

4th Quarter Revenue and Expenditures



REPORT

FY 2019



4th Quarter FY 2019 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 2019 Adopted Budget estimate of general revenues was \$1.01 billion.

The FY 2019 pre-closing, pre-audit general revenues are expected to produce a surplus of \$6.1 million from the adopted FY 2019 budget by June 30, 2019, as follows:

Category of General Revenues	Prior Year FY 2018	Q1		FY 2019 Q2	Q3	Q4 Preliminary Unaudited	\$ change from	% change from
	Year-End	Adopted	Revised	Revised	Revised		Adopted	Adopted
Real Property Taxes	\$633,041,083	\$668,363,816	\$668,363,816	\$668,776,703	\$667,562,603	\$662,120,214	(\$6,243,602)	-0.93%
Personal Property Taxes	185,701,811	190,150,000	195,150,000	196,570,000	197,470,000	197,631,636	7,481,636	3.93%
Sales Tax	64,565,705	66,190,000	66,190,000	66,190,000	66,190,000	68,704,355	2,514,355	3.80%
Consumer Utility Tax	14,417,046	14,810,000	14,810,000	14,450,000	14,450,000	14,513,162	(296,838)	-2.00%
Communications Tax	16,509,503	16,700,000	16,700,000	16,000,000	15,600,000	15,386,310	(1,313,690)	-7.87%
BPOL Tax	26,553,957	26,200,000	26,200,000	26,200,000	27,200,000	26,945,229	745,229	2.84%
Investment Income	9,424,113	10,710,000	10,710,000	12,240,000	12,240,000	11,893,648	1,183,648	11.05%
All Other	21,536,989	20,413,000	20,413,000	21,437,000	21,437,000	22,477,165	2,064,165	10.11%
Total General Revenues	<u>\$971,750,207</u>	<u>\$1,013,536,816</u>	<u>\$1,018,536,816</u>	<u>\$1,021,863,703</u>	<u>\$1,022,149,603</u>	<u>\$1,019,671,719</u>	<u>\$6,134,903</u>	0.61%

Revenues At-A-Glance

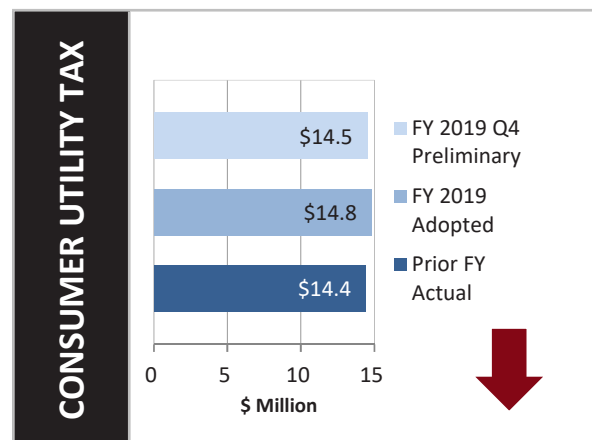
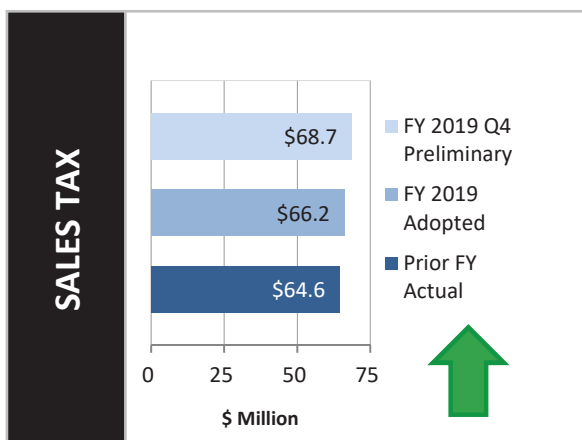
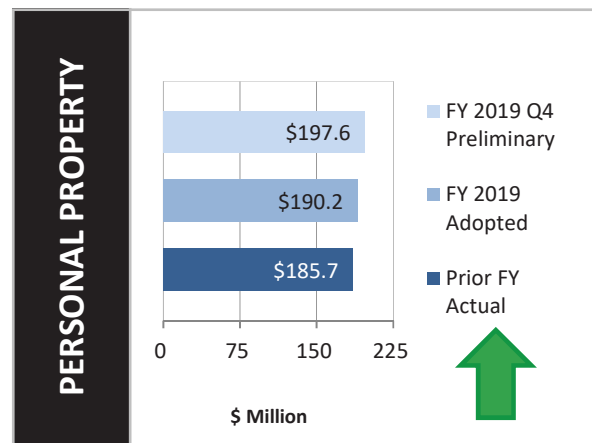
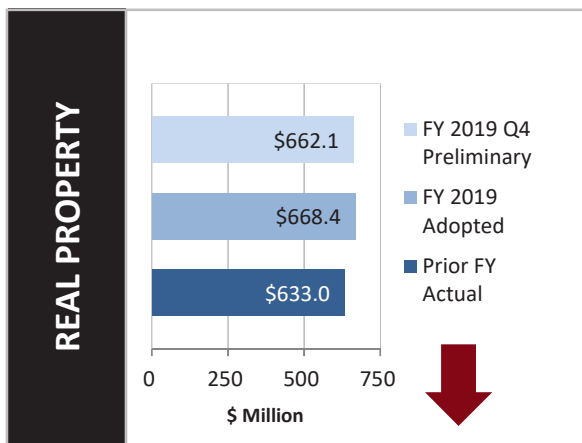
Variances from the FY 2019 Adopted Budget are as follows:

Real Property Tax is expected to produce a revenue deficit of \$6.2 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 generate a \$7.5 million surplus. Of this surplus, approximately \$4.9 million is attributable to increases in new taxable business tangible property, mainly from data centers and \$2.6 million is due to an increase in vehicle billings. An improved collection rate and higher billings continues to make a positive impact in revenue collections.

Sales Tax revenue generated a \$2.5 million surplus as the County experienced several months of double-digit growth during the fiscal year, bolstered by strong overall consumer confidence in the U.S. economy. Sales tax growth of 3.8% exceeded the original forecast of 3 percent growth.

