PRINCE WILLIAM
COUNTY

Revenue & Expenditure REPORT



FY 2027
1ST QUARTER

Ending 9/30/26
Published 11/06/26

PRINCE WILLIAM
COUNTY

1st Quarter FY 2027 Revenues

Section 2.09 of the Principles of Sound Financial Management requires a quarterly report on the status of General Fund revenues, expenditures, budget, projections, and trends to be provided to the Board of County Supervisors (BOCS) within forty-five (45) days of the end of each quarter, except for the 4th quarter report. A preliminary 4th quarter report shall be provided within ninety (90) days of the end of the quarter.

First Quarter Summary

The FY 2027 Adopted Budget projects total General Fund revenues of $1.949 billion.

First-quarter results indicate a revenue surplus of $120.31 million, or 6.2% above the adopted budget, bringing projected total General Fund revenues to $2.069 billion. The favorable variance is concentrated in Business Tangible Property (BTP) Tax revenue and is primarily driven by data center expansions that have increased the taxable base of computer equipment and peripherals.

Staff will actively monitor evolving consumer behavior, collection trends and broader economic conditions to evaluate their potential impacts on future revenue performance.

A summary of general revenue is provided in the table below.

General Revenue Sources	Prior Year	Current Year FY 2027			
	FY 2026 Year-End (Preliminary Unaudited)	Adopted Forecast	Q1 Revised	$ Change Q1/ Adopted	% Change Q1/ Adopted
Real Property Tax	$1,037,409,921	$1,114,984,000	$1,114,984,000	$0	0.00%
Personal Property Tax	496,424,121	558,150,000	678,450,000	120,300,000	21.55%
Motor Vehicle License Tax	13,541,384	14,000,000	14,000,000	0	0.00%
Local Sales Tax	103,468,977	106,000,000	106,000,000	0	0.00%
Food and Beverage Tax	42,096,840	36,000,000	36,000,000	0	0.00%
Consumer Utility Tax	15,637,518	15,000,000	15,000,000	0	0.00%
Communications Sales and Use Tax	11,169,658	11,300,000	11,300,000	0	0.00%
BPOL Tax	43,180,957	42,400,000	42,400,000	0	0.00%
Investment Income	40,171,596	31,330,000	31,330,000	0	0.00%
All Other Revenue	20,769,947	19,865,000	19,870,000	5,000	0.03%
TOTAL GENERAL REVENUES	**$1,823,870,919**	**$1,949,029,000**	**$2,069,334,000**	**$ 120,305,000**	**6.2%**

First Quarter Revenue Performance

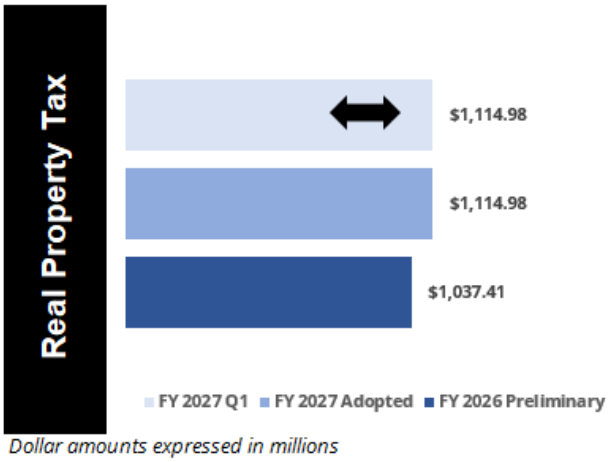
Real Property Tax revenue is projected to meet the FY 2027 adopted budget of $1.11 billion. First-quarter collections are in line with expectations. FY 2027 taxes are based on January 1, 2026, assessed values and are largely remitted through mortgage escrow accounts; therefore, moderating home price growth, slower sales activity, and recent economic conditions are not expected to materially affect current-year collections. Staff will continue to monitor programs and adjustments that affect net revenue, including Real Estate Tax Relief, exonerations, and lawsuit reserves.

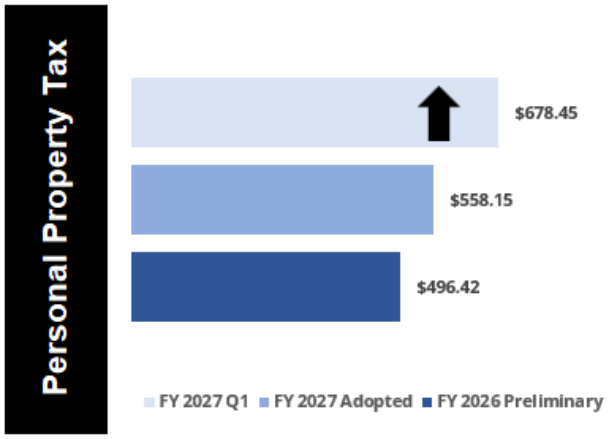
Personal Property Tax revenues from vehicles and business tangible property (BTP) are projected to exceed the FY 2027 adopted forecast of $558.15 million by $120.30 million, bringing the revised FY 2027 forecast to $678.45 million.

Business Tangible Property (BTP) Tax revenue is driving the surplus and projected to exceed the adopted budget by approximately $120.30 million, increasing the projection from $334.75 million to $455.05 million. The favorable variance reflects continued data center growth in the County, resulting in taxable equipment assessments above initial estimates. Forecasting is based on the timing of equipment acquisition and installation reported by data center operators, rather than building completion. Equipment is assessed as of January 1 following acquisition, so equipment acquired early in the calendar year may not generate revenue for nearly twelve months. Computer equipment and peripherals assessed values decline from 50% in the first year to a 5% residual value by year five, and projections incorporate conservative assumptions for varying equipment-refresh cycles. These factors add complexity to forecasting.

Vehicles Personal Property Tax revenue is projected to meet the FY 2027 adopted budget of $217.00 million. Collections remain steady; however, staff will continue to monitor delinquency and deferral trends, particularly as economic conditions may temporarily affect payment timing. Underlying assessed values remain stable.

Personal Property Tax Deferrals, Personal Property Penalties, and administrative bookings related to prior years are projected to meet the FY 2027 adopted budget of $6.40 million.

