



**Quarterly  
Management & Expenditure Budget  
REPORT**

**Fourth Quarter**  
**Fiscal Year 2016**  
*Prince William County, Virginia*

# FY2016 – Fourth Quarter Report

## FY2016 General Fund Expenditure Report – Fourth Quarter

Issued: August 12, 2016

### General Information

The Board of County Supervisors (BOCS) adopted the *Principles of Sound Financial Management* which describe the County government’s guiding financial policies. The Principles require that the BOCS receive a quarterly general fund revenue and expenditure update within 45 days of the end of each quarter.

The County’s fiscal year runs from July 1 to June 30. The BOCS adopted a FY16 general fund budget of \$1.03 billion.

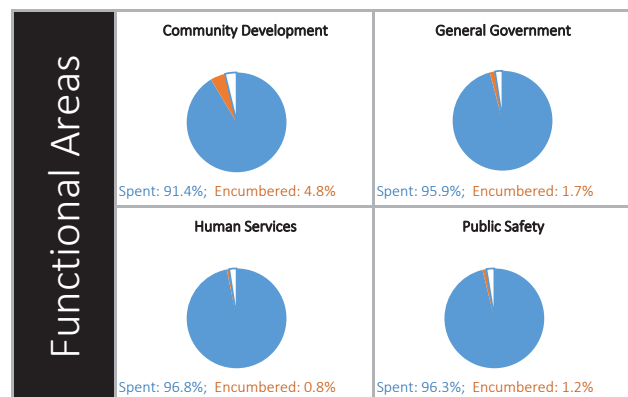
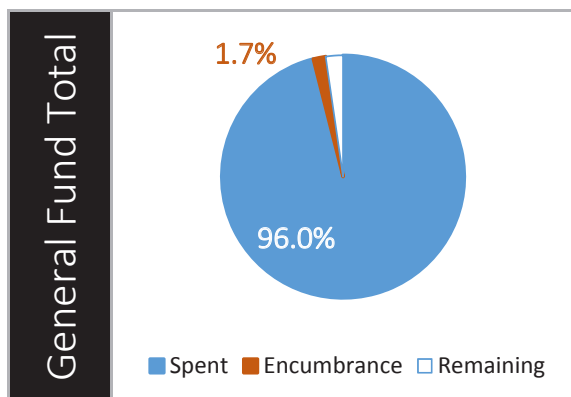
- \$506.9 million School transfer adopted, in accordance with the County-Schools revenue sharing agreement
- \$519.9 million County government adopted FY16 general fund budget. Excluding transfers, the FY16 adopted general fund budget is \$455.7 million.

In accordance with State Code, no County agency can exceed the annual legal appropriation. As a result, the County general fund budget will always have a year-end surplus.

County agencies may have revenue sources other than the general fund that support the general fund expenditure budget. These include charges for services, federal and state revenue, court fines, and fees.

### Fourth Quarter Summary

1. **Revised FY2016 Budget** - As of June 30, 2016, the revised, pre-audit County general fund budget, excluding transfers, was \$467.7 million. This includes restricted subfunds within the general fund.
2. **Fourth Quarter General Fund Expenditures and Projections** - As of June 30, 2016, 96.0% of the pre-audit expenditure budget was spent. An additional 1.7% of the general fund expenditure budget was obligated for encumbrances re-appropriated by the BOCS into FY17. Therefore, 97.7% of the expenditure budget was either spent or obligated for encumbrances re-appropriated in FY17. Alternatively, 2.3% or \$10.7 million of the FY16 general fund expenditure budget was unspent/unobligated.



