

# FY2000 Fiscal Plan

Volume I: *Executive Summary*

## *The mission*

*protect the health, safety,  
welfare, and environment*



*encouraging citizen input*

*producing  
effective and efficient  
government programs;*

*planning for the future;*



Prince William County, Virginia

# History and Description of the Government of Prince William County

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## **HISTORY**

Captain John Smith first discovered Prince William County during an expedition up the Potomac River in 1608. Smith found the region inhabited by Anacostan, Doeg, Iroquois, and Piscataway Indians. The first known colonial settlement was founded in 1722. In 1730, the Virginia General Assembly carved out an area approximately 2,000 square miles in size and named it Prince William County, after the second son of England's King George II. At that time Prince William County comprised all of "Northern Virginia" but by 1759, the General Assembly substantially reduced the County's size. Fairfax County was formed in 1742 and Fauquier County was formed in 1759, both from the original Prince William County area.

In 1730, the Dumfries area was prominent in the County and may have been the location of an official Tobacco Inspection Station due to its close proximity to the Potomac River. This is important because the Potomac River was a major regional route used to export tobacco to England, which was profitable for the southern colonial regions. The Tobacco Inspection law, passed in Virginia in 1730, required all exported tobacco shipments to bear an inspection certificate. Dumfries officially became a town in 1749 and in 1763 it reached an economic milestone by exporting more tobacco tonnage than the colony of New York.

Economic and political displeasure with the British government reached the breaking point for Prince William colonists in 1773. Pro-Colony groups such as The Prince William Resolvers voiced their protest against the erosion of colonial liberties. As England had ordered all colonial governors to cease granting lands, except to veterans of the French and Indian War. Further financial strains were wrought against the colonies through taxation, including the infamous Tea Act and Stamp Act. In 1774, under ever mounting pressure, the Virginia Convention adopted resolves against the importation of British goods and the importation of slaves. The Virginia Convention also required each county to form a volunteer company of cavalry or infantry. Prince William already formed a volunteer unit the year before. The Independent Company of Prince William, under the leadership of Captains William Grayson and Philip Richard Francis Lee, was a volunteer unit comprised of 40 plus infantrymen. Many troops from the Independent Company of Prince William joined others from around the state to form two [State] regiments sanctioned by the third Virginia Convention in 1775. After the start of the Revolutionary War, the remaining troops of the "Company" became known as The Prince William District Battalion in 1776. Later in June of that year, Captain Grayson was appointed Assistant Secretary to General George Washington.

The war ended and news of the ratification of The Treaty of Paris between the United States and Great Britain reached Virginia on February 3, 1784. Remaining Prince William County soldiers from the Virginia regiments returned home with their families. Although there was heavy troop movement through the County from all sides, it escaped the massive destruction leveled against Richmond. The County wasn't as fortunate, however, during the Civil War.

## History and Description of the Government of Prince William County

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Before the Civil War, the population of Prince William County reached 11,000 and the African American population was 43.4 percent. Many African Americans in Virginia at this time were free from slavery and indentured servitude. Virginia legislators passed a law in 1782 permitting the freeing of slaves, however, colonies further south did not participate in similar legislation. Haymarket emerged as a large population center in 1799, with Occoquan following in 1804 and Brentsville in 1822. The County thrived through the early and mid 1800's. The railroad era began in Virginia around 1811 and in 1851 the railroad reached Manassas. Manassas Junction brought a new form of shipping and travel to the area. It also became a crucial stratagem for cutting off supplies to either side throughout the War. The first threat to the railroad junction was the Battle at Blackburn's Ford after Virginia seceded from the Union in 1861. Although the Battle at Blackburn's Ford was short lived, it was a prelude to the First Manassas Battle three days later. First Manassas at Bull Run was the first major land battle of Union and Confederate Armies in Virginia after the Confederate takeover of Fort Sumter in South Carolina. Thomas J. Jackson earned his now very famous nickname "Stonewall" Jackson towards the end of this battle. The Union objective was to seize the Manassas Junction Railroad.

Many lesser-known principal battles were also fought in the County, they include, Cockpit Point, Manassas Station, Chapman's Mill, and Bristoe Station. Cockpit Point, a stretch of shoreline along the Occoquan River, is where the Confederate army formed a blockade at the Potomac River to cut off supplies to Washington. The Battle at Manassas Station was a Confederate victory where the Union supply depot at Manassas Junction was destroyed. The skirmish near Chapman's Mill ensured another Union defeat at the Second Battle of Bull Run: a swift Union retreat allowed two Confederate battalions to join together. This single inconsequential action virtually insured the Union Army defeat during the Second Battle at Bull Run. The last principal battle fought in Prince William County was at Bristoe Station in 1863. A Confederate corps happened upon a retreating Union army at Bristoe Station and attacked. Other Union soldiers in the area countered the small corps and captured the Confederate battery of artillery. The Confederacy fell in January of 1865.

Manassas became a town in 1873. Later, in 1892, Manassas became the County Seat for Prince William. Rebuilding the area to its former glory was almost an impossible task for locals. Grand manors and local businesses blighted during the War were replaced by modern inventions and post war architecture. The railroad was reconstructed and expanded westward. Education became more important and schools sprung up - almost overnight. Ironically a former Union Army Officer, George Carr Round, relocated to Manassas and helped to build its first public school. He later served on the Town Council and was a member of the Virginia General Assembly. Many schools and colleges sprung up in the County to include The Manassas Industrial School for Colored Youth and Eastern College. The Manassas Industrial School for Colored Youth was founded by Jennie Dean in 1894. The purpose of the school was to improve the moral and intellectual condition of the youth placed under its care.

Eastern College attracted students from over 22 states and 2 foreign countries. Eastern was transformed into a military academy and later closed in 1935. Other academies and military schools opened in the area in the early 1900's. The ultimate military training academy of a sort was founded on a peninsula southwest of The Town of Occoquan, on the Quantico River in 1917. The Quantico Marine Base became an official training facility for the Navy before World War I, and was one of the first Marine training centers not housed on a Naval base. The Town of Quantico, surrounded by the training center was incorporated in 1927.

# **History and Description of the Government of Prince William County**

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After two World Wars and the incorporation of The Cities of Manassas and Manassas Park in 1975, present day Prince William County is a thriving and diverse community. The County has a population of 283,533 people and boasts a median household income of \$55,276 as of 1995. It is also a "young" County with 32% of its population below eighteen years of age. Prince William County was the birthplace or home of many notable personalities including: George Mason II, Henry Lee III (the father of General Robert E. Lee), William Grayson, John Ballendine, Parson Mason Locke Weems, Benita Fitzgerald-Brown, The Chinn Family, Simon Kenton, Jennie Dean, James Robinson, Wilmer McLean, and many more. From pre-colonial times to modern day, Prince William County is a very interesting place to live. It is full of history. And now as the County enters the 21<sup>st</sup> Century, the promise of a bright future is all hers.

## **REGIONAL PERSPECTIVE**

Prince William County is located in Northern Virginia, approximately 30 miles southwest of Washington, D.C. The County encompasses an area of 348 square miles, 18.8% of which is federally owned land.

Prince William's location in Metropolitan Washington, D.C. and the availability of excellent transportation in the region is a catalyst for growth in the County, continuing to provide numerous economic advantages. Interstate 95 and U.S. Highway 1 connect the County with Washington, D. C. to the north and Richmond, Virginia to the south. Interstate 66 connects the western portion of the County with Washington, D.C. to the east and Interstate 81 to the west. The Route 234 Bypass links Interstate 66 in the west with 7,000 acres designated for industrial and commercial growth. Prince William Parkway includes a new interchange on Interstate 95 and prime development locations through the eastern portion of the County.

The County has a number of rail service alternatives available to its citizens and businesses. These include both freight and passenger service and provide easy access for County residents traveling to Washington, D.C. and to other points along the Eastern seaboard. A number of different rail companies provide these services, among them, The Norfolk Southern Railway and the Richmond, Fredericksburg and Potomac Railway, provide freight service to the County. Amtrak passenger stations are located in the Town of Quantico and the City of Manassas. The Virginia Railway Express provides passenger service four times a day to the District of Columbia from four stations within the County.

Dulles International Airport, Reagan National Airport, and Manassas Municipal Airport, a regional facility, provide air transportation within easy access of Prince William County.

## **LOCAL GOVERNMENT**

The Prince William County Government exercises local governing powers granted to it by the Virginia General Assembly. Since 1972, Prince William County has had the County Executive form of government. Under this form of government, an eight member Board of County Supervisors has full powers to determine the policies covering the financial and business affairs of the County government. The Board appoints a County Executive to act as the County government's chief administrative officer and to execute the Board's policies. The Board also appoints a County Attorney and several separate Boards and Authorities to administer the operations of certain services. The County provides a full range of local government services including police, fire and rescue, court services, education, development administration, library, water and sewer services, park and recreational services, health and social services, public improvements, planning and general administration.

# **2000 Fiscal Plan**

## **Volume I**

### **Prince William County, Virginia**

#### **Board of County Supervisors**

**Chairman** – Kathleen K. Seefeldt

**Vice-Chairman** – L. Ben Thompson – Brentsville District

Hilda M. Barg – Woodbridge District

Maureen S. Caddigan – Dumfries District

Ruth T. Griggs – Occoquan District

Mary K. Hill – Coles District

John D. Jenkins – Neabsco District

Edgar S. Wilbourn, III – Gainesville District

**County Executive** – H. B. Ewert

**Deputy County Executives**

Craig S. Gerhart  
Pierce Homer

**Assistant County Executive**

Melissa S. Peacor

**Budget Technical Manager**

Ed Strickhouser

**Budget Staff**

William Edwards

Rodney Follin

Bob Leibbrandt

Trac O'Keefe

Morgan Routt

Leslie Sibick

Cindy Young



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO  
Prince William County,  
Virginia

For the Fiscal Year Beginning  
July 1, 1998

*Douglas R. Ellaworth*  
President

*Jeffrey L. Esser*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Prince William County for its annual budget for the fiscal year beginning July 1, 1998. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The Award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

# ***FY2000 Fiscal Plan***

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**Strategic-Based  
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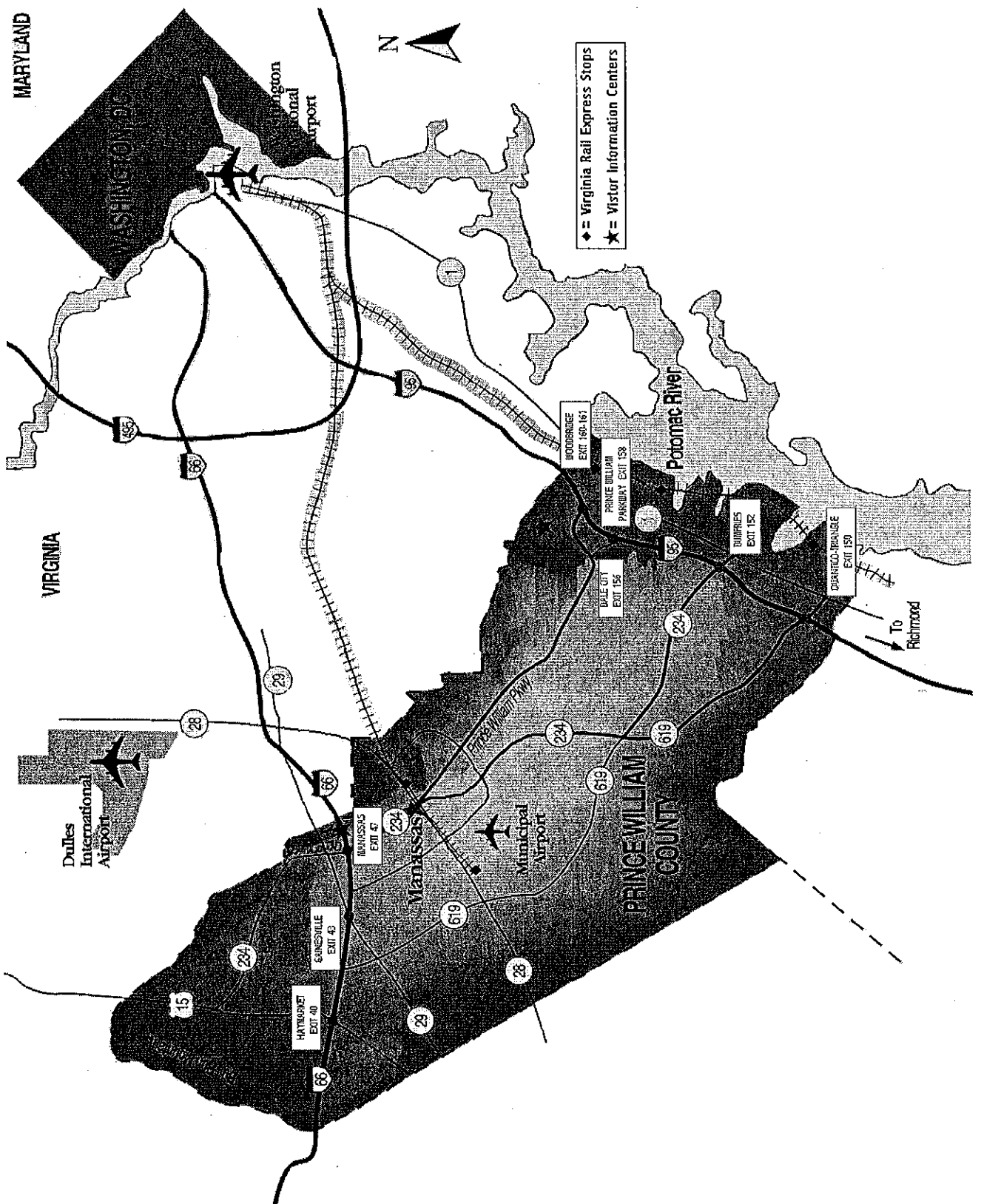
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## **Volume II**

Agency Detail



MARYLAND

VIRGINIA



◆ = Virginia Rail Express Stops  
★ = Visitor Information Centers

Dulles International Airport

Washington National Airport

Manassas Municipal Airport

Potomac River

PRINCE WILLIAM COUNTY

To Richmond

15

294

68

234

28

69

29

619

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234

619

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66

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161

138

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# Brief History and Description of the Government of Prince William County

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## **HISTORY**

Prince William County was first discovered by Captain John Smith during an expedition up the Potomac River in 1608. Smith found the region inhabited by Anacostan, Doeg, Iroquois, and Piscataway Indians. In 1730, the Virginia General Assembly carved out an area approximately 2,000 square miles in size and named it Prince William County, after the second son of England's King George II. By 1759, the General Assembly had reduced the size of Prince William County substantially by removing land area that eventually became Arlington, Fairfax, Fauquier and Loudoun Counties.

Through the 1700s, milling, textile industries and trading prospered in Prince William County. Occoquan was settled in the 1730s and Dumfries was established in 1749. In the 1800s, agriculture was the dominant force in the County's economy. In 1861, the first major land confrontation of the Civil War, the First Battle of Manassas, was fought for control of the railroads that passed through Manassas Junction. One year later, the Second Battle of Manassas was fought.

## **REGIONAL PERSPECTIVE**

Prince William County is located in northern Virginia, approximately 30 miles southwest of Washington, D.C. The County encompasses an area of 348 square miles, 18.8% of which is federally owned land.

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# COUNTY OF PRINCE WILLIAM

OFFICE OF EXECUTIVE MANAGEMENT  
1 County Complex Court, Prince William, Virginia 22192-9201  
(703) 792-6600 Metro 631-1703 FAX: (703) 792-7484

BOARD OF COUNTY SUPERVISORS  
Kathleen K. Seefeldt, Chairman  
L. Ben Thompson, Vice Chairman  
Hilda M. Barg  
Maureen S. Caddigan  
Ruth T. Griggs  
Mary K. Hill  
John D. Jenkins  
Edgar S. Wilbourn, III

Henry Bernhard Ewert, II  
County Executive

July 1, 1999

Madam Chairman and Members of the Board:

On behalf of Prince William County Government staff, I am pleased to present the Adopted FY2000 Prince William County Fiscal Plan. This plan fulfills statutory requirements and my administrative responsibilities under the County Executive form of government. The balanced General Fund budget we are presenting today, including the school transfer, totals \$405.8 million. This is an increase of 6.77 percent over FY1999. The total County government General Fund budget, excluding schools, is \$215.7 million or a 7.64 percent increase over FY1999.

The FY2000 Fiscal Plan is based on several key premises:

- Fulfilling the Board's Strategic Plan and other adopted policies;
- Continuing to provide the quality public services and amenities Prince William County citizens deserve and expect;
- Providing an affordable and predictable foundation for the County government's fiscal health; and
- Developing a fiscally prudent program to reduce the local tax rates.

## FY1999 Milestones

During the past year, the Board of County Supervisors, the community and the County government have worked together to address some of the critical fiscal and service issues facing the County. Consider the following:

- Comprehensive Plan - The Board of County Supervisors adopted the 1998 Comprehensive Plan, which allows for future growth while making it more affordable. The Comprehensive Plan also includes long-term strategies to address the County's capital facilities backlog, encourages economic development and enhances our quality of life.
- Bond Referendum - In November, local voters approved \$51 million in road and parks bonds, which represents another important effort to address our need for capital facilities. County voters have now approved \$170 million in local road bonds since 1988.
- Revenue Agreement - The Board of County Supervisors and School Board reached a revenue-sharing agreement as part of the five-year budget plan, making the allocation of local tax funds more efficient and predictable.

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- Tax reductions – The Board took a step toward tax relief last year by virtually eliminating the County’s personal property tax rate for boats and boat trailers, emergency and auxiliary volunteer vehicles, and several other vehicle categories.
- Information Technology Plan - The Board endorsed the Information Technology Strategic Plan, which will enhance our government’s technology infrastructure in order to improve services and the public’s access to information.
- Town centers – The Board took action to allow the creation of town centers in Prince William County. The town center concept represents both a return to our past, with a traditional design like the Town of Occoquan, and a move toward more diverse development for the County’s future.

### **Indicators of Economic Health**

The Board’s 1998 actions represent a prudent, balanced approach to government through budgeting, land use, and strategic planning. Together with a strong economy, these initiatives have contributed to Prince William County’s fiscal health.

In 1998, for example, we saw major indicators of this economic well-being:

- Job starts - The County attracted 2,242 new jobs, including more than 860 targeted industry jobs—a 280 percent increase over 1997 targeted industry jobs.
- Housing starts - 1998 building permit activity was consistent with previous years as we issued 2,797 residential building permits.
- Bond sale – During last summer’s public bond sale, AA-rated Prince William County received a better interest rate than Charlotte, North Carolina—a AAA-rated community. When viewed by the financial community, Prince William County has a strong fiscal and debt position, strong enough to garner a better interest rate than a AAA-rated community.
- School capacity – The School Division’s school construction plan, given current student growth assumptions, will achieve significant progress toward having permanent space for all students within the next 10 years.

These indicators show that Prince William County has begun to expand and strengthen its economic base over the past several years. Changes to our non-residential and residential tax bases are two major components of that growing economic strength.

### **Economic Development**

Economic development contributes significantly to Prince William County’s fiscal well-being and economic success. The County has made tremendous strides in the past two years to build a first-rate economic development program and establish Prince William County as a premier business location.

I firmly believe that 1999 will be a successful year in terms of industrial development and local job growth. Our prospect activity is at an all-time high, indicating that our message is reaching the right ears in the business community. We have a



growing core of high-tech companies in western Prince William, and local high-tech jobs are on the increase. In addition, INNOVATION @ Prince William continues to be a magnet that attracts business prospects to consider a Prince William location.

### **Residential Tax Base**

Another indicator of the County's economic success and its balanced approach to development is our progress toward a more diverse housing stock. The average assessed value of the County's housing stock is currently \$135,600, with about 10 percent of the housing assessed at more than \$200,000. However, we are beginning to see a change in this area. In 1998, for example, 2,607 new residential units were completed in the County, and 1,136 of those units—or 44 percent—were assessed at more than \$200,000.

We anticipate that residential development will continue in the County for the foreseeable future at a pace of about 2,600 new units per year. This means Prince William County will continue to have abundant housing opportunities that are affordable for families and young professionals.

Now we also have several new and planned communities that will begin to address a broader range of housing needs. More age-restricted housing, executive housing and golf course communities are being proposed and constructed from Belmont Bay along the County's waterfront to Piedmont and Waverly on the Route 15 corridor. Several of these new communities are in the County's development area and adjacent to the Rural Crescent. Because of the Board of County Supervisors' adopted policies, those who live in these new communities can be assured of their quality of life and the predictability of future development.

Increasing the range of our residential development is a positive step for Prince William County's fiscal health. Why? Because this trend contributes to higher residential values and increases the diversity of our local tax base. Combined with our economic development initiatives, this change in our residential development can expand and strengthen the County's economic base.

As Moody's Investors Services said in a recent report for the County's general obligation refunding sale, "Moody's believes that this trend of diversification, away from a retail-dependent job base, will continue to strengthen the local economy and enable the County to compete in the greater Washington, D.C. area for higher-priced housing and technology-related investment."

### **FY2000 Budget Initiatives**

The FY2000 Fiscal Plan takes into account the issues presented here. It takes into account the Board's previous actions, the County's Strategic Plan, current economic indicators, and changes in the residential and industrial markets. Following is a summary of major initiatives in the budget:

- Economic Development Initiative - Increases the Opportunity Fund to provide infrastructure and other incentives to targeted businesses and includes proposals to improve the plan review and permitting processes.

- Safe Community Initiative – Continues the Police Department staffing plan, which puts more sworn officers into the community. Also continues to implement the Fire and Rescue Extended Hours staffing and funds an additional 24-hour medic unit and a BLS unit in eastern Prince William.
- Quality of Life Initiative –Continues the community maintenance initiative and improves parks and recreation, including the implementation of the park/school field maintenance agreement which will ensure access to school fields by community sports teams.
- Effective Government Initiative – Implements the second year of the Information Technology Plan; emphasizes customer service, satisfaction and efficiency; responds to the external auditors' concerns regarding management control audits; and funds necessary improvements to government facilities.
- Human Services Initiative – Provides funding to improve services to local families, at-risk youth and senior citizens.
- Employee Compensation Initiative – Provides a 1 percent pay plan adjustment for all County government employees and funds an average 4-step merit increase for the 95 percent of County employees who are eligible for a merit pay increase. Together, these actions provide an average 4.2 percent salary increase for employees in the bottom half of their salary range and a 3.6 percent average salary increase for employees in the top half of their salary range. The budget also funds a cost increase in the employee health insurance program.
- Capital Improvements Program – Implements the 1998 road and parks bond project schedule and continues important projects for public safety, human services, and cultural resources.
- Education – Maintains the funding commitment to our public schools as defined in the County/School Revenue Agreement.

Activity Costing – FY2000 is the second year of a two-year effort to move from a program budget to an activity budget. The FY2000 Fiscal Plan helps to achieve the Strategic Plan Goal for “an accountable, responsive government with demonstrated effectiveness and efficiency” because, for the first time, the budget includes the cost of various activities within agency programs. Allocating costs to activities in the budget provides three major benefits:

- 1) Improves decision-making regarding service delivery and resource allocation.
- 2) Improves public understanding of County government services.
- 3) Increases accountability to citizens.

## **Tax Relief Recommendations**

The adopted Five-Year Plan is balanced and strives to meet current service needs and demands as efficiently as possible. However, we also recognize the taxpayers' and Board's desire to look to the future and reduce the County's tax rates.

In the 1992-1996 Strategic Plan, for example, the economic development goal stated the community's objective to "reduce the residential tax burden." The Board took a step toward tax relief in the FY1998 budget by reducing the research and development personal property tax rate from \$2 per \$100 of assessed value to \$1. In FY99, the Board continued its tax relief efforts by virtually eliminating the County's personal property tax rate on boats and trailers, emergency and auxiliary volunteer fire vehicles, vanpool vans, vehicles modified for persons with disabilities, farmer's machinery and tools, and aircraft.

FY 2000 budget contains three initiatives aimed at further tax relief for County residents and businesses:

1. A rate reduction for targeted categories of business personal property;
2. A reduction in the personal property tax on recreation vehicles; and,
3. A revenue trigger plan for future real estate tax rate reductions.

### **Business Personal Property**

First, as recommended last year by the Chairman and the Board, the budget includes a proposed tax rate reduction for targeted categories of business personal property. The purpose is twofold--to make Prince William County more attractive to targeted businesses and to provide tax relief for many of our existing businesses. The cost of this initiative is estimated at \$750,000 for FY2000. Because this proposal addresses the County's targeted industry list, we will have more details on this initiative following the Board's March 2 discussion of targeted industries.

### **Recreation Vehicle Personal Property Tax**

Second, the Board has approved a reduction on the personal property tax on recreation vehicles. This was the only vehicle class that had not been affected by either State or County personal property tax reductions.

### **Real Estate Tax Rate**

Third, the Board has adopted a revenue trigger plan that will allow Prince William to provide tax rate relief through its success in attracting economic development and attaining higher average residential values. The plan says that revenues in excess of those projected in the five-year plan should be divided evenly between real estate tax rate reductions and capital or operating improvements, with capital improvements as our preferred priority.

The goal of the revenue trigger plan is to cut the real estate tax rate by eight cents over the next ten years. This plan is dependent on the stability of the economy as well as our own efforts. In the FY2001 budget, it is our hope that our economic successes will allow us to take advantage of the revenue triggers to enact a one-cent real estate tax rate reduction. This plan also meets the long-standing goal of the Chairman and the Board to return revenues to the citizens as the County sees success in its economic development efforts.

One of the factors that must be considered in any tax reduction plan is its impact on the County's bond rating. The bond-rating agencies look for the following:

- Strong economic development efforts that promote diversified local economies.
- Jurisdictions with stable policies and tax rates.
- Predictable fiscal plans combined with balanced economic growth.

This long-range plan to reduce tax rates, based on established revenue triggers, represents the type of reasoned, temperate policy guidance that rating agencies look for and that will assist in moving our bond rating upward.

The FY 2000 Fiscal Plan continues to address the Board's Strategic Plan goals, maintains the County's adopted fiscal policies, and plans for the community's future economic success. We believe this Fiscal Plan achieves many of the community's short- and long-term economic goals. We look forward to working with the Board and the community as we implement the FY 2000 Fiscal Plan.

Sincerely,



H.B. Ewert  
County Executive

# ***FY2000 Fiscal Plan***

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**Budget Summary**

**Understanding the Budget**

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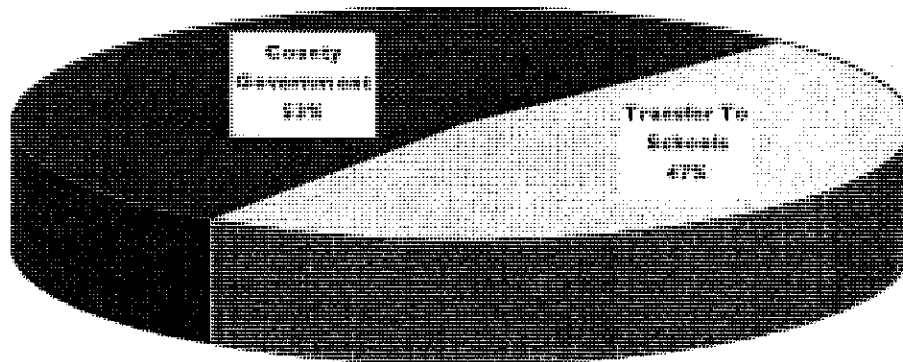
# General Fund Expenditures

The two major components of General Fund expenditures are the Prince William County Government and the local share of the Prince William County Schools System's budget. Following are the expenditure levels adopted for FY 1999 and FY 2000 for these two areas.

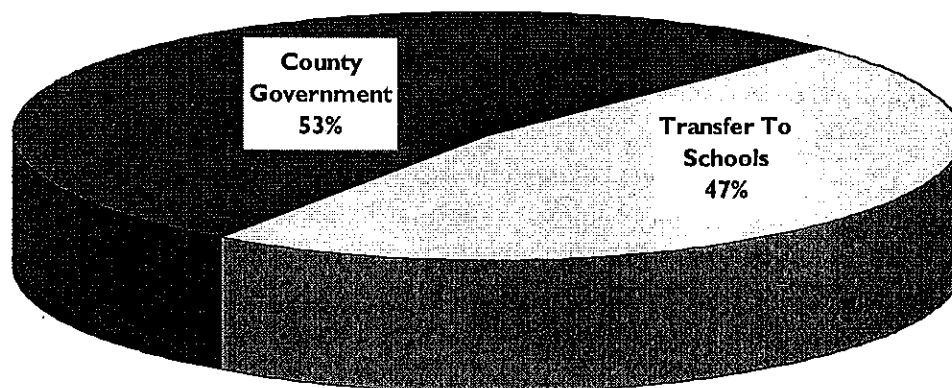
## General Fund Expenditures

	FY 1999 Adopted	FY 2000 Adopted	Dollar Change FY 99/00	Percent Change FY 99/00
County Government	\$200,397,554	\$215,711,889	\$15,314,335	7.64%
Transfer To Schools	\$179,683,065	\$190,097,405	\$10,414,340	5.80%
<b>Total General Fund</b>	<b>\$380,080,619</b>	<b>\$405,809,294</b>	<b>\$25,728,675</b>	<b>6.77%</b>

**Fiscal Year 1999 Adopted General Fund Budget**



**Fiscal Year 2000 Adopted General Fund Budget**



# FY 2000 Fiscal Plan Initiatives

## I. Economic Development/Quality Growth Initiative - \$1,279,224

The FY 2000 proposed budget continues the County's commitment to attract capital investment and quality jobs to Prince William. Efforts in economic development will help achieve the Board's Strategic Plan community outcomes to increase the commercial tax base, attract targeted businesses and add new jobs from the attraction of new and expansion of existing businesses. These budget initiatives support targeted economic development efforts County-wide from INNOVATION @ Prince William to the County's waterfront. These areas continue to be the cornerstones of our economic development efforts. Base budget changes and supplemental budget initiatives to support Economic Development/Quality Growth are as follows:

### A. Base Budget Increases - \$417,500

Economic Development Opportunity Fund	\$417,500
<b>Total Economic Development Base Budget Increases</b>	<b>\$417,500</b>

### B. Supplemental Budget Initiatives - \$861,724

Economic Development Opportunity Fund	\$582,500
Plan Review Improvement - Building Inspectors	\$103,980
Planning - Consultant Studies	\$70,000
Plan Review Improvement - LIS/CEM Operating costs	\$61,156
Plan Review Improvement - Building Development Technician	\$35,315
Planning - Membership Dues	\$8,773
<b>Total Economic Development Supplemental Initiatives</b>	<b>\$861,724</b>

## II. Quality of Life Initiative - \$2,010,372

The second budget initiative funds activities which address recognized needs in the community such as recreation, transportation, and healthier, more attractive neighborhoods. This last issue continues efforts, begun with the adoption of the FY99 budget, to develop a coordinated system for addressing community maintenance issues such as: inoperative vehicles, trash, debris, property maintenance and unsafe structures. It also addresses the Board's Public Safety Strategic Goal strategy to "Enhance community health and safety through better community maintenance."

Quality of Life initiatives adopted in FY2000 will also improve recreation, cultural and educational opportunities available for County residents. This includes funds for Park Authority and Library programs and for private non-profit organizations like the Prince William Symphony and the Arts Council. Funds are also added to continue historic preservation efforts at the Brentsville Courthouse complex and the Ben Lomond Manor House. This will provide both tourism opportunities and an historic education focus for County school children and citizens.

By focusing on these quality of life issues, the County also contributes towards the ability to attract quality economic development and capital investment in the community. Also, citizens' and businesses' perception of the County as a good place to live and work are improved. In the 1998 citizen survey, the County asked citizens

## FY 2000 Fiscal Plan Initiatives

to rank the County from 1 (lowest) to 10 (highest) as a place to live today. The mean rating was 7.24 which is an increase from 6.85 five years ago. Efforts to provide initiatives which improve people's daily lives should contribute to improving this perception even more over the next five years. Base budget changes and supplemental budget initiatives to support Quality of Life are as follows:

### A. Base Budget Increases - \$210,921

Debt Service - Route. 234 By-Pass	\$133,521
Park Authority - Transient Occupancy Tax Increase	\$44,400
Human Rights - EEOC Grant Funding	\$33,000
<b>Total Quality of Life Base Budget Increases</b>	<b>\$210,921</b>

### B. Supplemental Budget Initiatives - \$1,799,451

Park Authority/Schools Field Maintenance Agreement	\$450,000
Freedom Aquatics and Fitness Center	\$410,320
Planning - Community Maintenance Operating Support	\$124,227
Stormwater Management - Inspector/Management Analyst	\$102,436
PRTC - Transit	\$100,000
Library - Mini-library and Chinn Library staffing	\$85,080
CIP - Historic Renovations Matching Funds	\$70,000
Public Works - Health and Fitness Addition to Prince William Senior Center	\$69,578
Park Authority - Capital Maintenance	\$50,000
Public Works - Litter Control	\$50,000
Park Authority - Proffer Transfer	\$50,000
Park Authority - Y2K Requirements	\$42,000
Cooperative Extension - Financial Management Education Program	\$40,000
Library - Prince William Symphony contribution	\$35,000
Library - Increased postage costs	\$30,000
Park Authority - Increased operating costs	\$22,800
Public Works - Historic facility maintenance	\$18,000
Library - Clerical/publicity support	\$18,000
Cooperative Extension - Environmental Education	\$12,204
Park Authority - Additional arts grant	\$10,000
Public Health - Red Cross Contribution	\$5,000
Stafford Airport - County Contribution	\$3,914
Northern Virginia Community College increased contribution	\$892
<b>Total Quality of Life Initiative Supplemental Initiatives</b>	<b>\$1,799,451</b>

### III. Safe Community Initiative - \$4,474,409

Maintaining a safe community has long been a priority for citizens as expressed in the County's 1992-1996 and 1996-2000 Strategic Plan. The Fiscal 2000 safe community budget initiatives will contribute not only to citizens feeling safe in their neighborhoods and at County businesses, but also to the perception of the County as a good place to invest in a home. All of these are measured in the County's annual citizen survey. A safe community also improves the overall quality of life and should help the County's efforts to attract quality economic development and capital investment in the community.



## FY 2000 Fiscal Plan Initiatives

Achieving a safe community requires the efforts of many agencies working together. While the public safety and judicial agencies continue to have a primary role, agencies such as Public Works and Information Technology also play an important part. This is reflected in the following safe community initiatives:

### A. Base Budget Increases- \$234,503

Police - Full-year cost of FY1999 Staffing	\$131,621
Adult Detention Center- Peumansend Regional Jail	\$42,654
Commonwealth Attorney - Assistant Commonwealth Attorney	\$42,428
Fire and Rescue - Fire Program training funds	\$17,800
<b>Total Safe Community Base Budget Increases</b>	<b>\$234,503</b>

### B. Supplemental Budget Initiatives- \$4,239,906

Police - Staffing Plan	\$1,318,252
Fire and Rescue - 24-hour medic unit	\$801,095
Fire and Rescue - Extended hours staffing	\$283,126
Adult Detention Center - LEORS for Jail Officers	\$233,161
Adult Detention Ctr - Costs for growth in avg daily poulation	\$228,372
Fire and Rescue - Breathing Apparatus Repair	\$171,260
Fire and Rescue - One BLS Unit Company 17	\$137,274
Fire and Rescue - Extended Hours Unit	\$126,685
Communications - Teletype Activity expansion	\$114,463
Sheriff - Three marked cruisers for reserve deputies	\$86,736
Sheriff - Two warrant deputies	\$77,114
Criminal Justice - Pre and post trial workload cost increase	\$68,133
Public Works - Two fleet mechanics	\$67,476
Court Services Unit - Curfew violators community svc placement	\$50,000
Public Works - Owens Building Circuitry	\$50,000
Juvenile Court Services Unit - One Juvenile Probation Officer	\$50,000
Clerk of the Court - Overtime and temporary support	\$49,908
Clerk of the Court - Jury trial cost increase	\$42,000
Juvenile Domestic Relations Ct - Facility reconfiguration	\$41,800
Sheriff -Management Analyst	\$38,869
Sheriff - Criminal Justice Academy instructor	\$38,557
Sheriff - Two court security deputies from part to full time	\$34,824
Commonwealth Attorney - Automation upgrades	\$33,000
Communications - Increased E911 expenses	\$30,912
Law Library - Automation and collection upgrades	\$21,741
Communications - Shift Differential Increase	\$18,980
Constitutional Officers Salary Increase	\$10,643
General District Court - Attorney fees and Court books	\$7,325
Commonwealth Attorney - Increased contribution to SAVAS	\$5,000
Juvenile Domestic Relations Ct - Electronic postage machine	\$3,200
<b>Total Safe Community Supplemental Initiatives</b>	<b>\$4,239,906</b>

## FY 2000 Fiscal Plan Initiatives

### IV. Effective and Efficient Government - \$4,478,450

The main focus of the Effective and Efficient Government Initiative is on improved technology, customer service and efficiency, all of which are addressed in the County's Strategic Plan. Over the years, the need for increased funding for effective government initiatives has grown commensurate with the community's desires for efforts that lead to greater effectiveness, efficiency and accountability. The success of these efforts is evident from the citizen survey. In 1998, for a second year in a row, citizens were highly satisfied (91.2%) with the County's effectiveness and efficiency and were trusting (70%) of the County to do the right thing most of the time. These are very high marks to very straight forward questions.

The greatest need for additional funding is for information technology. On July 7, 1998, the Board of County Supervisors endorsed the County's Information Technology Strategic Plan – a three year plan that progressively builds on the application of related technologies and improves services and citizen access to information. The first year (FY99) cost of implementing the Information Technology Plan (\$3.7 million) was addressed during the FY98 carryover process. FY2000 represents the first budget that includes funding to implement the IT Plan. This funding is also built into the Five-Year Budget Plan with the goal being less reliance on the year-end carryover process and more funding being built into the County's annual adopted budget.

