

# 2<sup>nd</sup> Quarter Revenue and Expenditures



# REPORT

## FY 2017



## 2nd Quarter FY 2017 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 2017 Adopted Budget estimates general revenues at \$921.3 million.

As of the second quarter, general revenues are expected to produce a surplus of \$7.6 million from the adopted FY 2017 budget by June 30, 2017, as follows:

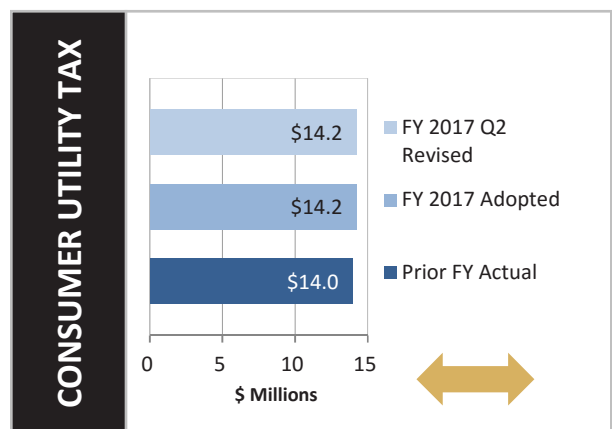
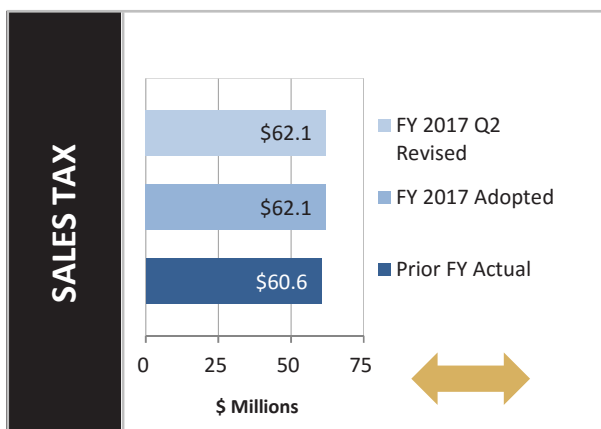
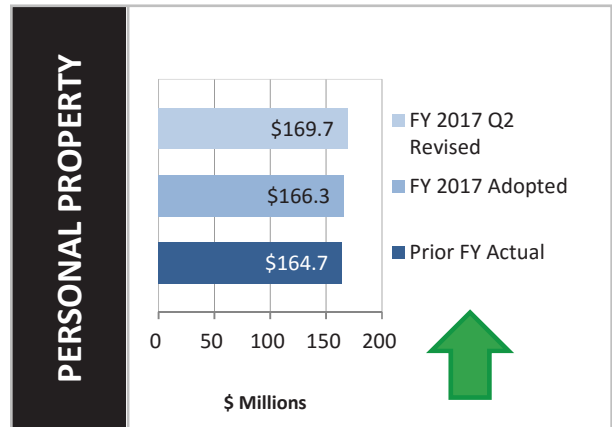
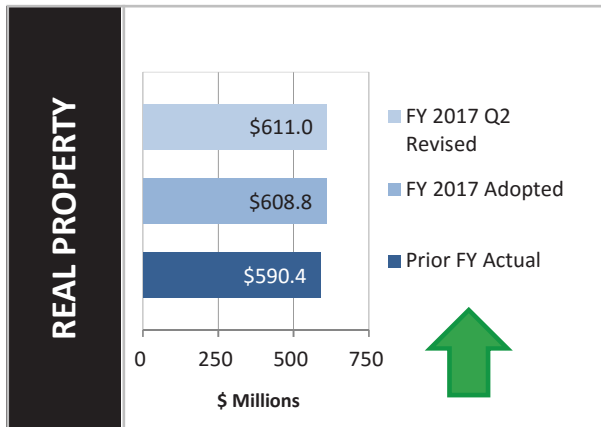
Category of General Revenues	Prior Year FY 2016 Year-End	FY 2017		\$ change from Adopted	% change from Adopted	
		Adopted	Q1 Revised			Q2 Revised
Real Property Taxes	\$590,448,345	\$608,756,669	\$608,756,669	\$610,989,625	\$2,232,956	0.37%
Personal Property Taxes	164,676,842	166,280,000	169,580,000	169,650,000	3,370,000	2.03%
Sales Tax	60,550,579	62,088,000	62,088,000	62,088,000	0	0.00%
Consumer Utility Tax	13,976,627	14,240,000	14,240,000	14,240,000	0	0.00%
Communications Tax	17,490,453	17,430,000	17,430,000	17,430,000	0	0.00%
BPOL Tax	25,065,213	26,051,000	26,051,000	25,800,000	(251,000)	-0.96%
Investment Income	7,832,996	7,297,000	7,297,000	8,498,000	1,201,000	16.46%
All Other	19,820,570	19,156,000	19,156,000	20,231,000	1,075,000	5.61%
<b>Total General Revenues</b>	<b>\$899,861,625</b>	<b>\$921,298,669</b>	<b>\$924,598,669</b>	<b>\$928,926,625</b>	<b>\$7,627,956</b>	<b>0.83%</b>

## Revenues At-A-Glance

Changes from the FY 2017 adopted general revenue estimate are as follows:

*Real Property* is expected to produce a revenue surplus of \$2.2 million due to an increase in gross billings (supplemental billings and rollbacks) and Public Services taxes, which are non-locally assessed by the State Corporation Commission (SCC).

