

Budget Development Process

State Budget Requirements

The Code of Virginia governs the budget process in Prince William County (PWC). Sections [15.2-516](#) and [2503](#) require the County Executive to submit a proposed budget to the Board of County Supervisors (BOCS) no later than April 1 for the upcoming fiscal year; the County's fiscal year runs from July 1 to June 30. The proposed budget includes all projected expenditures, including the transfer to PWC Schools, and must be balanced against projected revenues. Once presented, the BOCS undertakes an extensive review and public comment period prior to final budget adoption.

Sections [15.2-2506](#), [58.1-3007](#), and [58.1-3321](#) of the Code of Virginia govern the public notice requirements that guide the County's budget review and public comment period. After receipt of the proposed budget, the tax and levy rates are advertised. Once the rates are advertised, the BOCS can adopt lower tax and levy rates, but cannot, without additional advertisement, adopt higher rates. The Code also requires the BOCS to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment.

In accordance with state code Section 22.1-93, the Schools budget must be adopted by May 15 of each year, or within 30 days of receiving state education funding estimates, whichever occurs later. This mandate impacts the County's schedule because the final budget includes the transfer to the Schools.

Elements of the PWC Budget

The PWC budget has two major elements, the capital budget, and the operating budget. The capital budget includes all projected expenditures for improvements and/or additions to the County's capital inventory, such as roads, facilities, and parkland. The largest funding source for the capital budget is debt, in the form of bonds, and the largest expenditure is debt service on those bonds.

The operating budget includes all projected expenditures not included in the capital budget, including the operating transfer to PWC Schools. The operating budget funds day-to-day County service delivery, and excluding the transfer to the Schools, the largest expenditure category is employee compensation.

The budget is comprised of four fund types - general fund, special revenue funds, capital projects fund, and proprietary funds. Functionally, the County government services and expenditures are organized into the following sections within this budget document:

- **Community Development** - Development Services, Economic Development, Library, Parks & Recreation, Planning, PWC-Manassas Convention and Visitors Bureau, Public Works, Transit and Transportation
- **General Government** - Board of County Supervisors, County Attorney, Elections, Executive Management, Finance, Human Resources, Human Rights, Information Technology and Management & Budget
- **Human Services** - Area Agency on Aging, Community Services, Housing & Community Development, Public Health, Social Services and Virginia Cooperative Extension
- **Public Safety** - Adult Detention Center, Circuit Court Judges, Clerk of the Circuit Court, Commonwealth's Attorney, Criminal Justice Services, Fire & Rescue, General District Court, Juvenile & Domestic Relations Court, Juvenile Court Service Unit, Law Library, Magistrates, Police, Public Safety Communications and Sheriff
- **Community Partners** - Donations, interjurisdictional agreements, memberships and grant funding pass-throughs
- **Non-Departmental** - Insurance, restricted use funds, pass-through collections, trust/fiduciary funds, contributions and contingency.
- **Debt Service/Capital Improvement Program**

Budget Development Process

Policies & Practices for Budget Preparation

The County follows a series of policies and practices to guide the development of the annual budget. The application of these policies and practices promotes a consistent approach to budgeting that allows the community to compare the proposed budget to previous budgets.

Adopted Policies

Principles of Sound Financial Management

The County has a longstanding commitment to sound financial management. In 1988, this commitment was codified into the [Principles of Sound Financial Management](#) (PSFM), a document that is regularly reviewed and updated to ensure continued usefulness as a guide for decision-making. The consistent and coordinated approach to decision making provided by the Principles has enhanced the County's image and credibility with the public, bond rating agencies and investors, and is reflected in the County's three AAA bond ratings. Three factors make this prudent financial planning imperative:

- Public demand for services and facilities in a rapidly urbanizing environment tends to escalate at a higher rate than population growth and revenues;
- State and federal mandates for services and standards are often not accompanied by sufficient funds to meet the required service levels and standards; and
- Changes in national and local economic conditions can impact the County's revenue base.

Five-Year Plan

One of the financial principles is relatively unique and especially relevant to budget preparation - the requirement to prepare a balanced Five-Year Plan - and deserves additional attention. By local code, the County is required to prepare not only a balanced annual budget, but also a balanced Five-Year Plan. The primary benefit of this requirement is that the community cannot fund a new initiative (staffing, facilities, program or compensation adjustment) if it is not affordable throughout the full five years of the budget plan. Adopting a Five-Year Plan provides a longer-term picture of the County's financial future and provides a longer planning window for both the County and the Schools. This process also facilitates community conversations about what services and programs are desired, as well as what the community is willing to fund. This five-year planning process led to the creation of a revenue stabilization reserve that can be used to smooth revenue shortfalls during economic downturns. Over the past two decades, the balanced Five-Year Plan has proven to be an effective financial control tool for the BOCS, the organization and the community.

County/Schools Revenue Sharing Agreement

The PWC School system is the second largest in Virginia, with over 88,000 students, 98 schools, and 11,000 employees. The voters in PWC chose, via referendum in 1995, to move from an appointed to an elected School Board. There are eight members of the School Board, one elected from each of the seven magisterial districts and a chairman elected at-large; each member serves a four-year term. The operations of the School Board are independent of the BOCS and County administration, as prescribed by Virginia law.

The operation of public schools in PWC is the responsibility of the elected School Board. The School Board adopts policies to cover instruction, administration, personnel, students, and other areas, all of which are implemented by the appointed Superintendent of Schools. Funding is provided through a combination of federal, state, and local resources. The local share of the system's operating costs is met through an appropriation and transfer from the general fund by the BOCS at budget adoption.

The BOCS and the School Board have been partners in protecting the fiscal health of the County, as evidenced by the revenue sharing agreement in place since 1988. The original agreement allocated 56.75% of the County's general revenues to the Schools and 43.25% to the County government. This agreement was modified in 2004 to exclude recordation tax from the split, and again in 2013 with the adoption of the FY14 Budget to allocate 57.23% of general revenues (excluding recordation tax) to the Schools and 42.77% to the County government.

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The revenue sharing agreement has been the foundation for the County and Schools five year operating and capital plans, allowing both organizations to program projected revenues with a high degree of certainty. Each organization's Five-Year Plan is updated annually to reflect the most recent revenue assumptions.

Strategic Plan

PWC recognized the value of strategic planning in the early 1990's as the BOCS looked for a way to achieve the results identified in the County's first Commission on the Future Report (the first Future Report). The Commission on the Future, established in 1989, created a 20-year vision for the County rich with opportunities for growth and desired community assets. In 1992, the BOCS adopted the 1992-1995 Strategic Plan, identifying specific goals, outcomes, and strategies for that four-year period. That first plan, and each subsequent plan, covered a four-year period tied to the BOCS term of office. The County codified strategic planning in 1994 by adding it to the Principles of Sound Financial Management.

The County adopted the [2017-2020 Strategic Plan](#) in January 2017. This seventh PWC strategic plan is based upon the 2030 goals of the County's Comprehensive Plan and the second [Future Report](#), both of which provide perspectives on where the community should be in 2030. The Comprehensive Plan goals relate to the physical makeup of the community and the infrastructure necessary to support that, while the second Future Report addresses social and civic, as well as physical, goals. The Plan does not anticipate that the goals of the Comprehensive Plan or the second Future Report will be achieved during this four-year period. The 2017-2020 Strategic Plan is one of six plans that will build upon each other to achieve those long-term goals by 2030.