Base budget changes and supplemental budget initiatives to achieve an effective and efficient government and improve technology, facilities, and customer service are as follows:

#### A. Supplemental Budget Initiatives - \$4,478,450

OIT - Information Technology Strategic Plan Implementation	\$1,711,779
CIP - McCoart Building structural repairs	\$1,273,939
CIP- Cyclical Maintenance	\$337,659
Public Works - Facilities Master Plan	\$200,000
Clerk of the Court - Land Records imaging system	\$200,000
Finance - BPOL Tax System customization and maintenance	\$127,500
OEM/Parks - Customer Service Training	\$107,156
BOCS - Part-time Magisterial Aides	\$80,000
OEM - Internal Audit Activity	\$81,469
Public Works - Buildings and Grounds increased costs	\$56,252
OIT - Systems Analyst for Finance systems	\$51,378
Non-Departmental - Pilot Grant Award Program	\$50,000
County Attorney - Increased operating costs	\$43,513
Finance - Real Estate Appraiser	\$37,455
Registrar-Voting Machine Refurbishment	\$30,000
Finance - One-half time Financial Analyst for Planning Projects	\$27,190
Registrar - Purchase four absentee voting machines	\$18,600
Human Resources - Resumix operating costs	\$18,000
Public Works - Pilot GPS system for vehicles	\$15,000
OEM - Membership Dues	\$8,560
Finance - Personal Property Tax Relief	\$3,000

<b>Total Effective and Efficient Government Initiatives</b>	<b>\$4,478,450</b>
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## FY 2000 Fiscal Plan Initiatives

### V. Human Services Initiatives - \$3,879,624

The Board of County Supervisors has expressed its desire to add a human services goal to the County's Strategic Plan. This goal will focus on an efficient, effective, integrated, easily accessible delivery of human services that supports individual and family efforts to achieve independence, self-sufficiency and a desirable quality of life. The FY2000 base budget increases and supplemental budget initiatives provide services to many County residents including youth, elderly and the disabled. The initiatives are as follows:

#### A. Base Budget Increases - \$2,308,897

DSS- Daycare payments and administration	\$1,329,939
DSS- Adoption/Foster Care/Independent Living	\$373,289
DSS- Welfare to Work Grant	\$141,984
CSB - Mental Health residential services	\$110,342
CSB -New Horizons in-home substance abuse services	\$79,895
DSS - Supportive Services	\$45,634
CSB - Contractor Agency increases	\$40,692
CSB - Seriously mentally-ill adult and family services	\$39,948
CSB - High Intensity Drug Trafficking Area Grant	\$33,602
CSB - Substance Abuse residential services	\$28,453
DSS - Homeless Intervention	\$20,001
CSB - Substance abuse client urinalysis	\$12,825
CSB - Clerical Staffing	\$12,667
CSB - Mental retardation family support services	\$11,651
Cooperative Extension - Parent Education	\$10,000
CSB - Adult Detention Center Therapist	\$6,946
CSB - Mentoring Services	\$5,000
DSS- Adult Services Payments	\$4,668
CSB - Mental Retardation residential services staffing	\$1,361
<b>Total Human Services Base Budget Increases</b>	<b>\$2,308,897</b>

#### B. Supplemental Budget Initiatives- \$1,570,727

DSS- Foster Care and Healthy Families	\$320,000
At-Risk Youth - Increased State Funding for services	\$278,333
At-Risk Youth - Foster care, residential and community svcs	\$246,246
Aging - Long Term Care Unit	\$139,094
DSS - Juvenile Detention and Custody Investigations temp staff	\$75,000
DSS- District Home increased services	\$51,309
CSB - Therapeutic Foster Care Treatment/Manassas	\$50,000
Aging - In-Home Care Services	\$49,000
CSB - Western State Hospital Discharge Project	\$47,691
CSB - Two percent increase for contract agencies	\$45,139
CIP- Aging - Woodbridge Senior Center Expansion	\$43,730
Aging - Adult Day Care Lease costs -Western End	\$42,900
CSB - HIDTA Prevention	\$34,292
DSS - CTOP Funding for Construction Training Program	\$30,000
Aging - Adult Day Care	\$26,550
Aging - Solicitation of Donations	\$20,000
SAC - Increased operating costs	\$19,000
Aging - Program increases: meals, senior centers	\$16,722
CSB - ACTS Spanish-speaking counselor	\$14,000

## FY 2000 Fiscal Plan Initiatives

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Public Works - Health Department Sudley North rent increase	\$11,811
DSS - Contractor Cost of living increase	\$9,910
<b>Total Human Services Supplemental Initiatives</b>	<b>\$1,570,727</b>

### **VI. Employee Compensation Initiative - \$4,533,766**

FY2000 budget contains initiatives that improve employee compensation as follows:

#### **A. Base Budget Increases - \$742,911**

Virginia Retirement System rate increase	\$363,675
Merit roll-over and personnel actions taken in FY99	\$229,236
Park Authority - merit rollover	\$150,000
<b>Total Employee Compensation Base Budget Increases</b>	<b>\$742,911</b>

#### **B. Supplemental Budget Initiatives - \$3,790,855**

Merit Pay Increase	\$1,475,000
1% Pay Plan Adjustment	\$1,390,000
Money Purchase Plan increase from .5% to .75%	\$208,578
Health Insurance Increase	\$679,960
One grade increase for Deputy Sheriffs	\$22,347
Increase Pay to Public Safety Scale for Public Safety Communications	\$12,316
Increase Pay to Public Safety Scale for Animal Control	\$2,521
Increase Pay to Public Safety Scale for Crossing Guards	\$133
<b>Total Employee Compensation Supplemental Initiatives</b>	<b>\$3,790,855</b>

## Capital Improvements Program

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The FY 2000-2005 Capital Improvement Program was adopted by the Board on April 13, 1999. Adequate debt service expenditures have been included in the adopted budget to allow continuation of all currently approved capital projects. A summary of these currently approved projects is included in the the capital improvement program in Volume II.

### Debt Service

The total outstanding debt of the County on June 20, 1999 will be \$484,066,641. The major categories are as follows:

General County Debt Service	\$224,186,525
Prince William County Schools Debt Service	\$217,593,308
Solid Waste Funds	\$37,475,085

The total amount of debt service required annually to amortize all outstanding long-term liabilities is detailed in the schedule attached. For FY 2000, the total debt service required by funding source is as follows:

General Fund	\$17,820,950
Prince William County Schools (includes Literary Fund)	\$20,712,986
Transportation Fund	\$653,765
Sanitary District Funds	\$64,188
Equipment Leases	\$30,000
Rent from American Type Culture Collection	(685,042)
Solid Waste Fund	\$3,013,273
INNOVATION @ Prince William Enterprise Fund	\$582,500
Total	\$42,877,662

## General Fund Revenue & Resource Summary

Title	FY 1999 Adopted Budget	FY 2000 Adopted Budget	Dollar Change FY 99 To FY 00 Adopted	% Change FY 99 To FY 00 Adopted
Real Estate - Current Year	\$183,605,000	\$194,349,200	\$10,744,200	5.85%
Real Estate Tax Refunds	(\$2,479,000)	(\$2,624,000)	(\$145,000)	5.85%
Tax Deferrals	\$200,000	\$200,000	\$0	0.00%
Land Redemption	\$1,300,000	\$1,300,000	\$0	0.00%
Real Estate Taxes- Public Service	\$11,407,000	\$12,024,000	\$617,000	5.41%
Real Estate Penalties- Current Year	\$965,000	\$965,000	\$0	0.00%
<b>All Real Estate Taxes</b>	<b>\$194,998,000</b>	<b>\$206,214,200</b>	<b>\$11,216,200</b>	<b>5.75%</b>
Personal Property	\$57,448,000	\$60,275,000	\$2,827,000	4.92%
Public Service Pers. Prop	\$90,000	\$93,900	\$3,900	4.33%
Personal Property - Prior Year	\$65,000	\$82,400	\$17,400	26.77%
Personal Property Exonerations	(\$4,939,000)	(\$5,300,000)	(\$361,000)	7.31%
Personal Property Tax Deferrals	\$2,500,000	\$2,300,000	(\$200,000)	-8.00%
Personal Property Penalty-Current Year	\$750,000	\$796,000	\$46,000	6.13%
<b>All Personal Property Taxes</b>	<b>\$55,914,000</b>	<b>\$58,247,300</b>	<b>\$2,333,300</b>	<b>4.17%</b>
Interest On All Taxes	\$1,425,000	\$1,510,500	\$85,500	6.00%
<b>Subtotal General Property Taxes</b>	<b>\$252,337,000</b>	<b>\$265,972,000</b>	<b>\$13,635,000</b>	<b>5.40%</b>
Local Sales Tax	\$25,707,000	\$26,900,000	\$1,193,000	4.64%
Sales Tax On Daily Rental	\$134,000	\$159,700	\$25,700	19.18%
Consumer's Utility Tax	\$14,750,000	\$15,300,000	\$550,000	3.73%
Bank Stock Tax	\$340,000	\$464,200	\$124,200	36.53%
Bpol Taxes- Local Businesses	\$7,800,000	\$8,700,000	\$900,000	11.54%
Bpol Taxes- Public Service	\$420,000	\$449,200	\$29,200	6.95%
Motor Vehicles-Regular	\$3,962,000	\$4,164,000	\$202,000	5.10%
Motor Vehicles-Duplicate	\$10,000	\$7,000	(\$3,000)	-30.00%
Motor Vehic.-Motorcycles	\$33,000	\$36,000	\$3,000	9.09%
Motor Vehicles-Refunds	(\$25,000)	(\$28,000)	(\$3,000)	12.00%
Recordation Taxes	\$1,628,000	\$2,126,000	\$498,000	30.59%
Additional Taxes On Deeds	\$630,000	\$777,000	\$147,000	23.33%
Transient Occupancy Tax	\$588,000	\$617,600	\$29,600	5.03%
<b>Subtotal Other Local Taxes</b>	<b>\$55,977,000</b>	<b>\$59,672,700</b>	<b>\$3,695,700</b>	<b>6.60%</b>
<b>Total Local Tax Sources</b>	<b>\$308,314,000</b>	<b>\$325,644,700</b>	<b>\$17,330,700</b>	<b>5.62%</b>
Use Of Property	\$7,690,000	\$6,393,700	(\$1,296,300)	-16.86%
Cable T.V. Franchise Fee	\$1,545,000	\$1,800,000	\$255,000	16.50%
Misc Revenue	\$4,000	\$7,700	\$3,700	92.50%
State Revenue	\$1,143,000	\$1,112,300	(\$30,700)	-2.69%
Federal Revenue	\$15,000	\$15,000	\$0	0.00%
<b>Total Non-Agency Revenue</b>	<b>\$318,711,000</b>	<b>\$334,973,400</b>	<b>\$16,262,400</b>	<b>5.10%</b>

## General Fund Revenue & Resource Summary

Title	FY 1999 Adopted Budget	FY 2000 Adopted Budget	Dollar Change FY 99 To FY 00 Adopted	% Change FY 99 To FY 00 Adopted
<b>Agency Revenue:</b>				
Aging	\$853,304	\$925,164	\$71,860	8.42%
At Risk Youth	\$2,355,283	\$2,795,793	\$440,510	18.70%
Clerk Of Court	\$2,249,015	\$2,644,419	\$395,404	17.58%
Commonwealth's Attorney	\$1,395,769	\$1,415,775	\$20,006	1.43%
Community Service Board	\$8,277,997	\$8,765,435	\$487,438	5.89%
Cooperative Extension Service	\$256,259	\$327,836	\$71,577	27.93%
County Attorney	\$166,686	\$166,686	\$0	0.00%
Court Service Unit	\$48,779	\$48,779	\$0	0.00%
Criminal Justice Services	\$736,019	\$748,670	\$12,651	1.72%
Economic Dev	\$27,835	\$61,554	\$33,719	121.14%
Finance	\$759,150	\$787,506	\$28,356	3.74%
Fire Services	\$390,512	\$411,312	\$20,800	5.33%
General Debt	\$764,655	\$764,655	\$0	0.00%
General District Court	\$978,500	\$1,178,500	\$200,000	20.44%
Human Rights Office	\$17,000	\$50,000	\$33,000	194.12%
Juv & Dom Rel Court	\$62,750	\$74,700	\$11,950	19.04%
Law Library	\$138,828	\$138,828	\$0	0.00%
Library	\$2,316,109	\$2,652,531	\$336,422	14.53%
Office Of Information Technology	\$114,400	\$114,400	\$0	0.00%
Office On Youth	\$27,410	\$27,410	\$0	0.00%
Planning	\$1,835,278	\$1,835,278	\$0	0.00%
Police	\$2,723,298	\$6,995,012	\$4,271,714	156.86%
Public Health	\$596,363	\$678,125	\$81,762	13.71%
Public Safety Communications	\$1,710,840	\$2,046,159	\$335,319	19.60%
Public Works	\$5,791,240	\$6,416,806	\$625,566	10.80%
Registrar	\$80,850	\$80,850	\$0	0.00%
School Age Care	\$222,818	\$241,818	\$19,000	8.53%
Sheriff	\$1,582,733	\$1,842,164	\$259,431	16.39%
Social Services	\$15,188,602	\$17,302,276	\$2,113,674	13.92%
Unclassified Non-Departmental	\$882,000	\$976,400	\$94,400	10.70%
<b>Total Agency Revenue</b>	<b>\$52,550,282</b>	<b>\$62,514,841</b>	<b>\$9,964,559</b>	<b>18.96%</b>
<b>Total General Fund</b>	<b>\$371,261,282</b>	<b>\$397,488,241</b>	<b>\$26,226,959</b>	<b>7.06%</b>

## General Fund Revenue & Resource Summary

Title	FY 1999 Adopted Budget	FY 2000 Adopted Budget	Dollar Change FY 99 To FY 00 Adopted	% Change FY 99 To FY 00 Adopted
<b>General Fund Total Transferred To Schools</b>	<b>\$179,683,065</b>	<b>\$190,097,405</b>	<b>\$10,414,340</b>	<b>5.80%</b>
<b>County Share Of General Fund Total</b>	<b>\$191,578,217</b>	<b>\$207,390,836</b>	<b>\$15,812,619</b>	<b>8.25%</b>
<b>Other County Resources:</b>				
General Turnback	\$2,755,508	\$3,053,776	\$298,268	10.82%
Juv. Detention Home Reimbursement	\$1,122,553	\$0	(\$1,122,553)	-100.00%
Capital Reserve / One Time	\$2,000,000	\$1,000,000	(\$1,000,000)	-50.00%
Self Insurance Dividend / One Time	\$0	\$1,900,000	\$1,900,000	--
Indirect Cost Transfers:				
From Solid Waste	\$530,442	\$561,217	\$30,775	5.80%
From School Age Care	\$11,892	\$0	(\$11,892)	-100.00%
From Stormwater Management	\$479,166	\$607,934	\$128,768	26.87%
From Gypsy Moth/Mosq. Ctrl.	\$36,686	\$0	(\$36,686)	-100.00%
Special Taxing District Debt Support	\$970,000	\$993,806	\$23,806	2.45%
Transfer Proffers to Park Authority	\$0	\$50,000		--
Use Of Sub Fund Balance:				
Defaulted Subdivision	\$200,000	\$0	(\$200,000)	-100.00%
Law Library	\$30,849	\$54,320	\$23,471	76.08%
Stormwater Mgmt. Reimbursement of Gen. Fund Development Support	\$600,000	\$100,000	(\$500,000)	-83.33%
School Age Care	\$20,183	\$0	(\$20,183)	-100.00%
Fire Services Two For Life/Fire Program Funds	\$62,058	\$0	(\$62,058)	-100.00%
<b>Total Other County Resources</b>	<b>\$8,819,337</b>	<b>\$8,321,053</b>	<b>(\$498,284)</b>	<b>-5.65%</b>
<b>Total County Resources</b>	<b>\$200,397,554</b>	<b>\$215,711,889</b>	<b>\$15,314,335</b>	<b>7.64%</b>
<b>Grand Total Revenue &amp; Resources</b>	<b>\$380,080,619</b>	<b>\$405,809,294</b>	<b>\$25,728,675</b>	<b>6.77%</b>



# Revenues

The following is an analysis of the principal assumptions and factors used to develop the County's revenue estimates for FY 00-FY 04.

## I. GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary General Fund revenues are described below:

### A. Real Estate Taxes - \$206,214,200

Total taxable assessed value increased 5.51% from \$14.3 billion in 1998 to \$15.1 billion in 1999. The overall increase in taxable value includes a net increase of 3.73% attributable to growth from new residential, apartment, and commercial/industrial construction and rezoning, and a net increase of 1.78% attributable to the reassessment of existing properties. In terms of overall changes in residential and commercial/industrial tax base, residential properties (including apartments) increased 6.50% and commercial/industrial properties (including public service) increased 3.10%.

#### 1. Residential Real Estate Tax Growth

Single family, townhouse and condominium property assessments increased 6.75% overall. Growth from new construction added 4.60% to the residential tax base. Approximately 2,607 new residential homes and condominiums were added to the tax base for 1999 compared to the addition of approximately 2,300 new homes in 1998. The average assessed value was over \$181,000 and 1,136 were assessed over \$200,000. Reassessment of existing residential properties added 2.15% to the residential tax base. Appreciation of single family homes accounted for virtually all value increases for 1999. This appreciation reflects the strong market for single family dwellings. The market for townhouses and condominiums was relatively stable. Increasing assessment accuracy also contributed to the overall increase in residential assessed values.

#### 2. Commercial Real Estate Tax Growth

Locally assessed commercial and industrial properties increased 3.54% in 1999. These are properties other than utility, pipeline and railroad properties. In general, commercial sales activity during the last few years has stabilized. Although there have been no price increases for many property types, there continues to be confidence in and demand for certain types of commercial and industrial properties. New construction added 1.54% to the commercial tax base. There were two new shopping centers added to the tax base for 1999. The assessed value of existing commercial property increased 2.00% in 1999. Office, hotel/motel and shopping centers increased in value while other property types, such as self storage, experienced slight decreases in value due to increased supply.

### B. Personal Property Taxes - \$58,247,300

#### 1. Personal property Tax from Vehicles

New car sales are expected to show a slight decline for 1999 according to the *Kiplinger Washington Letter*. A representative of the National Automobile Dealers Association expects the average value of a used car will decline between 8% - 12% at the end of 1998. This rate is less than calendar 1997 where the average decline in value was 12% - 15%. While there may not be as many new car sales for 1999 compared to 1998, the overall assessment base is expected to grow by about 6% based on used cars only depreciating 8%-12% and a 2.5% increase in housing units.

## Revenues

For FY 1999, the average prorated assessment for auto/truck was \$6,512. This represented an increase of 5.96% over FY 1998. Due to the quality of trade-ins and the number of new housing units of 2,700, including apartments, we expect this prorated assessment trend to continue in 1999. Individual personal property revenue on such assets as vehicles and mobile homes account for 86% of personal property revenue, with business personal property representing only 14%.

### 2. Business Personal Property Tax

Assessed values of construction equipment increased by 24% in FY 1999 in the heavy construction equipment category. Investment in construction equipment is expected to continue in FY 2000. Construction sales are increasing by 15% in tax year 1998 based on BPOL showing an increase in income reported to the County; and Public Work's reporting increases in the value of building permits. These increases should trigger greater investment in heavy equipment. The general business classification (retail, services, professional, real estate and financial) accounts for 76% of Business Personal Property revenue. This classification increased by 6.8% over FY 1998. We expect the overall business property tax category to increase between 5% to 6% in FY 1999 and 4% in the out years, based on forecasts of steady but slower growth.

The five-year revenue projections include a proposed tax rate reduction for targeted categories of business personal property. The purpose is twofold – to make Prince William County more attractive to targeted businesses and to provide tax relief for many of our existing businesses. The cost of this initiative is estimated at \$750,000 for FY 2000.

### C. Other Local Taxes - \$59,672,700

This category is made up of: sales tax, consumer utility tax, utility tax, Business Professional and Occupational License Tax, Public Utilities Gross Receipts Tax, Recordation Taxes, Additional Taxes on Deeds, Motor Vehicle Decals and the Transient Occupancy Tax. The major sources of revenues include:

#### 1. Sales Tax

The largest category of other local taxes is sales tax. The County levies a 1% general retail sales tax.

Sales tax revenues to date for FY 1999 are 4.5% higher than in FY 1998. This level of growth, and the relative stability in anticipated population and inflationary increases lead the Revenue Committee to believe there will be nearly the same level of growth as experienced in FY 1998. The growth rate was approximately 4.7% during FY 1998.

Revenue increases from population growth in the County are expected to continue, most likely, at a rate of about 2.7% per year, similar to prior years. Considering all these factors combined, the forecast is for sales tax revenue to increase approximately 4.7% per year for FY 2000 - 2004.

#### 2. Business Professional and Occupational License (BPOL) Taxes

The Business, Professional and Occupational License (BPOL) tax is imposed on commercial and home occupational businesses operating in the County. The County has adopted a multiple tax rate schedule according to the type of business activity subject to the tax. Existing businesses are taxed on their prior calendar year gross receipts of \$100,000 and above. New businesses are taxed on an estimate of the gross receipts \$100,000 and above for the current year. The BPOL tax is levied on

## Revenues

both full-time as well as part-time businesses, as long as the business meets or exceeds the \$100,000 threshold.

The change in the FY 1999 estimate is directly related to the healthy economy. The increase in construction income is expected to rise 15% over FY 1998, resulting in an increase of \$300,000 for FY 1999. We also expect an additional \$200,000 in the retail merchant category.

### 3. Consumer Utility Tax

The County levies a consumer utility tax on wired telephone service, electric, and natural gas utilities (the County does not tax water/sewer usage) and beginning in FY 97, on mobile telephone service. To estimate consumer utility tax revenue, a value per residential unit is calculated by taking the amount of tax from year to year divided by the number of homes for each year. This value represents both residential and commercial revenue since the relative percentages of revenue from commercial and residential growth is expected to remain constant. This value generally increases each year as a result of increases in utility usage (e.g. more residential units connected to gas and increase in usage by commercial customers). The value per housing unit was \$154.17 in FY 1998, and \$155.67 in FY 1999. The estimate for FY 2000 is \$157.49. The annual increase in usage throughout the forecast period is expected to be \$2.00 per unit. The value per housing unit multiplied by the number of expected housing units equal the estimated revenue.

### 4. Vehicle Decals

The County levies a vehicle license fee of \$24 per year for each vehicle normally garaged or parked in the County. Effective July 1, 1998, the decal must be renewed by October 5<sup>th</sup> and must be displayed no later than November 15. The fee is prorated during the year for new vehicles brought into the County after March 1. FY 1999 decal revenue is reduced to reflect the proration of the 1999 decal.

### D. Agency Revenue - \$62,514,841

Agency revenues are made up of the various revenues that are collected by individual County agencies. These revenues come from: Federal and State grants, other local funding (Cities of Manassas and Manassas Park) charges for services, and private sector sources. One of these revenue sources is the E-911 fee which is \$1.18 per month per telephone line.

## II. SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for services provided to specific County districts. Revenues are primarily derived from special tax levies and charges for services.

### A. 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. FY 00 revenues are projected at \$398,359,291.

# Revenues

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**B. 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. FY 00 revenues are projected at \$14,653,031, sufficient to cover the Detention Center's expenditure budget.

**C. 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 for transportation facilities. FY 00 revenues are projected at \$3,402,406.

**D. 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 derived from the fire levies for each district. FY 00 revenues are projected at \$9,789,125.

**E. Special Levy Fund**

The Special Levy Fund exists to provide a special service to a specific County district. In this case the special services that are provided are primarily Stormwater Management and Gypsy Moth/Mosquito control. Revenues are principally derived from special levies and charges for services. FY 00 revenues are projected at \$5,141,029.

**F. 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. FY 00 revenues are projected at \$2,924,356.

**III. Proprietary Funds**

**A. Enterprise Funds** are used to account for operations where the cost (expenses including depreciation) of providing goods and services to the general public on a continuing basis is financed or recovered primarily through user charges similar to private business enterprises.

1. **Landfill (Solid Waste)** This enterprise fund is for the Prince William County Landfill which provides refuse disposal. FY 00 revenues are projected at \$11,969,655.
2. **Sanitary District (Special Tax District)** The Prince William County Sanitary Districts provides water to residents of Bull Run and Occoquan Forest. FY 00 revenues are projected at \$263,152.
3. **INNOVATION @ Prince William** This Enterprise Fund account has been set up to account for debt service payments and land sales at INNOVATION @ Prince William. FY 00 revenues are projected at \$582,500.

**B. Internal Service Funds** are used to account for the financing of goods or services provided on a cost-reimbursement basis by one department or agency to other departments or agencies of the County or to other governments. FY 00 revenues are projected at \$10,932,198.

# Revenues

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## IV. CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for acquisition of major capital facilities (other than those financed by proprietary funds). The primary sources of revenues to the Capital Projects Funds are the proceeds of bond issues, capital lease participation certificates and interest earnings. FY 00 revenues are projected at \$143,450,755.

More detailed graphical data on revenue and expenditure comparisons for these funds is found in Exhibit IX in this section.

## V. INVESTMENTS

### A. Rate of Return on Investment Portfolio

The portfolio yield is arrived at by combining the known yield on investments currently held in the portfolio which mature during the next fiscal year and "replacement" securities yielding a predicted rate of return. The FY 1999 estimate assumes the average portfolio yield falls to approximately 5.1% from 5.81% in FY 1998. The decrease of \$700,000 in budgeted interest income for FY 99 is a result of significantly lower interest rates in the market place. This reduction is partially offset by an increase in the portfolio size. The estimate for fiscal year 2000 assumes a portfolio yield of 4.6%. When combined with a slight increase in the portfolio size, the result is an estimated \$6.5 million in FY 2000. The yield on the portfolio is estimated to increase to 5.25% in FY 2001 and 5.5% for FY 2002 to FY 2004. This approximates the average yield of the portfolio over the last five years. Average dollar value of the portfolio is estimated to increase 1.25% from year-to-year, based on the expected growth of revenues, offset by expenditure increases, resulting in a smaller increase in investment income than overall revenues.

## VI. PERSONAL PROPERTY REVENUE REDUCTIONS

### A. Business Personal Property

The FY 2000 Adopted Fiscal Plan reduces the business personal property tax on programmable computers and peripherals from \$3.70 per \$100 value to \$1.50 per \$100 value and will reduce revenues by \$750,000. This will impact 64% or 2,450 existing County companies.

### B. Recreation Campers and Motor Homes

The FY 2000 Adopted Fiscal Plan eliminated the personal property tax on privately owned recreation campers and recreational motor homes. This will reduce revenues by \$125,000 in Fiscal 2000.

More detail on Prince William revenue projections can be found in the "Revenues" section of this book

# 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. In Fiscal 2000 a five-year budget plan prepared by the Prince William County Schools was combined with the five-year budget plan prepared by Prince William County to give a total picture of the General Fund requirements from Fiscal 2000 to Fiscal 2004. This five year budget forecast is shown below:

## General Fund Resource And Expenditure Projection

	<u>Fiscal 2000</u>	<u>Fiscal 2001</u>	<u>Fiscal 2002</u>	<u>Fiscal 2003</u>	<u>Fiscal 2004</u>
<b>I. Revenue and Resources:</b>					
A. General Revenue	\$334,973,400	\$353,755,930	\$371,634,698	\$389,004,950	\$406,278,647
B. Agency Revenue	\$62,586,582	\$65,466,400	\$68,479,258	\$71,631,332	\$74,929,087
C. County Resources	\$8,249,312	\$5,829,787	\$8,517,998	\$11,672,744	\$7,418,006
<b>Total Revenue &amp; Resources Available</b>	<u>\$405,809,294</u>	<u>\$425,052,117</u>	<u>\$448,631,953</u>	<u>\$472,309,025</u>	<u>\$488,625,741</u>
<b>II. Expenditures:</b>					
A. County Government:					
1. General Governmental	\$6,459,929	\$6,451,394	\$6,451,394	\$6,451,394	\$6,451,394
2. Administration	\$14,450,090	\$14,565,390	\$14,715,390	\$14,965,390	\$15,215,390
3. Judicial Administration	\$7,236,671	\$7,164,589	\$7,164,590	\$7,164,591	\$7,164,592
4. Planning And Development	\$25,864,713	\$25,692,443	\$25,692,443	\$25,692,443	\$25,692,443
5. Fire-24 Hour Medic Unit & One BLS Unit	\$938,369	\$949,166	\$949,166	\$949,166	\$949,166
6. Fire Extended Hours	\$409,811	\$700,030	\$909,848	\$1,106,462	\$1,068,233
7. Police Staffing Plan	\$1,318,252	\$2,466,053	\$3,518,558	\$4,103,466	\$5,057,984
8. Public Safety	\$61,843,655	\$61,756,919	\$61,756,919	\$61,756,919	\$62,156,919
9. Human Services	\$48,963,658	\$49,062,361	\$49,062,362	\$49,062,363	\$49,062,364
10. Parks And Library	\$19,248,745	\$18,964,991	\$19,063,591	\$19,164,591	\$19,218,201
11. Debt / CIP	\$23,363,329	\$24,362,142	\$29,688,218	\$36,578,240	\$35,467,674
12. Compensation (cumulative)	Distributed	\$5,243,074	\$9,762,183	\$13,930,280	\$18,176,367
13. Other / Non-Departmental	\$5,614,667	\$7,127,408	\$9,153,492	\$11,378,875	\$13,666,676
<b>Total County Government</b>	<u>\$215,711,889</u>	<u>\$224,505,960</u>	<u>\$237,888,153</u>	<u>\$252,304,180</u>	<u>\$259,347,403</u>
B. Transfer To Schools	<u>\$190,097,405</u>	<u>\$200,756,491</u>	<u>\$210,902,692</u>	<u>\$220,760,310</u>	<u>\$230,563,133</u>
<b>Total Expenditures</b>	<u>\$405,809,294</u>	<u>\$425,262,451</u>	<u>\$448,790,845</u>	<u>\$473,064,489</u>	<u>\$489,910,536</u>
<b>III. Resources Over/(Under) Expenditures</b>	<u>\$0</u>	<u>(\$210,334)</u>	<u>(\$158,892)</u>	<u>(\$755,464)</u>	<u>(\$1,284,796)</u>

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 00 through FY 04.

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

# Five Year Budget Plan

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## 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.

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 adjustment;
- 6) Benefit adjustments;
- 7) Self insurance;
- 8) Five Year costs of Fiscal 2000 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 1% pay plan
- Adds 143 Police positions from Fiscal 1998 -2004
- Adds 78 Fire and Rescue positions from Fiscal 1998-2004 and opens new stations
- Adds \$100,000 for transit in FY 00 and FY 01
- Funds annual inflation of operating supplies
- Funds the adopted Capital Improvements Program
- Holds non-public safety operations at Fiscal 2000 funding levels

### Prince William County School

- Funds annual step increases
- Funds 3.5% cost of living adjustment in Fiscal 2000
- Funds 1.5% cost of living adjustment from Fiscal 2001-2004
- Funds annual inflation
- Maintains all academic, support and extra curricular programs
- Funds all critical repair projects
- Funds new Capital Improvements Program debt service
- Builds four elementary schools, two middle schools and one high school

## **Exhibit Summary**

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- I. Revenues Vs. Expenditure Comparison
- II. General Fund Expenditure and Resource Comparison
- III. Combined Statement of Projected Revenues, Budgeted Expenditures and Projected Changes In Fund Balance
- IV. Revenue Projection - General Fund Non-Agency Revenues FY 2000 - 2004
- V. Schedule of Debt Service Requirements
- VI. Operating Funds
- VII. Fire-Year Staffing Level History of Full-Time Equivalents
- VIII. Percent Share of Total General County Budget
- IX. Revenue and Expenditure Comparison by Fund Areas

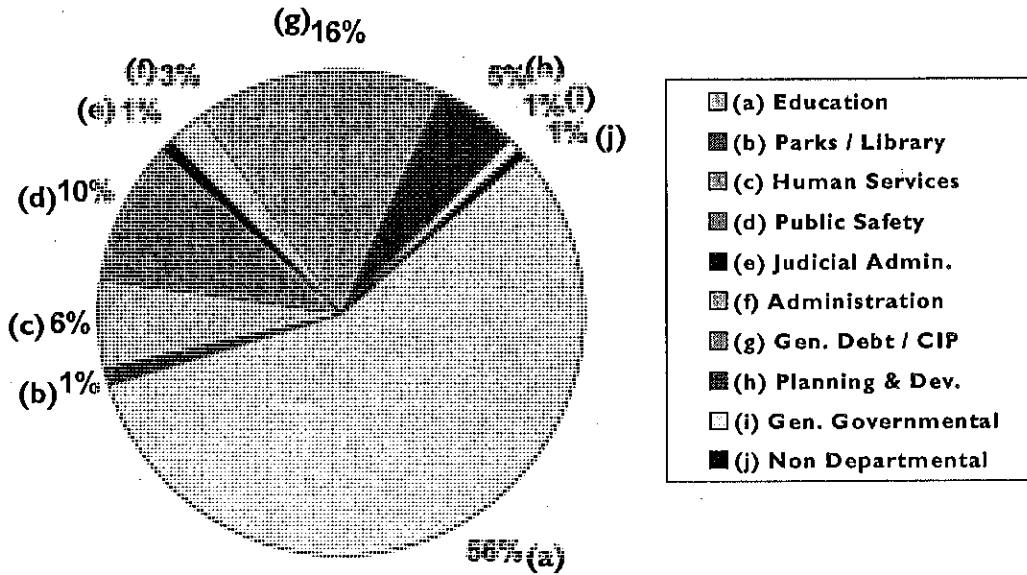


# Exhibit I

## 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 Exhibit II.

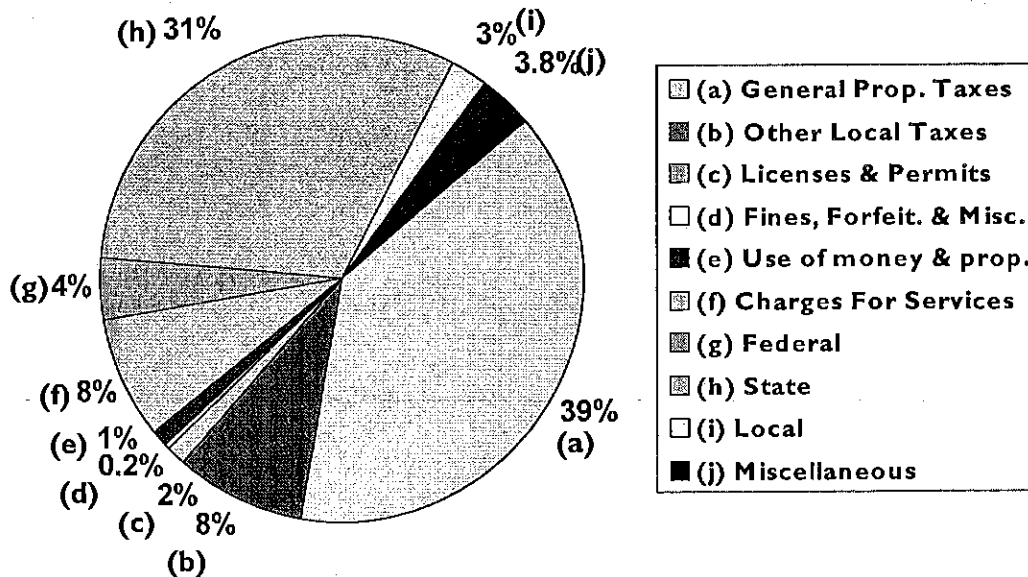
### Fiscal Year 2000 Total County Budget By Functional Categories



\$849,263,196

(Note: Excludes Operating Transfers Out)

### Fiscal Year 2000 Total County Revenue Sources



\$713,307,063

(Note: Excludes Operating Transfers In)

## EXHIBIT II

### Combined Statement of Projected Revenues, Budgeted Expenditures and Projected Changes in Fund Balance for the FY 2000 Adopted Fiscal Plan

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	Total FY 2000 Adopted
	General Fund	Capital Projects Fund	Special Revenue Fund	Enterprise Fund	Internal Service Fund		
<b>Projected Revenues:</b>							
General Property Taxes	\$265,972,000		\$11,139,546	\$146,152			\$277,257,698
Other Local Taxes	\$60,599,100						\$60,599,100
Licenses And Permits	\$9,311,841		\$1,477,981	\$5,000			\$10,794,822
Fines And Forfeitures	\$1,748,700						\$1,748,700
Rev. From Use Of Money & Property	\$7,289,732		\$386,627	\$653,000	\$540,000		\$8,869,359
Charges For Services	\$6,545,485		\$13,595,705	\$10,975,155	\$26,608,981		\$57,725,326
Miscellaneous	\$559,199	\$15,175,371	\$8,853,013	\$0			\$24,990,618
Intergovernmental Revenue - Federal	\$12,595,573	\$280,000	\$16,309,698				\$29,185,271
Intergovernmental Revenue - State	\$27,683,686	\$14,351,259	\$181,222,146	\$16,000			\$223,273,091
Intergovernmental Revenue - Local	\$4,249,286		\$2,357,285			\$12,256,507	\$18,863,078
<b>Total Revenues</b>	<b>\$396,554,602</b>	<b>\$29,806,630</b>	<b>\$235,342,001</b>	<b>\$11,795,307</b>	<b>\$27,552,016</b>	<b>\$12,256,507</b>	<b>\$713,307,063</b>
<b>Budgeted Expenditures:</b>							
General Governmental Administration	\$6,459,929			\$582,500	\$6,799,463		\$6,459,929
Judicial Administration	\$14,450,090						\$7,236,671
Public Safety	\$7,236,671						\$82,417,097
Planning And Development	\$58,429,023		\$23,988,074				\$47,152,195
Human Services	\$23,991,620		\$9,450,004	\$9,577,836	\$4,132,735		\$48,693,305
Parks And Library	\$48,693,305						\$10,395,790
Education	\$10,395,790						\$10,395,790
Debt / C.I.P.	\$19,286,701	\$76,621,063	\$368,747,815		\$20,949,043	\$12,256,507	478,574,428
Non-Departmental	\$5,032,167	\$100,351,672	\$21,831,188				\$141,469,561
<b>Total Expenditures</b>	<b>\$193,975,296</b>	<b>\$176,972,735</b>	<b>\$424,017,081</b>	<b>\$10,160,336</b>	<b>\$31,881,241</b>	<b>\$12,256,507</b>	<b>\$849,263,196</b>
Excess (Deficiency) Of Revenues Over Expenditures	\$202,579,306	(\$147,166,105)	(\$188,675,080)	\$1,634,971	(\$4,329,225)	\$0	(\$135,956,133)
<b>Other Financing Sources (Uses):</b>							
Operating Transfers In	\$4,246,596	\$10,112,714	\$198,927,237	\$9,872,955		\$0	\$225,166,901
Operating Transfers Out	(\$211,833,998)	(\$2,000,000)	(\$10,423,511)	(\$909,392)			(\$225,166,901)
Proceeds From Loans And Bonds		\$103,531,411					\$103,531,411
<b>Total Other Financing Sources (Uses)</b>	<b>(\$207,587,402)</b>	<b>\$111,644,125</b>	<b>\$188,503,726</b>	<b>\$8,963,563</b>	<b>\$2,007,399</b>	<b>\$0</b>	<b>\$103,531,411</b>
Excess (Deficiency) Of Revenues Over Expenditures & Other Sources (Uses)	(\$5,008,096)	(\$35,521,980)	(\$171,354)	\$10,598,534	(\$2,321,826)	\$0	(\$32,424,722)
Projected Fund Balance, Beginning	\$21,965,488	\$13,068,435	\$50,285,411	\$0	\$13,141,758	\$0	\$98,461,092
Fund Balance Reserve:							
Encumbrances	\$8,512,878	\$10,948,871	\$1,014,387	\$566,499	\$1,912,854	\$0	\$22,955,489
Designated For Future Years	\$2,155,000		\$4,216,448	\$0	\$0	\$0	\$6,371,448
Other	\$5,033,055	\$100,702,054	\$20,023,228	\$0	\$0	\$126,808	\$125,885,145
<b>Projected Fund Balance, Ending</b>	<b>\$32,658,325</b>	<b>\$89,197,380</b>	<b>\$75,368,120</b>	<b>\$2,312,078</b>	<b>\$12,732,786</b>	<b>\$126,808</b>	<b>\$221,248,452</b>

# EXHIBIT III

## General Fund Expenditure and Resource Comparison

	FY 1998 Approp.	FY 1998 Actual	FY 1999 Adopted	FY 2000 Adopted	% Change FY 99 To FY 00
<b>Expenditure By Classification:</b>					
Personal Services	\$81,667,052	\$81,571,997	\$88,261,641	\$93,578,999	6.02%
Fringe Benefits	\$18,590,479	\$17,838,161	\$20,791,495	\$22,605,620	8.73%
Contractual Services	\$14,335,672	\$13,125,045	\$10,851,843	\$11,492,381	5.90%
Internal Services	\$8,364,926	\$7,824,001	\$8,659,175	\$11,107,546	28.27%
Other Services	\$26,889,042	\$25,441,042	\$26,382,126	\$29,585,134	12.14%
Debt Maintenance	\$17,441,739	\$17,423,663	\$18,717,900	\$18,125,520	-3.16%
Capital Outlay	\$2,475,575	\$2,184,315	\$2,601,982	\$2,936,456	12.85%
Leases and Rentals	\$4,899,384	\$4,795,498	\$4,731,700	\$4,568,085	-3.46%
Transfers Out*	\$191,733,212	\$191,733,212	\$199,082,757	\$211,809,553	6.39%
<b>Total General Fund Expenditures</b>	<b>\$366,397,081</b>	<b>\$361,936,934</b>	<b>\$380,080,619</b>	<b>\$405,809,294</b>	<b>6.77%</b>
<b>Funding Sources:</b>					
General Property Taxes	\$241,608,233	\$242,948,765	\$252,337,000	\$265,972,000	5.40%
Other Local Taxes	\$53,294,500	\$55,424,662	\$56,859,000	\$60,599,100	6.58%
Permits, Priv. Fees and Reg. Lic.	\$7,558,307	\$8,845,048	\$8,428,940	\$9,311,841	10.47%
Fines and Forfeitures	\$1,215,188	\$1,704,952	\$1,536,500	\$1,748,700	13.81%
Use of Money and Property	\$7,704,972	\$8,708,087	\$8,590,282	\$7,289,732	-15.14%
Charges for Services	\$5,560,627	\$6,074,857	\$5,815,930	\$6,545,485	12.54%
Miscellaneous Revenue	\$1,982,496	\$2,175,879	\$349,326	\$412,659	18.13%
Revenue from Other Localities	\$3,923,323	\$3,964,628	\$3,857,072	\$4,249,286	10.17%
Rev. from the Comm. of Va.	\$21,166,981	\$20,337,217	\$21,661,142	\$27,683,686	27.80%
Revenue from the Federal Gov.	\$12,318,878	\$12,677,039	\$10,843,475	\$12,595,573	16.16%
Non-Revenue Receipts	\$71,550	\$99,633	\$96,540	\$96,540	0.00%
Transfers In*	\$852,643	\$852,643	\$886,075	\$983,639	11.01%
<b>Total General Fund Revenue</b>	<b>\$357,257,698</b>	<b>\$363,813,410</b>	<b>\$371,261,282</b>	<b>\$397,488,241</b>	<b>7.06%</b>
<b>Other Resources</b>	<b>\$9,139,383</b>	<b>(\$1,876,476)</b>	<b>\$8,819,337</b>	<b>\$8,321,053</b>	<b>-5.65%</b>
<b>Total General Fund Revenue And Other Resources</b>	<b>\$366,397,081</b>	<b>\$361,936,934</b>	<b>\$380,080,619</b>	<b>\$405,809,294</b>	<b>6.77%</b>
<b>Revenue and Other Resources Over / (Under) Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

\* Note: Excludes Transfers Within The General Fund.