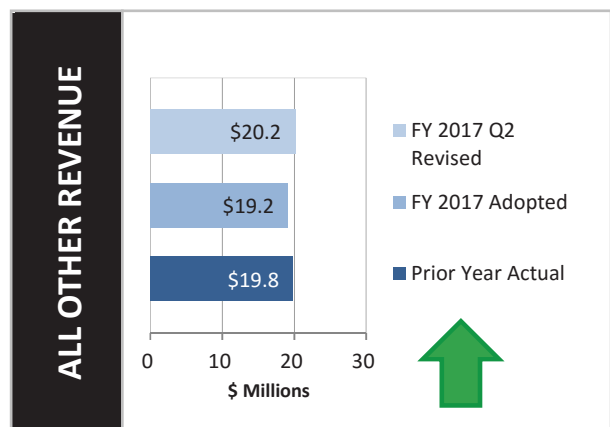
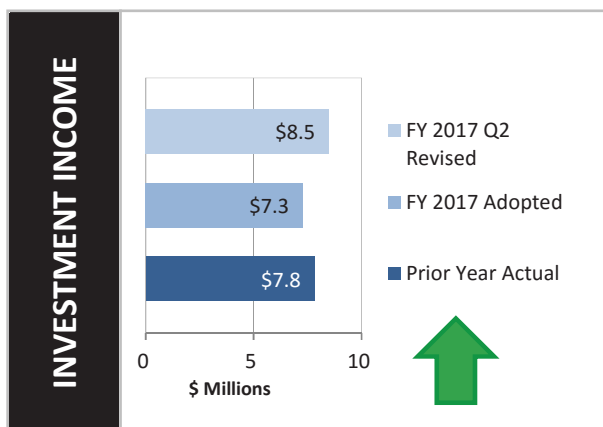
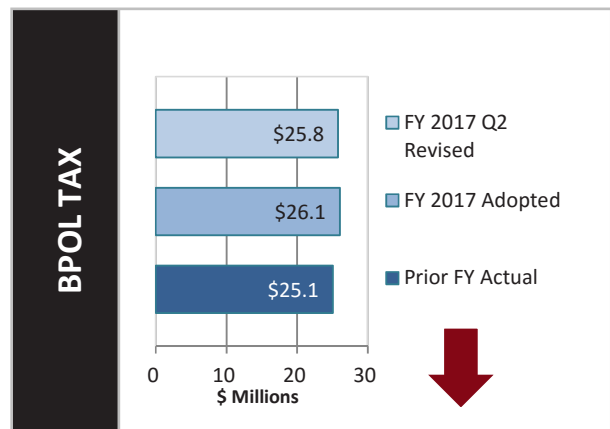
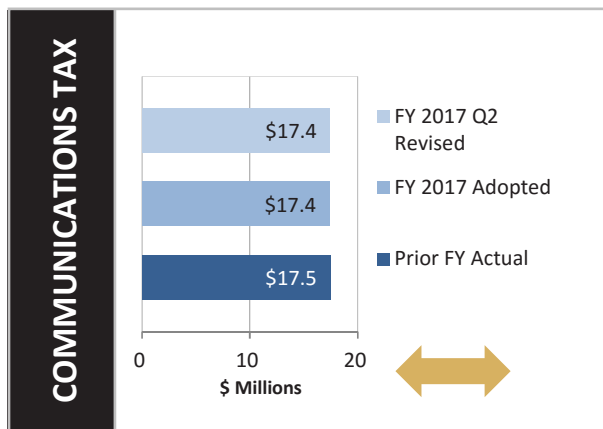
*Personal Property* tax revenue is projecting a \$3.3 million surplus as a result of increases in new taxable business tangible property, mainly from data centers, as well as increases in the number of new vehicles with higher values.



*BPOL Tax* revenue from heavy equipment rental of approximately \$251 thousand has been reclassified to All Other Revenue - Daily Equipment Rental.

*Investment Income* surplus of \$1.2 million is projected for FY 2017. In December 2016, the Federal Reserve increased the target fed funds rate from 0.50% to 0.750% and the Federal Reserve Open Market Committee is forecasting two to three additional increases in 2017. It is projected that the County's investment income revenue will improve due to both rising interest rates and portfolio growth.










*All Other Revenue* is comprised of fifteen revenue sources estimated to be less than \$5 million each. A net surplus of \$1.0 million is projected for FY 2017 led by increases in Tax on Deeds of \$570 thousand, Recordation Tax of \$275 thousand, Rolling Stock Tax of \$39 thousand and \$251 thousand from the reclassification of heavy equipment rental to the Daily Equipment Rental Tax. A slight revenue shortfall of \$60 thousand is expected in the Motor Vehicle License Fee (decal).



# 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)
<b>CPI (Inflation) (unadjusted year/year)</b>	<b>2.1%</b> <i>(Dec 2016)</i>	<b>0.7%</b> <i>(Dec 2015)</i>	Reflects changes in the purchasing power per unit of money	
<b>GDP (Gross Domestic Product)</b>	<b>+1.9%</b> <i>(Q4 2016)</i>	<b>+0.9%</b> <i>(Q4 2015)</i>	Indicator of the overall health of the U.S. economy	
<b>Stock Market:</b>				
S&P 500	<b>2,238.83</b> <i>(12/31/16)</i>	<b>2,043.94</b> <i>(12/31/15)</i>	Indicator of the overall health of the U.S. stock market	
Dow Jones	<b>19,762.60</b> <i>(12/31/16)</i>	<b>17,425.03</b> <i>(12/31/15)</i>	Indicator of the overall health of the U.S. stock market	
<b>Federal Funds Rate</b>	<b>0.55%</b> <i>(12/31/16)</i>	<b>0.20%</b> <i>(12/31/15)</i>	Indicator of return on investments	
<b>Unemployment Rate*:</b>				
National (seasonally adjusted)	<b>4.7%</b> <i>(Dec 2016)</i>	<b>5.0%</b> <i>(Dec 2015)</i>	Indicator of overall health of U.S. job market	
State (seasonally adjusted)	<b>4.1%</b> <i>(Dec 2016)</i>	<b>4.2%</b> <i>(Dec 2015)</i>	Indicator of overall health of VA job market	
Region (not seasonally adjusted)	<b>3.1%</b> <i>(Dec 2016)</i>	<b>3.2%</b> <i>(Dec 2015)</i>	Indicator of overall health of NoVA job market	
Prince William County (not seasonally adjusted)	<b>3.4%</b> <i>(Dec 2016)</i>	<b>3.5%</b> <i>(Dec 2015)</i>	Indicator of overall health PWC of job market	

