

1st Quarter Revenue and Expenditures



REPORT



FY 2019



1st Quarter FY 2019

Revenues

Section 2.09 of the *Principles of Sound Financial Management* requires quarterly updates to the Board of County Supervisors (BOCS) within 45 days of the end of each quarter on the County's General Fund budget and trends with revenue projections through the end of the fiscal year.

The FY 2019 Adopted Budget estimates general revenues at \$1.01 billion.

As of the first quarter, general revenues are expected to produce a surplus of \$5.0 million from the adopted FY 2019 budget by June 30, 2019, as follows:

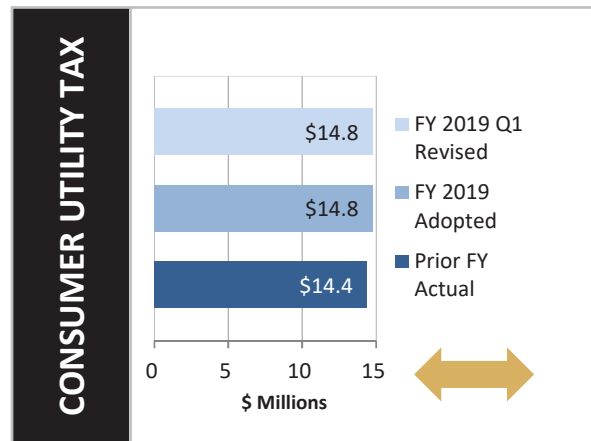
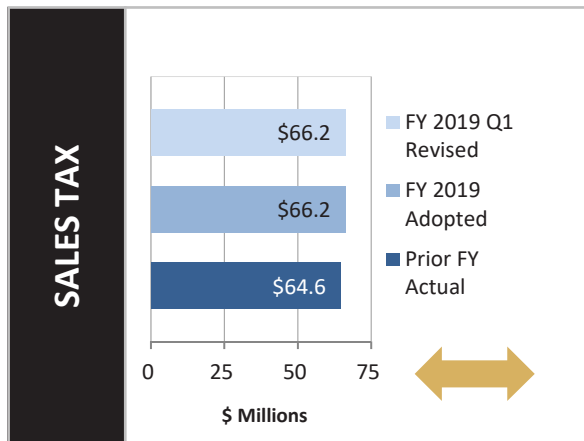
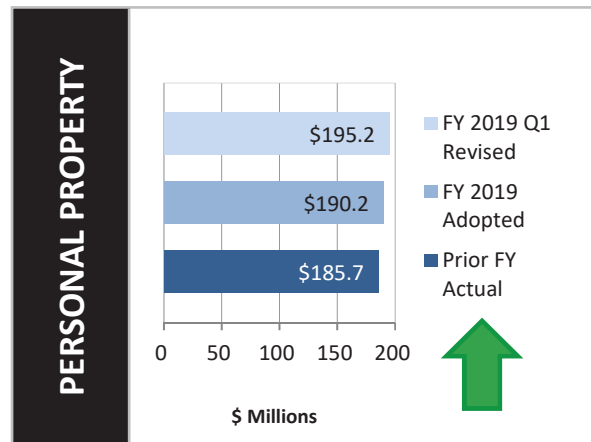
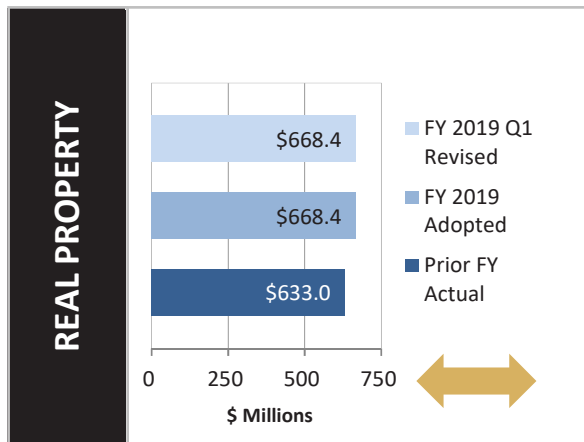
Category of General Revenues	Prior Year FY 2018 Year-End	FY 2019		\$ change from Adopted	% change from Adopted
		Adopted	Q1 Revised		
Real Property Taxes	\$633,041,083	\$668,363,816	\$668,363,816	\$ -	0.00%
Personal Property Taxes	185,701,811	190,150,000	195,150,000	5,000,000	2.63%
Sales Tax	64,565,705	66,190,000	66,190,000	-	0.00%
Consumer Utility Tax	14,417,046	14,810,000	14,810,000	-	0.00%
Communications Tax	16,509,503	16,700,000	16,700,000	-	0.00%
BPOL Tax	26,553,957	26,200,000	26,200,000	-	0.00%
Investment Income	9,424,113	10,710,000	10,710,000	-	0.00%
All Other	21,536,989	20,413,000	20,413,000	-	0.00%
Total General Revenues	\$971,750,207	\$1,013,536,816	\$1,018,536,816	\$5,000,000	0.49%

Revenues At-A-Glance

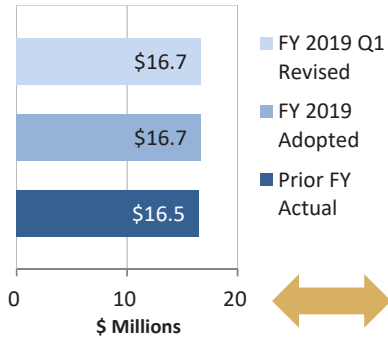
Variances from the FY 2019 Adopted Budget are as follows:

Personal Property Tax revenue is expected to generate a \$5.0 million surplus. Approximately \$3 million is attributed to increases in new taxable business tangible property, mainly from data centers and \$2 million is due to an increase in vehicle billings. The installation of the new Tax Administration System along with an improved collection rate continues to make a positive impact in revenue collections.