# FY2016 – Fourth Quarter Report

3. **Fourth Quarter Agency Revenues** - As of June 30, 2016, the total revised pre-audit FY16 agency revenue budget, including restricted subfunds within the general fund, was \$115.6 million. Actual revenue received exceeded the budget by 7.9% or \$9.2 million. Of this amount, \$4.7 million is restricted revenue (transient occupancy tax designated for NVTA; recordation tax revenue designated for transportation; proffer interest, etc.) and \$4.5 million is unrestricted. Please note that the FY16 \$4.5 million unrestricted agency revenue surplus includes \$1.8 million from the sale of County land at Rollins Ford Park for a utility easement. On July 12, 2016, the BOCS budgeted and appropriated \$1.8 million from fund balance for development of the park in FY17. This portion of the FY16 revenue surplus is needed to repay the \$1.8 million use of fund balance in FY17.
4. **Notable Agency Variances** - Notable variances are reported based on the Spend % column on pages 5-10. Some general fund agencies have restricted subfunds, which are included in the department budget totals. Encumbrances are not included in agency detailed tables and charts.
5. **FY2016 Operating Surplus** - FY2016 operating surplus funds will be available for BOCS consideration of fund balance and reserve requirements, and for one-time cash-to-capital investments upon completion of the independent external audit in December 2016.

# FY2016 – Fourth Quarter Report

## Community Development Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Economic Development
- o Library
- o Parks & Recreation
- o Planning
- o Public Works
- o Transportation


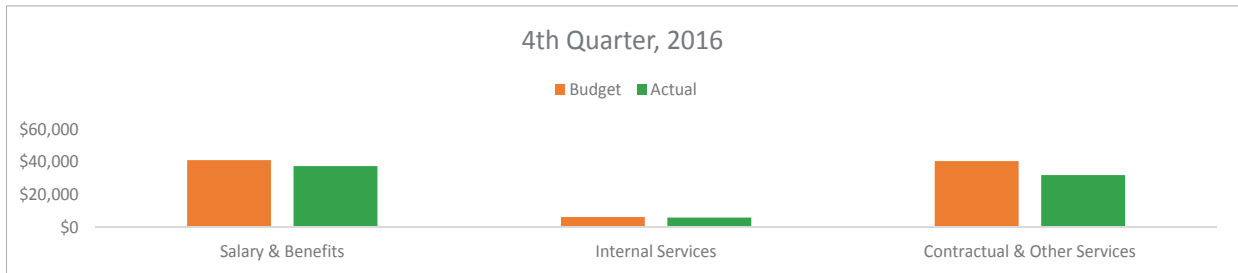
Functional Area	Spending Category	Budget	Actual	Spend %
<b>Community Development</b>	Salary & Benefits	41,142.28	37,544.15	
	Internal Services	6,287.20	5,981.87	
	Contractual & Other Services	40,570.30	31,999.20	
	Reserves & Contingencies	(7,055.85)	(1,502.42)	
	<b>80,943.94</b>	<b>74,022.81</b>	<b>91.45%</b>	

Table does not include \$3.9 million of encumbrances reappropriated into FY17 which represents 4.8% of budget.



## General Government Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Audit Services
- o Board of County Supervisors
- o County Attorney
- o Elections, Office of
- o Executive Management, Office of
- o Finance
- o Human Resources
- o Human Rights Office
- o Information Technology, Dept of
- o Management & Budget, Office of


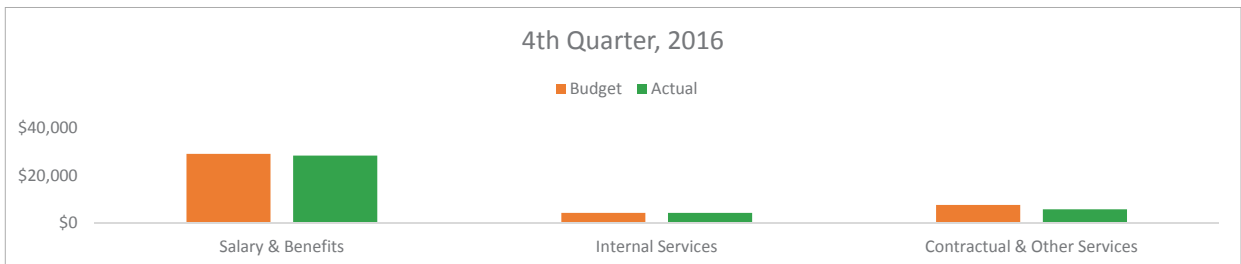
Functional Area	Spending Category	Budget	Actual	Spend %
<b>General Government</b>	Salary & Benefits	29,066.83	28,315.67	
	Internal Services	4,315.17	4,315.17	
	Contractual & Other Services	7,644.73	5,822.18	
	Reserves & Contingencies	(1,515.64)	(577.15)	
	<b>39,511.09</b>	<b>37,875.87</b>	<b>95.86%</b>	

Table does not include \$0.7 million of encumbrances reappropriated into FY17 which represents 1.7% of budget.



