



**Quarterly
Management & Expenditure Budget**

REPORT

Third Quarter
Fiscal Year 2016
Prince William County, Virginia

FY2016 – Third Quarter Report

FY16 General Fund Expenditure Report – Third Quarter

Issued: May 11, 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.

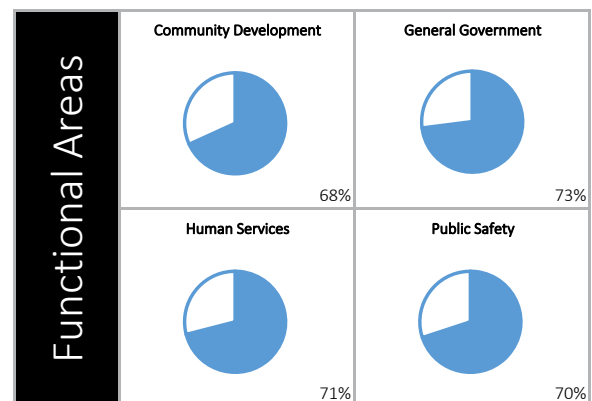
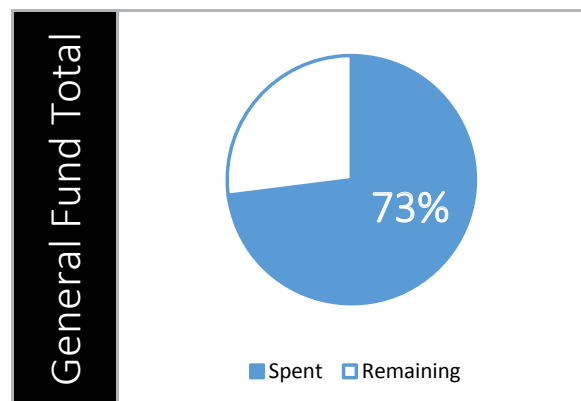
- \$506.9 million School transfer adopted, in accordance with the County-Schools revenue sharing agreement
- \$519.9 million County government FY16 general fund budget adopted, including transfers.

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.

Third Quarter Summary

1. **Revised FY2016 Budget** - As of March 31, 2016, the revised County general fund budget, excluding transfers, was \$467.7 million. This includes restricted subfunds within the general fund of \$60 million.
2. **Third Quarter General Fund Expenditures and Projections** - As of March 31, 2016, 73.0% of the expenditure budget was spent. Current projections indicate that 98% of the County government’s general fund expenditure budget will be expended by year-end.
3. **Third Quarter Agency Revenues** - As of March 31, 2016, the total revised FY16 agency revenue budget was \$117.7 million and receipts totaled 79.3%.
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.




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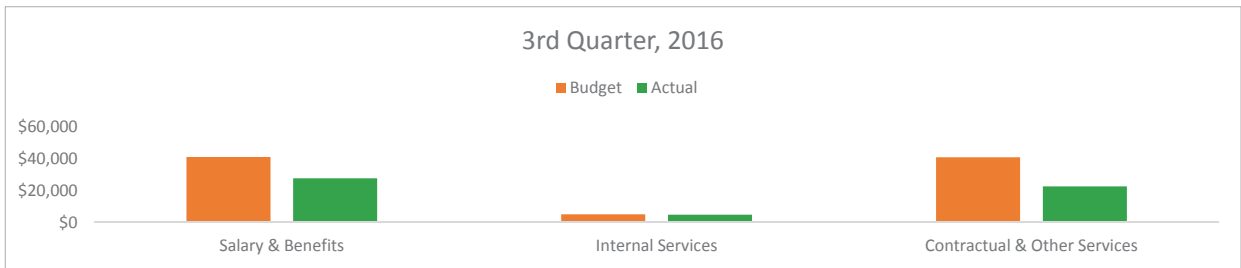
Community Development Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spend %
Community Development	Salary & Benefits	41,120.21	27,756.05	
	Internal Services	5,086.76	4,830.47	
	Contractual & Other Services	40,968.93	22,675.89	
	Reserves & Contingencies	(7,055.85)	(617.95)	
	Total		80,120.05	




