



**PRINCE
WILLIAM**
— COUNTY

1st Quarter

FY 2020

Revenue and Expenditures
Report



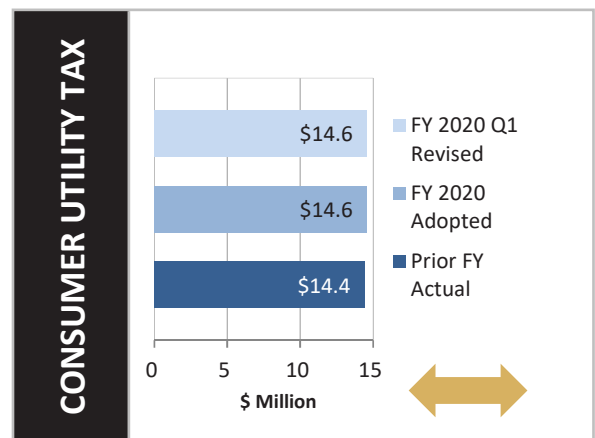
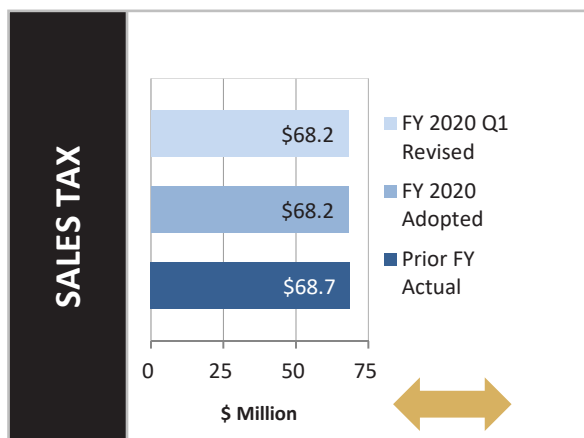
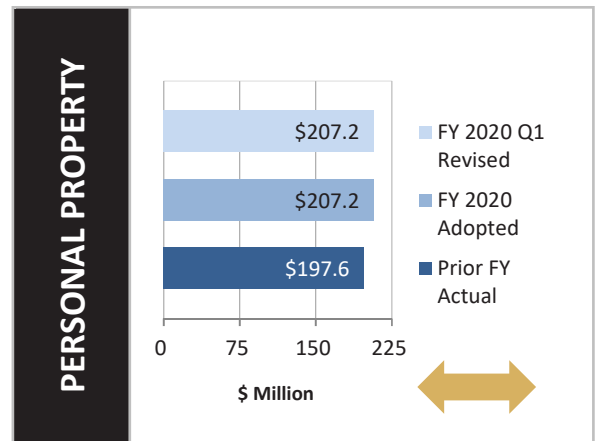
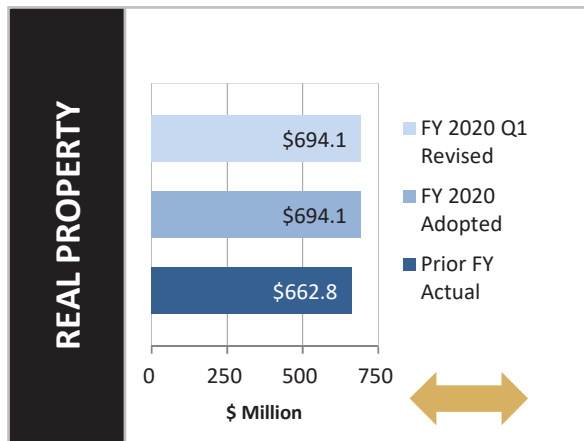
1st Quarter FY 2020 Revenues

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.

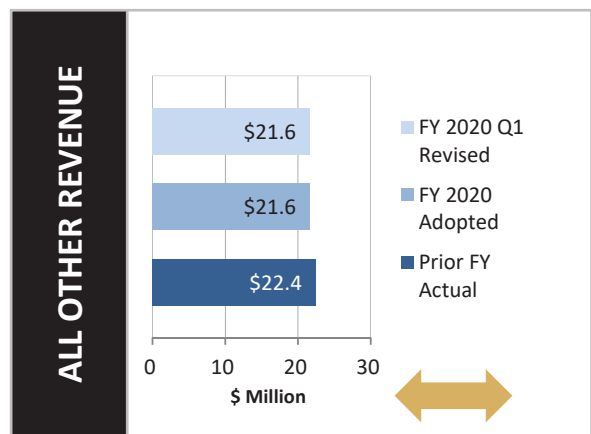
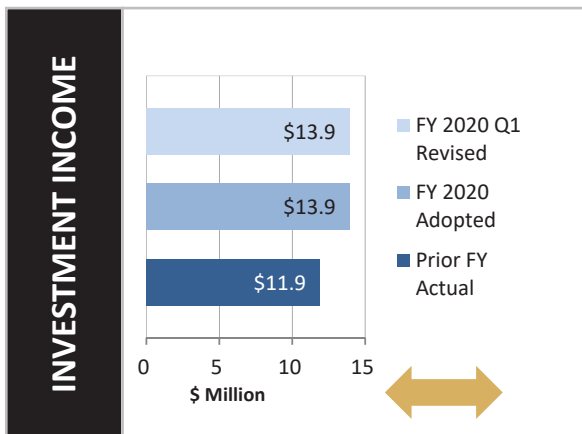
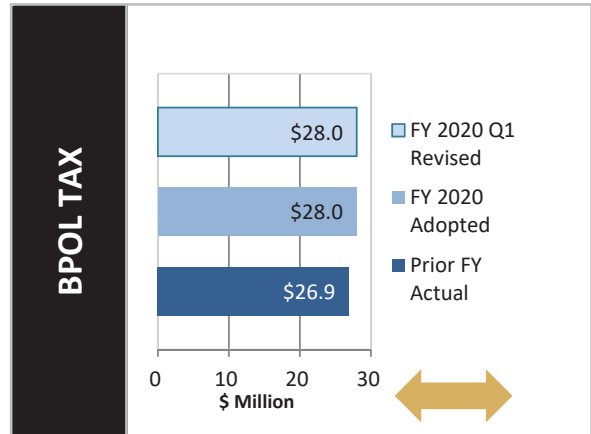
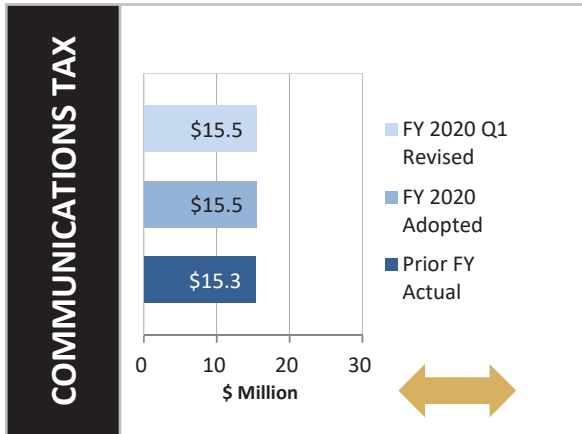
The FY 2020 Adopted Budget estimates general revenues to be \$1.07 billion.