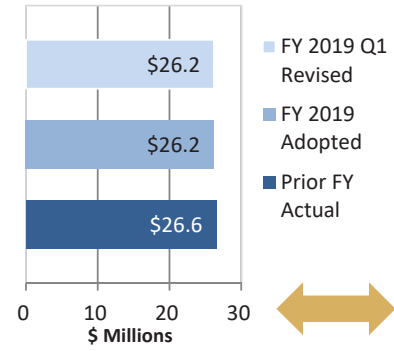
Communications Sales Tax revenue continues to decline as the number of American homes with only wireless telephones continues to grow. Since FY 2013, Communications Tax revenue has decreased 11.0 percent. The June early release of estimates from the National Health Interview Survey (NHIS), July – December 2017, reports that more than one-half of American homes (53.9 percent) had only wireless telephones during the second half of 2017. Staff will continue to closely monitor this revenue source and provide an updated estimate during the second quarter as the next NHIS report will be published in December 2018.



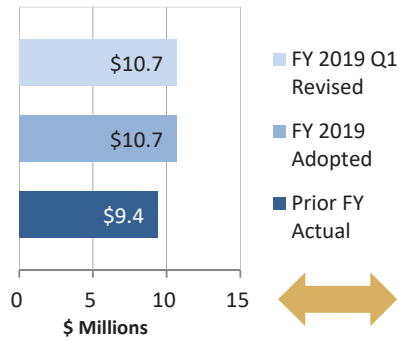
COMMUNICATIONS TAX



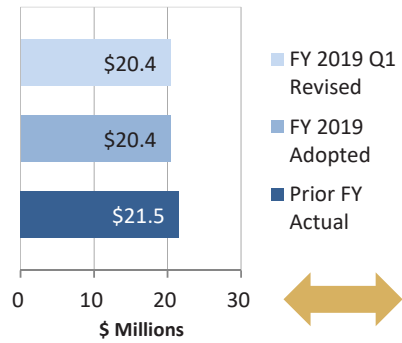
BPOL TAX



INVESTMENT INCOME












ALL OTHER REVENUE



Looking Ahead

Economy At-A-Glance

The charts that follow identify some of the key indicators for the national, regional and local economies and show trends year-over-year (Y-O-Y). A “green” symbol stands for a positive trend, a “yellow” symbol signals a cautionary or neutral trend and a “red” symbol represents a negative trend.

Indicator			Explanation	Trend (Y-O-Y)
CPI (Inflation) (unadjusted year/year)	2.3% (Sep 2018)	2.2% (Sep 2017)	Reflects changes in the purchasing power per unit of money	
GDP (Gross Domestic Product)	+3.5% (Q3 2018)	+2.8% (Q3 2017)	Indicator of the overall health of the U.S. economy	
Stock Market:				
S&P 500	2,913.98 (09/30/18)	2,519.36 (09/30/17)	Indicator of the overall health of the U.S. stock market	
Dow Jones	26,458.31 (09/30/18)	22,405.09 (09/30/17)	Indicator of the overall health of the U.S. stock market	
Federal Funds Rate	2.18% (09/30/18)	1.06% (09/30/17)	Indicator of return on investments	
Unemployment Rate*:				
National (seasonally adjusted)	3.7% (Sep 2018)	4.2% (Sep 2017)	Indicator of overall health of U.S. job market	
State (seasonally adjusted)	2.9% (Sep 2018)	3.6% (Sep 2017)	Indicator of overall health of VA job market	
Region (not seasonally adjusted)	3.3% (Sep 2018)	3.7% (Sep 2017)	Indicator of overall health of NoVA job market	
Prince William County (not seasonally adjusted)	2.5% (Sep 2018)	3.3% (Sep 2017)	Indicator of overall health PWC of job market	

* Bureau of Labor Statistics - U3

Indicator			Explanation	Trend (Y-O-Y)
National Retail Sales	+0.10% <i>(M/M Sep 2018)</i>	+1.81% <i>(M/M Sep 2017)</i>	Indicator of relative health of U.S. economy	
# Employment Establishments:				
State	266,810 (+2.46%) <i>(Q1 2018)</i>	260,414 <i>(Q1 2017)</i>	Indicator of overall health of VA economy, businesses & job market	
Region	90,418 (+1.10%) <i>(Q1 2018)</i>	89,431 <i>(Q1 2017)</i>	Indicator of overall health of NoVA economy, businesses & job market	
Prince William County	9,118 (+1.23%) <i>(Q1 2018)</i>	9,007 <i>(Q1 2017)</i>	Indicator of overall health of PWC economy, businesses & job market	
Sales Tax Growth:				
State	+7.5% <i>(FYTD Sep 2018)</i>	+2.7% <i>(FYTD Sep 2017)</i>	Indicator of relative health of VA economy	
Prince William County	+3.3% <i>(FYTD Sep 2018)</i>	+3.1% <i>(FYTD Sep 2017)</i>	Indicator of relative health of PWC economy	
State Revenue Collections	+2.7% <i>(FYTD Sep 2018)</i>	+4.1% <i>(FYTD Sep 2017)</i>	Indicator of relative health of VA economy	
National Automobile Sales <small>(seasonally adjusted at annual rates)</small>	17.36M <i>(Sep 2018)</i>	18.5M <i>(Sep 2017)</i>	Indicator of consumer purchasing power	
Commercial Vacancy Rates: Prince William County	5.7% <i>(Q3 2018)</i>	5.5% <i>(Q3 2017)</i>	Indicator of overall health of PWC businesses and commercial market	

National, State, and Local Trends

National

Amid an intensifying international trading environment, the overall U.S. economy continued to progress with healthy growth in its Gross Domestic Product (GDP), historic low unemployment rates, and a modest increase in consumer confidence and spending. For the financial capital markets, Federal Reserve officials raised the target range for the federal funds rate by another quarter-point – shifting rates upward across the yield curve, with more movement on the front end. In the equity markets, the Dow Jones Industrial, NASDAQ and S&P 500 all rose in the past year as bullish investors maintained their confidence.