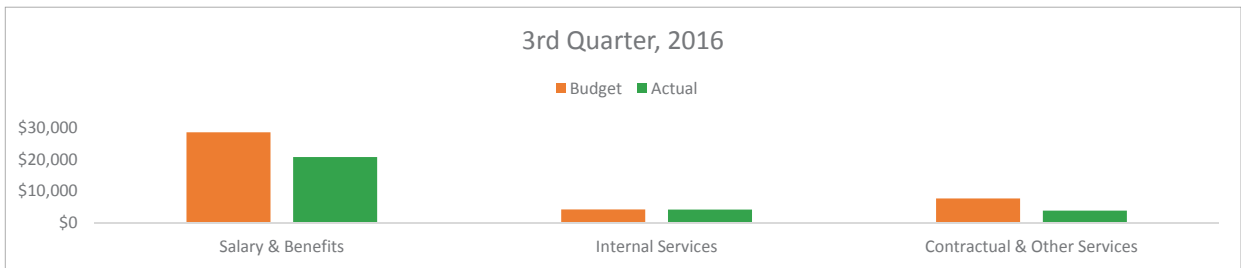
General Government Functional Area

(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 %
General Government	Salary & Benefits	28,462.03	20,683.42	
	Internal Services	4,208.52	4,175.69	
	Contractual & Other Services	7,663.17	3,855.76	
	Reserves & Contingencies	(1,565.64)	(417.72)	
	Total		38,768.08	




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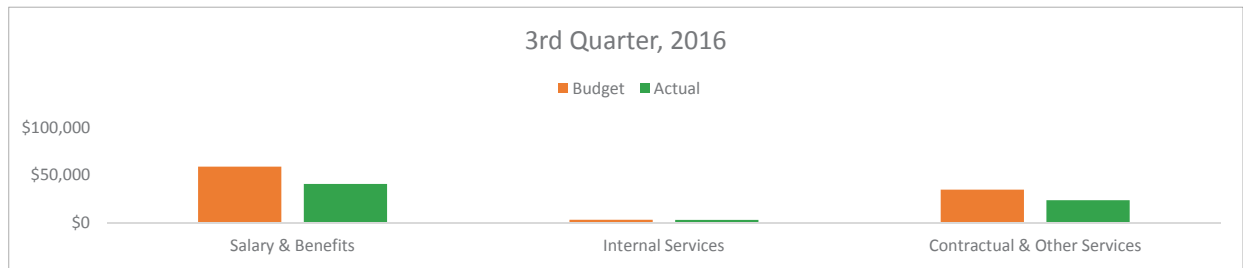
Human Services Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spend %
Human Services	Salary & Benefits	58,719.90	40,492.20	
	Internal Services	2,919.74	2,739.79	
	Contractual & Other Services	34,532.35	23,433.29	
	Reserves & Contingencies	(2,243.93)	0.00	
	Total		93,928.06	




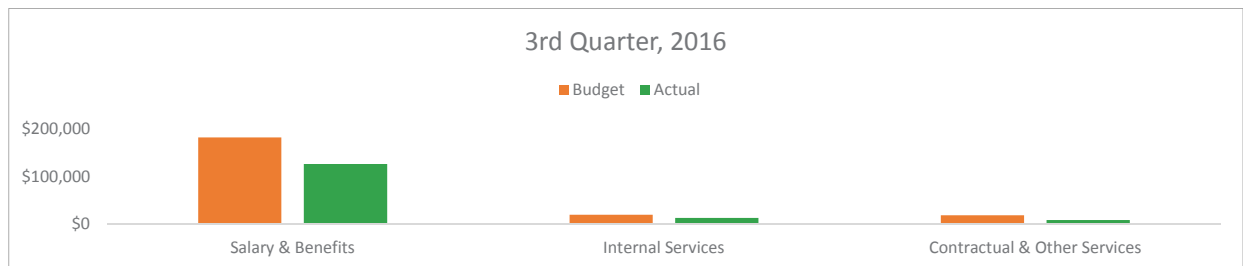
Public Safety Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spend %
Public Safety	Salary & Benefits	181,619.32	126,036.80	
	Internal Services	19,412.88	12,786.71	
	Contractual & Other Services	18,196.30	8,342.99	
	Reserves & Contingencies	(8,860.40)	0.00	
	Total		210,368.09	