# FY2016 – Fourth Quarter Report

## Human Services Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Aging
- o Cooperative Extension Service
- o Social Services
- o Community Services
- o Public Health


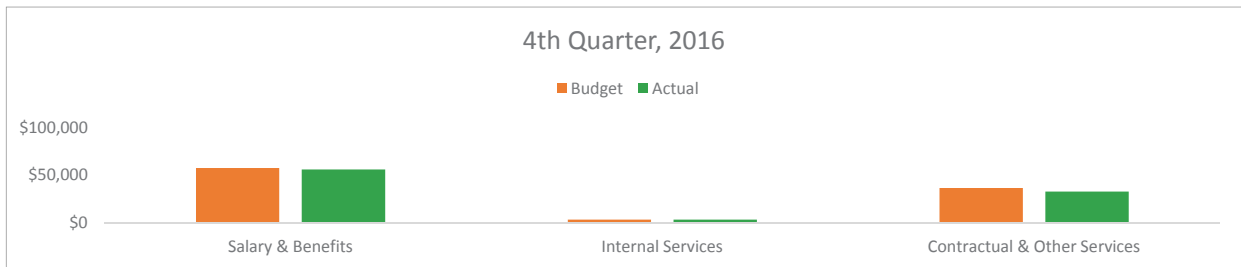
Functional Area	Spending Category	Budget	Actual	Spend %
<b>Human Services</b>	Salary & Benefits	57,383.79	55,857.99	
	Internal Services	3,293.16	3,287.91	
	Contractual & Other Services	36,407.73	32,718.80	
	Reserves & Contingencies	(2,213.93)	0.00	
	<b>94,870.74</b>	<b>91,864.70</b>	<b>96.83%</b>	

Table does not include \$0.7 million of encumbrances reappropriated into FY17 which represents 0.8% of budget.



## Public Safety Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Circuit Court Judges
- o General District Court
- o Police
- o Clerk of the Circuit Court
- o Juvenile & Domestic Relations Court
- o Public Safety Communications
- o Commonwealth's Attorney
- o Juvenile Court Service Unit
- o Sheriff
- o Criminal Justice Services
- o Law Library
- o Fire & Rescue
- o Magistrates


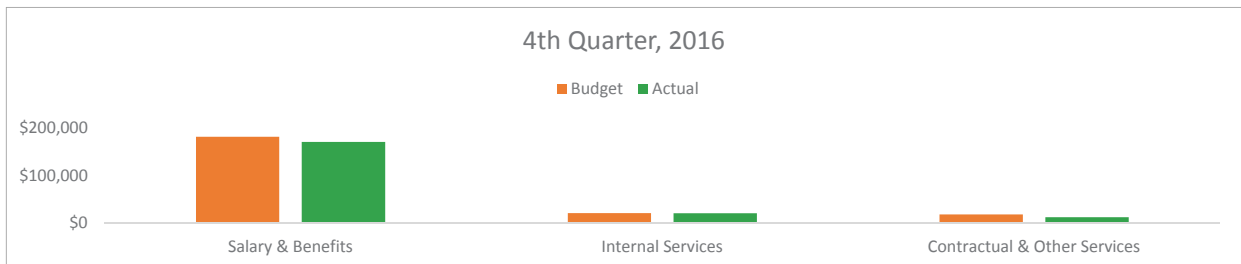
Functional Area	Spending Category	Budget	Actual	Spend %
<b>Public Safety</b>	Salary & Benefits	181,180.98	170,350.15	
	Internal Services	20,876.35	20,774.27	
	Contractual & Other Services	18,341.04	12,449.21	
	Reserves & Contingencies	(8,940.40)	0.00	
	<b>211,457.97</b>	<b>203,573.63</b>	<b>96.27%</b>	

Table does not include \$2.4 million of encumbrances reappropriated into FY17 which represents 1.2% of budget.