The 2017-2020 Strategic Plan provides budget guidance by highlighting those areas critical to the continued success of the community. The following vision, goals and outcomes summarize the Strategic Plan:

Prince William County is a community of choice, where individuals and families choose to live and businesses choose to locate

Robust Economy: The community fosters a diverse local economy that creates a culture of innovation and achieves more quality jobs, economic opportunities, and an expanded commercial tax base

Increase the commercial tax base

- Increase commercial tax base as a percentage of overall tax revenue to 35%
- Increase capital investment associated with the Department of Economic Development's efforts with new and expanding businesses from \$92 million per year

Expand the commercial tax base in redevelopment areas

- Increase annual commercial investment in redevelopment areas generated by the Community Development program from \$3 million per year

Increase the number of jobs in existing small businesses

- Increase annual growth of jobs in small businesses (1-99 employees) from 1,000 jobs per year

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Increase existing business retention

- Increase outreach to existing businesses by contacting existing businesses more than 3,450 times per year

Increase at-place employment

- Increase growth in at-place employment by more than 3,300 jobs per year

Increase the number of targeted jobs

- Increase growth in targeted jobs as a result of the Department of Economic Development's efforts with new and expanding businesses to more than 544 jobs per year

Decrease the average County review time for nonresidential development

- Decrease average days (County time) to approve new commercial structures to less than 83 days
- Decrease average days (County time) to approve tenant layouts to less than 19 days
- Decrease average days (County time) to approve nonresidential site plans to less than 57 days
- Maintain 99% of inspections (residential and nonresidential) conducted on the day requested

Mobility: The community will have an accessible, comprehensive, multi-modal network of transportation infrastructure that supports local and regional mobility

Decrease the percentage of residents commuting out of the County

- Decrease percentage of the Prince William County workforce commuter to other localities for employment from 69%

Increase the use of trains, buses, van pools, slugging, telecommuting and other alternatives to single occupancy vehicles to get to work

- Increase percentage of County commuter trips using public transit or carpools from 19.2%
- Increase number of County commuter trips on Virginia Rail Express from 1.54 million commuter trips
- Increase number of County commuter trips on OmniRide and OmniLink from 2.48 million commuter trips
- Increase number of County commuter trips on van pools from 374,492 commuter trips
- Increase number of commuters using park and ride lots from 11.83 million commuters

Decrease congestion and travel time

- Improve I-66 Corridor (Route 234 to Sycamore Street) position on the INRIX Traffic Scorecard from 47/356
- Improve I-95 Corridor (Opitz Boulevard to Route 123) position on the INRIX Traffic Scorecard from 194/356

Wellbeing: The community will support vulnerable individuals and families to ensure the wellbeing of the entire community

Reverse the growing epidemic of opiate abuse

- Decrease emergency room visits documented as opiate overdoses from 48 per 100,000 residents
- Decrease fatalities attributable to opiate overdoses from 0.9 per 100,000 residents

Decrease truancy, as a precursor to delinquency

- Decrease percentage of students who are chronically absent (10+ days per year) from 26%

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Increase the success rate of the DIVERT program

- Increase percentage of cases successfully diverted from the court system through the DIVERT program from 12%

Decrease the time spent on wait lists for services for mentally ill people

- Decrease average time spent on wait list for adult mental health services from 167 days
- Decrease average time spent on wait list for youth mental health services from 180 days

Increase community support for disabled people on the Commonwealth's wait list for disability waivers

- Increase number of individuals receiving services from the County who are on the Commonwealth's wait list for disability waivers from 368

Decrease the number of homeless people living in the County

- Decrease the number of homeless people identified through the point-in-time count from 400

Increase cooperation and coordination between faith-based, not-for-profit and private sector partnerships to address human service needs, to include a county-wide faith-based/community coalition

Safe & Secure Community: Prince William County is a community where people are safe and secure

Decrease the crime rate

- Decrease county-wide crime rate from 14.7 per 1,000 residents

Decrease the number of crime victims

- Decrease number of crime victims from 16,380 victims per year

Improve the closure rate of violent crime

- Increase closure rate for murders from 80%
- Increase closure rate for all violent crime (murder, rape, robbery) from 49%

Decrease recidivism

- Decrease juvenile recidivism from 24.9%
- Decrease percentage of inmates released and later reincarcerated at County jail because of rearrests from 50%
- Decrease percentage of adult probationers reconvicted of a new offense within two years of completing probation from 20%

Improve emergency response times

- Decrease average police emergency response time from 6.5 minutes
- Increase percentage of fire responses within four minutes from 41%
- Increase percentage of basic life support responses within four minutes from 50%
- Increase percentage of advanced live support responses within eight minutes from 83%

Reduce the incarceration of mentally ill people

- Decrease percentage of jail population identified as mentally ill from 25%

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Improve the safety of first responders

- Decrease line of duty deaths to zero per year
- Decrease line of duty injuries to less than 7.7 per 100 public safety employees
- Decrease days lost to line of duty injuries to less than 174.9 per 100 public safety employees

Quality Education & Workforce Development: The community fosters a rich, lifelong learning environment to increase educational opportunities and workforce readiness to meet evolving market demands

Increase graduation rates

- Increase graduation rate for Prince William Public Schools from 91%

Increase the percentage of students scoring “pass advanced” on SOLs

- Increase percentage of students scoring “pass advanced” in Reading from 18%
- Increase percentage of students scoring “pass advanced” in Math from 17%
- Increase percentage of students scoring “pass advanced” in Science from 15%
- Increase percentage of students scoring “pass advanced” in Social Studies from 26%

Prince William County students will exceed the Commonwealth’s average for “pass advanced” on SOLs in each area

- Percentage of Prince William County students with “pass advanced” score will continue to exceed Commonwealth’s average for “pass advanced” in Reading
- Percentage of Prince William County students with “pass advanced” score will improve to exceed Commonwealth’s average for “pass advanced” in Math
- Percentage of Prince William County students with “pass advanced” score will improve to exceed Commonwealth’s average for “pass advanced” in Science
- Percentage of Prince William County students with “pass advanced” score will continue to exceed Commonwealth’s average for “pass advanced” in Social Studies

Increase the percentage of graduates receiving dual enrollment credits

- Increase percentage of high school graduates receiving dual enrollments credit in one or more classes from 6.68%

Increase workforce development activities

- Increase number of persons receiving training through NVCC Workforce Development Center from 165
- Increase number of County businesses provided workforce development assistance through the Workforce Development Center from 38

Increase vocational education training

- Increase percentage of high school graduates receiving vocational education certification from 42.9

Technology & Infrastructure for a Connected Community

- Support the implementation of technologies and infrastructure
- Support the development of high-speed internet access and connectivity
- Support the development of 5G infrastructure technologies throughout the county

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Comprehensive Plan

Since 1974, PWC has had a [Comprehensive Plan](#) that provides general guidance to land use and the location, character and extent of supporting infrastructure and public facilities for a 20-year period. In accordance with State law, the Comprehensive Plan is reviewed every five years and updated as conditions or community expectations require new or different action strategies. The current Comprehensive Plan has 15 elements - Community Design, Cultural Resources, Economic Development, Environment, Fire & Rescue, Housing, Land Use, Libraries, Parks/Open Space/Trails, Police, Potable Water, Sanitary Sewer, Schools, Telecommunications, and Transportation. Each element states the community's goal for that specific area and the recommended action strategies to achieve that goal. A major implementation tool for the Comprehensive Plan is the annual capital budget and the six-year Capital Improvement Program. Projected debt service and operating costs are also programmed in the Five-Year Plan.