Category of General Revenues	Prior Year FY 2019	FY 2020 Q1		\$ change from	% change from
	Year-End	Adopted	Revised	Adopted	Adopted
Real Property Taxes	\$662,834,584	\$694,102,000	\$694,102,000	\$0	0.00%
Personal Property Taxes	197,558,029	207,180,000	207,180,000	\$0	0.00%
Sales Tax	68,699,741	68,176,000	68,176,000	\$0	0.00%
Consumer Utility Tax	14,443,344	14,590,000	14,590,000	\$0	0.00%
Communications Tax	15,289,789	15,500,000	15,500,000	\$0	0.00%
BPOL Tax	26,945,229	28,000,000	28,000,000	\$0	0.00%
Investment Income	11,893,648	13,940,000	13,940,000	\$0	0.00%
All Other	22,433,190	21,646,000	21,646,000	\$0	0.00%
Total General Revenues	\$1,020,097,554	\$1,063,134,000	\$1,063,134,000	\$0	0.00%

Revenues At-A-Glance



Investment Income After pausing for six months, the Federal Reserves' Open Market Committee (FOMC) decreased the target Federal Funds rate 75 basis points during the last three meetings to a range of 1.50% to 1.75%. Earnings on the investment holdings will now be challenged as yields across the Treasury Curve have decreased approximately 100 basis points since December of 2018. Staff will continue to monitor and determine future adjustments to investment income.



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)	1.7% <i>(Sep 2019)</i>	2.3% <i>(Sep 2018)</i>	Reflects changes in the purchasing power per unit of money	
GDP (Gross Domestic Product)	1.9% <i>(Q3 2019)</i>	2.9% <i>(Q3 2018)</i>	Indicator of the overall health of the U.S. economy	
Stock Market:				
S&P 500	2,976.74 <i>(09/30/19)</i>	2,913.98 <i>(09/30/18)</i>	Indicator of the overall health of the U.S. stock market	
Dow Jones	26,916.83 <i>(09/30/19)</i>	26,458.31 <i>(09/30/18)</i>	Indicator of the overall health of the U.S. stock market	
Federal Funds Rate	1.90% <i>(09/30/19)</i>	2.18% <i>(09/30/18)</i>	Indicator of return on investments	
Unemployment Rate*:				
National (seasonally adjusted)	3.5% <i>(Sep 2019)</i>	3.7% <i>(Sep 2018)</i>	Indicator of overall health of U.S. job market	
State (seasonally adjusted)	2.7% <i>(Sep 2019)</i>	2.9% <i>(Sep 2018)</i>	Indicator of overall health of VA job market	
Region (not seasonally adjusted)	2.9% <i>(Sep 2019)</i>	3.3% <i>(Sep 2018)</i>	Indicator of overall health of NoVA job market	
Prince William County (not seasonally adjusted)	2.2% <i>(Sep 2019)</i>	2.5% <i>(Sep 2018)</i>	Indicator of overall health PWC of job market	

* Bureau of Labor Statistics - U3

Indicator			Explanation	Trend (Y-O-Y)
National Retail Sales	-0.30% <i>(M/M Sep 2019)</i>	+0.10% <i>(M/M Sep 2018)</i>	Indicator of relative health of U.S. economy	
# Employment Establishments:				
State	284,621 (+6.68%) <i>(Q1 2019)</i>	266,810 <i>(Q1 2018)</i>	Indicator of overall health of VA economy, businesses & job market	
Region	91.133 (+0.7%) <i>(Q1 2019)</i>	90,418 <i>(Q1 2018)</i>	Indicator of overall health of NoVA economy, businesses & job market	
Prince William County	9,643 (+5.76) <i>(Q1 2019)</i>	9,118 <i>(Q1 2018)</i>	Indicator of overall health of PWC economy, businesses & job market	
Sales Tax Growth:				
State	+7.8% <i>(FYTD Sep 2019)</i>	+7.5% <i>(FYTD Sep 2018)</i>	Indicator of relative health of VA economy	
Prince William County	+3.7% <i>(FYTD Sep 2019)</i>	+3.3% <i>(FYTD Sep 2018)</i>	Indicator of relative health of PWC economy	
State Revenue Collections	+8.2% <i>(FYTD Sep 2019)</i>	+2.7% <i>(FYTD Sep 2018)</i>	Indicator of relative health of VA economy	
National Automobile Sales <small>(seasonally adjusted at annual rates)</small>	17.19M <i>(Sep 2019)</i>	17.36M <i>(Sep 2018)</i>	Indicator of consumer purchasing power	
Commercial Vacancy Rates: Prince William County	5.2% <i>(Q3 2019)</i>	5.7% <i>(Q3 2018)</i>	Indicator of overall health of PWC businesses and commercial market	