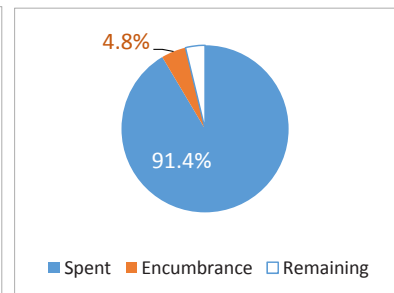
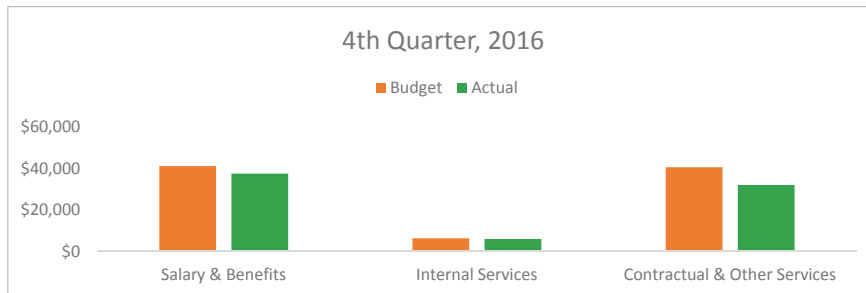


# FY2016 – Fourth Quarter Report

## Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Economic Development</b>	Salary & Benefits	1,484.54	1,488.01	
	Internal Services	67.63	67.63	
	Contractual & Other Services	1,575.72	1,276.01	
	Reserves & Contingencies	(63.61)	0.00	
	<b>3,064.28</b>	<b>2,831.64</b>	<b>92.41%</b>	
<b>Library</b>	Salary & Benefits	13,325.98	12,390.58	
	Internal Services	1,090.83	1,090.83	
	Contractual & Other Services	3,470.84	3,184.72	
	Reserves & Contingencies	(371.34)	0.00	
	<b>17,516.31</b>	<b>16,666.13</b>	<b>95.15%</b>	
<b>Parks &amp; Recreation</b>	Salary & Benefits	10,383.66	10,355.94	
	Internal Services	1,368.95	1,369.06	
	Contractual & Other Services	7,832.77	6,771.68	
	Reserves & Contingencies	(599.84)	(94.54)	
	<b>18,985.54</b>	<b>18,402.14</b>	<b>96.93%</b>	
<b>Planning</b>	Salary & Benefits	1,085.47	930.25	
	Internal Services	1,936.03	1,936.03	
	Contractual & Other Services	608.91	531.78	
	Reserves & Contingencies	(83.09)	0.00	
	<b>3,547.32</b>	<b>3,398.06</b>	<b>95.79%</b>	
<b>Public Works</b>	Salary & Benefits	12,103.55	11,800.14	
	Internal Services	1,745.16	1,454.18	
	Contractual & Other Services	24,480.58	18,363.24	
	Reserves & Contingencies	(3,306.50)	(1,407.88)	
	<b>35,022.80</b>	<b>30,209.69</b>	<b>86.26%</b>	
<b>Transportation</b>	Salary & Benefits	2,759.07	579.23	
	Internal Services	78.61	64.14	
	Contractual & Other Services	2,601.48	1,871.77	
	Reserves & Contingencies	(2,631.48)	0.00	
	<b>2,807.69</b>	<b>2,515.15</b>	<b>89.58%</b>	



### Notable Variances

- Public Works** - A significant portion (\$2.9 million) of the year-end variance is due to outstanding encumbrances for goods and services not yet received. Examples of outstanding encumbrances include County fleet vehicle replacements and hardware/furniture for space projects. The encumbrances and related budgets were appropriated into FY17.