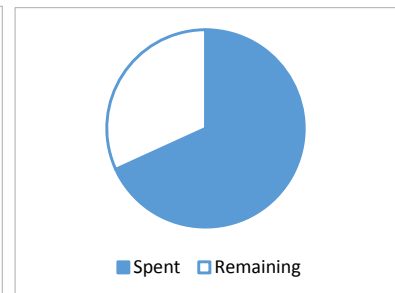
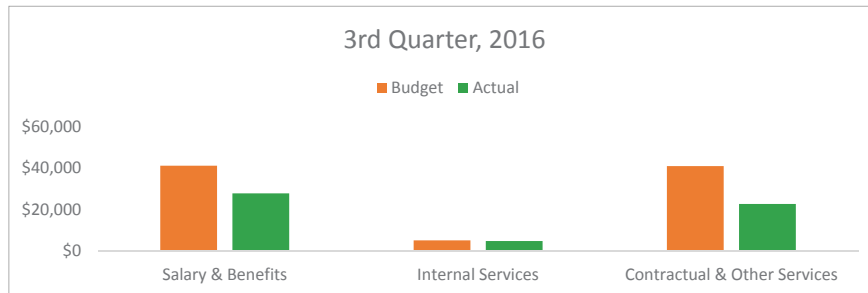


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Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
Economic Development	Salary & Benefits	1,484.54	1,073.09	
	Internal Services	42.67	49.29	
	Contractual & Other Services	1,530.72	1,036.29	
	Reserves & Contingencies	(63.61)	0.00	
	2,994.32	2,158.68	72.09%	
Library	Salary & Benefits	13,472.68	8,869.62	
	Internal Services	1,118.70	999.40	
	Contractual & Other Services	3,324.14	1,748.97	
	Reserves & Contingencies	(371.34)	0.00	
	17,544.18	11,617.99	66.22%	
Parks & Recreation	Salary & Benefits	10,307.30	7,383.67	
	Internal Services	938.86	967.18	
	Contractual & Other Services	8,384.13	5,213.44	
	Reserves & Contingencies	(599.84)	(90.97)	
	19,030.46	13,473.32	70.80%	
Planning	Salary & Benefits	1,085.47	701.80	
	Internal Services	1,750.28	1,921.27	
	Contractual & Other Services	634.32	481.64	
	Reserves & Contingencies	(83.09)	0.00	
	3,386.99	3,104.72	91.67%	
Public Works	Salary & Benefits	12,012.64	8,705.45	
	Internal Services	1,143.60	817.61	
	Contractual & Other Services	24,544.31	12,790.21	
	Reserves & Contingencies	(3,306.50)	(526.99)	
	34,394.06	21,786.28	63.34%	
Transportation	Salary & Benefits	2,757.57	1,022.42	
	Internal Services	92.65	75.71	
	Contractual & Other Services	2,551.31	1,405.34	
	Reserves & Contingencies	(2,631.48)	0.00	
	2,770.05	2,503.46	90.38%	



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 on target.

