

Description	FY 09		Difference		FY 10		Difference		FY 11		Difference		FY 12		Difference	
	Revised Budget	Actual	Revised Budget/Actual	Revised Budget	Actual	Revised Budget/Actual	Revised Budget	Actual	Revised Budget/Actual	Revised Budget	Actual	Revised Budget/Actual	Revised Budget	Actual	Revised Budget/Actual	Revised Budget/Actual
Police	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Public Works	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Economic Development	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Fire & Rescue (DFR)	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Finance	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Information Technology (DoIT)	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329
Area Agency on Aging (Aging)	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329	\$14,130	\$24,329

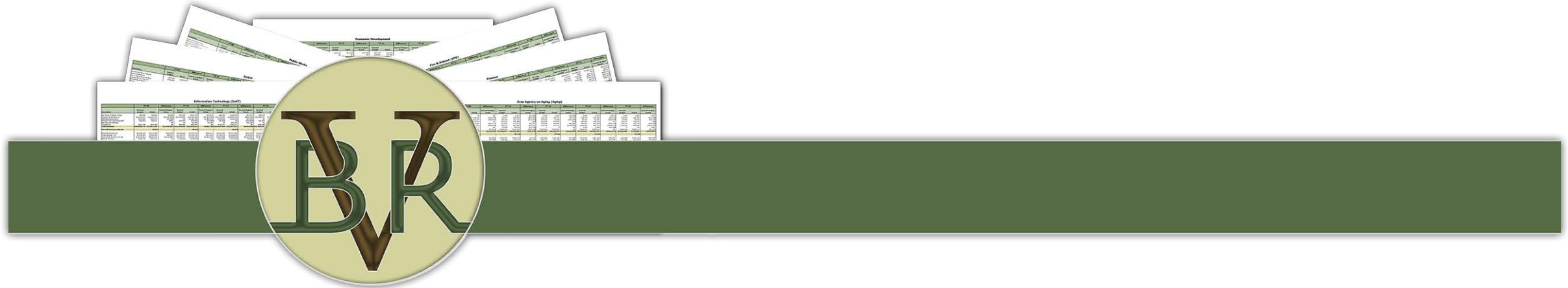
FY 2009 - FY 2013 Budget Variance Report

Prince William County, VA



Table of Contents

Transmittal Letter	2	Human Services	30
Community Development	7	Aging.....	31
Development Services.....	8	At-Risk Youth & Family.....	32
Economic Development	9	Community Services.....	33
Housing & Community Development	10	Public Health.....	34
Library.....	11	Social Services.....	35
Parks & Recreation.....	12	Virginia Cooperative Extension	36
Planning.....	13	Public Safety	37
Public Works	14	Adult Detention Center.....	38
Transportation	18	Circuit Court Judges	39
General Government	19	Clerk of the Court	40
Audit.....	20	Commonwealth's Attorney.....	42
Board of County Supervisors.....	21	Criminal Justice Services.....	43
County Attorney.....	22	Fire & Rescue	44
Elections	23	General District Court.....	47
Executive Management.....	24	Juvenile & Domestic Relations Court.....	48
Finance.....	25	Juvenile Court Service Unit	49
Human Resources	26	Law Library	50
Human Rights	27	Magistrates	51
Information Technology.....	28	Police.....	52
Management & Budget.....	29	Public Safety Communications	54
		Sheriff.....	55



February 18, 2014

Chairman Stewart and members of the Board of County Supervisors:

Attached please find the FY 2009 - FY 2013 Budget Variance Report, which is an addendum to the Proposed FY 2015 Budget. This report provides the most recent five year history of revenue and expenditure for each County agency and a discussion of how Prince William County uses year end savings which accrue due to vacancies, zero base budget reviews and process improvements.

Unlike some communities, the Board of County Supervisors (BOCS) made the decision many years ago to not allow agencies to keep any year end savings or to carry agency fund balances. The BOCS has adopted a budget policy to return the agencies' general fund savings directly to the taxpayer in the form of reduced tax bills. This tax bill reduction impacts not only the next year's fiscal budget but the out years of the adopted five year plan as well. This tax reduction is accomplished by using these savings (known as turnback) as a revenue source in the five year plan. This policy of building in a return of agency savings resulted in a FY 14 tax rate that is \$0.03 less than it would have been without turnback.

Over the past several years, the County has made a concerted effort to reduce year end agency savings above required turnback and to return that money to the BOCS and the community to allocate as part of the annual budget process. This was accomplished through institution of zero base budget reviews which began in January 2010. These reviews, together with our other budget scrubbing practices, have netted annual, ongoing savings of \$27 million that the BOCS has used to fund new and enhanced services as well as new capital projects. The bottom line is that after accounting for turnback as revenue in the budget, the County's year end savings are now less than 1.5% of the total general fund budget. This is a very narrow margin, however, and the County will have to keep an eye on this in future years.