National, State, and Local Trends

National Ongoing trade tensions remain perhaps the most significant risk to the outlook and was acknowledged by Federal Reserve Chairman Powell at the September FOMC meeting. Brexit issues and monetary easing by several major central banks slowed global growth. The Fed stated it would continue its asset purchases until Q2 2020, which could eventually lead to higher yields, however during September, the 10-year Treasury Note hit a low of 1.46% and the US Treasury yield curve remained inverted. Recession talks will continue to ebb and flow as the U.S. economy moderates – timing still remains the question.

The Consumer Price Index (CPI), a measurement of the change in prices paid by consumers for goods and services, was unchanged in September at 1.7 percent, in line with market expectations, for the 12 months ending in September 2019. Increases in the indexes for shelter and food were offset by declines in the indexes for energy and used cars and trucks to result in the seasonally adjusted all items index being flat.

Gross Domestic Product (GDP), the broadest measure of economic activity, grew 1.9 percent, faster than expected (1.6 percent forecast) in the third quarter, but slowed slightly as business investment continued to decline. The better-than-expected data was the result of continued consumer spending as

well as government expenditures, the department said. The slight slowing in economic growth comes as trade uncertainty and fears of a slowdown in manufacturing and private business investment in the United States.

The U.S. unemployment rate dropped to 3.5 percent, the lowest since December 1969. Hiring slowed in September as employers added 136,000 new jobs below market expectations. Average hourly earnings were little changed over the month and up just 2.9% for the year, the lowest increase since July 2018.

The Commerce Department said Wednesday that retail sales dropped 0.3% in September as households slashed spending on building materials, online purchases and especially automobiles. The decline was the first since February. Declines in automobile and gasoline sales drove most of the drop in the main number. Excluding those factors, retail sales were little changed after a 0.4% gain the prior month. The National Automobile Dealers Association (NADA) reports that new light-vehicle sales are shaping up exactly as they expected; down slightly but still very much a solid year for the market as a whole and are holding steady with their forecast of 16.8 million units for 2019.

State Total general fund revenues rose 9.3 percent in September, driven by broad-based growth in payroll withholding, sales, individual nonwithholding, corporate and recordation tax collections. On a fiscal year-to-date basis, total revenue collections rose 8.2 percent through September, well ahead of the annual forecast of 1.2 percent growth.

Virginia's labor force expanded for the fifteenth consecutive month and the seasonally adjusted unemployment rate at 2.7 percent remains below the national rate and is also the lowest in the Southeast states. "This report is a clear signal that our economy is strong and our efforts to attract 21st-century jobs to Virginia are paying off," said Governor Northam. The most recent report on the collection of sales and use taxes, reflecting August sales, rose 9.0 percent in September. This is directly related to the anticipated increase in Wayfair-related revenues contained in Chapter 854. New use tax dealers submitted \$26.4 million for the month – the entire 9.0 percent monthly growth. On a year-to-date basis, collections of sales and use taxes have risen 7.8 percent, ahead of the annual estimate of 4.2 percent growth.

Local The Prince William County economy remains healthy with 30-year mortgage rates below 4 percent and affordable housing relative to neighboring counties. The residential real estate market continues to be constrained by limited inventory as indicated by significantly fewer listings in September as compared to 2018. As a result, average sales prices have continued to rise.

The County's unemployment rate decreased to 2.2 percent in September 2019. The County's relatively low level of unemployment and steady job growth are indications of a healthy economy.

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 2019, the average residential sales price of \$413,294 is a 5.09 percent increase over September 2018. The number of sales for the same period totaled 564 units, an increase of 16.77 percent when compared to September 2018 (483 units sold). The County's residential market remains a soft seller's market, mixed with tight inventories and a decrease in active listings, down 32.9 percent, when compared to the same period in 2018. According to PWAR Home Sales Report, the supply of active listings on the market continues to shrink and is now less than half of the level it was four years ago. On average, units are 33 days on the market, a sharp decrease from 54 days the same period last year.

Commercial Sector For the quarter ending September 2019, according to Costar Realty Group (Costar), the County's commercial inventory includes 2.5 million sq. ft. of vacant space. The current asking rent per sq. ft. is approximately \$15.35 and the vacancy rate of 5.2 percent is below the prior year vacancy rate of 5.7 percent.

Indicator			Explanation	Trend (Y-O-Y)
Average Sales Price (MRIS)	\$413,294 (+5.1%) (Sep 2019)	\$393,276 (Sep 2018)	Indicator of relative health of housing market	
# of Homes Sold	564 (+16.7%) (Sep 2019)	483 (Sep 2018)	Indicator of relative health of housing market	
Average # of Days on Market	33 (-38.9%) (Sep 2019)	54 (Sep 2018)	Indicator of relative health of housing market	
# of Occupancy Permits Issued	1,344 (CY 2018)	1,343 (CY 2017)	Indicator of relative health of housing market	
# of Building Permits Issued	1,216 (-18.6%) (CY 2018)	1,494 (CY 2017)	Indicator of relative health of housing market	
Ratio of Homes on the Market to Homes Sold	1.7 (-41.4%) (Sep 2019)	2.9 (Sep 2018)	Indicator of relative health of housing market	



1st Quarter FY 2020

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 2020 general fund budget of \$1.24 billion.