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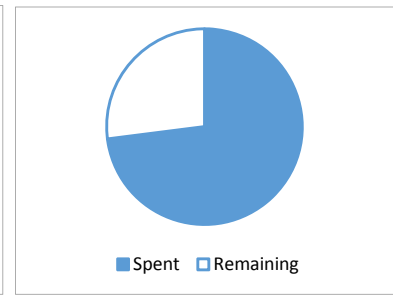
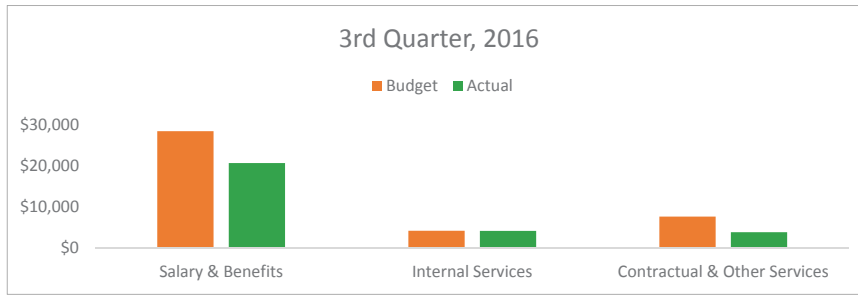
General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
Audit Services	Salary & Benefits	126.73	91.94	
	Internal Services	3.80	3.77	
	Contractual & Other Services	722.12	181.17	
	Reserves & Contingencies	(19.70)	0.00	
	832.94	276.88	33.24%	
Board of County Supervisors	Salary & Benefits	2,775.44	1,826.33	
	Internal Services	117.78	122.99	
	Contractual & Other Services	970.14	514.34	
	Reserves & Contingencies	(92.59)	0.00	
	3,770.77	2,463.67	65.34%	
County Attorney	Salary & Benefits	3,536.68	2,429.62	
	Internal Services	79.94	78.25	
	Contractual & Other Services	235.18	134.20	
	Reserves & Contingencies	(175.90)	0.00	
	3,675.90	2,642.07	71.88%	
Elections, Office of	Salary & Benefits	1,018.27	760.85	
	Internal Services	60.71	65.98	
	Contractual & Other Services	1,125.72	887.89	
	Reserves & Contingencies	(50.06)	0.00	
	2,154.64	1,714.71	79.58%	
Executive Management, Office of	Salary & Benefits	3,188.95	2,531.50	
	Internal Services	108.53	98.85	
	Contractual & Other Services	496.40	268.87	
	Reserves & Contingencies	(92.50)	0.00	
	3,701.38	2,899.22	78.33%	
Finance	Salary & Benefits	13,326.76	9,853.36	
	Internal Services	3,210.57	3,186.19	
	Contractual & Other Services	3,344.55	1,607.85	
	Reserves & Contingencies	(871.92)	(330.72)	
	19,009.96	14,316.68	75.31%	
Human Resources	Salary & Benefits	2,437.63	1,720.30	
	Internal Services	565.84	560.38	
	Contractual & Other Services	373.33	186.22	
	Reserves & Contingencies	(207.36)	(87.01)	
	3,169.44	2,379.90	75.09%	
Human Rights Office	Salary & Benefits	562.30	381.76	
	Internal Services	20.97	21.44	
	Contractual & Other Services	52.38	19.11	
	Reserves & Contingencies	(14.76)	0.00	
	620.89	422.31	68.02%	
Information Technology, Dept of	Salary & Benefits	0.00	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	147.30	10.53	
	Reserves & Contingencies	0.00	0.00	
	147.30	10.53	7.15%	
Management & Budget, Office of	Salary & Benefits	1,489.28	1,087.75	
	Internal Services	40.38	37.86	
	Contractual & Other Services	196.05	45.57	
	Reserves & Contingencies	(40.86)	0.00	
	1,684.86	1,171.18	69.51%	

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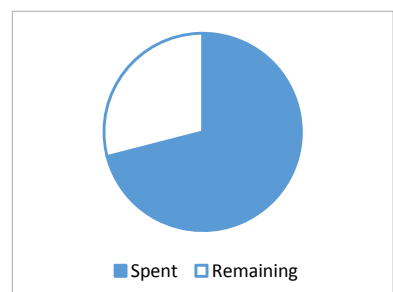
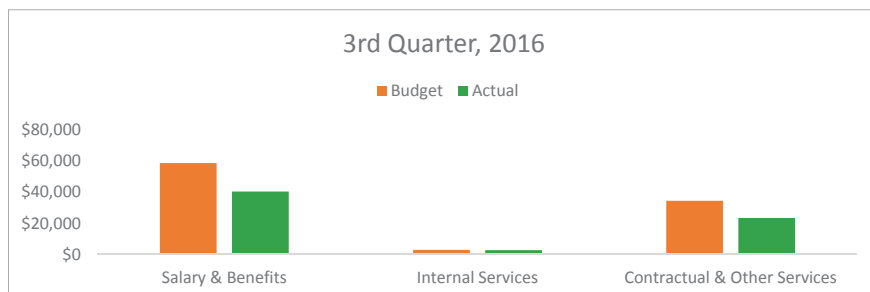
General Government Functional Area- Continued



