

4th Quarter Revenue and Expenditures



REPORT

FY 2018



4th Quarter FY 2018

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 general revenue estimate included in the FY 2018 Adopted Budget was \$959,891,459.

The FY 2018 pre-closing, pre-audit general revenues are expected to produce a surplus of \$10.2 million from the adopted FY 2018 budget by June 30, 2018, as follows:

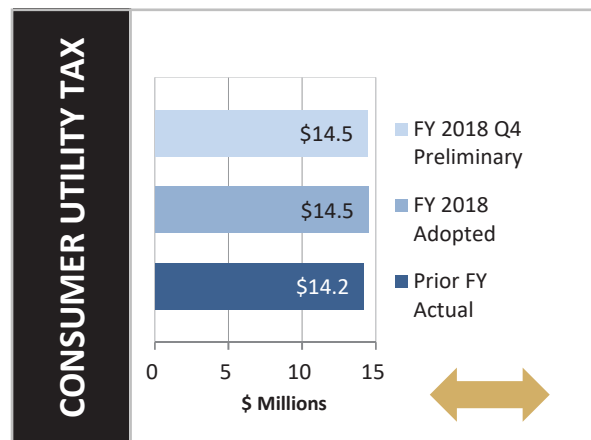
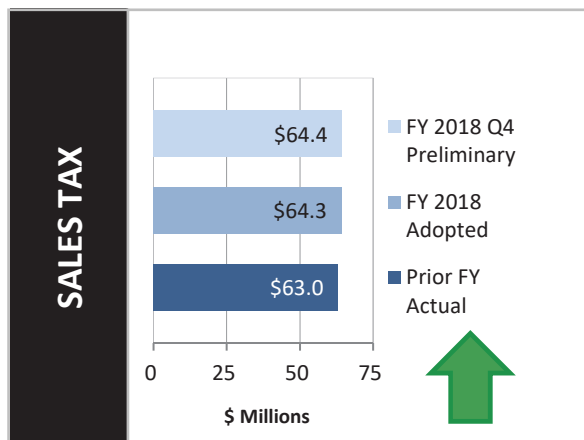
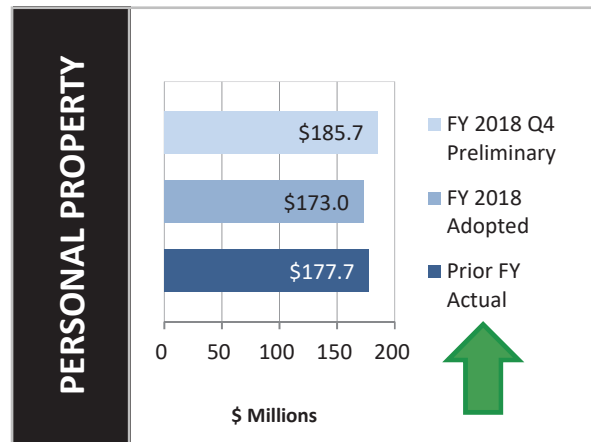
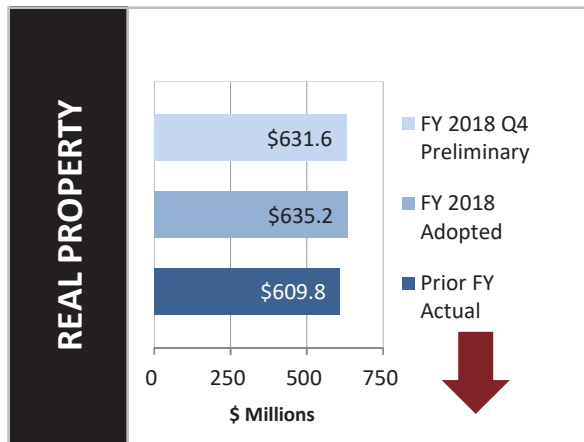
Category of General Revenues	Prior Year FY 2017 Year-End	FY 2018				Q4 Preliminary	\$ change from Adopted	% change from Adopted
		Adopted	Q1 Revised	Q2 Revised	Q3 Revised			
Real Property Taxes	\$609,823,034	\$635,247,459	\$635,247,459	\$635,247,459	\$635,978,102	\$631,569,088	(\$3,678,371)	-0.58%
Personal Property Taxes	177,696,993	172,990,000	181,490,000	182,970,000	184,966,395	185,708,937	12,718,937	7.35%
Sales Tax	63,021,936	64,260,000	64,260,000	64,260,000	64,260,000	64,383,843	123,843	0.19%
Consumer Utility Tax	14,195,902	14,520,000	14,520,000	14,520,000	14,520,000	14,467,151	(52,849)	-0.36%
Communications Tax	17,035,603	17,200,000	17,200,000	16,700,000	16,700,000	16,502,129	(697,871)	-4.06%
BPOL Tax	25,340,993	25,795,000	25,795,000	25,400,000	25,400,000	26,553,957	758,957	2.94%
Investment Income	9,417,765	9,628,000	9,628,000	9,578,250	9,578,250	9,416,952	(211,048)	-2.19%
All Other	21,019,115	20,251,000	20,437,000	20,547,000	20,553,550	21,531,059	1,280,059	6.32%
Total General Revenues	\$937,551,341	\$959,891,459	\$968,577,459	\$969,222,709	\$971,956,297	\$970,133,116	\$10,241,657	1.07%

Revenues At-A-Glance

Variances from the FY 2018 Adopted Budget are as follows:

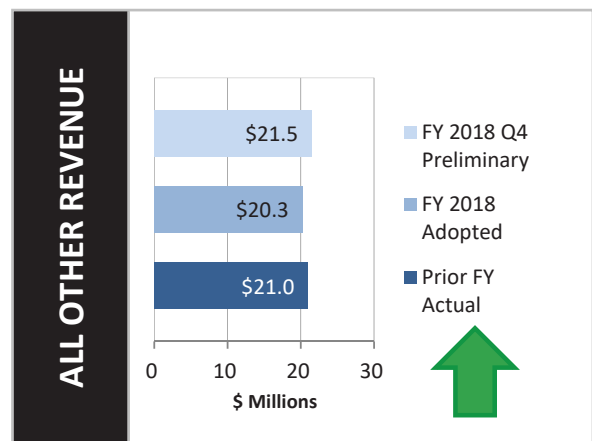
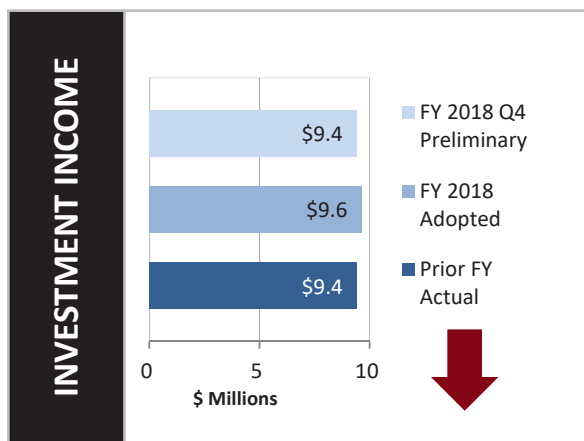
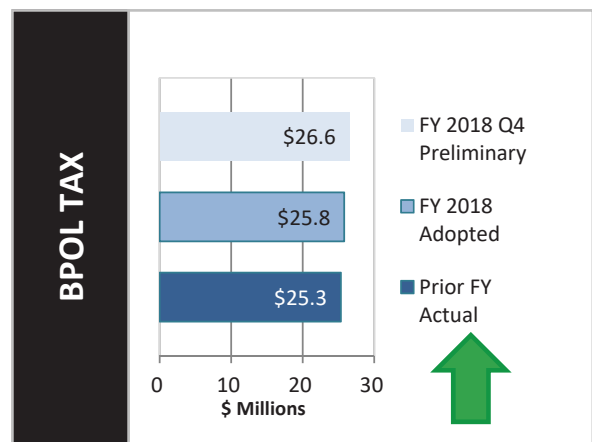
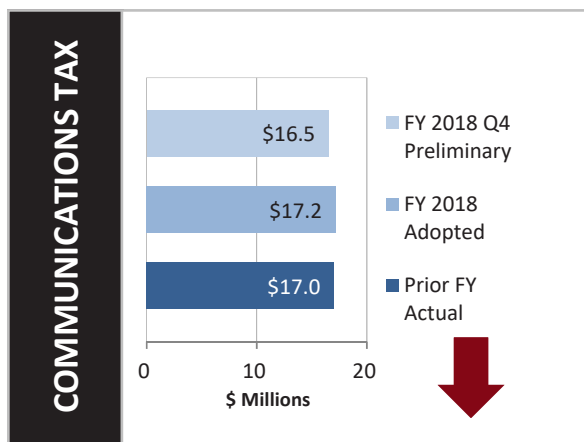
Real Property Tax revenue is expected to produce a revenue deficit of \$3.7 million due to an increase in exonerations and reserves. Exonerations are decreases in revenue due to assessment reductions, changes in tax liability or tax relief programs.

Personal Property Tax revenue is expected to produce a \$12.7 million surplus. This adjustment reflects an increase over the FY 2017 actual revenue as well as increases in new taxable business tangible property, mainly from data centers, as well as an increase in the number of additional vehicles with higher values. The installation of the new Tax Administration System has also led to an increase in revenue collections due to enhanced billing functionality.



Sales Tax, BPOL, Communications Sales Tax, Consumer Utility and Investment Income revenue reflect a combined shortfall of \$78 thousand. The Communications Tax experienced a revenue shortfall of \$697 thousand; as the decline in landline usage continues to negatively affect this revenue source. Since FY 2013, Communications Tax revenue has decreased 11.0 percent. The June early release of estimates from the National Health Interview Survey (NHIS), July – December 2017, indicates the number of American homes with only wireless telephones continues to grow. More than one-half of American homes (53.9%) had only wireless telephones during the second half of 2017. Business, Professional, and Occupational License (BPOL) tax revenue on the other hand, contributed an additional \$758 thousand.










All Other Revenue is comprised of fifteen revenue sources estimated to be less than \$5 million each. A net surplus of \$1.2 million is projected for FY 2018 led by increases in the Bank Franchise Tax of \$574 thousand, \$295 thousand from the reclassification of heavy equipment rental to the Daily Equipment Rental Tax, \$265 thousand in Motor Vehicle License and Rental Car Tax of \$213 thousand.



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)	2.9% <i>(Jun 2018)</i>	1.6% <i>(Jun 2017)</i>	Reflects changes in the purchasing power per unit of money	
GDP (Gross Domestic Product)	+4.1% <i>(Q2 2018)</i>	+3.0% <i>(Q2 2017)</i>	Indicator of the overall health of the U.S. economy	
Stock Market:				
S&P 500	2,718.37 <i>(06/29/18)</i>	2,423.41 <i>(06/30/17)</i>	Indicator of the overall health of the U.S. stock market	
Dow Jones	24,271.41 <i>(06/29/18)</i>	21,349.63 <i>(06/30/17)</i>	Indicator of the overall health of the U.S. stock market	
Federal Funds Rate	1.91% <i>(06/29/18)</i>	1.06% <i>(06/30/17)</i>	Indicator of return on investments	
Unemployment Rate*:				
National (seasonally adjusted)	4.0% <i>(Jun 2018)</i>	4.3% <i>(Jun 2017)</i>	Indicator of overall health of U.S. job market	
State (seasonally adjusted)	3.2% <i>(Jun 2018)</i>	3.7% <i>(Jun 2017)</i>	Indicator of overall health of VA job market	
Region (not seasonally adjusted)	3.7% <i>(Jun 2018)</i>	4.0% <i>(Jun 2017)</i>	Indicator of overall health of NoVA job market	
Prince William County (not seasonally adjusted)	2.9% <i>(Jun 2018)</i>	3.5% <i>(Jun 2017)</i>	Indicator of overall health PWC of job market	