Capital Improvement Program

Each year in conjunction with the budget, the BOCS adopts a six year [Capital Improvement Program](#) (CIP). The CIP identifies those capital improvements and construction projects that should be funded over the next six-year period to maintain or enhance County assets and service delivery. All funding sources are identified, and the resources necessary are accounted for in the capital projects fund. The first year of the CIP is adopted as the County's capital budget. The primary expenditure included in the capital budget is debt service for general obligation bonds or other types of debt issued to fund specific CIP projects. The General Debt/CIP section of this document provides detailed information on debt management considerations. The CIP also identifies facility and program operating costs, as well as any operating revenues, associated with the capital projects. Funding for operating costs for an approved CIP project is included in the affected agency's budget, consistent with the projections in the CIP.

County Practices

In addition to the adopted policies identified above, the County uses several practices to limit unnecessary growth in agency budgets. Some are undertaken by the Office of Management & Budget (OMB) once the prior year's budget is adopted, and others are collaborative practices between OMB and County agencies. In order to build the FY2018 Budget, a series of adjustments are made to the FY2017 Budget to build a "base" for FY18 budget discussions:

Removal of All One-Time Revenues and Expenditures

Revenues and expenditures in the annual budget are either ongoing or one-time. In the case of a new staff position, salaries and benefits are ongoing costs; a vehicle or computer station is a one-time cost. OMB staff removes all one-time costs and one-time revenues to establish the true starting point for the FY18 budget for each agency.

Resetting Vacant Positions Back to Entry Level

In August of each year, the County payroll is interfaced with the budgeting system to establish the base compensation. Current salaries and benefits are entered into the system for all employees. If a position is vacant at the time of the interface, the entry-level salary and benefits for the position, not the previously paid salary and benefits, are entered into the system, resulting in budget savings.

Inflationary Adjustments

Agency budgets are not tied to inflation, and therefore no inflationary adjustments are automatically included in the budget. Agencies must specifically request and justify all program and activity increases.

Replacement of Lost Revenue

BOCS policy does not automatically replace lost agency revenue with tax support. Agencies must specifically request and justify any increase in tax support.

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Agency Budget Reviews

The County has committed to conducting periodic agency budget reviews each year to ensure accountability for taxpayer money and transparency on the use of these funds. The reviews ensure that agencies are correctly funded, that previous budget assumptions are still valid, and that these funds are in the appropriate program. An agency review may result in savings that can be returned to the general fund, or may determine the need for additional resources.

Collaboration between Agencies within and Across Functional Areas

The County's organizational vision calls for employees to do the right thing for the customer every time. To meet that challenge, a collaborative approach across all agencies is essential. Communication and coordination of services are greatly enhanced by organizing into four functional teams: Community Development, General Government, Human Services, and Public Safety. The agencies within each team work together to identify savings from efficiencies and items that must be incorporated into the budget to maintain current service levels. The teams' recommendations are forwarded to the County Executive for consideration in the proposed budget.

Efficiencies

The County Executive has committed to identifying ongoing reductions each year. These efficiencies are identified by agencies and functional teams and are used to fund new initiatives or lower the tax rate.

Add Operating Costs Associated with Capital Projects

In order to meet the balanced Five-Year Plan requirement, the plan includes the full cost of all capital projects, debt service, and associated facility operating and staffing costs. The full cost of capital projects must be affordable in all years of the Five-Year Plan.

Position Classification Plan

The Position Classification Plan (PCP) is a systematic process for grouping jobs into a common classification based on similarities in duties, responsibilities, and requirements. Originally adopted in 1958, the PCP has been amended as needed to accommodate changes in positions.

In FY01, the Board approved a compensation policy to ensure that employee salaries are competitive within the labor market and reflective of salaries in Northern Virginia jurisdictions. To accomplish this, the Department of Human Resources conducts an annual benchmark salary survey of all public safety sworn position classifications and more than 150 other non-sworn positions found in Arlington, Fairfax and Loudoun Counties and the City of Alexandria. Additionally, positions are reviewed and evaluated on an on-going basis to reflect changes in organizational structure and ensure competitiveness in the labor market and internal equity.

Compensation Policy

The BOCS' recent compensation policy has been a mix of pay plan (commonly known as cost of living) adjustments and pay for performance (commonly known as merit) adjustments.

FY2018 Budget Development Process Calendar

2016						2017						
July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	
Direct contact with BOCS members and public comments at BOCS meetings												
CITIZEN ENGAGEMENT	Strategic Plan Development						Proposed FY2018 Budget Presentation Feb. 21st	Attend/View Budget Worksessions	Attend/View Public Hearing Markup Budget Adoption			
							Attend Community Budget Meeting Feb 25th					
								Participate on BOCS Budget Committees				
								Submit comments/questions to website				
								View or Try budget decision app				
Receive citizen comments												
BOCS ACTIONS						Receive preliminary revenue forecast Jan 21st	Receive FY2018 Budget Presentation Feb 21st	Receive Budget Worksessions				
						Strategic Plan Adoption			Receive Schools Budget Hold Public Hearing Hold budget markup session Adopt tax rates and FY2018 Budget			
COUNTY DEPT./ AGENCIES	Post FY2017 Budget online		Report/prepare: Agency historical variance report	Report/prepare: Prior year's performance Strategic Plan Updates	Prioritize needs Identify efficiencies/ savings Compensation modeling Update Five-Year Plan		Provide preliminary revenue forecast	Present Proposed FY2018 Budget to BOCS Meet with BOCS Budget Committees Respond to budget questions Finalize revenue projection	Advertise tax rate and public hearing date			
				Finalize FY17 "Scrub" in financial reporting system	Agency budget review		Enter proposed budget into financial system to balance		Budget Worksessions	Rebalance budget in financial system & prepare budget adoption resolutions		
			Identify operating and capital needs			Address critical needs in light of budget guidance						
											Finalize FY2018 Budget document	

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FY2018 Budget Development

Conversion to New Financial System

The FY2017 Budget was developed and adopted in the Performance Financial System. As of July 2, 2016, the beginning of the County’s fiscal year, a new financial system has been implemented – Ascend. The Ascend Financial System has a different chart of accounts than Performance, requiring the conversion of the FY17 budget in Performance to a FY17 budget in Ascend.

