00	29.00	27.00	-2.00	-6.90%
Sub Total	95.52	97.52	105.40	108.38	103.98	-4.40	-4.06%
Planning And Development:							
Economic Development	12.00	12.50	12.50	13.00	13.00	0.00	0.00%
Planning	55.00	56.00	61.50	63.50	58.50	-5.00	-7.87%
Transportation (1)	41.24	42.24	44.26	62.00	53.00	-9.00	-14.52%
Public Works (1)	272.34	292.63	340.07	364.54	332.69	-31.85	-8.74%
Sub Total	380.58	403.37	458.33	503.04	457.19	-45.85	-9.11%
Administration:							
Finance	133.80	134.80	139.55	142.80	139.80	-3.00	-2.10%
Human Rights Office	7.00	6.00	6.00	6.00	6.00	0.00	0.00%
Off. Of Information Technology	44.48	45.48	47.48	47.98	41.83	-6.15	-12.82%
Registration & Elections	11.00	11.00	11.00	11.00	11.00	0.00	0.00%
Sub Total	196.28	197.28	204.03	207.78	198.63	-9.15	-4.40%
Judicial Administration:							
Clerk Of The Court	51.70	52.00	52.00	53.00	53.00	0.00	0.00%
Circuit Court Judges	9.00	9.00	9.00	9.00	9.00	0.00	0.00%
Commonwealth's Attorney	39.00	39.00	41.00	41.00	41.00	0.00	0.00%
Office of Criminal Justice Services	25.58	25.95	31.00	32.50	35.50	3.00	9.23%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services Unit	7.00	8.00	8.00	8.00	8.00	0.00	0.00%
Law Library	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Sub Total	134.28	135.95	143.00	145.50	148.50	3.00	2.06%
Public Safety:							
Fire And Rescue	328.00	357.00	374.00	415.50	445.50	30.00	7.22%
Police	628.07	655.40	673.40	701.40	725.40	24.00	3.42%
Sheriff	74.00	79.00	82.00	87.00	87.00	0.00	0.00%
Public Safety Communications	89.00	92.00	95.00	95.00	98.00	3.00	3.16%
Sub Total	1,119.07	1,183.40	1,224.40	1,298.90	1,355.90	57.00	4.39%
Human Services:							
Community Services Board	223.36	232.53	240.77	248.11	260.11	12.00	4.84%
Extension & Continuing Ed.	9.65	9.65	9.65	9.94	9.92	-0.02	-0.20%
Office On Youth (2)	3.00	3.00	7.00	7.00	7.00	0.00	0.00%
At Risk Youth & Family Services	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
School Age Care (2)	5.00	4.00	0.00	0.00	0.00	0.00	0.00%
Area Agency On Aging	42.09	44.26	44.62	44.56	43.53	-1.03	-2.31%
Public Health	9.96	9.96	9.96	9.96	9.96	0.00	0.00%
Social Services	307.95	314.22	315.69	319.31	309.81	-9.50	-2.98%
Sub Total	602.01	618.62	628.69	639.88	641.33	1.45	0.23%



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

Department / Agency	FY 04 Adopted FTE Positions	FY 05 Adopted FTE Positions	FY 06 Adopted FTE Positions	FY 07 Adopted FTE Positions	FY 08 Adopted FTE Positions	Position Change FY 07 to FY 08	Percent Change FY 07 to FY 08
Parks And Library:							
Library	189.68	188.68	188.65	187.74	185.94	-1.80	-0.96%
Sub Total	189.68	188.68	188.65	187.74	185.94	-1.80	-0.96%
Special Revenue Fund:							
Adult Detention Center	230.00	232.00	244.80	261.80	308.00	46.20	17.65%
Housing & Community Dev.	33.80	33.80	34.00	35.00	29.00	-6.00	-17.14%
Sub Total	263.80	265.80	278.80	296.80	337.00	40.20	13.54%
Enterprise Fund:							
Public Works; Solid Waste	49.05	51.05	55.38	57.38	57.38	0.00	0.00%
Sub Total	49.05	51.05	55.38	57.38	57.38	0.00	0.00%
Internal Service Fund:							
Public Works; Fleet Management	31.08	31.08	33.12	33.12	33.12	0.00	0.00%
Off. Of Info. Tech.; Data Processing	46.05	47.05	50.05	49.55	43.70	-5.85	-11.81%
Public Works; Small Proj. Const.	23.79	22.36	23.36	24.20	23.75	-0.45	-1.86%
Sub Total	100.92	100.49	106.53	106.87	100.57	-6.30	-5.90%
Total FTE Positions	3,131.19	3,242.16	3,393.21	3,552.27	3,586.42	34.15	0.96%
PWC Population (3)	336,820	354,383	371,178	387,714	404,250	---	---
PWC FTE Positions Per 1,000 Population	9.30	9.15	9.14	9.16	8.87	---	---