- \$607.3 million adopted School transfer, in accordance with the County-Schools revenue sharing agreement.
- \$631.9 million adopted County government general fund budget, 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.

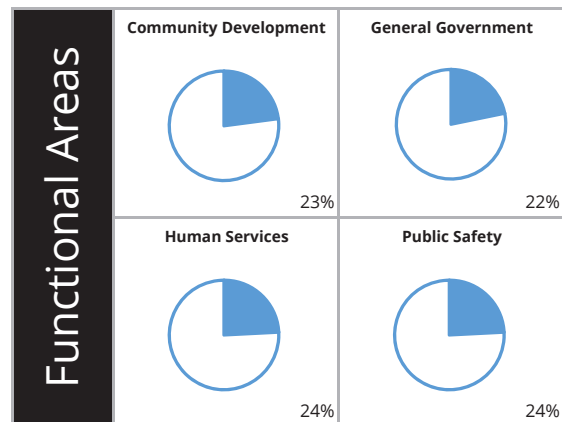
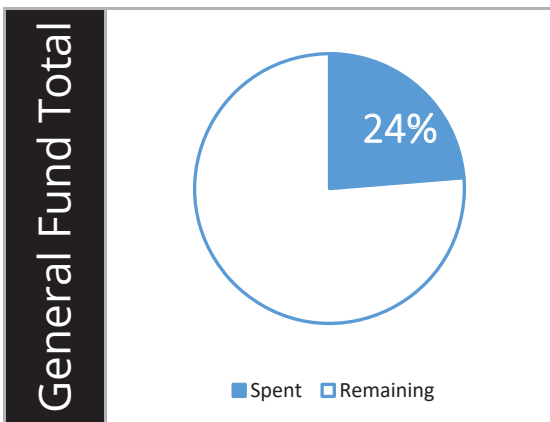
County agencies may have revenue sources other than local taxes that support the general fund expenditure budget. These include charges for services, federal and state revenue, court fines, and fees.

First Quarter Summary

1. **General Fund Reporting** - This report includes only unrestricted general fund expenditures. It does not include restricted funds within the general fund such as Transient Occupancy Tax mandated for tourism, proffers, grants, or criminal forfeitures.
2. **Revised FY 2020 Budget** - As of September 30, 2019, the revised County government unrestricted general fund budget, excluding transfers, was \$565.1 million.
3. **First Quarter General Fund Expenditures and Projections** - As of September 30, 2019, 28.8% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, which are not indicators of direct County agency operations, agencies spent 23.7% of the operating expenditure budget. Current projections indicate 98.5% 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)
28.8%	23.7%

4. **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.
5. **Information Technology Charges** - Information technology costs were not billed in the first quarter. Therefore, Internal Services expenditures (and overall agency expenditures) were lower than normally anticipated for the first quarter.
6. **Retiree Health Benefit** - Retiree health benefit costs of \$2.1 million were charged for the entire fiscal year in the first quarter.
7. **Other Notable Agency Variances** - Other notable variances are reported based on the Spent % column on the following pages. Encumbrances are not included in the agency detailed tables and charts.




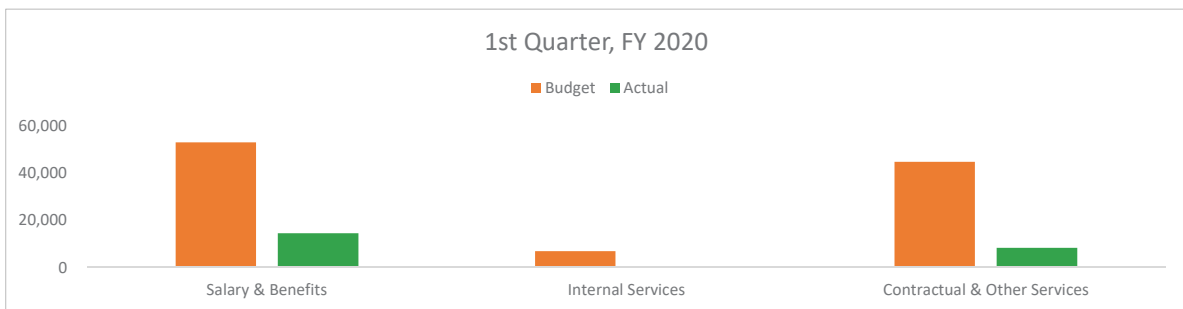
Community Development Functional Area

(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	52,919.97	14,485.84	
	Internal Services	6,902.90	249.78	
	Contractual & Other Services	44,670.56	8,263.55	
	Reserves & Contingencies	(5,988.70)	(446.52)	
	98,504.74	22,552.65	22.89%	




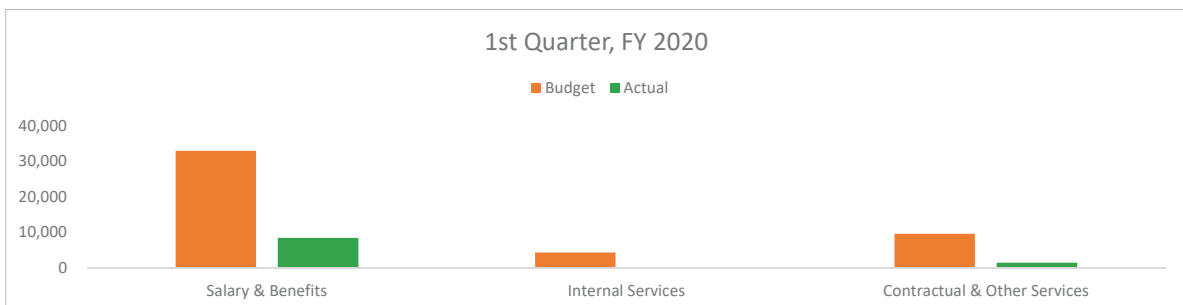
General Government Functional Area

(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	32,925.76	8,408.27	
	Internal Services	4,314.67	5.75	
	Contractual & Other Services	9,570.89	1,436.11	
	Reserves & Contingencies	(1,562.30)	0.00	
	45,249.02	9,850.13	21.77%	