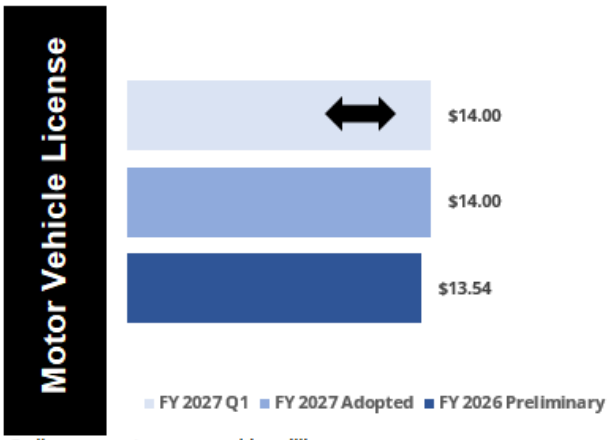


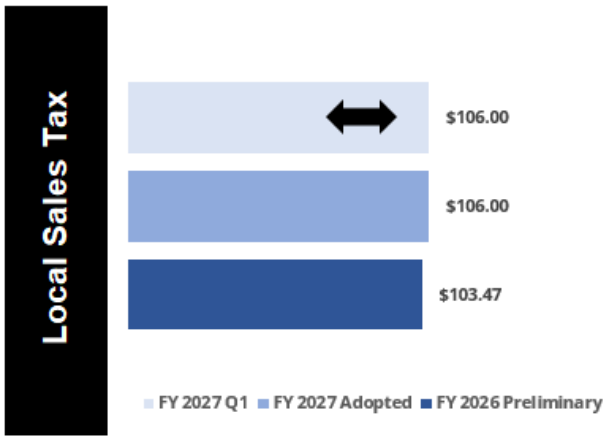


Dollar amounts expressed in millions

Motor Vehicle License Tax revenue is projected to meet the FY 2027 adopted budget of $14.00 million. The budget is based on the estimated number of billable vehicles in the County and will continue to be monitored throughout the fiscal year as registration activity develops.

Local Sales Tax revenue is projected to meet the FY 2027 adopted budget of $106.00 million. Roanoke College reports the Virginia Index of Consumer Sentiment fell 7.8 points since February, to 59.6 in August. However, regional economic resilience continues to support retail activity and durable-goods sales, keeping collections on track amid broader national headwinds. While the local outlook remains relatively favorable, economic conditions and consumer confidence should be monitored closely for potential risks to future collections.

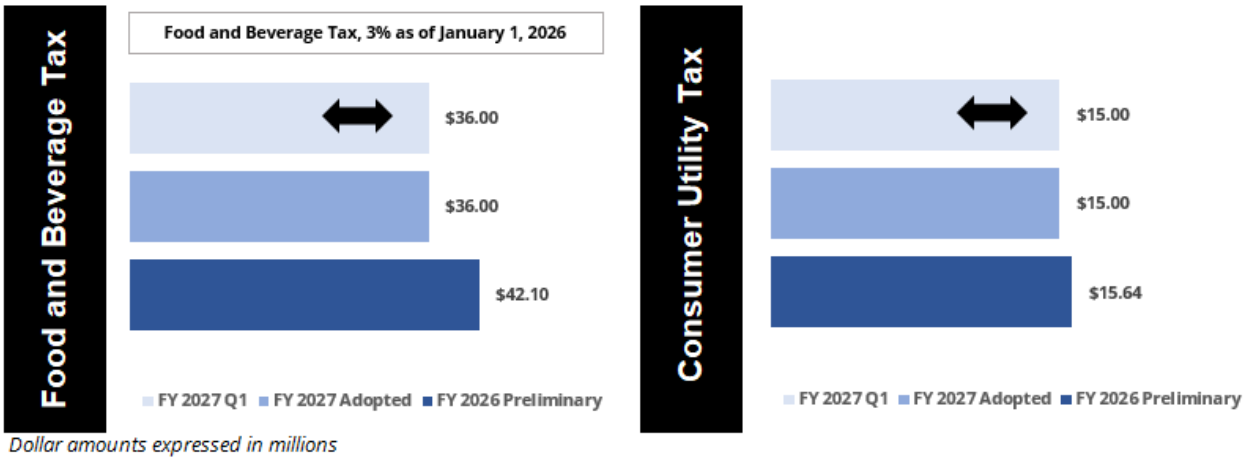




Dollar amounts expressed in millions

Food and Beverage Tax revenue is projected to meet the FY 2027 adopted budget of $36.00 million. The budget was established conservatively following the reduction in tax rate from 4.0% to 3.0%, effective January 1, 2026. As with Local Sales and Use Tax revenues, collections are influenced by consumer spending patterns and broader economic conditions.

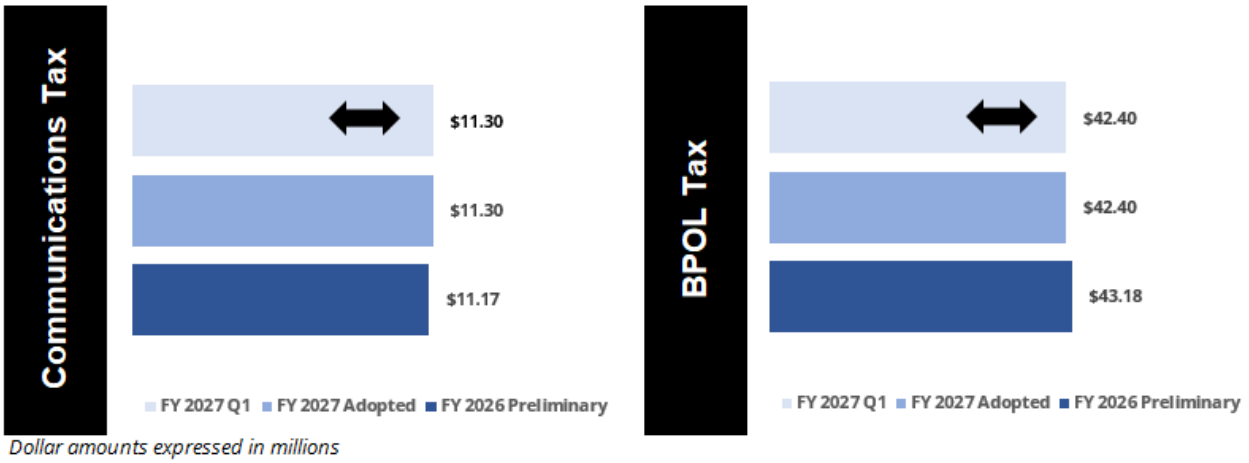
Consumer Utility Tax revenue is projected to meet the FY 2027 adopted budget of $15.00 million. Although consumers continue to face higher electricity and natural gas costs, the local tax is capped so any increase in revenue would be driven by higher overall energy usage, new housing units or a combination of both.