- (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. The FY 07 & FY 08 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) School Age Care was merged into the Office on Youth for FY 2006.
- (3) **Source County Population:** Estimates through FY 2008 are from the Prince William County Office of Information Technology - Prince William County Standard Data Set as of June 15, 2006.



Percent Share of Total General County Budget

(Excludes Transfer To Schools)

Department / Agency	FY 04 Adopted % Of Budget	FY 05 Adopted % Of Budget	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget
<u>General Governmental:</u>					
Board Of County Supervisors	0.379%	0.383%	0.574%	0.542%	0.567%
Office Of Executive Management	1.861%	1.898%	1.916%	1.625%	1.635%
County Attorney	0.781%	0.774%	0.748%	0.745%	0.717%
Sub Total	3.021%	3.055%	3.238%	2.912%	2.919%
<u>Administration:</u>					
Board Of Equalization	0.014%	0.013%	0.011%	0.012%	0.012%
Contingency Reserve	0.477%	0.211%	0.309%	0.164%	0.167%
Finance	3.169%	3.163%	2.953%	2.793%	2.835%
Human Rights Office	0.160%	0.137%	0.126%	0.119%	0.127%
Off Of Information Technology	1.849%	1.746%	1.599%	1.446%	1.420%
General Registrar	0.290%	0.266%	0.309%	0.270%	0.279%
Property & Misc. Insurance	0.505%	0.356%	0.312%	0.220%	0.223%
Unemployment Insurance Reserve	0.026%	0.024%	0.021%	0.018%	0.019%
Sub Total	6.491%	5.916%	5.640%	5.044%	5.082%
<u>Judicial Administration:</u>					
Clerk Of The Court	1.130%	1.109%	1.396%	1.833%	1.146%
Circuit Court Judges	0.177%	0.179%	0.161%	0.156%	0.152%
Commonwealth's Attorney	1.012%	0.983%	0.976%	0.933%	0.973%
Criminal Justice Services	0.545%	0.538%	0.539%	0.554%	0.606%
Juvenile Court Service Unit	0.252%	0.288%	0.251%	0.236%	0.229%
General District Court	0.060%	0.066%	0.080%	0.091%	0.057%
Juvenile & Domestic Relations	0.019%	0.024%	0.017%	0.017%	0.016%
Law Library	0.039%	0.041%	0.037%	0.035%	0.036%
Magistrates	0.039%	0.038%	0.037%	0.037%	0.043%
Sub Total	3.272%	3.267%	3.495%	3.892%	3.257%
<u>Planning And Development:</u>					
Economic Development	0.598%	0.560%	0.526%	0.498%	0.515%
Planning	1.509%	1.552%	1.647%	1.560%	1.294%
Tran. To Conven. & Visitors Bureau	0.417%	0.310%	0.310%	0.283%	0.325%
Transfer To Transportation Fund	0.759%	0.159%	0.494%	0.153%	0.156%
Transfer To Housing	0.000%	0.000%	0.002%	0.002%	0.002%
Transportation (1)	0.996%	0.949%	0.940%	1.057%	0.838%
Public Works (1)	7.640%	7.470%	7.862%	8.141%	8.262%
Sub Total	11.919%	11.000%	11.782%	11.695%	11.392%
<u>Public Safety:</u>					
Fire And Rescue	8.854%	9.165%	8.998%	9.292%	10.661%
Public Safety Communications	2.090%	2.099%	1.961%	1.807%	1.928%
Sheriff	1.673%	1.712%	1.633%	1.578%	1.631%
Transfer To Jail	3.928%	3.992%	3.850%	4.073%	4.580%
Police	14.999%	15.151%	14.129%	13.972%	14.880%
Sub Total	31.544%	32.119%	30.570%	30.723%	33.679%



Percent Share of Total General County Budget (Cont.)