Human Services Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
Aging	Salary & Benefits	2,338.97	1,594.11	
	Internal Services	139.06	128.07	
	Contractual & Other Services	3,529.35	2,571.32	
	Reserves & Contingencies	(141.73)	0.00	
	5,865.66	4,293.51	73.20%	
Community Services	Salary & Benefits	28,580.94	19,999.41	
	Internal Services	1,569.26	1,481.49	
	Contractual & Other Services	11,639.19	7,458.37	
	Reserves & Contingencies	(944.39)	0.00	
	40,845.00	28,939.26	70.85%	
Cooperative Extension Service	Salary & Benefits	775.37	494.75	
	Internal Services	79.88	79.88	
	Contractual & Other Services	34.54	11.42	
	Reserves & Contingencies	(20.17)	0.00	
	869.62	586.05	67.39%	
Public Health	Salary & Benefits	309.59	218.20	
	Internal Services	28.86	28.48	
	Contractual & Other Services	3,084.63	3,006.19	
	Reserves & Contingencies	(98.44)	0.00	
	3,324.65	3,252.87	97.84%	
Social Services	Salary & Benefits	26,715.03	18,185.72	
	Internal Services	1,102.67	1,021.87	
	Contractual & Other Services	16,244.63	10,385.99	
	Reserves & Contingencies	(1,039.21)	0.00	
	43,023.13	29,593.58	68.79%	



Notable Variances

1. **Public Health** - Payments are made to the state on a quarterly basis and as of March 30, 2016, all four payments have been made.

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Public Safety Functional Area




(Dollar amounts expressed in thousands)

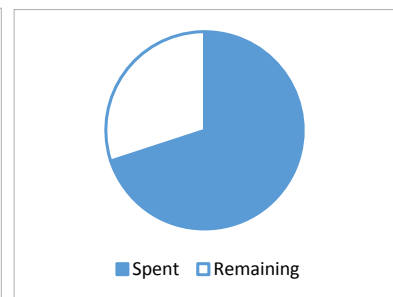
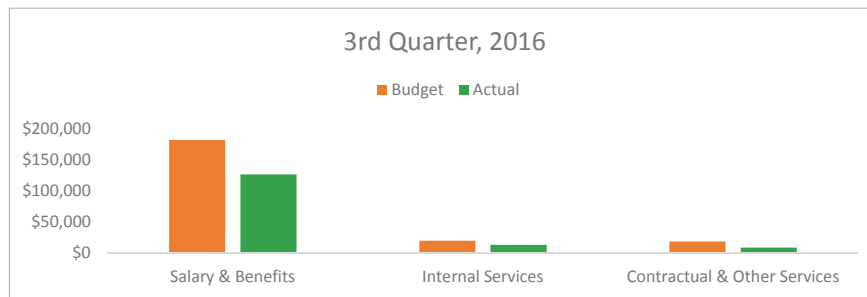
Department	Spending Category	Budget	Actual	Spend %
Circuit Court Judges	Salary & Benefits	697.31	530.86	
	Internal Services	32.30	26.47	
	Contractual & Other Services	38.34	22.06	
	Reserves & Contingencies	0.00	0.00	
		767.95	579.40	
Clerk of the Court	Salary & Benefits	3,420.23	2,453.42	
	Internal Services	131.17	140.91	
	Contractual & Other Services	1,421.34	296.68	
	Reserves & Contingencies	(96.68)	0.00	
		4,876.06	2,891.01	
Commonwealth Attorney	Salary & Benefits	5,335.51	3,770.35	
	Internal Services	140.25	139.71	
	Contractual & Other Services	139.15	104.40	
	Reserves & Contingencies	(135.57)	0.00	
		5,479.34	4,014.45	
Criminal Justice Services	Salary & Benefits	3,117.74	2,210.61	
	Internal Services	148.36	141.90	
	Contractual & Other Services	482.32	291.54	
	Reserves & Contingencies	(86.43)	0.00	
		3,661.99	2,644.05	
Fire & Rescue	Salary & Benefits	69,421.62	47,500.18	
	Internal Services	6,478.03	4,531.04	
	Contractual & Other Services	6,331.34	2,939.84	
	Reserves & Contingencies	(5,715.88)	0.00	
		76,515.12	54,971.05	
General District Court	Salary & Benefits	61.05	44.70	
	Internal Services	25.21	27.15	
	Contractual & Other Services	182.14	72.03	
	Reserves & Contingencies	0.00	0.00	
		268.40	143.88	
Juvenile & Domestic Relations Court	Salary & Benefits	0.00	0.00	
	Internal Services	22.13	23.81	
	Contractual & Other Services	82.67	44.01	
	Reserves & Contingencies	0.00	0.00	
		104.80	67.82	
Juvenile Court Service Unit	Salary & Benefits	558.08	408.04	
	Internal Services	79.73	74.21	
	Contractual & Other Services	208.88	131.86	
	Reserves & Contingencies	(7.94)	0.00	
		838.74	614.11	
Law Library	Salary & Benefits	121.03	49.06	
	Internal Services	6.44	7.07	
	Contractual & Other Services	33.81	15.79	
	Reserves & Contingencies	0.00	0.00	
		161.28	71.92	
Magistrates	Salary & Benefits	124.83	78.03	
	Internal Services	17.71	13.59	
	Contractual & Other Services	8.97	6.27	
	Reserves & Contingencies	0.00	0.00	
		151.50	97.89	