\* Bureau of Labor Statistics - U3



Indicator			Explanation	Trend (Y-O-Y)
<b>National Retail Sales</b>	<b>+0.6%</b> (M/M Dec 2016)	<b>+0.4%</b> (M/M Dec 2015)	Indicator of relative health of U.S. economy	
<b># Employment Establishments:</b>				
State	<b>257,967 (+3.1%)</b> (Q2 2016)	<b>250,245</b> (Q2 2015)	Indicator of overall health of VA economy, businesses & job market	
Region	<b>90,225 (+1.8%)</b> (Q2 2016)	<b>88,643</b> (Q2 2015)	Indicator of overall health of NoVA economy, businesses & job market	
Prince William County	<b>8,986 (+2.6%)</b> (Q2 2016)	<b>8,757</b> (Q2 2015)	Indicator of overall health of PWC economy, businesses & job market	
<b>Sales Tax Growth:</b>				
State	<b>-0.2%</b> (FYTD Dec 2016)	<b>1.2%</b> (FYTD Dec 2015)	Indicator of relative health of VA economy	
Prince William County	<b>+4.5%</b> (Y/Y Nov 2016)	<b>-11.0%</b> (Y/Y Nov 2015)	Indicator of relative health of PWC economy	
<b>State Revenue Collections</b>	<b>+4.0%</b> (FYTD Dec 2016)	<b>+1.6%</b> (FYTD Dec 2015)	Indicator of relative health of VA economy	
<b>National Automobile Sales</b>	<b>\$17.4M</b> (Jan-Dec 2016)	<b>\$17.3M</b> (Jan-Dec 2015)	Indicator of consumer purchasing power	
<b>Commercial Vacancy Rates:</b>				
Prince William County	<b>5.4%</b> (Q4 2016)	<b>6.2%</b> (Q4 2015)	Indicator of overall health of PWC businesses and commercial market	

## National, State, and Local Trends

**National** The national economy closed 2016 on firm footing, resulting in positive metrics. The rising stock market indicated improving sentiment for consumers, homebuilders, manufacturers, and small businesses. Gross Domestic Product (GDP), the broadest measure of economic activity, grew slowly throughout the year. Despite continued employment gains, sluggish labor productivity growth discounted economic output. Consumer credit increased in both revolving and nonrevolving credit markets; however, on a year-over-year basis, revolving credit is growing faster than nonrevolving credit for the first time since 2008 (Federal Reserve Board). This ties in with the sizable jump in consumer confidence. Consumer spending/retail sales generally expanded, with motor vehicles and parts dealers' sales boosting the numbers. The housing component also contributed positively. By contrast, food services and drinking place sales pulled the total lower. The year-over-year Consumer Price Index, a common measure of inflation, finally reached the Federal Reserve's goal of 2.0%. However, its components were mixed. Energy prices firmed; food prices were flat; consumer goods produced mild deflationary pressure, and shelter and healthcare costs were inflationary. The labor market, which tightened in 2016, should add to wage increases, increasing inflation. Residential real estate markets strengthened with rising home prices amid lean inventories. U.S. home prices rose to an all-time high in 2016 (S&P CoreLogic Case-Shiller U.S. National Home Price Index), but still 16% below their 2006 peak when adjusted for inflation. Manufacturing activity has been trending moderately higher. Business inventories have been a drag on GDP growth for over a year. The inventory/sales ratio of 1.38% in November 2016 compares to that of 1.39% in November 2015, contributing little to GDP (U.S. Census Bureau). The November headline number for small business optimism of 105.8 is its highest since

December 2004 (National Federation of Independent Business). This can be interpreted that small businesses are ready for a breakout, stimulating the economy. The U.S. labor market is viewed as being at or close to full employment, with the unemployment rate near a nine-year low. The labor market is tightening, and the wage growth is increasing. The year-end labor force participation rate of 62.7% has changed little throughout the year, a positive sign when combined with a decreasing unemployment rate (Bureau of Labor Statistics). The average workweek remained steady at 34.3 hours, and job growth has been positive since September 2010. As full employment has been approached, the job growth rate has slowed. The unemployment rate has ranged between 4.6% and 4.9% for the past eight months. In summation, inflation is expected to continue its slow upward drift over the near term.






**State** Governor Terry McAuliffe announced that general fund revenue collections fell 1.0% in December, primarily due to one fewer deposit day for payroll withholding. However, on a fiscal year-to-date basis, total revenue collections increased 4.0% through December, exceeding the revised annual forecast of 2.9% growth. Sales taxes, recordation taxes, and insurance company premiums had positive growth.

Virginia's jobs report clearly shows that despite sequestration and defense cuts of the past, Virginia's economy is growing and creating jobs. The December 2016 unemployment rate stood at 4.1%, down from 4.2% a year ago and well below that of the nation. Governor McAuliffe noted this was the third lowest unemployment rate among major U.S. states. Nonfarm payroll employment increased 14,100 jobs in December and 49,600 throughout 2016. The labor force expanded for the fifth consecutive month.

**Local** The Prince William County economy appears, for the most part, to be healthy and the primary back drop that frames this outlook (relatively low gas prices, low interest rates, improving job market, and affordable housing relative to neighboring counties) is not expected to change dramatically over the near term. The residential real estate market is growing in terms of average sold price and units sold in 2016 compared to 2015. Unemployment in the County remained low and below the national rate. Latest at-place employment data from the Virginia Employment Commission (2nd Quarter 2016) indicates a two-year growth in establishments of 10.9%. During that same time period, at place employment grew 5.7%, and average weekly wages grew 4.6%. The Prince William economy appears overall to be healthy, with expectations of continued growth in the coming year.

## 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).

Indicator			Explanation	Trend (Y-O-Y)
Average Sales Price (MRIS)	\$363,155 (+2.6%) (CYTD Dec 2016)	\$353,931 (CYTD Dec 2015)	Indicator of relative health of housing market	
# of Homes Sold	7,391 (+7.4%) (CYTD Dec 2016)	6,884 (CYTD Dec 2015)	Indicator of relative health of housing market	
Average # of Days on Market	50 (-9.1%) (CYTD Dec 2016)	55 (CYTD Dec 2015)	Indicator of relative health of housing market	
# of Occupancy Permits Issued	1,777 (-39.8%) (2016)	2,951 (2015)	Indicator of relative health of housing market	
Ratio of Homes on the Market to Homes Sold	1.9 (-17.4%) (Dec 2016)	2.3 (Dec 2015)	Indicator of relative health of housing market	