Dollar amounts expressed in millions

Communications Sales and Use Tax FY 2027 adopted revenue budget is $11.30 million. The most prominent trend reflects the continued structural shift away from traditional landline telephone service. This revenue source will remain under review, with close tracking of legislative efforts to expand this tax to reflect the modern telecommunications landscape.

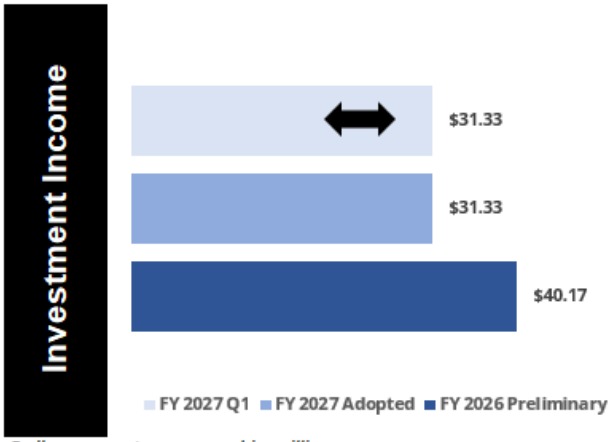
Business Professional and Occupational License (BPOL) Tax revenue is projected to meet the FY 2027 adopted budget of $42.40 million. Collections are supported by ongoing business activity across Prince William County; however, economic conditions, business profitability, and the pace of business growth may affect future revenue performance and will be continuously tracked.

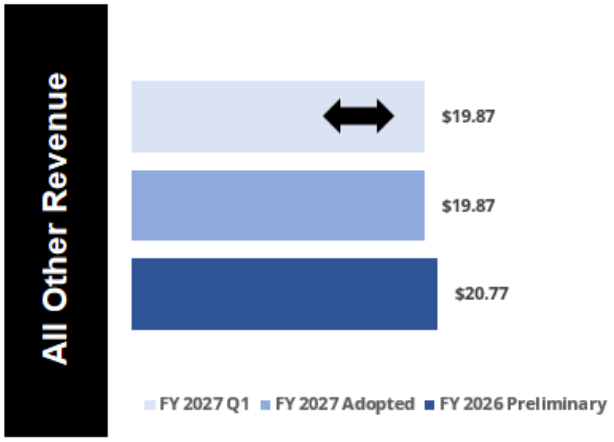


Dollar amounts expressed in millions

Investment Income revenue is projected to meet the FY 2027 adopted budget of $31.33 million. First-quarter receipts aligned with prevailing interest rates and the composition of the County's investment portfolio, supporting the existing budget.

All Other Revenue, which comprises 15 distinct sources, is projected to remain essentially in line with the FY 2027 budget of $19.86 million. The revised forecast of $19.87 reflects a marginal favorable variance of $5 thousand, attributable to higher-than-expected Rolling Stock Tax receipts to date.





Dollar amounts expressed in millions

PRINCE WILLIAM
COUNTY

1st Quarter FY 2027 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 an FY 2027 general fund budget of $2.2 billion.

- $1.115 billion adopted School transfer, in accordance with the County-Schools revenue sharing policy.
- $1.087 billion 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 recordation tax designated for mobility, transient occupancy tax mandated for tourism, cable franchise capital grant, proffers, grants, or criminal forfeitures.
2. Revised FY 2027 Budget – As of September 30, 2026, the revised County government unrestricted general fund budget, excluding transfers, was $867.3 million.

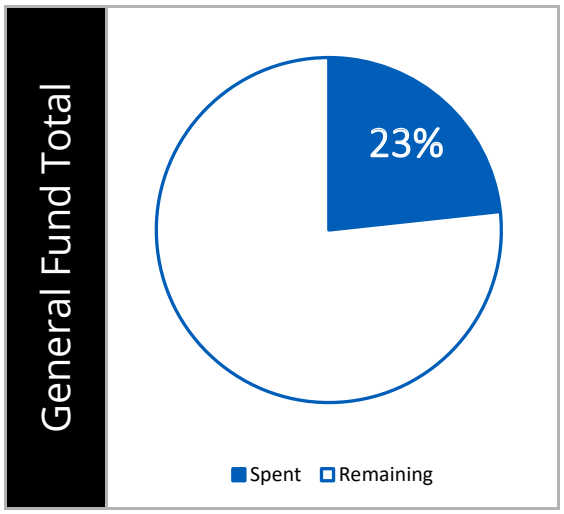
3. First Quarter General Fund Expenditures – As of September 30, 2026, 26.7% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, which are not indicators of direct County agency operations and have a disproportionate share of expenditures during the first quarter, agencies spent 23.3% of the expenditure budget.

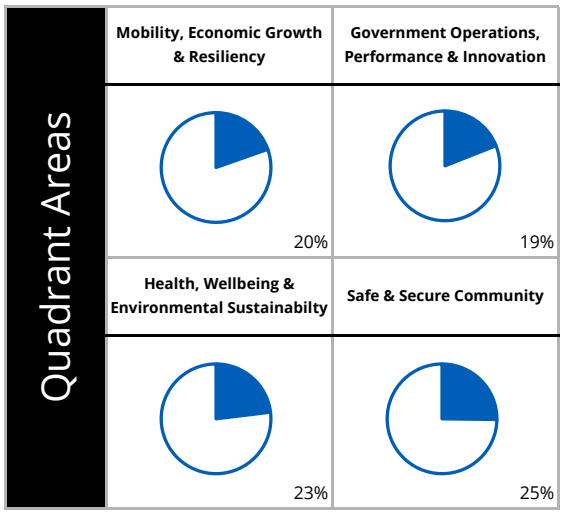
Percent of Budget Spent *(Including Debt Service & Non-Departmental*	Percent of Budget Spent *(Excluding Debt Service & Non-Departmental)*
26.7%	**23.3%**

4. 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. After excluding Non-Departmental and Debt Service and adjusting for information technology costs not billed in the first quarter, agencies spent 23.6% of the operating expenditure budget.