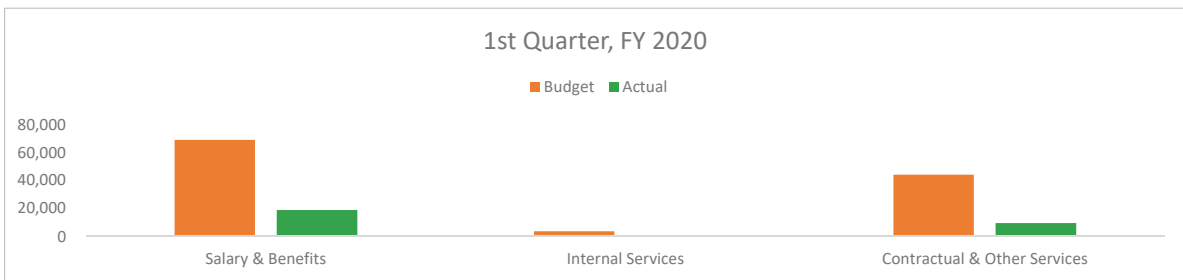
Human Services Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spent %
Human Services	Salary & Benefits	69,087.01	18,721.12	
	Internal Services	3,506.46	27.70	
	Contractual & Other Services	44,061.94	9,456.49	
	Reserves & Contingencies	0.00	0.00	
	116,655.41	28,205.31	24.18%	




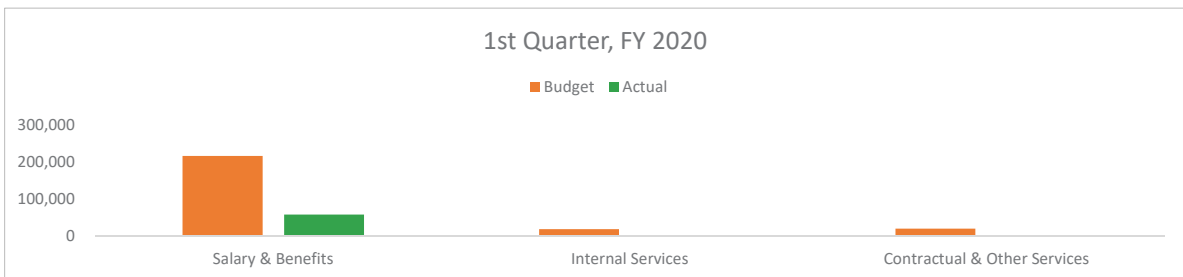
Public Safety Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies







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

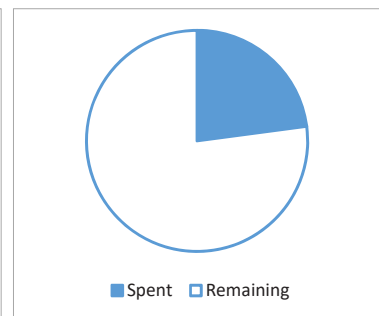
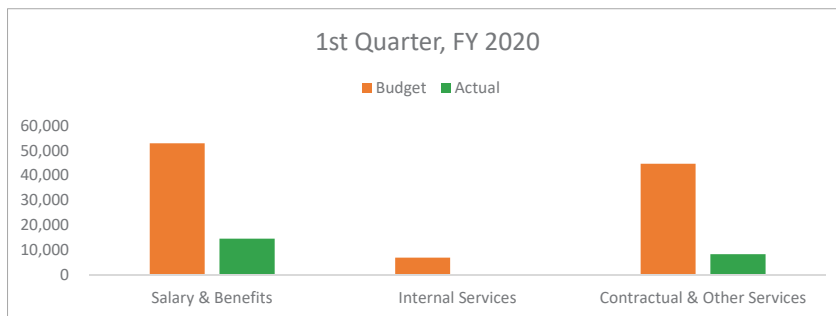
Functional Area	Spending Category	Budget	Actual	Spent %
Public Safety	Salary & Benefits	215,671.78	58,091.70	
	Internal Services	18,891.79	1,025.63	
	Contractual & Other Services	20,691.87	2,619.84	
	Reserves & Contingencies	0.00	0.00	
	255,255.44	61,737.16	24.19%	



Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Economic Development	Salary & Benefits	1,972.34	478.91	
	Internal Services	63.21	0.81	
	Contractual & Other Services	1,253.11	165.23	
	Reserves & Contingencies	0.00	0.00	
		3,288.66	644.95	
Library	Salary & Benefits	13,562.44	3,469.54	
	Internal Services	1,090.89	6.60	
	Contractual & Other Services	3,417.75	475.18	
	Reserves & Contingencies	0.00	0.00	
		18,071.08	3,951.31	
Parks, Recreation & Tourism	Salary & Benefits	20,652.70	5,962.37	
	Internal Services	2,062.39	135.09	
	Contractual & Other Services	11,235.66	2,220.70	
	Reserves & Contingencies	(154.00)	0.00	
		33,796.75	8,318.16	
Planning	Salary & Benefits	1,236.30	311.45	
	Internal Services	2,519.35	1.23	
	Contractual & Other Services	1,039.29	625.59	
	Reserves & Contingencies	0.00	0.00	
		4,794.94	938.28	
Public Works	Salary & Benefits	12,005.26	3,362.55	
	Internal Services	1,015.29	95.71	
	Contractual & Other Services	25,159.37	4,198.10	
	Reserves & Contingencies	(2,766.96)	(446.52)	
		35,412.97	7,209.84	
Transportation	Salary & Benefits	3,490.92	901.03	
	Internal Services	151.78	10.34	
	Contractual & Other Services	2,565.37	578.75	
	Reserves & Contingencies	(3,067.74)	0.00	
		3,140.34	1,490.11	