Implementation of the Ascend Financial System includes the elimination of subfunds, the creation of new funds, and shifts of programs and activities between funds to accommodate the new chart of accounts. For example, the FY17 Performance budget had the Parks and Centers activity in the Parks enterprise fund; that same activity is now in the general fund in Ascend. Conversely, the Emergency Medical Services Billing activity was in the general fund in Performance, but is in a special revenue fund in Ascend. The general fund impact of the conversion from Performance to Ascend is as follows:

FY2017 General Fund Comparison of Ascend & Performance Budgets			
	Ascend	Performance	Difference
General Fund Expenditures			
Transfer to Schools	\$526,177,581	\$526,177,581	\$0
County Government	\$545,644,944	\$542,458,811	\$3,186,133
General Fund Revenues			
General Revenue	\$926,748,669	\$926,748,669	\$0
Agency Revenue	\$145,500,574	\$143,781,089	\$1,719,485
Other Resources	\$3,538,118	\$3,538,118	\$0

The Cherry Bekaert December 2016 audit of the conversion shows that total expenditures and revenues are equivalent in the two systems:

FY2017 All Fund Comparison of Ascend & Performance Budgets			
	Ascend	Performance	Difference
Expenditures	\$2,849,499,675.00	\$2,849,499,675.04	\$0.04
Revenues	\$2,832,737,327.00	\$2,832,737,327.15	\$0.15

The conversion also impacts the Expenditure and Revenue Summary and Program Summary for each agency. The FY14 through 16 actuals, the FY17 adopted, and the FY18 adopted columns in each agency’s tables show the comparison of past expenditures and revenues as if each prior year was in the Ascend chart of accounts. For example, in FY14 the Board of Equalization was a distinct County agency; in FY15 it was merged into the Department of Finance. The Expenditure and Revenue Summary and Program Summary for the Department of Finance reads as if the merger occurred in FY14, providing comparable expenditures for all years.

Scrubbing FY17 Adopted to Create a Starting Point

OMB, in cooperation with all County agencies, applies the BOCS policies and County practices to the FY2017 Budget, converted to Ascend as described above, to create a starting point for FY18 budget discussions. One-time revenues and expenditures are removed, as are planned Five-Year Plan reductions such as previously funded capital and technology projects. Current salaries are brought forward, and all vacant positions are reset to the starting salary.

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Agency Collaboration

Building the expenditure side of the annual budget and the Five-Year Plan is a multi-step process that involves the entire organization. PWC uses a cross-functional approach where all agencies are organized into four functional area teams that identify savings from efficiencies and those items that must be incorporated into the budget, because either the BOCS has already committed to them or they are necessary to meet current service levels, and critical needs. These recommendations are forwarded to the County Executive, who makes the final decisions regarding the proposed annual budget and the Five-Year Plan.

The value of this cross-disciplinary review of recommended reductions and additions is the identification of unintended consequences early on. Discussions of proposed reductions and additions highlight the interrelatedness of activities and results across agencies. Since beginning this cross-functional approach, agencies have consistently reported increased knowledge and appreciation of the work of others in the organization and a greater sense of cooperation and coordination. The budget process is no longer viewed as having agency winners and losers; it is a means of appropriately allocating resources toward common goals and objectives.

BOCS Budget Guidance

In past years it was the Board's practice to provide budget guidance in December of each year. However, prior to adopting the FY17-21 Five Year Plan as part of the FY2017 Budget, the Board engaged in a policy discussion regarding future budget guidance. The Board agreed that the practice of using the residential tax bill cap was no longer appropriate, given the community desire to maintain existing services and add planned community infrastructure. New guidance, in the form of a 3.5% annual growth cap on future County operating expenditures, exclusive of operating expenditures associated with new capital expenditures, was adopted.

Revenue Forecast

The revenue projection involves another collaborative process with internal and external partners working together to identify changing economic conditions and analyze a complex market to calculate the anticipated tax base. Information is gleaned from national, state, and local tax and real estate experts to forecast revenues for the upcoming five years. The process has achieved a high level of accuracy and received an Achievement Award from the Virginia Association of Counties.

Additions and Reductions

The expenditure budget, once scrubbed, reduced by suggested cuts and expanded by the items that must be added, is compared to the budget guidance and then matched to the revenue budget. If any capacity exists, the County Executive can recommend additions from the priority list, but only if the additions can be sustained for at least five years. If the expenditure budget, before adding anything from the priority list, exceeds the revenue budget or budget guidance, the County Executive goes back to the functional teams to identify additional reductions.

Amending the Budget

The County budget can be amended through increases or decreases in agency appropriations or through transfers within or between agencies. Changes in agency appropriations require budget and appropriate resolutions adopted through formal Board actions. When the total dollar value of the appropriation changes proposed at any one Board meeting exceeds one percent (1%) of the total expenditures in the current adopted budget, the BOCS cannot act until the appropriation changes have been advertised for public comment, as required by [Section 15.2-2507](#) of the State Code, and a public hearing on such changes has been held.

The Budget Transfer Policy governs transfers within or between agencies to provide operating flexibility while ensuring fiscal control:

- **Department Director or designee approval** is required for transfers up to \$50,000, within a single fund, single department or capital project, except as designated below;

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- **Office of Management and Budget Director or designee approval** is required for (1) transfers over \$50,000, within a single fund and department, or capital project, (2) transfers of any amount that involve salary, benefits and/or internal service funds, and (3) any transfer required to implement the adopted purposes of the Non-Departmental/Unclassified Administrative budget;
- **Board of County Supervisors approval** will be required for (1) transfers of any amount between funds or between departments, with the exception of the internal service funds and non-departmental, (2) any increase in a capital project, and (3) any appropriation of fund balance.

Basis of Budgeting

The County's governmental functions and accounting system are organized and controlled on a fund basis. The basis of budgeting for each of these funds is a non-GAAP basis that is similar to the basis of accounting, which is described below; however, it excludes the effect of fair-value adjustments to the carrying amounts of investments.

Accounts are maintained on the modified accrual basis of accounting 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, which requires that revenues be recognized in the period in which service is given and that expenses be recorded in the period in which the expenses are incurred.

Fund Types

Governmental Funds - Most of the County's governmental functions are accounted for in governmental funds. These funds measure changes in financial position rather than net income. All of these funds are appropriated. The following are the County's governmental funds:

- **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, license and permit fees, charges for services and interest income. A significant part of the fund's revenues is transferred to other funds to finance the operations of the County Public Schools 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.
- **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 & Rescue levies, school operations, stormwater management fees, transportation service districts, and development fees.
- **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.