Percent of Budget Spent *(Excluding Debt Service, Non-Departmental, & Internal Services)*
23.6%

5. First Quarter Salary & Benefit Expenses – Agency salary and benefit expenses as a percentage of budget will be lower in the first quarter as there were six (6) pay periods out of a total of 26 pay periods for the entire fiscal year. This means salary and benefit expenses are not evenly distributed throughout the fiscal year.
6. Projected Expenditure Savings - Current projections indicate 98.0% of the County government's general fund expenditure budget will be expended by year-end. Projected expenditure savings at the end of the fiscal year are estimated at approximately $17.0 million.
7. Agency Variances – Notable variances are reported based on the 'Spent %' column on the following pages. Encumbrances are not included in the agency detailed tables and charts.





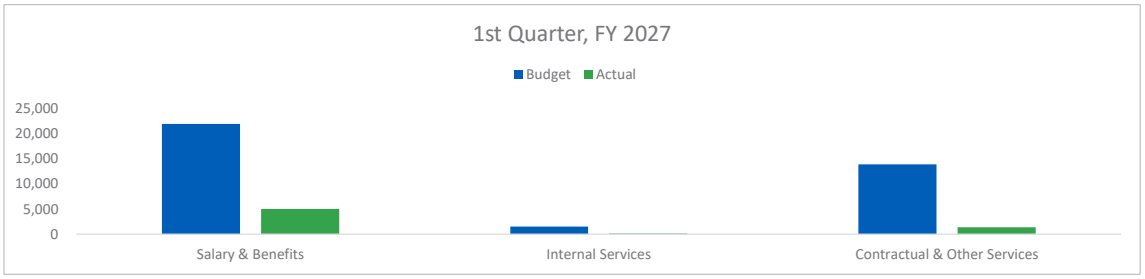
Mobility, Economic Growth & Resiliency Quadrant Area

(Dollar amounts expressed in thousands)

Departments & Agencies

- Development Services
- Economic Development & Tourism
- Planning
- Public Works
- Transportation & Capital Construction

Quadrant Area	Spending Category	Budget	Actual	Spent %
Mobility, Economic Growth & Resiliency	Salary & Benefits	21,910.67	5,039.60	
	Internal Services	1,520.68	105.78	
	Contractual & Other Services	13,881.66	1,343.15	
	Reserves & Contingencies	(8,404.83)	(819.24)	
		28,908.18	**5,669.29**	**19.61%**



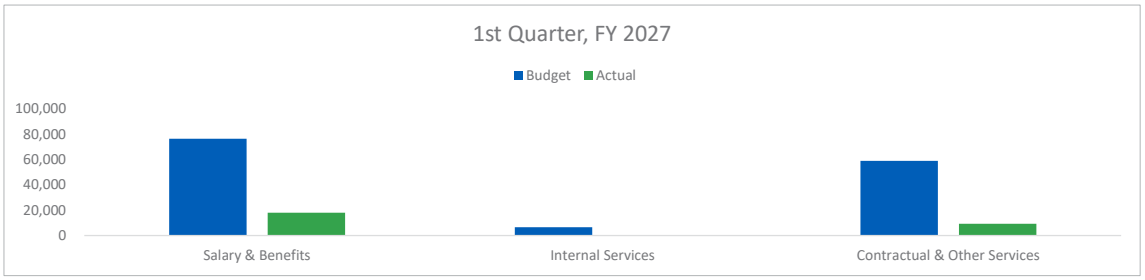
Government Operations, Performance & Innovation Quadrant Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Quadrant Area	Spending Category	Budget	Actual	Spent %
Government Operations, Performance & Innovation	Salary & Benefits	76,254.65	18,011.59	
	Internal Services	6,619.61	276.87	
	Contractual & Other Services	58,739.28	9,279.67	
	Reserves & Contingencies	(3,881.65)	(1,375.16)	
		137,731.88	**26,192.97**	**19.02%**



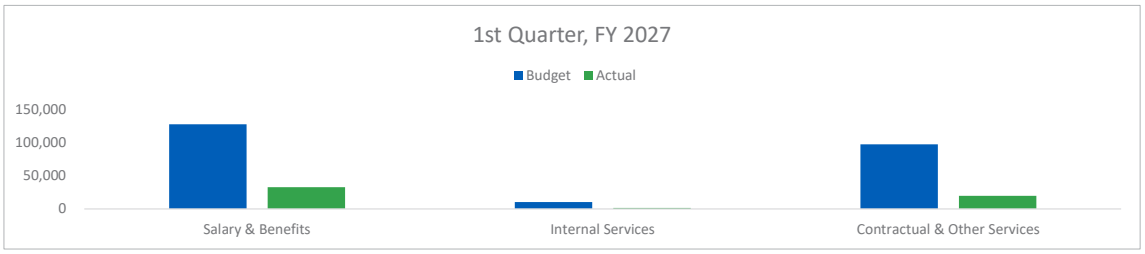
Health, Wellbeing & Environmental Sustainability Quadrant Area

(Dollar amounts expressed in thousands)

Departments & Agencies

- Aging
- Community Services
- Cooperative Extension Service
- Juvenile Court Service Unit
- Library
- Parks & Recreation
- Public Health
- Social Services
- Youth Services

Quadrant Area	Spending Category	Budget	Actual	Spent %
Health, Wellbeing & Environmental Sustainability	Salary & Benefits	127,215.72	32,463.11	
	Internal Services	10,461.84	1,599.40	
	Contractual & Other Services	97,006.41	19,836.98	
	Reserves & Contingencies	(973.44)	0.00	
		233,710.53	**53,899.49**	**23.06%**



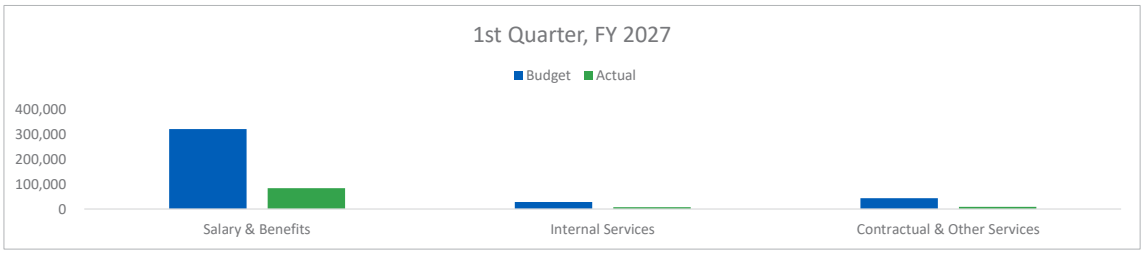
Safe & Secure Community Quadrant Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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