The Consumer Price Index (CPI), a measurement of the change in prices paid by consumers for goods and services, rose by 2.3 percent for the twelve months ending in September 2018. In addition, the all items index increase of 2.3 percent for the twelve months ending September was slightly above the 2.7 percent increase for the twelve months ending August. The CPI levels are forecasted to continue trending upwards in the last quarter of 2018.

GDP, the broadest measure of economic activity, increased at an annual rate of 3.5 percent in the third quarter (2018), reflecting according to the Bureau of Economic Analysis positive contributions from personal consumption expenditure, private inventory investment, state and local government spending, federal government spending, and nonresidential fixed investment.

The unemployment rate continued to decrease, down to 3.7 percent at the end of September 2018, the lowest level since December 1969. According to the Bureau of Labor and Statistics, job gains totaled 134,000 and occurred in the professional and business services, health care, and transportation and warehousing sectors.

U.S. retail and food services sales rose by 0.1 percent from August to September 2018. This increase reflects a healthy annual uptick in September 2018 from September 2017 in retail trade sales (increase of 4.7 percent). The U.S. light vehicle sales (cars) did not follow a similar trend and decreased 4.0 percent between September 2017 and September 2018.

The current U.S. economic expansion has become the nation's second longest on record (dating back to 1850's). Current market expectations predict the expansion will break the all-time record continuing through June of 2019. The yield curve has flattened but not inverted and leading indicators point to economic strength. The U.S. economy has entered a more mature phase, but does not yet point to a recession.

State The Commonwealth's Office of the Governor reported that total general fund revenues in September grew 4.0 percent from the previous year, driven by solid gains in payroll withholding, individual estimated payments, and sales taxes. On a fiscal year-to-date basis, total revenue collections rose 2.7 percent through September, ahead of the annual forecast of 1.5 percent growth. The first quarter of fiscal year 2019 is quite a significant month for revenue collections for the state since the estimated payments from individuals, corporations, and insurance companies are all due in September, along with regular monthly collections in withholding, sales taxes, and other sources. In addition, collections of sales and use taxes, reflecting August sales, rose 7.5 percent in September. On a fiscal year-to-date basis, collections have also risen 7.5 percent, ahead of the annual estimate of 2.5 percent.

Another positive sign of the Commonwealth's economic growth is the continued decrease in Virginia's unemployment rate (down to 2.9 percent) as the workforce continues to expand, as well as the increase in the number of employment establishments (up 2.5 percent).

Local The Prince William County economy remains healthy with relatively low mortgage rates and affordable housing relative to neighboring counties. The residential real estate market is growing in terms of average sold price, but the number of units sold year-to-date 2018 has decreased by 4.7 percent compared to year-to-date 2017.






The County's job market continues to improve with unemployment rate remaining low at 2.5 percent, at the end of September 2018, well below the national and state rates. Additionally, the number of employment establishments continues to increase, albeit at a slower pace than at the national level.

Prince William County Real Estate Market At-A-Glance

The chart below presents some of the key indicators for the local real estate market and shows trends year-over-year (Y-O-Y).

Residential Sales Activity According to the Metropolitan Regional Information Systems (MRIS) sales data for September 2018, the average residential sales price of \$393,276 is a 5.9 percent increase over September 2017. The number of sales for the same period totaled 483 units, a decrease of 13.9 percent when compared to 2017 (561 units). This is also lower than the 5-year average in September of 541 units. The County's residential market remains a soft seller's market, mixed with tight inventories and an increase in active listings (8 percent). On average, units are 35 days on the market, only one day less than the same period last year.

Commercial Sector For the quarter ending September 2018, according to Costar Realty Group (Costar), the County's commercial inventory included 44.1 million occupied square feet (sq. ft.) of space in 2,068 buildings, with 2.63 million sq. ft. of vacant space. The County's commercial sector has progressively improved in all aspects and positive trends are anticipated going forward. The current rent per sq. ft. remains higher than the five-year average and the current vacancy rate of 5.7 percent is also below the five-year average of 6.1 percent.

Indicator			Explanation	Trend (Y-O-Y)
Average Sales Price (MRIS)	\$393,276 (+5.9%) <i>(Sep 2018)</i>	\$371,427 <i>(Sep 2017)</i>	Indicator of relative health of housing market	
# of Homes Sold	5,710 (-4.7%) <i>(CYTD Sep 2018)</i>	5,990 <i>(CYTD Sep 2017)</i>	Indicator of relative health of housing market	
Average # of Days on Market	35 (-2.8%) <i>(Sep 2018)</i>	36 <i>(Sep 2017)</i>	Indicator of relative health of housing market	
# of Occupancy Permits Issued	1,415 (-20.4%) <i>(2017)</i>	1,777 <i>(2016)</i>	Indicator of relative health of housing market	
Ratio of Homes on the Market to Homes Sold	2.9 (+25.4%) <i>(Sep 2018)</i>	2.3 <i>(Sep 2017)</i>	Indicator of relative health of housing market	



1st Quarter FY 2019

Expenditures

General Information

The Board of County Supervisors (BOCS) adopted the *Principles of Sound Financial Management*, 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 FY 2019 general fund budget of \$1.18 billion.

- \$578.9 million School transfer adopted, in accordance with the County-Schools revenue sharing agreement.
- \$600.1 million County government general fund budget adopted, including transfers.

In accordance with State Code, the County cannot exceed the annual legal appropriation. As a result, the County general fund budget will always have a year-end surplus.

