

**Quarterly  
Management & Expenditure Budget**

# REPORT

**2nd Quarter**  
**Fiscal Year 2016**  
*Prince William County, Virginia*

# FY2016 - 2nd Quarter Report

## FY16 General Fund Expenditure Report - 2nd Quarter

Issued: February 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.

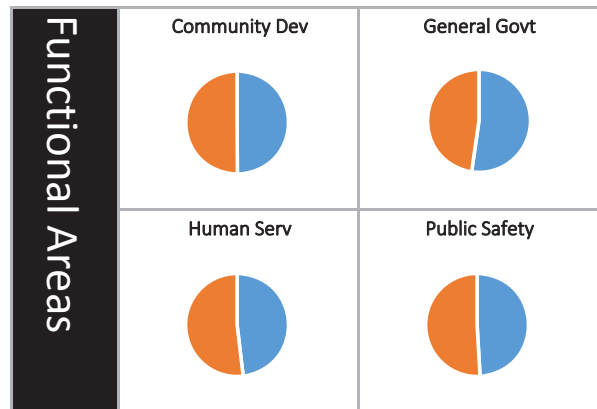
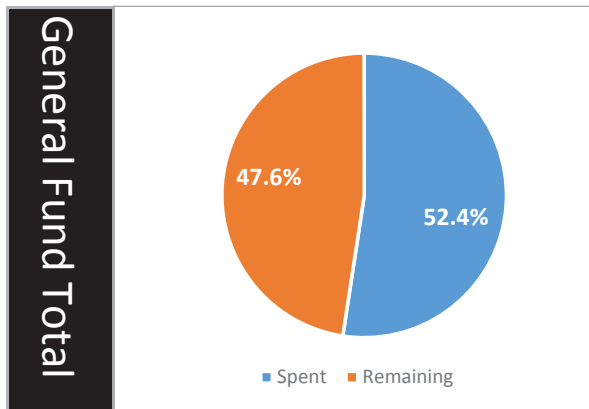
- \$506.9 million School transfer adopted, in accordance with the County-Schools revenue sharing agreement
- \$519.9 million County government FY16 general fund budget adopted, including transfers.

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.

### 2nd Quarter Summary

1. **Revised FY2016 Budget** - As of December 31, 2015, the revised County general fund budget, excluding transfers, was \$465.9 million, which includes restricted subfunds within the general fund.
2. **Second Quarter General Fund Expenditures and Projections** - As of December 31, 2015, 52.4% of the expenditure budget was spent. Current projections indicate that 99% of the County government's general fund expenditure budget will be expended by year-end.
3. **Second Quarter Agency Revenues** - As of December 31, 2015, the total revised FY16 agency revenue budget was \$107.8 million and receipts totaled 51.3%.
4. **Notable Agency Variances** - Notable variances are reported based on the Spend % column on pages 5-9. Some general fund agencies have restricted subfunds, which are included in the department budget totals. Encumbrances are not included.




# FY2016 - 2nd Quarter Report

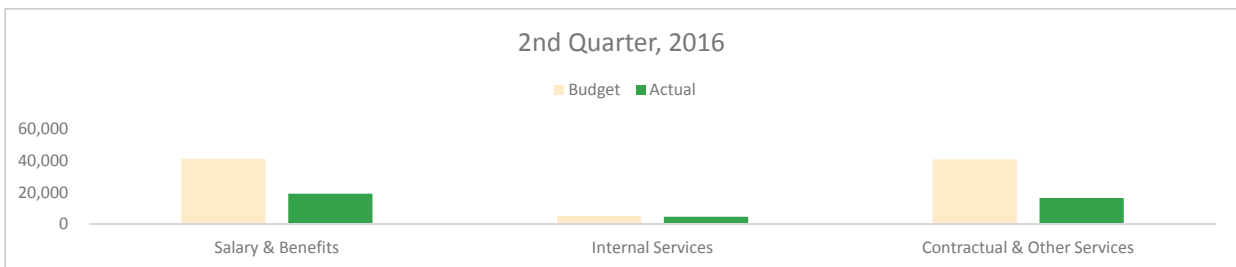
## Community Development Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Economic Development
- o Library
- o Parks & Recreation
- o Planning
- o PWC/Manassas Convention & Visitors Bureau (CVB)
- o Public Works
- o Transportation