Quadrant Area	Spending Category	Budget	Actual	Spent %
Safe & Secure Community	Salary & Benefits	320,358.00	83,695.63	
	Internal Services	27,678.57	6,716.95	
	Contractual & Other Services	43,261.25	8,136.44	
	Reserves & Contingencies	(175.65)	0.00	
		391,122.16	**98,549.02**	**25.20%**

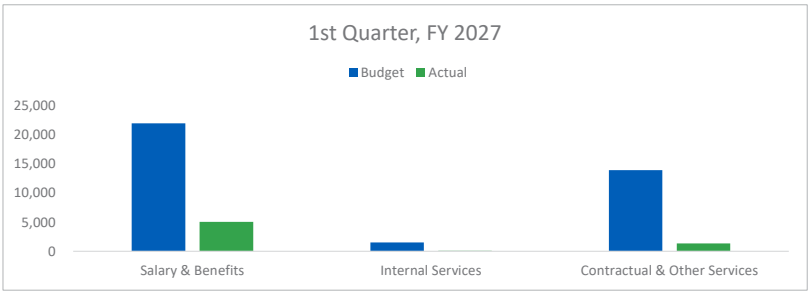


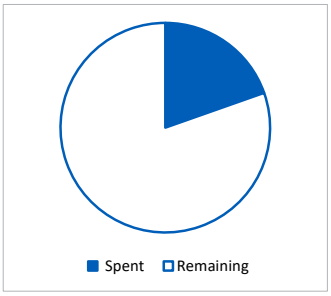
Mobility, Economic Growth & Resiliency Quadrant Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Development Services	Salary & Benefits	195.09	36.69	
	Internal Services	18.50	0.00	
	Contractual & Other Services	3.76	0.27	
	Reserves & Contingencies	0.00	0.00	
		217.35	**36.96**	**17.00%**
Economic Development & Tourism	Salary & Benefits	3,687.28	902.63	
	Internal Services	217.17	2.88	
	Contractual & Other Services	3,186.33	388.61	
	Reserves & Contingencies	(15.40)	0.00	
		7,075.37	**1,294.12**	**18.29%**
Planning	Salary & Benefits	3,692.91	744.35	
	Internal Services	307.15	2.85	
	Contractual & Other Services	3,109.62	243.20	
	Reserves & Contingencies	(8.06)	0.00	
		7,101.62	**990.40**	**13.95%**
Public Works	Salary & Benefits	5,147.89	1,148.43	
	Internal Services	396.82	70.28	
	Contractual & Other Services	3,065.27	218.17	
	Reserves & Contingencies	(518.61)	(26.94)	
		8,091.38	**1,409.94**	**17.43%**
Transportation & Capital Construction	Salary & Benefits	9,187.51	2,207.50	
	Internal Services	581.04	29.77	
	Contractual & Other Services	4,516.67	492.91	
	Reserves & Contingencies	(7,862.77)	(792.30)	
		6,422.46	**1,937.88**	**30.17%**

Mobility, Economic Growth & Resiliency Quadrant Area *(Continued)*





Notable Variances

1**. Development Services -** DoIT Internal Service Fees have not yet been billed. Additionally, Salaries & Benefits is underspent due to a vacant position.

2. **Economic Development & Tourism -** Contractual & Other Services expenditures are underspent due to $381K in open encumbrances for office leases expenes, the Salesforce Enhancement Project, Influencer Marketing – Advanced, Washington Airport Task Force membership fees, cellular partnership with Verizon Wireless, Xerox copier lease and print usage, and other operating expenses, including supplies, electricity, and utilities. Expenditure will align with budget projection as invoicing and payments are processed through Q2 in FY27. Approximately $214K in Internal Services charges has not yet been billed or recorded in the general ledger. Once these charges are processed, they will contribute to the reported expenditure rate.

3. **Planning** - Contractual & Other Services expenditures are underspent due to open encumbrances and unspent professional services towards consulting services for numerous priorities, including small area plans and other development planning activities. Expenditures will align with budget projections as invoicing and payments are processed through Quarter 2.

4. **Public Works -** The unspent budget in Contractual & Other Services includes outstanding commitments for reforestation, landscaping and grounds maintenance, equipment repairs, and facility maintenance. Expenditures are expected to increase throughout the fiscal year as these services are completed and invoices are processed.

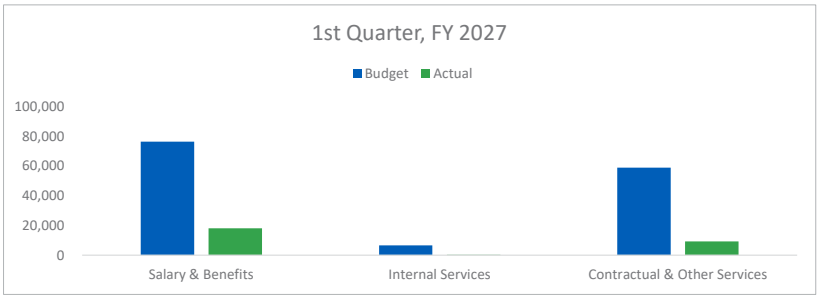
5. **Transportation & Capital Construction** - Contractual & Other Services expenditures are overspent due to expenditures are temporarily elevated because the Quarter 1 cost recovery for Capital Projects was not fully posted prior to period close. Expenses will decrease once the cost recovery journal entry posts in Quarter 2.