Consumer Utility Tax has been relatively flat over the last two fiscal years. A reduction of \$296 thousand is forecasted in this revenue source. The cap on consumer utility taxes and limited growth in housing units have contributed to this small revenue reduction.

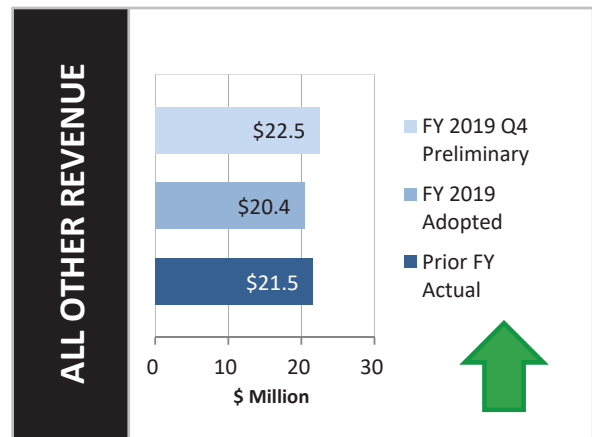
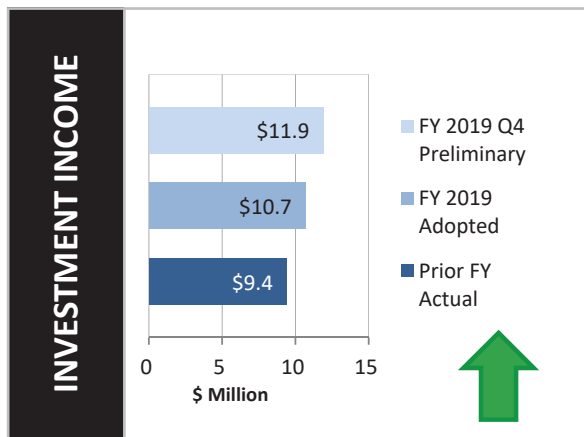
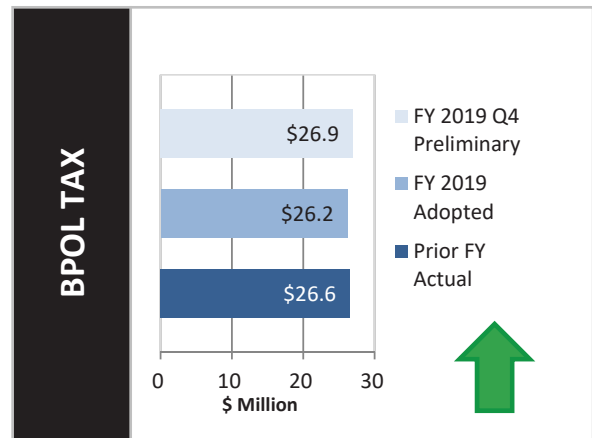
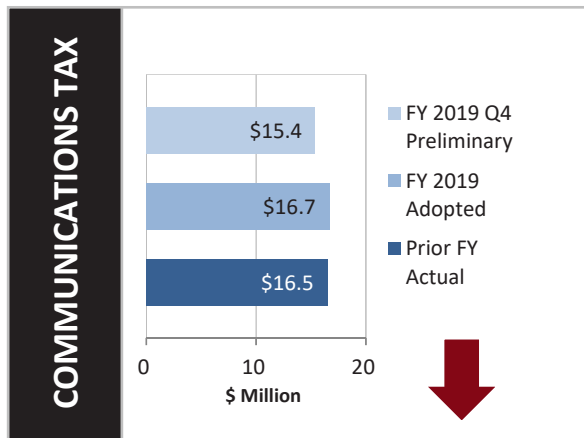


Communications Sales Tax experienced a revenue shortfall of \$1.3 million revenue as declines in the number of American homes with only wireless telephones (57.1%) continues to grow. The Commonwealth's 2018-2020 biennium budget provided an annual deposit to the Commonwealth's general fund of \$2 million each year, further reducing the revenue that is allocated to localities. As most Northern Virginia localities have experienced this same decline, the Virginia Municipal League (VML) has begun to evaluate this tax.

BPOL Tax revenue is projected to generate a \$745 thousand surplus reflecting a growth in gross receipts, indicative of healthy economy.

Investment Income is projected to produce a surplus of \$1.1 million in FY 2019. During fiscal year 2019, the Federal Open Market Committee (FOMC) increased the target Federal Funds rate 75 basis points, to a range of 2.25% to 2.50%, with the last increase in December 2018. The increase in short term interest rates along with growth in the total value of the portfolio contributed to this revenue increase. The Federal Reserve held short-term rates unchanged at the June meeting. Federal Reserve Chairman Powell indicated in the meeting minutes the Fed would "act as appropriate to sustain the economic expansion."










All Other Revenue is comprised of fifteen revenue sources estimated to be less than \$5 million each. A net surplus of \$2.0 million is projected for FY 2019 most notably led by increases in the Bank Franchise Tax of \$806 thousand, Rental Car Tax of \$554 thousand, Transient Occupancy Tax of \$314 thousand, BPOL-Public Utility of \$187 thousand, Tax on Deeds of \$169 thousand and Motor Vehicle License of \$116 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)	1.6% <i>(Jun 2019)</i>	2.9% <i>(Jun 2018)</i>	Reflects changes in the purchasing power per unit of money	
GDP (Gross Domestic Product)	+2.1% <i>(Q2 2019)</i>	+3.5% <i>(Q2 2018)</i>	Indicator of the overall health of the U.S. economy	
Stock Market:				
S&P 500	2,941.76 <i>(06/29/19)</i>	2,718.37 <i>(06/29/18)</i>	Indicator of the overall health of the U.S. stock market	
Dow Jones	26,599.96 <i>(06/29/19)</i>	24,271.41 <i>(06/29/18)</i>	Indicator of the overall health of the U.S. stock market	
Federal Funds Rate	2.40% <i>(06/29/19)</i>	1.91% <i>(06/29/18)</i>	Indicator of return on investments	
Unemployment Rate*:				
National (seasonally adjusted)	3.7% <i>(Jun 2019)</i>	4.0% <i>(Jun 2018)</i>	Indicator of overall health of U.S. job market	
State (seasonally adjusted)	2.9% <i>(Jun 2019)</i>	3.0% <i>(Jun 2018)</i>	Indicator of overall health of VA job market	
Region (not seasonally adjusted)	3.4% <i>(Jun 2019)</i>	3.6% <i>(Jun 2018)</i>	Indicator of overall health of NoVA job market	
Prince William County (not seasonally adjusted)	2.6% <i>(Jun 2019)</i>	2.9% <i>(Jun 2018)</i>	Indicator of overall health PWC of job market	