**Residential Sales Activity** According to the Metropolitan Regional Information Systems (MRIS), sales data through December 31, 2016, has the month's end average residential sales price at \$364,732, a 3.8% increase over the prior December. The number of sales for December totaled 510, a decrease of 6.8% from December 2015. Compared to December 2015, the County's residential market shows positive movement; however, tight inventories affected multiple categories. December new listings decreased -6.7%, with active listings decreasing -24.6%. Average "days on the market" stood at 58 in December 2016, a decrease from 66 days or -12.12% from the prior December. The calendar year-to-date days on the market was 50 for December 2016 and 55 for December 2015. Tight inventories contributed to pushing home prices higher and days on the market lower. December's low inventory is -13.8% below the five-year average. This has likewise affected the months of supply, decreasing 23.8% from a 5-year average of 2.1 months to 1.6 months in December 2016. As noted above, the number of residential occupancy permits decreased 39.8% year-over-year. Although the single family and townhouse categories increased, new permits issued for multi-family decreased from 1,849 in 2015 to 559 in 2016. This decrease resided in apartments (multi-family rental), a year over year drop from 1,599 in 2015 to 296 in 2016. The multi-family rental building skyrocketed following the housing market crash around 2010 and has now leveled off as rents are peaking and the gap between the cost of renting and the cost of purchasing is narrower.

**Commercial Sector** In December 2016, according to Costar Realty Group (Costar), the County's commercial inventory included 44.8 million square feet (sq. ft.) of space in 2,010 buildings, with 2.42 million sq. ft. of vacant space. During the extended recovery from 3rd quarter 2010 to 4th quarter 2016, the overall vacancy rate across all combined categories decreased from 11.5% to 5.4%. Additionally, vacancy rates moved lower in each individual category: office, flex, industrial and retail. During the same period, inventory increased 3.9% from 43.1 million sq. ft. to 44.8 million sq. ft. The County's commercial sector has progressively improved in all aspects and positive trends are anticipated going forward.





## 2<sup>nd</sup> Quarter FY 2017

# 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 2017 general fund budget of \$1.07 billion.

- \$526.2 million School transfer adopted, in accordance with the County-Schools revenue sharing agreement.
- \$545.6 million County government general fund budget adopted, including transfers. The general fund budget adopted amount is the result of the conversion of budget data into the new Ascend financial system and new chart of accounts.

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.

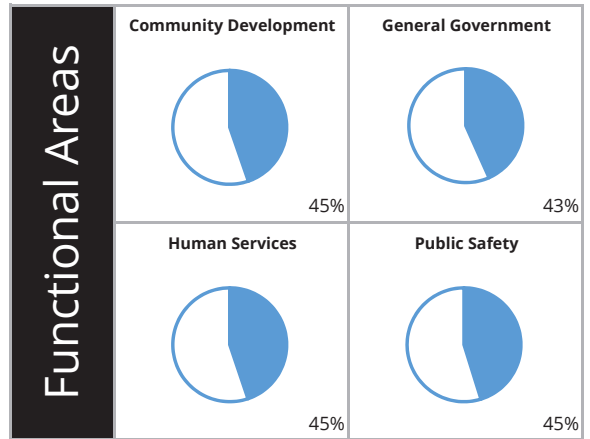
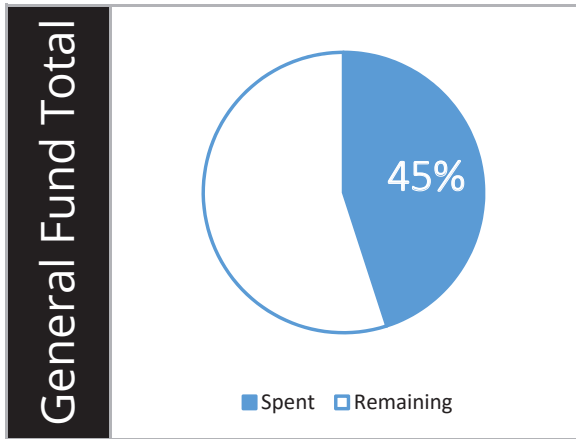
County agencies may have revenue sources other than the general fund that support the general fund expenditure budget. These include charges for services, federal and state revenue, court fines, and fees.

### Second Quarter Summary

1. *Revised FY2017 Budget* - As of December 31, 2016, the revised County general fund budget, excluding transfers, was \$502.9 million. This includes restricted funds within the general fund of \$8.6 million.
2. *Second Quarter General Fund Expenditures and Projections* - As of December 31, 2016, 49.0% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, County agencies spent 44.8% of the expenditure budget. Current projections indicate that 99.0% of the County

government's general fund expenditure budget will be expended by year-end.

3. *Information Technology Charges* - Information technology costs will be billed in the third quarter. If the charges were billed for the entire fiscal year in the second quarter, the general fund expenditures (excluding Non-Departmental and Debt Service) would have been 49.8% spent.
4. *Notable Agency Variances* - Notable variances are reported based on the Spent % column on the following pages. Some general fund agencies have restricted funds which are included in the department budget totals. Encumbrances are not included.




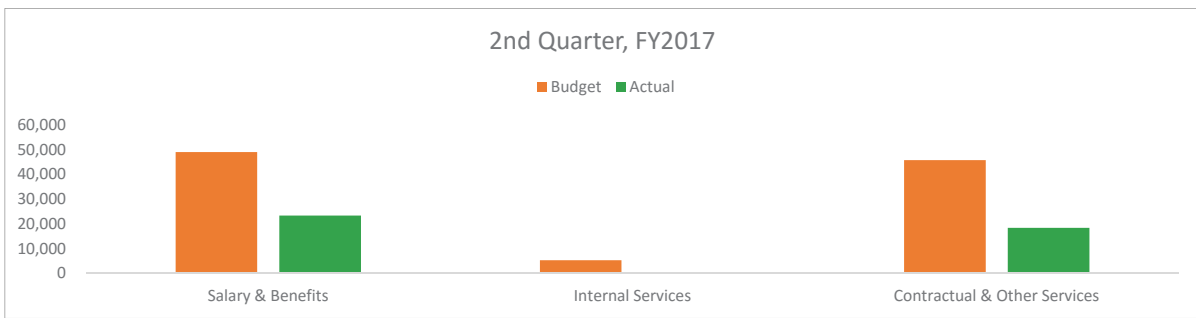
# Community Development Functional Area

(Dollar amounts expressed in thousands)

## Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spent %
<b>Community Development</b>	Salary & Benefits	49,031.35	23,385.53	
	Internal Services	5,334.95	222.08	
	Contractual & Other Services	45,777.61	18,419.31	
	Reserves & Contingencies	(6,616.77)	(230.00)	
	<b>93,527.14</b>	<b>41,796.92</b>	<b>44.69%</b>	




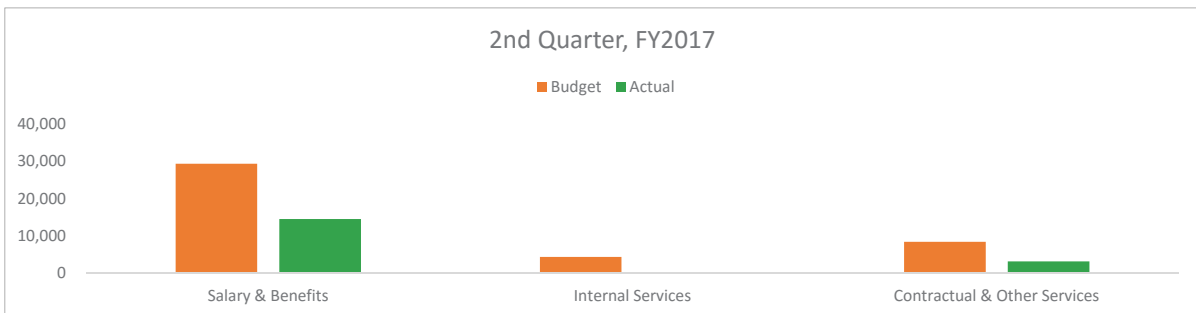
# General Government Functional Area

(Dollar amounts expressed in thousands)

## Departments & Agencies

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

Functional Area	Spending Category	Budget	Actual	Spent %
<b>General Government</b>	Salary & Benefits	29,369.00	14,470.85	
	Internal Services	4,265.43	23.81	
	Contractual & Other Services	8,332.92	3,068.90	
	Reserves & Contingencies	(1,757.04)	(142.97)	
	<b>40,210.31</b>	<b>17,420.60</b>	<b>43.32%</b>	




# 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 %
<b>Human Services</b>	Salary & Benefits	59,678.19	28,423.82	
	Internal Services	2,984.90	109.79	
	Contractual & Other Services	37,821.01	16,139.55	
	Reserves & Contingencies	(803.79)	0.00	
	<b>99,680.32</b>	<b>44,673.16</b>	<b>44.82%</b>	




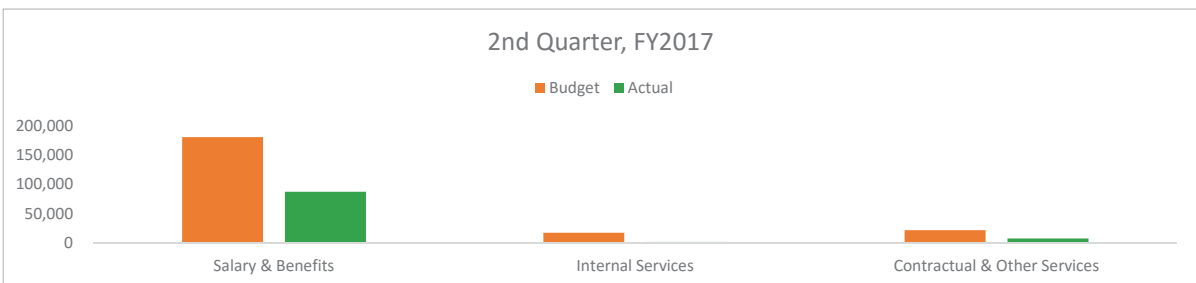
# Public Safety Functional Area

(Dollar amounts expressed in thousands)

## Departments & Agencies







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

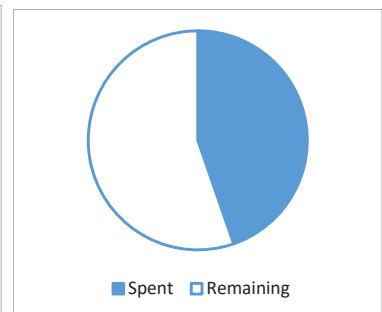
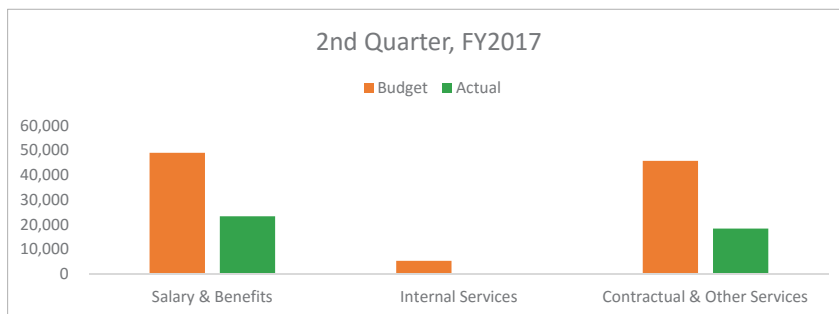
Functional Area	Spending Category	Budget	Actual	Spent %
<b>Public Safety</b>	Salary & Benefits	180,100.52	87,357.27	
	Internal Services	17,520.67	1,933.34	
	Contractual & Other Services	22,061.92	7,728.09	
	Reserves & Contingencies	(4,990.30)	3.09	
	<b>214,692.81</b>	<b>97,021.78</b>	<b>45.19%</b>	



# Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
<b>Economic Development</b>	Salary & Benefits	1,525.67	767.18	
	Internal Services	50.81	4.22	
	Contractual & Other Services	3,082.97	770.62	
	Reserves & Contingencies	(63.61)	0.00	
	<b>4,595.84</b>	<b>1,542.01</b>	<b>33.55%</b>	
<b>Library</b>	Salary & Benefits	13,422.78	6,338.12	
	Internal Services	854.19	13.40	
	Contractual & Other Services	3,111.30	1,317.92	
	Reserves & Contingencies	(371.34)	0.00	
	<b>17,016.92</b>	<b>7,669.45</b>	<b>45.07%</b>	
<b>Parks &amp; Recreation</b>	Salary & Benefits	17,714.84	8,642.14	
	Internal Services	1,016.51	17.33	
	Contractual & Other Services	10,542.36	4,564.39	
	Reserves & Contingencies	(154.00)	0.00	
	<b>29,119.70</b>	<b>13,223.87</b>	<b>45.41%</b>	
<b>Planning</b>	Salary & Benefits	1,090.32	516.35	
	Internal Services	2,071.51	3.91	
	Contractual & Other Services	593.59	509.96	
	Reserves & Contingencies	(7.17)	0.00	
	<b>3,748.25</b>	<b>1,030.22</b>	<b>27.49%</b>	
<b>Public Works</b>	Salary & Benefits	12,400.86	5,700.51	
	Internal Services	1,198.39	167.27	
	Contractual & Other Services	26,100.74	10,356.78	
	Reserves & Contingencies	(3,344.55)	(230.00)	
	<b>36,355.44</b>	<b>15,994.57</b>	<b>43.99%</b>	
<b>Transportation</b>	Salary & Benefits	2,876.88	1,421.24	
	Internal Services	143.56	15.93	
	Contractual & Other Services	2,346.65	899.64	
	Reserves & Contingencies	(2,676.10)	0.00	
	<b>2,690.99</b>	<b>2,336.80</b>	<b>86.84%</b>	












## Notable Variances

1. **Transportation** - Most personnel costs are cost-recovered from capital projects. Adjusting for the time lag, Transportation expenses are on target.

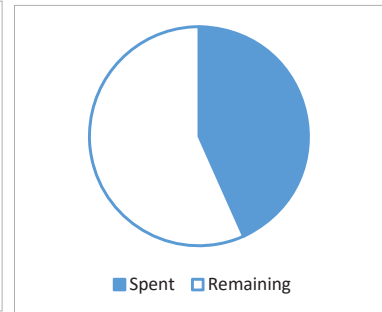
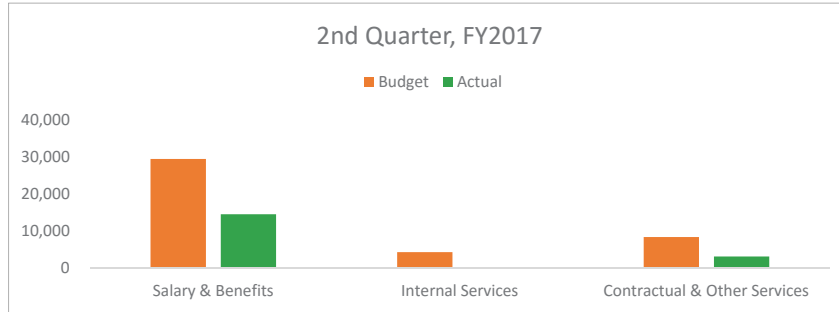


# General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
<b>Audit Services</b>	Salary & Benefits	127.39	9.66	
	Internal Services	3.91	0.00	
	Contractual & Other Services	662.12	49.07	
	Reserves & Contingencies	(19.70)	0.00	
	<b>773.71</b>	<b>58.73</b>	<b>7.59%</b>	
<b>Board of County Supervisors</b>	Salary & Benefits	2,912.90	1,193.50	
	Internal Services	123.93	2.62	
	Contractual & Other Services	952.37	423.72	
	Reserves & Contingencies	(82.80)	0.00	
	<b>3,906.40</b>	<b>1,619.85</b>	<b>41.47%</b>	
<b>County Attorney</b>	Salary & Benefits	3,608.11	1,652.54	
	Internal Services	86.33	0.17	
	Contractual & Other Services	188.25	84.29	
	Reserves & Contingencies	(175.90)	0.00	
	<b>3,706.78</b>	<b>1,737.00</b>	<b>46.86%</b>	
<b>Elections</b>	Salary & Benefits	1,072.75	878.00	
	Internal Services	59.29	1.09	
	Contractual & Other Services	1,250.11	970.47	
	Reserves & Contingencies	(50.06)	0.00	
	<b>2,332.09</b>	<b>1,849.55</b>	<b>79.31%</b>	
<b>Executive Management</b>	Salary & Benefits	3,335.22	1,498.83	
	Internal Services	99.95	1.39	
	Contractual & Other Services	524.82	137.59	
	Reserves & Contingencies	(92.50)	0.00	
	<b>3,867.49</b>	<b>1,637.81</b>	<b>42.35%</b>	
<b>Finance</b>	Salary & Benefits	13,500.01	6,886.75	
	Internal Services	3,248.66	17.17	
	Contractual & Other Services	3,999.83	1,134.34	
	Reserves & Contingencies	(781.80)	(34.16)	
	<b>19,966.70</b>	<b>8,004.11</b>	<b>40.09%</b>	
<b>Human Resources</b>	Salary & Benefits	2,668.62	1,279.61	
	Internal Services	581.71	0.52	
	Contractual & Other Services	489.15	190.76	
	Reserves & Contingencies	(498.67)	(108.81)	
	<b>3,240.82</b>	<b>1,362.07</b>	<b>42.03%</b>	
<b>Human Rights Office</b>	Salary & Benefits	530.15	279.32	
	Internal Services	20.37	0.60	
	Contractual & Other Services	55.21	8.07	
	Reserves & Contingencies	(14.76)	0.00	
	<b>590.98</b>	<b>287.99</b>	<b>48.73%</b>	
<b>Management &amp; Budget</b>	Salary & Benefits	1,613.85	792.64	
	Internal Services	41.29	0.26	
	Contractual & Other Services	211.05	70.60	
	Reserves & Contingencies	(40.86)	0.00	
	<b>1,825.33</b>	<b>863.49</b>	<b>47.31%</b>	