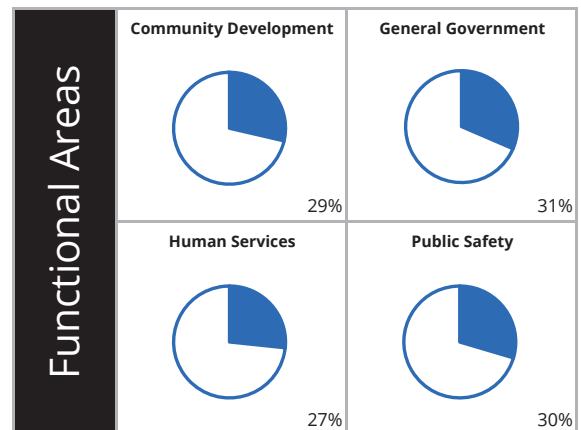
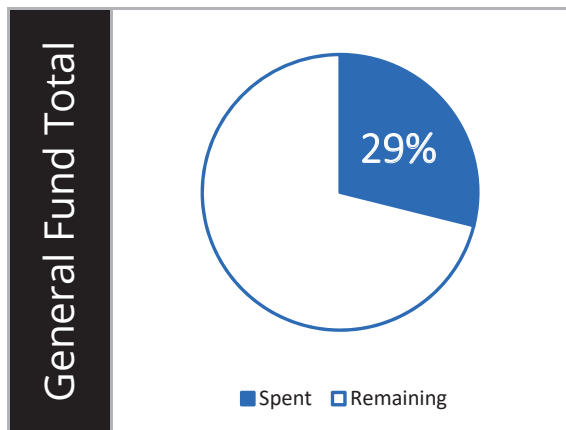
County agencies may have revenue sources other than the general fund that support the general fund expenditure budget. These include charges for services, federal and state revenue, court fines, and fees.

First Quarter Summary

1. *Revised FY 2019 Budget* - As of September 30, 2018, the revised County unrestricted general fund budget, excluding transfers, was \$545.7 million.
2. *First Quarter General Fund Expenditures and Projections* - As of September 30, 2018, 34.0% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, which are not indicators of direct County agency operations, agencies spent 28.9% of the operating expenditure budget. Current projections indicate 98.0% of the County government's general fund expenditure budget will be expended by year-end.

Percent of Budget Spent (Including Non-Departmental and Debt Service)	Percent of Budget Spent (Excluding Non-Departmental and Debt Service)
34.0%	28.9%

3. *Pay Periods Per Quarter* - The number of pay periods differ by quarter. The first quarter included an additional two-week pay period. This additional payroll means agencies will have salary and benefit actuals that are higher than expected through the first quarter.
4. *Information Technology Charges* - Information technology costs for the entire fiscal year were billed in the first quarter. Therefore, Internal Services expenditures will be higher than normally anticipated for the first quarter.
5. *Retiree Health Benefit* - Retiree health benefit costs of \$1.8 million were charged for the entire fiscal year in the first quarter.
6. *Other Notable Agency Variances* - Other notable variances are reported based on the Spent % column on the following pages. Encumbrances are not included in the report.




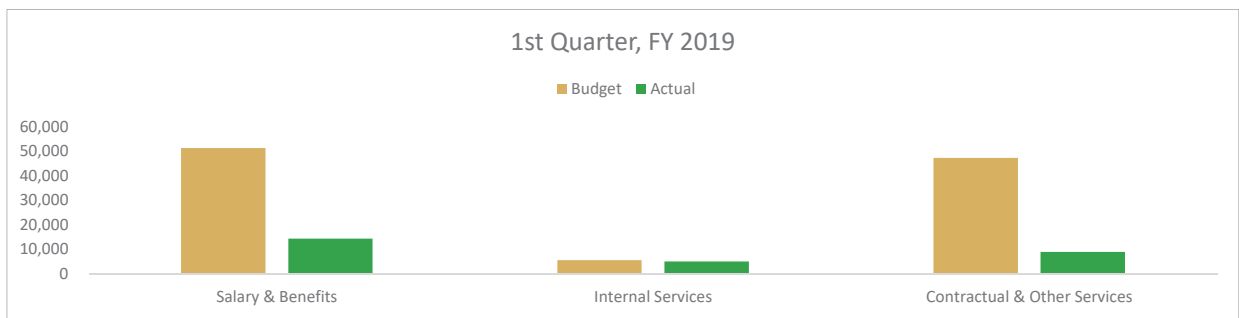
Community Development Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

- Economic Development
- Library
- Parks, Recreation, & Tourism
- Planning
- Public Works
- Transportation

Functional Area	Spending Category	Budget	Actual	Spent %
Community Development	Salary & Benefits	51,217.86	14,321.31	
	Internal Services	5,545.67	5,087.92	
	Contractual & Other Services	47,220.63	8,929.72	
	Reserves & Contingencies	(5,818.25)	(240.55)	
	98,165.92	28,098.40	28.62%	




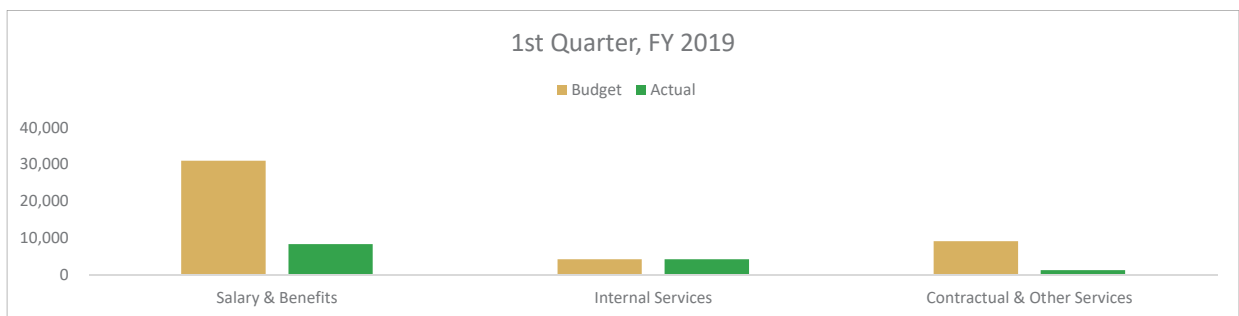
General Government Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