* Bureau of Labor Statistics - U3

Indicator			Explanation	Trend (Y-O-Y)
National Retail Sales	+0.49% <i>(M/M Jun 2018)</i>	+0.35% <i>(M/M Jun 2017)</i>	Indicator of relative health of U.S. economy	
# Employment Establishments:				
State	266,488 (+2.97%) <i>(Q4 2017)</i>	258,814 <i>(Q4 2016)</i>	Indicator of overall health of VA economy, businesses & job market	
Region	90,781 (+1.11%) <i>(Q4 2017)</i>	89,785 <i>(Q4 2016)</i>	Indicator of overall health of NoVA economy, businesses & job market	
Prince William County	9,207 (+2.24%) <i>(Q4 2017)</i>	9,005 <i>(Q4 2016)</i>	Indicator of overall health of PWC economy, businesses & job market	
Sales Tax Growth:				
State	+3.0% <i>(FYTD May 2018)</i>	+1.6% <i>(FYTD May 2017)</i>	Indicator of relative health of VA economy	
Prince William County	+2.8% <i>(FYTD Jun 2018)</i>	+3.4% <i>(FYTD Jun 2017)</i>	Indicator of relative health of PWC economy	
State Revenue Collections	+6.1% <i>(FYTD Mar 2018)</i>	+3.7% <i>(FYTD Jun 2017)</i>	Indicator of relative health of VA economy	
National Automobile Sales	\$17.4M <i>(Jun 2018)</i>	\$16.4M <i>(Jun 2017)</i>	Indicator of consumer purchasing power	
Commercial Vacancy Rates:				
Prince William County	5.7% <i>(Q2 2018)</i>	4.5% <i>(Q2 2017)</i>	Indicator of overall health of PWC businesses and commercial market	

National, State, and Local Trends

National With the historic low unemployment rates, and a modest increase in consumer spending, the U.S. economy had a relatively strong second quarter. The U.S. economic growth, measured by the Gross Domestic Product (GDP), nearly doubled to 4.1 percent in the second quarter compared to the first quarter rate of 2.2 percent. Despite the strong performance of virtually all economic benchmarks, U.S. protectionism attitude towards its trade partners remains the top fear for many industries. The trade negotiations remain fluid on multiple fronts – NAFTA, European Union, China and North Korea; hence, many are skeptical about the sustainability of the second quarter GDP growth numbers for the upcoming quarters. Despite the potential trade-war and some peaking indicators/indices, the U.S. economy remains strong with healthy job growth, earnings growth in the private sector aided by U.S. tax reform and low interest rates.

The Consumer Price Index (CPI), a measurement of the change in prices paid by consumers for goods and services, rose by 0.17 percent in the second quarter of 2018. This change reflects the average CPI increase of 0.2 in April, 0.2 in May and 0.1 in June, 2018. Comparatively, the CPI declined by .03 percent in the 2nd quarter from the 1st quarter of 2018 (first quarter increase 0.20 percent). The all items index rose 2.9 percent from June 2017 to June 2018. This was the largest 12-month increase since the period ending February 2012. The overall Consumer Price Index change can be attributed to a relatively stable gasoline index in the second quarter as compared to the first quarter of 2018. The CPI levels are forecasted to be trending upwards in the remaining quarters of 2018.

Gross Domestic Product (GDP), the broadest measure of economic activity, increased at an annual rate of 4.1 percent in the second quarter (2018), reflecting positive contributions from consumer spending, export of goods and services, nonresidential fixed investments, and governmental spending at local, state and federal levels. The second quarter reflected an acceleration and positive contributions from personal consumption expenditure, exports, nonresidential fixed investment, federal government spending. Some components of the overall GDP makeup reflected negative contributions like private inventory investment and residential fixed investment.

Although the unemployment rate returned to 4 percent in June, it was due to more people re-entering the labor force (higher participation rate 62.9 percent). The June unemployment rate reflects a 30 basis point decrease from the same time last year, 4.3 percent in June 2017. U.S. employers maintained their rapid pace of hiring, reinforcing expectations of strong economic growth in the second quarter. The economy added 248,000 jobs in June bringing the average monthly job growth for 2018 to 224,000. The increase reflected healthy gains in a broad range of industries from manufacturing and transportation to health care and retailing. While job gains have been solid, it has done little for wage growth. Wage and salaries rose at a modest 2.8 percent for the 12-month period, rising from 2.7 percent a year earlier.

The U.S. retail and food services sales rose by 0.5 percent in June 2018 from the previous month. Comparatively, this increase reflects a healthy annual uptick in June, 2018 from June, 2017 in retail trade sales (increase of 6.4 percent), non-store retail sales (increase of 10.2 percent) and gasoline stations sales (increase of 21.6 percent). In addition, the U.S. Light Vehicle Sales also rose at 4.6% for the 12-month period ending in June, 2018.

The housing market continues to face the low housing inventory across the United States—the most influential factor affecting home prices. The existing home inventory in June 2018 decreased by 4 percent from the same time last year. The National Association of Realtors also reports that despite consistently low inventory levels and faster price growth, existing-homes continued to sell at a rapid pace, moving 10 percent quicker than in June 2017. The average sale time for a listing is also seeing a decline; thus, homes are expected to continue to sell rapidly, despite continued increases in listing prices.

Following a long streak of steady growth, the S&P 500 index rose 2.88 percent in the second quarter of 2018 from the previous quarter. Given a robust global economy, improving earnings per share (EPS) expectations, and strong earnings, the major U.S. stock indices were able to produce positive returns for each month of the 2nd quarter. The U.S. protectionism remains the top fear of the market right now and going forward. At the end of the second quarter, the S&P and Dow closed at 2,718.37 and 24,271.41 respectively, reflecting a 12.2 percent growth in the S&P 500 and a 13.7 percent growth in the Dow Jones from June 2017.

The current U.S. economic expansion of 108 months has become the nation's second longest on record (dating back to 1850's). The average length of prior expansions was 59 months. Where things go from here, depends in part, on how well policy makers navigate monetary policy as inflation hits their two percent target. Current market expectations predict the expansion will break the all-time record continuing through June of 2019. The yield curve has flattened but not inverted and leading indicators point to economic strength. The U.S. economy has entered a more mature phase, but does not yet point to a recession.