# EXHIBIT IV

## General Fund Non-Agency Revenues FY 2000 - FY 2004

NON-AGENCY REVENUE SOURCE	FY 2000 ESTIMATE	FY 2001 ESTIMATE	FY 2002 ESTIMATE	FY 2003 ESTIMATE	FY 2004 ESTIMATE
R/E TAXES - CURRENT YEAR	\$194,349,200	\$206,574,700	\$217,602,200	\$228,271,600	\$239,199,300
R/E TAX EXONERATIONS	(\$2,624,000)	(\$2,768,000)	(\$2,894,000)	(\$3,013,000)	(\$3,157,000)
SUBTOTAL	<u>\$191,725,200</u>	<u>\$203,806,700</u>	<u>\$214,708,200</u>	<u>\$225,258,600</u>	<u>\$236,042,300</u>
R/E TAXES - PUBLIC SERVICE	\$12,024,000	\$12,265,000	\$12,388,000	\$12,511,000	\$12,637,000
R/E TAX DEFERRAL	\$200,000	\$0	\$100,000	\$200,000	\$200,000
LAND REDEMPTION	\$1,300,000	\$1,500,000	\$1,500,000	\$1,300,000	\$1,300,000
R/E PENALTIES - CURRENT YEAR	\$965,000	\$1,010,000	\$1,066,000	\$1,121,000	\$1,165,000
TOTAL -- REAL ESTATE	<u>\$206,214,200</u>	<u>\$218,581,700</u>	<u>\$229,762,200</u>	<u>\$240,390,600</u>	<u>\$251,344,300</u>
P/P TAXES - CURRENT YEAR	\$60,275,000	\$63,775,000	\$67,425,000	\$71,375,000	\$74,775,000
P/P TAXES - EXONERATIONS	(\$5,300,000)	(\$5,600,000)	(\$5,900,000)	(\$6,300,000)	(\$6,600,000)
SUBTOTAL	<u>\$54,975,000</u>	<u>\$58,175,000</u>	<u>\$61,525,000</u>	<u>\$65,075,000</u>	<u>\$68,175,000</u>
P/P TAXES - PUBLIC SERVICE	\$93,900	\$98,500	\$103,500	\$108,700	\$114,100
P/P TAXES - PRIOR YEAR	\$82,400	\$86,500	\$90,900	\$95,400	\$100,000
P/P TAX DEFERRAL	\$2,300,000	\$2,000,000	\$2,100,000	\$2,200,000	\$2,200,000
P/P PENALTIES - CURRENT YEAR	\$796,000	\$835,000	\$882,000	\$932,000	\$985,000
TOTAL -- PERSONAL PROPERTY	<u>\$58,247,300</u>	<u>\$61,195,000</u>	<u>\$64,701,400</u>	<u>\$68,411,100</u>	<u>\$71,574,100</u>
INTEREST ON TAXES	\$1,510,500	\$1,601,130	\$1,679,198	\$1,779,950	\$1,886,747
GENERAL PROPERTY TAXES	<u>\$265,972,000</u>	<u>\$281,377,830</u>	<u>\$296,142,798</u>	<u>\$310,581,650</u>	<u>\$324,805,147</u>
LOCAL SALES TAX	\$26,900,000	\$28,180,000	\$29,500,000	\$30,890,000	\$32,340,000
DAILY EQUIPMENT RENTAL TAX	\$159,700	\$167,700	\$176,000	\$184,900	\$194,000
CONSUMER UTILITY TAX	\$15,300,000	\$15,880,000	\$16,470,000	\$17,070,000	\$17,680,000
BANK FRANCHISE TAX	\$464,200	\$487,400	\$511,800	\$537,400	\$564,200
BPOL TAXES - LOCAL BUSINESSES	\$8,700,000	\$9,100,000	\$9,500,000	\$9,900,000	\$10,400,000
BPOL TAXES - PUBLIC SERVICE	\$449,200	\$471,600	\$495,200	\$520,000	\$546,000
VEHICLE DECALS - REGULAR	\$4,164,000	\$4,267,000	\$4,370,000	\$4,473,000	\$4,576,000
VEHICLE DECALS - DUPLICATE	\$7,000	\$7,000	\$7,000	\$8,000	\$8,000
VEHICLE DECALS - MOTORCYCLES	\$36,000	\$37,000	\$39,000	\$41,000	\$43,000
VEHICLE DECALS - REFUNDS	(\$28,000)	(\$28,000)	(\$29,000)	(\$30,000)	(\$32,000)
RECORDATION TAX	\$2,126,000	\$1,914,000	\$1,981,600	\$2,051,600	\$2,124,000
ADDITIONAL TAX ON DEEDS	\$777,000	\$816,000	\$857,000	\$899,000	\$944,000
TRANSIENT OCCUPANCY TAX	\$617,600	\$648,400	\$680,800	\$714,800	\$714,800
OTHER LOCAL TAXES	<u>\$59,672,700</u>	<u>\$61,948,100</u>	<u>\$64,559,400</u>	<u>\$67,259,700</u>	<u>\$70,102,000</u>
CABLE TV FEES	\$1,800,000	\$1,850,000	\$1,900,000	\$1,975,000	\$2,025,000
FRANCHISE FEES	<u>\$1,800,000</u>	<u>\$1,850,000</u>	<u>\$1,900,000</u>	<u>\$1,975,000</u>	<u>\$2,025,000</u>
INVESTMENT INCOME	\$6,500,000	\$7,500,000	\$7,900,000	\$8,000,000	\$8,100,000
INTEREST PAID TO VENDORS	(\$106,300)	(\$111,000)	(\$117,000)	(\$123,000)	(\$129,000)
REV FROM MONEY & PROPERTY	<u>\$6,393,700</u>	<u>\$7,389,000</u>	<u>\$7,783,000</u>	<u>\$7,877,000</u>	<u>\$7,971,000</u>
ABC PROFITS	\$379,500	\$398,400	\$418,400	\$439,300	\$461,200
STATE WINE TAX	\$303,200	\$318,400	\$334,300	\$351,000	\$368,600
ROLLING STOCK TAX	\$76,500	\$80,400	\$84,400	\$88,600	\$93,000
PASSENGER CAR RENTAL TAX	\$259,800	\$272,800	\$286,400	\$300,700	\$315,700
MOBILE HOME TITLING TAX	\$93,300	\$98,000	\$103,000	\$108,000	\$113,000
REV FROM THE COMMONWEALTH	<u>\$1,112,300</u>	<u>\$1,168,000</u>	<u>\$1,226,500</u>	<u>\$1,287,600</u>	<u>\$1,351,500</u>
FEDERAL PAYMENT IN LIEU OF TAXES	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
REV FROM THE FEDERAL GOVT.	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
ALL OTHER NON-AGENCY REVENUE	\$7,700	\$8,000	\$8,000	\$9,000	\$9,000
OTHER MISCELLANEOUS	<u>\$7,700</u>	<u>\$8,000</u>	<u>\$8,000</u>	<u>\$9,000</u>	<u>\$9,000</u>
<b>TOTAL NON-AGENCY REVENUE</b>	<u><b>\$334,973,400</b></u>	<u><b>\$353,755,930</b></u>	<u><b>\$371,634,698</b></u>	<u><b>\$389,004,950</b></u>	<u><b>\$406,278,647</b></u>

# EXHIBIT V

## Schedule of Debt Service Requirements

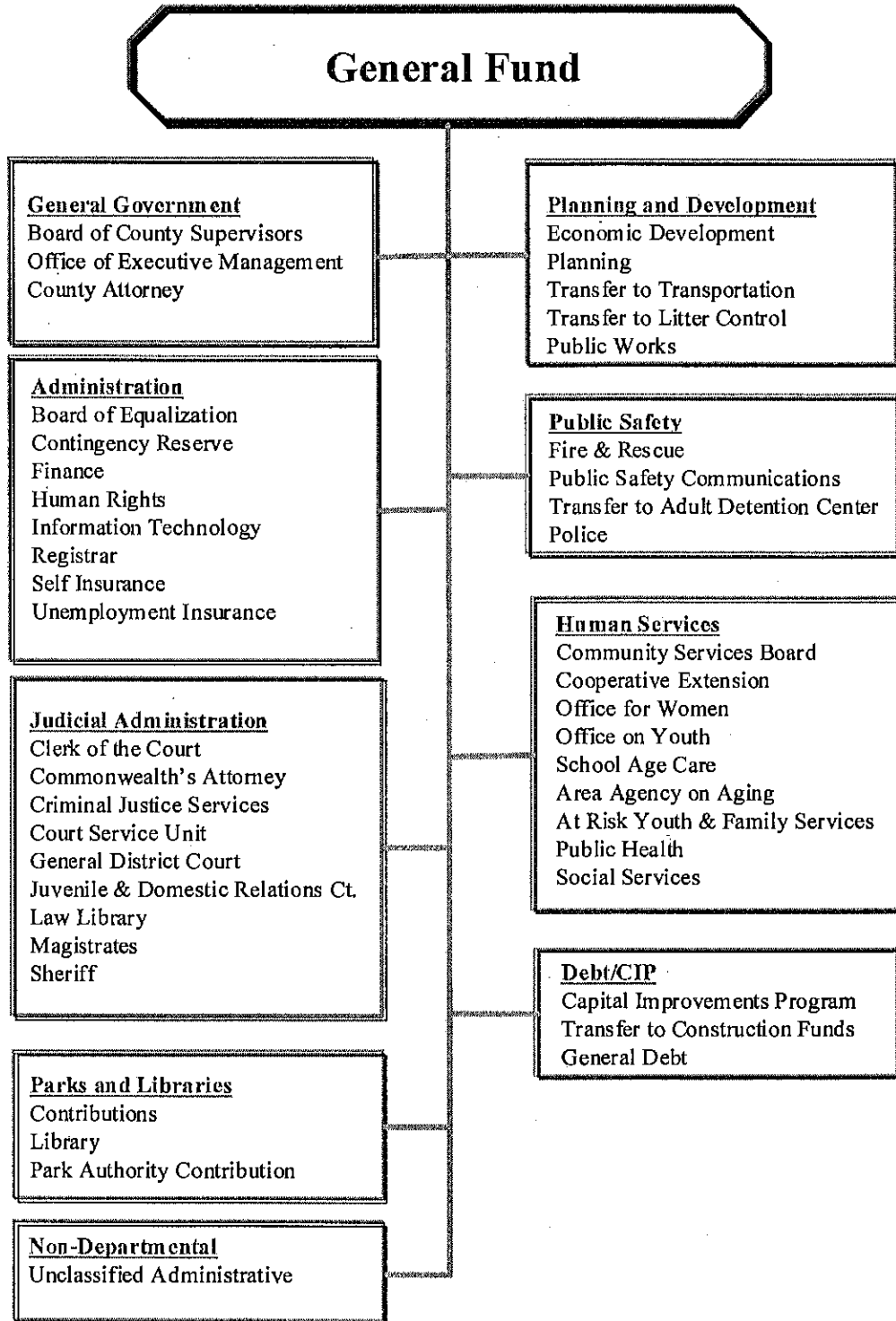
Fiscal Year	General Fund		Payable from Sanitary Districts	Equipment Leases (note 1)	General County Debt Service per POSFM	Schools Debt (Incl LHM Fund)	Total Tax Supported Debt	Less: Rent Payable by ATCC (note 2)	VRA Bond Issues	Solid Waste Revenue Bonds Series 1998	Innovation @ PWC (note 3)	PRTC Lease Rev., Paid by PRTC (note 4)	Total Debt excluding PRTC
	Debt	Transportation Fund											
2000	\$17,820,950	\$693,765	\$64,188	\$30,000	\$19,693,786	\$20,712,986	\$40,866,772	\$685,042	\$1,928,390	\$1,084,883	\$582,500	\$393,050	\$43,277,503
2001	\$16,651,057	\$651,673	\$67,125	\$30,000	\$18,455,937	\$18,764,420	\$39,220,358	\$685,042	\$1,924,160	\$1,076,083	\$582,500	\$864,673	\$41,116,069
2002	\$16,125,444	\$653,360	\$64,875	\$30,000	\$17,939,982	\$17,904,536	\$35,844,518	\$685,042	\$1,917,445	\$1,066,283	\$582,500	\$863,073	\$38,725,704
2003	\$16,676,701	\$653,733	\$62,625	\$30,000	\$17,490,541	\$17,009,884	\$34,490,425	\$685,042	\$1,922,445	\$1,055,483	\$582,500	\$870,113	\$37,365,811
2004	\$14,886,858	\$652,680	\$65,168	\$30,000	\$16,008,419	\$16,337,401	\$32,345,920	\$685,042	\$1,921,435	\$373,883	\$582,500	\$865,333	\$34,538,396
2005	\$14,424,103	\$649,530	\$62,563	\$30,000	\$16,528,190	\$15,407,473	\$30,935,863	\$685,042	\$1,919,135	\$351,995	\$582,500	\$869,408	\$33,114,251
2006	\$13,968,310	\$654,635	\$64,750	\$30,000	\$15,072,315	\$14,746,644	\$29,818,959	\$685,042	\$1,920,765	\$354,620	\$582,500	\$871,888	\$31,991,622
2007	\$13,486,135	\$653,000	\$63,188	\$30,000	\$14,577,718	\$14,128,811	\$28,706,529	\$685,042	\$1,920,630	\$342,020	\$582,500	\$872,743	\$30,866,637
2008	\$12,829,378	\$654,125	\$63,188	\$30,000	\$13,906,810	\$13,470,293	\$27,377,103	\$685,042	\$1,921,100	\$330,120	\$582,500	\$876,943	\$29,525,781
2009	\$12,352,816	\$653,600	\$64,825	\$30,000	\$13,429,121	\$11,568,135	\$24,964,256	\$685,042	\$1,921,800	\$318,060	\$582,500	\$874,235	\$27,131,594
2010	\$10,858,258	\$651,425	\$65,688	\$30,000	\$10,971,055	\$8,044,415	\$21,392,085	\$685,042	\$1,923,650	\$305,480	\$582,500	\$874,810	\$23,618,673
2011	\$9,934,450	\$652,463	\$61,563	\$30,000	\$10,971,055	\$8,044,415	\$19,015,470	\$685,042	\$1,923,650	\$292,880	\$582,500	\$873,410	\$21,127,183
2012	\$8,462,394		\$62,250	\$30,000	\$8,564,644	\$7,363,867	\$15,918,511	\$685,042	\$1,919,975		\$582,500	\$862,500	\$17,735,944
2013	\$6,595,541			\$30,000	\$6,625,541	\$6,631,447	\$13,256,998	\$685,042	\$1,919,175		\$582,500	\$862,500	\$15,073,621
2014	\$6,388,534			\$30,000	\$6,418,534	\$6,122,488	\$12,541,022	\$685,042	\$1,918,700		\$582,500	\$862,500	\$14,357,180
2015	\$6,181,853			\$30,000	\$6,211,853	\$5,190,131	\$11,401,884	\$685,042	\$1,893,275		\$582,500	\$862,500	\$12,992,717
2016	\$3,423,841			\$30,000	\$3,453,841	\$4,952,623	\$8,406,364	\$685,042			\$582,500	\$862,500	\$8,303,822
2017	\$2,946,047			\$30,000	\$2,976,047	\$3,466,911	\$6,442,958	\$685,042			\$582,500	\$862,500	\$7,552,500
2018	\$2,889,091			\$30,000	\$2,929,091	\$3,303,964	\$5,233,054	\$342,521					\$5,690,533
2019	\$663,963			\$30,000	\$693,963	\$1,988,745	\$2,682,708						\$2,682,708
2020	\$664,725			\$30,000	\$694,725	\$0	\$694,725						\$694,725
2021	\$663,663			\$30,000	\$693,663	\$0	\$693,663						\$693,663
<b>TOTALS</b>	<b>\$207,895,710</b>	<b>\$7,634,018</b>	<b>\$835,788</b>	<b>\$660,000</b>	<b>\$224,166,525</b>	<b>\$217,593,308</b>	<b>\$441,770,833</b>	<b>\$12,673,277</b>	<b>\$30,513,475</b>	<b>\$8,961,610</b>	<b>\$17,485,000</b>	<b>\$10,509,675</b>	<b>\$484,065,641</b>

**Notes:**  
 1. Estimates annually starting FY 00.  
 2. Reductions to total Debt.  
 3. 1997A Land Purchase is a balloon note, here shown due at FY 17. LC must be rolled over in FY 07.  
 4. Total Debt excludes PRTC; Lease Revenue Bonds which are paid from fuel tax revenue of PRTC.  
 PRTC is included here for informational purposes only.

# EXHIBIT VI

## Operating Funds

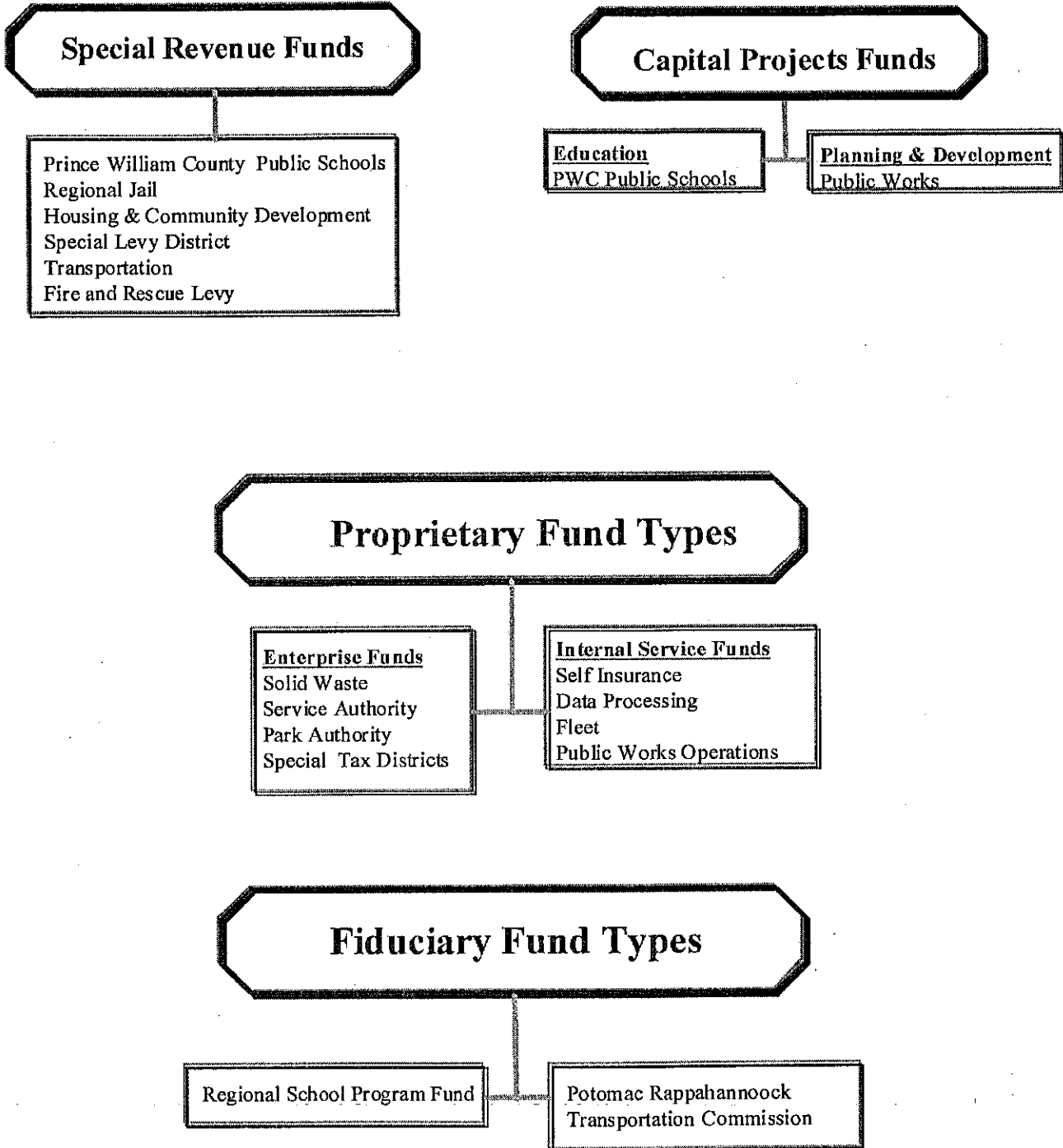
### Governmental Fund Types



# EXHIBIT VI

## Operating Funds

### Governmental Fund Types (continued)



## EXHIBIT VII

### Five Year Staffing Level History of Full-Time Equivalents

Department / Agency	FY 1996 Adopted FTE Positions	FY 1997 Adopted FTE Positions	FY 1998 Adopted FTE Positions	FY 1999 Adopted FTE Positions	FY 2000 Adopted FTE Positions	Position Change FY 99 to FY 00	Percent Change FY 99 to FY 00
<b>General Governmental:</b>							
Board Of County Supervisors	9.00	9.00	9.00	9.00	12.12	3.12	34.67%
Office Of Executive Management	39.03	38.50	39.50	43.39	46.56	3.17	7.31%
County Attorney	17.00	17.00	18.00	20.00	20.00	0.00	0.00%
<b>Sub Total</b>	<b>65.03</b>	<b>64.50</b>	<b>66.50</b>	<b>72.39</b>	<b>78.68</b>	<b>6.29</b>	<b>8.69%</b>
<b>Planning And Development:</b>							
Economic Development	12.41	9.03	9.53	9.53	9.53	0.00	0.00%
Mapping	24.00	0.00	0.00	0.00	0.00	0.00	0.00%
Planning	48.00	48.00	48.00	50.00	50.00	0.00	0.00%
Public Works	134.80	135.94	204.66	218.30	225.72	7.42	3.40%
<b>Sub Total</b>	<b>219.21</b>	<b>192.97</b>	<b>262.19</b>	<b>277.83</b>	<b>285.25</b>	<b>7.42</b>	<b>2.67%</b>
<b>Administration:</b>							
Finance	101.80	105.80	110.80	117.80	124.33	6.53	5.54%
Human Rights Office	6.00	5.00	5.00	5.00	6.80	1.80	36.00%
Off. Of Tech. & Fac. Support Serv.	87.70	103.70	0.00	0.00	0.00	0.00	0.00%
Off. Of Information Technology	0.00	0.00	42.53	46.53	41.98	-4.55	(9.78%)
Registration & Elections	10.00	10.00	11.00	11.00	11.00	0.00	0.00%
<b>Sub Total</b>	<b>205.50</b>	<b>224.50</b>	<b>169.33</b>	<b>180.33</b>	<b>184.11</b>	<b>3.78</b>	<b>2.10%</b>
<b>Judicial Administration:</b>							
Clerk Of The Court	61.03	60.03	59.03	60.03	56.70	-3.33	(5.55%)
Commonwealth's Attorney	24.00	28.00	28.00	35.00	36.00	1.00	2.86%
Criminal Justice Services	13.91	15.41	15.41	17.41	19.91	2.50	14.36%
General District Court	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
Juvenile Court Services	0.00	2.00	1.00	1.00	2.00	1.00	100.00%
Law Library	1.00	1.00	1.00	1.00	1.00	0.00	0.00%
<b>Sub Total</b>	<b>100.94</b>	<b>107.44</b>	<b>105.44</b>	<b>115.44</b>	<b>116.61</b>	<b>1.17</b>	<b>1.01%</b>
<b>Public Safety:</b>							
Fire And Rescue	230.00	219.00	224.00	233.00	253.00	20.00	8.58%
Police	480.27	454.07	490.07	506.07	528.07	22.00	4.35%
Sheriff	60.65	60.59	61.59	60.65	65.65	5.00	8.24%
Public Safety Communications	0.00	69.00	82.20	82.20	86.20	4.00	4.87%
<b>Sub Total</b>	<b>770.92</b>	<b>802.66</b>	<b>857.86</b>	<b>881.92</b>	<b>932.92</b>	<b>51.00</b>	<b>5.78%</b>
<b>Human Services:</b>							
Community Services Board	193.56	199.40	188.62	194.37	204.00	9.63	4.95%
Extension & Continuing Ed.	2.00	4.90	5.91	5.78	8.30	2.52	43.60%
Office For Women	1.10	1.10	1.10	1.10	1.10	0.00	0.00%
Office On Youth	1.67	1.67	2.00	2.00	2.00	0.00	0.00%
School Age Care	2.50	3.53	3.60	4.80	5.00	0.20	4.17%
Area Agency On Aging	29.39	28.89	33.23	33.84	36.39	2.55	7.54%
Public Health	15.17	14.17	14.49	14.49	14.96	0.47	3.24%
Social Services	235.18	255.19	259.48	283.91	289.85	5.94	2.09%
<b>Sub Total</b>	<b>480.57</b>	<b>508.85</b>	<b>508.43</b>	<b>540.29</b>	<b>561.60</b>	<b>21.31</b>	<b>3.94%</b>



## EXHIBIT VII

### Five Year Staffing Level History of Full-Time Equivalents

Department / Agency	FY 1996 Adopted FTE Positions	FY 1997 Adopted FTE Positions	FY 1998 Adopted FTE Positions	FY 1999 Adopted FTE Positions	FY 2000 Adopted FTE Positions	Position Change FY 99 to FY 00	Percent Change FY 99 to FY 00
<b>Parks And Library:</b>							
Library	198.37	191.96	189.50	189.44	192.31	2.87	1.51%
<b>Sub Total</b>	<b>198.37</b>	<b>191.96</b>	<b>189.50</b>	<b>189.44</b>	<b>192.31</b>	<b>2.87</b>	<b>1.51%</b>
<b>Special Revenue Fund:</b>							
Adult Detention Center	213.53	213.53	217.00	217.00	217.00	0.00	0.00%
Housing & Community Dev.	16.53	17.80	19.60	19.60	19.60	0.00	0.00%
<b>Sub Total</b>	<b>230.06</b>	<b>231.33</b>	<b>236.60</b>	<b>236.60</b>	<b>236.60</b>	<b>0.00</b>	<b>0.00%</b>
<b>Enterprise Fund:</b>							
Public Works; Solid Waste	52.37	53.37	52.71	52.71	46.38	-6.33	(12.01%)
<b>Sub Total</b>	<b>52.37</b>	<b>53.37</b>	<b>52.71</b>	<b>52.71</b>	<b>46.38</b>	<b>-6.33</b>	<b>(12.01%)</b>
<b>Internal Service Fund:</b>							
Public Works; Fleet Management	27.88	27.88	27.88	27.88	30.08	2.20	7.89%
OTFSS; Data Processing	37.00	38.00	0.00	0.00	0.00	0.00	0.00%
Off. Of Info. Tech.; Data Processing	0.00	0.00	38.00	35.00	41.55	6.55	18.71%
Public Works; Small Proj. Const.	23.75	25.75	21.86	21.86	23.77	1.91	8.74%
<b>Sub Total</b>	<b>88.63</b>	<b>91.63</b>	<b>87.74</b>	<b>84.74</b>	<b>95.40</b>	<b>10.66</b>	<b>12.58%</b>
<b>Total FTE Positions</b>	<b>2,411.60</b>	<b>2,469.21</b>	<b>2,536.30</b>	<b>2,631.69</b>	<b>2,729.86</b>	<b>98.17</b>	<b>3.73%</b>

# EXHIBIT VIII

## Percent Share of Total General County Budget

Department / Agency	FY 1996 Adopted % Of Budget	FY 1997 Adopted % Of Budget	FY 1998 Adopted % Of Budget	FY 1999 Adopted % Of Budget	FY 2000 Adopted % Of Budget
<b><u>General Governmental:</u></b>					
Board Of County Supervisors	0.501%	0.473%	0.467%	0.447%	0.472%
Office Of Executive Management	1.769%	1.801%	1.652%	1.749%	1.764%
County Attorney	0.761%	0.751%	0.763%	0.769%	0.759%
<b>Sub Total</b>	<b>3.031%</b>	<b>3.024%</b>	<b>2.883%</b>	<b>2.965%</b>	<b>2.995%</b>
<b><u>Administration:</u></b>					
Board Of Equalization	0.019%	0.023%	0.022%	0.021%	0.019%
Contingency Reserve	0.200%	0.229%	0.219%	0.286%	0.189%
Finance	3.833%	3.660%	3.776%	3.933%	3.875%
Human Rights Office	0.199%	0.180%	0.175%	0.156%	0.184%
Off Of Tech & Fac. Support Serv	7.486%	7.778%	0.000%	0.000%	0.000%
Off Of Information Technology	0.000%	0.000%	1.782%	1.939%	1.836%
General Registrar	0.425%	0.411%	0.402%	0.377%	0.379%
Property & Misc. Insurance	0.302%	0.312%	0.218%	0.203%	0.188%
Unemployment Insurance Reserve	0.047%	0.034%	0.032%	0.030%	0.028%
<b>Sub Total</b>	<b>12.510%</b>	<b>12.627%</b>	<b>6.626%</b>	<b>6.944%</b>	<b>6.699%</b>
<b><u>Judicial Administration:</u></b>					
Clerk Of The Court	1.500%	1.454%	1.443%	1.406%	1.469%
Commonwealth's Attorney	0.926%	1.001%	1.013%	1.113%	1.081%
Criminal Justice Services	0.455%	0.458%	0.461%	0.489%	0.497%
Juvenile Court Service Unit	0.021%	0.036%	0.043%	0.041%	0.087%
General District Court	0.070%	0.078%	0.068%	0.072%	0.071%
Juvenile & Domestic Relations	0.027%	0.032%	0.055%	0.025%	0.044%
Law Library	0.065%	0.068%	0.083%	0.085%	0.090%
Magistrates	0.006%	0.010%	0.012%	0.013%	0.014%
<b>Sub Total</b>	<b>3.070%</b>	<b>3.136%</b>	<b>3.177%</b>	<b>3.243%</b>	<b>3.355%</b>
<b><u>Planning And Development:</u></b>					
Economic Development	0.633%	0.683%	0.714%	0.648%	0.620%
Mapping	0.714%	0.000%	0.000%	0.000%	0.000%
Planning	1.794%	1.704%	1.679%	1.756%	1.760%
Transfer To Transportation Fund	1.071%	0.849%	0.812%	0.805%	0.794%
Transfer To Litter Control	0.000%	0.039%	0.037%	0.035%	0.032%
Public Works	3.551%	3.549%	9.681%	9.042%	8.785%
<b>Sub Total</b>	<b>7.762%</b>	<b>6.823%</b>	<b>12.924%</b>	<b>12.286%</b>	<b>11.990%</b>
<b><u>Public Safety:</u></b>					
Fire And Rescue	7.580%	7.009%	6.971%	7.277%	7.649%
Public Safety Communications	0.000%	1.961%	2.283%	2.212%	2.271%
Sheriff	1.929%	1.909%	1.745%	1.730%	1.796%
Transfer To Jail	3.205%	2.966%	2.769%	2.883%	2.819%
Police	15.437%	14.589%	15.162%	15.133%	15.371%
<b>Sub Total</b>	<b>28.151%</b>	<b>28.435%</b>	<b>28.929%</b>	<b>29.234%</b>	<b>29.906%</b>

# EXHIBIT VIII

## Percent Share of Total General County Budget

Department / Agency	FY 1996 Adopted % Of Budget	FY 1997 Adopted % Of Budget	FY 1998 Adopted % Of Budget	FY 1999 Adopted % Of Budget	FY 2000 Adopted % Of Budget
<b>Human Services:</b>					
Community Services Board	7.756%	7.753%	7.047%	6.833%	6.603%
Extension & Continuing Education	0.298%	0.335%	0.342%	0.327%	0.340%
Office For Women	0.026%	0.026%	0.026%	0.027%	0.030%
Office On Youth	0.052%	0.052%	0.061%	0.056%	0.053%
School Age Care	0.079%	0.098%	0.099%	0.121%	0.112%
Area Agency On Aging	0.804%	0.788%	0.874%	0.858%	0.949%
At Risk Youth And Family Services	1.719%	1.797%	1.774%	1.689%	1.812%
Public Health	1.842%	1.834%	1.800%	1.713%	1.631%
Social Services	8.728%	11.060%	10.726%	10.846%	11.168%
<b>Sub Total</b>	<b>21.304%</b>	<b>23.743%</b>	<b>22.749%</b>	<b>22.470%</b>	<b>22.699%</b>
<b>Parks And Library:</b>					
Contributions	0.003%	0.004%	0.004%	0.004%	0.005%
Library	5.646%	5.426%	5.215%	4.933%	4.814%
Park Authority Local Contribution	3.853%	3.293%	3.417%	4.053%	4.104%
<b>Sub Total</b>	<b>9.501%</b>	<b>8.723%</b>	<b>8.636%</b>	<b>8.990%</b>	<b>8.923%</b>
<b>Debt / CIP:</b>					
Capital Improv Prog	0.029%	0.014%	0.052%	0.050%	0.014%
Trans To Construction Funds	2.206%	1.559%	1.920%	1.398%	1.890%
General Debt	9.623%	9.440%	9.443%	9.640%	8.613%
UOSA Expansion	0.396%	0.379%	0.363%	0.338%	0.314%
<b>Sub Total</b>	<b>12.254%</b>	<b>11.392%</b>	<b>11.778%</b>	<b>11.426%</b>	<b>10.831%</b>
<b>Non-Departmental:</b>					
Unclassified Administrative	2.417%	2.097%	2.297%	2.443%	2.603%
<b>Sub Total</b>	<b>2.417%</b>	<b>2.097%</b>	<b>2.297%</b>	<b>2.443%</b>	<b>2.603%</b>
<b>Total</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>

# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

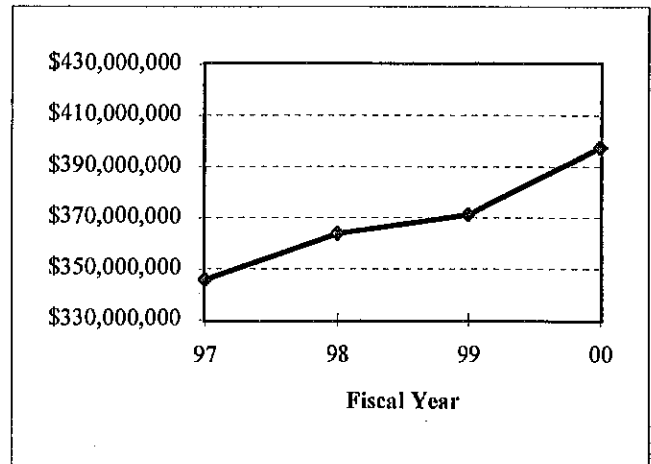
## I. GOVERNMENTAL FUND TYPES

### A. General Fund:

#### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$345,682,259
Fiscal Year 1998		\$363,813,410
	----- Estimate -----	
Fiscal Year 1999		\$371,261,282
Fiscal Year 2000		\$397,488,241
Change FY 99 to FY 00		\$26,226,959

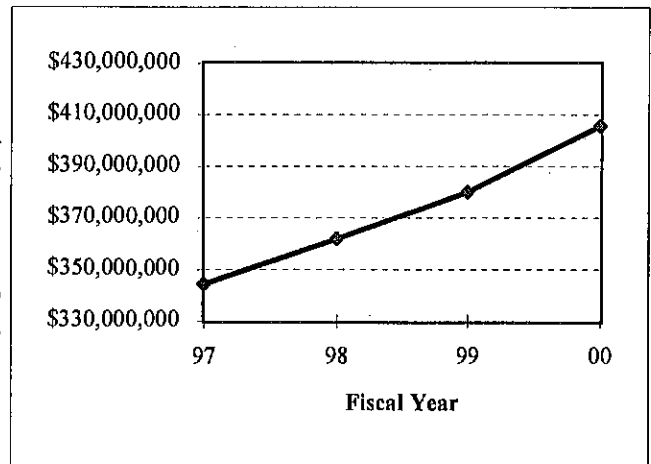
(Note: Excludes Other Resources and transfers within the General Fund)



#### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$344,328,052
Fiscal Year 1998		\$361,936,934
	----- Estimate -----	
Fiscal Year 1999		\$380,080,619
Fiscal Year 2000		\$405,809,294
Change FY 99 to FY 00		\$25,728,675

(Note: Excludes transfers within the General Fund)



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

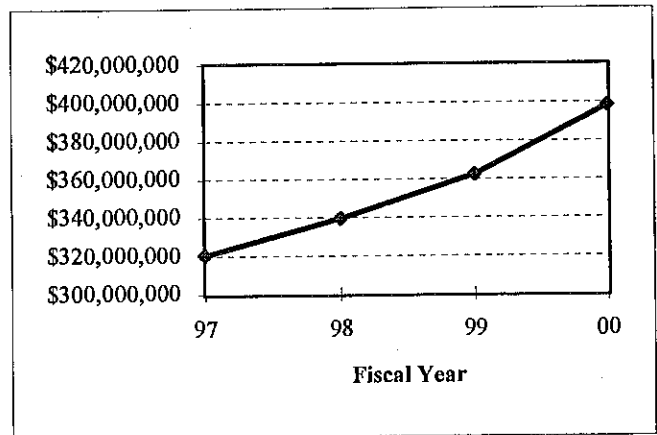
## **B. Special Revenue Funds:**

### **I. 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.

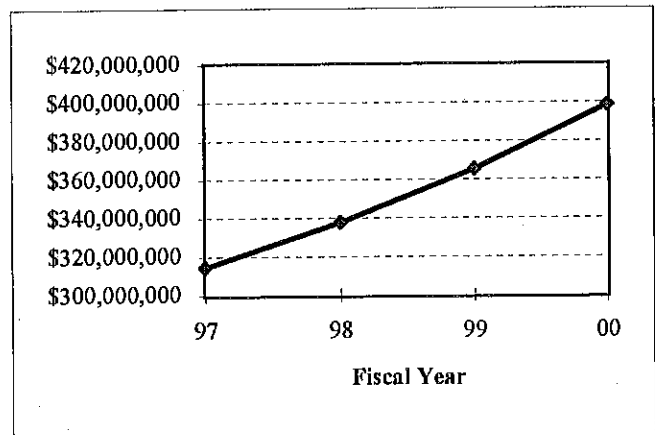
#### **Revenue Summary:**

	----- Actual -----	
Fiscal Year 1997		\$320,366,787
Fiscal Year 1998		\$339,789,402
	----- Estimate -----	
Fiscal Year 1999		\$362,500,521
Fiscal Year 2000		\$398,359,291
Change FY 99 to FY 00		\$35,858,770



#### **Expenditure Summary:**

	----- Actual -----	
Fiscal Year 1997		\$314,559,767
Fiscal Year 1998		\$337,838,055
	----- Estimate -----	
Fiscal Year 1999		\$365,429,289
Fiscal Year 2000		\$398,703,406
Change FY 99 to FY 00		\$33,274,117