Functional Area	Spending Category	Budget	Actual	Spend %
<b>Community Development</b>	Salary & Benefits	41,122.71	19,146.49	
	Internal Services	5,147.08	4,656.18	
	Contractual & Other Services	40,796.28	16,467.51	
	Reserves & Contingencies	(7,055.85)	(312.80)	
	<b>Total</b>		<b>80,010.22</b>	




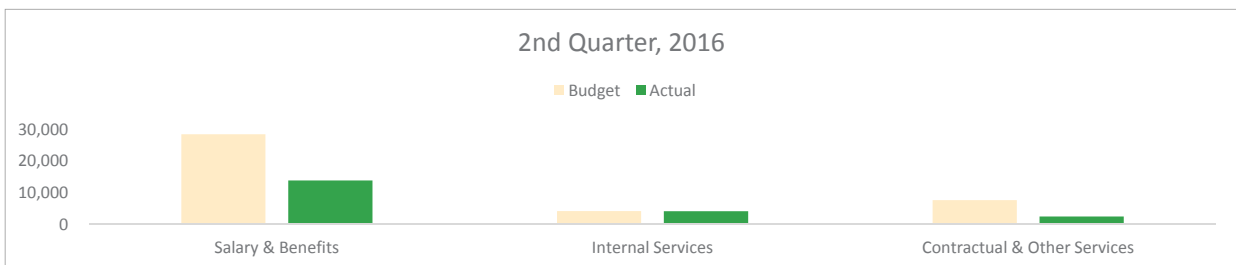
## General Government Functional Area

(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	28,462.03	13,869.67	
	Internal Services	4,206.05	4,167.39	
	Contractual & Other Services	7,685.94	2,516.15	
	Reserves & Contingencies	(1,565.64)	(274.04)	
	<b>Total</b>		<b>38,788.38</b>	




# FY2016 - 2nd Quarter Report

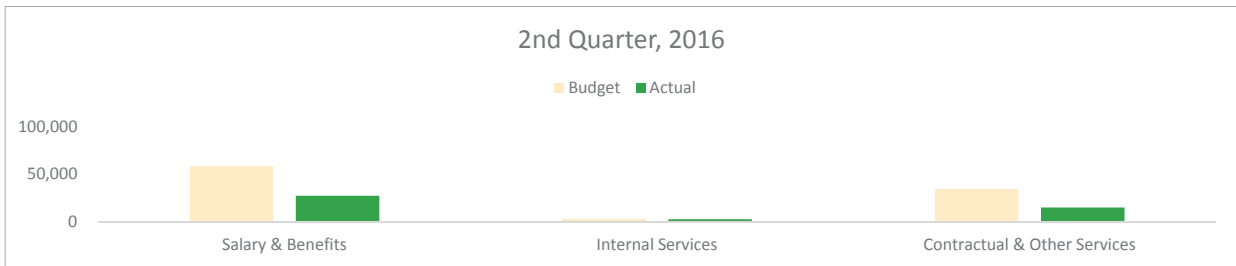
## Human Services Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

- o Aging
- o Community Services
- o Housing & Community Development
- o Public Health
- o Social Services
- o Virginia Cooperative Extension

Functional Area	Spending Category	Budget	Actual	Spend %
<b>Human Services</b>	Salary & Benefits	58,535.13	27,389.65	
	Internal Services	2,910.81	2,682.10	
	Contractual & Other Services	34,429.86	14,982.16	
	Reserves & Contingencies	(2,243.93)	0.00	
	<b>93,631.88</b>	<b>45,053.91</b>	<b>48.12%</b>	