- Board of County Supervisors
- County Attorney
- Elections
- Executive Management
- Finance
- Human Resources
- Human Rights
- Management & Budget

Functional Area	Spending Category	Budget	Actual	Spent %
General Government	Salary & Benefits	30,959.62	8,285.01	
	Internal Services	4,229.13	4,192.61	
	Contractual & Other Services	9,093.10	1,230.50	
	Reserves & Contingencies	(1,055.36)	(108.61)	
	43,226.49	13,599.51	31.46%	




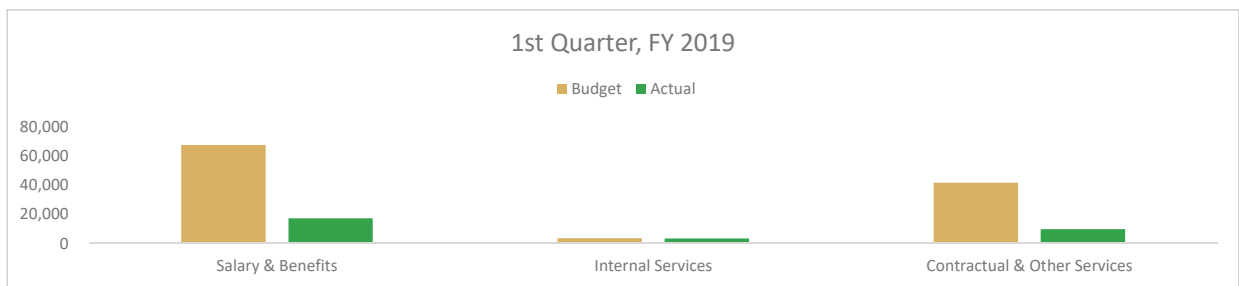
Human Services Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spent %
Human Services	Salary & Benefits	67,394.65	17,164.33	
	Internal Services	3,483.87	3,180.83	
	Contractual & Other Services	41,565.76	9,613.56	
	Reserves & Contingencies	0.00	0.00	
		112,444.28	29,958.73	26.64%




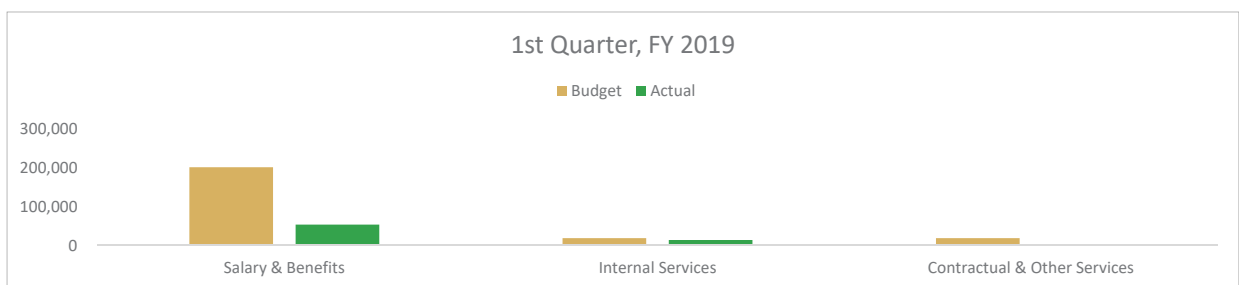
Public Safety Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies







- 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
- Magistrates
- Police
- Public Safety Communications
- Sheriff

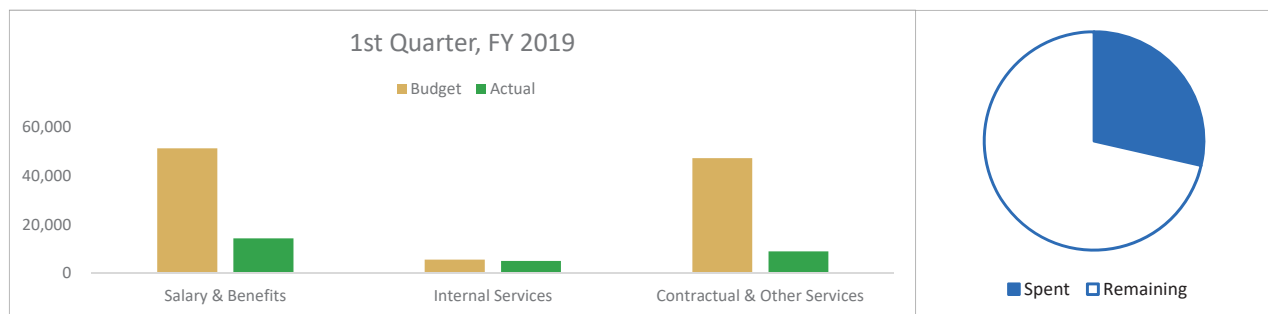
Functional Area	Spending Category	Budget	Actual	Spent %
Public Safety	Salary & Benefits	201,138.01	53,391.87	
	Internal Services	19,062.44	14,160.73	
	Contractual & Other Services	19,116.03	3,076.84	
	Reserves & Contingencies	(545.88)	0.00	
		238,770.60	70,629.44	29.58%



Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Economic Development	Salary & Benefits	1,681.47	449.69	
	Internal Services	53.89	50.85	
	Contractual & Other Services	1,422.25	219.01	
	Reserves & Contingencies	0.00	0.00	
	3,157.61	719.55	22.79%	
Library	Salary & Benefits	13,643.22	3,469.61	
	Internal Services	1,074.17	1,039.40	
	Contractual & Other Services	3,041.30	428.04	
	Reserves & Contingencies	0.00	0.00	
	17,758.69	4,937.04	27.80%	
Parks, Recreation, & Tourism	Salary & Benefits	18,744.27	5,587.28	
	Internal Services	1,028.75	1,035.91	
	Contractual & Other Services	11,799.64	2,437.05	
	Reserves & Contingencies	(154.00)	0.00	
	31,418.66	9,060.24	28.84%	
Planning	Salary & Benefits	1,103.52	303.62	
	Internal Services	2,051.69	2,256.51	
	Contractual & Other Services	906.93	5.03	
	Reserves & Contingencies	0.00	0.00	
	4,062.14	2,565.16	63.15%	
Public Works	Salary & Benefits	12,851.23	3,566.71	
	Internal Services	1,194.52	602.92	
	Contractual & Other Services	27,348.60	5,351.36	
	Reserves & Contingencies	(2,823.51)	(240.55)	
	38,570.84	9,280.44	24.06%	
Transportation	Salary & Benefits	3,194.15	944.41	
	Internal Services	142.66	102.34	
	Contractual & Other Services	2,701.92	489.22	
	Reserves & Contingencies	(2,840.74)	0.00	
	3,197.99	1,535.97	48.03%	











Notable Variances

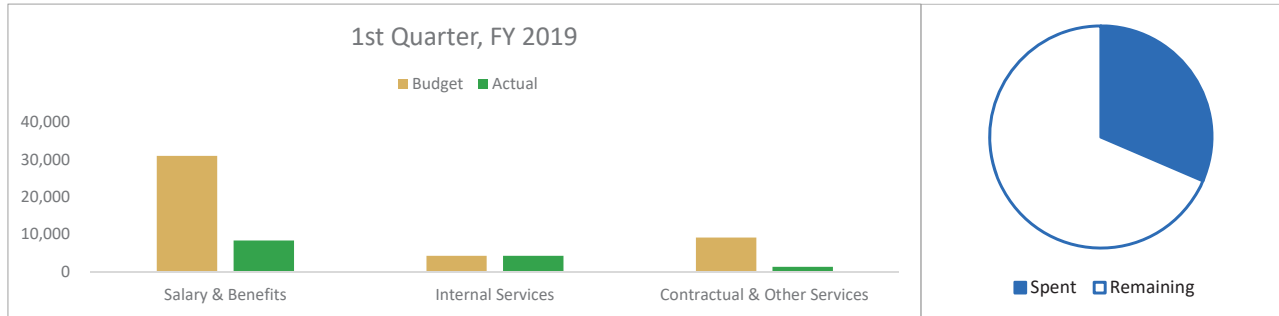
- Parks, Recreation, & Tourism** - Salary & Benefits expenditures are elevated due to seasonal employees during the summer months (1st quarter).
- Planning** - The department has a disproportionate amount of its budget in the Internal Services series due to being the countywide host for the Geographic Information System (GIS).
- Transportation** - Most personnel costs are cost-recovered from capital projects. Adjusting for time lag, Transportation expenses are on target.

General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Board of County Supervisors	Salary & Benefits	2,810.07	726.43	
	Internal Services	127.70	128.82	
	Contractual & Other Services	2,391.37	386.63	
	Reserves & Contingencies	0.00	0.00	
		5,329.14	1,241.88	
County Attorney	Salary & Benefits	3,730.30	997.90	
	Internal Services	88.28	87.83	
	Contractual & Other Services	194.20	41.65	
	Reserves & Contingencies	(88.70)	(25.77)	
		3,924.09	1,101.60	
Elections	Salary & Benefits	1,084.18	304.95	
	Internal Services	80.60	80.61	
	Contractual & Other Services	692.50	108.78	
	Reserves & Contingencies	0.00	0.00	
		1,857.28	494.34	
Executive Management	Salary & Benefits	3,674.04	993.35	
	Internal Services	121.94	112.52	
	Contractual & Other Services	545.14	93.38	
	Reserves & Contingencies	0.00	0.00	
		4,341.13	1,199.25	
Finance	Salary & Benefits	14,610.25	3,818.41	
	Internal Services	3,180.35	3,152.80	
	Contractual & Other Services	4,695.85	486.09	
	Reserves & Contingencies	(541.17)	(82.84)	
		21,945.28	7,374.46	
Human Resources	Salary & Benefits	2,898.45	838.28	
	Internal Services	568.68	568.68	
	Contractual & Other Services	412.30	97.72	
	Reserves & Contingencies	(425.49)	0.00	
		3,453.94	1,504.68	
Human Rights	Salary & Benefits	700.29	188.00	
	Internal Services	20.82	20.82	
	Contractual & Other Services	56.25	6.12	
	Reserves & Contingencies	0.00	0.00	
		777.36	214.94	
Management & Budget	Salary & Benefits	1,452.03	417.69	
	Internal Services	40.76	40.54	
	Contractual & Other Services	105.48	10.14	
	Reserves & Contingencies	0.00	0.00	
		1,598.27	468.37	