(Excludes Transfer To Schools)

Department / Agency	FY 04 Adopted % Of Budget	FY 05 Adopted % Of Budget	FY 06 Adopted % Of Budget	FY 07 Adopted % Of Budget	FY 08 Adopted % Of Budget
<u>Human Services:</u>					
Community Services Board	6.049%	6.101%	5.906%	5.916%	6.279%
Extension & Continuing Education	0.355%	0.338%	0.312%	0.294%	0.302%
Office On Youth (2)	0.067%	0.068%	0.141%	0.137%	0.146%
School Age Care (2)	0.092%	0.086%	0.000%	0.000%	0.000%
Area Agency On Aging	0.885%	0.880%	0.813%	0.752%	0.845%
At Risk Youth And Family Services	2.093%	1.923%	1.849%	1.744%	1.792%
Public Health	1.246%	1.177%	1.216%	1.142%	1.171%
Social Services	9.241%	9.155%	8.118%	7.701%	7.921%
Sub Total	20.027%	19.729%	18.354%	17.686%	18.457%
<u>Parks And Library:</u>					
Library	3.807%	3.587%	3.280%	3.027%	3.136%
Park Authority Local Contribution	4.394%	3.796%	3.601%	3.490%	3.547%
Sub Total	8.202%	7.383%	6.882%	6.517%	6.683%
<u>Debt / CIP:</u>					
Trans To Construction Funds	3.758%	4.878%	7.242%	8.423%	3.804%
General Debt	8.150%	9.083%	9.369%	9.545%	9.895%
UOSA Expansion	0.213%	0.191%	0.105%	0.094%	0.095%
Sub Total	12.120%	14.152%	16.717%	18.062%	13.794%
<u>Non-Departmental:</u>					
Unclassified Administrative	3.403%	3.378%	3.322%	3.469%	4.737%
Sub Total	3.403%	3.378%	3.322%	3.469%	4.737%
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. The FY 07 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:

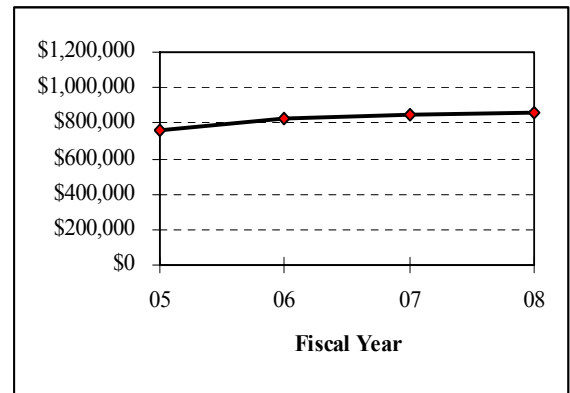
The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, State and Federal distributions, licenses, permits, charges for services, and interest income. 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 2005	\$754,980
Fiscal Year 2006	\$829,857
----- Estimate -----	
Fiscal Year 2007	\$849,179
Fiscal Year 2008	\$856,715
Change FY 07 to FY 08	\$7,536

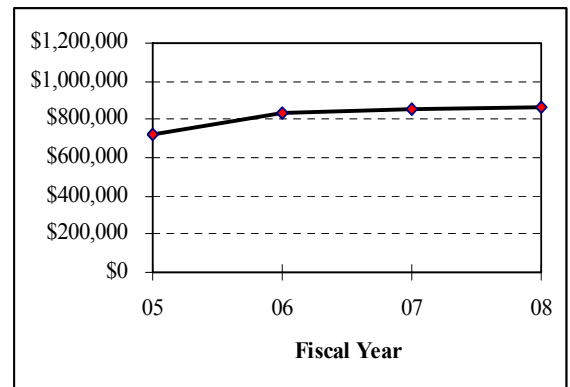
(Note: Excludes Other Resources)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$722,489
Fiscal Year 2006	\$832,819
----- Estimate -----	
Fiscal Year 2007	\$857,265
Fiscal Year 2008	\$860,611
Change FY 07 to FY 08	\$3,346



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.