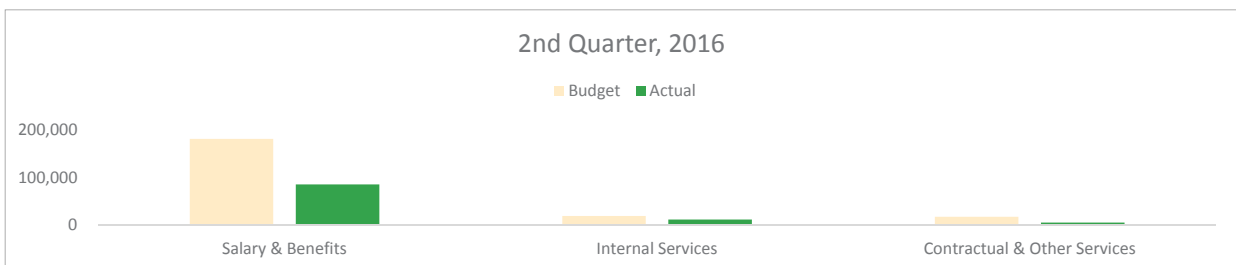
## Public Safety Functional Area

(Dollar amounts expressed in thousands)

### Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spend %
<b>Public Safety</b>	Salary & Benefits	181,172.75	85,473.27	
	Internal Services	19,094.83	11,756.17	
	Contractual & Other Services	17,538.49	5,320.56	
	Reserves & Contingencies	(8,860.40)	0.00	
	<b>208,945.67</b>	<b>102,550.00</b>	<b>49.08%</b>	

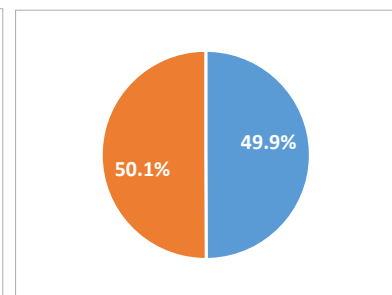
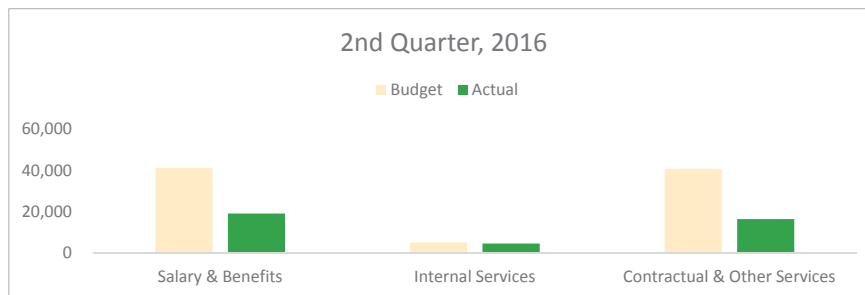


# FY2016 - 2nd Quarter Report

## Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Economic Development</b>	Salary & Benefits	1,484.54	720.29	
	Internal Services	42.67	47.67	
	Contractual & Other Services	1,430.72	780.40	
	Reserves & Contingencies	(63.61)	0.00	
	<b>2,894.32</b>	<b>1,548.36</b>	<b>53.50%</b>	
<b>Library</b>	Salary & Benefits	13,472.68	5,922.75	
	Internal Services	1,118.70	991.52	
	Contractual & Other Services	3,324.14	1,219.43	
	Reserves & Contingencies	(371.34)	0.00	
	<b>17,544.18</b>	<b>8,133.69</b>	<b>46.36%</b>	
<b>Parks &amp; Recreation</b>	Salary & Benefits	10,307.30	5,138.65	
	Internal Services	980.73	963.62	
	Contractual & Other Services	8,342.26	4,410.23	
	Reserves & Contingencies	(599.84)	(9.61)	
	<b>19,030.46</b>	<b>10,502.89</b>	<b>55.19%</b>	
<b>Planning</b>	Salary & Benefits	1,085.47	487.22	
	Internal Services	1,750.28	1,921.23	
	Contractual & Other Services	629.82	472.56	
	Reserves & Contingencies	(83.09)	0.00	
	<b>3,382.49</b>	<b>2,881.01</b>	<b>85.17%</b>	
<b>Public Works</b>	Salary & Benefits	12,015.14	5,915.72	
	Internal Services	1,143.33	647.14	
	Contractual & Other Services	24,536.76	8,623.56	
	Reserves & Contingencies	(3,306.50)	(303.18)	
	<b>34,388.73</b>	<b>14,883.24</b>	<b>43.28%</b>	
<b>Transportation</b>	Salary & Benefits	2,757.57	961.86	
	Internal Services	111.37	85.00	
	Contractual & Other Services	2,532.59	961.34	
	Reserves & Contingencies	(2,631.48)	0.00	
	<b>2,770.05</b>	<b>2,008.20</b>	<b>72.50%</b>	