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

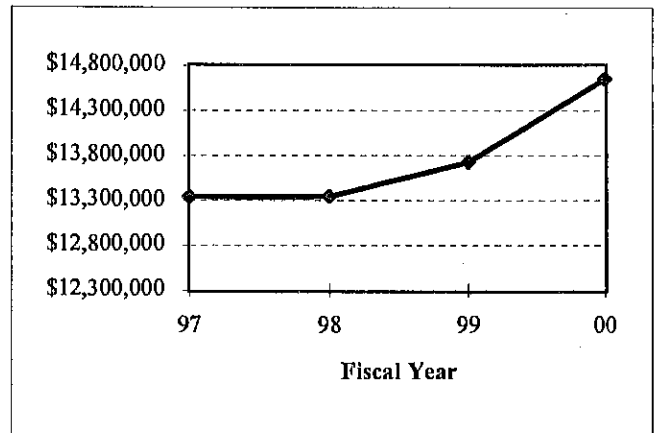
## **B. Special Revenue Funds (continued):**

### **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.

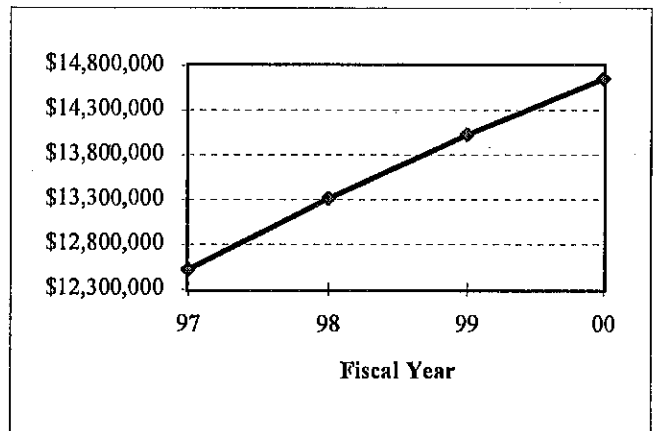
#### **Revenue Summary:**

	----- Actual -----	
Fiscal Year 1997	\$13,341,056	
Fiscal Year 1998	\$13,346,430	
----- Estimate -----		
Fiscal Year 1999	\$13,730,317	
Fiscal Year 2000	\$14,653,031	
Change FY 99 to FY 00	\$922,714	



#### **Expenditure Summary:**

	----- Actual -----	
Fiscal Year 1997	\$12,520,324	
Fiscal Year 1998	\$13,312,821	
----- Estimate -----		
Fiscal Year 1999	\$14,030,317	
Fiscal Year 2000	\$14,653,031	
Change FY 99 to FY 00	\$622,714	



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

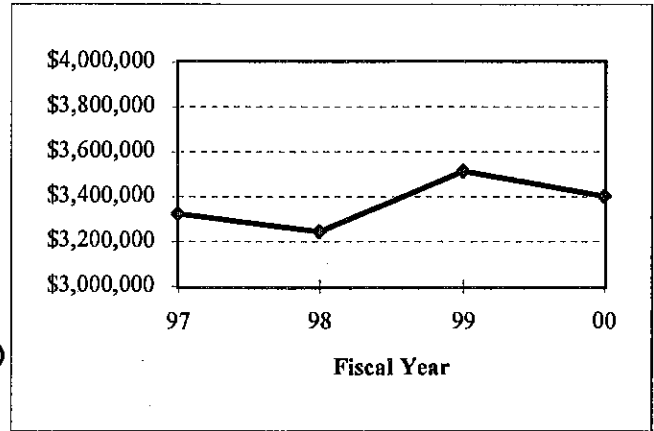
## B. Special Revenue Funds (continued):

### 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.

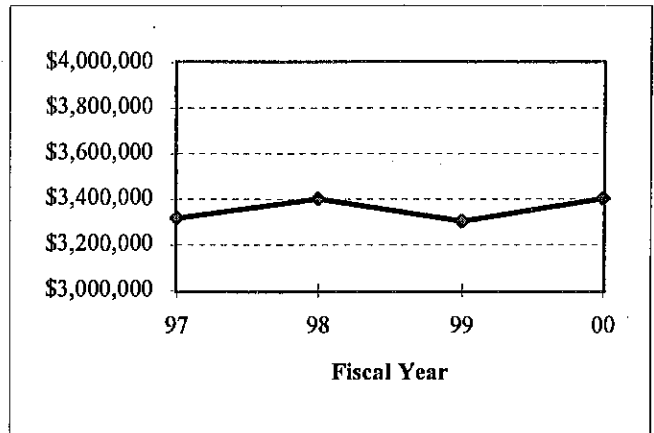
#### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$3,324,167
Fiscal Year 1998		\$3,245,100
	----- Estimate -----	
Fiscal Year 1999		\$3,514,169
Fiscal Year 2000		\$3,402,406
Change FY 99 to FY 00		(\$111,763)



#### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$3,317,411
Fiscal Year 1998		\$3,402,301
	----- Estimate -----	
Fiscal Year 1999		\$3,302,876
Fiscal Year 2000		\$3,402,406
Change FY 99 to FY 00		\$99,530



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

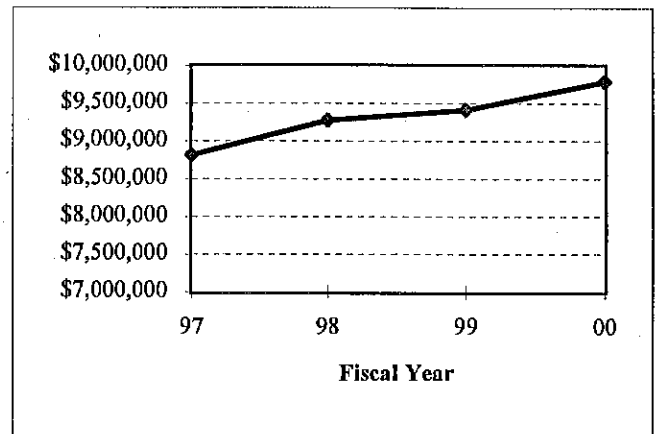
## **B. Special Revenue Funds (continued):**

### **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.

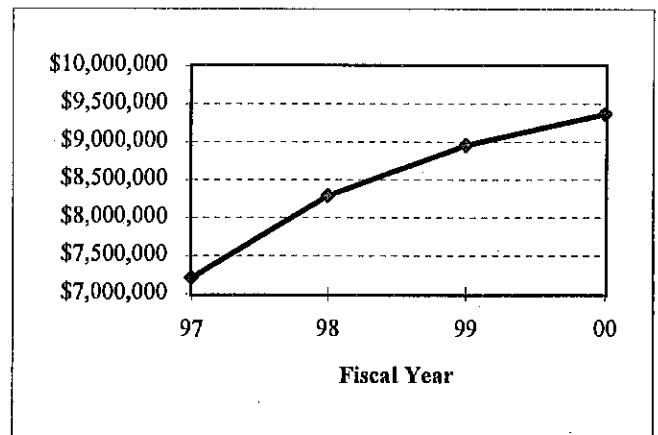
#### **Revenue Summary:**

----- Actual -----	
Fiscal Year 1997	\$8,818,763
Fiscal Year 1998	\$9,278,839
----- Estimate -----	
Fiscal Year 1999	\$9,415,357
Fiscal Year 2000	\$9,789,125
Change FY 99 to FY 00	\$373,768



#### **Expenditure Summary:**

----- Actual -----	
Fiscal Year 1997	\$7,209,996
Fiscal Year 1998	\$8,290,519
----- Estimate -----	
Fiscal Year 1999	\$8,956,431
Fiscal Year 2000	\$9,370,043
Change FY 99 to FY 00	\$413,612





# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

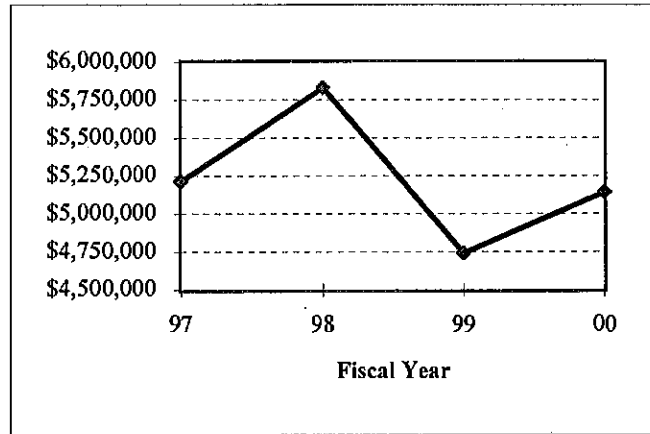
## **B. Special Revenue Funds (continued):**

### **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.

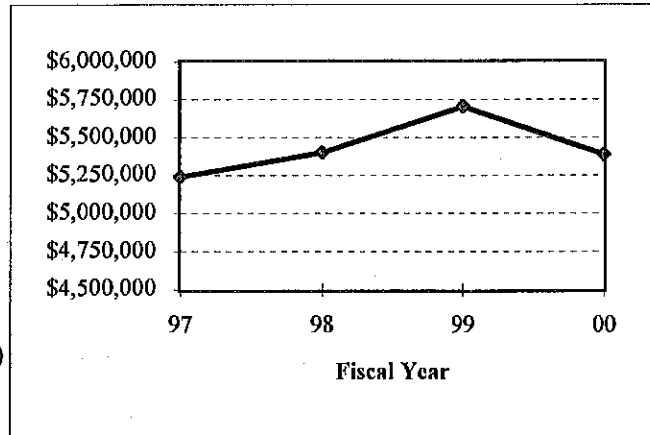
#### **Revenue Summary:**

	----- Actual -----	
Fiscal Year 1997		\$5,214,785
Fiscal Year 1998		\$5,829,552
	----- Estimate -----	
Fiscal Year 1999		\$4,740,134
Fiscal Year 2000		\$5,141,029
Change FY 99 to FY 00		\$400,895



#### **Expenditure Summary:**

	----- Actual -----	
Fiscal Year 1997		\$5,241,582
Fiscal Year 1998		\$5,401,794
	----- Estimate -----	
Fiscal Year 1999		\$5,705,061
Fiscal Year 2000		\$5,387,351
Change FY 99 to FY 00		(\$317,710)



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

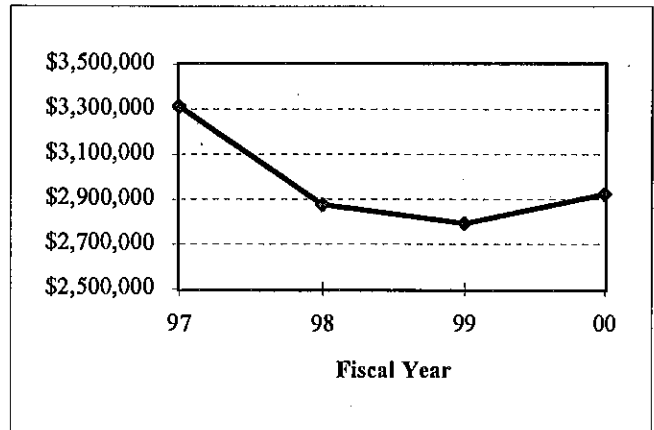
## **B. Special Revenue Funds (continued):**

### **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.

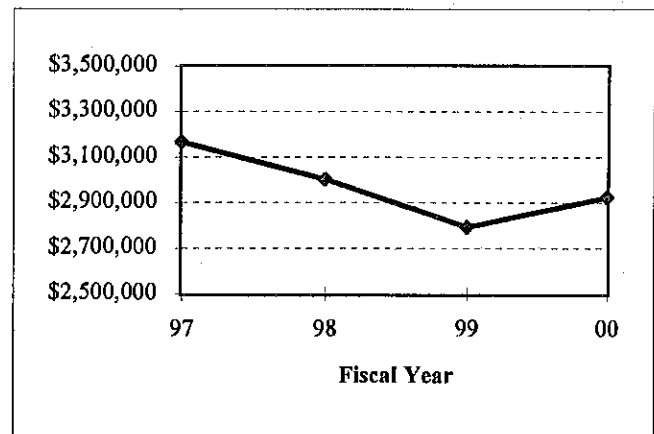
#### **Revenue Summary:**

	----- Actual -----	
Fiscal Year 1997		\$3,312,053
Fiscal Year 1998		\$2,876,682
	----- Estimate -----	
Fiscal Year 1999		\$2,793,489
Fiscal Year 2000		\$2,924,356
Change FY 99 to FY 00		\$130,867



#### **Expenditure Summary:**

	----- Actual -----	
Fiscal Year 1997		\$3,166,019
Fiscal Year 1998		\$3,003,325
	----- Estimate -----	
Fiscal Year 1999		\$2,793,489
Fiscal Year 2000		\$2,924,356
Change FY 99 to FY 00		\$130,867

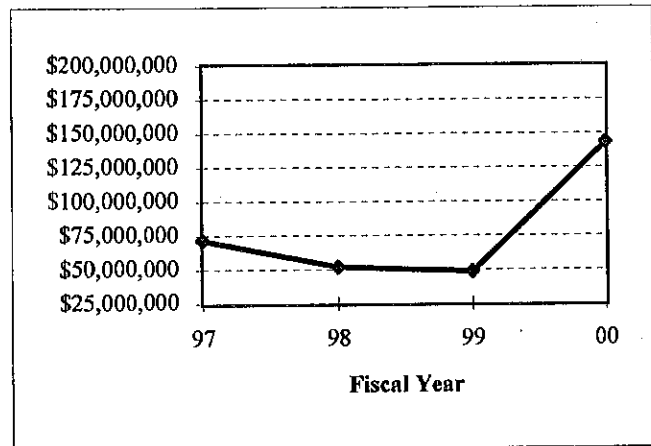


# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

## C. Capital Projects Funds:

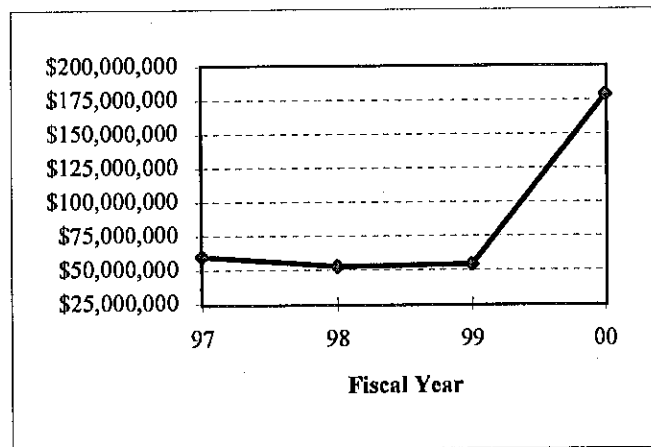
### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$71,553,019
Fiscal Year 1998		\$51,968,003
	----- Estimate -----	
Fiscal Year 1999		\$48,571,490
Fiscal Year 2000		\$143,450,755
Change FY 99 to FY 00		\$94,879,265



### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$59,999,172
Fiscal Year 1998		\$52,736,988
	----- Estimate -----	
Fiscal Year 1999		\$54,002,912
Fiscal Year 2000		\$178,972,735
Change FY 99 to FY 00		\$124,969,823



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

## II. PROPRIETARY FUND TYPES:

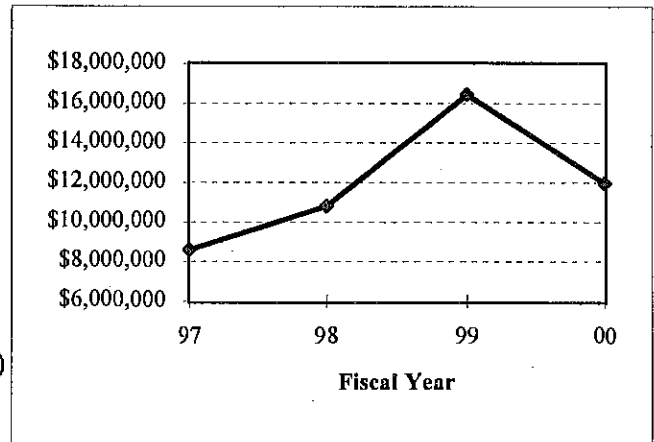
### A. Enterprise Funds:

#### I. 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.

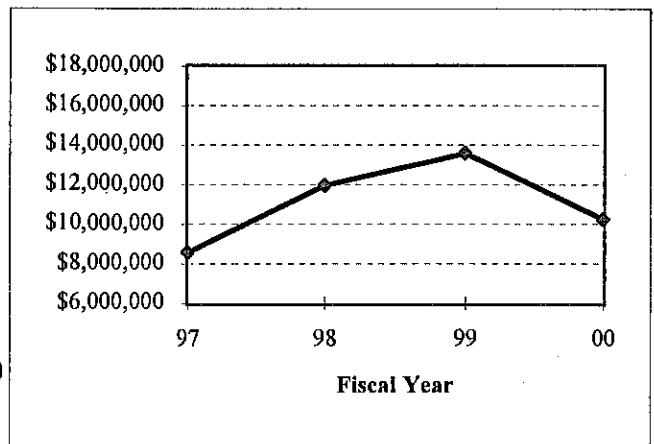
#### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$8,598,955
Fiscal Year 1998		\$10,802,545
	----- Estimate -----	
Fiscal Year 1999		\$16,437,375
Fiscal Year 2000		\$11,969,655
Change FY 99 to FY 00		(\$4,467,720)



#### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$8,572,745
Fiscal Year 1998		\$11,954,838
	----- Estimate -----	
Fiscal Year 1999		\$13,580,512
Fiscal Year 2000		\$10,238,040
Change FY 99 to FY 00		(\$3,342,472)



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

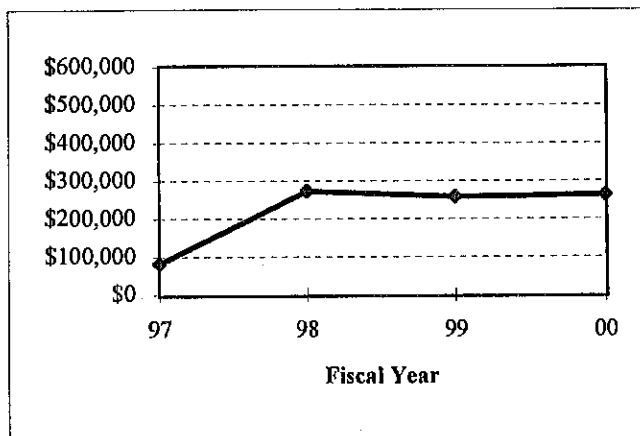
## A. Enterprise Funds (continued):

### 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 water to residents of Bull Run and Occoquan Forest, are Enterprise Fund accounts.

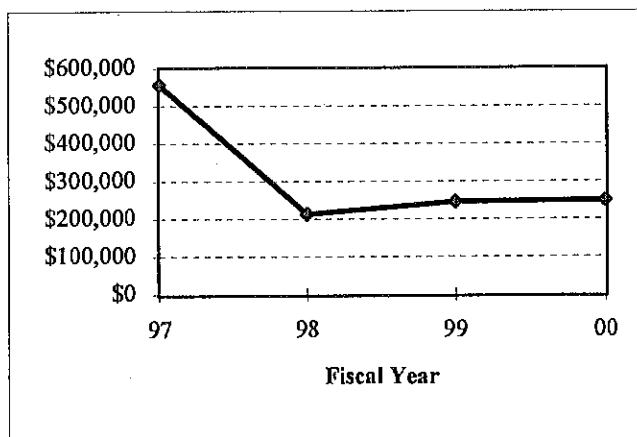
#### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$81,865
Fiscal Year 1998		\$273,640
	----- Estimate -----	
Fiscal Year 1999		\$258,220
Fiscal Year 2000		\$263,152
Change FY 99 to FY 00		\$4,932



#### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$556,416
Fiscal Year 1998		\$212,796
	----- Estimate -----	
Fiscal Year 1999		\$245,963
Fiscal Year 2000		\$249,188
Change FY 99 to FY 00		\$3,225



# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

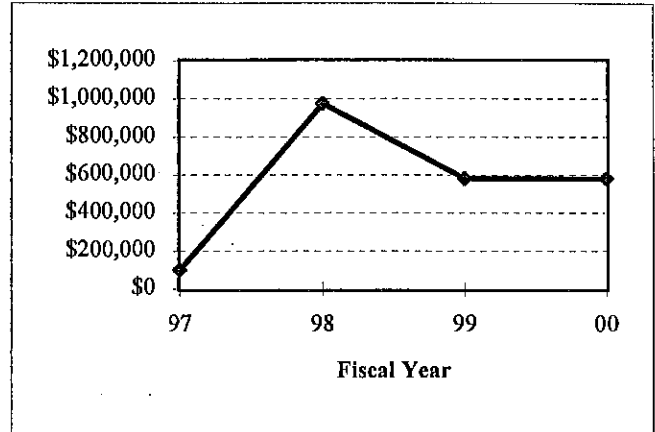
## A. Enterprise Funds (continued):

### 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.

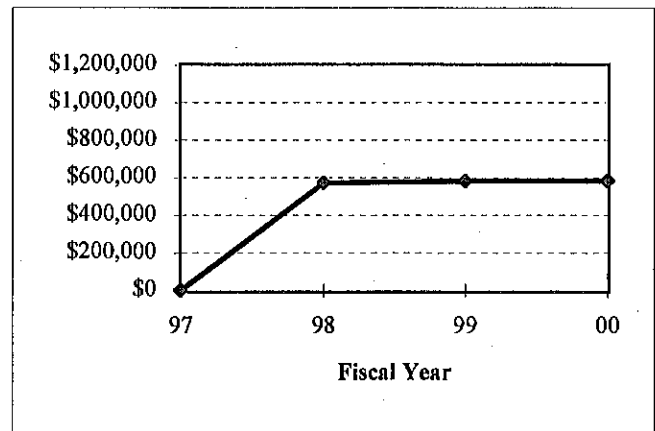
#### Revenue Summary:

----- Actual -----	
Fiscal Year 1997	\$99,443
Fiscal Year 1998	\$975,250
----- Estimate -----	
Fiscal Year 1999	\$582,500
Fiscal Year 2000	\$582,500
Change FY 99 to FY 00	\$0



#### Expenditure Summary:

----- Actual -----	
Fiscal Year 1997	\$2,001
Fiscal Year 1998	\$572,388
----- Estimate -----	
Fiscal Year 1999	\$582,500
Fiscal Year 2000	\$582,500
Change FY 99 to FY 00	\$0



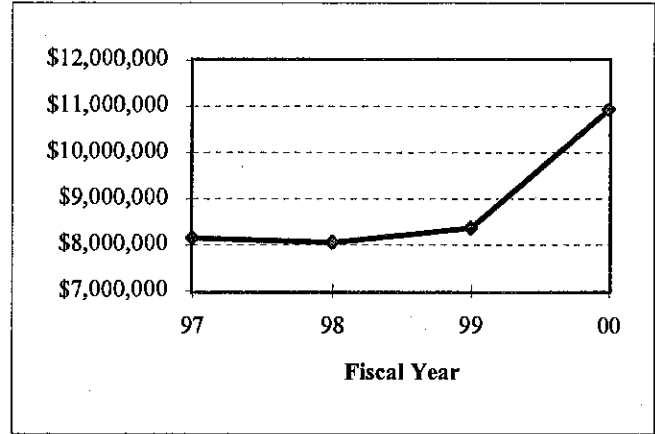
# REVENUE AND EXPENDITURE COMPARISON BY FUND AREAS

## B. Internal Service Funds:

Internal Service Funds are used to account for the financing of goods or services provided on a cost-reimbursement basis by one department or agency to other departments or agencies of the County or to other governments.

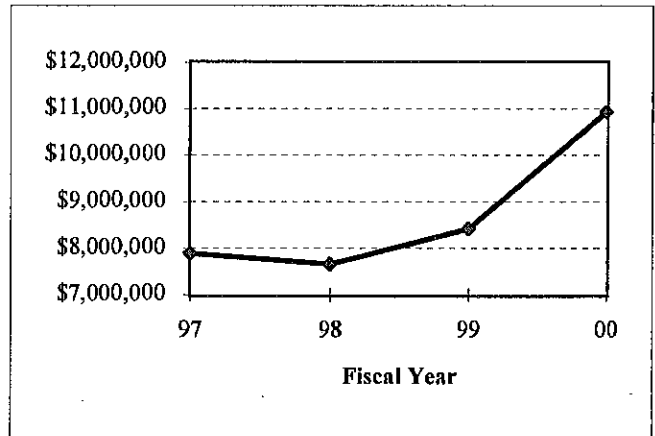
### Revenue Summary:

	----- Actual -----	
Fiscal Year 1997		\$8,150,955
Fiscal Year 1998		\$8,052,048
	----- Estimate -----	
Fiscal Year 1999		\$8,368,143
Fiscal Year 2000		\$10,932,198
Change FY 99 to FY 00		\$2,564,055



### Expenditure Summary:

	----- Actual -----	
Fiscal Year 1997		\$7,890,039
Fiscal Year 1998		\$7,661,879
	----- Estimate -----	
Fiscal Year 1999		\$8,418,143
Fiscal Year 2000		\$10,932,198
Change FY 99 to FY 00		\$2,514,055



# ***FY2000 Fiscal Plan***

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**Budget Summary**

**Understanding the Budget**

**Strategic-Based  
Outcome Budget Process**

**Expenditure Summary**

**Revenue Summary**

**Background and  
Supplemental Statistical  
Information**

**Glossary**





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# Understanding the Budget

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## FACTS ABOUT THE BUDGET

### **Glossary**

A glossary of terms can be found at the end of Volume I and Volume II.

### **Development of the Annual Budget**

Each year, the County publishes two fiscal plan (budget) documents. The first document is the Prince William County Proposed Fiscal Plan. This is the financing plan, proposed by the County Executive, for County government operations during the upcoming fiscal year, which runs from July 1 through June 30. The budget is based on estimates of projected expenditures for County programs, as well as the means of paying for those expenditures (estimated revenues). Following study and approval by the Board of County Supervisors, the second document, the Adopted (or final) Fiscal Plan, is published.

As required by the code of Virginia, Sections 15.1-160 and 15.1-602, the County Executive must submit to the Board of County Supervisors a proposed fiscal plan on or before April 1 of each year for the fiscal year beginning July 1. After an extensive budget review and deliberation process and two public hearings to receive citizen input, the Board of County Supervisors makes its decisions on the Adopted Fiscal Plan. The fiscal plan must be adopted on or before May 1 per the code of Virginia Section 22.1-93. A calendar of events for budget development activities for Fiscal Year 2000 (July 1, 1999 - June 30, 2000) is included on the following page to describe the budget development process in greater detail.

# Understanding the Budget

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## Fiscal 2000 Budget Development Process

### Calendar of Events

- |                                 |     |  |
|---------------------------------|-----|--|
| July-August                     | 1.  | Phase I: Agencies report to Office of Executive Management on prior year performance in achieving adopted agency outcomes and service levels   |
| Mid-August-<br>Early September  | 2.  | Agency training on activity budgeting  |
| Early September-<br>Mid-October | 3.  | Agency training on new budgeting system computer software  |
| September-October               | 4.  | Executive Staff meets with agencies to review FY 97 performance and FY 99 proposed goals, objectives, activities, outcomes, and service levels   |
| October 14                      | 5.  | Phase II: Budget instructions and performance budget targets, including outcomes, service levels, revenues, expenditures and County tax support, distributed to agencies by Office of Executive Management |
| October 21                      | 6.  | Agencies submit Capital Improvements Program (CIP) updates and requests to Office of Executive Management for review, analysis, and recommendations  |
| November 23                     | 7.  | Agencies submit Phase II budget increase requests and responses to performance budget targets to Office of Executive Management for review, analysis and recommendations                                   |
| December                        | 8.  | Agency budgets allocated by activity   |
| December-January                | 9.  | Office of Executive Management meets with agencies to discuss Phase II budget issues and recommendations   |
| February 23                     | 10. | County Executive presents Proposed Fiscal Plan to the Board of County Supervisors  |
| Late February-<br>Early April   | 11. | Board of County Supervisors conducts community meeting and budget work sessions with County government staff to review and deliberate the budget   |
| March 6                         | 12. | Office of Executive Management briefs Citizen Budget Committees regarding upcoming fiscal year budget and CIP  |
| March 9                         | 13. | Board of County Supervisors authorizes the advertisement of proposed tax and levy rates  |
| March 24 and 25                 | 14. | Board of County Supervisors conducts two public hearings regarding the proposed budget and tax and levy rates  |
| April 13                        | 15. | Board of County Supervisors adopts the Fiscal Plan and CIP   |
| July 1                          | 16. | Fiscal year begins; execution of activity budgets  |

# Understanding the Budget

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## **The Budget in General**

The Budget reflects estimated costs for operation during the upcoming fiscal year of those programs which were approved or received funding during the budget development process. To adequately pay for the costs of County services to a growing population, the total Budget adopted for the upcoming fiscal year normally shows an increase over the current fiscal year's funding.

The Budget is comprised of four fund types: the General Fund, Special Revenue Funds, the Capital Projects Fund, and Proprietary Funds. County government services and expenditures are organized into the following sections within the Fiscal Plan document:

1. General Government
2. Administration
3. Judicial Administration
4. Planning and Development
5. Public Safety
6. Human Services
7. Parks and Library
8. Debt/Capital Improvements Program
9. Non-Departmental

## **The Relationship between the Capital Improvements Program and The Budget**

The County also prepares a six-year Capital Improvements Program (CIP) which is published as a separate document. The CIP specifies those capital improvements and construction projects which are scheduled for funding over the next six years in order to maintain or enhance the County's capital assets and delivery of services. In addition, the CIP describes financing mechanisms for those projects. Financial resources used to meet priority needs established by the CIP are accounted for through the Capital Projects Fund.

The primary type of operating expenditure included in the Budget relating to the CIP is funding to cover debt service payments for general obligation bonds or other types of debt required to fund specific CIP projects. The Debt/Capital Improvements Program section of the Fiscal Plan document provides detailed information on debt management considerations.

Also, the Capital Improvements Program identifies the facility operating costs, program operating costs and operating revenues associated with each approved capital project. Funding for capital facility operating requirements is included where needed in the operating budgets for the appropriate agencies.

A summary of the Capital Improvements Program is also included in the Debt/Capital Improvements Program section of this document.

## **Amending the Budget**

The County provides for amendment of the adopted budget in two ways. First, the budget for any fund, agency, program or project can be increased or decreased by formal Board of County Supervisors action (budget and appropriation resolution). Any budget amendment which involves an amount exceeding the lesser of one percent of the total revenue shown in the current adopted budget or \$500,000 may not be enacted without first advertising and then conducting a public hearing. The advertisement must be published once in a newspaper with general County circulation at least 7 days prior to the public hearing. After obtaining input from citizens at the public hearing, the Board of County Supervisors may then amend the budget by formal action.

# Understanding the Budget

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Second, existing authorized budget amounts can be transferred within agencies and programs or between agencies and programs upon various levels of authority as set forth in County Executive Policy 4.11 (Budget Transfers). The authority level required for budget transfers varies depending on the nature and amount of the budget transfer involved as specified in the budget transfer matrix governing implementation of the policy. (See matrix below.) The policy provides operating flexibility while ensuring adequate policy and fiscal control.

## BUDGET TRANSFER MATRIX

### Transfers Within Subfund, Department and Character

Transfer Category	Department Head Approval	BOCS Approval
Within Character	\$1 +	—

### Transfers Within Subfund and Department Between Characters

Transfer Category	Department Head Approval	BOCS Approval
All	\$1 To \$19,999	\$20,000 +

### Transfers Within Subfund Between Departments

Transfer Category	Department Head Approval	BOCS Approval
All	\$1 To \$19,999	\$20,000 +

### Transfers Between Funds and Subfunds

Transfer Category	Director of Finance Approval	BOCS Approval
All	\$1 To \$19,999	\$20,000 +

# Understanding the Budget

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## PRINCE WILLIAM COUNTY ACCOUNTING SYSTEM

### **I. BASIS OF BUDGETING (General Accepted Accounting Principles)**

The County's governmental functions and accounting system are organized and controlled on a fund basis. The accounts within the funds are maintained on the modified accrual basis for governmental, expendable trust and agency funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred. Proprietary funds are accounted for on the full accrual basis of accounting. The basis of budgeting for each of these funds is the same as the basis of accounting for each of these funds.

### **II. 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 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.

#### **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.

#### **C. Capital Projects Fund**

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 page). The Capital Projects Fund accounts for all current construction projects including improvements to and the construction of schools, roads and various other projects.

**Note:** The County does not maintain Special Assessment Funds. The Debt Service Fund was eliminated on July 1, 1985 because there was no requirement for it.

# Understanding the Budget

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## III. PROPRIETARY FUNDTYPES

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. The following are Enterprise Funds: the Prince William County Service Authority (which provides water and sewer services), the Prince William County Park Authority (which provides recreational services), and the Prince William County Landfill (which provides solid waste disposal for the County).

### 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.

## IV. FIDUCIARY FUND TYPES - TRUST AND AGENCY FUNDS

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

# Understanding the Budget

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## Users Guide: How to Read the Budget Document

The agency detail section of the budget document consists of the following information elements which describe each agency's organization, budget and service delivery for FY 2000.

- I. Agency Organization Chart - The chart presents the agency's organizational structure and the agency's relationship to the County government organization as a whole.
- II. Mission Statement - The mission statement is a brief description of the purpose and functions of the agency.
- III. Agency Locator - A document guide which indicates the agency's location within the budget's functional areas.
- IV. Agency Expenditure and Revenue Summary - This funding summary provides historical and estimated expenditure and revenue information for each agency. Four types of information are summarized for each fiscal year displayed:
  - A. Expenditure by Program: These figures represent the amounts appropriated or expended for each program within the agency.
  - B. Expenditure by Classification: All County agency expenditures are grouped into eight major categories shown in this summary.
    1. Personal Services: salaries for all full-time, part-time and temporary employees, including overtime, Sunday and holiday pay, shift differentials, and per diem compensation for members of certain boards and commissions.
    2. Fringe Benefits: compensatory payments on behalf of agency employees including social security, health and life insurance and retirement benefits.
    3. Contractual Services: payments for products and services procured by the agency from contractors.
    4. Internal Services: payments for certain goods and services provided by one agency of County government to other agencies; an example is data processing services.
    5. Other Services: expenditures to supply, equip and train employees to deliver agency services; certain Social Services public assistance and service payments and contributions to outside organizations are also included under this classification.
    6. Capital Outlay: expenditures for tangible goods valued at \$5,000 or greater.
    7. Leases and Rentals: payments for leases and rentals of goods, equipment, and property.
    8. Transfers (Out): operating transfers of monies from the agency to another agency, fund or subfund.
  - C. Funding Sources (revenues): All County agency revenues are grouped into as many as nine major categories shown in this summary.
    1. Permits, Privilege Fees, and Regulatory Licenses: revenues received from entities or persons engaged in an activity or enterprise which is regulated by the County government to ensure the public's health, safety, or welfare.
    2. Fines and Forfeitures: revenues received from persons guilty of infractions of the law.
    3. Revenue from Use of Money and Property: monies received from interest income or proceeds from the sale, lease, or rental of an agency's property.
    4. Charges for Services: fees that agencies charge the users of their products or services to recover some or all of the cost of the product or service rendered by the agency.
    5. Miscellaneous Revenue: various recovered costs, expenditure reimbursements, and gifts and donations.
    6. Revenue from Other Localities: funds received from other units of local government.
    7. Revenue from the Commonwealth: funds received from the State of Virginia.



# Understanding the Budget

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8. Revenue from the Federal Government: funds received from the government of the United States of America.
  9. Transfers (In): operating transfers of monies to the agency from another agency, fund or subfund.
- D. Net General County Tax Support: the operating subsidy received by the agency; this amount is calculated by subtracting total agency funding sources (revenues) from total agency expenditures for each fiscal year.
- For historical reference, final budget (appropriations) and actual expenditures are reported for FY 98 to allow comparisons. Adopted budget (appropriations) information is displayed for FY 99 and FY 00. The FY 99 and FY 00 budgets are compared in the final column which calculates the percentage change between those two fiscal years.
- V. Agency Expenditure Budget History (Graph) - Bar and line graph display of the agency's adopted expenditure budget amounts for each fiscal year from FY 96 to FY 00. Unless otherwise noted, the amounts of net tax support and other funding sources which support each year's adopted expenditure budget are displayed within the bar representing each year's adopted expenditure budget.
  - VI. Major Issues - Narrative discussion summarizing major FY 2000 base budget changes and other issues for the agency as a whole.
  - VII. FY 2000 Budget Additions - Summary of increases to the FY 2000 base budget. Discussion includes a description of the item and its cost, its relevance to the 1996-2000 Strategic Plan and the outcome and service level impacts of its implementation.
  - VIII. Agency Staff By Program Area - Total authorized full-time and part-time positions for FY 98, FY 99, and FY 00 are summarized for each agency by program area. Values are expressed in FTEs (full-time equivalents). One FTE is equal to one full-time position.
  - IX. Agency Staff History (Graph) - Bar and line graph display of the total authorized full-time and part-time positions for FY 96 through FY 00 for each agency as a whole. Values are expressed in FTEs (full-time equivalents). One FTE is equal to one full-time position.
  - X. Program Budget Summary - Each agency program area has a box display under the title of the program. This box summarizes the program's expenditure budget and authorized staffing for FY 99 and FY 00. The dollar change and percent change between these two fiscal years' expenditure budgets are also shown. In addition, the change in the number of authorized FTEs between fiscal years is displayed.
  - XI. Strategic Goal - Statements of public policy adopted by the Board of County Supervisors in the 1996-2000 Strategic Plan. There are six County strategic goal areas: Economic Development/Quality Growth, Education, Effective Government, Human Services, Public Safety, and Transportation.
  - XII. Goal - General statements of public policy purpose and intent developed by County staff and approved by the County Executive. Although not included in the Prince William County 1996-2000 Strategic Plan, these goal statements provide overall direction to County agencies and programs.
  - XIII. Program Locator - A document guide which indicates the program's location within the budget's functional areas and the agency's other programs.

## Understanding the Budget

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- XIV. Desired Community Outcomes by 2001 – Key outcomes with targets that demonstrate how the community or individual will benefit or change based on achieving the goal. Community outcomes are adopted by the Board of County Supervisors in the Strategic Plan, taken from the annual citizen telephone survey results, or developed by agencies based on their mission and goals.
- XV. Desired Program Outcomes by 2001 – Key outcomes that also demonstrate how the community or individual will benefit or change based on achieving the goal, but are more specific to each individual agency and program than community outcomes.
- XVI. Outcome Trends – Multi-year trends for the community and program outcomes. The unit of measure is stated and the numerical targets shown for FY 98, FY 99 and FY 00 as adopted by the Board of County Supervisors. Actual data is shown for FY 97 and FY 98.
- XVII. Fiscal 2000 Objectives – Measurable statements of what the program will accomplish during FY 2000 to achieve the larger goal and desired community outcomes.
- XVIII. Activities – Measurable statements describing the jobs performed in order to achieve the objectives. The FY 2000 budgeted cost of each activity is also shown.
- XIX. Service Level Trends Table – Performance measures are displayed for each activity. Service level targets represent agency performance objectives for the year. The unit of measure is stated and the numerical targets shown for FY 98, FY 99 and FY 00 as adopted by the Board of County Supervisors. Actual results are reported for FY 97 and FY 98.



# ***FY2000 Fiscal Plan***

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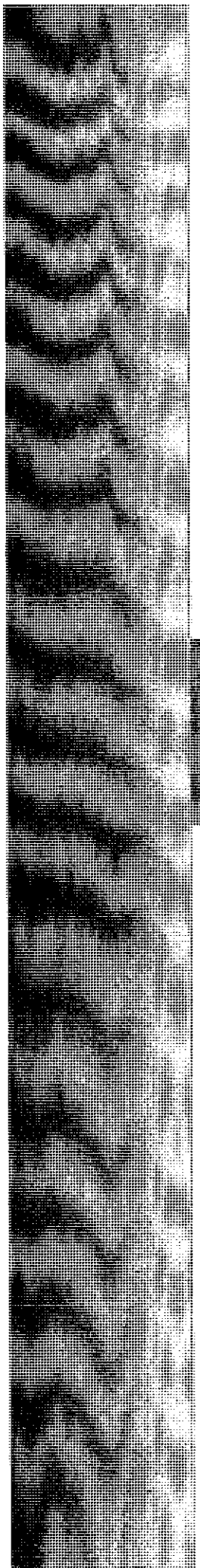
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# Prince William County Strategic-Based Outcome Budget Process

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

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

## **II. Community Vision and Values**

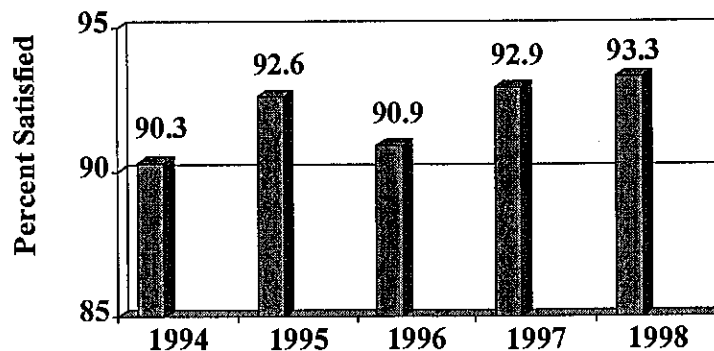
### **A. The Future Report**

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

### **B. The Annual Citizen Survey**

A formal visioning process is only one way the County gauges citizen's views on vision and values. Every spring, Prince William conducts a citizen survey that asks citizens to rate their satisfaction both with overall County Government and with various County services and facilities. This survey provides valuable information to the Board of County Supervisors and to staff and ties directly into agencies' service level targets. Every four years, the County expands the use of this survey to include not only satisfaction with current services, but also citizens' views on issues and problems facing the County. The graph below shows citizen satisfaction with County government services from 1994-1998.