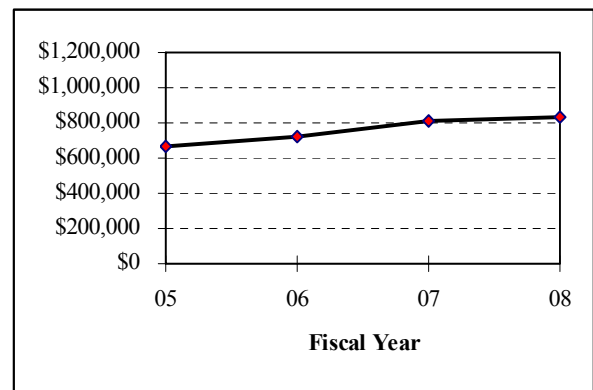
1. Schools- Operating Fund

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)

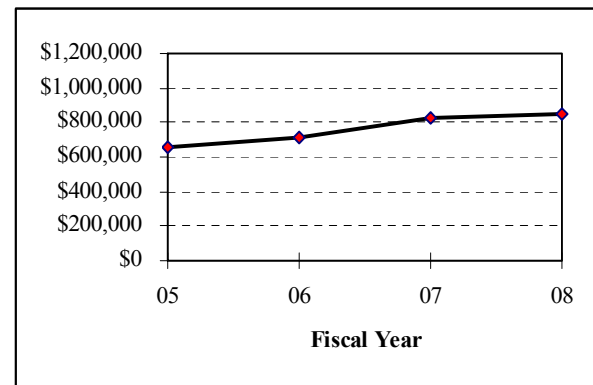
----- Actual -----	
Fiscal Year 2005	\$662,160
Fiscal Year 2006	\$723,501
----- Estimate -----	
Fiscal Year 2007	\$810,275
Fiscal Year 2008	\$838,034
Change FY 07 to FY 08	\$27,759



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$655,609
Fiscal Year 2006	\$713,116
----- Estimate -----	
Fiscal Year 2007	\$823,128
Fiscal Year 2008	\$852,168
Change FY 07 to FY 08	\$29,040



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

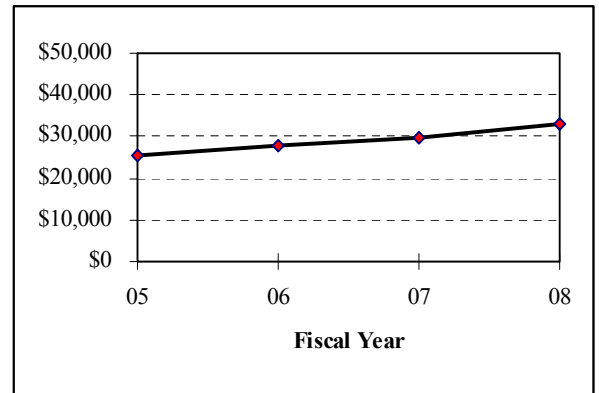
2. Adult Detention Center

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)

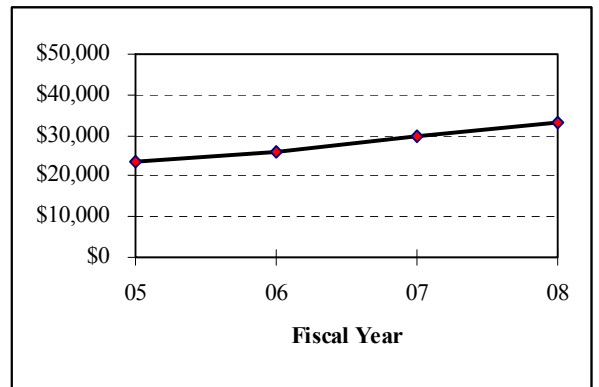
	----- Actual -----	
Fiscal Year 2005		\$25,396
Fiscal Year 2006		\$27,960
	----- Estimate -----	
Fiscal Year 2007		\$29,778
Fiscal Year 2008		\$32,969
Change FY 07 to FY 08		\$3,191



Expenditure Summary:

(Amounts Expressed in Thousands)