# FY2016 – Fourth Quarter Report

## General Government Functional Area

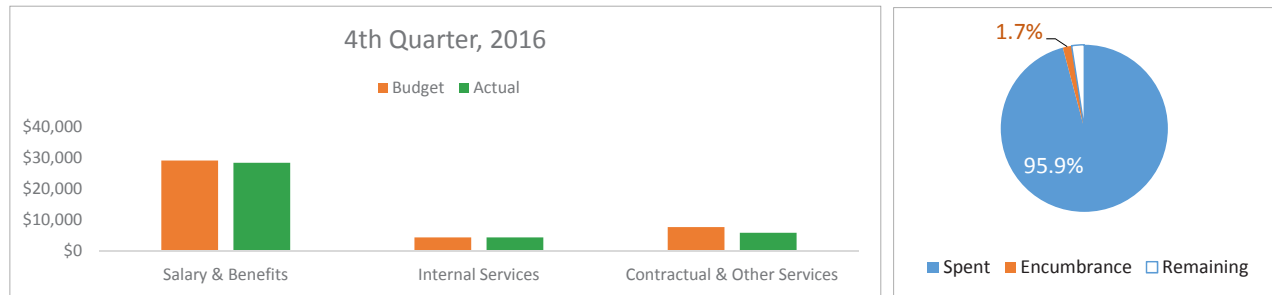
(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Audit Services</b>	Salary & Benefits	176.73	125.90	
	Internal Services	4.63	4.63	
	Contractual & Other Services	722.12	737.79	
	Reserves & Contingencies	(19.70)	0.00	
	<b>883.77</b>	<b>868.32</b>	<b>98.25%</b>	
<b>Board of County Supervisors</b>	Salary & Benefits	2,805.44	2,482.73	
	Internal Services	122.99	122.99	
	Contractual & Other Services	940.04	592.02	
	Reserves & Contingencies	(92.59)	0.00	
	<b>3,775.88</b>	<b>3,197.73</b>	<b>84.69%</b>	
<b>County Attorney</b>	Salary & Benefits	3,536.68	3,299.80	
	Internal Services	102.46	102.46	
	Contractual & Other Services	270.18	226.11	
	Reserves & Contingencies	(175.90)	0.00	
	<b>3,733.42</b>	<b>3,628.37</b>	<b>97.19%</b>	
<b>Elections, Office of</b>	Salary & Benefits	1,083.27	1,067.41	
	Internal Services	71.59	71.59	
	Contractual & Other Services	1,125.20	1,031.24	
	Reserves & Contingencies	(50.06)	0.00	
	<b>2,230.00</b>	<b>2,170.23</b>	<b>97.32%</b>	
<b>Executive Management, Office of</b>	Salary & Benefits	3,376.35	3,426.72	
	Internal Services	113.85	113.85	
	Contractual & Other Services	496.40	385.48	
	Reserves & Contingencies	(42.50)	0.00	
	<b>3,944.10</b>	<b>3,926.04</b>	<b>99.54%</b>	
<b>Finance</b>	Salary & Benefits	13,576.76	13,498.63	
	Internal Services	3,262.51	3,262.51	
	Contractual & Other Services	3,344.13	2,457.80	
	Reserves & Contingencies	(871.92)	(443.54)	
	<b>19,311.48</b>	<b>18,775.40</b>	<b>97.22%</b>	
<b>Human Resources</b>	Salary & Benefits	2,437.63	2,381.57	
	Internal Services	568.57	568.57	
	Contractual & Other Services	373.33	273.79	
	Reserves & Contingencies	(207.36)	(133.62)	
	<b>3,172.17</b>	<b>3,090.32</b>	<b>97.42%</b>	
<b>Human Rights Office</b>	Salary & Benefits	584.70	541.00	
	Internal Services	23.96	23.96	
	Contractual & Other Services	29.98	26.63	
	Reserves & Contingencies	(14.76)	0.00	
	<b>623.88</b>	<b>591.58</b>	<b>94.82%</b>	
<b>Information Technology, Dept of</b>	Salary & Benefits	0.00	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	147.30	14.16	
	Reserves & Contingencies	0.00	0.00	
	<b>147.30</b>	<b>14.16</b>	<b>9.61%</b>	
<b>Management &amp; Budget, Office of</b>	Salary & Benefits	1,489.28	1,491.92	
	Internal Services	44.62	44.62	
	Contractual & Other Services	196.05	77.16	
	Reserves & Contingencies	(40.86)	0.00	
	<b>1,689.10</b>	<b>1,613.70</b>	<b>95.54%</b>	