State The Commonwealth's Secretary of Finance, Aubrey L. Layne, reported that fiscal year-to-date general fund revenue collections rose 6.1 percent. These collections exceeded the annual forecast of 3.4 percent growth. The most recent data shows that May revenue collections increased 1.4 percent from a year ago. One reason reported for this monthly increase is that May is a significant month for collections in non-withholding as final payments for tax year 2017 and the first estimated payment for tax year 2018 are both due May 1. On a year-to-date basis, collections of payroll withholding taxes—64 percent of General Fund revenues—increased 5.1 percent, ahead of the annual forecast of 3.5 percent growth. Sales tax collections advanced 3.0 percent on a fiscal year-to-date basis, on par with the annual forecast. Individual non-withholding collections—16 percent of the General Fund—have increased 15.0 percent on a year-to-date basis, above the annual estimate.

The most recent reports on Virginia's economy shows a small but steady growth. Statewide employment growth was 1.2 percent in fiscal year 2018. In June, the seasonally adjusted average unemployment rate fell 0.3 percentage point to 3.2 percent from the first quarter 2018.

Local The Prince William County economy appears, for the most part, to be healthy and the primary back drop that frames this outlook (low mortgage 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 year-to-date 2018 compared to year-to-date 2017. The County's unemployment rate remains low at 2.9 percent, at the end of June, 2018, which is below the national rate. Latest at-place employment data from the Virginia Employment Commission (4th Quarter 2017) indicates a 2.2 percent increase in establishments from the previous quarter (4th Quarter 2016). 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).

Residential Sales Activity According to the Metropolitan Regional Information Systems (MRIS) sales data for June 2018, the average residential sales price of \$403,217 is a 2.4 percent increase over June 2017. The number of sales for the month of June 2018 totaled 862, a decrease of 8.3 percent when compared to June 2017 (940). However, the June, 2018 sales (862 sales) were higher than the 5-year June average of 809. Overall, June 2018 compared to June 2017, the County's residential market is mixed, and tight inventories continue; however, June, 2018 showed a healthy increase of 2.38 percent in active listings. Through this five-year period, tight inventories contributed to pushing average home prices higher and average days on the market lower, 23 days in June, 2018 versus 28 days in June, 2017.

Commercial Sector For the quarter ending June 2018, according to Costar Realty Group (Costar), the County's commercial inventory included 43.5 million occupancy square feet (sq. ft.) of space in 2,063 buildings, with 2.59 million sq. ft. of vacant space. The County's commercial sector has progressively improved in all aspects and positive trends are anticipated going forward. The current rent per sq. ft. remains higher than the five-year average, however the vacancy rate of 5.7 percent is now above the five-year average of 5.3 percent.

Indicator			Explanation	Trend (Y-O-Y)
Average Sales Price (MRIS)	\$403,217 (+2.4%) (Jun 2018)	\$393,831 (Jun 2017)	Indicator of relative health of housing market	
# of Homes Sold	3,651 (-5.6%) (CYTD Jun 2018)	3,869 (CYTD Jun 2017)	Indicator of relative health of housing market	
Average # of Days on Market	23 (-17.9%) (CYTD Jun 2018)	28 (CYTD Jun 2017)	Indicator of relative health of housing market	
# of Occupancy Permits Issued	1,415 (-20.4%) (2017)	1,777 (2016)	Indicator of relative health of housing market	
Ratio of Homes on the Market to Homes Sold	1.55 (+11.5%) (Jun 2018)	1.39 (Jun 2017)	Indicator of relative health of housing market	



4th Quarter FY 2018

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 FY2018 general fund budget of \$1.12 billion.

- \$548.1 million adopted School transfer, in accordance with the County-Schools revenue sharing agreement.
- \$570.0 million adopted County government general fund budget, including transfers.

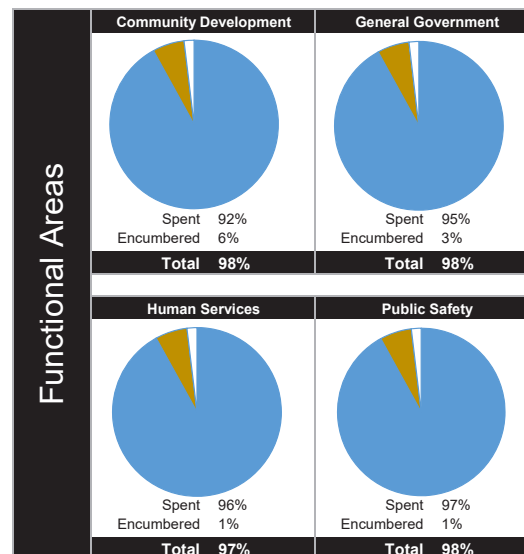
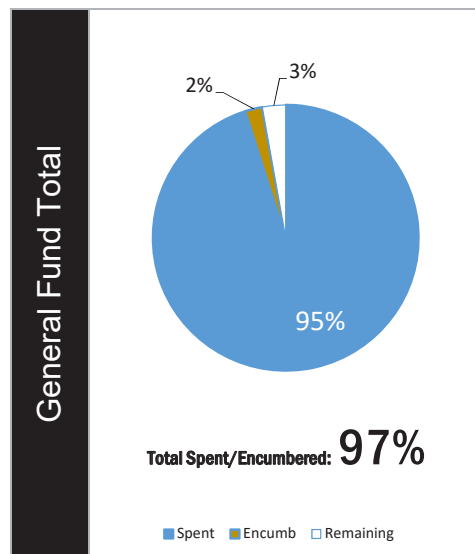
In accordance with State Code, the County cannot exceed the annual legal appropriation. As a result, the County general fund budget will always have a year-end surplus.

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.

Fourth Quarter Summary

Note, all amounts in this report are prior to the completion of the independent external audit of FY 2018. The audit is scheduled to be completed in December 2018.