	----- Actual -----	
Fiscal Year 2005		\$23,717
Fiscal Year 2006		\$26,109
	----- Estimate -----	
Fiscal Year 2007		\$29,778
Fiscal Year 2008		\$32,969
Change FY 07 to FY 08		\$3,191



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

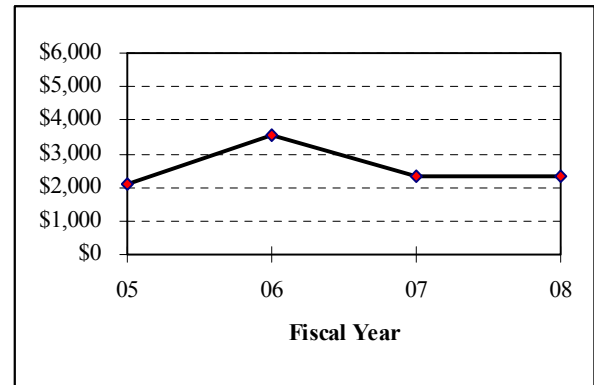
3. Transportation Fund

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)

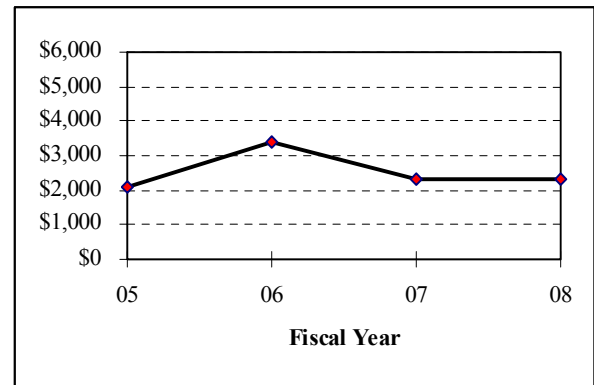
----- Actual -----	
Fiscal Year 2005	\$2,109
Fiscal Year 2006	\$3,554
----- Estimate -----	
Fiscal Year 2007	\$2,328
Fiscal Year 2008	\$2,326
Change FY 07 to FY 08	(\$2)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$2,110
Fiscal Year 2006	\$3,413
----- Estimate -----	
Fiscal Year 2007	\$2,328
Fiscal Year 2008	\$2,326
Change FY 07 to FY 08	(\$2)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

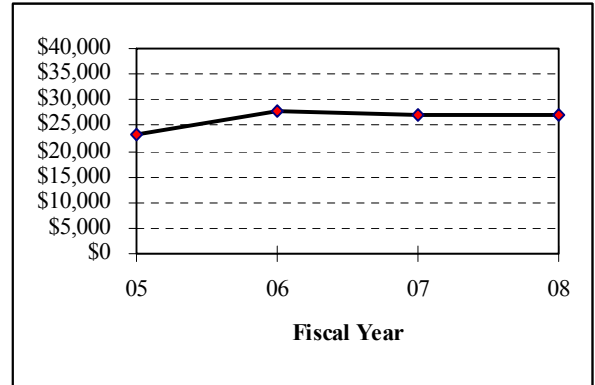
4. Fire And Rescue Levy Fund

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)

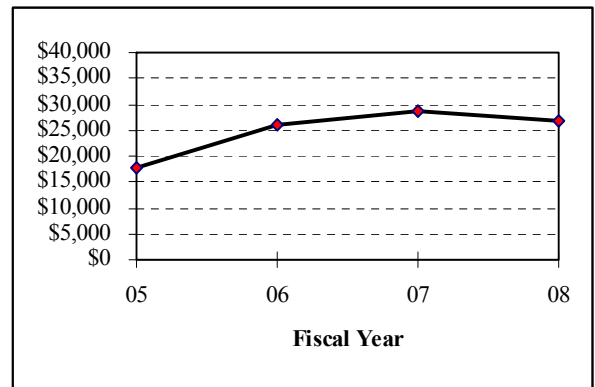
	----- Actual -----	
Fiscal Year 2005		\$23,322
Fiscal Year 2006		\$27,971
	----- Estimate -----	
Fiscal Year 2007		\$26,918
Fiscal Year 2008		\$27,005
Change FY 07 to FY 08		\$87