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Public Safety Functional Area- Continued


(Dollar amounts expressed in thousands)

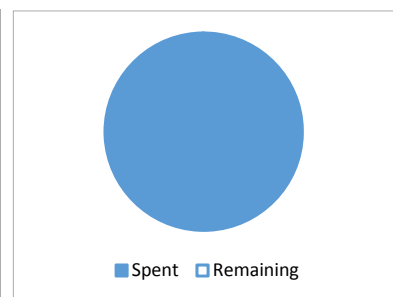
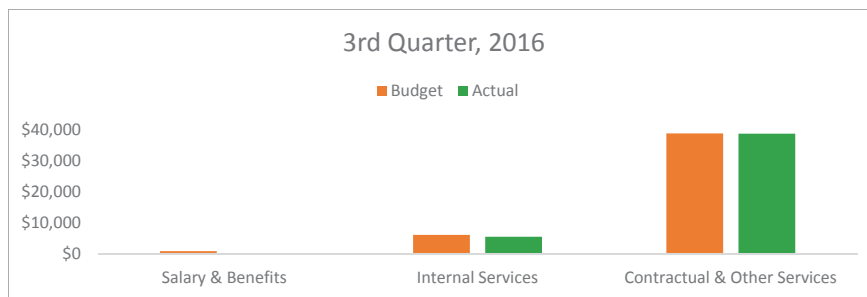
Department	Spending Category	Budget	Actual	Spend %
Police	Salary & Benefits	80,735.26	56,561.07	
	Internal Services	11,369.87	6,868.36	
	Contractual & Other Services	7,759.32	3,777.88	
	Reserves & Contingencies	(2,334.54)	0.00	
	97,529.91	67,207.31	68.91%	
Public Safety Communications	Salary & Benefits	9,482.69	6,144.94	
	Internal Services	290.56	254.19	
	Contractual & Other Services	963.66	343.53	
	Reserves & Contingencies	(247.07)	0.00	
	10,489.83	6,742.66	64.28%	
Sheriff	Salary & Benefits	8,543.97	6,285.52	
	Internal Services	671.13	538.31	
	Contractual & Other Services	544.37	297.12	
	Reserves & Contingencies	(236.30)	0.00	
	9,523.16	7,120.95	74.78%	



Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spend %
Non-Departmental	Salary & Benefits	949.59	238.63	
	Internal Services	6,204.01	5,597.23	
	Contractual & Other Services	38,822.11	38,765.86	
	Reserves & Contingencies	(1,461.38)	0.00	
	44,514.33	44,601.72	100.20%	



Notable Variances

- 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