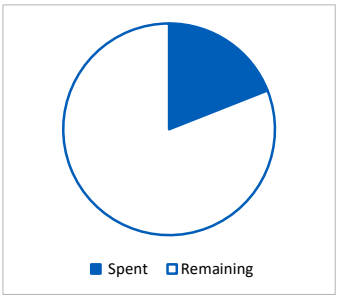
Government Operations, Performance & Innovation Quadrant Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Board of County Supervisors	Salary & Benefits	4,163.71	1,000.23	
	Internal Services	455.61	0.00	
	Contractual & Other Services	2,996.87	458.77	
	Reserves & Contingencies	(12.90)	0.00	
		7,603.29	**1,459.00**	**19.19%**
County Attorney	Salary & Benefits	6,151.10	1,475.85	
	Internal Services	379.90	0.00	
	Contractual & Other Services	1,789.22	60.71	
	Reserves & Contingencies	(266.94)	(32.95)	
		8,053.28	**1,503.61**	**18.67%**
Elections	Salary & Benefits	2,804.22	667.14	
	Internal Services	307.85	2.58	
	Contractual & Other Services	3,599.31	363.93	
	Reserves & Contingencies	(14.08)	0.00	
		6,697.30	**1,033.64**	**15.43%**
Executive Management	Salary & Benefits	7,971.85	1,746.57	
	Internal Services	506.57	3.35	
	Contractual & Other Services	1,276.24	357.66	
	Reserves & Contingencies	(7.39)	0.00	
		9,747.28	**2,107.58**	**21.62%**
Facilities & Fleet Management	Salary & Benefits	14,256.19	3,444.76	
	Internal Services	1,465.23	235.30	
	Contractual & Other Services	41,255.53	6,988.26	
	Reserves & Contingencies	(1,992.94)	(71.44)	
		54,984.01	**10,596.88**	**19.27%**
Finance	Salary & Benefits	26,998.20	6,210.27	
	Internal Services	2,497.26	35.65	
	Contractual & Other Services	5,538.72	820.50	
	Reserves & Contingencies	(639.29)	(313.06)	
		34,394.89	**6,753.35**	**19.63%**
Human Resources	Salary & Benefits	6,941.91	1,827.01	
	Internal Services	710.14	0.00	
	Contractual & Other Services	1,376.74	200.52	
	Reserves & Contingencies	(696.61)	(895.36)	
		8,332.18	**1,132.17**	**13.59%**
Human Rights Office	Salary & Benefits	990.52	178.39	
	Internal Services	57.06	0.00	
	Contractual & Other Services	122.70	3.63	
	Reserves & Contingencies	(0.69)	0.00	
		1,169.60	**182.02**	**15.56%**
Management & Budget	Salary & Benefits	2,741.19	692.36	
	Internal Services	167.07	0.00	
	Contractual & Other Services	333.89	8.94	
	Reserves & Contingencies	(0.72)	0.00	
		3,241.44	**701.30**	**21.64%**
Procurement Services	Salary & Benefits	3,235.75	769.01	
	Internal Services	72.90	0.00	
	Contractual & Other Services	450.07	16.76	
	Reserves & Contingencies	(250.10)	(62.34)	
		3,508.62	**723.43**	**20.62%**

Government Operations, Performance & Innovation Quadrant *(Continued)*





Notable Variances

1. **County Attorney -** DoIT Internal Service Fees are yet to be billed, with $678K in encumbrances from Contractual & Other Services to be billed later.

2. **Elections** - Contractual & Other Services is underspent since elections generally occur during the second (November) and fourth quarters of each fiscal year. In addition, $2.4M for replacing voting equipment has not been spent.

3. **Facilitites & Fleet Management** - Contractual & Other Services is underspent due to $40.5 million in encumbrances that is to billed later and paid throughout the remainder of the fiscal year. DoIT internal Service Fees are yet to be billed.

4. **Finance -** DoIT Internal Service Fees are yet to be billed, with $1.8 million in encumbrances from Contractual & Other Services to be billed later.

5. **Human Resources -** Salary & Benefits is overspent due to offset in part by nearly $132,000 in unbudgeted temporary staffing, and the cost of full year cost recovery to the medical internal service fund. Contractual and Other Services is underspent due to planned future spending in later quarters when encumbrances for a public safety positions pay study is expected to initiate prior to December. Additional spending is planned for later in the fiscal year including PWC Internship Program. Expenditures for internal services are lower than 25% in Q1 due to the delay in posting DoIt internal service fees, estimated at $178,000. Adjusting for these later postings, the agency's overall expenditure rate through Q1 is 21.2%.

6. **Human Rights Office -** Internal Services expenditures are temporarily distorted due to a delay in posting technology fee charges. Salaries & Benefits are underspent due to position vacancies in the agency. As of the October vacancy report there are two vacancies.

7. **Management & Budget** - Contractual & Other Services category is underspent as $250,000 in funding for a software solution for countywide performance management is being identified and the timeline for implementation is pending. Expenditures for internal services are lower than 25% in Q1 due to the delay in posting DoIt internal service fees, estimated at $42,000. Adjusting for this delay in billing, the agency overall expenditure rate through Q1 is 22.9%.

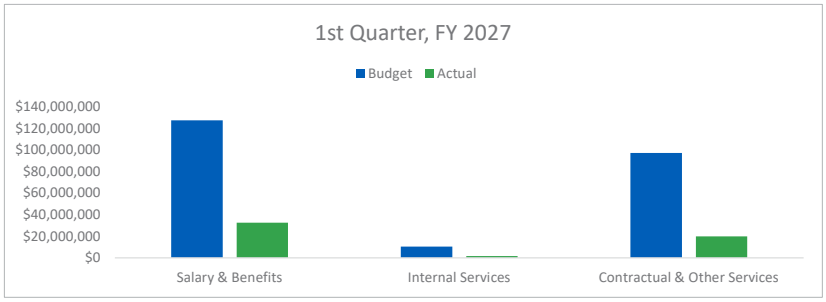
8. **Procurement Services -** Internal Services expenditures are temporarily distorted due to a delay in posting technology fee charges. Contractual & Other Services expenditures are underspent due to pending invoices and payments for professional services carried over from the previous fiscal year. Spending will align with budgeted baselines over the remaining quarters.