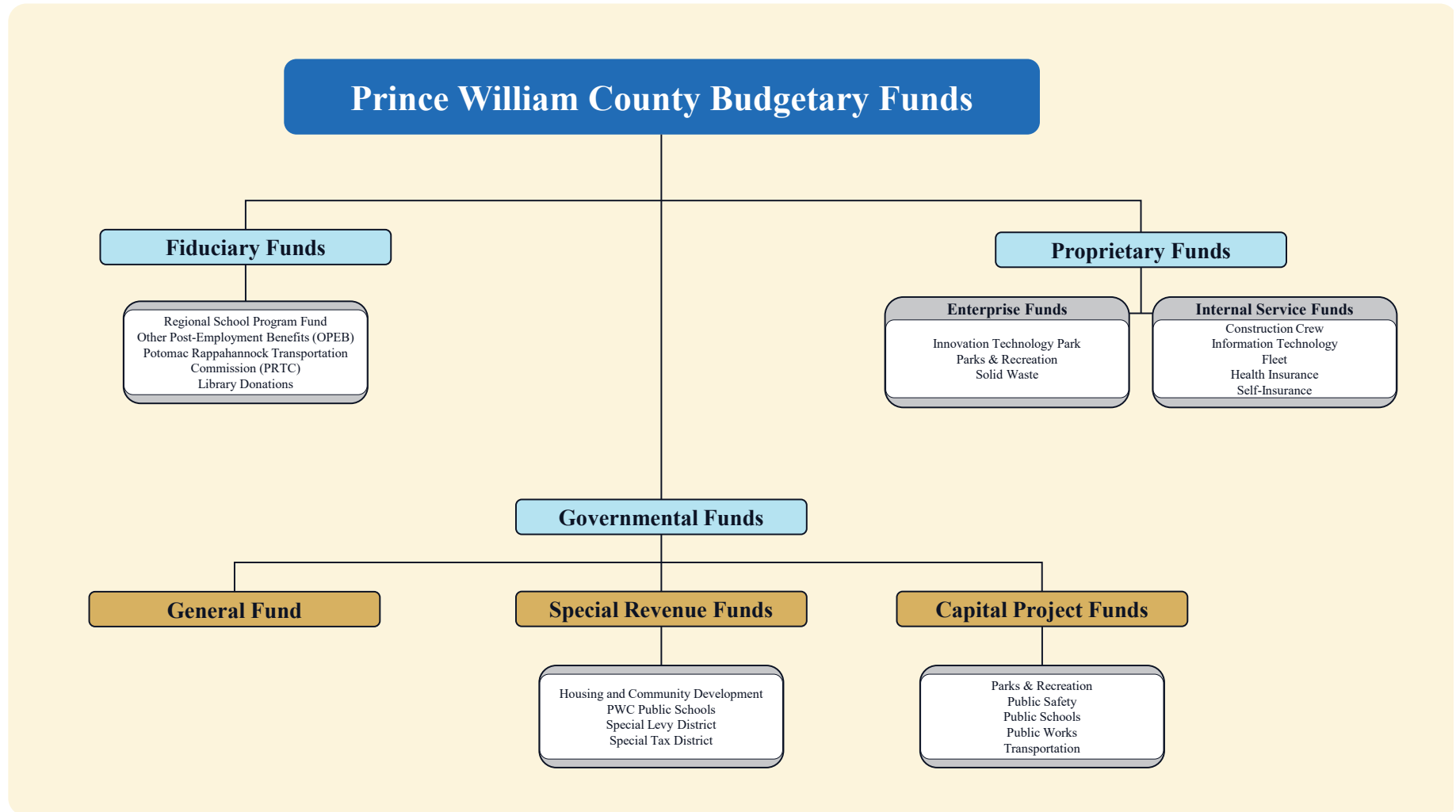
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Proprietary Funds - Proprietary funds account for County activities that operate similarly to private sector businesses. These funds measure net income, financial position, and changes in financial position. The following are the county's proprietary fund types:

- **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 BOCS 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 BOCS 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: Prince William County Parks & Recreation, Prince William County Landfill (solid waste disposal) and Innovation Park (County owned land sold to businesses relocating to the Innovation area).
- **Internal Service Funds** - These funds are used to account for financing of goods or services provided by one county department or agency to other departments and agencies on an allocated cost recovery basis. Internal service funds are established for information technology, vehicle maintenance, small project construction, and self-insurance.

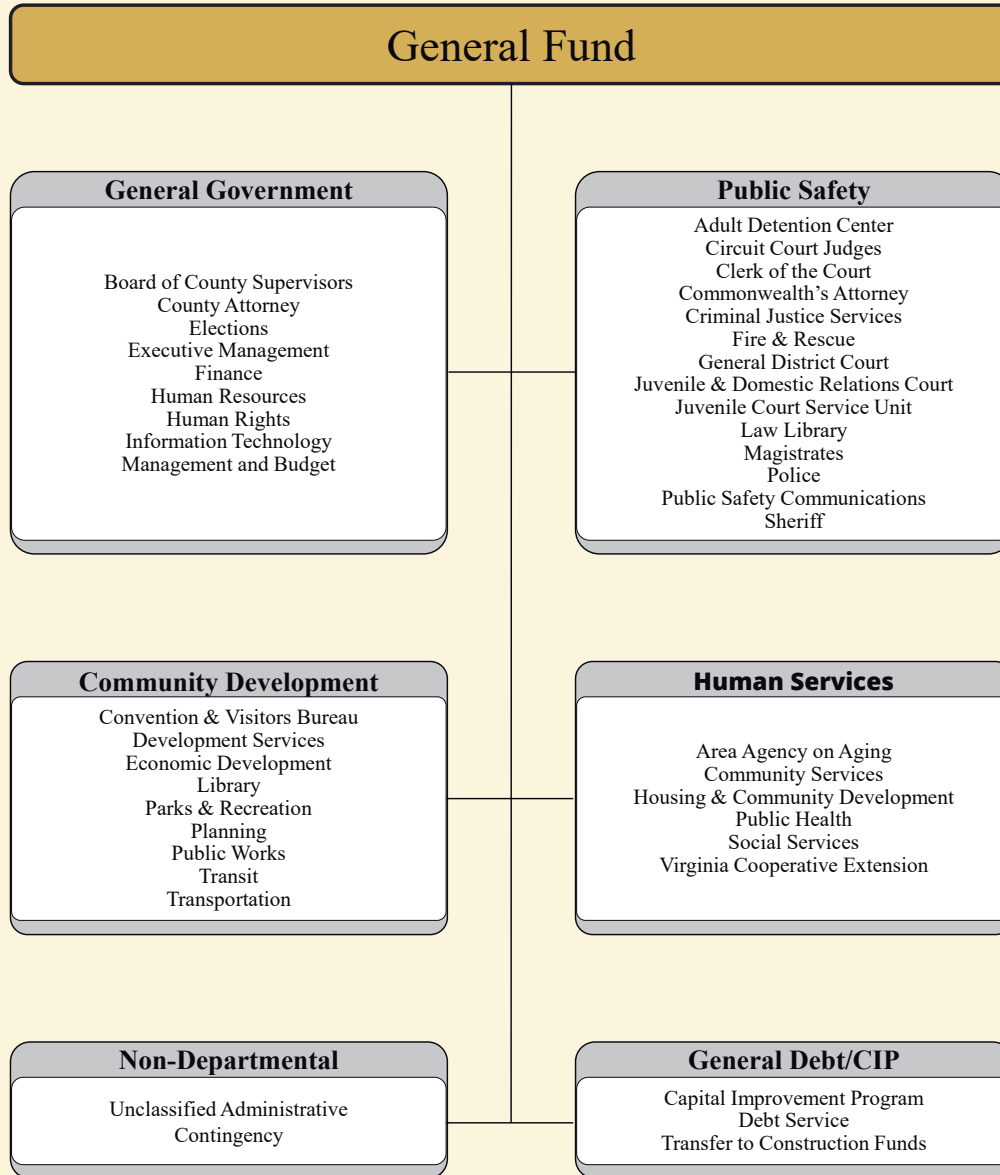
Fiduciary Funds (Trust and Agency Funds) - These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. The County has established agency and expendable trust funds to account for library donations, other post-employment benefits such as police officer and uniformed fire and rescue personnel supplemental retirement, 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.

Budget Development Process



Budget Development Process

Operational Fund: Government Fund Types



Budget Development Process

Outcome Budgeting

Prince William County budgets for outcomes. Outcome budgets increase accountability by measuring whether an agency achieved its targets, rather than focusing on individual line item spending. 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.