General Government Functional Area *(Continued)*



Notable Variances

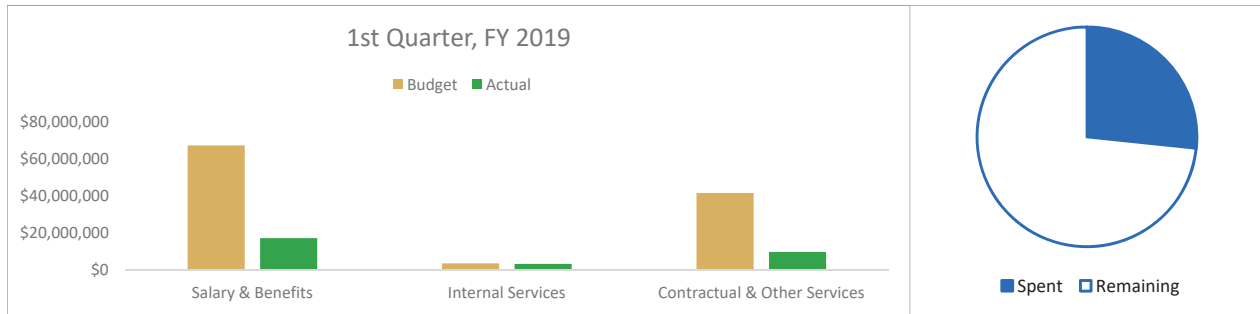
- Finance** - The department has a disproportionate amount of its budget in the Internal Services series due to being the host for the County's financial systems.
- Human Resources** - The department has a disproportionate amount of its budget in the Internal Services series due to being the host for the County's human resources information systems. In addition, benefits personnel are cost-recovered positions and have not been billed yet.

Human Services Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Aging	Salary & Benefits	2,433.48	592.62	
	Internal Services	155.78	127.65	
	Contractual & Other Services	4,044.97	2,197.61	
	Reserves & Contingencies	0.00	0.00	
	6,634.22	2,917.88	43.98%	
Community Services	Salary & Benefits	33,787.35	8,755.72	
	Internal Services	1,870.21	1,761.40	
	Contractual & Other Services	12,440.12	1,064.44	
	Reserves & Contingencies	0.00	0.00	
	48,097.69	11,581.56	24.08%	
Cooperative Extension Service	Salary & Benefits	793.62	136.67	
	Internal Services	80.83	81.00	
	Contractual & Other Services	67.58	12.38	
	Reserves & Contingencies	0.00	0.00	
	942.04	230.05	24.42%	
Public Health	Salary & Benefits	276.30	34.86	
	Internal Services	33.44	24.09	
	Contractual & Other Services	3,092.73	1,443.63	
	Reserves & Contingencies	0.00	0.00	
	3,402.47	1,502.58	44.16%	
Social Services	Salary & Benefits	30,103.90	7,644.47	
	Internal Services	1,343.61	1,186.68	
	Contractual & Other Services	21,920.36	4,895.51	
	Reserves & Contingencies	0.00	0.00	
	53,367.87	13,726.65	25.72%	

Human Services Functional Area *(Continued)*



Notable Variances







- Aging** - Spending is higher due to full fiscal year funding of \$1.7 million for Birmingham Green paid during the 1st quarter.
- Public Health** - Expenditures include 1st and 2nd quarterly distributions to the State.

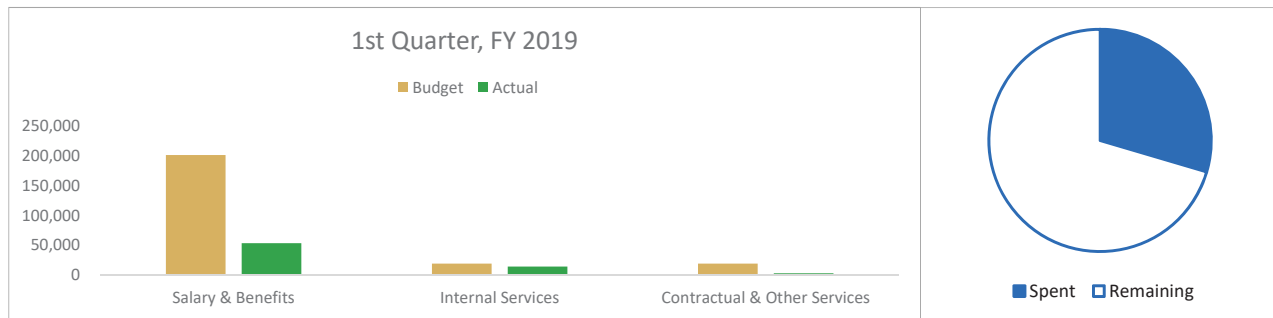
Public Safety Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Circuit Court Judges	Salary & Benefits	698.15	228.43	
	Internal Services	27.38	27.38	
	Contractual & Other Services	39.23	13.49	
	Reserves & Contingencies	0.00	0.00	
	764.75	269.30	35.21%	
Clerk of the Court	Salary & Benefits	3,446.31	943.77	
	Internal Services	150.46	150.46	
	Contractual & Other Services	381.64	93.34	
	Reserves & Contingencies	0.00	0.00	
	3,978.40	1,187.57	29.85%	
Commonwealth's Attorney	Salary & Benefits	5,545.31	1,417.34	
	Internal Services	141.99	137.24	
	Contractual & Other Services	188.87	29.92	
	Reserves & Contingencies	0.00	0.00	
	5,876.17	1,584.50	26.96%	
Criminal Justice Services	Salary & Benefits	3,741.79	959.88	
	Internal Services	170.50	158.26	
	Contractual & Other Services	539.12	83.82	
	Reserves & Contingencies	0.00	0.00	
	4,451.41	1,201.96	27.00%	
Fire & Rescue	Salary & Benefits	80,145.62	20,889.15	
	Internal Services	6,493.95	5,310.18	
	Contractual & Other Services	6,827.93	845.73	
	Reserves & Contingencies	(545.88)	0.00	
	92,921.62	27,045.05	29.11%	
General District Court	Salary & Benefits	67.83	18.78	
	Internal Services	27.59	27.59	
	Contractual & Other Services	204.09	26.90	
	Reserves & Contingencies	0.00	0.00	
	299.51	73.26	24.46%	