* Bureau of Labor Statistics - U3

Indicator			Explanation	Trend (Y-O-Y)
National Retail Sales	+0.40% <i>(M/M Jun 2019)</i>	-0.06% <i>(M/M Jun 2018)</i>	Indicator of relative health of U.S. economy	
# Employment Establishments:				
State	283,268 (+3.17%) <i>(Q4 2018)</i>	274,560 <i>(Q4 2017)</i>	Indicator of overall health of VA economy, businesses & job market	
Region	90,982 (+0.22%) <i>(Q4 2018)</i>	90,781 <i>(Q4 2017)</i>	Indicator of overall health of NoVA economy, businesses & job market	
Prince William County	9,619 (+4.47%) <i>(Q4 2018)</i>	9,394 <i>(Q4 2017)</i>	Indicator of overall health of PWC economy, businesses & job market	
Sales Tax Growth:				
State	+4.0% <i>(FYTD May 2019)</i>	+3.0% <i>(FYTD May 2018)</i>	Indicator of relative health of VA economy	
Prince William County	+6.3% <i>(FYTD Jun 2019)</i>	+2.8% <i>(FYTD Jun 2018)</i>	Indicator of relative health of PWC economy	
State Revenue Collections	+7.9% <i>(FYTD May 2019)</i>	+6.1% <i>(FYTD May 2018)</i>	Indicator of relative health of VA economy	
National Automobile Sales	17.3M <i>(Jun 2019)</i>	17.4M <i>(Jun 2018)</i>	Indicator of consumer purchasing power	
Commercial Vacancy Rates:				
Prince William County	5.7% <i>(Q2 2019)</i>	5.5% <i>(Q2 2018)</i>	Indicator of overall health of PWC businesses and commercial market	

National, State, and Local Trends

National The Federal Reserve indicated a readiness to cut interest rates for the first time in more than a decade to sustain a near record U.S. economic expansion citing “uncertainties” in their outlook. They left the Federal Funds Target Rate unchanged at 2.25% – 2.50% during their June meeting and dropped their reference to being “patient” in their statement. The Federal Open Market Committee said in their statement, “in light of these uncertainties and muted inflation pressures, the Committee will closely monitor the implications of incoming information for the economic outlook and will act as appropriate to sustain the expansion.” Treasury yields fell across the entire curve during June. Three-month Treasuries yielded (2.12%) more than the 10-year note (2.00%) at the end of June as the yield curve remained inverted.

The Consumer Price Index (CPI), a measurement of the change in prices paid by consumers for goods and services, rose by 1.6 percent, in line with market expectations, for the 12 months ending in June 2019. Headline consumer prices posted a small gain in June as Americans paid more for used cars and trucks, clothing, rent and medical services. The rise in these costs were partially offset by a drop in energy related costs as the average price of oil between May and June fell by 10 percent.

Gross Domestic Product (GDP), the broadest measure of economic activity, slowed in the second quarter from an unrevised 3.1 percent to 2.1 percent, the weakest increase since the first quarter of 2017 yet better than the 1.8 percent consensus. The increase in real GDP in the second quarter reflected positive contributions from personal consumption expenditures (PCE), federal government spending, and state and local government spending that were partly offset by negative contributions from private inventory investment, exports, nonresidential fixed investment and residential fixed investment.

The unemployment rate ticked slightly higher in June to 3.7 percent but is still near 50-year lows. The economy added 224,000 new jobs in June well above market expectations. Over the past 12 months, wages were up 3.1 percent, also a notch below market estimates of 3.2 percent. Overall the jobs report subdued fears that the labor force was weakening significantly.

Equity markets were broadly higher last quarter despite the ongoing trade tensions and disappointing economic data. The S&P 500 returned 4.3% during the quarter and 18.5% for the year. The market rally was driven mostly by the prospect of a Fed rate cut in July.

U.S. retail sales for June 2019 were \$519.9 billion, an increase of 0.4 percent from May and 3.4 percent above June 2018. The Commerce Department reported sales rose last month as households stepped up purchases of motor vehicles and a variety of other goods. June's strong gain in core retail sales, coming on the heels of solid increases in April and May, suggested a sharp acceleration in consumer spending in the second quarter. Spending is being supported by a tight labor market, even as the broader economy is slowing as weaker business investment, an inventory overhang, a trade war between the United States and China, and softening global growth pressure the manufacturing sector.

State The Commonwealth's Office of the Governor preliminarily reported a fiscal year 2019 total general fund revenues surplus of approximately \$778 million or 7.2 percent, exceeding the forecast by 3.8 percent. The main drivers of the revenue increase were nonwithholding income tax collections and lower individual income tax refunds attributed to the federal Tax Cuts and Jobs Act (TCJA).

Virginia's labor force expanded for the twelfth consecutive month and the seasonally adjusted unemployment rate at 2.9 percent remains below the national rate and is also the lowest in the Southeast states. "This report is a great sign that our efforts to build an inclusive and diverse economy are yielding positive results, whether reflected by the decrease in our unemployment rate, the continued growth of our labor force, or Virginia reclaiming the title of 'Top State for Business' in CNBC's annual ranking announced earlier this month," said Governor Northam. The most recent report on the collection of sales and use taxes, reflecting April sales, rose 9.7 percent in May as seasonal factors impacted results. On a year-to-date basis, collections have risen 4.0 percent, ahead of the annual estimate of 3.7 percent growth.

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

The County's unemployment rate decreased 0.2 percentage points since last quarter to 2.6 percent in June 2019. The County's relatively low level of unemployment and steady job growth are further indications of its thriving economy.