Defining Short-Term Initiatives

When new dollars are allocated for agency initiatives, the impact to the base performance measure is described in the agency detail section of the budget document. Service level impacts, or service level targets, represent the immediate improvements expected to occur with the new resource allocation. These improvements support the desired community outcomes contained in the Strategic Plan.

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 strategic planning process and through the community survey. In 2016, the survey showed that 91% of County residents were satisfied or very satisfied with the services provided by Prince William County Government. Also in 2016, satisfaction with the value for their tax dollar was 88%. The next survey will be conducted during the summer of 2018.

Accomplishments

- The Strategic Plan has guided resource allocation in the County by increasing resources to strategic service areas while continuing to provide sufficient resources for areas considered important, but not strategic.
- The Strategic Plan and the Comprehensive Plan guide the development of the CIP. In FY14 and FY17, Prince William County received a "Special Capital Recognition" award by the Government Finance Officers' Association.
- Prince William County has received the Certificate of Achievement of Distinguished Budget Presentation from the Government Finance Officers' Association (GFOA) for every budget year from FY87 through FY17. This is the highest form of recognition in governmental budgeting.
- The National Association of Counties (NACO) presented a 2014 Achievement Award to the County for Prince William's budgeting process, which focuses on citizen engagement.

Budget Development Process

Outstanding Unmet Needs

Many budget requests come forward during the budget development process that are not included in the final adopted budget. These include expanding capacity to reduce current waiting lists for services, funding enhancements requested by community members, and providing new services not currently funded by County. Budget requests are often submitted in several budget cycles before being funded. Notwithstanding the work done to address unmet needs during the development of the FY2018 Budget, the list of outstanding unmet needs remains long. These initiatives will be evaluated during subsequent budget development processes, or as new resources are identified off-cycle, with a goal of addressing as many of these unmet needs as can be accommodated by the Board's revenue policies. The current list of outstanding unmet needs is as follows:

FY2018 Unmet Needs		
General Fund - Operating	Budget Request	First Identified
Adult Detention Center	Capital & Operating Needs for New & Existing Facilities	FY17 Future Outlook
Area Agency on Aging	Recreation & Socialization Activities Specialist	FY18 Unmet Critical Need Request
Area Agency on Aging	Public Health Nutritionist	FY18 Unmet Critical Need Request
Community Services	Adult Substance Abuse Therapist I	FY16 Directive Response 1.28.2015
Community Services	Emergency Services Mandatory Outpatient Therapist II	FY16 Directive Response 1.28.2015
Community Services	Emergency Services Peer Support Specialists	FY16 Directive Response 1.28.2015
Community Services	Emergency Services Program Manager	FY16 Directive Response 1.28.2015
Community Services	Medical Services Child Psychiatrist	FY16 Directive Response 1.28.2015
Community Services	Medical Services Nurse Manager	FY16 Directive Response 1.28.2015
Community Services	Deputy Director Position	FY18 Unmet Critical Need Request
Community Services	ACCESS Position	FY18 Unmet Critical Need Request
Community Services	Adult Substance Abuse Treatment Positions and Residential Placement Funds	FY18 Unmet Critical Need Request
Community Services	Medication Assisted Substance Abuse Treatment Position	FY18 Unmet Critical Need Request
Criminal Justice Services	Staffing Plan Due to Increased Public Safety Needs	FY16 Directive Response 1.28.2015
Criminal Justice Services	Accounting Services Coordinator	FY18 Unmet Critical Need Request
Criminal Justice Services	Probation/Pretrial Officer III	FY18 Unmet Critical Need Request
Economic Development	Marketing Plan for Magisterial Districts	FY18 Unmet Critical Need Request
Economic Development	Contractual Services Data Base	FY18 Unmet Critical Need Request
Economic Development	Targeted Industry Labor Force Study	FY18 Unmet Critical Need Request
Economic Development	Existing Business Initiative	FY18 Unmet Critical Need Request
Economic Development	Advertising & Sponsorship	FY18 Unmet Critical Need Request
Elections	Additional Assistant Registrar	FY16 Directive Response 1.28.2015
Elections	Additional Space Needed for Temporary Staff	FY17 Future Outlook
Elections	Ballot Software and Scanning Machines Licenses/Support	FY18 Unmet Critical Need Request
Finance	Financial Analyst III - Treasury Management	FY16 Directive Response 1.28.2015
Finance	Subscriptions to Provide Critical Data to Assess Commercial Property	FY16 Directive Response 1.28.2015
Finance	Tax Administration Positions (Billing, Collection, Auditing, Customer Service)	FY16 Directive Response 1.28.2015
Finance	Call Center Training	FY17 Unmet Critical Needs Request
Fire & Rescue	Engine Company Minimum Staffing	FY16 Future Outlook
Fire & Rescue	Restoration of Non-Unit/Specialty Staffing Plan: 1 Battalion Chief/EMS Staff	FY16 Directive Response 1.28.2015
Fire & Rescue	EMS Courses	FY16 Directive Response 1.28.2015
Fire & Rescue	EMS Lieutenants	FY16 Directive Response 1.28.2015
Fire & Rescue	Northern Virginia Emergency Response System Contribution	FY18 Unmet Critical Need Request
Fire & Rescue	Training Captain - Command Competency	FY18 Unmet Critical Need Request
Fire & Rescue	Emergency Management Planner - Grants	FY18 Unmet Critical Need Request
Fire & Rescue	Fleet Coordinator	FY18 Unmet Critical Need Request
Fire & Rescue	Special Projects Captain	FY18 Unmet Critical Need Request
Fire & Rescue	Staffing Coordinator	FY18 Unmet Critical Need Request