Expenditure Summary:

(Amounts Expressed in Thousands)

	----- Actual -----	
Fiscal Year 2005		\$17,711
Fiscal Year 2006		\$26,059
	----- Estimate -----	
Fiscal Year 2007		\$28,494
Fiscal Year 2008		\$26,948
Change FY 07 to FY 08		(\$1,546)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

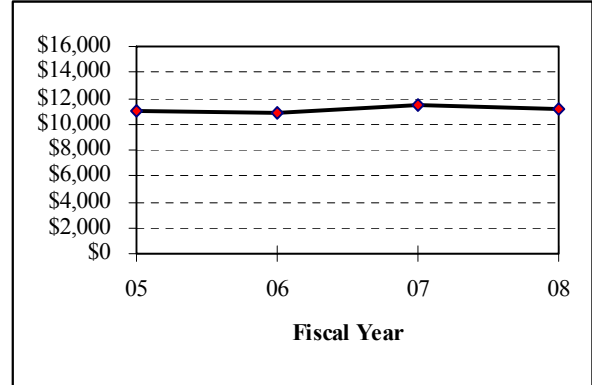
5. Special Levy Fund

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:

(Amounts Expressed in Thousands)

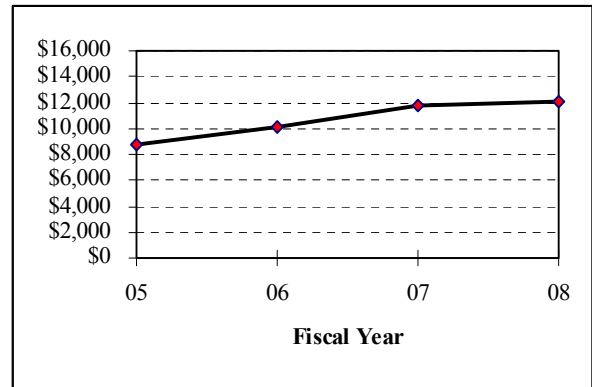
	----- Actual -----	
Fiscal Year 2005		\$10,973
Fiscal Year 2006		\$10,798
	----- Estimate -----	
Fiscal Year 2007		\$11,457
Fiscal Year 2008		\$11,205
Change FY 07 to FY 08		(\$252)



Expenditure Summary:

(Amounts Expressed in Thousands)

	----- Actual -----	
Fiscal Year 2005		\$8,720
Fiscal Year 2006		\$10,185
	----- Estimate -----	
Fiscal Year 2007		\$11,751
Fiscal Year 2008		\$12,142
Change FY 07 to FY 08		\$391



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

B. Special Revenue Funds (continued):

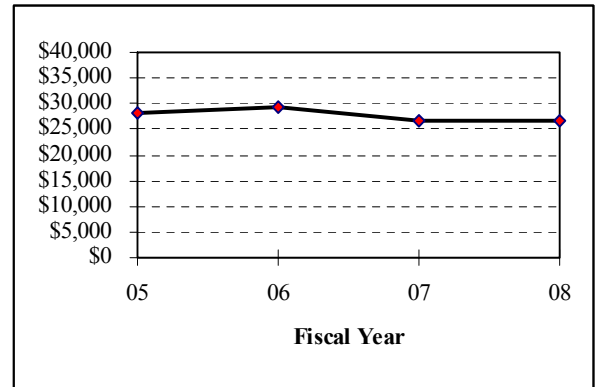
6. Housing Fund

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)

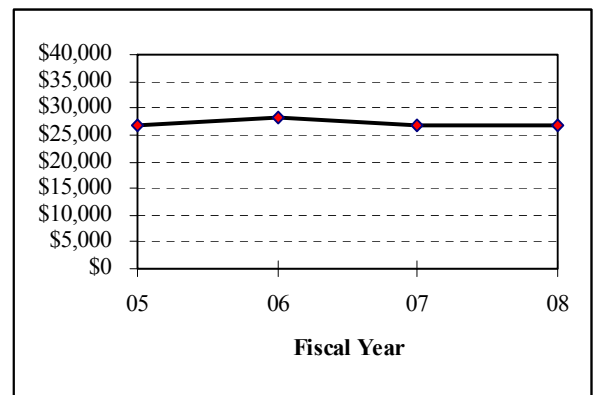
	----- Actual -----	
Fiscal Year 2005		\$28,042
Fiscal Year 2006		\$29,198
	----- Estimate -----	
Fiscal Year 2007		\$26,723
Fiscal Year 2008		\$26,853
Change FY 07 to FY 08		\$130