**Overall Citizen Satisfaction with  
County Government Services**



# **Prince William County Strategic-Based Outcome Budget Process**

## **C. On-going Community Dialogue**

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

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

## **III. Prince William County Strategic Plan**

### **A. Strategic Planning Process**

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

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

The Board of County Supervisors adopted the County's first Strategic Plan in October 1992. The 1992-1996 Strategic Plan guided the development of the FY 94-97 Fiscal Plans. The second Strategic Plan was adopted in January 1997. The 1996-2000 Strategic Plan will guide the FY 98-01 Fiscal Plans.

### **B. Strategic Plan Elements**

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

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

### **C. 1996-2000 Strategic Goals**

The six Strategic Goals are the service delivery areas in which Prince William County will place its emphasis over the next several years - particularly in its annual budget and capital improvements program.

# **Prince William County Strategic-Based Outcome Budget Process**

## **Economic Development/Quality Growth**

The County will focus its economic development efforts on providing quality jobs and increasing the commercial tax base through the attraction of companies and the expansion of existing businesses.

## **Education**

The County will provide a quality educational environment which enables the School Board, in partnership with the higher education community and the private sector, to provide students with job readiness skills and/or the academic background for post-secondary education.

## **Effective Government**

The County will provide an accountable, responsive government with demonstrated effectiveness and efficiency.

## **Human Services**

The County will value all of its citizens and will provide an efficient, effective, integrated, easily accessible delivery of human services that supports individual and family efforts to achieve independence, self-sufficiency and a desirable quality of life.

## **Public Safety**

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

## **Transportation**

The County will provide a transportation system that gets people to jobs, improves safety, reduces congestion, reduces travel time, supports economic development, and facilitates intra/inter County movement.

### **D. Strategic Plan Accomplishments:**

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

1. The National Association of Counties (NACO) has presented a 1992 Achievement Award for the County's Strategic Plan.
2. Over 1,300 citizens have been involved in developing the 1996-2000 Strategic Plan.

### **IV. Measuring Performance**

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

#### **A. Strategic Plan Community Outcomes**

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

# **Prince William County Strategic-Based Outcome Budget Process**

## **1. Economic Development/Quality Growth Community Outcomes:**

- Increase the Commercial Tax Base to 25%.
- Add or expand 40 targeted businesses to Prince William County.
- Increase the average wage per employee by 12% at the end of 5 years as measured in constant dollars.
- Increase the number of people who work in the County by at least 8% by the year 2001.
- Increase economic development capital investment by \$88 million from the addition of new and expansion of existing businesses (non-retail).
- Add 2,800 new jobs from attraction of new and expansion of existing businesses (non-retail).
- Ratio of employment to population (jobs per capita) will increase to .32.

## **2. Education Community Outcomes :**

- All students will demonstrate proficiency on Prince William County School Division tests administered to students in Grades 3, 5, 7 and 10.
- All students will pass all three Literacy Passport tests within three testing opportunities.
- 80% of all 6th grade students will pass all three Literacy Passport Tests in the first testing opportunity.
- All students in grades 5 and 8 enrolled in the Prince William County public schools for a minimum of three prior consecutive years will read at or above grade level.
- The percent of students who take the Virginia Assessment Program standardized tests under standard conditions whose composite scores are above the national 25th percentile will exceed the State average.
- The percent of students who take the Virginia Assessment Program standardized tests under standard conditions whose composite scores are above the national 75th percentile will exceed the state average.
- The percent of eleventh and twelfth grade students who take the Scholastic Aptitude Test will exceed the state and national averages.
- The percent of eleventh and twelfth grade students taking the Scholastic Aptitude Test who score at or above 1,100 will exceed the state and national averages.
- The mean score of eleventh and twelfth grade students taking the Scholastic Aptitude Test will exceed the state and national averages.
- The percent of eleventh and twelfth grade students taking advanced placement courses who score three or more on the advanced placement tests will exceed state averages.
- The percent of high school graduates who earn the advanced studies diploma will exceed the state average.
- The percent of students in Grades 7-12 who drop out of school will be less than the state average.
- The percent of students in Grades K-12 who were absent ten days or fewer from school will be greater than the state average.
- Increase the percentage of graduates who are registered voters.
- Increase the percentage of graduates who are satisfied with the skills and knowledge acquired while attending Prince William County public schools.
- All tenth grade students will qualify for the Prince William County Proficiency Diploma.
- All eleventh grade students will successfully complete the Prince William County Research Project requirement.
- 80% of parents, students, staff, and members of the community will rate their overall level of satisfaction with the schools and the school division as good or excellent.
- Incidents of physical and verbal violence in schools will decrease from 19.2 per 1000 to 18 per 1000.



## **Prince William County Strategic-Based Outcome Budget Process**

### **3. Effective Government Community Outcomes:**

- Achieve AAA bond rating.
- 80% of citizens are satisfied with the value of County tax dollars for services received.
- The number of adopted County program outcomes achieved will increase by 10% each year.
- 75% of citizens are satisfied with the mix of County government services.
- Citizens trust County government.
- Citizens trust the School system.
- Citizens trust the Park Authority.
- Citizens trust the Service Authority.
- 92% of citizens are satisfied with overall County government.
- 89% of citizens are satisfied with the efficiency and effectiveness of County government.

### **4. Human Services Community Outcomes:**

This is a new strategic goal and outcomes have not yet been developed. A task force is in the process of developing community outcomes for this sixth strategic goal.

### **5. Public Safety Community Outcomes:**

- Reduce fire injuries from 14.8/100,000 to 13/100,000.
- Improve response time for Advanced Life Support (ALS) by 4%.
- Improve response time for Basic Life Support (BLS) by 5%.
- Improve response time for Fire Service by 5%.
- Prince William will rank in the lowest third of the COG Region Crime Rate Index with a crime rate of less than 37 per 1,000 population.
- Juvenile crime arrests as a percent of all arrests will decrease by 2%.
- Violent juvenile crime arrests as percent of all violent crime arrests will decrease by 2%.
- Reduce police emergency response time from 8.3 minutes to 7.3 minutes.
- Prince William County will attain a closure rate equal to or greater than the national average of 21%.

### **6. Transportation Community Outcomes:**

- 53% of citizens say their commute time has decreased.
- 75% of citizens satisfied with ease of travel time.
- Reduce the number of traffic accidents at critical intersections by 5%.
- Improve travel time based on VDOT levels of service.

# **Prince William County Strategic-Based Outcome Budget Process**

## **B. Goals, Objectives and Activities**

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

1. **Strategic Goals** – Statements of public policy adopted by the Board of County Supervisors through the 1996-2000 Strategic Plan. There are five County strategic goals areas: Economic Development/ Quality of Life, Education, Effective Government, Public Safety/Safe Community and Transportation.
2. **Goal** – General statements of the public policy mission and intent of each program. These are not included in the Prince William County 1996-2000 Strategic Plan.
3. **Desired Community Outcomes by 2001** – Key outcomes with targets that demonstrate how the community or individual will benefit or change based on achieving the goal. Community outcomes are adopted by the Board of County Supervisors in the strategic plan, taken from the annual citizen telephone survey, or developed by agencies based on their mission and goals.
4. **Desired Program Outcomes by 2001** – Key outcomes that also demonstrate how the community or individual will benefit or change based on achieving the goal, but these outcomes are more specific to each individual agency and program than are community outcomes.
5. **Outcome Trends** – Multi-year trends for the community and program outcomes. The unit of measure is stated and the numerical targets shown for FY 98, FY 99 and FY 2000 as adopted by the Board of County Supervisors. Actual data is shown for FY 97 and FY 98.
6. **Objectives** – Measurable statements of what the program will accomplish during the fiscal year to achieve the larger goal and community outcomes targets.
7. **Activities** – Measurable statements describing the jobs performed in order to achieve the objectives.
8. **Activity Costs** – Statement of the expenditure budget for each activity.
9. **Service Levels** – Performance measures are displayed for each program and activity. Service level targets represent agency performance objectives for the year. The unit of measure is stated and the numerical targets shown for FY 98, FY 99 and FY 2000 as adopted by the Board of County Supervisors. Actual data is reported for FY 97 and FY 98.

## **C. Service Efforts and Accomplishments Report**

Prince William takes performance measurement one step further with the production of Service Efforts and Accomplishments (SEA) reports for various aspects of County government. These reports contain cost, workload and performance measures as benchmarked against performance in prior years and similar measures in other jurisdictions. Thus, in developing the SEA the County decided to measure success not only against its own performance but against other similar jurisdictions. The areas that will be reported in FY 2000 include:

1. Police
2. Libraries
3. Public Welfare
4. Fire and Rescue
5. Community Services Board (Mental Health, Mental Retardation and Substance Abuse Services)
6. Adult Detention Center
7. Sheriff
8. Building Development
9. Planning
10. Solid Waste
11. Public Health
12. Pre/Post Dispositional Care
13. Treasury Management
14. Real Estate Assessments

# **Prince William County Strategic-Based Outcome Budget Process**

## **D. Performance Measurement Accomplishments**

1. Community outcomes recommended by citizens are incorporated into each Strategic Goal area in the adopted 1996-2000 Strategic Plan.
2. Each program of County government reports its fiscal year goals in the form of service level targets and reports actual performance against these targets.
3. The County benchmarks its services against similar services in other jurisdictions in annual Service Efforts and Accomplishments reports.
4. The National Association of Counties (NACO) has presented a 1993 Achievement Award for the County's Performance Measurement System.
5. The County has been selected by the International City and County Manager's Association (ICMA) to participate along with 50 other jurisdictions in their Performance Measurement Consortium. Its purpose is to develop measures that can be used by all jurisdictions thus facilitating benchmarking one jurisdiction with another. The County is sharing its expertise in developing measures in the following categories: Police services, Fire and Rescue services, Neighborhood services (parks, recreation, planning and zoning) and Administrative services.
6. The ICMA has recently published an interactive CD-ROM that teaches jurisdictions how to develop a performance measurement system. Prince William County is featured extensively in the CD-ROM.

## **V. Resource Allocation**

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

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

### **B. An Outcome Budgeting Example**

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

### **C. Measuring Outcome Budget Success**

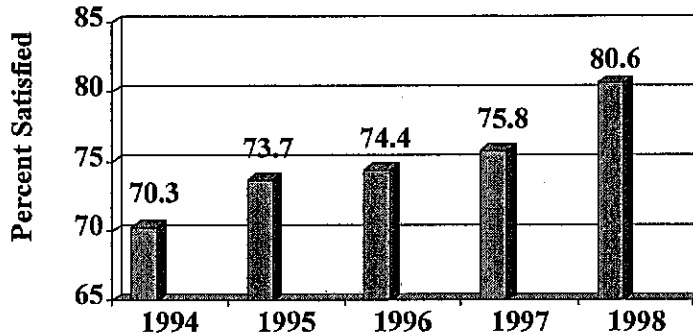
Two measures of success in outcome budgeting in recent years has been the decline in the overall cost of government and the shifting of resources to strategic goal areas. The County has had much success in recent years in minimizing the cost of government. Taxpayers are paying \$155.00 a year less per capita for general fund services than they did in 1992 when adjusted for inflation. In 1992, the general fund budgeted cost per capita for County services (including schools) was \$1,369. The FY 2000 adopted budget's cost per capita is \$1,214, adjusted for inflation.

# Prince William County Strategic-Based Outcome Budget Process

## D. Citizen Satisfaction

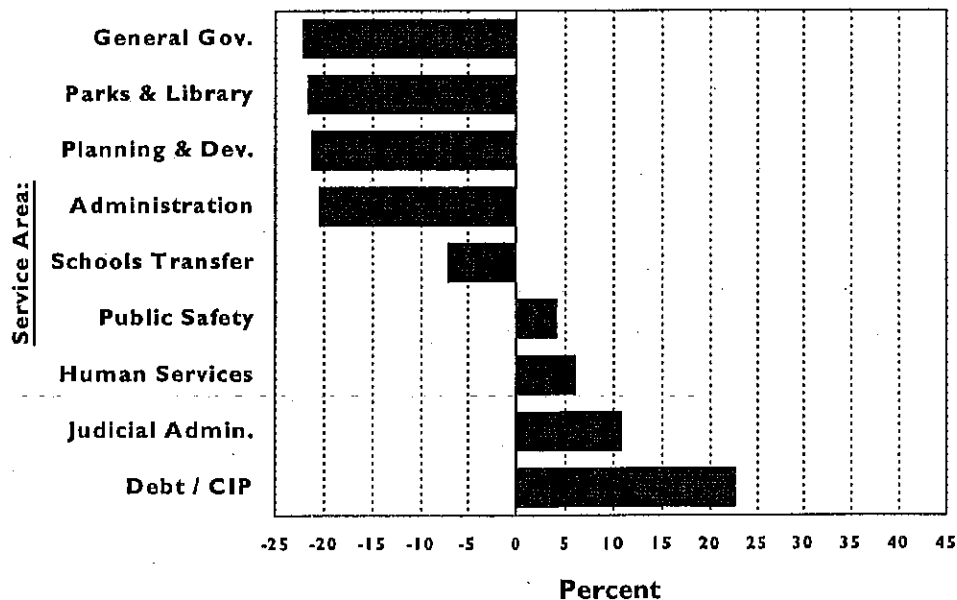
The County is also constantly receiving input from its citizens on what services are appropriate for government to provide. This input is received through the County's strategic planning process and through the County's annual citizen survey. In 1998, the citizen survey showed that 93.3% of County residents were satisfied or very satisfied with the services provided by Prince William. Also in 1998, citizen satisfaction with the value for their tax dollar was 80.6% up from 70.3% in 1994.

**Citizen Satisfaction with the Value of the County Tax Dollar**



The success of linking Strategic Planning to resource allocation can also be seen in the following graph which shows the change in cost per capita by service area. Stated quite simply, those areas of government considered Strategic gain resources and those service areas considered not strategic loose resources.

**Fiscal Year 1992 to 2000 Percent Change In Cost Per Capita by Service Area (Adjusted for Inflation)**



# **Prince William County Strategic-Based Outcome Budget Process**

## **Resource Allocation Accomplishments:**

1. The Strategic Plan has guided resource allocation in the County. Shifting resources to strategic service areas and away from those service areas considered to be non-strategic. (See chart showing impact of implementing 1992-2000 Strategic Plan shown on previous page.)
2. The Strategic Plan guides the development of the Capital Improvements Program (CIP); 90% of the projects in the County's CIP support strategies and objectives in the Strategic Plan.
3. Prince William County has received the Certificate of Achievement for Distinguished Budget Presentation from the Government Finance Officers' Association (GFOA) for every budget year from FY87 through FY99. This is the highest form of recognition in governmental budgeting. In FY 97 the County received an upgraded award when the GFOA recognized the Prince William County Fiscal Plan as an "Outstanding Operations Guide".
4. The National Association of Counties (NACO) presented a 1995 Achievement Award to the County for Prince William's budgeting process which focuses on outcomes (Budgeting for Results).

## **VI. Principles of Sound Financial Management**

### **A. Bases for Sound Financial Management**

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

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

### **B. County Bond Rating**

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

# Prince William County Strategic-Based Outcome Budget Process

## **C. Adopted Policies**

The Principles of Sound Financial Management include the following:

1. **Annual Fiscal Plan**
  - Limit current expenditures to current revenues plus projected turnback;
  - Establish a Contingency Appropriation not to exceed 1% of the adopted County budget, excluding transfers;
  - Prepare annual five year projection of General Fund revenues and expenditures;
  - Implement a formal budget review process to monitor the status of the current year's fiscal plan;
  - Integrate performance measurement and production indicators where possible within the annual budget process;
  - Replace capital assets on a cost effective and scheduled basis; and
  - Prepare annual budget consistent with guidelines established by the Government Finance Officers Association.
2. **Revenues**
  - Maintain a diversified and stable revenue system;
  - Recognize the full cost of services provided when establishing user charges and services; and
  - Pursue intergovernmental aid for only those programs or activities that address recognized needs and are consistent with the County's long-term objectives.
3. **Capital Improvement Program**
  - Adopt annually an updated comprehensive multi-year capital improvement program; and
  - Dedicate annually a minimum of 3% of General Fund revenues allocated to the County's operating budget.
4. **Debt Management**
  - Limit debt outstanding to a maximum 3% of the estimated market value of all taxable property; and
  - Limit debt service expenditures to a maximum 10% of revenues.
5. **Cash Management**
  - Maximize investment yield only after legal, safety and liquidity criteria are met; and
  - Invest a minimum 100% of total book cash balances at all times.
6. **Assessments**
  - Maintain sound appraisal procedures to keep property values current and equitable; and
  - Assess all property at 100% of market value.
7. **Property Tax Collection**
  - Collect current taxes, delinquent taxes and late penalties at a rate in excess of the current tax levy; and
  - Increase tax collection ratios by taking advantage of all available legal enforcement powers.
8. **Procurement**
  - Achieve economies through the central purchasing of quality goods and services; and
  - Maintain a procurement process that guards against fraud, waste and favoritism in the purchase of goods and services.
9. **Risk Management**
  - Maintain a strong risk management program; and
  - Establish and maintain an actuarially determined fund for self-insured loss exposures.
10. **Revenues**
  - Establish and maintain a minimum General Fund Balance equal to 5% of the average annual General Fund revenues over the preceding five years; and
  - Limit the use of this General Fund Balance to nonrecurring operating expenditures of an emergency nature.

# ***FY2000 Fiscal Plan***

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**Understanding the Budget**

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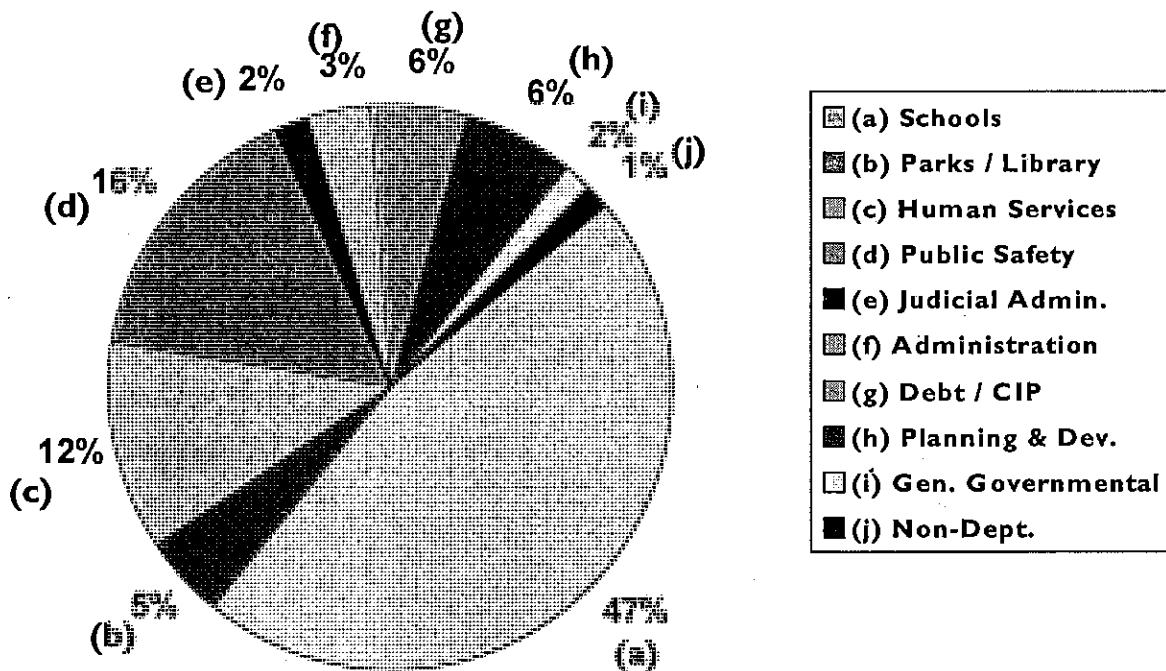




# Expenditure Summary

The total FY 2000 Adopted General Fund budget is \$405.8 million within the ten functional categories shown here. This pie chart indicates which services County revenues buy for the citizens of Prince William County. The largest single slice of this pie (47%) goes towards funding the Prince William County School System. The next largest categories are Public Safety at 16% and Human Services at 12%. These three categories make up three-quarters of the total Prince William County budget (75%).

## Fiscal Year 2000 General Fund Budget By Functional Categories (Includes School Transfer Budget)

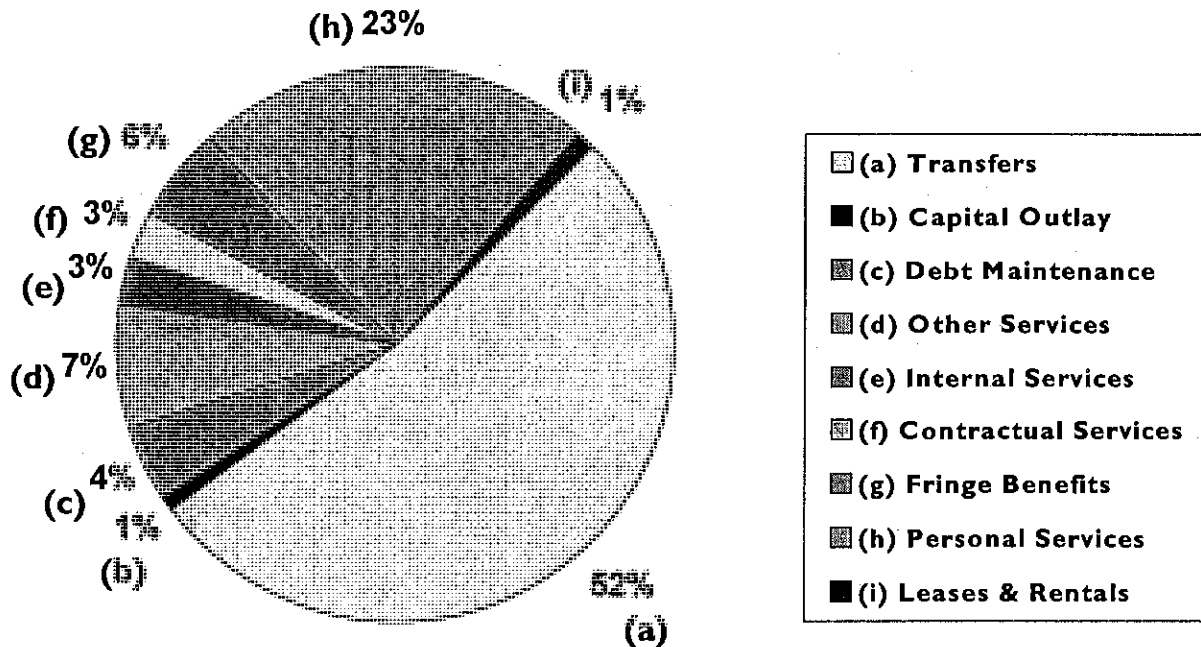


**\$405,809,294**

# Expenditure Summary

This pie chart shows the Adopted Fiscal 2000 General Fund Budget by expenditure categories. All General Fund Expenditures (totaling \$405.8 million) are grouped into nine categories of expenditures. The largest slice of this pie (52%) is Transfers (a) which includes transfers to the Prince William County School System, Park Authority, Construction Fund, Potomac and Rappahanock Transportation Commission, Adult Detention Center, and Litter Control. The largest of these transfers is the Prince William County School System budget totaling \$190.1 million. The next largest category of expenditures (23%) is Personal Services (h) which contains salaries for all full-time, part-time and temporary County employees. Combined with fringe benefits (g), compensation for County employees totals 29% of total General Fund expenditures. Other Services (d) is the next largest category at 7%. This category contains the operating budgets for County agencies. Together, these four categories make up 88% of the total General Fund expenditure budget.

## Fiscal Year 2000 General Fund Budget By Category of Expenditure (Includes School Transfer Budget)



\$405,809,294

# Expenditure Summary

Department / Agency	FY 1996		FY 1997		FY 1998		FY 1999		FY 2000		% Change 99 To 00
	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	

## SECTION ONE: GENERAL FUND EXPENDITURE SUMMARY:

<b>General Governmental:</b>											
Board Of County Supervisors	\$856,691	\$842,947	\$871,261	\$895,259	\$1,017,699						13.68%
Office Of Executive Management	\$3,025,914	\$3,213,178	\$3,079,935	\$3,504,493	\$3,805,180						8.58%
County Attorney	\$1,302,721	\$1,339,022	\$1,422,696	\$1,541,763	\$1,637,050						6.18%
<b>Sub Total</b>	<b>\$5,185,326</b>	<b>\$5,395,147</b>	<b>\$5,373,892</b>	<b>\$5,941,515</b>	<b>\$6,459,929</b>						<b>8.73%</b>

<b>Administration:</b>											
Board Of Equalization	\$32,819	\$41,729	\$41,729	\$41,729	\$41,729						0.00%
Contingency Reserve	\$341,396	\$408,067	\$408,067	\$574,067	\$574,067						40.68%
Finance	\$6,557,984	\$6,529,279	\$7,037,668	\$7,881,103	\$8,358,564						11.98%
Human Rights Office	\$340,961	\$321,613	\$326,239	\$312,255	\$396,614						-4.29%
Off Of Tech & Fac. Support Serv (A)	\$12,808,216	\$13,875,839	\$0	\$3,886,584	\$3,961,002						17.01%
Off Of Information Technology	\$0	\$733,031	\$749,344	\$754,803	\$818,064						0.73%
General Registrar	\$726,427	\$556,050	\$406,050	\$406,050	\$406,050						0.00%
Property & Misc. Insurance	\$516,050	\$60,000	\$60,000	\$60,000	\$60,000						0.00%
Unemployment Insurance Reserve	\$80,000	\$60,000	\$60,000	\$60,000	\$60,000						0.00%
<b>Sub Total</b>	<b>\$21,403,853</b>	<b>\$22,525,608</b>	<b>\$12,350,547</b>	<b>\$13,916,591</b>	<b>\$14,450,090</b>						<b>3.83%</b>

<b>Judicial Administration:</b>											
Clerk Of The Court	\$2,566,751	\$2,593,068	\$2,688,880	\$2,816,645	\$3,169,325						12.52%
Commonwealth's Attorney	\$1,584,560	\$1,786,389	\$1,887,869	\$2,229,787	\$2,332,547						4.61%
Criminal Justice Services	\$778,656	\$816,748	\$859,983	\$979,198	\$1,072,932						9.57%
Juvenile Court Service Unit	\$35,505	\$63,527	\$80,460	\$81,191	\$187,554						131.00%
General District Court	\$119,921	\$140,034	\$126,639	\$145,168	\$153,599						5.81%
Juvenile & Domestic Relations Court	\$45,719	\$57,303	\$102,488	\$50,265	\$95,265						-89.53%
Law Library	\$110,917	\$121,046	\$154,098	\$169,677	\$194,484						14.62%
Magistrates	\$10,234	\$17,228	\$21,490	\$26,147	\$30,965						18.43%
<b>Sub Total</b>	<b>\$5,252,263</b>	<b>\$5,595,343</b>	<b>\$5,921,907</b>	<b>\$6,498,078</b>	<b>\$7,236,671</b>						<b>11.37%</b>

<b>Planning And Development:</b>											
Economic Development	\$1,083,054	\$1,217,935	\$1,330,959	\$1,298,753	\$1,336,559						2.91%
Mapping	\$1,220,798	\$0	\$0	\$0	\$0						---
Planning	\$3,069,044	\$3,039,947	\$3,130,275	\$3,518,651	\$3,795,521						7.87%
Transfer To Transportation Fund	\$1,833,011	\$1,513,768	\$1,513,768	\$1,613,768	\$1,713,768						6.20%
Transfer To Litter Control	\$0	\$69,226	\$69,325	\$69,325	\$69,325						0.00%
Public Works	\$6,075,112	\$6,330,925	\$18,044,643	\$18,119,714	\$18,949,540						4.58%
<b>Sub Total</b>	<b>\$13,281,019</b>	<b>\$12,171,801</b>	<b>\$24,088,970</b>	<b>\$24,620,211</b>	<b>\$25,864,713</b>						<b>5.05%</b>

# Expenditure Summary

Department / Agency	FY 1996		FY 1997		FY 1998		FY 1999		FY 2000		% Change			
	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	98 To 99	Adopted	99 To 00	Adopted
<b>Public Safety:</b>														
Fire And Rescue	\$12,968,429		\$12,504,607		\$12,993,182		\$14,582,131		\$16,500,587		12.23%	13.16%		
Public Safety Communications	\$0		\$3,498,566		\$4,254,662		\$4,432,257		\$4,897,925		4.17%	10.51%		
Sheriff	\$3,301,149		\$3,405,557		\$3,252,022		\$3,466,321		\$3,873,296		6.59%	11.74%		
Transfer To Jail	\$5,484,218		\$5,292,175		\$5,160,375		\$5,776,582		\$6,081,064		11.94%	5.27%		
Police	\$26,411,010		\$26,026,758		\$28,259,773		\$30,326,947		\$33,157,215		7.31%	9.33%		
<b>Sub Total</b>	<b>\$48,164,806</b>		<b>\$50,727,663</b>		<b>\$53,920,014</b>		<b>\$58,584,238</b>		<b>\$64,510,087</b>		<b>8.65%</b>	<b>10.12%</b>		
<b>Human Services:</b>														
Community Services Board	\$13,269,371		\$13,830,639		\$13,134,228		\$13,693,249		\$14,244,370		4.26%	4.02%		
Extension & Continuing Ed.	\$509,177		\$598,320		\$636,682		\$654,893		\$733,491		2.86%	12.00%		
Office For Women	\$44,244		\$46,516		\$48,924		\$53,962		\$64,508		10.30%	19.54%		
Office On Youth	\$89,794		\$92,411		\$114,090		\$113,022		\$114,624		-0.94%	1.42%		
School Age Care	\$135,562		\$174,840		\$183,735		\$243,001		\$241,300		32.26%	-0.70%		
Area Agency On Aging	\$1,374,870		\$1,405,285		\$1,629,228		\$1,718,446		\$2,048,151		5.48%	19.19%		
At Risk Youth And Family Services	\$2,941,271		\$3,205,905		\$3,306,807		\$3,384,707		\$3,909,286		2.36%	15.50%		
Public Health (B)	\$3,152,366		\$3,271,857		\$3,355,383		\$3,432,729		\$3,517,866		2.31%	2.48%		
Social Services	\$14,932,298		\$19,730,969		\$19,991,082		\$21,734,627		\$24,090,062		8.72%	10.84%		
<b>Sub Total</b>	<b>\$36,448,953</b>		<b>\$42,356,742</b>		<b>\$42,400,159</b>		<b>\$45,028,636</b>		<b>\$48,963,658</b>		<b>6.20%</b>	<b>8.74%</b>		
<b>Parks And Library:</b>														
Contributions	\$4,698		\$7,003		\$6,786		\$7,029		\$10,943		3.58%	55.68%		
Library	\$9,659,641		\$9,680,587		\$9,720,490		\$9,886,209		\$10,384,847		1.70%	5.04%		
Park Auth. Local Contribution	\$6,591,950		\$5,874,844		\$6,369,570		\$8,123,051		\$8,852,955		27.53%	8.99%		
<b>Sub Total</b>	<b>\$16,256,289</b>		<b>\$15,562,434</b>		<b>\$16,096,846</b>		<b>\$18,016,289</b>		<b>\$19,248,745</b>		<b>11.92%</b>	<b>6.84%</b>		
<b>Debt/CIP:</b>														
Capital Improv Prog	\$50,000		\$25,000		\$97,000		\$100,000		\$30,000		3.09%	-70.00%		
Trans To Construction Funds	\$3,774,116		\$2,780,391		\$3,578,270		\$2,802,221		\$4,076,628		-21.69%	45.48%		
General Debt	\$16,464,930		\$16,841,079		\$17,600,900		\$19,317,463		\$18,579,701		9.75%	-3.82%		
UOSA Expansion	\$677,000		\$677,000		\$677,000		\$677,000		\$677,000		0.00%	0.00%		
<b>Sub Total</b>	<b>\$20,966,046</b>		<b>\$20,323,470</b>		<b>\$21,953,170</b>		<b>\$22,896,684</b>		<b>\$23,363,329</b>		<b>4.30%</b>	<b>2.04%</b>		
<b>Non-Departmental:</b>														
Unclassified Administrative	\$4,134,728		\$3,741,184		\$4,280,768		\$4,895,312		\$5,614,667		14.36%	14.69%		
<b>Sub Total</b>	<b>\$4,134,728</b>		<b>\$3,741,184</b>		<b>\$4,280,768</b>		<b>\$4,895,312</b>		<b>\$5,614,667</b>		<b>14.36%</b>	<b>14.69%</b>		
<b>Total Without School Transfer</b>	<b>\$171,093,283</b>		<b>\$178,399,392</b>		<b>\$186,386,273</b>		<b>\$200,397,554</b>		<b>\$215,711,889</b>		<b>7.52%</b>	<b>7.64%</b>		
<b>Transfer To Schools</b>	<b>\$160,324,114</b>		<b>\$164,383,160</b>		<b>\$171,520,105</b>		<b>\$179,683,065</b>		<b>\$190,097,405</b>		<b>4.76%</b>	<b>5.80%</b>		
<b>Total With School Transfer</b>	<b>\$331,417,397</b>		<b>\$342,782,552</b>		<b>\$357,906,378</b>		<b>\$380,080,619</b>		<b>\$405,809,294</b>		<b>6.20%</b>	<b>6.77%</b>		

# Expenditure Summary

Department / Agency	FY 1996		% Change 96 To 97		FY 1997		% Change 97 To 98		FY 1998		% Change 98 To 99		FY 2000		% Change 99 To 00	
	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget
<b>SECTION TWO: NON GENERAL FUND EXPENDITURE SUMMARY:</b>																
<b>Special Revenue Funds:</b>																
Trans. To P.R.T.C.	\$1,833,011		\$1,513,768		-17.42%			0.00%		\$1,513,768		\$1,613,768		6.61%	BL \$1,713,768	6.20%
Commuter Rail Station Parking	\$325,275		\$325,275		0.00%			0.00%		\$325,275		\$101,823		-68.70%	BL \$101,823	0.00%
Comm. parking lease rev bond debt	\$744,838		\$647,285		-13.10%			145.61%		\$1,589,815		\$1,587,285		-0.16%	BL \$1,586,815	-0.03%
Adult Detention Center	\$12,502,109		\$12,656,934		1.24%			0.70%		\$12,745,515		\$14,030,317		10.08%	BL \$14,653,031	4.44%
Dale City Recreation Center	\$1,306,107		\$1,375,187		5.29%			-100.00%		\$0		\$0		---		---
Lake Jackson Service Dist.	\$44,000		\$44,000		0.00%			0.00%		\$44,000		\$53,000		20.45%	ES \$53,000	0.00%
Woodbine Forest Service District	--		--		---			---		--		\$4,876		---	ES \$4,886	0.21%
Foremost Court Service District	--		--		---			---		--		\$6,204		---	ES \$6,400	3.16%
Spc tax dist; Gypsy Moth/Mosq ctrl	\$459,419		\$461,528		0.46%			19.72%		\$552,561		\$430,438		-22.10%	ES \$435,011	1.06%
P. W. Parkway Trans Imprv Dist.	\$785,000		\$684,000		-12.87%			6.73%		\$730,000		\$900,000		23.29%	ES \$946,649	5.18%
234 Bypass Trans Imprv Dist	\$60,000		\$60,000		0.00%			66.67%		\$100,000		\$70,000		-30.00%	ES \$47,157	-32.63%
Stormwater Utility	\$2,624,436		\$3,270,992		24.64%			11.35%		\$3,642,399		\$4,240,543		16.42%	ES \$3,894,247	-8.17%
Housing & Community Dev.	\$5,764,782		\$2,822,351		-51.04%			-3.39%		\$2,726,548		\$2,793,489		2.46%	ES \$2,924,356	4.68%
<b>Total Special Revenue Funds</b>	<b>\$26,448,977</b>		<b>\$23,861,320</b>		<b>-9.78%</b>			<b>0.45%</b>		<b>\$23,969,881</b>		<b>\$25,831,743</b>		<b>7.77%</b>	<b>\$26,367,143</b>	<b>2.07%</b>
<b>Capital Projects Fund:</b>																
Capital Improvement Projects	\$15,331,993		\$28,784,841		87.74%			-61.74%		\$11,012,172		\$25,981,662		135.94%	MLK \$101,351,672	290.09%
<b>Total Capital Projects Fund</b>	<b>\$15,331,993</b>		<b>\$28,784,841</b>		<b>87.74%</b>			<b>-61.74%</b>		<b>\$11,012,172</b>		<b>\$25,981,662</b>		<b>135.94%</b>	<b>\$101,351,672</b>	<b>290.09%</b>
<b>Enterprise Fund:</b>																
Public Works; Solid Waste	\$10,052,083		\$9,514,835		-5.34%			11.07%		\$10,568,290		\$13,580,512		28.50%	ES \$10,238,040	-24.61%
Bull Run Mountain Serv. Dist.	\$54,000		\$54,000		0.00%			0.00%		\$54,000		\$67,500		25.00%	ES \$67,500	0.00%
Bull Run Mount. Sanitary Dist.	\$213,765		\$212,480		-0.60%			-100.00%		\$0		\$0		---		---
Innovation @ Prince William	\$0		\$0		---			---		\$573,750		\$582,500		1.53%	MR \$582,500	0.00%
Occoquan Forest Sanitary Dist.	\$185,050		\$164,550		-11.08%			8.93%		\$179,250		\$178,463		-0.44%	ES \$181,688	1.81%
<b>Total Enterprise Fund</b>	<b>\$10,504,898</b>		<b>\$9,945,865</b>		<b>-5.32%</b>			<b>14.37%</b>		<b>\$11,375,290</b>		<b>\$14,408,975</b>		<b>26.67%</b>	<b>\$11,069,728</b>	<b>-23.17%</b>
<b>Internal Service Funds:</b>																
Public Works; Fleet Management	\$2,331,237		\$2,390,367		2.54%			5.28%		\$2,516,460		\$2,545,026		1.14%	ES \$2,688,929	5.65%
OIT; Data Processing	\$3,996,556		\$3,782,642		-5.35%			0.33%		\$3,795,025		\$4,458,983		17.50%	BL \$6,799,463	52.49%
Public Works; Small Proj. Const.	\$1,373,015		\$1,402,328		2.13%			-3.98%		\$1,346,498		\$1,414,134		5.02%	ES \$1,443,806	2.10%
<b>Total Internal Service Funds</b>	<b>\$7,700,808</b>		<b>\$7,575,337</b>		<b>-1.63%</b>			<b>1.09%</b>		<b>\$8,657,983</b>		<b>\$8,418,143</b>		<b>9.93%</b>	<b>\$10,932,198</b>	<b>29.86%</b>

# Expenditure Summary

Department / Agency	FY 1996		% Change 96 To 97		FY 1997		% Change 97 To 98		FY 1998		% Change 98 To 99		FY 1999		% Change 99 To 00		
	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	Adopted	Budget	
<b>Fire And Rescue Levy Funds:</b>																	
Nokesville	\$280,079		\$278,079		-0.71%		\$280,681		0.94%		\$289,275		3.06%		\$299,200		3.43%
Dumfries																	
Fire	\$851,416		\$882,590		3.66%		\$852,590		-3.40%		\$907,758		6.47%		\$967,110		6.54%
Rescue	\$596,000		\$642,000		7.72%		\$642,000		0.00%		\$645,200		0.50%		\$673,588		4.40%
O.W.L.	\$1,771,516		\$1,710,890		-3.42%		\$1,967,089		14.97%		\$1,977,375		0.52%		\$2,099,893		6.20%
Neasco	\$1,379,451		\$1,385,382		0.43%		\$1,493,965		7.84%		\$1,916,533		28.28%		\$1,990,030		3.83%
Stonewall	\$552,500		\$552,500		0.00%		\$677,500		22.62%		\$552,500		-18.45%		\$582,500		5.43%
Coles	\$396,200		\$407,250		2.79%		\$422,000		3.62%		\$453,236		7.40%		\$499,835		10.28%
Yorkshire	\$341,000		\$309,400		-9.27%		\$309,400		0.00%		\$287,000		-7.24%		\$376,000		31.01%
Lake Jackson	\$427,907		\$420,087		-1.83%		\$420,287		0.05%		\$600,187		42.80%		\$576,187		-4.00%
Gainesville	\$370,170		\$347,730		-6.06%		\$357,730		2.88%		\$357,635		-0.03%		\$455,900		27.48%
Evergreen	\$366,168		\$370,890		1.29%		\$399,972		7.84%		\$368,792		-7.80%		\$393,900		6.81%
Buckhall	\$325,400		\$377,940		16.15%		\$377,940		0.00%		\$565,940		49.74%		\$420,900		-25.63%
Wellington	\$0		\$0				\$35,000				\$35,000		0.00%		\$35,000		0.00%
<b>Total Fire &amp; Rescue Levy Funds</b>	<b>\$7,657,807</b>		<b>\$7,684,738</b>		<b>0.35%</b>		<b>\$8,236,154</b>		<b>7.18%</b>		<b>\$8,956,431</b>		<b>8.75%</b>		<b>\$9,370,043</b>		<b>4.62%</b>

## Schools:

Operating	\$269,340,358		\$290,273,209		7.77%		\$304,950,332		5.06%		\$329,453,482		8.04%		\$361,783,334		9.81%
School Debt Service	\$18,701,695		\$17,390,776		-7.01%		\$19,415,000		11.64%		\$21,650,757		11.52%		\$21,831,188		0.83%
Construction	\$46,179,242		\$37,035,182		-19.80%		\$81,957,000		121.29%		\$28,021,250		-65.81%		\$77,621,063		177.01%
Food Service	\$9,683,712		\$10,557,928		9.03%		\$11,124,207		5.36%		\$11,810,771		6.17%		\$12,559,959		6.34%
Warehouse	\$0		\$2,000,000				\$2,000,000		0.00%		\$2,200,000		10.00%		\$2,200,000		0.00%
Facilities Use Fund	\$328,375		\$304,497		-7.27%		\$298,845		-1.86%		\$314,279		5.16%		\$328,925		4.66%
Self Insurance Trust	\$3,276,546		\$3,268,947		-0.23%		\$3,713,265		13.59%		\$3,798,006		2.28%		\$3,921,416		3.25%
Health Insurance Fund	\$14,390,302		\$13,442,248		-6.59%		\$16,411,913		22.09%		\$18,630,990		13.52%		\$17,027,627		-8.61%
Regional School Program	\$6,595,849		\$8,175,875		23.95%		\$10,006,776		22.39%		\$10,738,674		7.31%		\$12,256,507		14.13%
<b>Total Schools</b>	<b>\$368,496,079</b>		<b>\$382,448,662</b>		<b>3.79%</b>		<b>\$449,877,338</b>		<b>17.63%</b>		<b>\$426,618,209</b>		<b>-5.17%</b>		<b>\$509,530,019</b>		<b>19.43%</b>

## Notes:

All Prior Year Budget Amounts Are Adopted Budget Amounts. As Such, They Exclude Carryovers Of Funds From Prior Fiscal Years And Any Budget Amendments Which Occurred After Adoption Of The Fiscal Years Budget.