Public Safety Functional Area *(Continued)*

Juvenile & Domestic Relations Court	Salary & Benefits	0.00	0.00	
	Internal Services	24.09	24.09	
	Contractual & Other Services	92.35	20.58	
	Reserves & Contingencies	0.00	0.00	
	116.44	44.67	38.36%	
Juvenile Court Services Unit	Salary & Benefits	610.44	138.85	
	Internal Services	81.40	71.75	
	Contractual & Other Services	244.44	39.20	
	Reserves & Contingencies	0.00	0.00	
	936.28	249.80	26.68%	
Magistrates	Salary & Benefits	90.50	23.89	
	Internal Services	15.35	15.35	
	Contractual & Other Services	10.27	2.43	
	Reserves & Contingencies	0.00	0.00	
	116.13	41.68	35.89%	
Police	Salary & Benefits	87,552.03	23,909.48	
	Internal Services	10,863.79	7,528.93	
	Contractual & Other Services	8,632.83	1,752.76	
	Reserves & Contingencies	0.00	0.00	
	107,048.64	33,191.17	31.01%	
Public Safety Communications	Salary & Benefits	9,662.76	2,239.35	
	Internal Services	299.11	287.89	
	Contractual & Other Services	1,426.95	118.01	
	Reserves & Contingencies	0.00	0.00	
	11,388.81	2,645.25	23.23%	
Sheriff	Salary & Benefits	9,577.29	2,622.95	
	Internal Services	766.84	421.62	
	Contractual & Other Services	528.31	50.66	
	Reserves & Contingencies	0.00	0.00	
	10,872.44	3,095.23	28.47%	




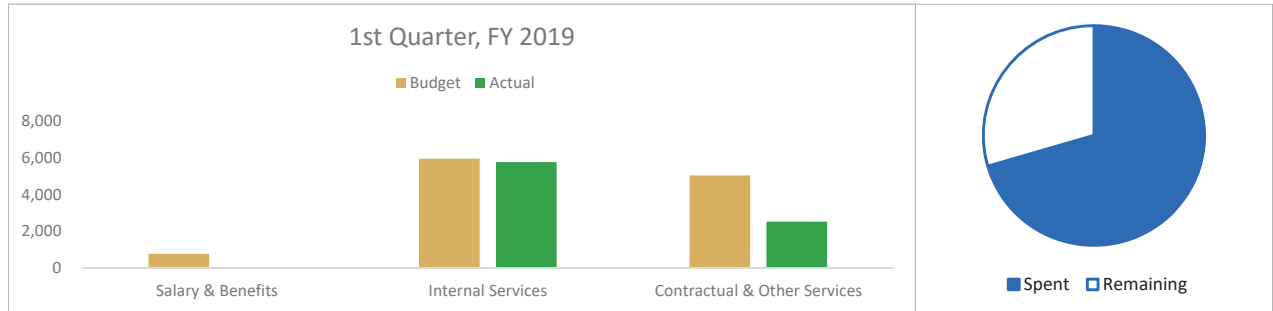
Notable Variances

- Circuit Court Judges** - Salary & Benefits expenditures are higher in the 1st quarter due to overlapping of law clerks to ensure continuity of services.
- Police** - The department has a disproportionate amount of its budget in the Internal Services series due to being the countywide host for the public safety systems. Salary & Benefits expenditures are higher due to retiree health benefits being charged for the entire fiscal year and higher overtime costs.

Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Non-Departmental	Salary & Benefits	783.96	7.77	
	Internal Services	5,954.55	5,763.82	
	Contractual & Other Services	5,043.10	2,534.61	
	Reserves & Contingencies	0.00	0.00	
		11,781.61	8,306.20	




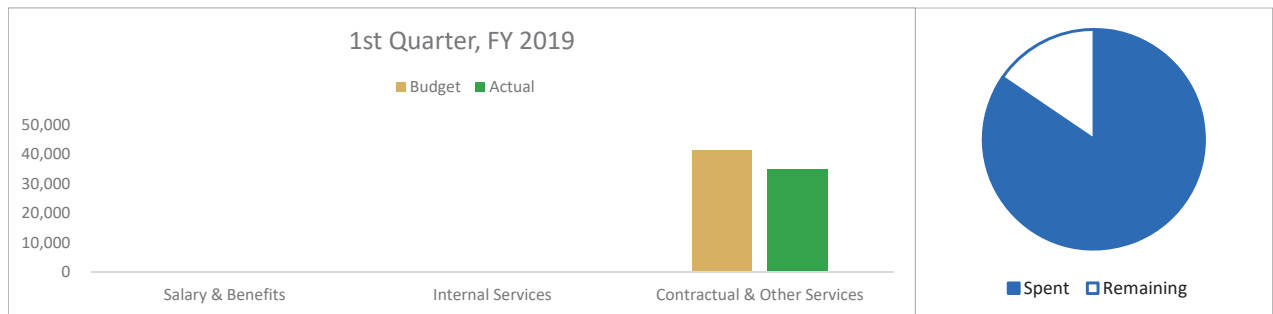
Notable Variances

- Non-Departmental** - The following payments are made during the first quarter of the fiscal year:
 - Self Insurance Workers Compensation (\$4.1M), Self-Insurance Casualty Pool (\$1.6M), and Property and Miscellaneous insurance premiums (\$0.3M)
 - Hylton Performing Arts Center Contribution (\$1.8M) and Northern Virginia Community College Contribution (\$0.5M)

Debt Service

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Debt Service	Salary & Benefits	0.00	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	41,348.29	34,953.13	
	Reserves & Contingencies	0.00	0.00	
		41,348.29	34,953.13	



Notable Variances

- Debt Service** - The majority of debt service obligations are scheduled for payment in the first quarter of the fiscal year.



Prince William County

Department of Finance
Office of Management and Budget
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