Prince William County Real Estate Market At-A-Glance

The chart below presents some of the key indicators for the local real estate market and shows trends year-over-year (Y-O-Y).

Residential Sales Activity According to the Metropolitan Regional Information Systems (MRIS) sales data for June 2019, the average residential sales price of \$417,008 is a 3.42 percent increase over June 2018. The number of sales for the same period totaled 778 units, a decrease of 9.74 percent when compared to June 2018 (862 units sold). The County's residential market remains a soft seller's market, mixed with tight inventories and a decrease in active listings, down 22.5 percent, when compared to the same period in 2018. On average, units are 36 days on the market, eight days less than the same period last year.

Commercial Sector For the quarter ending June 2019, according to Costar Realty Group (Costar), the County's commercial inventory included 48.2 million occupied square feet (sq. ft.) of space in 2,090 buildings, with 2.7 million sq. ft. of vacant space. The current rent per sq. ft. has fallen below the five-year average and the current vacancy rate of 5.7 percent is slightly above the prior year vacancy rate of 5.3 percent, however cap rates have barely budged from the five-year average.

Indicator			Explanation	Trend (Y-O-Y)
Average Sales Price (MRIS)	\$417,008 (+3.4%) <i>(Jun 2019)</i>	\$403,217 <i>(Jun 2018)</i>	Indicator of relative health of housing market	
# of Homes Sold	778 (-9.7%) <i>(Jun 2019)</i>	862 <i>(Jun 2018)</i>	Indicator of relative health of housing market	
Average # of Days on Market	36 (-18.18%) <i>(Jun 2019)</i>	44 <i>(Jun 2018)</i>	Indicator of relative health of housing market	
# of Occupancy Permits Issued	1,344 (0%) <i>(CY 2018)</i>	1,343 <i>(CY 2017)</i>	Indicator of relative health of housing market	
# of Building Permits Issued	1,216 (-18.6%) <i>(CY 2019)</i>	1,494 <i>(CY 2018)</i>	Indicator of relative health of housing market	
Ratio of Homes on the Market to Homes Sold	1.33 (-14.2%) <i>(Jun 2019)</i>	1.55 <i>(Jun 2018)</i>	Indicator of relative health of housing market	



4th Quarter FY 2019

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 2019 general fund budget of \$1.18 billion.

- \$578.9 million adopted School transfer, in accordance with the County-Schools revenue sharing agreement.
- \$600.1 million adopted County government general fund budget, including transfers.

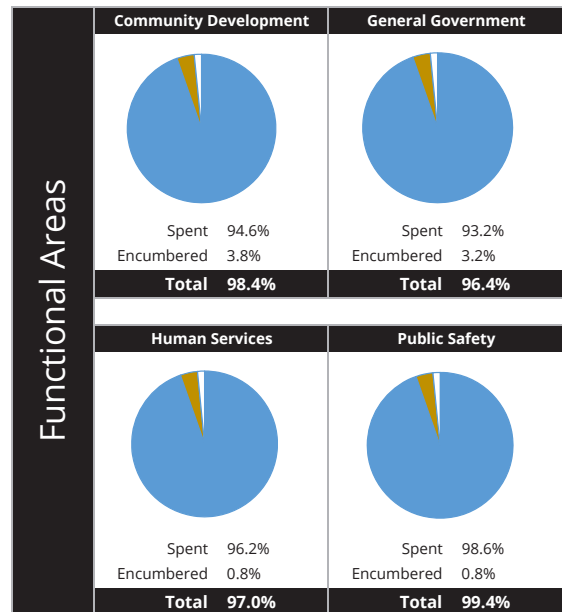
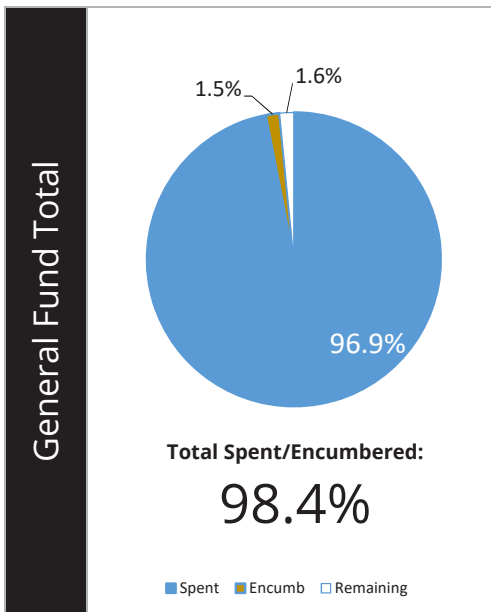
In accordance with State Code, the County cannot exceed the annual legal appropriation. As a result, the County general fund budget will always have a year-end surplus.

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 2019. The audit is scheduled to be completed in December 2019.

1. **General Fund Reporting** - This report includes only unrestricted general fund expenditures. It does not include restricted funds within the general fund such as Transient Occupancy Tax designated for tourism, proffers, grants, or criminal forfeitures.
2. **Revised FY 2019 Budget** - As of June 30, 2019, the revised County government unrestricted general fund budget, excluding transfers, was \$549.4 million.
3. **Fourth Quarter General Fund Expenditures** - As of June 30, 2019, 96.9% of the expenditure budget was spent.
4. **Encumbrances Re-Appropriated into FY 2020** - An additional \$8.4 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 2020. Therefore, 98.4% of the FY 2019 expenditure budget was either spent or obligated for encumbrance.
5. **FY 2019 Unrestricted General Fund Expenditure Savings** - As of June 30, 2019, the County government unrestricted general fund expenditure savings is \$8.6 million or 1.6% of budget.
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 2019 Operating Surplus** - Upon completion of the external audit, the FY 2019 operating surplus will be available for sustaining fund balance and reserve requirements identified in the Principles of Sound Financial Management.