(A) The FY 97 Adopted Budget column displays the budget before the Office of Technology Facilities and Support Services reorganization. The reorganization transferred

Buildings and Grounds to Public Works, the Records Center to the Library, and established the Office of Information Technology. The FY 98 Adopted Budget column contains these changes.

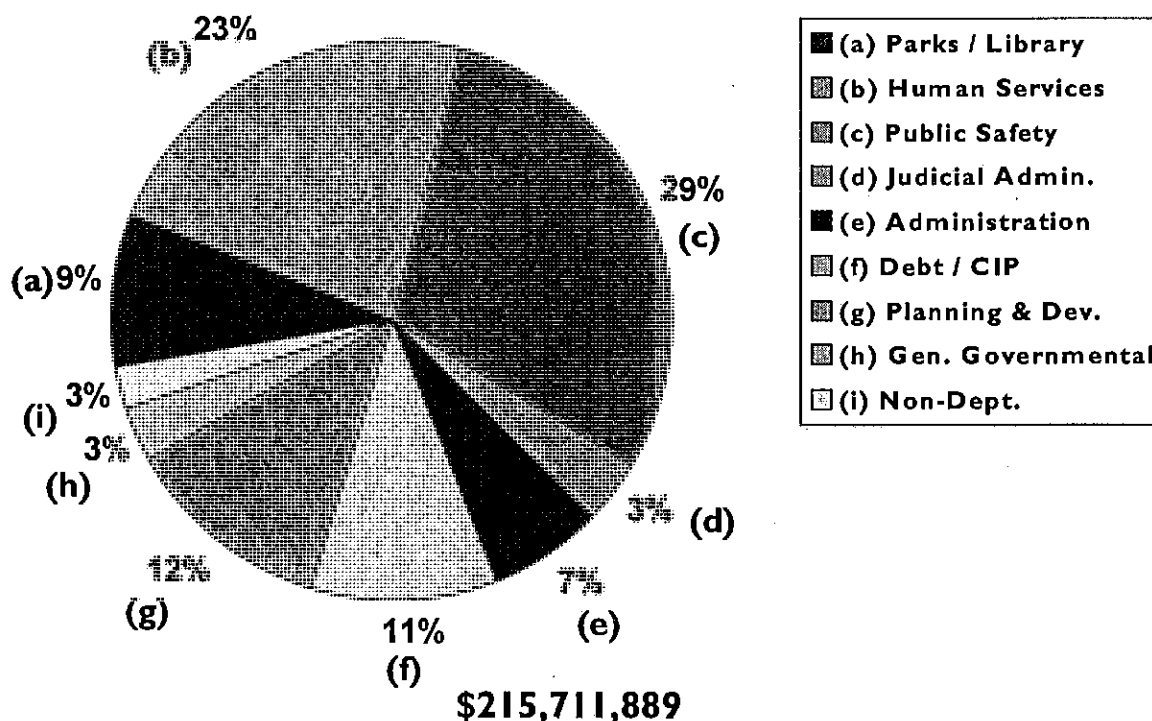
(B) The Public Health Expenditure Budget Represents The County-Held Portion Of The Total Public Health Budget Displayed In The Agency Summary Of Expenditures And Revenues.

## Expenditure Summary

The total FY 2000 Adopted General Fund Budget excluding the Prince William County School Transfer Budget is \$215.7 million within nine functional categories. The various categories are shown in this pie chart. As in FY 1999, Public Safety continues to receive the largest commitment of County funds with 29% of the total budget. This category funds: Police, Fire and Rescue, Public Safety Communications, Sheriff, and the Adult Detention Center. Again as in FY 1999, Human Services is the second largest category with 23% of the total budget. This category contains funding for such departments as: Social Services, Community Services Board, Aging, Cooperative Extension, At-Risk Youth, and Health. Taken together, these two categories command over half (52%) of the total Prince William County budget. The remainder of the budget is broken into the following categories:

- Administration (7%) funds financial, support and community activities such as: the Finance Department; the Office of Information Technology, Human Rights and the General Registrar;
- Debt/Capital Improvements Program (CIP) (11%) funds debt payments for such projects as road construction and the projects contained in the County's FY 2000-2005 Capital Improvements Program;
- Parks and Library (9%) contains funding for Prince William's library system, and the Park Authority;
- Planning and Development (12%) contains funding for Public Works, Economic Development, the Planning Office, and Potomac and Rappahanock Transportation Commission /Transit;
- Non-Departmental (3%) contains funding for the Counties Self-Insurance program and General Fund support for Data Processing;
- Judicial Administration (3%) contains funding for Criminal Justice and all Court services;
- General Governmental (3%) contains funding for the Board of County Supervisors, the County Attorney, and the Office of Executive Management.

### Fiscal Year 2000 General Fund Budget By Functional Categories (Excludes School Transfer Budget)

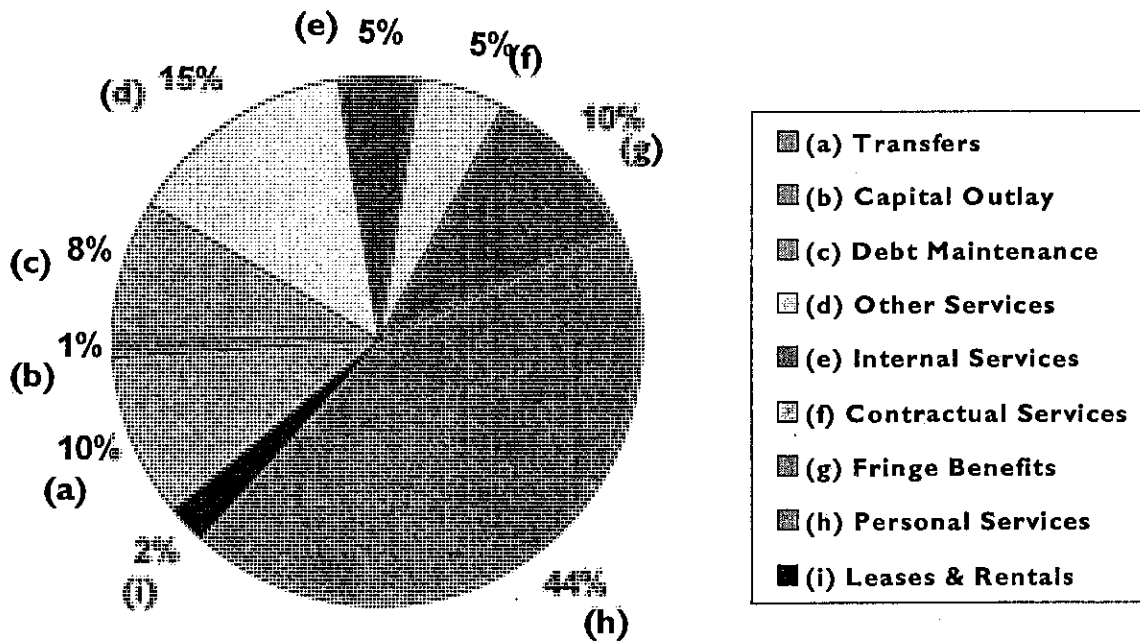


## Expenditure Summary

This pie chart shows the FY 2000 General Fund Budget by expenditure categories excluding the Prince William County School Budget transfer (a total of \$215.7 million). These General Fund expenditures relate only to the County government portion of the budget. The largest slice of this pie (44%) is Personal Services (h). Combined with Fringe Benefits (10%) (g), compensation for all County employees accounts for over one-half (54%) of total General Fund expenditures. The remainder of the budget is broken into the following categories:

- Other Services (15%) contains funds to supply, equip and train employees to perform their jobs;
- Debt Maintenance (8%) pays the debt service on capital projects such as roads and other construction;
- Transfers (10%) contains funds transferred out of the General Fund to the Park Authority, Potomac and Rappahanock Transportation Commission, Adult Detention Center, the Litter Control Council and the Construction Fund;
- Contractual Services (5%) contains funds to pay for products and services contracted out by the County;
- Internal Services (5%) contains funds to account for financing of goods or services provided by one department of the County to other departments. An example is data processing services;
- Leases and Rentals (2%) contains funds to pay for leases and rentals on goods and property;
- Capital Outlay (1%) pays for capital items, e.g., vehicles purchased by County departments.

### Fiscal Year 2000 General Fund Budget By Category of Expenditure (Excludes School Transfer Budget)



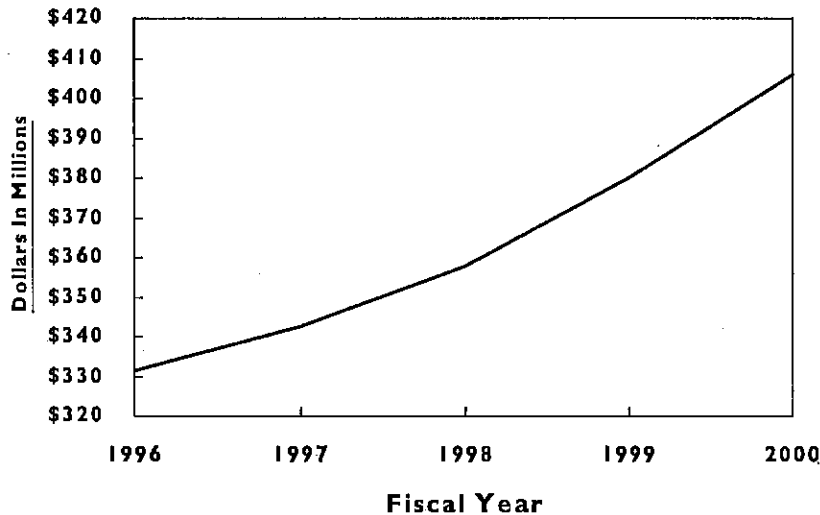
**\$215,711,889**



# Expenditure Summary

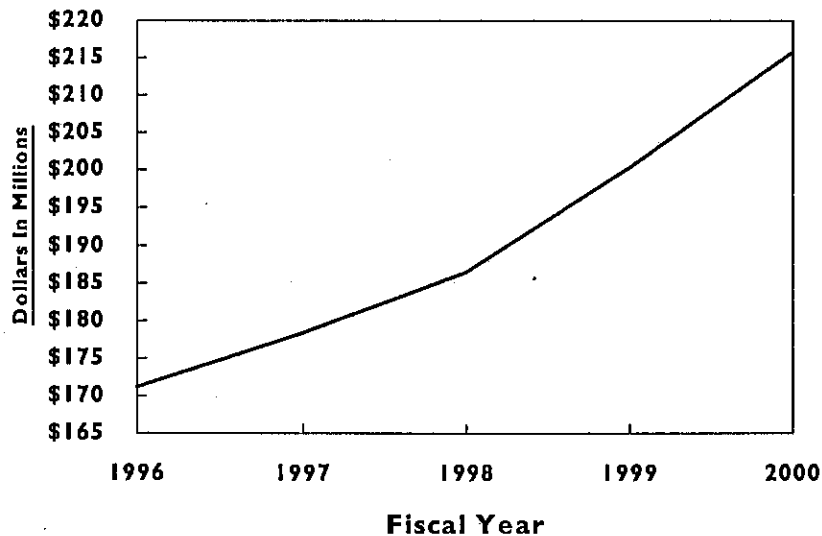
The following graphs show the General Fund Budget history both including and excluding the Prince William County School Transfer Budget. With the Prince William County School budget included, total expenditures have increased 22.5% from FY 1996 Adopted to FY 2000 Adopted (from \$331.4 million to \$405.8 million). Excluding the Prince William County School budget, total expenditures have increased 26.1% over the same period (from \$171.1 million to \$215.7 million).

## General Fund Expenditure Budget History (INCLUDES SCHOOL TRANSFER BUDGET)



Note: All Years Adopted

## General Fund Expenditure Budget History (EXCLUDES SCHOOL TRANSFER BUDGET)

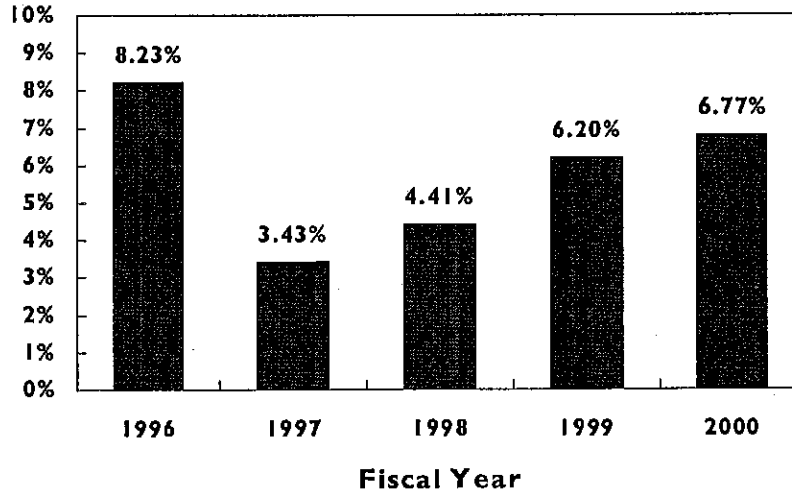


Note: All Years Adopted

# Expenditure Summary

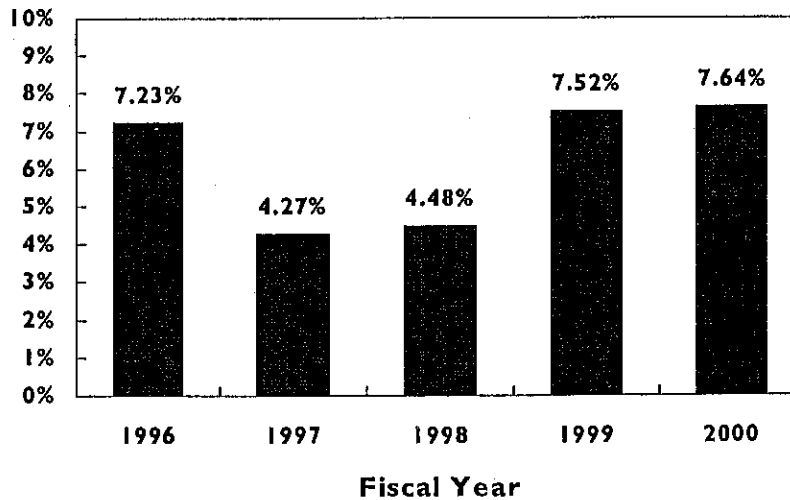
As the following graphs show, General Fund Expenditure Budgets from FY 1996 to FY 2000 Adopted including the Prince William County School Transfer Budget has increased an average of 5.81% per year. Excluding the Prince William County School Budget Transfer, total General Fund Expenditures have increased an average of 6.23% per year.

**General Fund Expenditure Budget History**  
**Percent Change: Fiscal Year 1996 to 2000**  
(Includes School Transfer Budget)



Note: All Years Adopted

**General Fund Expenditure Budget History**  
**Percent Change: Fiscal Year 1996 to 2000**  
(Excludes School Transfer Budget)



Note: All Years Adopted

***FY2000  
Fiscal Plan***

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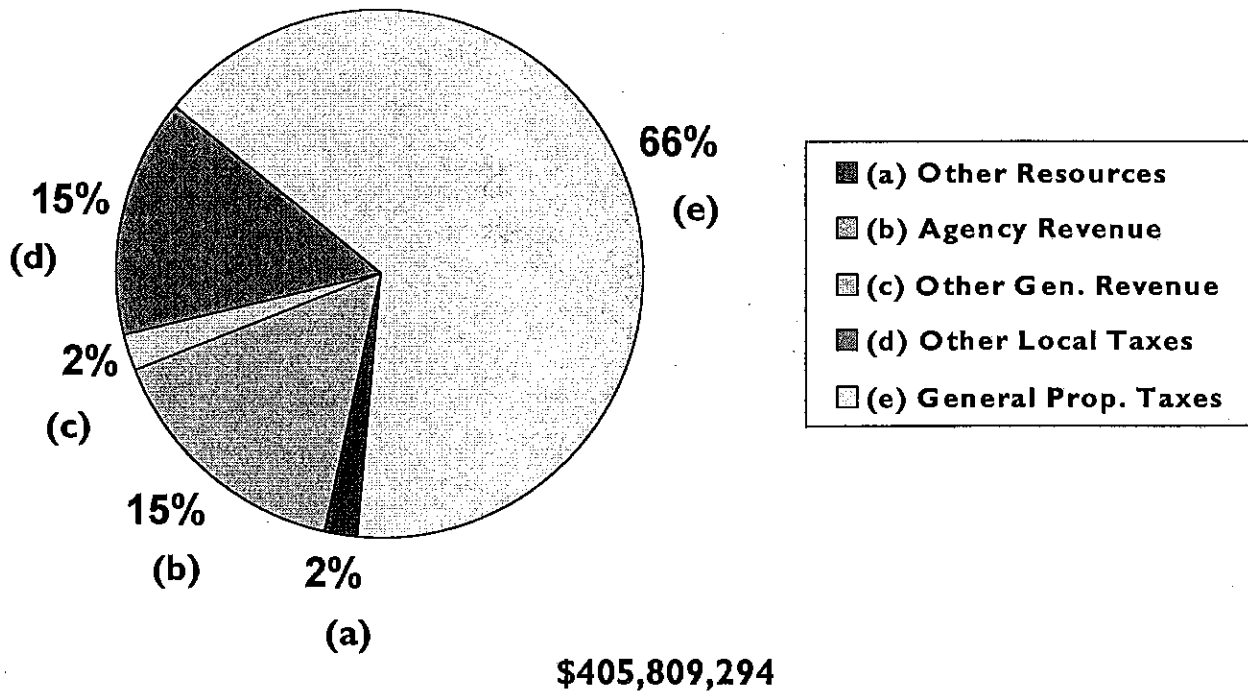
**Glossary**



# Revenue Summary

The General Fund accounts for all financial transactions and resources in Prince William County other than those required to be accounted for in another Fund. Thus, the General Fund is the largest and most important fund used by the County. The General Fund is divided into revenues and expenditures. This pie chart shows all FY 2000 Adopted funding sources contained within Prince William County's General Fund. In other words, the chart shows where the money comes from to support the County's expenditures. The largest slice of this pie (66%) comes from General Property Taxes. This source contains revenues received from the County's real estate and personal property taxes. The next largest source (15%) is Other Local Taxes which contains revenues from such sources as: Sales Tax, Business, Professional & Occupational License, Public Utility Gross Receipts Tax, Consumer Utility Tax, and the Transient Occupancy Tax. The next source, Agency Revenue (15%), contains revenues that are collected by individual County agencies. These revenues most typically come from Federal and State grants as well as private sector sources. These three pieces of the pie, when added together, make up 96% of total funding sources in the General Fund.

## Fiscal Year 2000 Funding Sources General Fund

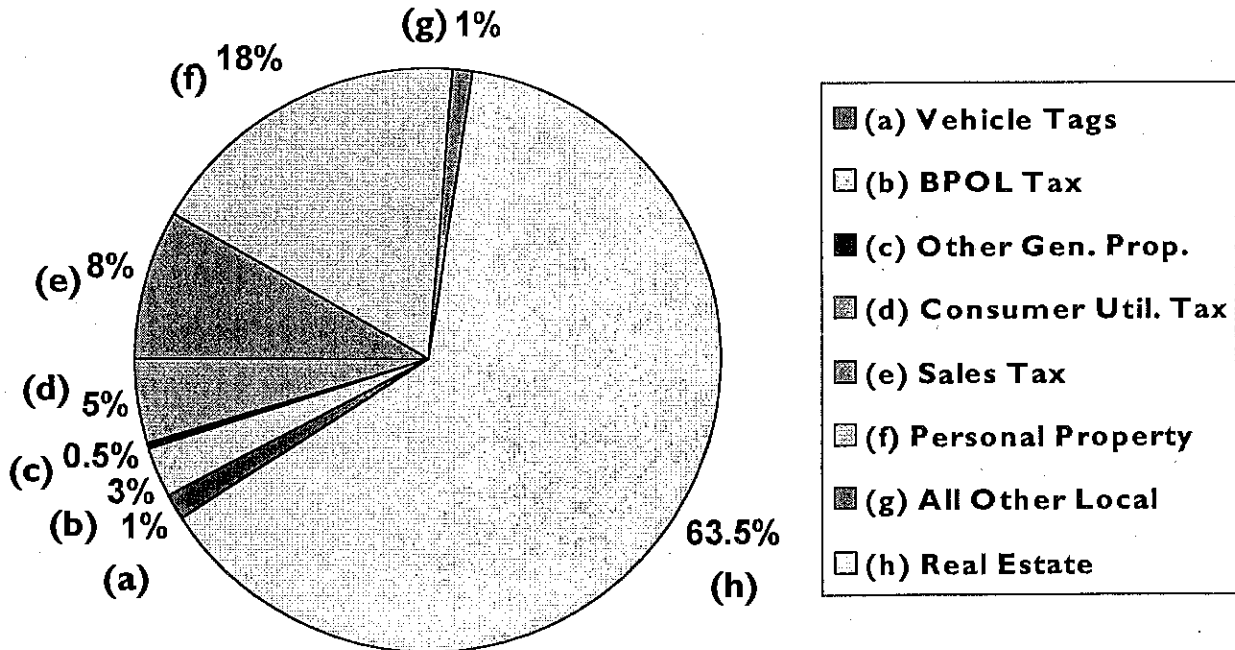


# Revenue Summary

This pie chart provides detail regarding the County's FY 2000 Adopted local tax sources. These taxes make up a majority of the funding sources contained in the County's General Fund. The largest source of local tax dollars (63.5%) comes from the real estate tax (\$1.36 per \$100 of assessed value) assessed on citizen's homes and real estate properties. The next largest source (18%) is Personal Property Taxes (\$3.70 per \$100 of assessed value) assessed on individual and business personal property. The next source (8%) is Sales Tax (a tax rate of 1%) levied on the retail sale or rent of most tangible property. These three tax sources taken together provide 89.5% of total local tax dollars coming into the County. The smaller sources of tax dollars include:

- Vehicle Tags (1%) received from the annual sale of automobile decals;
- Other General Property Taxes (0.5%) include miscellaneous tax sources such as Transient Occupancy Tax and Recordation Taxes;
- Business, Professional, Occupational License tax (3%) levied on the gross receipts of County businesses;
- Consumer Utility Tax (5%) levied on the consumers of telephone, electric and natural gas.

## Detail of Fiscal Year 2000 Local Tax Sources

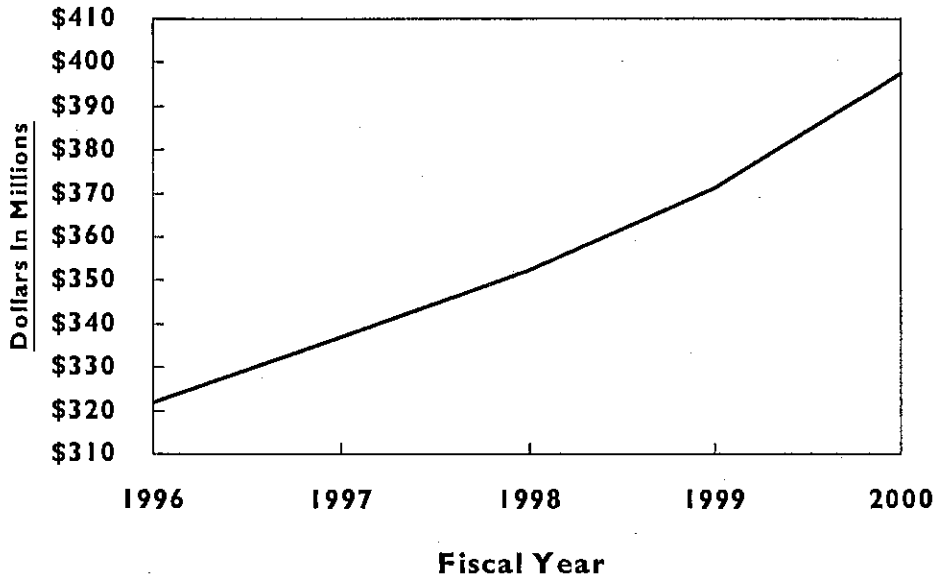


**\$325,644,700**

# Revenue Summary

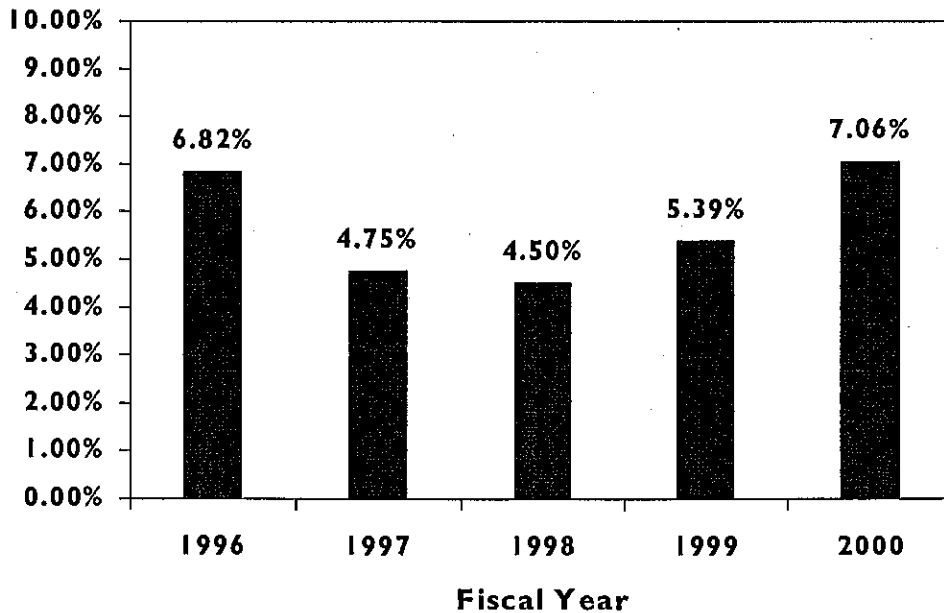
As the following graphs show, total Prince William County General Fund Revenues have increased 23.5% from FY 1996 Adopted to FY 2000 Adopted (from \$321.8 million to \$397.5 million) or an average of 5.70% per year.

## General Fund Revenue History Fiscal Year 1996 to 2000



Note: All Years Adopted

## General Fund Revenue Summary Percent Change: Fiscal Year 1996 to 2000



Note: All Years Adopted

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### 0010/0020 - Real Estate Taxes - Current Year

The real estate tax is levied on all land, improvements, and leasehold interests on land or improvements (collectively called "real property") in the County except that which has been legally exempted from taxation by the General Assembly. The revenue summary for this section applies only to real property assessed locally. It does not apply to real property required by law to be assessed by the State Corporation Commission or by the Department of Taxation (see "0041 - Real Estate Taxes - Public Service"). The real estate tax is the largest single revenue source for the County.

The gross billings tax estimate less the uncollectable amount is recorded in "0010 - Current Year Real Estate Taxes." The gross billings amount is adjusted in "0020 - Real Estate Tax Exonerations" to account for changes in assessed value from appeals to the assessments office or by order of the County's Board of Equalization and the exemption or deferral of taxes for real estate owned by qualifying elderly or disabled persons.

#### I. FY 1990-1998 Revenue History

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 140,344,620	28.0%
1991	162,649,012	15.9%
1992	164,801,705	1.3%
1993	161,257,993	-2.2%
1994	155,555,991	-3.5%
1995	157,513,081	1.3%
1996	162,035,845	2.9%
1997	166,236,961	2.6%
1998	173,689,320	4.5%

#### II. Current Fiscal Year Revenue Estimate

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 181,126,000	4.3%
1999 (revised estimate)	181,628,000	4.6%

#### III. FY 2000-2004 Revenue Estimate

<u>Fiscal Year</u>	<u>Estimate</u>	<u>Pct. Change</u>
2000	\$ 191,725,000	5.6%
2001	203,807,000	6.3%
2002	214,708,000	5.3%
2003	225,259,000	4.9%
2004	236,042,000	4.8%



# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### Methodology:

All locally assessed real property is reassessed annually. All property except tax exempt properties and qualifying parcels devoted to agricultural, horticultural, forest, or open-space uses (collectively known as "land use") are taxed according to their fair market value. The forecast model accounts for both appreciation and growth and for added value from rezoning or changes in use. Note that new construction and changes in property values due to inflation affect revenues two years later. For example, property built during 1998 or which increases or decreases in value during 1998 will affect the year 1999 landbook that produces FY 2000 revenues.

The gross assessed value is multiplied by the existing tax rate and the collection rate to arrive at the gross local revenue. Estimated tax exonerations (reductions in the tax due to property appeals and reductions for the tax relief program) are deducted from the gross local real estate revenue to arrive at the net local real estate revenue. The amount of exonerations is related to the level of assessment, the accuracy of the County's property assessments, and the number of eligible tax relief applicants. Generally, as the level of assessments increases, the number of successful appeals increases which results in increased exonerations. As the accuracy of property assessments increases the number of successful appeals decreases, which results in decreased exonerations.

Revenue from non-locally assessed real property of public service corporations is accounted for in "0041 - Real Estate Taxes - Public Service."

### Fiscal Year 2000

The increase in revenues generated by increasing values of existing residential, commercial and vacant land properties in the real estate tax base is expected to be less than 2%. Revenues generated by added value from growth are expected to increase the tax base an additional 4%. Each of the sub-markets within the County continues to share a common theme that has been common throughout the decade: the markets for all property types remain very price sensitive—buyers are looking for deals.

### Residential Property Values

Reassessment — Assessed values of existing residential property continue to show slight increases of approximately 1.0% overall which is attributable to increases in the value of single family homes. Townhouse and condominium projects countywide continue to struggle with values the same as or slightly below, what they were a year ago. Sale prices of existing homes, especially townhouses, continue to suffer from downward pressure created by lower sale prices of comparable new homes.

In addition to market appreciation, the Assessments Office expects additional residential assessment increases due to increased level of assessment by improving the accuracy of residential assessed values. Implementing a state-of-the-art computer assisted mass appraisal system, and streamlined data collection and verification processes, will allow the Assessments Office to implement more accurate appraisal models and implement additional appraisal techniques. This will bring the average level of assessment closer to 100% of fair market value as required by law, and will account for an additional 01.15% increase in residential real estate values for fiscal year 2000. A summary of the fiscal effects of re-engineering implementation, along with a description of plan requirements, is detailed under the "Revenue Alternatives" section.

Residential Growth — Residential growth continues at a strong pace. There were 2,607 new homes (1,556 single family dwellings, 889 townhouses, and 162 condominium units) that will contribute to increases in fiscal year 2000 revenue.

# **Revenue Summary**

## **General Fund Non-Agency Revenues FY 00 through FY 04**

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Apartments — Assessed values of apartments remained flat for FY 2000. This is generally attributable to increased competition from high construction. There were 526 apartment units completed during 1998. We expect growth of only 100 units per year in FY 2001 to FY 2004 due to so many units coming on line during recent years, and the expiration of State and local tax credit incentives for multifamily housing development.

### **Commercial Property Values**

Commercial sales activity in general has stabilized in the last few years, as well as vacancy in retail properties. Some of the large vacant spaces in the County's eastern power centers are now being occupied. According to the Revenue Committee, the strongest market sector continues to be the ready-to-occupy industrial market in the western part of the County.

Reassessment — Increases in value of office and motel properties account for much of the 4.6% overall increase of commercial real estate assessments. The office building market, including commercial condominiums, has experienced low vacancy rates during the past several years, and the Assessments Office has identified an increasing trend in rental rates and captured that trend in the 1999 (FY 2000) assessments. While the assessment on some offices has decreased, others have significantly increased for an overall increase in excess of 10%.

Small decreases in value of older, smaller shopping centers were offset by significant increases in other shopping centers countywide. Value increases in shopping centers were generally attributable to higher occupancy (lower vacancy rates).

Motel properties are generally performing better than they did last year with higher occupancy rates and higher average daily room rates. Average assessed values for motels are up 5%.

Growth — There are currently six motels under construction, and another at Belmont is expected soon. As a result, motel rates may stabilize in future years. Two shopping centers were completed in 1998 and two more are under construction. There has been strong construction in the mini-storage warehouse sector. Rental rates and values have remained flat or fallen.

### **Vacant Land Value**

Vacant land values are expected to stabilize. The market for industrial land has stabilized over the last few years. The most active industrial land market is in the western part of the County created by smaller tracts that have the potential to serve 2,000 to 10,000 square foot service sector improvements. Industry experts indicate that there is continued investor interest in agricultural land that has residential zoning in place. There was a slight reduction in the use-value of land based on values derived by the State Land Evaluation Advisory Council. This is a state agency that derives estimated use values for various types of property in the use-value assessment program.

### **Fiscal Year 2001 through Fiscal Year 2004**

The outlook for all real estate markets in the County and region is optimistic although no major changes in value (appreciation) are expected. Residential growth is expected to continue at a strong pace with approximately 2,700 new residential units (including apartments) per year based on the Comprehensive Plan. Beginning in FY 2000 commercial construction is expected to double to approximately 1 million square feet of commercial construction per year. The overall average increase in value from fiscal year 2000 to 2004 due to appreciation and growth is expected to be between 5% and 6% per year.

# **Revenue Summary**

## **General Fund Non-Agency Revenues FY 00 through FY 04**

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### **Residential Property Values**

The Revenue Committee expects residential property to appreciate 1.5% to 3% in fiscal years 2001 through 2004. These increases in value will be driven by the housing demand created by workers for the Dominion Semiconductor, American Type Culture Collection, and other new businesses in the growth areas of the County. Industry experts remain cautious about short-term increases in residential values. The residential market continues to be very price sensitive as buyers are looking for good deals. Over the forecast period, with a stable economy and attractive interest rates, small increases in value are expected.

The Assessments & Tax Policy Division expects to continue to increase the level of assessment as part of its re-engineering implementation by improving the accuracy of residential assessed values and bringing them closer to 100% of fair market value. This will result in an annual increase in assessed value of approximately 1.5% in fiscal year 2001 and an additional 0.5% in FY 2002.

The market value of apartment properties is expected to remain flat throughout the forecast period with an increase in value of 0.5% in fiscal year 2001. Growth in apartment units has been strong during the past few years and is not expected to continue at the same rate. In fiscal years 1998 and 1999 there were approximately 650 new apartment units per year. There were 526 new units completed in 1998 for Fiscal Year 2000. In fiscal years 2000 to 2004, growth is expected at the rate of approximately 100 units per year.

### **Commercial and Industrial Property Values**

The Revenue Committee expects the value of existing commercial and industrial properties to show an annual 1% increase in value during the forecast period. Significant commercial and industrial construction is expected during the forecast period in the area of the Route 234-Bypass. This will affect revenues beginning in FY 2002.

### **Vacant Land Values**

According to industry experts, commercial real estate investor confidence in the vacant land market appears to be improving. Demand is expected to remain steady, and there is a large supply of available commercial land making the market particularly price sensitive and holding down price increases. The outlook for the value of commercial land is most optimistic where utility infrastructure is already in place. According to industry experts, the most marketable industrial property is property that can be used for automotive purposes or is zoned M-T (transportation-related).

### **0021 - Real Estate Tax Deferrals**

Real estate taxes that are not collected within forty-five days after the end of the fiscal year, but may be collectable within three years, are accounted for as negative entries in this account. Taxes that are collected from any of the prior three years are accounted for as positive entries in this account. Real estate taxes collected after being more than three years delinquent are accounted for as land redemption (see "Land Redemption").

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

**I. FY 1990-1998 Revenue History**

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ (890,616)	-319.9%
1991	(5,713,000)	-541.5%
1992	(6,368,929)	11.5%
1993	1,773,208	127.8%
1994	1,168,780	-34.1%
1995	1,644,285	40.7%
1996	(176,381)	-110.7%
1997	150,000	185.0%
1998	1,320,000	780.0%

**II. Current Fiscal Year Revenue Estimate**

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 200,000	-84.8%
1999 (revised estimate)	200,000	-84.8%

**III. FY 2000-2004 Revenue Estimate**

Fiscal Year	Estimate	Pct. Change
2000	\$ 200,000	0%
2001	0	100%
2002	100,000	100%
2003	200,000	100%
2004	200,000	0%

**Methodology:**

The revenue forecast is made by estimating collections of unpaid real estate taxes up to three years delinquent less current year delinquencies. The forecast includes the initiative approved by the BOCS, December 10, 1996. The initiative will focus on delinquent taxes in an effort to decrease the balance of delinquent taxes, as a percentage of the current year levy, from 11% to 6% over the next five years. This results in positive revenue amounts through fiscal year 2002 as the rate of delinquency decreases and some portion of delinquent taxes from prior fiscal years are collected.