Budget Development Process

FY2018 Unmet Needs		
General Fund - Operating (Continued)	Budget Request	First Identified
Human Resources	Funding for Maintenance of Required Certifications & Training	FY16 Directive Response 1.28.2015
Human Resources	Recruiter; Classification & Compensation Analyst	FY16 Directive Response 1.28.2015
Human Resources	New Hay-Type County-wide Classification Study	FY17 Future Outlook
Human Resources	Leadership Development Program	FY18 Unmet Critical Need Request
Human Rights	New Vehicle	FY16 Future Outlook
Information Technology	Funding for a Technical Writer - Contracted Services	FY16 Directive Response 1.28.2015
Information Technology	Funding for Cloud Storage	FY16 Directive Response 1.28.2015
Information Technology	Mobile Applications Developer	FY16 Directive Response 1.28.2015
Information Technology	System Developer II Positions	FY16 Directive Response 1.28.2015
Information Technology	Technical Service Analyst I	FY16 Directive Response 1.28.2015
Information Technology	Telecommunications Field Engineer	FY16 Directive Response 1.28.2015
Information Technology	Tower Lease Payments & Equipment	FY16 Directive Response 1.28.2015
Information Technology	Assistant Radio Technicians	FY18 Unmet Critical Need Request
Information Technology	GIS Analyst III	FY18 Unmet Critical Need Request
Information Technology	Network Analyst	FY18 Unmet Critical Need Request
Information Technology	Data Architect/Records Management Position	FY18 Unmet Critical Need Request
Juvenile & Domestic Relations Court	Daily Pickup & Delivery of Bank Deposits	FY16 Directive Response 1.28.2015
Law Library	Meet American Association of Law Libraries Print & On-Line Standards	FY16 Directive Response 1.28.2015
Parks & Recreation	Replacement of Vehicles & Equipment	FY16 Directive Response 1.28.2015
Parks & Recreation	Dove's Landing	FY16 Directive Response 1.28.2015
Parks & Recreation	Inclusion Coordinator	FY16 Directive Response 1.28.2015
Parks & Recreation	Landscape Maintenance	FY16 Directive Response 1.28.2015
Parks & Recreation	Parts Position for Fleet	FY16 Directive Response 1.28.2015
Parks & Recreation	Sport Services Specialist	FY16 Directive Response 1.28.2015
Parks & Recreation	Trail Development/Maintenance/Potomac National Scenic Trail	FY16 Directive Response 1.28.2015
Parks & Recreation	Equipment & Vehicle Replacement	FY16 Future Outlook
Parks & Recreation	Kayaks & Canoes for Silver Lake	FY16 Budget Request
Parks & Recreation	Artificial Turf Field Testing	FY16 Budget Request
Parks & Recreation	Administrative Support Positions - various locations	FY18 Unmet Critical Need Request
Parks & Recreation	Chinn Center Driver - additional hours	FY18 Unmet Critical Need Request
Parks & Recreation	Chinn Center Flooring	FY18 Unmet Critical Need Request
Parks & Recreation	Marketing Services Increase	FY18 Unmet Critical Need Request
Parks & Recreation	Administrative Support positions	FY18 Unmet Critical Need Request
Parks & Recreation	Landscape Maintenance Position	FY18 Unmet Critical Need Request
Parks & Recreation	Temporary Facility Maintenance Positions	FY18 Unmet Critical Need Request
Parks & Recreation	Armored Bank Services	FY18 Unmet Critical Need Request
Parks & Recreation	Part Specialist Position	FY18 Unmet Critical Need Request
Parks & Recreation	County-Wide Pool Lifejackets	FY18 Unmet Critical Need Request
Parks & Recreation	Dale City Center Fitness Repairs and Maintenance	FY18 Unmet Critical Need Request
Parks & Recreation	Dale City Center Additional Programming	FY18 Unmet Critical Need Request
Parks & Recreation	Dale City Center Professional Services	FY18 Unmet Critical Need Request
Parks & Recreation	Park Rangers	FY18 Unmet Critical Need Request
Parks & Recreation	ARC Community Partner Increase - Staff Support & Rental Fee Assistance	FY18 Unmet Critical Need Request
Parks & Recreation	Golf Cart Fleet Replacement	FY18 Unmet Critical Need Request
Parks & Recreation	Lifeguard and Safety Equipment	FY18 Unmet Critical Need Request
Parks & Recreation	Security Systems Replacement & Upgrades	FY18 Unmet Critical Need Request
Parks & Recreation	Vehicle Replacement	FY18 Unmet Critical Need Request

Budget Development Process

FY2018 Unmet Needs		
General Fund - Operating (Continued)	Budget Request	First Identified
Planning	Consultant Services for Comprehensive Plan & BOCS Initiated Projects	FY18 Unmet Critical Need Request
Planning	Purchase of Development Rights Program Costs	FY18 Unmet Critical Need Request
Police	Take Home Vehicles	FY18 Unmet Critical Need Request
Public Works	Brentsville Jail Museum Operating Expenses	FY16 Directive Response 1.28.2016
Public Works	Cyclic Replacement of Systems Furniture in Ferlazzo & Sudley North	FY16 Directive Response 1.28.2015
Public Works	Management & Fiscal Analyst II to Strengthen Internal Controls	FY16 Directive Response 1.28.2015
Public Works	Judicial Center Access Roads Paving Project	FY16 Directive Response 1.28.2015
Public Works	Sign Shop - Replace Sign Shop Digital Printer	FY16 Directive Response 1.28.2015
Public Works	Safety and Compliance Officer	FY18 Unmet Critical Need Request
Public Works	Building Maintenance Branch Chief	FY18 Unmet Critical Need Request
Public Works	Increase PSTC Landscaping Service Levels	FY18 Unmet Critical Need Request
Public Works	Contract Custodial Support for Senior Centers	FY18 Unmet Critical Need Request
Public Works	Deep Cleaning of County Facilities	FY18 Unmet Critical Need Request
Public Works	Security Increase for Ferlazzo and Sudley North	FY18 Unmet Critical Need Request
Public Works	Facility Condition Assessment Report	FY18 Unmet Critical Need Request
Public Works	Fleet Parts & Supplies Specialist	FY18 Unmet Critical Need Request
Public Works	Auto Mechanic	FY18 Unmet Critical Need Request
Public Works	Community Partner Donation to Freedom Museum	FY18 Unmet Critical Need Request
Public Works	Site Manager for Bushy Park and Barnes House	FY18 Unmet Critical Need Request
Sheriff's Office	Staffing Plan Due to Increased Public Safety Needs	FY16 Directive Response 1.28.2015
Sheriff's Office	Eviction Squad Supervisor	FY18 Unmet Critical Need Request
Sheriff's Office	Training Officer	FY18 Unmet Critical Need Request
Sheriff's Office	Dispatcher	FY18 Unmet Critical Need Request
Sheriff's Office	Additional Vehicle	FY18 Unmet Critical Need Request
Social Services	Homeless Services Grants/Contract Manager	FY16 Directive Response 1.28.2015
Transportation	Additional Vehicle to Support Traffic Safety Activities	FY18 Unmet Critical Need Request

FY2018 Unmet Needs		
General Fund - Capital Facilities	Budget Request	First Identified
Adult Detention Center	Capital & Operating Needs for New & Existing Facilities	FY17 Future Outlook
Area Agency on Aging	Senior Center Upgrades/Replacement	FY14 Budget Presentation
Area Agency on Aging	Woodbridge Senior Center Replacement/Relocation	FY15 Unmet Critical Needs Request
Fire & Rescue	Additional Fire & Rescue Stations to Meet Comprehensive Plan Level of Service	FY18 Unmet Critical Need Request
Library	Facility Improvements	FY17 Future Outlook
Library	Potomac Community Library Renovation	FY18 Unmet Critical Need Request
Parks & Recreation	Facility Improvements/Aging Infrastructure	FY15 Future Outlook
Parks & Recreation	Ben Lomond Maintenance Shop	FY15 Unmet Critical Needs Request
Parks & Recreation	Long Park Maintenance Shop	FY15 Unmet Critical Needs Request
Parks & Recreation	Splashdown Updates & Expansion	FY15 Future Outlook
Parks & Recreation	Americans with Disabilities Act Facility Compliance	FY15 Unmet Critical Needs Request
Parks & Recreation	Field Lighting at Tyler Elementary School	FY15 Unmet Critical Needs Request
Parks & Recreation	Long Park Entrance Road	FY15 Unmet Critical Needs Request
Parks & Recreation	Long Park Sewer	FY15 Unmet Critical Needs Request
Parks & Recreation	Pfizer Stadium Lighting	FY15 Unmet Critical Needs Request
Parks & Recreation	PW Golf Course Maintenance Building	FY15 Unmet Critical Needs Request
Parks & Recreation	Valley View Maintenance Building	FY15 Unmet Critical Needs Request
Parks & Recreation	Ben Lomond Community Center Expansion	FY2008-13 CIP
Parks & Recreation	Chinn Center Expansion	FY2008-13 CIP
Parks & Recreation	Locust Shade Phase 2 - Mini Golf, Driving Range, 1st Tee & Office Improvements	FY2008-13 CIP
Parks & Recreation	Trails Development	FY2008-13 CIP
Parks & Recreation	Pfizer Stadium Replacement	FY2004-09 CIP
Parks & Recreation	Sudley Park	FY2005-10 CIP
Parks & Recreation	Catharpin Reginal Park restrooms & concession building	FY18 Unmet Critical Need Request
Parks & Recreation	Hellwig Complex entrance - traffic light	FY18 Unmet Critical Need Request
Parks & Recreation	Howison Homestead Park parking	FY18 Unmet Critical Need Request