Notable Variances

- Economic Development** - DoIT internal services have not yet been billed. Additionally, contract payments for small business development services will not occur until later in the fiscal year.
- Library** - Library expenditures track first quarter expectations after adjusting for DoIT internal service costs not yet billed.
- Planning** - DoIT internal services have not yet been billed. Contractual & Other Services expenditures are higher than expected for the first quarter due to Council of Governments (COG) membership dues paid for the entire fiscal year.








Community Development Functional Area *(Continued)*

4. **Public Works** - DoIT internal services have not yet been billed.

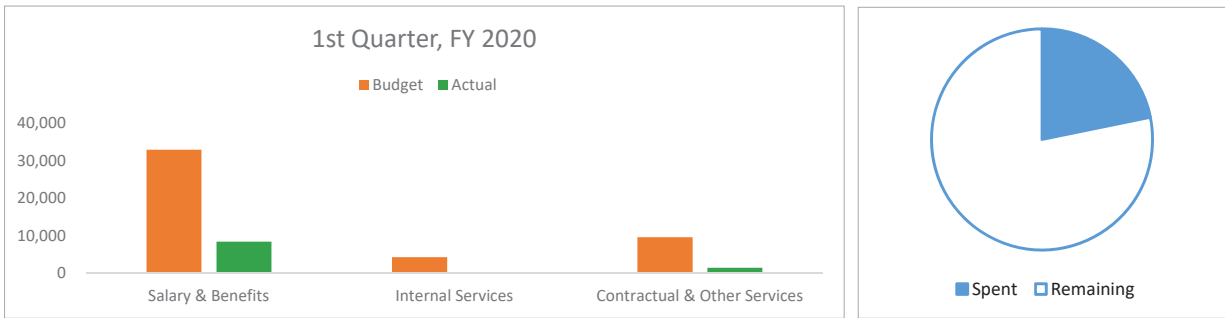
5. **Transportation** - Most personnel costs are cost-recovered from capital projects. First quarter cost recovery has not yet been billed to capital projects.

General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Board of County Supervisors	Salary & Benefits	2,962.73	767.39	
	Internal Services	127.70	0.00	
	Contractual & Other Services	2,333.53	478.74	
	Reserves & Contingencies	0.00	0.00	
		5,423.95	1,246.13	
County Attorney	Salary & Benefits	3,915.06	969.05	
	Internal Services	88.28	0.00	
	Contractual & Other Services	249.64	46.50	
	Reserves & Contingencies	(237.91)	0.00	
		4,015.07	1,015.55	
Elections	Salary & Benefits	1,343.29	335.42	
	Internal Services	85.20	0.58	
	Contractual & Other Services	1,219.00	83.51	
	Reserves & Contingencies	0.00	0.00	
		2,647.49	419.52	
Executive Management	Salary & Benefits	3,906.39	981.34	
	Internal Services	120.77	1.64	
	Contractual & Other Services	526.57	85.41	
	Reserves & Contingencies	0.00	0.00	
		4,553.73	1,068.39	
Finance	Salary & Benefits	15,357.52	3,967.35	
	Internal Services	3,256.26	3.53	
	Contractual & Other Services	4,721.03	601.30	
	Reserves & Contingencies	(719.86)	0.00	
		22,614.94	4,572.18	
Human Resources	Salary & Benefits	3,243.08	817.30	
	Internal Services	574.89	0.00	
	Contractual & Other Services	405.87	119.44	
	Reserves & Contingencies	(599.59)	0.00	
		3,624.26	936.74	
Human Rights Office	Salary & Benefits	695.00	179.71	
	Internal Services	20.82	0.00	
	Contractual & Other Services	65.67	14.89	
	Reserves & Contingencies	0.00	0.00	
		781.49	194.60	
Management & Budget	Salary & Benefits	1,502.70	390.71	
	Internal Services	40.76	0.00	
	Contractual & Other Services	49.58	6.32	
	Reserves & Contingencies	(4.95)	0.00	
		1,588.08	397.03	

General Government Functional Area *(Continued)*



Notable Variances

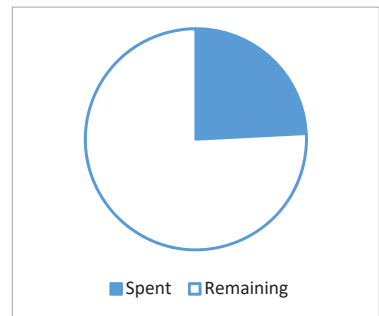
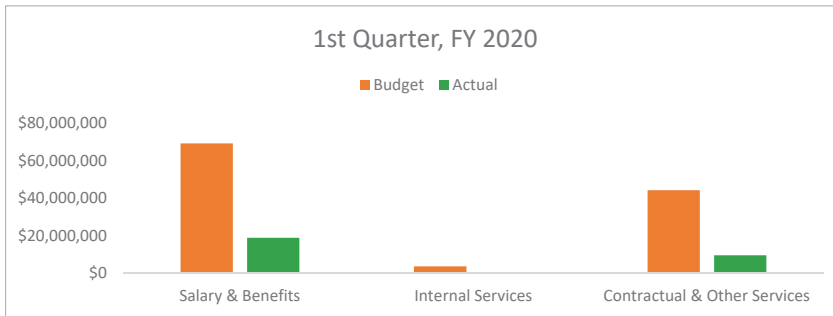
- Elections** - The majority of Elections expenditures will occur during the second quarter coinciding with November elections.
- Finance** - The department has a disproportionate amount of its budget in the Internal Services series due to being the host for the County's financial systems. These DoIT services have not yet been billed.