## General Government Functional Area *(Continued)*



### Notable Variances

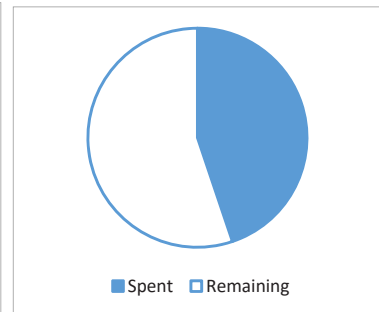
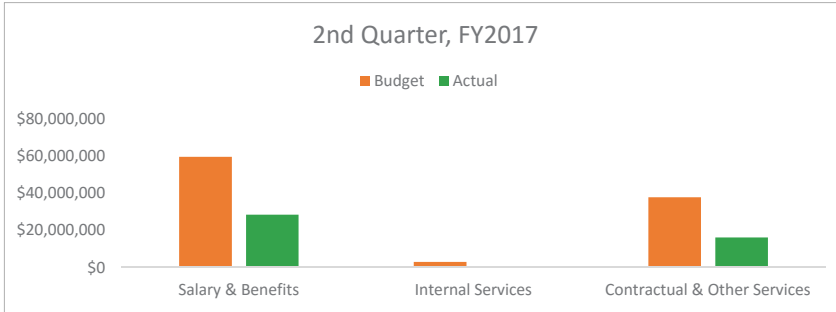
1. **Elections** - Spending is higher due to the November 8th general election, expenses included the purchase of 20 voting machines.

## Human Services Functional Area

*(Dollar amounts expressed in thousands)*

Department	Spending Category	Budget	Actual	Spent %
<b>Aging</b>	Salary & Benefits	2,341.88	1,132.63	
	Internal Services	143.59	12.48	
	Contractual & Other Services	3,422.93	2,106.62	
	Reserves & Contingencies	(141.73)	0.00	
	<b>Total</b>	<b>5,766.68</b>	<b>3,251.72</b>	
<b>Community Services</b>	Salary & Benefits	29,448.26	14,168.21	
	Internal Services	1,614.62	59.01	
	Contractual & Other Services	11,513.42	4,380.38	
	Reserves & Contingencies	(560.39)	0.00	
	<b>Total</b>	<b>42,015.91</b>	<b>18,607.59</b>	
<b>Cooperative Extension Service</b>	Salary & Benefits	684.16	295.25	
	Internal Services	77.34	0.09	
	Contractual & Other Services	32.21	6.35	
	Reserves & Contingencies	(3.23)	0.00	
	<b>Total</b>	<b>790.47</b>	<b>301.69</b>	
<b>Public Health</b>	Salary & Benefits	305.71	150.16	
	Internal Services	31.63	3.29	
	Contractual & Other Services	3,084.63	1,453.90	
	Reserves & Contingencies	(98.44)	0.00	
	<b>Total</b>	<b>3,323.53</b>	<b>1,607.35</b>	
<b>Social Services</b>	Salary & Benefits	26,898.18	12,677.57	
	Internal Services	1,117.73	34.92	
	Contractual & Other Services	19,767.81	8,192.31	
	Reserves & Contingencies	0.00	0.00	
	<b>Total</b>	<b>47,783.72</b>	<b>20,904.81</b>	

## Human Resources Functional Area *(Continued)*



### Notable Variances

- Cooperative Extension** - There are vacancies at the State and Local level that impact spending.








## Public Safety Functional Area

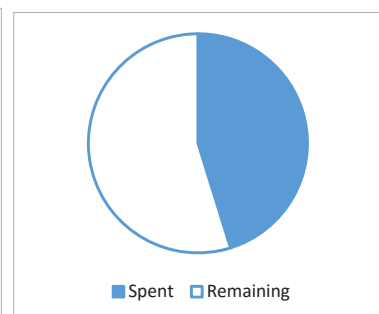
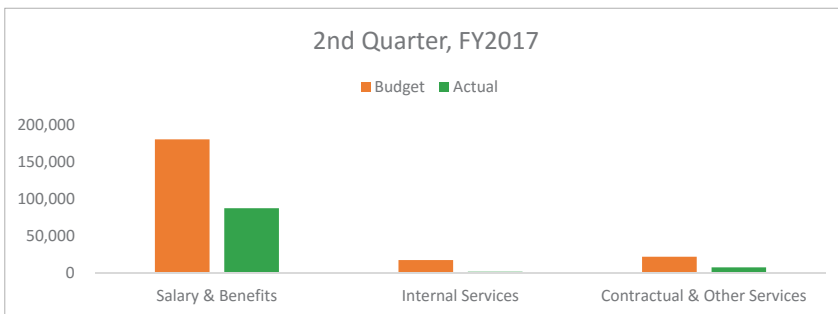
*(Dollar amounts expressed in thousands)*

Department	Spending Category	Budget	Actual	Spent %
<b>Circuit Court Judges</b>	Salary & Benefits	705.47	385.32	
	Internal Services	26.38	0.00	
	Contractual & Other Services	38.34	13.30	
	Reserves & Contingencies	0.00	0.00	
	<b>770.19</b>	<b>398.62</b>	<b>51.76%</b>	
<b>Clerk of the Court</b>	Salary & Benefits	3,509.09	1,756.70	
	Internal Services	133.98	0.00	
	Contractual & Other Services	1,568.68	441.14	
	Reserves & Contingencies	(96.68)	3.09	
	<b>5,115.08</b>	<b>2,200.93</b>	<b>43.03%</b>	
<b>Commonwealth Attorney</b>	Salary & Benefits	5,486.91	2,480.59	
	Internal Services	153.17	0.29	
	Contractual & Other Services	374.06	120.72	
	Reserves & Contingencies	0.00	0.00	
	<b>6,014.14</b>	<b>2,601.60</b>	<b>43.26%</b>	
<b>Criminal Justice Services</b>	Salary & Benefits	3,375.65	1,630.42	
	Internal Services	162.12	2.38	
	Contractual & Other Services	506.17	154.43	
	Reserves & Contingencies	(86.43)	0.00	
	<b>3,957.52</b>	<b>1,787.23</b>	<b>45.16%</b>	
<b>Fire &amp; Rescue</b>	Salary & Benefits	68,418.85	33,542.24	
	Internal Services	6,001.16	642.79	
	Contractual & Other Services	8,876.86	3,196.38	
	Reserves & Contingencies	(4,315.88)	0.00	
	<b>78,980.99</b>	<b>37,381.40</b>	<b>47.33%</b>	
<b>General District Court</b>	Salary & Benefits	62.48	31.95	
	Internal Services	25.21	0.00	
	Contractual & Other Services	184.53	36.84	
	Reserves & Contingencies	0.00	0.00	
	<b>272.22</b>	<b>68.80</b>	<b>25.27%</b>	