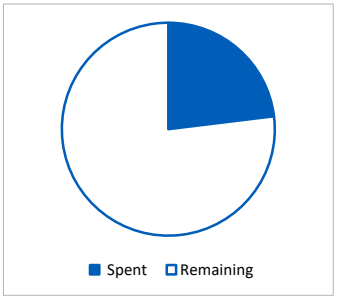
Health, Wellbeing & Environmental Sustainability Quadrant Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Aging	Salary & Benefits	5,169.95	1,162.96	
	Internal Services	351.08	25.31	
	Contractual & Other Services	5,826.89	3,002.19	
	Reserves & Contingencies	(47.66)	0.00	
		11,300.27	**4,190.47**	**37.08%**
Cooperative Extension Service	Salary & Benefits	1,227.84	281.97	
	Internal Services	183.73	0.00	
	Contractual & Other Services	199.10	16.30	
	Reserves & Contingencies	(0.43)	0.00	
		1,610.23	**298.27**	**18.52%**
Library	Salary & Benefits	21,401.61	4,819.46	
	Internal Services	2,170.82	45.96	
	Contractual & Other Services	4,367.98	768.56	
	Reserves & Contingencies	(30.41)	0.00	
		27,910.00	**5,633.98**	**20.19%**
Juvenile Court Service Unit	Salary & Benefits	724.70	0.00	
	Internal Services	10.08	0.00	
	Contractual & Other Services	130.11	32.79	
	Reserves & Contingencies	(0.14)	0.00	
		864.75	**32.79**	**3.79%**
Parks & Recreation	Salary & Benefits	35,716.12	8,162.69	
	Internal Services	3,946.36	1,387.95	
	Contractual & Other Services	14,494.06	3,453.13	
	Reserves & Contingencies	(533.22)	0.00	
		53,623.31	**13,003.76**	**24.25%**
Public Health	Salary & Benefits	2,603.54	573.92	
	Internal Services	82.66	10.82	
	Contractual & Other Services	3,216.00	780.04	
	Reserves & Contingencies	(30.97)	0.00	
		5,871.24	**1,364.78**	**23.25%**
Social Services	Salary & Benefits	50,444.45	12,324.11	
	Internal Services	2,983.59	117.42	
	Contractual & Other Services	47,144.13	10,104.78	
	Reserves & Contingencies	(324.60)	0.00	
		100,247.56	**22,546.32**	**22.49%**
Youth Services	Salary & Benefits	9,927.50	2,437.59	
	Internal Services	733.52	11.94	
	Contractual & Other Services	1,448.25	214.34	
	Reserves & Contingencies	(6.01)	0.00	
		12,103.26	**2,663.87**	**22.01%**

Health, Wellbeing & Environmental Sustainability Quadrant *(Continued)*





Notable Variances

1. **Aging** - DoIT Internal Service Fees have not been billed yet. Contractual & Other services actuals are elevated due to full-year costs associated with Birmingham Green ($2.7 million) paid in the first quarter.

2**. Cooperative Extension Service** - Salary & Benefits is underspent because the agency has not paid first quarter reimbursement to the State for authorized local salary supplements.

3. **Library** - Contractual & Other Services expenditures are underspent due to $2.1 million in open encumbrances for the Digital Library Materials- LexisNexis Subscription, Polaris purchase order for processing and delivery of Library materials, Library hold pick-up lockers for Chinn Park & Haymarket Gainesville libraries, Douron Solution purchase order for furniture at Chinn Park Library, and other operating expenses, including supplies, electricity, and utilities. Expenditure will align with budget projection as invoicing and payments are processed through Q2 in FY27. Approximately $2 million is Internal Services charges has not yet been billed or recorded in the general ledger. Once these charges are processed, they will contribute to the reported expenditure. Excluding Internal Services, Library spent approximately 21.7% of their expenditure budget in the first quarter.

4. **Juvenile Court Service Unit -** Salaries & Benefits shows a temporary variance because the Q1 local salary supplement payment of $174K was processed after the quarter closed. Expenses will align in Q2. Contractual & Other Services expenditures are underspent due to $74K in open encumbrances for professional services and office furniture. Expenditures will align with budget projections as invoicing and payments are processed through FY27.

Safe & Secure Community Quadrant Area

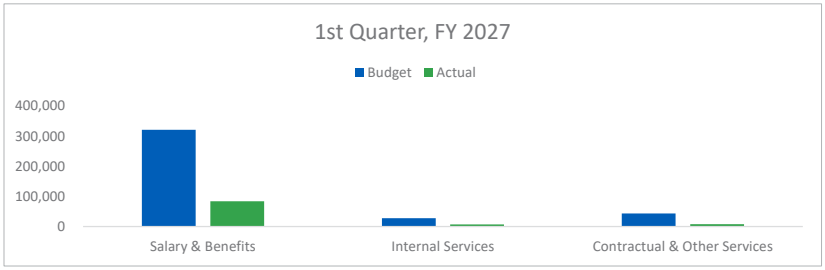
(Dollar amounts expressed in thousands)

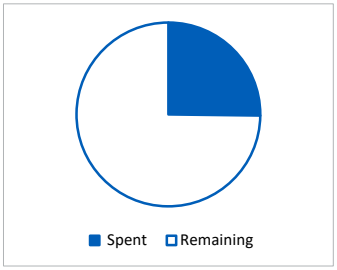
Department	Spending Category	Budget	Actual	Spent %
Circuit Court Clerk	Salary & Benefits	5,885.36	1,418.16	
	Internal Services	348.42	0.00	
	Contractual & Other Services	1,345.14	296.81	
	Reserves & Contingencies	(3.74)	0.00	
		7,575.19	**1,714.97**	**22.64%**
Circuit Court Judges	Salary & Benefits	1,928.31	462.42	
	Internal Services	100.06	0.00	
	Contractual & Other Services	102.60	27.66	
	Reserves & Contingencies	(0.94)	0.00	
		2,130.03	**490.08**	**23.01%**
Commonwealth Attorney	Salary & Benefits	15,209.96	3,349.38	
	Internal Services	1,056.05	2.47	
	Contractual & Other Services	977.00	235.48	
	Reserves & Contingencies	(4.55)	0.00	
		17,238.46	**3,587.33**	**20.81%**
Criminal Justice Services	Salary & Benefits	7,801.51	1,689.34	
	Internal Services	528.28	3.35	
	Contractual & Other Services	1,048.19	161.59	
	Reserves & Contingencies	(6.05)	0.00	
		9,371.93	**1,854.28**	**19.79%**
Fire & Rescue	Salary & Benefits	103,297.73	33,102.12	
	Internal Services	8,772.70	1,096.48	
	Contractual & Other Services	13,432.94	2,414.21	
	Reserves & Contingencies	(53.06)	0.00	
		125,450.31	**36,612.81**	**29.19%**
General District Court	Salary & Benefits	2,151.62	447.91	
	Internal Services	29.12	0.00	
	Contractual & Other Services	377.57	172.55	
	Reserves & Contingencies	(1.75)	0.00	
		2,556.57	**620.46**	**24.27%**
Juvenile & Domestic Relations Ct	Salary & Benefits	754.30	172.43	
	Internal Services	41.54	0.00	
	Contractual & Other Services	103.77	24.25	
	Reserves & Contingencies	(0.66)	0.00	
		898.95	**196.68**	**21.88%**
Magistrates	Salary & Benefits	88.73	20.48	
	Internal Services	25.24	0.00	
	Contractual & Other Services	9.81	0.85	
	Reserves & Contingencies	(0.08)	0.00	
		123.70	**21.33**	**17.24%**