Expenditure Summary:

(Amounts Expressed in Thousands)

	----- Actual -----	
Fiscal Year 2005		\$26,964
Fiscal Year 2006		\$28,101
	----- Estimate -----	
Fiscal Year 2007		\$26,723
Fiscal Year 2008		\$26,853
Change FY 07 to FY 08		\$130



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

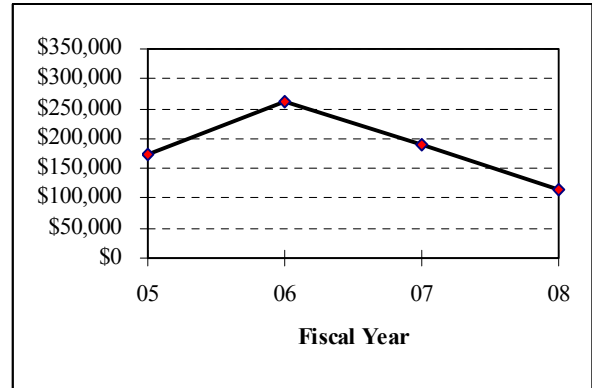
C. Capital Projects Funds:

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)

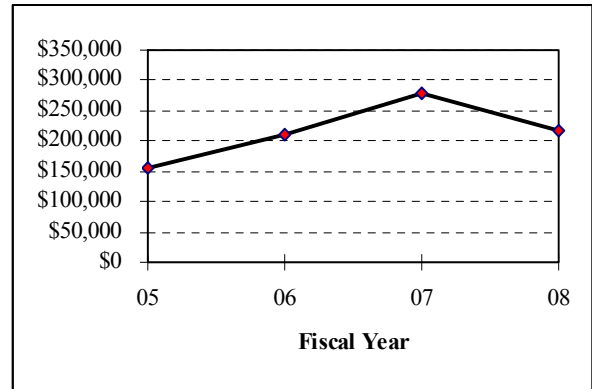
----- Actual -----	
Fiscal Year 2005	\$173,146
Fiscal Year 2006	\$261,463
----- Estimate -----	
Fiscal Year 2007	\$189,498
Fiscal Year 2008	\$114,086
Change FY 07 to FY 08	(\$75,412)



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$156,656
Fiscal Year 2006	\$210,141
----- Estimate -----	
Fiscal Year 2007	\$277,379
Fiscal Year 2008	\$218,391
Change FY 07 to FY 08	(\$58,988)



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.

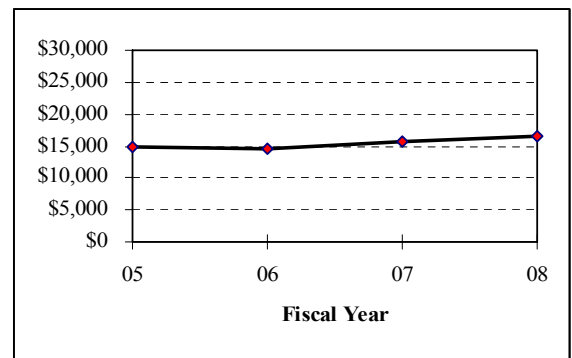
1. Landfill (Solid Waste)

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)

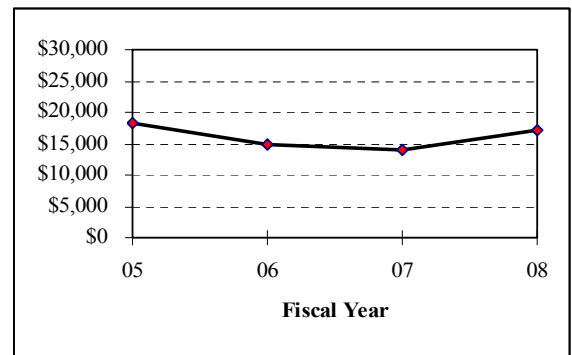
----- Actual -----	
Fiscal Year 2005	\$14,833
Fiscal Year 2006	\$14,689
----- Estimate -----	
Fiscal Year 2007	\$15,752
Fiscal Year 2008	\$16,504
Change FY 07 to FY 08	\$752