**0025 - Land Redemption**

Land redemption is the recognition of real estate taxes collected after being more than three years delinquent. The *Code of Virginia* allows the County to pursue the collection of delinquent real estate taxes for twenty years.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$161,994	-66.8%
1991	125,267	-22.7%
1992	81,055	-35.3%
1993	231,080	185.1%
1994	430,826	86.4%
1995	1,241,860	188.3%
1996	992,773	-20.1%
1997	1,647,446	65.9%
1998	696,355	-57.7%

### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 1,300,000	86.7%
1999 (revised estimate)	1,300,000	86.7%

### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 1,300,000	0%
2001	1,500,000	15.4%
2002	1,500,000	0%
2003	1,300,000	-13.3%
2004	1,300,000	0%

#### Methodology:

This revenue category varies depending on the amount of unpaid taxes three years and older, and the level of success in foreclosure efforts. Because many of these taxes will not be paid until the property sells, future estimates depend on the successful completion of a number of outstanding and projected new tax foreclosure actions.

For fiscal year 2000 to fiscal year 2004, the estimate assumes the successful completion of tax foreclosure sales for properties as they become eligible for this collection method.

#### 0041 - Real Estate Taxes - Public Service

The State Corporation Commission (SCC) and the Virginia Department of Taxation assess property owned by certain companies. This is referred to as public service property and includes the property of pipeline companies, railroads, and all telephone, cable, water, natural gas, and electric utilities. All public service property except vehicles must be taxed at the real estate tax rate.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 8,023,795	7.8%
1991	9,478,090	18.1%
1992	10,059,822	6.1%
1993	10,620,707	5.6%
1994	10,860,738	2.3%
1995	11,328,276	4.3%
1996	11,358,462	0.3%
1997	11,229,547	-1.1%
1998	11,293,854	0.6%

### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 11,407,000	1.0%
1999 (revised estimate)	11,807,000	4.5%

### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 12,024,000	1.8%
2001	12,265,000	2.0%
2002	12,388,000	1.0%
2003	12,511,000	1.0%
2004	12,637,000	1.0%

#### Methodology:

The assessments developed by the Virginia Department of Taxation and the SCC are adjusted to the prevailing assessment level of each local jurisdiction by a factor determined annually by the Department of Taxation. For fiscal year 1999, the Department of Taxation recognized an increase in the estimated level of assessment, and the County received a significant upward adjustment of public service assessed value.

In addition to land and buildings, the Public Service Real Estate category includes machinery and equipment, which generally depreciates more rapidly than land and buildings. Due to the nature of these properties, assessed values can show variable increases or decreases in any year. During this decade, the average change in assessed value of public service property has been an annual increase of approximately 3%. However, the past four years have averaged approximately 1%. For the fiscal year 2000 revenues, the Virginia Department of Taxation and SCC estimate an overall increase of approximately 1% for public service properties, and revenue estimates for fiscal years 2000 to 2004 are based on 1% annual growth.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

In addition to the increases in value due to growth, an increased level of assessment due to the implementation of the County's re-engineering plan increased public service assessments another 2-3% in fiscal year 1999. The plan is expected to add an assessment increase of approximately 1% above growth for fiscal years 2000 and 2001. It is unclear what effect deregulation of electric utilities will have on public service property values during the forecast period.

### 0160 - Real Estate Penalties - Current Year

The County assesses a 10% penalty on the late payment of real estate taxes. The penalty is applied to both the first and second half real estate taxes and on all supplemental real estate assessments, as they become delinquent.

#### I. FY 1990-1998 Revenue History

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 787,536	53.7%
1991	1,693,137	115.0%
1992	1,790,936	5.8%
1993	1,527,219	-14.7%
1994	1,154,055	-24.4%
1995	879,717	-23.8%
1996	774,921	-11.9%
1997	819,867	5.8%
1998	931,469	13.6%

#### II. Current Fiscal Year Revenue Estimate

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 965,000	3.6%
1999 (revised estimate)	965,000	3.6%

#### III. FY 2000-2004 Revenue Estimate

<u>Fiscal Year</u>	<u>Estimate</u>	<u>Pct. Change</u>
2000	\$ 965,000	0.0%
2001	1,010,000	4.7%
2002	1,066,000	5.5%
2003	1,121,000	5.2%
2004	1,165,000	3.9%

#### Methodology:

Revenue is estimated by applying a fixed percentage to the real estate tax levy for that year. The percentage is calculated by trending out actual data, heavily weighted to the most current year's percentage. For the last four years the interest rate has not exceeded one-half of one percent. The revenue amount increases or decreases as the real estate levy changes because this estimate is calculated using a fixed percentage.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

### 0071/0079 Personal Property Taxes - Current Year

The personal property tax is assessed on both individual and business personal property. The individual portion of the personal property tax is levied on automobiles, trucks, motorcycles, trailers, recreational vehicles, and mobile homes. Special categories with lower tax rates have been established for vanpool vans, vehicles equipped for the handicapped, and vehicles used by volunteers to answer fire and rescue calls. Owners are required to file a return annually listing each item. Unlike business personal property, the tax on certain classes of individual personal property (motor vehicles and trailers) is prorated using the number of months the item is located within the County. The assessed value of property items is obtained from standard pricing guides or calculated based on cost.

The business portion of the personal property tax is levied on all general office furniture and equipment, machinery and tools, equipment used for research and development, heavy construction equipment, computer equipment, and farm equipment located in the County on January 1<sup>st</sup> of each year. Each business is required to file a return annually declaring the item, its original cost, and year of purchase. The assessed value is determined by taking into consideration the original cost, year of purchase and use of the equipment.

Generally, an item is assessed at 85% of its original cost in the year acquired. This is the assessed value against which the tax rate is applied. Thereafter, it loses value at a rate of 10% per year. If still held after eight years, its assessed value will remain constant at 10% of original cost.

The gross tax estimate for individual and business personal property less the uncollectable amount is recorded in account "0071 - Current Year Personal Property Taxes." The gross amount is further reduced by account "0079 - Personal Property Tax Exonerations," reductions in revenue due to citizens moving a billed item out of the County and for adjustments such as high mileage.

#### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 29,998,500	15.0%
1991	32,743,735	9.2%
1992	31,501,813	-3.8%
1993	30,548,000	-3.0%
1994	33,293,078	9.0%
1995	37,788,732	13.5%
1996	42,975,207	13.7%
1997	48,272,222	27.7%
1998	50,295,580	4.2%

#### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 52,509,000	4.4%
1999 (revised estimate)	52,509,000	4.4%



# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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III. FY 2000-2004 Revenue Estimate		
Fiscal Year	Estimate	Pct. Change
2000	\$ 54,975,000	4.9%
2001	58,175,000	5.8%
2002	61,525,000	5.7%
2003	65,075,000	5.8%
2004	68,175,000	4.8%

**Methodology:**

The Personal Property revenue estimates are based on the number of housing units and the prorated average of average value of assets per housing unit. The forecast assumes the amount of Personal Property tax revenue will be the same under Governor Gilmore's car tax exemption. The Personal Property Tax Relief Act of 1998 will phase out the personal property tax on the first \$20,000 value of cars, trucks, vans, and motorcycles over five years. The State will reimburse localities for the lost revenue.

**Individual Personal Property:** New car sales are expected to show a slight decline for 1999 according to the *Kiplinger Washington Letter*. A representative of the National Automobile Dealers Association expects the average value of a used car will decline between 8% - 12% at the end of 1998. This rate is less than calendar 1997 where the average decline in value was 12% - 15%. While there may not be as many new car sales for 1999 compared to 1998, the overall assessment base is expected to grow by about 6% based on used cars only depreciating 8%-12% and a 2.5% increase in housing units.

For FY 1999, the average prorated assessment for auto/truck was \$6,512. This represented an increase of 5.96% over FY 1998. Due to the quality of trade-ins and the number of new housing units of 2,700, including apartments, we expect this prorated assessment trend to continue in 1999. Individual personal property revenue on such assets as vehicles and mobile homes account for 86% of personal property revenue, with business personal property representing only 14%.

**Business Personal Property:** Assessed values of construction equipment increased by 24% in FY 1999 in the heavy construction equipment category. Investment in construction equipment is expected to continue in FY 2000. Construction sales are increasing by 15% in tax year 1998 based on BPOL showing an increase in income reported to the County; and Public Work's reporting increases in the value of building permits. These increases should trigger greater investment in heavy equipment. The general business classification (retail, services, professional, real estate and financial) accounts for 76% of Business Personal Property revenue. This classification increased by 6.8% over FY 1998. We expect the overall business property tax category to increase between 5% to 6% in FY 1999 and 4% in the out years, based on forecasts of steady but slower growth.

The five-year revenue projections include a proposed tax rate reduction for targeted categories of business personal property. The purpose is twofold - to make Prince William County more attractive to targeted businesses and to provide tax relief for many of our existing businesses. The cost of this initiative is estimated at \$750,000 for FY 2000.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### 0081 - Personal Property Tax Deferrals

Personal property taxes that are not collected within forty-five days after the end of the fiscal year, but may be collectable within five years, are accounted for as negative entries in this account. Taxes that are recovered from any of the prior five years are accounted for as positive entries in this account. The *Code of Virginia* allows the County to pursue the collection of delinquent personal property taxes for five years.

#### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 202,000	1,173.0%
1991	(1,941,000)	-1,060.9%
1992	(1,106,851)	43.0%
1993	(715,496)	35.4%
1994	(313,000)	56.3%
1995	(1,132,000)	-261.7%
1996	176,000	115.5%
1997	(1,150,000)	-753.4%
1998	1,290,000	212.2%

#### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 2,500,000	93.8%
1999 (revised estimate)	2,500,000	93.8%

#### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 2,300,000	-8.0%
2001	2,000,000	-13.0%
2002	2,100,000	5.0%
2003	2,200,000	4.8%
2004	2,200,000	0.0%

#### Methodology:

The forecast includes the initiative approved by BOCS on December 10, 1996. The initiative will focus on delinquent taxes, in an effort to decrease the balance of delinquent taxes as a percent of current levy, from 11% to 6% over the next five years. These results in positive revenue amounts through fiscal year 2004 as the rate of delinquency decreases and some portion of delinquent taxes from prior fiscal years is collected.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### 0170 - Personal Property Penalties - Current Year

The County assesses a 10% penalty on the late payment of personal property taxes.

#### I. FY 1990-1998 Revenue History

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 444,739	-40.4%
1991	863,454	94.1%
1992	1,016,721	17.8%
1993	912,517	-10.2%
1994	914,986	0.3%
1995	1,072,323	17.2%
1996	1,205,980	12.5%
1997	1,465,331	21.5%
1998	1,437,635	-1.9%

#### II. Current Fiscal Year Revenue Estimate

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 750,000	-47.8%
1999 (revised estimate)	750,000	-47.8%

#### III. FY 2000-2004 Revenue Estimate

<u>Fiscal Year</u>	<u>Estimate</u>	<u>Pct. Change</u>
2000	\$ 796,000	6.1%
2001	835,000	4.9%
2002	882,000	5.6%
2003	932,000	5.7%
2004	985,000	5.7%

#### Methodology:

As part of the re-engineering of the Personal Property Tax process, the decal renewal date was moved to coincide with the Personal Property Tax due date - October 5. Since decals will be issued as the receipt for payment, we anticipate timely current year payments. The revenue estimate is computed by multiplying a fixed percentage by the estimated gross personal property tax revenue. The percentage used to calculate the estimate for fiscal year 1998 and prior was an historical average of 2.5%. Thereafter, the new rate is just one half or 1.25%.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

### 0140 - Interest on Taxes

Delinquent personal property and real estate tax accounts incur interest at the rate of 10% of the unpaid amount the first year, and subsequent years at 10% or the IRS delinquent tax rate, whichever is greater.

#### I. FY 1990-1998 Revenue History

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 686,588	-17.7%
1991	952,239	38.7%
1992	1,156,109	21.4%
1993	1,991,010	72.2%
1994	1,936,259	-2.7%
1995	1,785,008	-7.8%
1996	1,640,921	-8.1%
1997	2,013,275	22.7%
1998	1,761,208	-12.5%

#### II. Current Fiscal Year Revenue Estimate

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 1,425,000	-19.1%
1999 (revised estimate)	1,425,000	-19.1%

#### III. FY 2000-2004 Revenue Estimate

<u>Fiscal Year</u>	<u>Estimate</u>	<u>Pct. Change</u>
2000	\$ 1,511,000	6.0%
2001	1,601,000	6.0%
2002	1,679,000	4.9%
2003	1,780,000	6.0%
2004	1,887,000	6.0%

#### **Methodology:**

The Personal Property revenue estimates do not include any impact of Governor Gilmore's car tax exemption. The exemption phases out the personal property tax on the first \$20,000 value of cars, trucks, vans, and motorcycles over five years. The State will reimburse localities for the lost revenue.

The revenue estimate is computed by multiplying a fixed percentage by the combined estimate for gross current year real estate tax revenue and personal property tax revenue. The percentage used to calculate fiscal year 1997 and fiscal year 1998 is 0.95% and 0.75% thereafter. These percentages are above the historical average of 0.7%, because there is still a large amount of property taxes that remain unpaid to be collected over the next few years. The percentage of taxes that remained unpaid increased from fiscal years 1997 to 1998. This item of revenue decreases substantially in FY 1999 due

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

to a change in the filing requirement for personal property tax. As part of the re-engineering of the Personal Property Tax process, the decal renewal date was moved to coincide with the Personal Property Tax due date - October 5. Since decals will be issued as the receipt for payment, we anticipate more timely current year payments.

### 0210 - Local Sales Tax

The County, by adopted ordinance, has elected to levy a 1% general retail sales tax to provide revenue for the general fund. This tax is levied on the retail sale or rental of tangible property, excluding motor vehicle sales and trailers, vehicle rentals, boat sales, gasoline sales, natural gas, electricity, and water, and the purchases of organizations that have received tax exemption.

The tax revenue is collected by the Virginia Department of Taxation, and is distributed to the County monthly. There is a two-month lag between the date of sale and the actual receipt of funds. For example, local sales taxes collected by businesses in November must be remitted to the Department of Taxation by the retail business no later than December 30<sup>th</sup>. The Department of Taxation then remits the sales tax to the locality in the third week in January.

The four incorporated towns in the County share in the local sales tax based on the ratio of school age population in the towns to the school age population of the entire County, from the latest statewide school census. The current formula deducts 1.23% from the County's gross tax to be sent to the four towns. Thus, the County realizes 98.77% of the monthly sales taxes collected.

#### I. FY 1990-1998 Revenue History

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 16,274,539	0.5%
1991	15,539,728	-4.5%
1992	16,085,297	3.5%
1993	17,427,177	8.3%
1994	19,829,867	13.8%
1995	21,547,645	8.7%
1996	21,913,545	1.7%
1997	23,496,367	7.2%
1998	24,569,784	4.6%

#### II. Current Fiscal Year Revenue Estimate

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 25,707,000	4.6%
1999 (revised estimate)	25,707,000	4.6%

#### III. FY 2000-2004 Revenue Estimate

<u>Fiscal Year</u>	<u>Estimate</u>	<u>Pct. Change</u>
2000	\$26,900,000	4.6%
2001	28,180,000	4.8%
2002	29,500,000	4.7%
2003	30,890,000	4.7%
2004	32,340,000	4.7%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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**Methodology:**

The independent variable of "population" is the single best factor for predicting sales tax using a straight-line regression. However, a regression model is largely incapable of accurate predictions during periods when dramatic changes in the measured activity take place. Sales tax revenues in Prince William County have exemplified this type of dramatic change in activity since 1986. From FY 1986 to FY 1988, County sales taxes grew by an average of 21%. From FY 1989 to FY 1991 sales tax revenue essentially did not grow, and even declined in FY 1991. From FY 1992 to FY 1995, the County again experienced increases in the rate of growth in sales tax revenues. In FY 1996, the growth in sales tax revenues slowed again. However, in FY 1997 and FY 1998, the County experienced moderate percentage increases in sales tax revenues.

Due to the irregular pattern of sales tax revenue trends, the methodology used to project the FY 2000 - 2004 sales tax revenue uses a "deterministic" approach which does not rely on historical data exclusively to calculate an estimate. Rather, the model includes other factors that influence sales tax revenue - like inflation and population.

Sales tax revenues to date for FY 1999 are 4.5% higher than in FY 1998. This level of growth, and the relative stability in anticipated population and inflationary increases lead the Revenue Committee to believe there will be nearly the same level of growth as experienced in FY 1998. The growth rate was approximately 4.7% during FY 1998.

Revenue increases from population growth in the County are expected to continue, most likely, at a rate of about 2.7% per year, similar to prior years. Considering all these factors combined, the forecast is for sales tax revenue to increase approximately 4.7% per year for FY 2000 - 2004.

**0220 - Consumer Utility Tax**

The County levies a consumer utility tax on wired telephone service, electric, and natural gas utilities (the County does not tax water/sewer usage). Residential users pay 20% of the first \$15 per month, per utility billed; with a maximum tax of \$3 per utility billed, per month. Commercial users pay 20% of the first \$500 per month, per utility billed; with a maximum tax of \$100 per utility billed, per month. The County also levies a consumer utility tax on mobile telephone service. The rate for both residential and commercial customers is 10% on the first \$30 per month of each customer's gross billing; with a maximum charge of \$3 per month.

**I. FY 1990-1998 Revenue History**

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ 9,914,654	41.0%
1991	10,358,803	4.5%
1992	10,438,902	0.8%
1993	10,856,244	4.0%
1994	11,467,271	5.6%
1995	11,983,462	4.5%
1996	12,394,172	3.4%
1997	13,780,132	11.2%
1998	14,170,595	2.8%

**II. Current Fiscal Year Revenue Estimate**

<u>Fiscal Year</u>	<u>Adopted/Revised</u>	<u>Pct. Change</u>
1999 (adopted budget)	\$ 14,750,000	4.1%
1999 (revised estimate)	14,750,000	4.1%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 15,300,000	3.7%
2001	15,880,000	3.8%
2002	16,470,000	3.7%
2003	17,070,000	3.6%
2004	17,680,000	3.6%

#### Methodology:

To estimate consumer utility tax revenue, a value per residential unit is calculated by taking the amount of tax from year to year divided by the number of homes for each year. This value represents both residential and commercial revenue since the relative percentages of revenue from commercial and residential growth is expected to remain constant. This value generally increases each year as a result of increases in utility usage (e.g. more residential units connected to gas and increase in usage by commercial customers). The value per housing unit was \$154.17 in FY 1998, and \$155.67 in FY 1999. The estimate for FY 2000 is \$157.49. The annual increase in usage throughout the forecast period is expected to be \$2.00 per unit. The value per housing unit multiplied by the number of expected housing units equal the estimated revenue.

#### 0235 - BPOL Taxes - Local Businesses

The Business, Professional and Occupational License (BPOL) tax is imposed on commercial and home occupational businesses operating in the County. The County has adopted a multiple tax rate schedule according to the type of business activity subject to the tax. Existing businesses are taxed on their prior calendar year gross receipts of \$100,000 and above. New businesses are taxed on an estimate of the gross receipts \$100,000 and above for the current year. The BPOL tax is levied on both full-time as well as part-time businesses, as long as the business meets or exceeds the \$100,000 threshold.

The change in the FY 1999 estimate is directly related to the healthy economy. The increase in construction income is expected to rise 15% over FY 1998, resulting in an increase of \$300,000 for FY 1999. We also expect an additional \$200,000 in the retail merchant category.

### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 5,444,952	23.7%
1991	5,370,874	-1.4%
1992	5,288,246	-1.5%
1993	5,965,581	12.8%
1994	6,412,238	7.5%
1995	7,028,822	9.6%
1996	7,352,176	4.6%
1997	7,250,478	-1.4%
1998	7,952,716	9.7%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

II. **Current Fiscal Year Revenue Estimate**

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 7,800,000	-1.9%
1999 (revised estimate)	8,300,000	4.4%

III. **FY 2000-2004 Revenue Estimate**

Fiscal Year	Estimate	Pct. Change
2000	\$ 8,700,000	4.8%
2001	9,100,000	4.6%
2002	9,500,000	4.4%
2003	9,900,000	4.2%
2004	10,400,000	5.1%

**Methodology:**

Retailing continues to dominate the Business License category. It generates over 50% of the BPOL revenue. Since the tax is based on gross receipts, the amount assessed for these businesses should roughly follow increases in retail sales. Consequently, this revenue stream will continue to be tied to the growth in sales tax. Overall, revenue is expected to increase by approximately 4.7% annually for fiscal years 2000 through 2004.

**0250 - Vehicle Decals - Regular**

The County levies a vehicle license fee of \$24 per year for each vehicle normally garaged or parked in the County. Effective July 1, 1998, the decal must be renewed by October 5<sup>th</sup> and must be displayed no later than November 15. The fee is prorated during the year for new vehicles brought into the County after March 1. FY 1999 decal revenue is reduced to reflect the proration of the 1999 decal.

I. **FY 1990-1998 Revenue History**

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 3,188,063	19.7%
1991	3,228,149	1.3%
1992	3,264,955	1.1%
1993	3,343,916	2.4%
1994	3,434,450	2.7%
1995	3,543,969	3.2%
1996	3,683,004	3.9%
1997	3,796,272	3.1%
1998	3,940,910	3.8%

II. **Current Fiscal Year Revenue Estimate**

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 3,962,000	0.5%
1999 (revised estimate)	2,262,000	-42.6%



# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 4,164,000	84.1%
2001	4,267,000	2.5%
2002	4,370,000	2.4%
2003	4,473,000	2.4%
2004	4,576,000	2.3%

#### Methodology:

The typical housing unit paid \$42.87 for decals for FY 1998. This equals 1.75 vehicles per household. Multiplying the decal revenue per housing unit by the estimate of total housing units in the County produces the revenue estimate for each fiscal year.

#### 0260 - Recordation Tax

The recordation tax, also referred to as the grantee tax, is based on the recording of deeds, deeds of trust, and related instruments with the Clerk of the Circuit Court. The recordation tax rate is \$2 per \$1,000 of value. The State receives 75% of the revenue generated by this tax, while each locality receives 25% (equal to \$0.50 per \$1,000 of value).

### I. FY 1990-1998 Revenue History

Fiscal Year	Actual Revenue	Pct. Change
1990	\$ 1,372,295	-26.6%
1991	988,652	-28.0%
1992	1,186,513	20.0%
1993	1,389,060	17.1%
1994	1,606,175	15.6%
1995	1,161,164	-27.7%
1996	1,305,225	12.4%
1997	1,353,238	3.7%
1998	1,733,097	28.1%

### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 1,628,000	-6.1%
1999 (revised estimate)	2,321,000	33.9%

### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 2,126,000	-8.4%
2001	1,914,000	-10.0%
2002	1,981,600	3.5%
2003	2,051,600	3.5%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

---

**Methodology:**

Revenues for recordation tax are estimated by considering the effects of three factors during the forecast period: real estate refinancing volume, real estate sales volume, and the change in average transaction value.

Attractive interest rates and high consumer confidence are driving a large number of refinancing transactions in recent years. The number of instruments recorded in the Clerk's office has been increasing in recent years largely due to the number of properties being refinanced. This trend toward refinancing is reflected in the revised FY 1999 estimate and is expected to continue through the first half of FY 2000 (end of calendar year 1999). However, these high levels of refinancing are not expected to continue through the remainder of the forecast period.

A summary of the anticipated revenue from recordation taxes is shown below. Except for the current high level of refinancing, the revenue estimates are expected to trend with sales transaction volume and amount through the remainder of the forecast period. These assumptions are consistent with the assumptions for estimating real estate revenues. Sale prices are expected to increase 1% in fiscal year 2000, then at an annual rate of 1.5% over the remainder of the forecast period. The number of real estate transactions is expected to increase at an annual rate of 2% per year. Actual revenue in fiscal year 1998 establishes the base. The transaction changes are added to the base and compounded during each year of the forecast:

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>
Change in real estate sales volume	2.0%	2.0%	2.0%	2.0%	2.0%
Change in average transaction value	1.0%	1.5%	1.5%	1.5%	1.5%
Change in refinancing volume	15.0%	0.0%	0.0%	0.0%	0.0%

**0390 - Cable TV Fees**

This fee is not a regulatory fee, but a general revenue tax specifically authorized by Congress in 1984 law. The County is authorized to adopt by ordinance a franchise fee at a maximum rate of 5%. The Board of County Supervisors approved an increase from 3% to 5% effective July 1, 1997.

**I. FY 1990-1998 Revenue History**

<u>Fiscal Year</u>	<u>Actual Revenue</u>	<u>Pct. Change</u>
1990	\$ n/a	—
1991	n/a	—
1992	n/a	—
1993	n/a	—
1994	n/a	—
1995	n/a	—
1996	n/a	—
1997	921,998	100.0%
1998	1,698,796	84.3%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

**II. Current Fiscal Year Revenue Estimate**

Fiscal Year	Adopted/Revised	Pct. Change
-------------	-----------------	-------------

1999 (adopted budget)	\$ 1,545,000	-9.1%
1999 (revised estimate)	1,545,000	-9.1%

**III. FY 2000-2004 Revenue Estimate**

Fiscal Year	Estimate	Pct. Change
-------------	----------	-------------

2000	\$ 1,800,000	16.5%
2001	1,850,000	2.8%
2002	1,900,000	2.7%
2003	1,975,000	3.9%
2004	2,025,000	2.5%

**Methodology:**

The cable franchise fee is a tax based on gross receipts of cable companies. The estimate for FY 1999 has been adjusted to reflect the 3% Cable TV Fee increase for FY 1998. Growth in revenue will be tied to new housing units and new services provided by the cable provider such as Internet accesses. However, the cable industry is likely to face increasing competition from direct satellite services and other telecommunication companies. For purposes of the revenue estimate, increases for fiscal years 2000 - 2004 are estimated to be 3% per year.

**0510 - Investment Income**

Investment income represents interest receipts, interest accrual, premium or discount amortization, and gains or losses from the sale of investments for the County's share of earnings on the "general" cash investment portfolio. The general portfolio consists of various funds—with general fund available cash constituting approximately 70 to 71% of the total — which are pooled, and invested to maximize safety, liquidity and yield. The County typically receives its largest cash inflows in lump sums around real estate and personal property tax due dates, while expenditures occur in relatively predictable and controllable outflows. State laws govern the investment process, and the County's adopted investment policy, which determine how funds can be invested, and what securities can be purchased.

**I. FY 1990-1998 Revenue History**

Fiscal Year	Actual Revenue	Pct. Change
-------------	----------------	-------------

1990	\$ 7,169,990	8.6%
1991	8,412,202	17.3%
1992	7,033,121	-16.4%
1993	7,074,673	0.6%
1994	5,709,804	-19.3%
1995	6,545,320	14.6%
1996	8,077,038	23.4%
1997	7,642,069	-5.4%
1998	8,364,953	9.5%

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### II. Current Fiscal Year Revenue Estimate

Fiscal Year	Adopted/Revised	Pct. Change
1999 (adopted budget)	\$ 7,690,000	-8.1%
1999 (revised estimate)	7,150,000	-14.5%

### III. FY 2000-2004 Revenue Estimate

Fiscal Year	Estimate	Pct. Change
2000	\$ 6,500,000	-9.1%
2001	7,500,000	15.4%
2002	7,900,000	5.3%
2003	8,000,000	1.3%
2004	8,100,000	1.3%

#### Methodology:

The model has two basic variables for each fiscal year: the average portfolio yield and the average total dollar value of the portfolio. To calculate investment income, the average yield is calculated, and the current or estimated year revenue adjusted for (1) the percentage change in the portfolio yield compared to the prior year and (2) the percentage change in the average portfolio size. Estimate assumes 1.25 % per year growth in portfolio size.

The portfolio yield is arrived at by combining the known yield on investments currently held in the portfolio which mature during the next fiscal year and "replacement" securities yielding a predicted rate of return. The FY 1999 estimate assumes the average portfolio yield falls to approximately 5.1% from 5.81% in FY 1998. The decrease of \$700,000 in budgeted interest income for FY 99 is a result of significantly lower interest rates in the market place. This reduction is partially offset by an increase in the portfolio size. The estimate for fiscal year 2000 assumes a portfolio yield of 4.6%. When combined with a slight increase in the portfolio size, the result is an estimated \$6.5 million in FY 2000. The yield on the portfolio is estimated to increase to 5.25% in FY 2001 and 5.5% for FY 2002 to FY 2004. This approximates the average yield of the portfolio over the last five years. Average dollar value of the portfolio is estimated to increase 1.25% from year-to-year, based on the expected growth of revenues, offset by expenditure increases, resulting in a smaller increase in investment income than overall revenues.

#### Miscellaneous Revenue Sources - Revenues under \$1 million and Non-agency Revenue Transfers

Listed below are several miscellaneous general county revenue sources of the County, estimated to be less than \$1 million each. Even though these sources sometimes have large changes in revenue on a percentage basis, such changes would have an insignificant impact on revenues throughout the forecast period. For FY 2000 each revenue category has been increased 5% over the FY 1999 revised estimate. A description of each revenue source follows.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

Miscellaneous Revenue Sources	Actual FY 1998	Revised FY 1999	Estimate FY 2000
0051 – PP/Taxes – Public Service	\$ 89,386	\$ 89,400	\$ 93,900
0072 – PP/Taxes - Prior Year	78,571	78,500	82,400
0215 – Daily Rental Equipment Tax	152,123	152,100	159,700
0230 – Bank Franchise Tax	442,094	442,100	464,200
0236 – BPOL Taxes – Public Service	427,812	420,000	449,200
0251 – Vehicle Decals – Duplicate	6,209	10,000	7,000
0252 – Vehicle Decals – Motorcycles	33,855	33,000	36,000
0259 – Vehicle Decals – Refunds	(11,413)	(25,000)	(28,000)
0261 – Additional Tax on Deeds	663,473	740,000	777,000
0270 - Transient Occupancy Tax	537,362	588,000	617,600
0380 – Miscellaneous Business Licenses	7,350	7,300	7,700
0520 – Interest Paid to Vendors	(101,288)	(101,200)	(106,300)
1301 – ABC Profits	361,391	361,400	379,500
1302 – State Wine Tax	288,819	288,800	303,200
1303 – Rolling Stock Tax	72,859	72,900	76,500
1304 – Passenger Car Rental Tax	247,402	247,400	259,800
1305 – Mobile Home Titling Tax	88,906	88,900	93,300
1700 – Federal Payment in Lieu of Taxes	19,348	15,000	15,000
<b>Totals</b>	<b>\$ 3,404,259</b>	<b>\$ 3,508,600</b>	<b>\$ 3,687,700</b>

### Revenues under \$1 million

#### 0051 - Personal Property Taxes - Public Service

The State Corporation Commission and the Department of Taxation assess for local personal property taxation all automobiles and trucks owned by public corporations in the county. By law, the machinery and equipment of public service corporations is taxed as real estate rather than as personal property. The tax rate is the same rate as for other personal property in the County.

#### 0072 - P/P Taxes - Prior Year

This account records changes to prior year personal property taxes as a result of changes in estimated allowance for uncollectable taxes.

#### 0215 - Daily Rental Equipment Tax

The County levies a daily rental tax of 1% on businesses certified as short-term rental businesses. Businesses such as bowling alleys, video rental stores, hardware stores, equipment rental stores, and other businesses who rent items held by the user for less than 91 consecutive days are required to collect 1% of the daily rent as a daily rental tax and remit it to the County quarterly.

#### 0230 - Bank Franchise Tax

The County levies a bank franchise tax on the net capital of each bank, trust, or bank holding company, excluding savings banks, which operate in the County. The tax is based on 8/10<sup>th</sup> of 1% of the net capital multiplied by the percentage of deposits on hand at that branch compared to its statewide deposits. The State Department of Taxation audits the tax.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### 0236 - BPOL Taxes - Public Service

The Business, Professional and Occupational License (BPOL) tax is imposed on public utility companies that operate in the County. Not-for-profit utilities and quasi-governmental utilities are exempt from this tax. The tax is identical to the County's BPOL tax on other businesses, but is authorized under separate statutes.

### 0251 - Vehicle Decals - Duplicate

When a vehicle is sold, the old decal can be reissued to the new vehicle for a transfer fee of \$1 to cover the cost of the duplicate decal.

### 0252 - Vehicle Decals - Motorcycles

The County levies a vehicle license fee of \$12 per year for each motorcycle, which is normally garaged or parked in the County.

### 0259 - Vehicle Decals - Refunds

This revenue category accounts for refunds issued on decals for vehicles moved out of the County and registered in another jurisdiction. In FY 1999, the Board of County Supervisors approved a one-time refund amount of \$1.7 million. The one-time refund resulted from a shorter than usual filing period, due to re-engineering.

### 0261 - Additional Tax on Deeds

The additional tax on deeds (also known as the grantor's tax) is imposed on the recording of deeds of conveyance for real estate only (not deeds of trust) with the Clerk of the Circuit Court. The tax rate is \$1 per \$1,000 of value. The State and locality each receive half of the revenue generated by this tax (equal to \$0.50 per \$1,000 of value).

### 0270 - Transient Occupancy Tax

The County levies a transient occupancy tax of 5% of the amount charged for the occupancy of hotels, motels, boarding houses and travel campgrounds; however, charges for rooms rented by the same individual or group for thirty or more days are exempt. This tax also does not apply to miscellaneous charges such as in room telephone usage, movie rentals, etc. The tax is remitted directly to the County on a quarterly basis in August, November, February and May by the twenty-two hotels, motels and campgrounds operating in the County. The general revenue share of this tax is 40%.

### 0380 - Miscellaneous Business Licenses

The County levies a business license fee to trash haulers and septic tank installers operating in the County. The Health Department issues these licenses.

### 0520 - Interest Paid to Vendors

When a vendor with whom the County does business overpays for any reason, or when a performance bond is repaid to a developer, the refunded amount includes interest. This interest is recorded as negative revenue.

### 1301 - ABC Profits

Two-thirds of the profits of the Alcohol Beverage Control Commission (ABC) stores are distributed quarterly to counties, cities, and towns based on the locality percentage of total State population from the latest census. Three subtractions are made from ABC profits before distribution: (i) costs of care and rehabilitation, (ii) payments to the State for its provision of general fund services, and (iii) warehouse costs.

# Revenue Summary

## General Fund Non-Agency Revenues FY 00 through FY 04

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### 1302 - State Wine Tax

The State wine tax is a tax levied on each bottle of wine sold in ABC stores and through all retail outlets. The tax rate is 40 cents per liter. Forty-four percent of the wine tax collected is kept by the State, twelve percent is kept by ABC, and forty-four percent is distributed quarterly, to counties, cities and towns based on the localities percentage of total State population from the latest census.

### 1303 - Rolling Stock Tax

The rolling stock of railroads, freight car companies and certified vehicle carriers doing business in the state is taxed at the rate of \$1 on each \$100 of assessed value. This tax is levied in lieu of the personal property tax and distributed to counties, cities, and incorporated towns based on a percentage of miles of track located in the locality versus the total or vehicle miles operated by a carrier in the locality versus the total.

### 1304 - Passenger Car Rental Tax

Automobiles rented on a daily basis are often moved from location to location and have no fixed sites for personal property taxation. In lieu of the local personal property tax, the Department of Motor Vehicles collects and remits to the County four percent of the rental fee for passenger cars rented for less than twelve months.

### 1305 - Mobile Home Titling Tax

The Mobile Home Titling Tax is a 3% tax on mobile homes titled in the Commonwealth. The vendor pays the tax to the Department of Taxation who remits it to the locality where the home is registered.

### 1700 - Federal Payment in Lieu of Taxes

The federal government owns a substantial amount of land in Prince William County. Because land owned by the federal government is not taxable by the County, the federal government makes a payment in lieu of taxes to the County.





# ***FY2000 Fiscal Plan***

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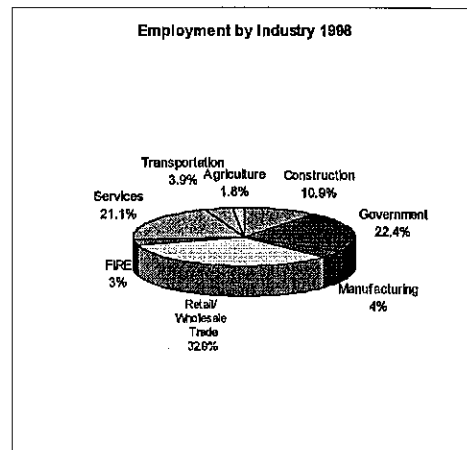
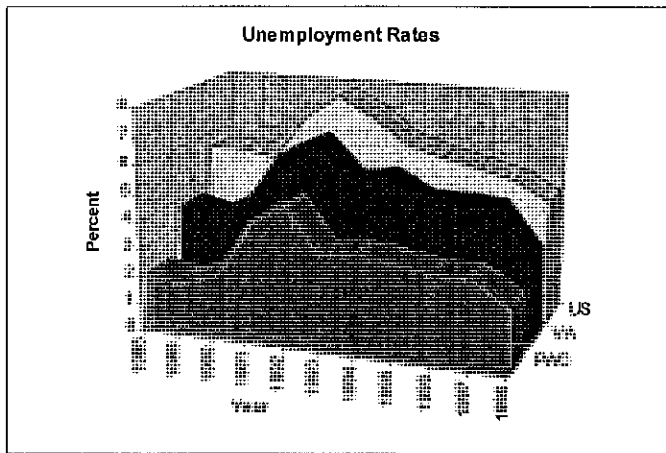
# Background and Supplemental Statistical Information

## ECONOMIC INDICATORS:

### EMPLOYMENT:

Prince William County's February 1999 unemployment rate was 1.9%, a decrease from 2.5% in 1998. The unemployment rate continues to remain below national and State averages. The unemployment rate in Virginia as of February 1999 was 2.8%, and in the United States, the overall rate was 4.7%.

Retail outlets, government agencies, and the services sector are the greatest source of employment within Prince William County. Employment in the retail/wholesale industry represents 32.9% of the labor market and government represents 22.4%. The services sector has shown the greatest rate of increase moving from 15% of the labor market in 1986 to 21.1% in 1998. While government is one of the leading sources of employment, this sector showed the greatest percentage decrease. Employment in this sector shifted from 26% in 1986 to 22.4% in 1998.



Unemployment Rates			
Year	PWC	VA	US
1988	2	3.8	5.5
1989	1.8	3.6	5.5
1990	2.3	4.2	5.3
1991	4.3	6	6.9
1992	5	6.6	7.8
1993	3.3	5.3	7.1
1994	3.5	5.5	6.2
1995	3.3	4.8	5.8
1996	3.1	4.8	5.5
1997	3.1	4.7	5.2
1998	2.2	3.1	4.5

Employment by Industry			
	1998	1991	1986
Construction	10.9	10	13
Government	22.4	24	26
Manufacturing	4	5	5
Retail/Wholesale Trade	32.9	33	33
FIRE	3	4	3
Services	21.1	18	15
Transportation	3.9	6	5
Agriculture	1.8		

Sources: 1990 U.S. Bureau of the Census, 1986-89, 91-96 Prince William County Planning Office  
1997 - 1998 Prince William County Office of Information Technology  
Virginia Employment Commission.

# Background and Supplemental Statistical Information

## **REAL ESTATE DEVELOPMENT:**

The total inventory of commercial and industrial space (excluding hotels) is approximately 30.7 million square feet. The make-up of the commercial and industrial space in Prince William is 50.4% retail, 17% office and 33% industrial. Retail space in the County continues to show the strongest growth. Table 1 shows new office, industrial, and retail space construction from 1987 through 1998.