Community Development Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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


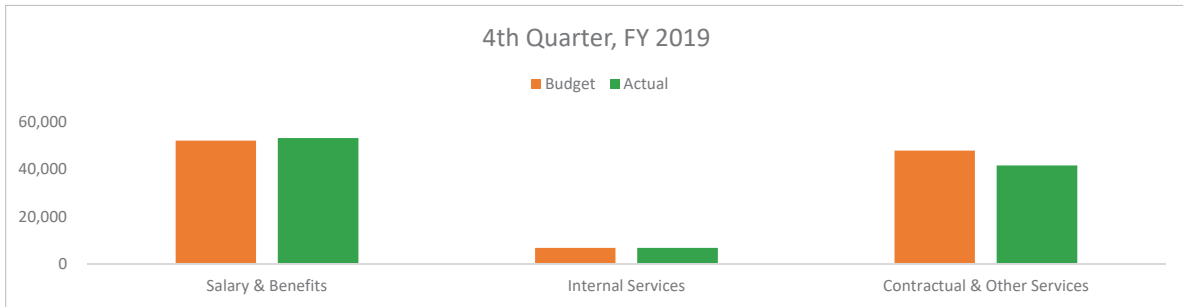
Functional Area	Spending Category	Budget	Actual	Spent %
Community Development	Salary & Benefits	52,034.46	53,063.10	
	Internal Services	6,648.52	6,611.13	
	Contractual & Other Services	47,852.95	41,484.33	
	Reserves & Contingencies	(6,279.60)	(6,287.27)	
	100,256.33	94,871.30	94.63%	

Table does not include \$3.8 million of encumbrances reappropriated into FY 20 which represents 3.81% 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


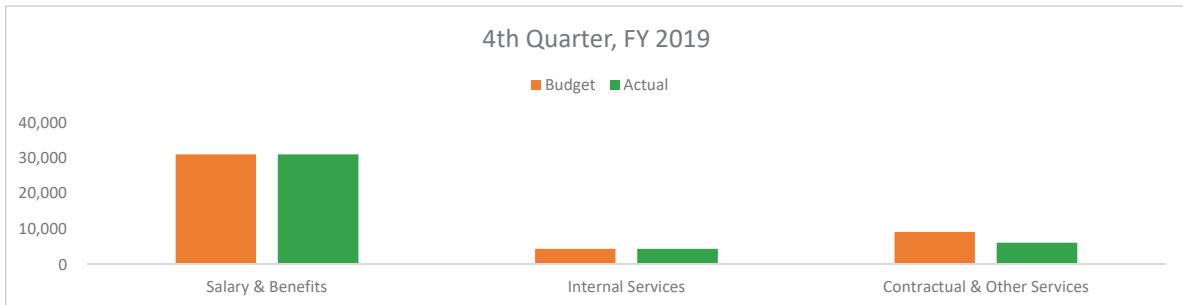
Functional Area	Spending Category	Budget	Actual	Spent %
General Government	Salary & Benefits	31,002.77	31,013.07	
	Internal Services	4,388.71	4,388.83	
	Contractual & Other Services	9,137.84	6,139.33	
	Reserves & Contingencies	(1,055.36)	(1,040.98)	
	43,473.95	40,500.25	93.16%	

Table does not include \$1.4 million of encumbrances reappropriated into FY 20 which represents 3.24% of budget.



Human Services Functional Area

(Dollar amounts expressed in thousands)

Departments & Agencies

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


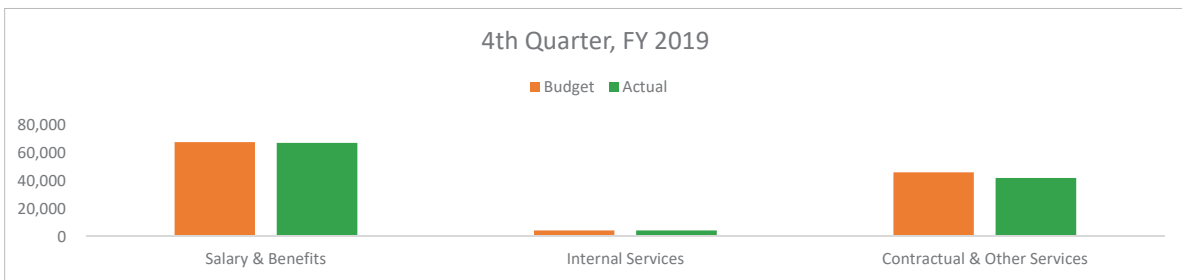
Functional Area	Spending Category	Budget	Actual	Spent %
Human Services	Salary & Benefits	67,485.45	67,030.14	
	Internal Services	4,251.80	4,211.77	
	Contractual & Other Services	45,853.91	41,922.83	
	Reserves & Contingencies	0.00	0.00	
		117,591.16	113,164.74	

Table does not include \$0.9 million of encumbrances reappropriated into FY 20 which represents 0.76% 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


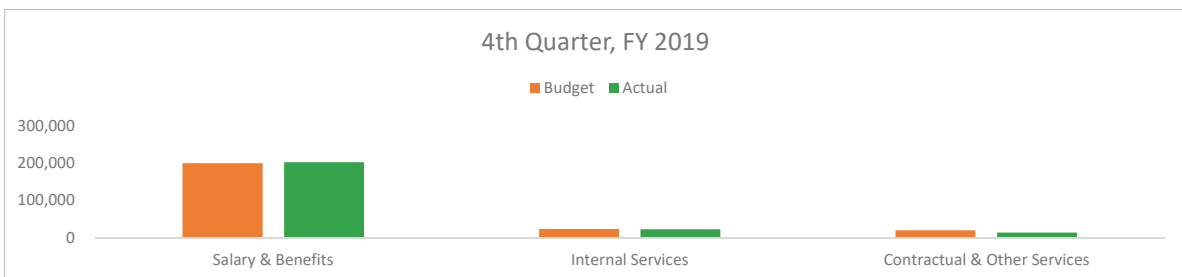






Functional Area	Spending Category	Budget	Actual	Spent %
Public Safety	Salary & Benefits	199,709.35	202,661.39	
	Internal Services	22,976.92	22,787.36	
	Contractual & Other Services	19,831.48	13,572.10	
	Reserves & Contingencies	(545.88)	(545.88)	
		241,971.87	238,474.97	