Human Services Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Aging	Salary & Benefits	2,482.16	657.16	
	Internal Services	155.78	2.30	
	Contractual & Other Services	4,242.02	2,474.53	
	Reserves & Contingencies	0.00	0.00	
	6,879.95	3,133.99	45.55%	
Community Services	Salary & Benefits	34,118.44	9,202.69	
	Internal Services	1,886.60	10.68	
	Contractual & Other Services	11,867.68	837.15	
	Reserves & Contingencies	0.00	0.00	
	47,872.71	10,050.52	20.99%	
Cooperative Extension Service	Salary & Benefits	794.78	177.58	
	Internal Services	80.83	0.00	
	Contractual & Other Services	75.75	27.90	
	Reserves & Contingencies	0.00	0.00	
	951.37	205.48	21.60%	
Public Health	Salary & Benefits	271.63	48.60	
	Internal Services	33.44	2.69	
	Contractual & Other Services	3,059.72	721.01	
	Reserves & Contingencies	0.00	0.00	
	3,364.78	772.30	22.95%	
Social Services	Salary & Benefits	31,420.00	8,635.09	
	Internal Services	1,349.82	12.03	
	Contractual & Other Services	24,816.77	5,395.90	
	Reserves & Contingencies	0.00	0.00	
	57,586.60	14,043.02	24.39%	

Human Services Functional Area *(Continued)*



Notable Variances

- Aging** - Expenditures are higher due to full year costs associated with Birmingham Green (\$2.0 million) paid in the first quarter.
- Community Services** - DoIT internal services have not yet been billed. Additionally, several RFP's are in process, delaying spending in contractual services.
- Cooperative Extension Service** - DoIT internal services have not yet been billed. Additionally, several vacant positions exist.







Public Safety Functional Area

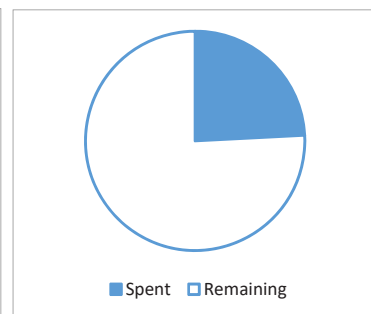
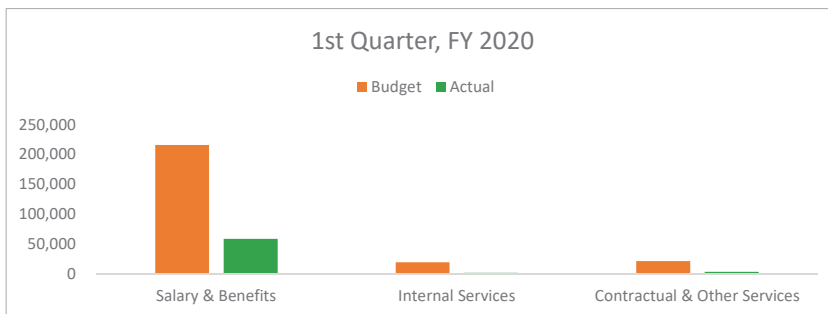
(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Circuit Court Judges	Salary & Benefits	896.41	240.61	
	Internal Services	33.59	0.00	
	Contractual & Other Services	228.79	15.37	
	Reserves & Contingencies	0.00	0.00	
	Total	1,158.79	255.98	
Clerk of the Court	Salary & Benefits	3,501.51	961.51	
	Internal Services	150.46	0.00	
	Contractual & Other Services	451.50	48.16	
	Reserves & Contingencies	0.00	0.00	
	Total	4,103.47	1,009.67	
Commonwealth Attorney	Salary & Benefits	5,840.10	1,282.76	
	Internal Services	151.30	0.12	
	Contractual & Other Services	220.86	55.24	
	Reserves & Contingencies	0.00	0.00	
	Total	6,212.26	1,338.11	
Criminal Justice Services	Salary & Benefits	3,843.05	1,023.46	
	Internal Services	170.50	1.29	
	Contractual & Other Services	533.82	71.44	
	Reserves & Contingencies	0.00	0.00	
	Total	4,547.37	1,096.19	
Fire & Rescue	Salary & Benefits	87,374.28	23,908.87	
	Internal Services	6,208.78	260.30	
	Contractual & Other Services	6,989.26	849.42	
	Reserves & Contingencies	0.00	0.00	
	Total	100,572.32	25,018.59	
General District Court	Salary & Benefits	181.58	25.86	
	Internal Services	33.80	0.00	
	Contractual & Other Services	473.21	21.74	
	Reserves & Contingencies	0.00	0.00	
	Total	688.59	47.60	