### Notable Variances

- Planning** - Planning has a large number of fixed costs including GIS and regional memberships that are paid in the first half of the year.
- Transportation** - Most personnel costs are cost-recovered from capital projects. Adjusting for the time lag, Transportation expenses are right on target.

# FY2016 - 2nd Quarter Report

## General Government Functional Area

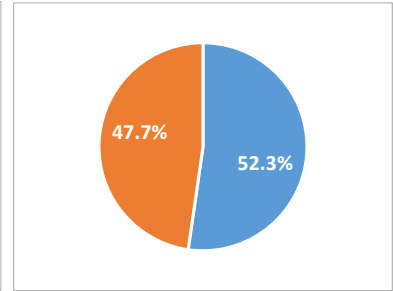
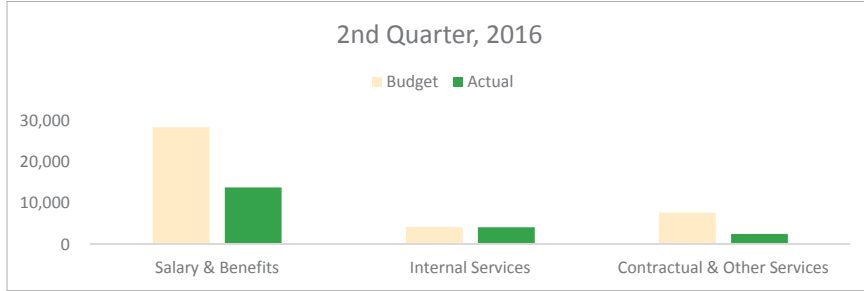
(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Audit Services</b>	Salary & Benefits	126.73	62.70	
	Internal Services	3.80	3.77	
	Contractual & Other Services	722.12	63.87	
	Reserves & Contingencies	(19.70)	0.00	
	<b>832.94</b>	<b>130.33</b>	<b>15.65%</b>	
<b>Board of County Supervisors</b>	Salary & Benefits	2,775.44	1,234.44	
	Internal Services	117.05	122.99	
	Contractual & Other Services	1,041.17	393.21	
	Reserves & Contingencies	(92.59)	0.00	
	<b>3,841.07</b>	<b>1,750.64</b>	<b>45.58%</b>	
<b>County Attorney</b>	Salary & Benefits	3,536.68	1,702.38	
	Internal Services	79.94	78.88	
	Contractual & Other Services	185.18	72.96	
	Reserves & Contingencies	(175.90)	0.00	
	<b>3,625.90</b>	<b>1,854.22</b>	<b>51.14%</b>	
<b>Elections, Office of</b>	Salary & Benefits	1,018.27	478.41	
	Internal Services	60.71	65.98	
	Contractual & Other Services	1,125.72	687.86	
	Reserves & Contingencies	(50.06)	0.00	
	<b>2,154.64</b>	<b>1,232.25</b>	<b>57.19%</b>	
<b>Executive Management, Office of</b>	Salary & Benefits	3,188.95	1,527.37	
	Internal Services	108.32	97.10	
	Contractual & Other Services	496.61	164.75	
	Reserves & Contingencies	(92.50)	0.00	
	<b>3,701.38</b>	<b>1,789.22</b>	<b>48.34%</b>	
<b>Finance</b>	Salary & Benefits	13,326.76	6,702.67	
	Internal Services	3,210.02	3,179.03	
	Contractual & Other Services	3,345.10	992.77	
	Reserves & Contingencies	(871.92)	(221.66)	
	<b>19,009.96</b>	<b>10,652.82</b>	<b>56.04%</b>	
<b>Human Resources</b>	Salary & Benefits	2,437.63	1,170.75	
	Internal Services	564.85	560.38	
	Contractual & Other Services	374.31	115.33	
	Reserves & Contingencies	(207.36)	(52.38)	
	<b>3,169.44</b>	<b>1,794.07</b>	<b>56.61%</b>	
<b>Human Rights Office</b>	Salary & Benefits	562.30	249.51	
	Internal Services	20.97	21.44	
	Contractual & Other Services	52.38	11.87	
	Reserves & Contingencies	(14.76)	0.00	
	<b>620.89</b>	<b>282.82</b>	<b>45.55%</b>	
<b>Information Technology, Dept of</b>	Salary & Benefits	0.00	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	147.30	147.30	
	Reserves & Contingencies	0.00	0.00	
	<b>147.30</b>	<b>6.91</b>	<b>4.69%</b>	
<b>Management &amp; Budget, Office of</b>	Salary & Benefits	1,489.28	741.45	
	Internal Services	40.38	37.83	
	Contractual & Other Services	196.05	6.62	
	Reserves & Contingencies	(40.86)	0.00	
	<b>1,684.86</b>	<b>785.90</b>	<b>46.64%</b>	