Budget Development Process

FY2018 Unmet Needs		
General Fund - Capital Facilities (Continued)	Budget Request	First Identified
Police	Animal Control Facility Expansion & Replacement	FY2008-13 CIP
Police	Replacement of Police Command Truck	FY16 Directive Response 1.28.2015
Police/Fire & Rescue	Public Safety Training Center - Fuel Facility	FY2008-13 CIP
Police/Fire & Rescue	Public Safety Training Center - Land Acquisition	FY2008-13 CIP
Police/Fire & Rescue	Public Safety Training Center - Parking Expansion	FY2008-13 CIP
Police/Fire & Rescue	Public Safety Training Center - Phase I Expansion (classrooms)	FY2008-13 CIP
Public Safety Communications	E911 Call Takers Space Reconfiguration, Noise Reduction & Furniture Replacement	FY18 Unmet Critical Need Request
Public Works	Fleet Facility Expansion or Replacement	FY16 Unmet Critical Needs Request
Public Works	McCoart & Owens Restroom	FY17 Unmet Critical Needs Request
Public Works	Historic Properties ADA Upgrades	FY15 Unmet Critical Needs request
Public Works	Williams Ordinary Foundation & Wall	FY15 Unmet Critical Needs request
Public Works	Williams Ordinary Parking Lot Paving	FY15 Unmet Critical Needs request
Public Works	Bristoe Station Battlefield Heritage Park Septic & Well Upgrades	FY15 Unmet Critical Needs request
Public Works	Bristoe Station Battlefield Heritage Park Restrooms	FY15 Unmet Critical Needs request
Public Works	Bennett School Renovations	FY2004-09 CIP
Public Works	Garfield Fleet Renovation	FY2004-09 CIP
Public Works	Fleet Shop Expansion	FY17 Future Outlook
Social Services	Additional Space Needs at Juvenile Detention Center	FY16 Future Outlook
Social Services	Molinari Juvenile Shelter Expansion	FY15 Unmet Critical Needs request

FY2018 Unmet Needs		
General Fund - Capital Facilities (Continued)	Budget Request	First Identified
Transportation	Matching Funds for State & Federal Grants	FY15 Future Outlook
Transportation	TRIP Replacement Funding Source	FY15 Future Outlook
Transportation	Balls Ford Rd (Ashton to Groveton)	FY16 Unmet Critical Needs Request
Transportation	Wellington Rd (Devlin to Rt 234 Bypass)	FY16 Unmet Critical Needs Request
Transportation	PW Parkway Interchange at Smoketown	FY15 Unmet Critical Needs request
Transportation	PW Parkway Interchange at Minnieville	FY15 Unmet Critical Needs request
Transportation	University Blvd (Sudley Manor to Progress)	FY14 Unmet Critical Needs Request
Transportation	Van Buren Rd (Rt 234 to Cardinal)	FY14 Unmet Critical Needs Request
Transportation	Rt 15 (Rt 29 to Rt 55)	FY14 Unmet Critical Needs Request
Transportation	Godwin Dr (Sudley to Lomond)	FY14 Unmet Critical Needs Request
Transportation	Telegraph Rd (PWP to Minnieville)	FY14 Unmet Critical Needs Request
Multiple Agencies	Judicial Center Expansion	FY18 Unmet Critical Need Request
Multiple Agencies	Human Services Building	FY15 Unmet Critical Needs request

Budget Development Process

FY2018 Unmet Needs		
General Fund - Capital - Technology	Budget Request	First Identified
Area Agency on Aging	Senior Center Management	FY17 Budget Q&A
Community Services	Client Case Management	FY17 Budget Q&A
Elections	Poll Chief	FY17 Budget Q&A
Elections	New Phone System	FY17 Future Outlook
Finance	Real Estate Assessment Tracking	FY17 Budget Q&A
Finance	Public Real Estate Portal	FY17 Budget Q&A
Finance	Tax Administration Management	FY17 Budget Q&A
Finance	Risk Management Claims Processing Software	FY18 Unmet Critical Need Request
Finance	Ascend Enhancements, Phase IV	FY18 Unmet Critical Need Request
Finance	Mobile Data Access for Real Estate	FY18 Unmet Critical Need Request
Finance	Tax Portal	FY18 Unmet Critical Need Request
Finance	Wdesk for Financial Reporting	FY18 Unmet Critical Need Request
Human Resources	Human Capital Management System Replacement	FY16 Future Outlook
Human Resources	Applicant /Recruitment Management	FY17 Budget Q&A
Human Resources	Onboarding Application	FY17 Budget Q&A
Information Technology	Asset Inventory Tracking for DoIT ISF Bill	FY17 Budget Q&A
Information Technology	Network Analytics & Proactive Monitoring	FY17 Budget Q&A
Information Technology	Program Management	FY17 Budget Q&A
Information Technology	Physical Security Technology	FY15 Future Outlook
Information Technology	Disaster Recovery	FY15 Future Outlook
Library	Library Technology	FY15 Future Outlook
Library	Catalog/Content Management	FY17 Budget Q&A
Library	Volunteer Management	FY17 Budget Q&A
Library	Electronic Resources for Citizens	FY17 Budget Q&A
Parks & Recreation	Disaster Recovery	FY2008-13 CIP
Parks & Recreation	Maintenance Order Tracking System	FY18 Unmet Critical Need Request
Planning	Citizen Participation Technology	FY15 Future Outlook
Public Works	Facility Door Access Management	FY17 Budget Q&A
Public Works	Facility HVAC Maintenance	FY17 Budget Q&A
Social Services	Call Center for Citizen Information	FY17 Budget Q&A
Social Services	Case Management Software Replacement	FY18 Unmet Critical Need Request
Social Services	Family Assessment Case & Adoption Subsidy Payment Case Tracking	FY17 Budget Q&A
Multiple Agencies	CAD/RMS Enhancement - Motorola APX Radio Manager Solution	FY18 Unmet Critical Need Request
Multiple Agencies	Work Order & Inventory Tracking	FY17 Budget Q&A
Multiple Agencies	Crystal Reports	FY17 Budget Q&A
Multiple Agencies	Archival Records Management	FY17 Budget Q&A
Multiple Agencies	Enterprise EDMS	FY17 Budget Q&A
Multiple Agencies	Radio Network Diagnostic Tool	FY17 Budget Q&A

FY2018 Unmet Needs		
Non-General Fund Operating & Capital	Budget Request	First Identified
Development Fee Agencies	Increases to Cover Program Costs	FY16 Directive Response 1.28.2015
Public Works	Engineer for Solid Waste Program Management	FY18 Unmet Critical Need Request
Public Works	Electronic Message Board for Landfill Entrance	FY18 Unmet Critical Need Request

Budget Development Process