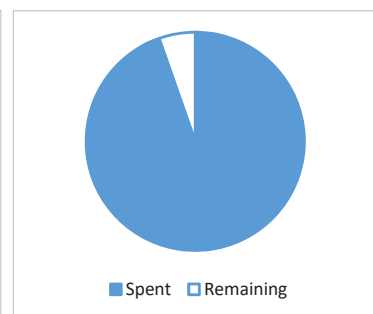
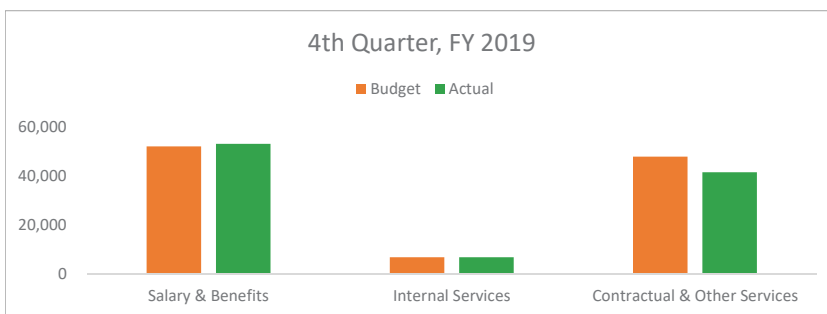
Table does not include \$2.0 million of encumbrances reappropriated into FY 20 which represents 0.84% of budget.



Community Development Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Economic Development	Salary & Benefits	1,621.47	1,587.51	
	Internal Services	76.63	75.43	
	Contractual & Other Services	1,482.25	1,095.51	
	Reserves & Contingencies	0.00	0.00	
	3,180.35	2,758.46	86.73%	
Library	Salary & Benefits	13,186.22	12,977.65	
	Internal Services	1,168.61	1,168.32	
	Contractual & Other Services	3,298.30	2,914.54	
	Reserves & Contingencies	0.00	0.00	
	17,653.13	17,060.51	96.64%	
Parks, Recreation & Tourism	Salary & Benefits	19,804.27	20,266.46	
	Internal Services	1,452.87	1,529.88	
	Contractual & Other Services	11,900.48	10,187.92	
	Reserves & Contingencies	(154.00)	0.00	
	33,003.62	31,984.25	96.91%	
Planning	Salary & Benefits	1,147.76	1,140.74	
	Internal Services	2,077.92	2,072.94	
	Contractual & Other Services	971.69	683.62	
	Reserves & Contingencies	0.00	0.00	
	4,197.37	3,897.31	92.85%	
Public Works	Salary & Benefits	13,080.58	13,380.01	
	Internal Services	1,679.01	1,560.98	
	Contractual & Other Services	27,468.31	24,561.67	
	Reserves & Contingencies	(3,284.86)	(3,036.84)	
	38,943.04	36,465.82	93.64%	
Transportation	Salary & Benefits	3,194.15	3,710.73	
	Internal Services	193.50	203.59	
	Contractual & Other Services	2,731.92	2,041.07	
	Reserves & Contingencies	(2,840.74)	(3,250.44)	
	3,278.83	2,704.95	82.50%	











Notable Variances

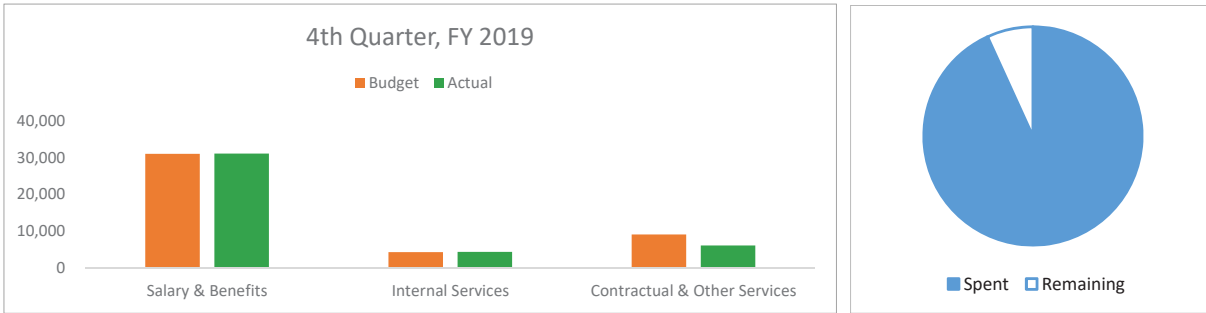
- Economic Development** - Contractual and other services are below budget due to, in part, the cessation of relationship with the Flory Small Business Center.
- Planning** - The department has \$285,000 in encumbered funds at the end of FY 19. Including the encumbrances, they are 99% spent.
- Public Works** - The department has \$1.9 million in encumbered funds at the end of FY 19. Including encumbrances, they are 98% spent.
- Transportation** - Street lighting utility costs and regional planning activity costs were less than expected.

General Government Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Board of County Supervisors	Salary & Benefits	2,818.22	2,700.40	
	Internal Services	127.70	127.97	
	Contractual & Other Services	2,383.23	1,311.72	
	Reserves & Contingencies	0.00	0.00	
	5,329.14	4,140.09	77.69%	
County Attorney	Salary & Benefits	3,730.30	3,745.91	
	Internal Services	105.05	104.60	
	Contractual & Other Services	194.20	142.73	
	Reserves & Contingencies	(88.70)	(103.08)	
	3,940.86	3,890.16	98.71%	
Elections	Salary & Benefits	1,201.18	1,340.60	
	Internal Services	85.88	89.34	
	Contractual & Other Services	715.50	558.25	
	Reserves & Contingencies	0.00	0.00	
	2,002.56	1,988.19	99.28%	
Executive Management	Salary & Benefits	3,674.04	3,770.89	
	Internal Services	147.64	143.79	
	Contractual & Other Services	559.81	438.13	
	Reserves & Contingencies	0.00	0.00	
	4,381.49	4,352.82	99.35%	
Finance	Salary & Benefits	14,422.09	14,215.70	
	Internal Services	3,264.92	3,265.56	
	Contractual & Other Services	4,695.85	3,319.00	
	Reserves & Contingencies	(433.01)	(451.77)	
	21,949.86	20,348.48	92.70%	
Human Resources	Salary & Benefits	3,006.61	3,083.04	
	Internal Services	583.90	584.00	
	Contractual & Other Services	412.30	271.28	
	Reserves & Contingencies	(533.65)	(486.13)	
	3,469.15	3,452.19	99.51%	
Human Rights Office	Salary & Benefits	698.29	686.76	
	Internal Services	26.29	26.29	
	Contractual & Other Services	76.13	65.40	
	Reserves & Contingencies	0.00	0.00	
	800.72	778.45	97.22%	
Management & Budget	Salary & Benefits	1,452.03	1,469.77	
	Internal Services	47.32	47.28	
	Contractual & Other Services	100.82	32.81	
	Reserves & Contingencies	0.00	0.00	
	1,600.17	1,549.87	96.86%	