1. **Change in 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 designated for tourism, proffers, grants, or criminal forfeitures.
2. **Revised FY2018 Budget** - As of June 30, 2018, the revised County government unrestricted general fund budget, excluding transfers, was \$525.1 million.
3. **Fourth Quarter General Fund Expenditures and Projections** - As of June 30, 2018, 95.1% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, which are not indicators of direct County agency operations; agencies spent 95.5% of the operating expenditure budget.
4. **Encumbrances Re-Appropriated into FY 2019** - An additional \$11.0 million of the pre-audit general fund expenditure budget (including Non-Departmental and Debt Service) was obligated for encumbrances re-appropriated by the BOCS into FY 2019. Therefore, 97.2% of the FY 2018 expenditure budget was either spent or obligated for encumbrance. Alternately, 2.8% or \$14.9 million of the pre-audit FY 2018 general fund expenditure budget was unspent/unobligated.
5. **Elections Expenditures** - As of June 30, 2018, Elections spent 110.3% of the department's appropriated budget. Elections adopted a service level standard not in alignment with the appropriated budget. The Office of Management & Budget will continue to meet with Elections to address future budgetary performance.
6. **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.
7. **FY 2018 Operating Surplus** - Upon completion of the independent external audit in December 2018, the operating surplus funds will be available for BOCS consideration of fund balance and reserve requirements (which includes the contribution to the Revenue Stabilization Fund Reserve, the Capital Reserve, and the Economic Development Opportunity Fund Reserve per the adopted Principles of Sound Financial Management), and for one-time cash-to-capital investments. In addition, the operating surplus will support the establishment of a payroll reserve to address timekeeping audit findings and provide additional funding to the tax litigation reserve to address the increased number of assessment appeals.



Community Development Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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


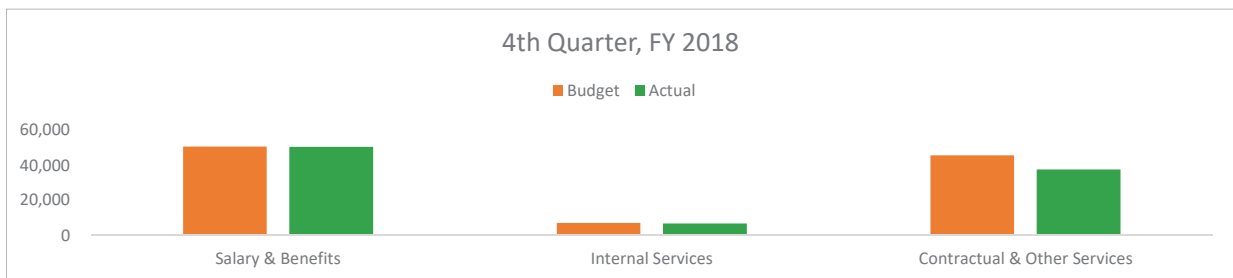
Functional Area	Spending Category	Budget	Actual	Spent %
Community Development	Salary & Benefits	50,576.77	50,463.21	
	Internal Services	6,938.58	6,658.97	
	Contractual & Other Services	45,647.83	37,530.87	
	Reserves & Contingencies	(6,443.51)	(5,682.08)	
	96,719.67	88,970.96	91.99%	

Table does not include \$5.9 million of encumbrances reappropriated into FY 19 which represents 6.12% of budget.



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


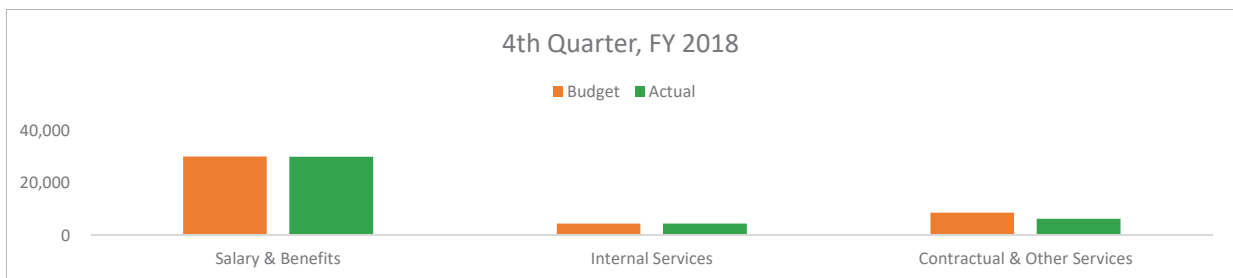
Functional Area	Spending Category	Budget	Actual	Spent %
General Government	Salary & Benefits	30,028.98	29,917.45	
	Internal Services	4,426.06	4,426.06	
	Contractual & Other Services	8,669.18	6,332.64	
	Reserves & Contingencies	(1,173.51)	(982.62)	
	41,950.71	39,693.52	94.62%	

Table does not include \$1.4 million of encumbrances reappropriated into FY 19 which represents 3.29% of budget.



Human Services Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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


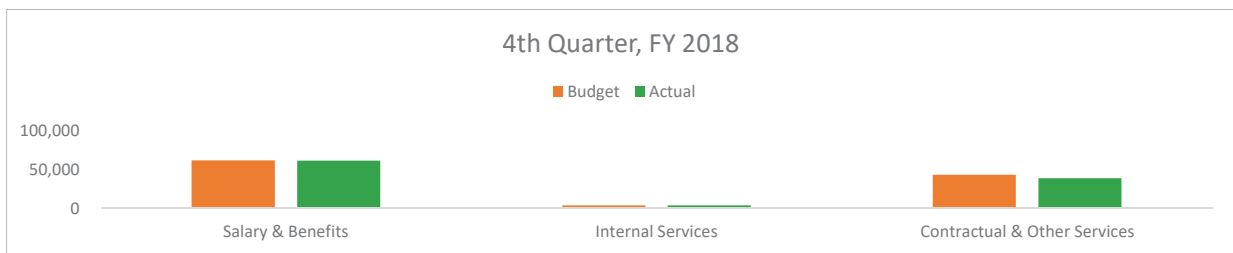
Functional Area	Spending Category	Budget	Actual	Spent %
Human Services	Salary & Benefits	61,700.81	61,420.09	
	Internal Services	3,953.60	3,949.48	
	Contractual & Other Services	43,450.00	38,704.51	
	Reserves & Contingencies	(148.14)	0.00	
	108,956.27	104,074.08	95.52%	

Table does not include \$1.1 million of encumbrances reappropriated into FY 19 which represents 1.01% of budget.