# FY2016 – Fourth Quarter Report

## General Government Functional Area

(Dollar amounts expressed in thousands)



### Notable Variances

**1. Information Technology** - Expenditure savings are due to the deferral of upgraded bi-directional amplifiers at cell phone towers in the Potomac Mills area. The work, estimated at \$100,000, was originally anticipated to occur in FY16 but will occur in FY17.

## Human Services Functional Area

(Dollar amounts expressed in thousands)

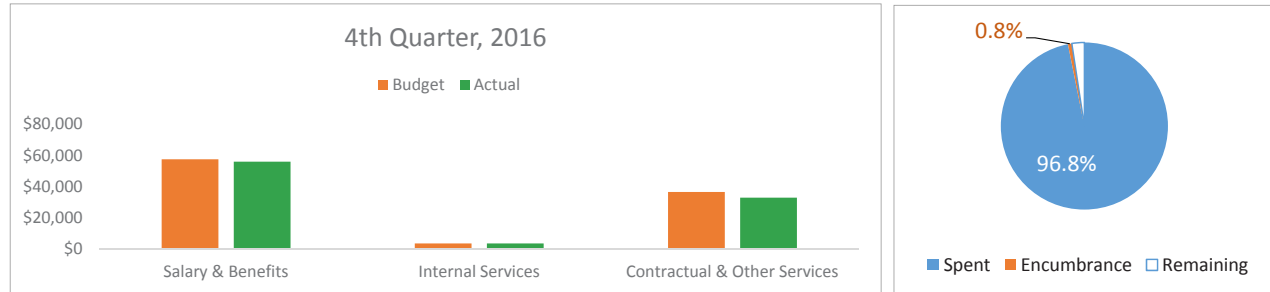
Department	Spending Category	Budget	Actual	Spend %
<b>Aging</b>	Salary & Benefits	2,338.97	2,244.48	
	Internal Services	182.59	183.00	
	Contractual & Other Services	3,529.35	2,955.22	
	Reserves & Contingencies	(141.73)	0.00	
	<b>5,909.19</b>	<b>5,382.70</b>	<b>91.09%</b>	
<b>Community Services</b>	Salary & Benefits	28,658.07	27,637.35	
	Internal Services	1,717.33	1,711.67	
	Contractual & Other Services	11,951.91	10,674.17	
	Reserves & Contingencies	(944.39)	0.00	
	<b>41,382.92</b>	<b>40,023.19</b>	<b>96.71%</b>	
<b>Cooperative Extension Service</b>	Salary & Benefits	775.37	746.08	
	Internal Services	85.43	85.43	
	Contractual & Other Services	36.29	22.38	
	Reserves & Contingencies	(20.17)	0.00	
	<b>876.92</b>	<b>853.89</b>	<b>97.37%</b>	
<b>Public Health</b>	Salary & Benefits	309.59	300.98	
	Internal Services	39.03	39.03	
	Contractual & Other Services	3,084.63	3,011.10	
	Reserves & Contingencies	(68.44)	0.00	
	<b>3,364.81</b>	<b>3,351.11</b>	<b>99.59%</b>	
<b>Social Services</b>	Salary & Benefits	25,301.79	24,929.10	
	Internal Services	1,268.77	1,268.77	
	Contractual & Other Services	17,805.54	16,055.94	
	Reserves & Contingencies	(1,039.21)	0.00	
	<b>43,336.90</b>	<b>42,253.82</b>	<b>97.50%</b>	



# FY2016 – Fourth Quarter Report

## Human Services Functional Area

(Dollar amounts expressed in thousands)



## Public Safety Functional Area







(Dollar amounts expressed in thousands)