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## General Government Functional Area - Continued

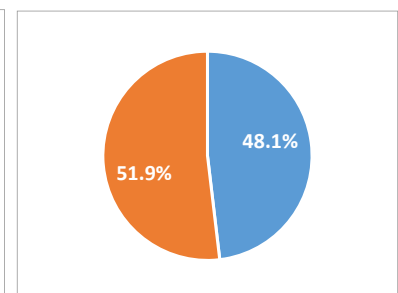
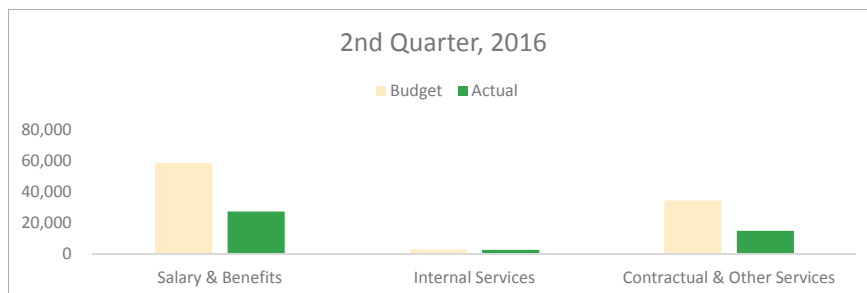
(Dollar amounts expressed in thousands)



## Human Services Functional Area

(Dollar amounts expressed in thousands)










Department	Spending Category	Budget	Actual	Spend %
<b>Aging</b>	Salary & Benefits	2,309.48	1,070.75	
	Internal Services	139.06	125.11	
	Contractual & Other Services	3,587.18	2,299.30	
	Reserves & Contingencies	(141.73)	0.00	
	<b>Total</b>	<b>5,893.99</b>	<b>3,495.16</b>	
<b>Community Services</b>	Salary & Benefits	28,451.81	13,612.85	
	Internal Services	1,560.44	1,458.87	
	Contractual & Other Services	11,540.15	4,388.45	
	Reserves & Contingencies	(944.39)	0.00	
	<b>Total</b>	<b>40,608.00</b>	<b>19,460.17</b>	
<b>Cooperative Extension Service</b>	Salary & Benefits	713.23	274.29	
	Internal Services	79.78	79.69	
	Contractual & Other Services	28.64	4.16	
	Reserves & Contingencies	(20.17)	0.00	
	<b>Total</b>	<b>801.48</b>	<b>358.14</b>	
<b>Public Health</b>	Salary & Benefits	309.59	148.66	
	Internal Services	28.86	28.20	
	Contractual & Other Services	3,084.63	1,481.13	
	Reserves & Contingencies	(98.44)	0.00	
	<b>Total</b>	<b>3,324.65</b>	<b>1,658.00</b>	
<b>Social Services</b>	Salary & Benefits	26,751.03	12,283.10	
	Internal Services	1,102.67	990.23	
	Contractual & Other Services	16,189.26	6,809.12	
	Reserves & Contingencies	(1,039.21)	0.00	
	<b>Total</b>	<b>43,003.76</b>	<b>20,082.45</b>	