General Government Functional Area *(Continued)*



Notable Variances

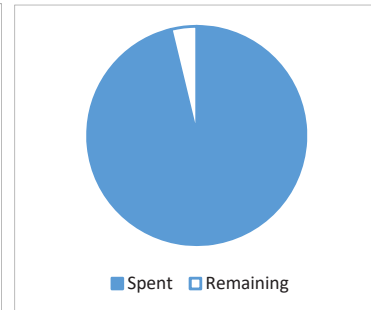
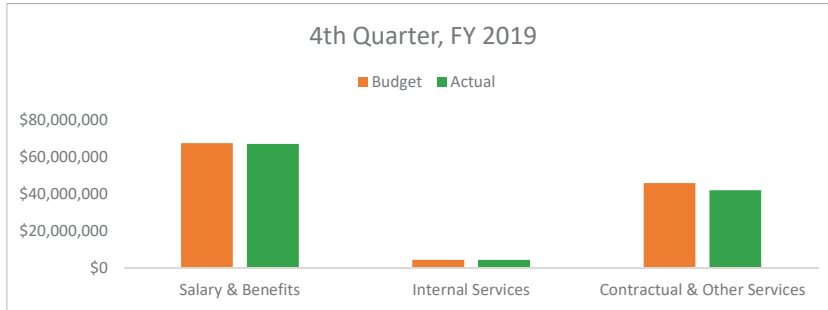
- Finance** - Salary and benefits are below budget due to multiple vacancies. Contractual Services is below budget in the Treasury Management program, primarily in professional services and banking services.

Human Services Functional Area

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Aging	Salary & Benefits	2,455.48	2,383.79	
	Internal Services	192.34	178.30	
	Contractual & Other Services	3,885.02	3,433.47	
	Reserves & Contingencies	0.00	0.00	
	6,532.83	5,995.56	91.78%	
Community Services	Salary & Benefits	33,410.22	33,090.24	
	Internal Services	2,196.90	2,169.96	
	Contractual & Other Services	12,598.69	10,053.48	
	Reserves & Contingencies	0.00	0.00	
	48,205.81	45,313.68	94.00%	
Cooperative Extension Service	Salary & Benefits	924.08	772.28	
	Internal Services	84.41	84.81	
	Contractual & Other Services	109.72	68.87	
	Reserves & Contingencies	0.00	0.00	
	1,118.20	925.96	82.81%	
Public Health	Salary & Benefits	276.30	146.52	
	Internal Services	50.51	52.93	
	Contractual & Other Services	3,092.73	3,053.43	
	Reserves & Contingencies	0.00	0.00	
	3,419.54	3,252.88	95.13%	
Social Services	Salary & Benefits	30,419.37	30,637.32	
	Internal Services	1,727.65	1,725.76	
	Contractual & Other Services	26,167.76	25,313.57	
	Reserves & Contingencies	0.00	0.00	
	58,314.77	57,676.66	98.91%	

Human Services Functional Area *(Continued)*



Notable Variances

- 1. Aging** - The number of veterans requiring service was less than budgeted, resulting in reduced spending in Contractual & Other Services.
- 2. Community Services** - Contractual Services is below budget as a result of unspent Intellectual Disabilities Day Support Services. Services are purchased for individual client needs and can vary in intensity over the course of the fiscal year.
- 3. Cooperative Extension Service** - Salary and benefits are below budget due to multiple vacancies for a large portion of FY 2019 and reduced spending of contractual services in the Housing & Financial Counseling program.







Public Safety Functional Area

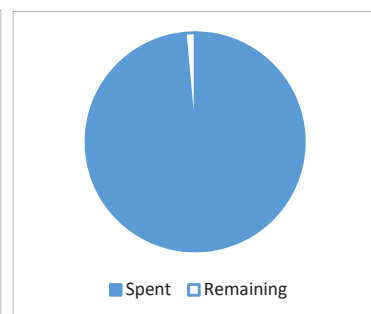
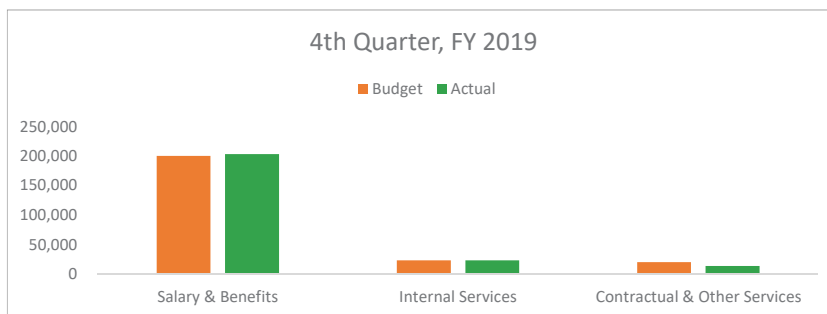
(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Circuit Court Judges	Salary & Benefits	812.27	814.40	
	Internal Services	27.38	27.38	
	Contractual & Other Services	49.37	45.74	
	Reserves & Contingencies	0.00	0.00	
	889.02	887.53	99.83%	
Clerk of the Court	Salary & Benefits	3,472.56	3,528.32	
	Internal Services	169.17	169.17	
	Contractual & Other Services	527.91	316.21	
	Reserves & Contingencies	0.00	0.00	
	4,169.64	4,013.70	96.26%	
Commonwealth Attorney	Salary & Benefits	5,395.31	5,473.08	
	Internal Services	172.97	169.22	
	Contractual & Other Services	188.87	100.56	
	Reserves & Contingencies	0.00	0.00	
	5,757.15	5,742.86	99.75%	
Criminal Justice Services	Salary & Benefits	3,741.79	3,694.65	
	Internal Services	199.52	193.94	
	Contractual & Other Services	539.12	419.05	
	Reserves & Contingencies	0.00	0.00	
	4,480.42	4,307.63	96.14%	
Fire & Rescue	Salary & Benefits	79,484.45	80,631.07	
	Internal Services	7,884.57	7,805.85	
	Contractual & Other Services	6,910.52	4,202.31	
	Reserves & Contingencies	(545.88)	(545.88)	
	93,733.66	92,093.36	98.25%	
General District Court	Salary & Benefits	67.83	54.33	
	Internal Services	28.01	28.01	
	Contractual & Other Services	204.09	122.56	
	Reserves & Contingencies	0.00	0.00	
	299.93	204.90	68.32%	