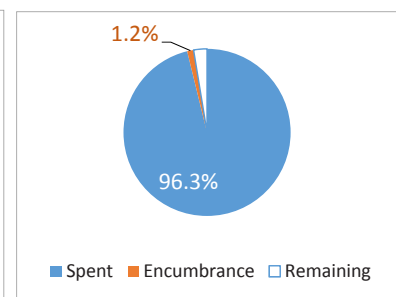
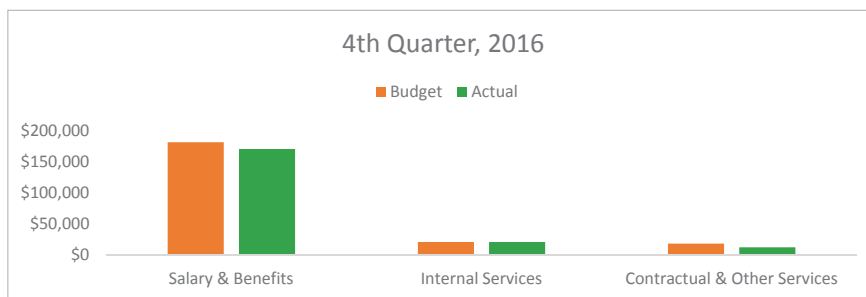
Department	Spending Category	Budget	Actual	Spend %
<b>Circuit Court Judges</b>	Salary & Benefits	732.31	724.94	
	Internal Services	26.47	26.47	
	Contractual & Other Services	38.34	25.45	
	Reserves & Contingencies	0.00	0.00	
	<b>797.12</b>	<b>776.86</b>	<b>97.46%</b>	
<b>Clerk of the Circuit Court</b>	Salary & Benefits	3,420.23	3,345.65	
	Internal Services	155.87	155.87	
	Contractual & Other Services	1,421.34	404.91	
	Reserves & Contingencies	(96.68)	0.00	
	<b>4,900.75</b>	<b>3,906.42</b>	<b>79.71%</b>	
<b>Commonwealth's Attorney</b>	Salary & Benefits	5,335.51	5,128.15	
	Internal Services	169.43	169.43	
	Contractual & Other Services	308.89	123.29	
	Reserves & Contingencies	(135.57)	0.00	
	<b>5,678.27</b>	<b>5,420.87</b>	<b>95.47%</b>	
<b>Criminal Justice Services</b>	Salary & Benefits	3,117.74	3,033.84	
	Internal Services	170.21	170.21	
	Contractual & Other Services	482.32	353.06	
	Reserves & Contingencies	(86.43)	0.00	
	<b>3,683.85</b>	<b>3,557.11</b>	<b>96.56%</b>	
<b>Fire &amp; Rescue</b>	Salary & Benefits	69,065.97	63,670.31	
	Internal Services	7,715.84	7,756.00	
	Contractual & Other Services	6,293.64	4,298.16	
	Reserves & Contingencies	(5,715.88)	0.00	
	<b>77,359.56</b>	<b>75,724.47</b>	<b>97.89%</b>	
<b>General District Court</b>	Salary & Benefits	61.05	61.16	
	Internal Services	27.51	27.51	
	Contractual & Other Services	182.14	102.52	
	Reserves & Contingencies	0.00	0.00	
	<b>270.71</b>	<b>191.19</b>	<b>70.63%</b>	
<b>Juvenile &amp; Domestic Relations Court</b>	Salary & Benefits	0.00	0.00	
	Internal Services	23.81	23.81	
	Contractual & Other Services	82.67	59.24	
	Reserves & Contingencies	0.00	0.00	
	<b>106.48</b>	<b>83.05</b>	<b>78.00%</b>	

# FY2016 – Fourth Quarter Report

## Public Safety Functional Area

(Dollar amounts expressed in thousands)