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$18,159
Fiscal Year 2006	\$14,816
----- Estimate -----	
Fiscal Year 2007	\$14,111
Fiscal Year 2008	\$17,002
Change FY 07 to FY 08	\$2,891



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

A. Enterprise Funds (continued):

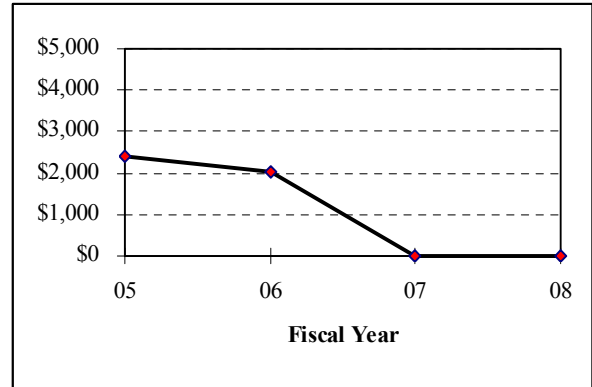
2. INNOVATION @ Prince William

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)

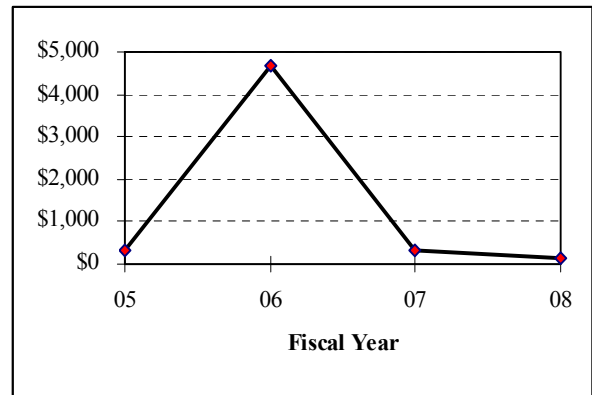
----- Actual -----	
Fiscal Year 2005	\$2,393
Fiscal Year 2006	\$2,013
----- Estimate -----	
Fiscal Year 2007	\$0
Fiscal Year 2008	\$0
Change FY 07 to FY 08	\$0



Expenditure Summary:

(Amounts Expressed in Thousands)

----- Actual -----	
Fiscal Year 2005	\$309
Fiscal Year 2006	\$4,690
----- Estimate -----	
Fiscal Year 2007	\$301
Fiscal Year 2008	\$150
Change FY 07 to FY 08	(\$151)



REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS (Cont.)

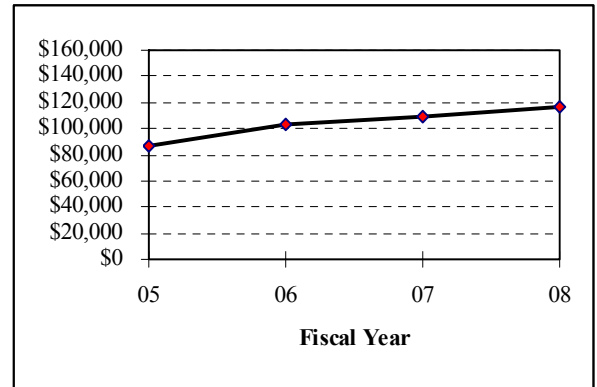
B. Internal Service Funds:

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 2005		\$86,628
Fiscal Year 2006		\$102,791
	----- Estimate -----	
Fiscal Year 2007		\$109,165
Fiscal Year 2008		\$117,261
Change FY 07 to FY 08		\$8,096



Expenditure Summary:

(Amounts Expressed in Thousands)

	----- Actual -----	
Fiscal Year 2005		\$80,091
Fiscal Year 2006		\$98,097
	----- Estimate -----	
Fiscal Year 2007		\$114,851
Fiscal Year 2008		\$123,763
Change FY 07 to FY 08		\$8,912