Safe & Secure Community Quadrant *(Continued)*

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Police	Salary & Benefits	149,886.19	35,212.16	
	Internal Services	14,254.27	5,120.42	
	Contractual & Other Services	20,433.63	3,493.73	
	Reserves & Contingencies	(75.31)	0.00	
		184,498.79	**43,826.31**	**23.75%**
Public Safety Communications	Salary & Benefits	14,621.97	3,349.76	
	Internal Services	739.63	3.21	
	Contractual & Other Services	2,835.70	295.16	
	Reserves & Contingencies	(21.25)	0.00	
		18,176.06	**3,648.12**	**20.07%**
Sheriff	Salary & Benefits	18,732.31	4,471.48	
	Internal Services	1,783.25	491.02	
	Contractual & Other Services	2,594.89	1,014.16	
	Reserves & Contingencies	(8.27)	0.00	
		23,102.17	**5,976.66**	**25.87%**





Notable Variances

1. **Commonwealth Attorney** - Expenditures are underspent in Q1 due to IT internal services billing totaling $1.1M. Adjusting for these upfront bills, the agency's expenditure rate through Q1 is 22%.

2. **Criminal Justice Services** - Contractual & Other Services is underspent due to $400K in encumbrances that is to be billed later. DoIT Internal Services Fees have not been billed yet.

3. **Fire and Rescue** - Expenditures for internal services are lower than 25% in Q1 due to the delay of posting DoIT internal service fees, estimated at $1.8M. Additionally, actual expenditures in salaries and benefits are temporarily elevated because the Q1 fire levy personnel support chargeback (estimated at $8.7M) was not posted prior to period close. Adjusting for these transactions, the agency's overall expenditure rate through Q1 is 23%.

4. **Juvenile & Domestic Relations Court** -Expenditures are underspent in Q1 due to IT internal services billing totaling $42K. Adjusting for these upfront bills, the agency's expenditure rate through Q1 is 23%.

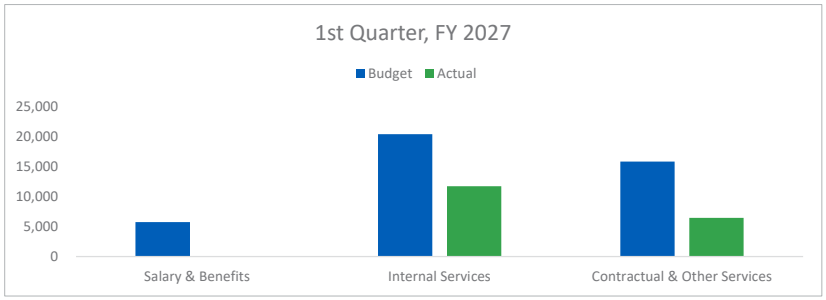
5. **Magistrates** - Expenditures for internal services are lower than 25% in Q1 due to the delay in posting DoIt internal service fees, estimated at $6,300. Excluding internal services not yet billed in Q1, the agency's expenditure rate is 22%.

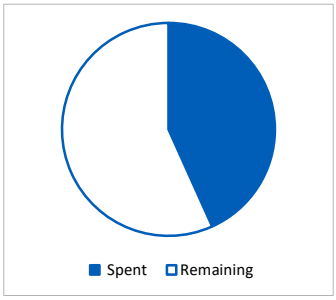
6. **Public Safety Communications** - DoIT Internal Services Fees have not been billed yet. Contractual & Other Services expenditures are underspent due to approx. $768K in open encumbrances for ESInet project and phone interpretation that is invoiced monthly. Expenditures will align with budget projections as invoicing and payments are processed through FY27.

Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Non-Departmental	Salary & Benefits	5,759.63	18.68	
	Internal Services	20,388.57	11,707.25	
	Contractual & Other Services	15,832.38	6,440.59	
	Reserves & Contingencies	0.00	0.00	
		41,980.58	**18,166.52**	**43.27%**





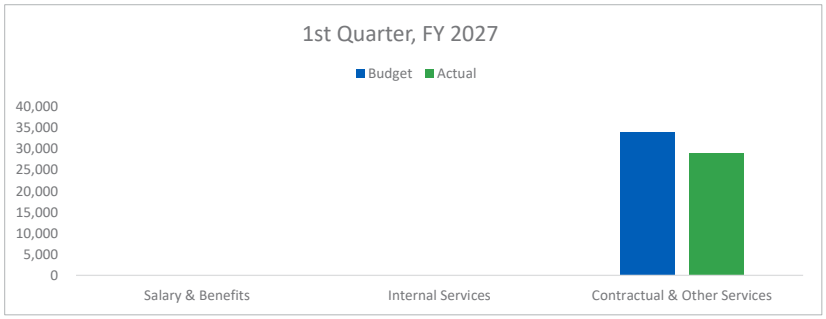
Notable Variances

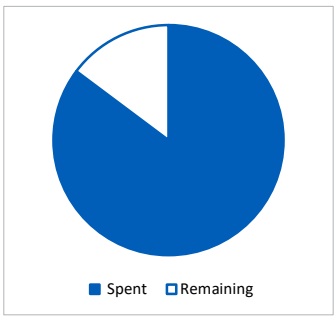
1. **Non-Departmental -** The following payments were made during the first quarter of the fiscal year: Self-Insurance Workers Compensation ($7.3M), Self Insurance Casualty Pool ($3.9M), Community Partner Donations ($2.5M), Hylton Performing Arts Center contribution ($2.0M), Council of Government membership dues ($0.9M), property and miscellaneous insurance premiums ($0.7M), fleet vehicle and fuel internal service costs ($0.6M) 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	34,010.46	28,984.30	
	Reserves & Contingencies	0.00	0.00	
		34,010.46	**28,984.30**	**85.22%**





Notable Variances

1. **Debt Service** - Expenditures are heavily front-loaded in the first quarter as 85% of annual debt service obligations (principal and interest) were scheduled and disbursed according to debt payment schedules. Quarterly expenditures through the remainder of the fiscal year will not be incurred at the same rate.



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