# FY2016 - 2nd Quarter Report

## Public Safety Functional Area

(Dollar amounts expressed in thousands)




Department	Spending Category	Budget	Actual	Spend %
<b>Circuit Court Judges</b>	Salary & Benefits	697.31	365.34	
	Internal Services	32.30	26.47	
	Contractual & Other Services	38.34	18.21	
	Reserves & Contingencies	0.00	0.00	
	<b>767.95</b>	<b>410.02</b>	<b>53.39%</b>	
<b>Clerk of the Court</b>	Salary & Benefits	3,420.23	1,673.40	
	Internal Services	131.17	140.91	
	Contractual & Other Services	580.81	197.85	
	Reserves & Contingencies	(96.68)	0.00	
	<b>4,035.53</b>	<b>2,012.16</b>	<b>49.86%</b>	
<b>Commonwealth Attorney</b>	Salary & Benefits	5,315.90	2,541.10	
	Internal Services	140.25	139.39	
	Contractual & Other Services	112.81	89.99	
	Reserves & Contingencies	(135.57)	0.00	
	<b>5,433.39</b>	<b>2,770.47</b>	<b>50.99%</b>	
<b>Criminal Justice Services</b>	Salary & Benefits	3,041.79	1,519.98	
	Internal Services	139.01	141.28	
	Contractual & Other Services	469.72	167.35	
	Reserves & Contingencies	(86.43)	0.00	
	<b>3,564.09</b>	<b>1,828.61</b>	<b>51.31%</b>	
<b>Fire and Rescue</b>	Salary & Benefits	69,070.62	32,001.27	
	Internal Services	6,475.99	4,266.80	
	Contractual & Other Services	6,256.14	1,967.80	
	Reserves & Contingencies	(5,715.88)	0.00	
	<b>76,086.87</b>	<b>38,235.87</b>	<b>50.25%</b>	
<b>General District Court</b>	Salary & Benefits	61.05	30.56	
	Internal Services	25.21	27.15	
	Contractual & Other Services	182.14	48.91	
	Reserves & Contingencies	0.00	0.00	
	<b>268.40</b>	<b>106.62</b>	<b>39.72%</b>	
<b>Juvenile and Domestic Relations Court</b>	Salary & Benefits	0.00	0.00	
	Internal Services	22.13	23.81	
	Contractual & Other Services	82.67	31.66	
	Reserves & Contingencies	0.00	0.00	
	<b>104.80</b>	<b>55.47</b>	<b>52.93%</b>	
<b>Juvenile Court Service Unit</b>	Salary & Benefits	558.08	282.55	
	Internal Services	79.73	71.41	
	Contractual & Other Services	208.88	85.47	
	Reserves & Contingencies	(7.94)	0.00	
	<b>838.74</b>	<b>439.43</b>	<b>52.39%</b>	
<b>Law Library</b>	Salary & Benefits	121.03	32.23	
	Internal Services	6.44	7.07	
	Contractual & Other Services	33.81	13.23	
	Reserves & Contingencies	0.00	0.00	
	<b>161.28</b>	<b>52.53</b>	<b>32.57%</b>	