Public Safety Functional Area *(Continued)*

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Juvenile & Domestic Relations Ct	Salary & Benefits	111.93	16.12	
	Internal Services	30.30	0.00	
	Contractual & Other Services	286.18	16.21	
	Reserves & Contingencies	0.00	0.00	
	428.41	32.33	7.55%	
Juvenile Court Services Unit	Salary & Benefits	577.47	150.12	
	Internal Services	81.40	1.63	
	Contractual & Other Services	374.49	41.09	
	Reserves & Contingencies	0.00	0.00	
	1,033.36	192.84	18.66%	
Magistrates	Salary & Benefits	90.50	23.89	
	Internal Services	15.35	0.00	
	Contractual & Other Services	11.83	1.13	
	Reserves & Contingencies	0.00	0.00	
	117.68	25.02	21.26%	
Police	Salary & Benefits	93,243.53	24,936.11	
	Internal Services	10,943.63	687.83	
	Contractual & Other Services	8,452.13	1,256.94	
	Reserves & Contingencies	0.00	0.00	
	112,639.29	26,880.88	23.86%	
Public Safety Communications	Salary & Benefits	9,755.34	2,386.70	
	Internal Services	292.55	0.00	
	Contractual & Other Services	1,849.95	97.92	
	Reserves & Contingencies	0.00	0.00	
	11,897.84	2,484.62	20.88%	
Sheriff	Salary & Benefits	10,256.08	3,135.70	
	Internal Services	780.12	74.46	
	Contractual & Other Services	819.85	145.17	
	Reserves & Contingencies	0.00	0.00	
	11,856.06	3,355.33	28.30%	



Notable Variances


- Commonwealth Attorney** - Vacancies for Assistant County Attorney I and II positions are in the process of being filled.
- General District Court** - Spending in Contractual & Other Services is low due to one-time office renovations that have not begun. The renovations are related to additional staff added in FY20 and are scheduled to be completed within the fiscal year.
- Juvenile and Domestic Relations Court** - Spending is low due to office renovations that have not begun. The renovations are related to additional staff added in FY20 and are scheduled to be completed within the fiscal year.

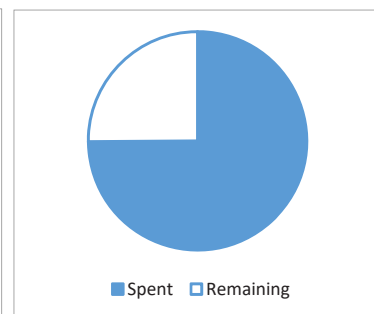
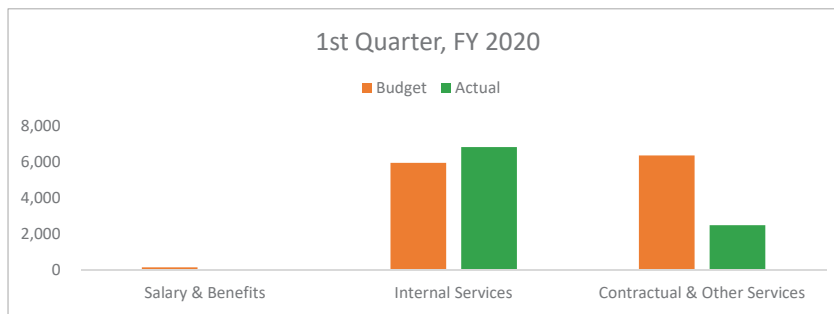
Public Safety Functional Area *(Continued)*

4. **Juvenile Court Service Unit** - Community Partner funds of approximately \$100K have not yet been distributed to Northern Virginia Family Service for the Intervention, Prevention and Education program.
5. **Magistrates** - DoIT internal services have not yet been billed. Additionally, contractual services are timed for later in the fiscal year.
6. **Public Safety Communications** - DoIT internal services have not yet been billed. Additionally, subscription costs associated with Next Generation 911 implementation is scheduled for later in the fiscal year.
7. **Sheriff** - Salaries and benefits are higher due to implementation of Public Safety Retention and Recruitment Phase 2.

Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Non-Departmental	Salary & Benefits	173.31	20.97	
	Internal Services	5,954.93	6,828.73	
	Contractual & Other Services	6,361.12	2,500.64	
	Reserves & Contingencies	0.00	0.00	
	Total		12,489.36	




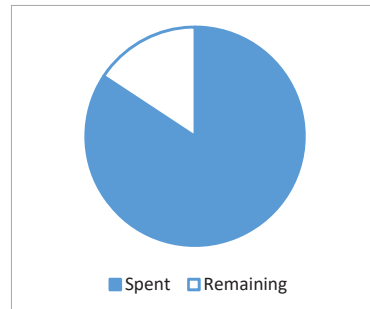
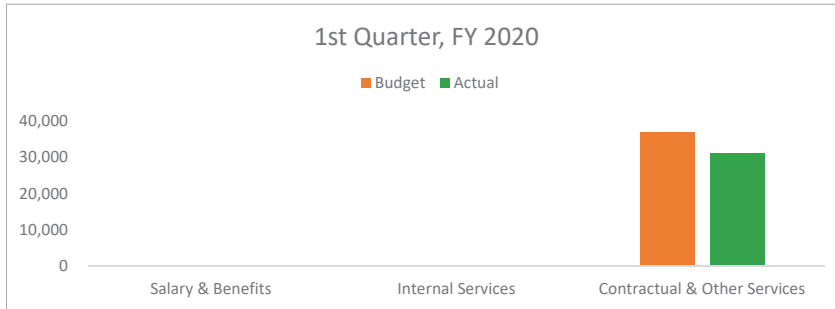
Notable Variances

1. **Non-Departmental** - The following payments were made during the first quarter of the fiscal year: Self Insurance Workers Compensation (\$5.1M), Self-Insurance Casualty Pool (\$1.6M), Property and Miscellaneous insurance premiums (\$0.5M), Hylton Performing Arts Center Contribution (\$1.8M), and Northern Virginia Community College Contribution (\$0.3M).

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	36,914.62	31,113.25	
	Reserves & Contingencies	0.00	0.00	
	Total		36,914.62	



Notable Variances

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



Prince William County
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