Public Safety Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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


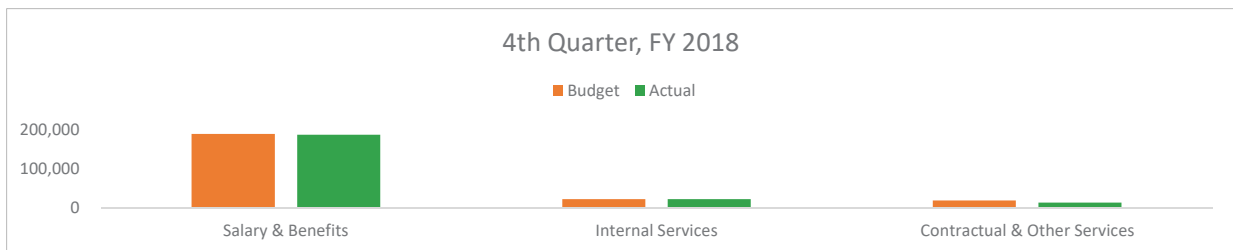






Functional Area	Spending Category	Budget	Actual	Spent %
Public Safety	Salary & Benefits	189,446.09	187,575.14	
	Internal Services	21,579.36	21,600.96	
	Contractual & Other Services	18,292.82	12,885.68	
	Reserves & Contingencies	(1,057.56)	(545.88)	
	228,260.72	221,515.91	97.05%	

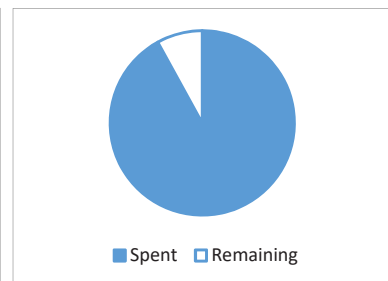
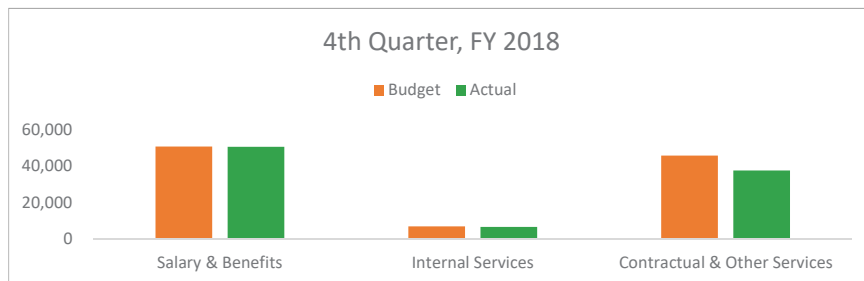
Table does not include \$2.1 million of encumbrances reappropriated into FY 19 which represents 0.94% of budget.



Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Economic Development	Salary & Benefits	1,571.80	1,607.39	
	Internal Services	85.79	85.79	
	Contractual & Other Services	1,460.21	1,157.89	
	Reserves & Contingencies	(10.60)	0.00	
		3,107.20	2,851.06	91.76%
Library	Salary & Benefits	13,385.61	12,919.07	
	Internal Services	1,150.23	1,150.43	
	Contractual & Other Services	3,045.45	2,976.32	
	Reserves & Contingencies	0.00	0.00	
		17,581.28	17,045.82	96.95%
Parks & Recreation	Salary & Benefits	18,762.87	18,773.43	
	Internal Services	1,436.75	1,441.48	
	Contractual & Other Services	11,754.36	9,243.56	
	Reserves & Contingencies	(389.54)	0.00	
		31,564.44	29,458.47	93.33%
Planning	Salary & Benefits	1,114.40	1,112.49	
	Internal Services	2,232.26	2,232.26	
	Contractual & Other Services	654.52	550.14	
	Reserves & Contingencies	(7.17)	0.00	
		3,994.00	3,894.89	97.52%
Public Works	Salary & Benefits	12,688.91	12,574.02	
	Internal Services	1,858.77	1,574.23	
	Contractual & Other Services	26,126.28	21,678.61	
	Reserves & Contingencies	(3,309.11)	(2,736.86)	
		37,364.85	33,090.01	88.56%
Transportation	Salary & Benefits	3,053.19	3,476.81	
	Internal Services	174.79	174.79	
	Contractual & Other Services	2,607.01	1,924.34	
	Reserves & Contingencies	(2,727.08)	(2,945.23)	
		3,107.90	2,630.71	84.65%











Notable Variances

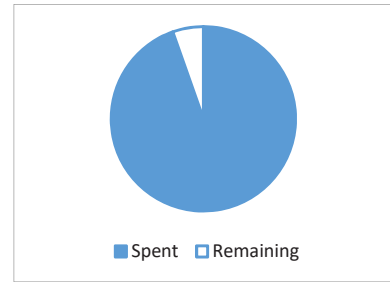
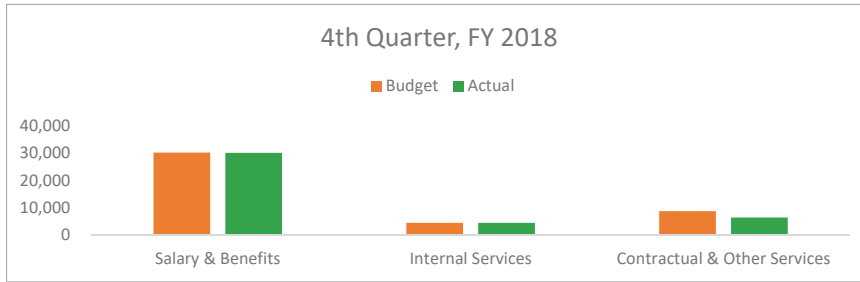
- Public Works** - The department has \$3.5 million in encumbered funds at the end of FY 18, including the encumbrances they are 98% spent.
- Transportation** - The department has \$322,000 in encumbered funds at the end of FY 18, including the encumbrances they are 95% spent.