<b>Juvenile Court Service Unit</b>	Salary & Benefits	558.08	538.40	
	Internal Services	92.03	92.03	
	Contractual & Other Services	208.88	197.07	
	Reserves & Contingencies	(7.94)	0.00	
	<b>851.05</b>	<b>827.50</b>	<b>97.23%</b>	
<b>Law Library</b>	Salary & Benefits	121.03	64.87	
	Internal Services	6.44	7.07	
	Contractual & Other Services	33.81	20.02	
	Reserves & Contingencies	0.00	0.00	
	<b>161.28</b>	<b>91.95</b>	<b>57.01%</b>	
<b>Magistrates</b>	Salary & Benefits	124.83	106.78	
	Internal Services	13.59	13.59	
	Contractual & Other Services	8.97	7.54	
	Reserves & Contingencies	0.00	0.00	
	<b>147.38</b>	<b>127.90</b>	<b>86.79%</b>	
<b>Police</b>	Salary & Benefits	80,617.58	76,341.44	
	Internal Services	11,317.55	11,190.84	
	Contractual & Other Services	7,754.93	6,068.45	
	Reserves & Contingencies	(2,414.54)	0.00	
	<b>97,275.52</b>	<b>93,600.73</b>	<b>96.22%</b>	
<b>Public Safety Communications</b>	Salary & Benefits	9,482.69	8,855.26	
	Internal Services	413.87	404.57	
	Contractual & Other Services	980.75	439.73	
	Reserves & Contingencies	(247.07)	0.00	
	<b>10,630.23</b>	<b>9,699.56</b>	<b>91.25%</b>	
<b>Sheriff</b>	Salary & Benefits	8,543.97	8,479.36	
	Internal Services	743.74	736.88	
	Contractual & Other Services	544.37	349.77	
	Reserves & Contingencies	(236.30)	0.00	
	<b>9,595.77</b>	<b>9,566.00</b>	<b>99.69%</b>	




### Notable Variances

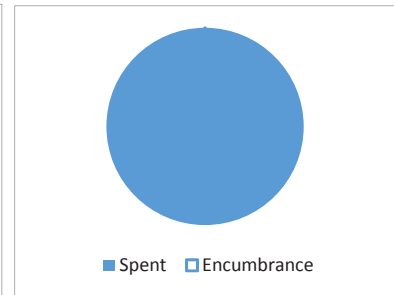
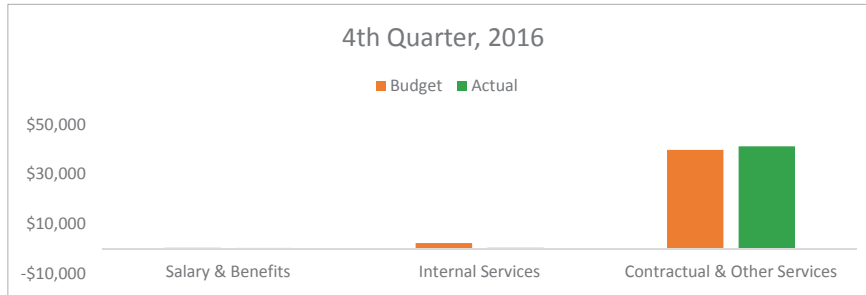
- Clerk of the Court** - A significant portion of the year-end variance is due to outstanding encumbrances (\$0.6 million) associated with digitizing court records using the Remote Access Fee.
- Law Library** - Expended salary and benefit percentages are low due to staff turnover.
- Police** - Year-end variance is due to outstanding encumbrances (\$0.9 million) and salary and benefit savings associated with vacancies.

# FY2016 – Fourth Quarter Report

## Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Non-Departmental</b>	Salary & Benefits	362.19	294.82	
	Internal Services	2,253.20	346.49	
	Contractual & Other Services	39,787.11	41,275.20	
	Reserves & Contingencies	(1,461.38)	0.00	
		<b>40,941.12</b>	<b>41,916.51</b>	



### Notable Variances

**1. Non-Departmental** - Actual expenditures exceeded the budget due to unbudgeted pass-through collections remitted to the Commonwealth. The total remitted was \$1.9 million which included Sheriff fees as well as transient occupancy tax revenue to support transportation improvements as part of the Northern Virginia Transportation Authority (NVTA). Revenue and expenditure budgets for these collections and remittances were established in the FY2017 Budget.



## **Office of Management & Budget**

**1 County Complex Court, Prince William, VA 22192**

**[www.pwcgov.org/budget](http://www.pwcgov.org/budget)**