# Public Safety Functional Area *(Continued)*


*(Dollar amounts expressed in thousands)*

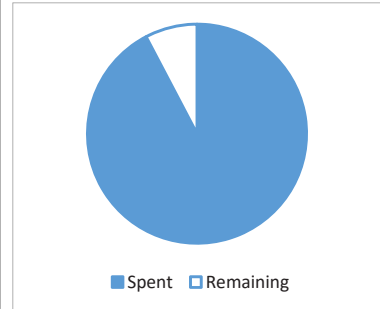
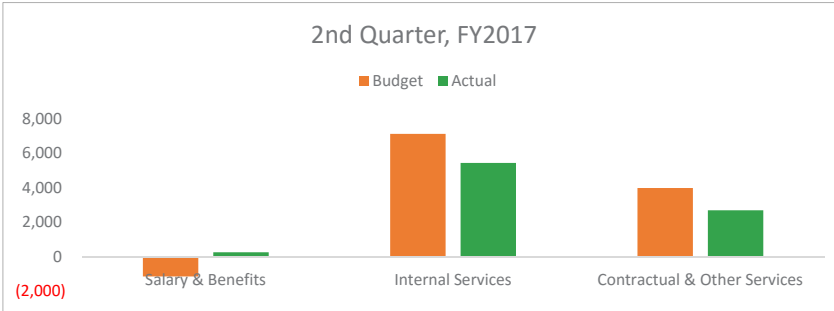
Department	Spending Category	Budget	Actual	Spent %
<b>Juvenile &amp; Domestic Relations Court</b>	Salary & Benefits	0.00	0.00	
	Internal Services	22.42	0.00	
	Contractual & Other Services	85.04	32.90	
	Reserves & Contingencies	0.00	0.00	
	<b>107.46</b>	<b>32.90</b>	<b>30.62%</b>	
<b>Juvenile Court Services Unit</b>	Salary & Benefits	564.27	272.13	
	Internal Services	77.54	4.74	
	Contractual & Other Services	213.07	77.06	
	Reserves & Contingencies	(7.94)	0.00	
	<b>846.94</b>	<b>353.92</b>	<b>41.79%</b>	
<b>Law Library</b>	Salary & Benefits	83.50	37.48	
	Internal Services	6.99	0.00	
	Contractual & Other Services	33.81	13.17	
	Reserves & Contingencies	0.00	0.00	
	<b>124.30</b>	<b>50.65</b>	<b>40.75%</b>	
<b>Magistrates</b>	Salary & Benefits	106.78	53.39	
	Internal Services	13.42	0.00	
	Contractual & Other Services	9.81	4.44	
	Reserves & Contingencies	0.00	0.00	
	<b>130.01</b>	<b>57.83</b>	<b>44.48%</b>	
<b>Police</b>	Salary & Benefits	79,164.57	38,640.49	
	Internal Services	9,865.69	1,171.00	
	Contractual & Other Services	8,225.31	3,166.97	
	Reserves & Contingencies	0.00	0.00	
	<b>97,255.56</b>	<b>42,978.45</b>	<b>44.19%</b>	
<b>Public Safety Communications</b>	Salary & Benefits	9,651.43	4,124.41	
	Internal Services	262.00	3.90	
	Contractual & Other Services	1,318.54	213.40	
	Reserves & Contingencies	(247.07)	0.00	
	<b>10,984.90</b>	<b>4,341.71</b>	<b>39.52%</b>	
<b>Sheriff</b>	Salary & Benefits	8,971.53	4,402.14	
	Internal Services	770.59	108.24	
	Contractual & Other Services	627.70	257.35	
	Reserves & Contingencies	(236.30)	0.00	
	<b>10,133.51</b>	<b>4,767.74</b>	<b>47.05%</b>	



# Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
<b>Non-Departmental</b>	Salary & Benefits	(1,146.60)	256.30	
	Internal Services	7,139.97	5,441.83	
	Contractual & Other Services	3,990.43	2,691.30	
	Reserves & Contingencies	(896.13)	0.00	
	<b>9,087.67</b>	<b>8,389.43</b>	<b>92.32%</b>	




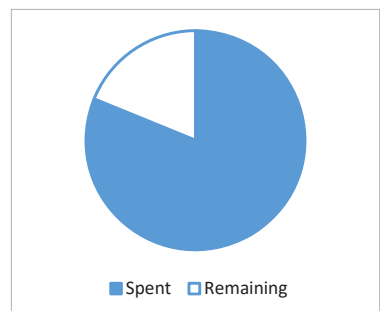
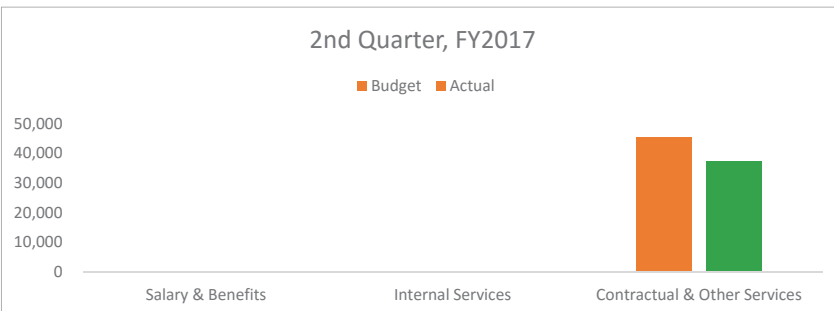
## Notable Variances

- Non-Departmental** - The following annual payments were made during the first half of the fiscal year:
  - Self-Insurance Workers Compensation (\$4.1 M), Self-Insurance Casualty Pool (\$1.3 M), and Property & Misc Insurance premiums (\$0.3 M)
  - Northern Virginia Community College contribution (partial year, \$0.3 M) and Hylton Performing Arts Center contribution (\$1.7 M)

# Debt Service

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
<b>Debt Service</b>	Salary & Benefits	0.00	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	45,337.79	37,109.91	
	Reserves & Contingencies	0.00	0.00	
	<b>45,721.34</b>	<b>37,107.62</b>	<b>81.16%</b>	



## Notable Variances

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





## Prince William County

1 County Complex Court  
Prince William, VA 22192

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