General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Board of County Supervisors	Salary & Benefits	2,817.62	2,645.10	
	Internal Services	127.78	127.78	
	Contractual & Other Services	2,103.59	1,378.66	
	Reserves & Contingencies	(13.46)	0.00	
	5,035.53	4,151.54	82.44%	
County Attorney	Salary & Benefits	3,630.60	3,644.41	
	Internal Services	103.38	103.38	
	Contractual & Other Services	190.23	167.51	
	Reserves & Contingencies	(102.65)	(103.08)	
	3,821.56	3,812.21	99.76%	
Elections	Salary & Benefits	1,041.28	1,292.32	
	Internal Services	86.78	86.78	
	Contractual & Other Services	620.35	548.88	
	Reserves & Contingencies	0.00	0.00	
	1,748.41	1,927.98	110.27%	
Executive Management	Salary & Benefits	3,464.62	3,444.77	
	Internal Services	127.29	127.29	
	Contractual & Other Services	499.87	354.14	
	Reserves & Contingencies	(47.05)	0.00	
	4,044.73	3,926.20	97.07%	
Finance	Salary & Benefits	13,955.57	13,887.23	
	Internal Services	3,317.92	3,317.92	
	Contractual & Other Services	4,389.57	3,169.53	
	Reserves & Contingencies	(529.24)	(452.32)	
	21,133.81	19,922.36	94.27%	
Human Resources	Salary & Benefits	2,774.68	2,782.20	
	Internal Services	584.81	584.81	
	Contractual & Other Services	606.36	554.11	
	Reserves & Contingencies	(425.49)	(427.22)	
	3,540.36	3,493.91	98.69%	
Human Rights Office	Salary & Benefits	709.31	697.49	
	Internal Services	27.65	27.65	
	Contractual & Other Services	56.56	35.72	
	Reserves & Contingencies	(14.76)	0.00	
	778.77	760.87	97.70%	
Management & Budget	Salary & Benefits	1,635.30	1,523.92	
	Internal Services	50.45	50.45	
	Contractual & Other Services	202.65	124.07	
	Reserves & Contingencies	(40.86)	0.00	
	1,847.54	1,698.44	91.93%	

General Government Functional Area *(Continued)*



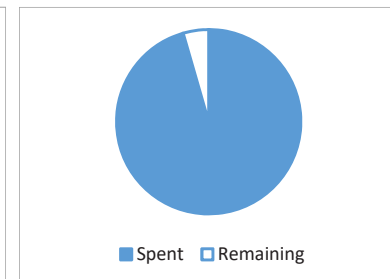
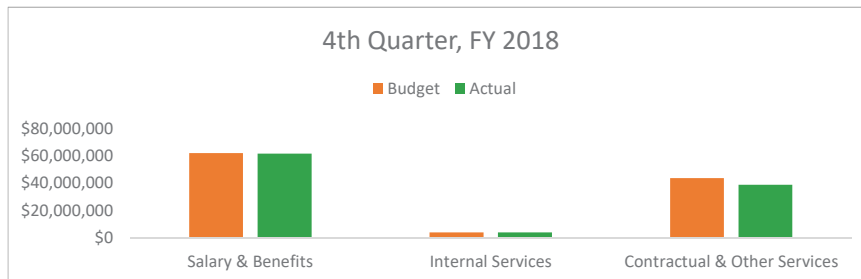
Notable Variances

- Elections** - Expenditures exceeded budget in temporary salaries, overtime, and temporary help services.

Human Services Functional Area










(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Aging	Salary & Benefits	2,363.60	2,241.92	
	Internal Services	176.56	177.48	
	Contractual & Other Services	3,572.36	3,187.64	
	Reserves & Contingencies	(141.73)	0.00	
	5,970.79	5,607.04	93.91%	
Community Services	Salary & Benefits	31,511.70	31,009.65	
	Internal Services	2,073.32	2,068.28	
	Contractual & Other Services	12,284.72	9,696.27	
	Reserves & Contingencies	(6.41)	0.00	
	45,863.33	42,774.20	93.26%	
Cooperative Extension Service	Salary & Benefits	699.21	656.62	
	Internal Services	83.94	83.94	
	Contractual & Other Services	82.84	59.45	
	Reserves & Contingencies	0.00	0.00	
	865.99	800.01	92.38%	
Public Health	Salary & Benefits	314.47	193.91	
	Internal Services	43.85	43.85	
	Contractual & Other Services	3,049.77	3,049.19	
	Reserves & Contingencies	0.00	0.00	
	3,408.09	3,286.95	96.45%	
Social Services	Salary & Benefits	26,811.84	27,317.98	
	Internal Services	1,575.94	1,575.94	
	Contractual & Other Services	24,460.29	22,711.96	
	Reserves & Contingencies	0.00	0.00	
	52,848.07	51,605.88	97.65%	