Public Safety Functional Area *(Continued)*

(Dollar amounts expressed in thousands)

Department	Spending Category	Budget	Actual	Spent %
Juvenile & Domestic Relations Ct	Salary & Benefits	0.00	0.00	
	Internal Services	24.09	24.09	
	Contractual & Other Services	92.35	65.24	
	Reserves & Contingencies	0.00	0.00	
	116.44	89.33	76.72%	
Juvenile Court Services Unit	Salary & Benefits	610.44	489.14	
	Internal Services	90.16	95.15	
	Contractual & Other Services	343.01	299.63	
	Reserves & Contingencies	0.00	0.00	
	1,043.61	883.92	84.70%	
Magistrates	Salary & Benefits	90.50	88.73	
	Internal Services	15.35	15.35	
	Contractual & Other Services	10.27	6.38	
	Reserves & Contingencies	0.00	0.00	
	116.13	110.46	95.12%	
Police	Salary & Benefits	87,472.03	89,205.27	
	Internal Services	13,124.20	13,045.57	
	Contractual & Other Services	8,532.83	6,258.97	
	Reserves & Contingencies	0.00	0.00	
	109,129.05	108,509.81	99.43%	
Public Safety Communications	Salary & Benefits	9,257.76	9,275.17	
	Internal Services	354.59	347.71	
	Contractual & Other Services	1,631.95	1,137.21	
	Reserves & Contingencies	0.00	0.00	
	11,244.29	10,760.09	95.69%	
Sheriff	Salary & Benefits	9,304.41	9,407.22	
	Internal Services	886.92	865.91	
	Contractual & Other Services	801.19	598.24	
	Reserves & Contingencies	0.00	0.00	
	10,992.52	10,871.37	98.90%	




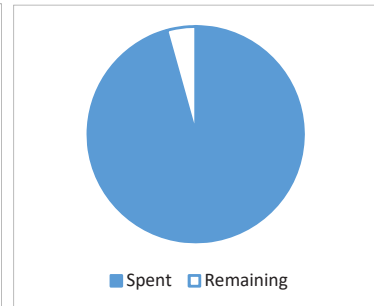
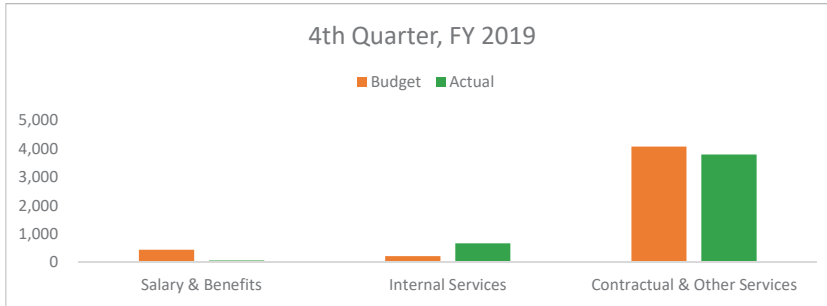
Notable Variances

- General District Court** - Expenditure savings due to fewer payments to court appointed attorneys than budgeted.
- Juvenile and Domestic Relations Court** - Expenditure savings in office equipment, supplies, and conference travel.
- Juvenile Court Service Unit** - Expenditures are below budget due to multiple staff vacancies.

Non-Departmental


(Dollar amounts expressed in thousands)

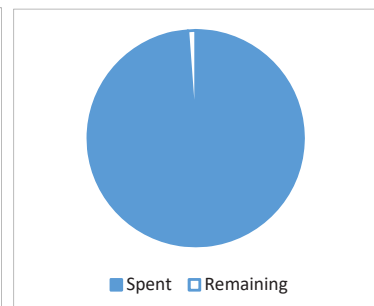
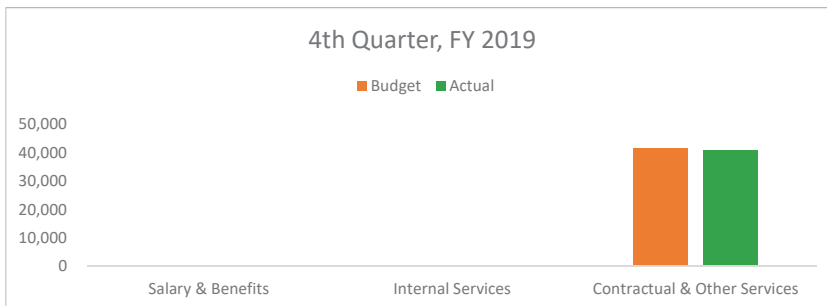
Department	Spending Category	Budget	Actual	Spent %
Non-Departmental	Salary & Benefits	436.12	65.13	
	Internal Services	215.26	663.24	
	Contractual & Other Services	4,069.67	3,788.88	
	Reserves & Contingencies	0.00	0.00	
			4,721.05	4,517.25



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	41,348.29	40,867.61	
	Reserves & Contingencies	0.00	0.00	
			41,348.29	40,867.61





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