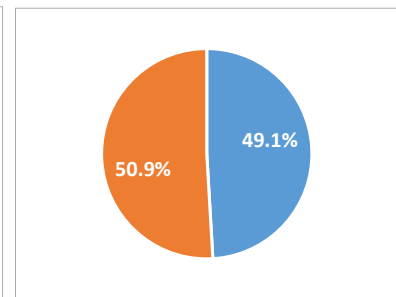
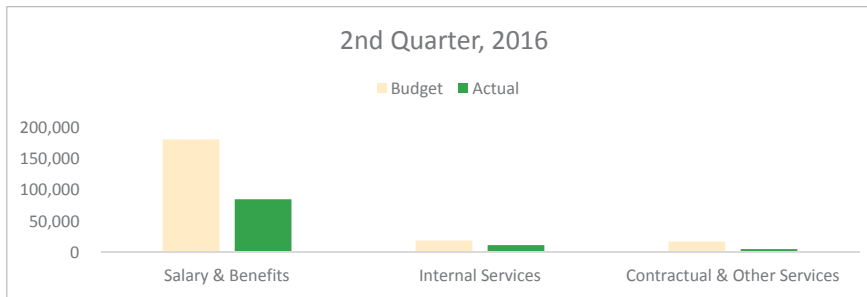


# FY2016 - 2nd Quarter Report

## Public Safety Functional Area - Continued


(Dollar amounts expressed in thousands)

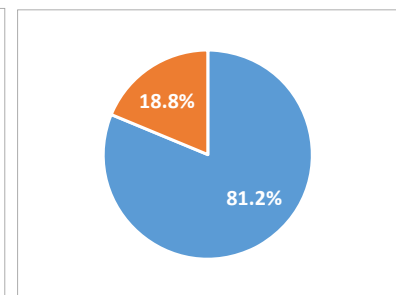
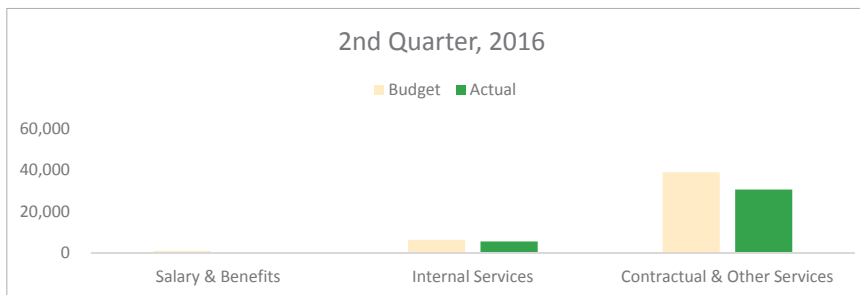
Department	Spending Category	Budget	Actual	Spend %
<b>Police</b>	Salary & Benefits	80,735.26	38,531.94	
	Internal Services	11,063.22	6,173.07	
	Contractual & Other Services	8,056.18	2,231.34	
	Reserves & Contingencies	(2,334.54)	0.00	
	<b>97,520.12</b>	<b>46,936.36</b>	<b>48.13%</b>	
<b>Public Safety Communications</b>	Salary & Benefits	9,482.69	4,103.04	
	Internal Services	290.56	253.51	
	Contractual & Other Services	963.66	260.98	
	Reserves & Contingencies	(247.07)	0.00	
	<b>10,489.83</b>	<b>4,617.54</b>	<b>44.02%</b>	
<b>Sheriff</b>	Salary & Benefits	8,543.97	4,338.48	
	Internal Services	671.13	471.71	
	Contractual & Other Services	544.37	202.71	
	Reserves & Contingencies	(236.30)	0.00	
	<b>9,523.16</b>	<b>5,012.89</b>	<b>52.64%</b>	



## Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
<b>Non-Departmental</b>	Salary & Benefits	949.59	222.82	
	Internal Services	6,204.01	5,467.61	
	Contractual & Other Services	38,922.11	30,557.14	
	Reserves & Contingencies	(1,461.38)	0.00	
	<b>44,614.33</b>	<b>36,247.57</b>	<b>81.25%</b>	



### Notable Variances

1. **Non-Departmental** - Most of the Non-Departmental expenses are fixed costs that are paid in the first quarter of the fiscal year.



## **Office of Management & Budget**

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

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