<b>Table 1: Commercial/Industrial Space (In Square Feet)</b>				
<b><u>Calendar Year</u></b>	<b><u>Office</u></b>	<b><u>Industrial</u></b>	<b><u>Retail</u></b>	<b><u>Total</u></b>
Before 1987	3,283,276	5,455,540	7,517,689	16,256,505
1987	446,803	680,320	893,639	2,020,762
1988	646,121	780,096	899,737	2,325,954
1989	620,408	834,320	1,008,303	2,463,031
1990	306,222	461,345	1,071,688	1,839,255
1991	25,331	133,887	552,428	711,646
1992	141,464	79,598	765,374	986,436
1993	62,760	32,460	1,145,925	1,241,145
1994	34,323	36,796	166,089	237,208
1995	12,826	128,260	822,584	963,670
1996	35,277	16,175	580,266	631,718
1997	77,806	64,400	556,700	698,906
1998	70,068	128,498	202,145	400,711
<b>Total</b>	<b>5,762,685</b>	<b>8,831,695</b>	<b>16,182,567</b>	<b>30,776,947</b>

Source: Prince William County Department of Public Works.

# Background and Supplemental Statistical Information

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## **REAL ESTATE TAX BASE:**

Between 1998 and 1999, the total valuation of real estate increased by 5.51%. This overall increase was the net result of a 1.78% increase in average value of existing commercial and residential property and a 3.73% increase from new residential and commercial construction and rezoning. The total real estate assessment in Prince William County increased from \$14.3 billion in tax year 1998 to \$15.1 billion in tax year 1999.

The FY 99 estimate for current real estate taxes uses the \$1.36 per \$100 assessed value real estate tax rate adopted by the Board of County Supervisors. Each penny on the tax rate will create \$1.4 million in real estate revenue in FY 99.

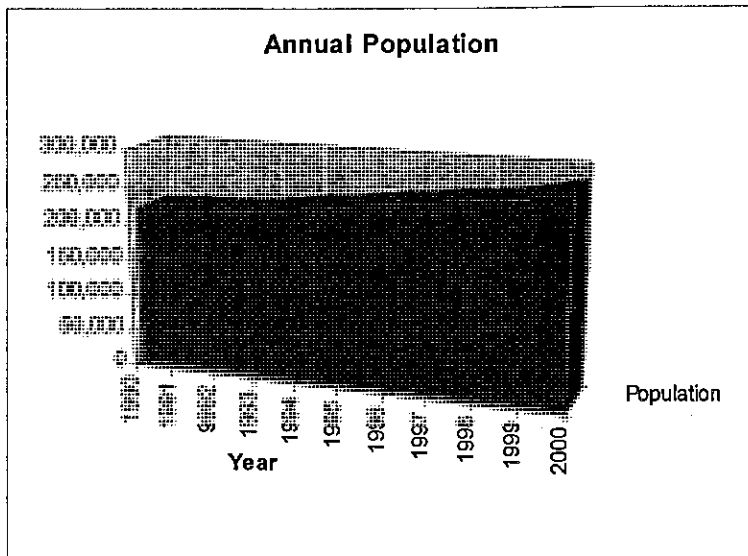
Prince William County continues to have a heavy reliance on residential real estate. In 1998, the commercial property represented 20.06% of the real estate tax base. However, through the County's economic development plan and its on-going aggressive implementation of that plan, the County anticipates the expansion and diversification of its economic base. Expansion and further diversification of the tax base through commercial and industrial development will provide further employment stability, reduce the tax burden on individual taxpayers, and reduce the County's reliance on real estate tax revenue.

**Table 2: 1998-1999 Tax Year Comparisons**

	<u>1998</u>	<u>1999</u>
Commercial Property as a % of Total Real Estate Tax Base	20.9%	20.6%
Average Assessed Value Residential Property (includes growth)	\$132,435	\$136,752
Average Real Estate Tax Residential Property at \$1.36 Tax Rate (includes growth)	\$1,801	\$1,860
Average Change Existing Residential Property Value	1.3%	2.15%
Average Change Existing Commercial Property Value	5.40%	2.00%
Source: Prince William County Assessments Office.		

# Background and Supplemental Statistical Information

## **POPULATION CHARACTERISTICS:**



Year	Population
1990	215,856
1991	220,393
1992	222,607
1993	226,806
1994	233,574
1995	241,856
1996	248,189
1997	255,944
1998	262,921
1999	269,898
2000	281,100

Sources: 1990 U.S. Bureau of the Census, 1987-89, 91-97 Prince William County Office of Economic Development.  
Prince William County School Board Planning, 1998 Prince William County Office of Information Technology.

## **POPULATION GROWTH:**

The County has experienced one of the most rapid population growths in the nation for the last quarter century. As of the 1990 Census, Prince William County had the third largest population of any County in Virginia. Between 1987 and 1998, the County grew by 47% from 178,338 to 262,921 (population figures as of December 31st). This is an average annual increase of 4.9%. Yearly population growth since 1990 has averaged 6,991 persons per year (3% per year).

Approximately 31% of Prince William County's population is less than 18 years old. Of the 31% below the age of 18, approximately 50,222 were registered in Prince William County Public Schools in the 1997/1998 school year. The current number of students is projected to increase by approximately 1,100 students per year.

County residents comprise one of the best educated and most highly skilled work forces in the nation. According to the 1990 Census for persons 25 years and older, some 27.6% of the population are college graduates and 87.8% are high school graduates.

## **MEDIAN INCOME:**

According to the 1990 Census, Prince William County's median family income was \$52,078 and median household income was \$49,370. Income has almost doubled since the 1980 Census when the median family income was \$26,533 and median household income was \$25,435. The median household and family income for Prince William County is higher than the median income for the Commonwealth of Virginia. For 1990, the Commonwealth of Virginia's median family income was \$38,213 and median household income was \$33,328. According to a 1996 report prepared by the Center for Public Services, Prince William County's median family income is reported at \$61,313 and median household income is \$58,126.

# Background and Supplemental Statistical Information

## **INDICATORS OF FINANCIAL CONDITION:**

The County's financial condition has remained sound in spite of the leveling of growth in real estate revenues and continued growth in population and school enrollment. A few indicators of financial condition are presented in Table 3. More detailed financial information is available in the Comprehensive Annual Financial Report (CAFR) and the FITNIS, or Financial Trends Report, available from the Finance Department.

One measure of financial condition is the percentage of taxable real estate which is composed of commercial and public service real estate. This ratio represents the County's economic strength and the diversity of the County's tax base. The County's ratio at June 30, 1998 was 14.6%.

Another key financial factor is the amount of funds unexpended and available to finance future operations or provide for unforeseen expenditures. There are restrictions on all of these funds except the undesignated fund balance. The County's FY 98 undesignated general fund balance was 5.4 percent of an average of the prior 5 years of general fund revenues.

A third measure of financial condition is the County's debt ratios. The measure shown in Table 3 is the amount of debt service as a percent of annual revenues. Debt service as a percent of revenue has been declining since FY 95. County policies require that the amount of debt service not exceed 10% of annual revenues. The ratio of actual revenues to revenue estimates highlights the accuracy of the County's revenue estimates. Accurate estimates enable the County to better plan its expenditures and provide consistent services to its citizens.

The bond rating is reflective of the commercial financial marketplace's perception of the economic, administrative and character strengths of the County. The Aa rating category is a very strong rating.

<b>Table 3: Trends in Selected Financial Indicators</b>					
	<b>Commercial Real Estate as a Percent of Total Taxable Real Estate</b>	<b>Ratio of Debt Service to Revenues (CAFR Table 9)</b>	<b>Undesignated Fund Balance as a Percent of 5 Yr Revenue Average</b>	<b>Actual Revenues as a Percent of Revenue Estimate</b>	<b>Bond Rating (Fitch/ Moody's/ Standard and Poors)</b>
FY 92	21.9%	7.1%	5.6%	103.10%	AA/Aa/AA-
FY 93	23.7%	7.6%	5.4%	104.60%	AA/Aa/AA
FY 94	23.0%	7.2%	5.3%	100.80%	AA/Aa/AA
FY 95	22.0%	7.9%	5.3%	101.50%	AA/Aa/AA
FY 96	21.1%	7.0%	5.3%	99.50%	AA/Aa/AA
FY97	20.9%	6.7%	5.3%	100.6%	Aa/Aa2/AA
FY98	20.6%	6.5%	5.4%	101.7%	Aa/Aa2

# Background and Supplemental Statistical Information

## PAST TRENDS IN COUNTY SERVICE EFFORTS:

### **Spending Adjustment for Inflation**

It is widely recognized that inflation reduces the purchasing power of a dollar and growth in the population of a community increases demands for services. Table 4 illustrates the per capita less inflation expenditures between FY 93 and FY 2000.

	<u>Capita Less Inflation</u>	<u>Cost per Capita</u>
FY 93	\$1,225	\$1,248
FY 94	\$1,222	\$1,278
FY 95	\$1,176	\$1,266
FY 96	\$1,219	\$1,335
FY 97	\$1,183	\$1,339
FY 98	\$1,179	\$1,361
FY 99	\$1,192	\$1,401
FY 00	\$1,214	\$1,451

From FY 92 to FY 2000, budgeted expenditures per capita dropped most significantly in the General Government, Planning and Development and Parks and Library service areas. The Public Safety, Schools, and Administration service areas also experienced declines in budgeted expenditures per capita but at a slower rate. Overall budgeted expenditures per capita, adjusted for inflation, declined by 4.18% between FY 92 and FY 2000.

	<u>Percent Change 92-00</u>
General Government	-22.12%
Planning and Development	-21.13%
Debt/CIP	22.66%
Administration	-20.43%
Judicial Administration	10.77%
Public Safety	4.1%
Human Services	6.02%
Parks and Library	-21.54%
School Transfer	-7.02%
<b>Total</b>	<b>-4.18%</b>

# Background and Supplemental Statistical Information

## GENERAL COUNTY GOVERNMENT STAFFING:

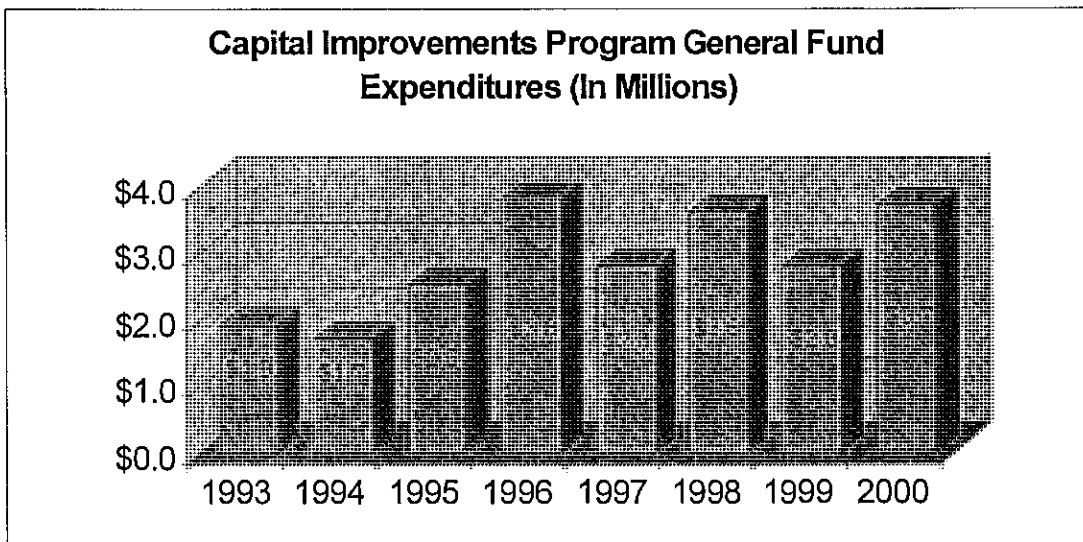
Employees per 1,000 residents declined significantly due to County population rising much faster than staffing. Between FY 93 and FY 2000 the number of employees increased from 2,323.55 to 2,729.86. Employees per 1,000 residents declined from 10.24 in FY 93 to 9.71 in FY 2000.

	<u>Staffing</u>	<u>Employees Per 1,000 Residents</u>
FY 93	2,323.55	10.24%
FY 94	2,357.10	10.09%
FY 95	2,340.29	10.68%
FY 96	2,419.60	9.75%
FY 97	2,477.21	9.68%
FY 98	2,544.30	9.48%
FY 99	2,631.69	9.75%
FY 00	2,729.86	9.71%

\* Staffing figures do not include Schools.

## CAPITAL IMPROVEMENTS PROGRAM:

The County has continued to invest in Capital Improvements. General Fund Capital Improvement Program expenditures increased significantly in FY 95 – FY 2000 as compared to earlier years.

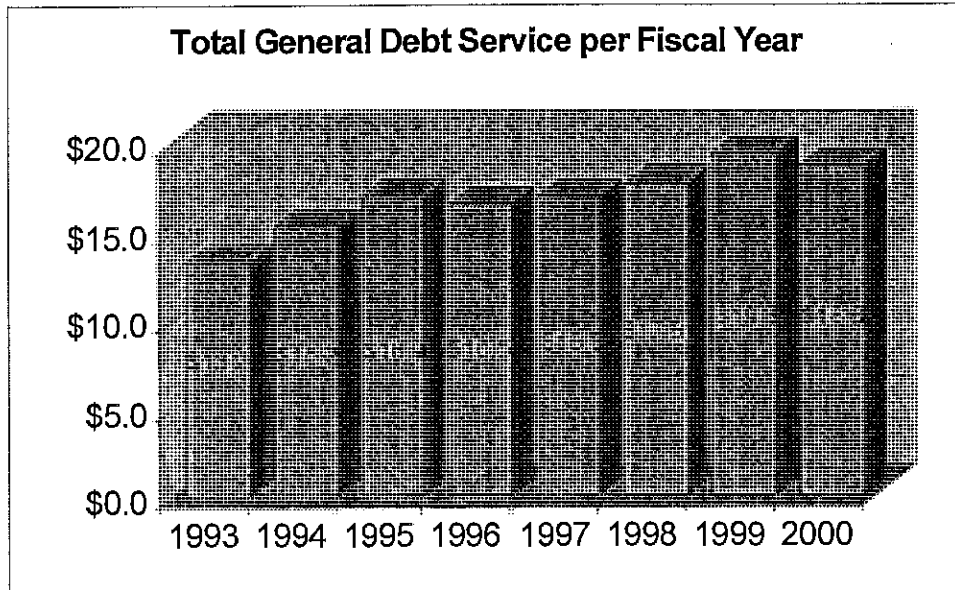




# Background and Supplemental Statistical Information

## GENERAL DEBT SERVICE:

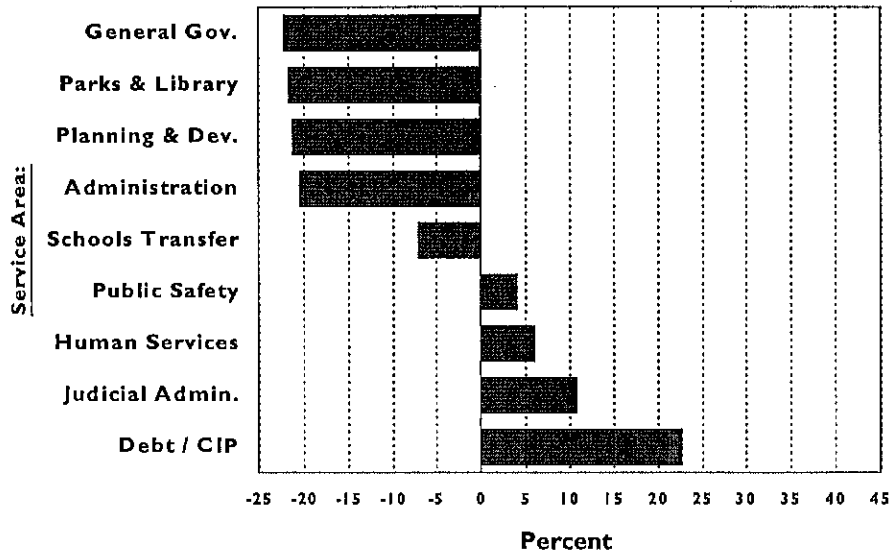
As a result of continued investment in capital projects, total general debt service rose steadily from FY 92 through FY 95, then leveled off from FY 95 through FY 97.



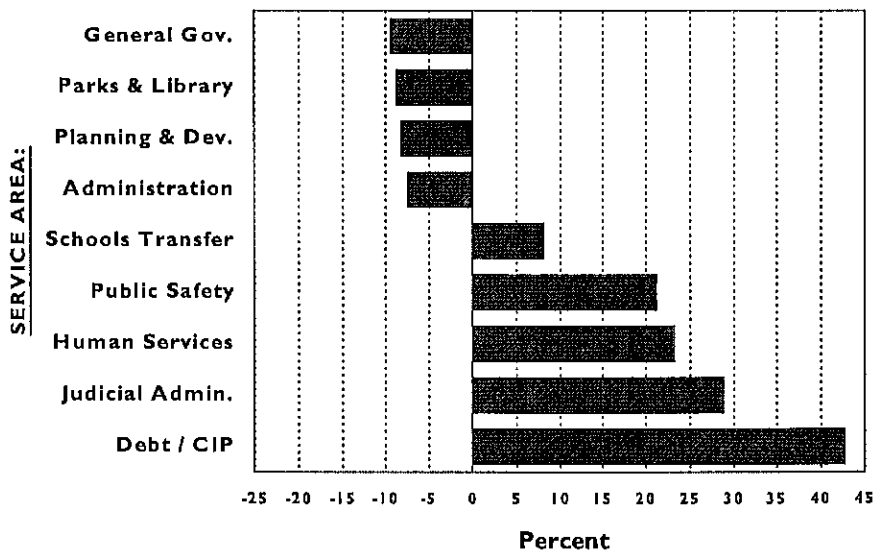
# Background and Supplemental Statistical Information

The following graphs show the change in cost per capita between the FY1993 Adopted and FY2000 Adopted Budgets by County service area. The first graph shows these changes adjusted for inflation, the second graph shows the same information with the numbers not adjusted for inflation. When these figures are not adjusted for inflation, the service areas that experienced an increase in the cost per capita include: Debt/CIP (e.g., roads, economic development, public safety construction), Judicial Administration, Human Services, Public Safety and Schools. When these figures are adjusted for inflation the growth areas include: Debt/CIP, Judicial Administration, Human Services and Public Safety.

**Fiscal Year 1992 to 2000 Percent Change  
In Cost Per Capita by Service Area  
(Adjusted for Inflation)**



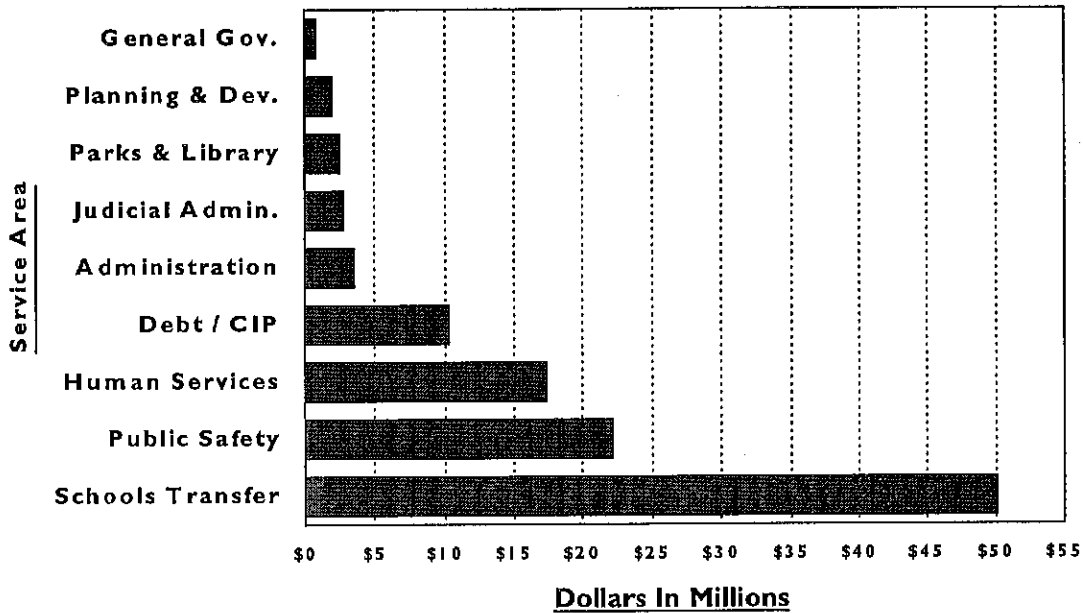
**Fiscal Year 1992 to 2000 Percent Change  
In Cost Per Capita by Service Area  
(Not Adjusted for Inflation)**



## Background and Supplemental Statistical Information

The following graph shows the actual dollar change by County service area from FY1992 through the FY 2000 Adopted Budget. These figures are not adjusted for inflation. The largest growth areas correspond directly with the County's adopted Strategic Goals: Economic Development, Transportation (these two areas are represented primarily in increases in Debt/CIP), Public Safety and Schools, which has experienced the largest growth over this time period.

**Fiscal Year 1992 to 2000  
Dollar Change by Service Area  
(Not Adjusted For Inflation)**



# ***FY2000 Fiscal Plan***

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**Understanding the Budget**

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Outcome Budget Process**

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Supplemental Statistical  
Information**

**Glossary**



# Glossary

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**401 (a) Plan:** Prince William County Money Purchase Retirement Plan.

**456 Review:** Pertains to Section 15.1-1-456 of the Code of Virginia; this is a necessary hearing before the Planning Commission whenever publicly owned land is under review for rezoning to determine compliance with the Comprehensive Plan.

**457 Plan:** Prince William County Deferred Compensation Plan.

**AA:** Bond rating.

**A-D Income:** Levels of income accepted for the eligibility for certain services provided by Public Health.

**AALL:** American Association of Law Libraries.

**Accrual Basis of Accounting:** All proprietary funds use the accrual system of accounting for funds. Under the accrual system, revenues are recognized when earned and expenses when incurred.

**ACR:** Adult Care Residence.

**Activities:** Measurable statements, including service levels and budgeted costs, describing the jobs performed to achieve stated program objectives.

**ADA:** Americans with Disabilities Act.

**ADC:** Adult Day Care.

**ADC:** Adult Detention Center.

**ADP:** Average daily population.

**Advalorem:** In proportion to the value.

**AFDC:** Aid to Families with Dependent Children.

**ALS:** Advanced Life Support.

**AIDS:** Acquired Immune Deficiency Syndrome.

**Appropriation:** An amount of money in the budget, authorized by the Board of County Supervisors, for expenditure by departments for specific purposes. For

example, the General Fund appropriates money for operating and general purposes while the Capital Improvement Projects Fund appropriates money for major improvements such as roads and public facilities.

**APS:** Adult Protective Services.

**Assess:** To place a value on property for tax purposes.

**Assessed Valuation:** The assessed value of property within the boundaries of Prince William County for purposes of taxation.

**Assets:** Resources owned or held by Prince William County which have a monetary value.

**ATCC:** American Type Culture Collection.

**Auditor of Public Accounts:** A State agency which administers accounting, financial reporting, and audit requirements for units of local government in the State of Virginia.

**BAN:** Bond anticipation note.

**BLS:** Basic Life Support.

**BMP:** Best Management Practices.

**BOCS:** Board of County Supervisors.

**Bonding Power:** The power of government to borrow money.

**BPOL:** Business Professional & Occupational License is a license tax that is levied upon the privilege of doing business or engaging in a profession, trade or occupation in the County, and includes all phases of the business, profession, trade or occupation, whether conducted in the County or not.

**Budget Transfers:** Budget transfers provide the opportunity to shift already budgeted funds to another area. Transfers may occur throughout the course of the fiscal year as needed for an agency's operation.

**Capital Projects Fund:** This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those

## Glossary

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financed by Proprietary Fund Types). Capital Projects Funds have been established to account for current construction projects which include improvement to and construction of schools, roads and various other projects.

**CAD:** Computer Assisted Dispatch.

**CAFR:** Comprehensive Annual Financial Report.

**Carryovers:** Carryovers provide an opportunity to extend an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted.

**Cash Basis of Accounting:** Resources not recorded until cash is received; expenditures are recorded only when cash is disbursed.

**CBLAD:** Chesapeake Bay Local Assistance Department – a State agency.

**CCJB:** Community Criminal Justice Board.

**CDBG:** Community Development Block Grant.

**CEM:** Code Enforcement Module.

**CID:** Criminal Investigations Division.

**CIP:** Capital Improvements Program.

**CMAQ:** Congestion Mitigation and Air Quality.

**COG:** Council of Government.

**Community Outcomes:** Key outcomes with targets that demonstrate how the community or individual will benefit or change based on achieving the goal. Community outcomes are adopted by the Board of County Supervisors in the Strategic Plan, taken from the annual citizen telephone survey results, or developed by agencies based on their mission and goals.

**Contingency Reserve:** A contingency reserve is maintained in the General Fund to cover unanticipated expenses and/or shortfalls in revenues collected. For example, State and Federal support for local programs are sometimes reduced after local budgets have been established and programs put into operation; the

contingency reserves may be used to prevent or minimize disruption in the level of services delivered to the public.

**Contingent Funding:** Funds/revenues that are undetermined at a given date and are dependent upon decisions and/or certain conditions being met outside of the agency/department's control.

**Contingent Liabilities:** Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts.

**CPI:** Consumer Price Index.

**CPR:** Cardiac pulmonary resuscitation.

**CPS:** Child Protective Services.

**CSA:** Comprehensive Services Act for At-Risk Youth and Families – The State law governing the funding and provision of services to youth and families requiring foster care or special education services or involved with the Juvenile and Domestic Relations Court..

**CSB:** Community Services Board.

**CSW:** Community service work.

**CXO:** County Executive.

**DCJS:** Department of Criminal Justice Services.

**Debt:** An obligation resulting from the borrowing of money.

**Debt Service:** Payment of interest and principal amounts on loans to the County such as bonds.

**DEQ:** Department of Environmental Quality – a State agency.

**Directives:** Board of County Supervisors' requests made at Supervisors Time at a Board of County Supervisors meeting for County staff to provide information and/or take action.

**DMHMRSAS:** Department of Mental Health, Mental

## Glossary

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Retardation, and Substance Abuse Services – a State agency.

**DMV:** Department of Motor Vehicles – a State agency.

**DSS:** Department of Social Services.

**EEOC:** Equal Employment Opportunity Commission.

**Efficiency:** A measurable relationship of resources required to goods and services produced, such as cost per unit of service.

**EIAP:** Early Intervention Alternative Program.

**EMS:** Emergency Medical Services.

**Encumbrances:** Obligations incurred in the form of purchase orders, contracts and similar items that will become payable when goods are delivered or services rendered.

**Enterprise Funds:** These funds are used to account for operations (a) that are 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. The following are Enterprise Funds: the Prince William County Service Authority (which provides water and sewer services), the Prince William County Park Authority (which provides recreational services), and the Prince William County Landfill (which provides solid waste disposal for the County).

**ESI:** Engineers and Surveyors Institute.

**Expenditure:** An amount of money disbursed for the purchase of goods and services.

**FAMIS:** Financial Accounting Management Information System.

**FAPT:** Family Assessment and Planning Team – A group

of community representatives, including human services professionals and parents, who develop service plans for at-risk youth and families.

**Feasibility:** Capability of accomplishment or completion.

**FICA:** Social Security contributions – an employee fringe benefit.

**Fiduciary Fund Types:** These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County has established Agency and Expendable Trust Funds to account for library donations, special welfare and certain other activities. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

**Fiscal Year:** The time frame to which the budget applies. For Prince William County, this is the period from July 1 through June 30.

**FITNIS:** Financial Trending System Report.

**FOIA:** Freedom of Information Act.

**FRA:** Fire and Rescue Association.

**FSS:** Family Self-Sufficiency.

**FTE:** Full-Time Equivalent positions.

**Full Service Library:** Aside from having a much larger collection of volumes, this type of library includes a reference book collection, programming and information space and on-line user services.

**Fund:** A financial entity to account for money or other resources, such as taxes, charges and fees, established for conducting specified operations for attaining certain objectives, frequently under specific limitations.

**Fund Balance:** The excess of the assets of a fund over its liabilities.

**GDC:** General District Court.



# Glossary

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**GDP:** Gross Domestic Product.

**GED:** General Equivalent Diploma.

**General Fund:** This 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 General Fund's revenues are transferred to other funds principally to finance the operations of the County Public Schools, the Park Authority and the Regional Adult Detention Center.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographic Information System.

**Goal:** General statements of public policy purpose and intent developed by County staff and approved by the County Executive. Although not included in the Strategic Plan, these Countywide goal statements also provide direction to County agencies and programs.

**Governmental Fund Types:** Most of the County's governmental functions are accounted for in Governmental Funds. These funds measure changes in financial position, rather than net income.

**Grant:** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function, such as health care, housing, street repair or construction.

**GypsES:** A computerized decision support system developed by the USDA Forest Service to assist individuals involved in Federal, State and local gypsy moth suppression programs.

**HAZMAT:** Hazardous Materials.

**HOA:** Homeowners Association.

**HIDTA:** High Intensity Drug Trafficking Area.

**HIV:** Human Immunodeficiency Virus.

**HOME:** Housing Opportunity Managing Equality.

**HOPWA:** Housing Opportunities for Persons with AIDS.

**HOV:** High Occupancy Vehicle.

**HUD:** Housing and Urban Development.

**HVAC:** Heating, Ventilation and Air Conditioning.

**ICMA:** International City/County Management Association.

**ICAP:** Inventory for Client and Agency Planning – a functional assessment tool for clients with mental retardation.

**IDA:** Industrial Development Authority.

**IFB:** Invitation for Bid.

**IFSP:** Individualized Family Service Plan.

**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 have been established for data processing, vehicle maintenance, road construction and self-insurance.

**IRM:** Information Resource Management.

**ISN:** Information Systems Network.

**IT Plan:** The County's Information Technology Strategic Plan adopted by the Board of County Supervisors.

**JCSU:** Juvenile Court Services Unit.

**JDRC:** Juvenile and Domestic Relations Court.

**JOBS:** Jobs Opportunity Basic Skills.

**JTPA:** Jobs Training Partnership Act.

**LEOS:** Law Enforcement Officers' Supplement.

**LEPC:** Local Emergency Planning Commission.

**Liabilities:** Obligations incurred in past or current transactions requiring present or future settlement.

# Glossary

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**License and Permit Fees:** Fees paid by citizens or businesses in exchange for legal permission to engage in specific activities. Examples include building permits and swimming pool licenses.

**Line Item:** Expenditure classification established to budget and account for specific goods and services.

**LIS:** Land Information System.

**LPG:** Liquid Propane Gas.

**LOSOA:** Volunteer retirement Length Of Service Awards Program.

**MDT:** Mobile Data Terminal.

**Mhz:** Megahertz.

**Mission Statement:** A brief description of the purpose and functions of an agency.

**Modified Accrual:** Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred.

**MOMS Project:** Program for pregnant and postpartum women substance abuse.

**MPTC:** Multi-Purpose Transit Center.

**N/A:** Not available.

**NADA:** National Automobile Dealers Association.

**NFPA:** National Fire Protection Association.

**NPDES:** National Pollutant Discharge Elimination System.

**NR:** Not reported.

**NVPDC:** Northern Virginia Planning District Commission – a regional organization.

**NVRA:** National Voter Registration Act.

**Object Classification:** A grouping of expenditures on the

basis of the type of goods or services purchased; for example, personal services, materials, supplies and equipment.

**Objectives:** Measurable statements of what a program will accomplish to achieve Countywide goals and desired community outcomes.

**Obligation:** A future expenditure requirement incurred by voluntary agreement or legal action.

**OCJS:** Office of Criminal Justice Services.

**OEM:** Office of Executive Management.

**OIT:** Office of Information Technology.

**Ordinance:** A law or regulation enacted by the Board of County Supervisors.

**OSHA:** Occupational, Safety and Health Agency – a Federal agency.

**Outcome Trends:** Multi-year trend information displayed for community and program outcome measures.

**Output:** Unit of goods or services produced by agency activities.

**PAF:** Personnel Action Form - form used to change the status of an employee.

**Policy:** A definite course or method of action selected from among alternatives and in light of given conditions to guide and determine present and future decisions.

**Program Outcomes:** Key outcomes that demonstrate how the community or individual will benefit or change based on achieving the goal, but are more specific to each individual agency and program than community outcomes.

**Property Tax Rate:** The rate of taxes levied against real or personal property expressed as dollars per \$100 of equalized assessed valuation of the property taxed.

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

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**PRTC:** Potomac and Rappahannock Transportation Commission.

**PSFM:** Principal of Sound Financial Management.

**PUP:** Provisional Use Permits.

**PWC:** Prince William County.

**PWC-INFO:** Telephone information system for County citizens to access information involving County Government.

**PWSIG:** Prince William Self-Insurance Group.

**QAR:** Quarterly Administrative Report.

**Resources:** The actual assets of a governmental unit, such as cash, taxes, receivables, land and buildings, including estimated revenues applying to the current fiscal year and bonds authorized and unissued.

**Revenue:** Income generated by taxes, notes, bonds, investment income, land rental, user charges as well as Federal and State grants.

**RFP:** Request for Proposal.

**Salary Lapse:** A budgeted reduction in estimated salary and fringe benefit expenditures due to estimated position vacancy savings anticipated for the fiscal year.

**SAVAS:** Sexual Assault Victims Advocacy Service.

**SCNEP:** Smart Choices Nutrition Education Program.

**SEA Reports:** Service Efforts and Accomplishments Reports – Annual reports which present service level and outcome information for general County government service areas (such as Public Welfare and Building Development); these reports compare (benchmark) the performance of County government services between different fiscal years and to the performance of other local government jurisdictions.

**Self-Insurance Pool:** A cash reserve used to provide stable and cost effective loss funding on a self-insured basis rather than using a private insurance company.

**Service Levels:** Quantified measures of goods and services (outputs) produced by agency activities, the relationship of resources required to outputs produced (efficiency), and the degree of excellence characterizing the outputs (service quality).

**Service Quality:** The measurable degree of excellence with which goods and services are produced, including citizen satisfaction.

**SMI/SED:** Seriously Mentally Ill/Seriously Emotionally Disturbed.

**SODC:** Set-off-debt collection.

**SOP4104:** State compliance inspection standards for adult detention facility operations.

**Special Revenue Funds:** These 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. These funds are used to account for volunteer fire and rescue levies, school operations, and the Regional Adult Detention Center.

**SSI:** Supplemental Security Income.

**STEP:** Systematic Training for Effective Parenting.

**STD:** Sexually Transmitted Disease.

**Strategic-Based Outcome Budget Process:** The budget process employed by Prince William County which directs available resources towards the achievement of community outcomes approved in the County's Strategic Plan.

**Strategic Plan:** A four-year plan adopted by the Board of County Supervisors which establishes a County government mission statement, a limited number of high priority strategic goals, community outcomes which indicate success in accomplishing these goals, and specific strategies and objectives required to achieve the goals.

**Supplemental Appropriations:** Where sufficient justification exists, supplemental appropriations by the Board of County Supervisors may occur. Such appropriations shall reflect unanticipated emergency

## Glossary

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requirements subject to serious time constraints that a normal resource allocation mechanism cannot accommodate.

**SWM:** Storm Water Management.

**TANF:** Temporary Assistance to Needy Families.

**Tax Base:** A part of the economy against which a tax is levied.

**Taxes:** Mandatory charge levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TB:** Tuberculosis.

**TBD:** To be determined.

**Tipping Fees:** The charge for use of a landfill; generally, this is levied per ton of solid waste.

**Tracker:** Board of County Supervisors, County Executive or Deputy County Executive's request for action by County staff. Progress on the item is tracked until its successful completion.

**TRAN:** Tax revenue anticipation note.

**Trust and Agency Funds:** These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The County has established Agency and Expendable Trust Funds to account for library donations, special welfare and certain other activities. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

**USDA:** United States Department of Agriculture.

**User Fees:** User fees are charges for services such as the use of public property and parking. The user fee is

intended to assure that only people benefiting from a service pay for the service.

**UVA:** University of Virginia.

**VAC:** Voluntary Action Center.

**VACO:** Virginia Association of Counties.

**VDOT:** Virginia Department of Transportation – a State agency.

**VHDA:** Virginia Housing Development Authority.

**VIEW:** Virginia Initiative for Employment not Welfare.

**Vision:** A long-term desired end state.

**VJCCCA:** Virginia Juvenile Community Crime Control Act.

**VML:** Virginia Municipal League.

**VRA:** Virginia Resources Authority.

**VRE:** Virginia Railway Express.

**VRS:** Virginia Retirement System.

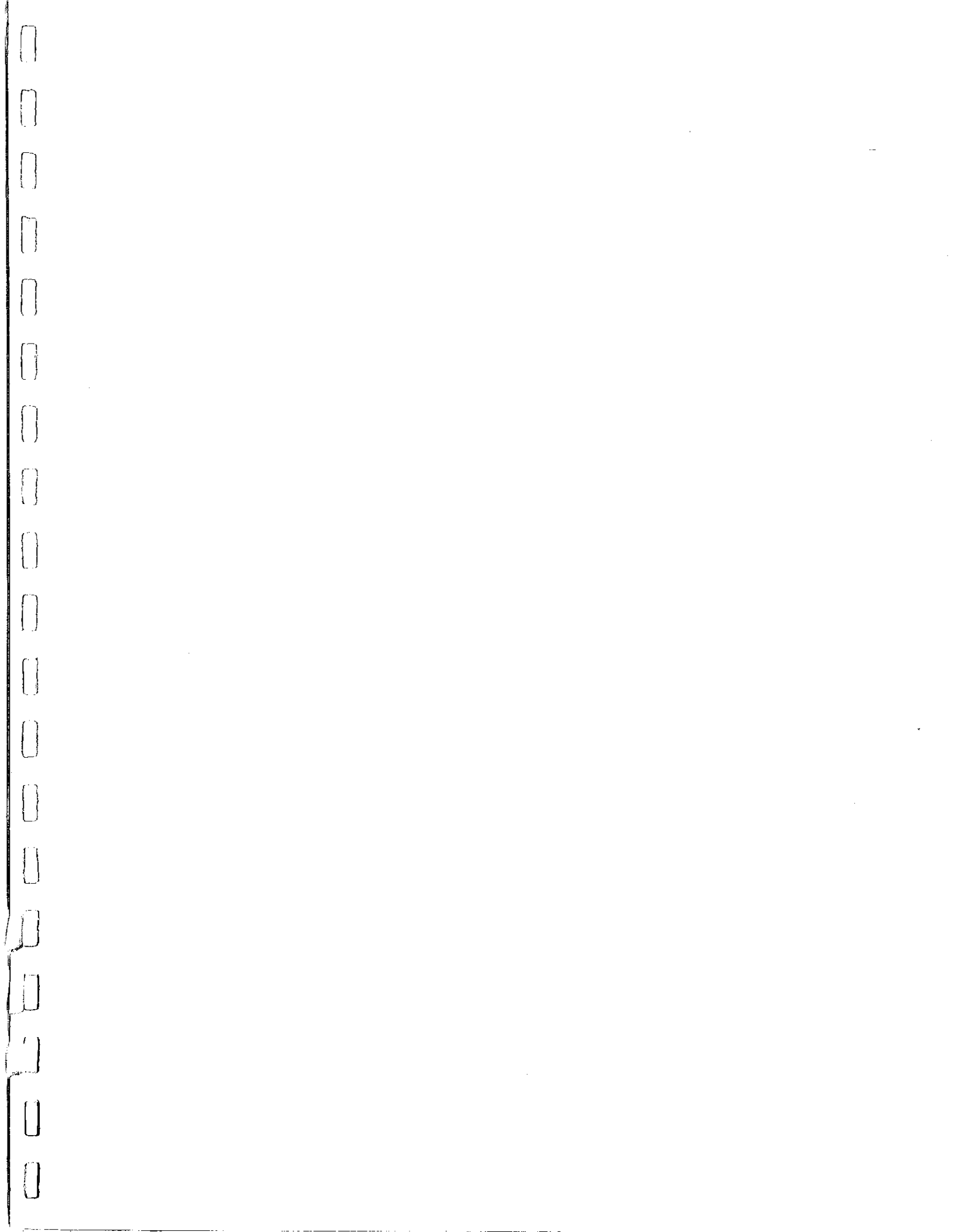
**Watershed:** A region or area bounded peripherally by a water parting and draining ultimately to a particular watercourse or body of water.

**WIC:** Women, Infants and Children.

**WMATA:** Washington Metropolitan Area Transit Authority.

**Y2K:** Year 2000 – The use of a two digit year field instead of four digits to save computer storage time and space, expected to result in erroneous operations by computers on or after January 1, 2000.





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Budget and Analysis  
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