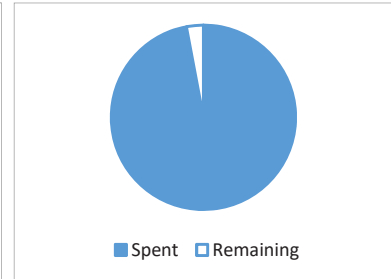
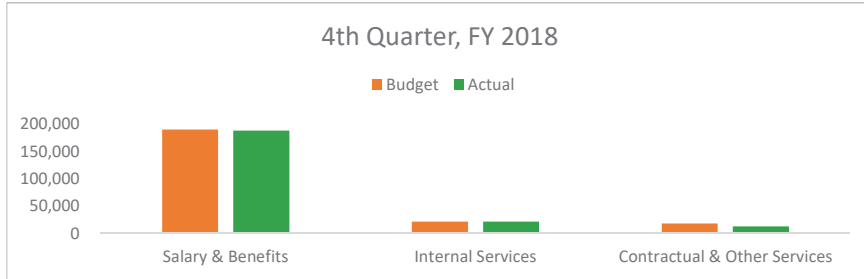
Public Safety Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Circuit Court Judges	Salary & Benefits	673.36	670.52	
	Internal Services	27.38	27.38	
	Contractual & Other Services	38.36	28.23	
	Reserves & Contingencies	0.00	0.00	
	739.09	726.13	98.25%	
Clerk of the Court	Salary & Benefits	3,455.84	3,289.13	
	Internal Services	168.24	168.24	
	Contractual & Other Services	420.98	311.63	
	Reserves & Contingencies	0.00	0.00	
	4,045.05	3,769.00	93.18%	
Commonwealth Attorney	Salary & Benefits	5,414.03	5,117.86	
	Internal Services	171.08	171.08	
	Contractual & Other Services	195.61	106.37	
	Reserves & Contingencies	0.00	0.00	
	5,780.72	5,395.31	93.33%	
Criminal Justice Services	Salary & Benefits	3,632.01	3,374.42	
	Internal Services	187.51	187.51	
	Contractual & Other Services	513.75	406.65	
	Reserves & Contingencies	(86.43)		
	4,246.85	3,968.58	93.45%	
Fire & Rescue	Salary & Benefits	74,784.63	73,388.94	
	Internal Services	7,534.27	7,631.86	
	Contractual & Other Services	6,469.31	3,558.80	
	Reserves & Contingencies	(963.19)	(545.88)	
	87,825.02	84,033.72	95.68%	
General District Court	Salary & Benefits	65.53	65.28	
	Internal Services	27.97	27.97	
	Contractual & Other Services	184.67	115.94	
	Reserves & Contingencies	0.00	0.00	
	278.17	209.19	75.20%	
Juvenile & Domestic Relations Ct	Salary & Benefits	0.00	0.00	
	Internal Services	24.09	24.09	
	Contractual & Other Services	93.10	69.72	
	Reserves & Contingencies	0.00	0.00	
	117.19	93.80	80.05%	
Juvenile Court Services Unit	Salary & Benefits	608.88	601.98	
	Internal Services	94.73	94.73	
	Contractual & Other Services	203.53	193.07	
	Reserves & Contingencies	(7.94)	0.00	
	899.20	889.78	98.95%	
Magistrates	Salary & Benefits	108.28	88.73	
	Internal Services	15.35	15.35	
	Contractual & Other Services	10.23	8.56	
	Reserves & Contingencies	0.00	0.00	
	133.86	112.65	84.15%	

Public Safety Functional Area *(Continued)*

Police	Salary & Benefits	82,164.63	83,009.49	
	Internal Services	12,131.01	12,055.41	
	Contractual & Other Services	8,215.60	6,653.43	
	Reserves & Contingencies	0.00	0.00	
		102,511.25	101,718.34	
Public Safety Communications	Salary & Benefits	9,445.13	8,950.88	
	Internal Services	351.88	345.07	
	Contractual & Other Services	1,327.20	1,034.91	
	Reserves & Contingencies	0.00	0.00	
		11,124.21	10,330.86	
Sheriff	Salary & Benefits	9,093.77	9,017.91	
	Internal Services	845.86	852.28	
	Contractual & Other Services	620.48	398.36	
	Reserves & Contingencies	0.00	0.00	
		10,560.11	10,268.55	




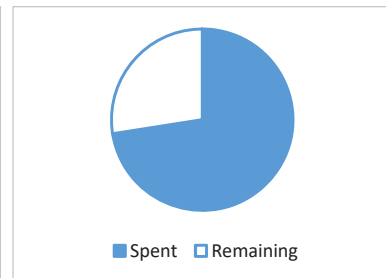
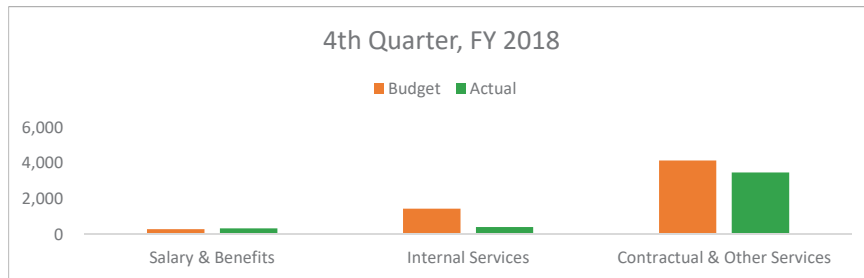
Notable Variances

- General District Court** - Expenditure savings due to fewer payments to court appointed attorneys than budgeted.
- Juvenile and Domestic Relations Court** - Expenditure savings in stationary office equipment, supplies, and conference travel.
- Magistrate** - The number of magistrates receiving a local supplement in FY2018 was less than projected.

Non-Departmental

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Non-Departmental	Salary & Benefits	276.56	316.84	
	Internal Services	1,430.50	393.61	
	Contractual & Other Services	4,145.63	3,467.45	
	Reserves & Contingencies	(90.63)	0.00	
		5,762.06	4,177.89	




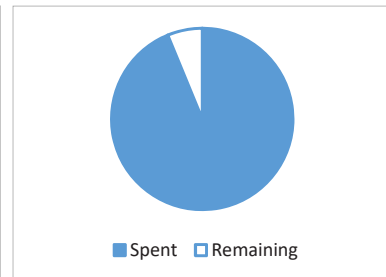
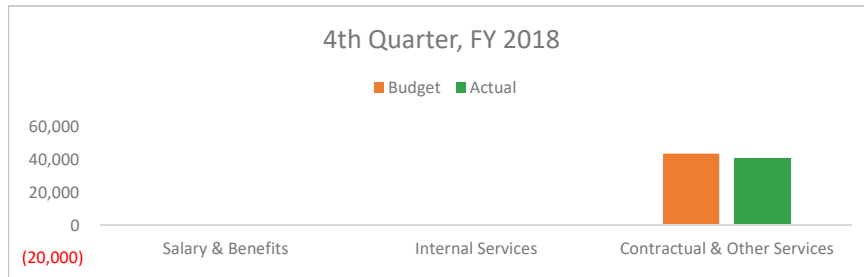
Notable Variances

- Non-Departmental** - The year-end variance is due to expenditure savings in fuel/gasoline (\$612,000) and vehicle insurance repair (\$472,000). In addition, encumbrances were re-appropriated to FY 18 increasing the percentage spent/encumbered to 81%.

Debt Service

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Debt Service	Salary & Benefits	(200.00)	0.00	
	Internal Services	0.00	0.00	
	Contractual & Other Services	43,649.55	40,753.76	
	Reserves & Contingencies	0.00	0.00	
		43,449.55	40,753.76	





Prince William County

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