This report contains detailed information on each agency budget, as well as comments to help the reader understand major year-over-year changes in individual revenue or expenditure categories and the structure of agencies with multiple funds. Should you have any questions or need additional clarification, please do not hesitate to contact Michelle Casciato, Director of Management and Budget, for information.

Sincerely yours,

A handwritten signature in black ink that reads 'Melissa S. Peacor'.

Melissa S. Peacor
County Executive

What are agency year end savings?

Year end savings is the difference between an agency’s revised budget (the adopted budget, as amended throughout the year) and the actual year end revenue and expenditure totals for any given fiscal year. First, a comparison of budgeted and actual revenues is done. If the revenues are not “restricted at the source” and required to stay in the agency, this amount is included in an agency’s year end savings. Examples of these restricted revenues are the fire levy and special revenues (development, stormwater and solid waste fees). Savings in these restricted funds are returned to their respective fund balances and not to the general fund.

If the actual revenue is less than the budgeted amount, agencies are required to reduce their expenditures by that same amount because agency expenditures cannot exceed revenues. The comparison of the final budgeted and actual expenditures is the second step, with savings captured when revised expenditures exceed actual expenditures (net of any revenue reduction). Actual expenditures cannot exceed the budgeted appropriation by state code.

Why do agencies have year end savings?

Year end savings can be the result of unexpended salary and benefits due to vacant positions, operating efficiencies such as process improvements, zero base budget reviews, competitive procurement contract and supply savings, and surplus agency revenues from fees or charges for services.

What happens to a General Revenue surplus or shortfall?

General Revenues consist of the following: real estate taxes, public service taxes, personal property taxes, penalties and interest, short term rental taxes, local sales taxes, bank stock taxes, BPOL, motor vehicle licenses, recordation taxes, hotel and motel room taxes, franchise license taxes, payments in lieu of taxes, interest and rent, and miscellaneous funds. These revenues are split with the Schools (with the exception of recordation) getting 57.23% and the County 42.77%. Any surplus in revenues is split with the Schools. Any shortfall is covered by the Schools and the County according to that same split. Both Boards have agreed that the first use of any General Revenue surplus is the contribution to the general fund reserve to maintain that reserve at 7.5% of General Revenues. After the reserve requirement is met, the County’s share of a General Revenue surplus falls to year end savings.

How does the County use year end savings?

Year end savings are used in various ways at the direction and resolution of the BOCS. The biggest use of these savings is to reduce the future year’s tax bill for residents and businesses.

The BOCS made the policy decision in prior years to not allow agencies to keep any year end savings or maintain fund balances. Instead the majority of these savings (1.6% at year end FY 13) are returned directly to the taxpayer in the form of reduced tax bills in future years of the five year plan. This is accomplished by using the general fund savings as a revenue source in the five year plan. As an example of the effectiveness of the BOCS’ policy, returning \$13.2 million in FY 13 savings resulted in a FY 14 tax rate that is \$0.03 less than it would have been without that turnback. (*Reference Table One: Returning Savings to Taxpayers*)

Table One: Returning Savings to Taxpayers

Impact on FY 14 Budget	Without Turnback Built In	With Turnback of \$13,181,647 Built In	Difference
Real Estate Tax Rate	\$1.21	\$1.18	\$0.03
Average Tax Bill	\$3,392	\$3,475	\$83

Of the \$13.2 million turnback built into the FY 14 budget, \$5.5 million was used to fund the County’s Technology Improvement Plan. This reduced the amount of new general fund money needed to fund technology contributing to the three cent savings on the tax rate.

Table two shows the most recent five year history of general fund turnback as a portion of the revised general fund budget. The year end savings have declined significantly over the past five years as base budget reductions have been achieved.

Table Two: FY 2009-2013 Year End Surplus (post turnback)

	FY 09	FY 10	FY 11	FY 12	FY 13
Net General Fund Savings (after turnback is applied to next year budget)	\$21.66 m	\$23.38 m	\$15.70 m	\$3.41 m	\$4.15 m
Net Savings	4.11%	4.29%	3.07%	0.62%	1.50%

Looking into the future, it is anticipated that the value of the turnback will be approximately \$84 per year for the average residential homeowner.

What is the impact of eliminating turnback and instead spending it on new/expanded services?

In accordance with BOCS policy, approximately \$13 million in turnback is planned to be used each year of the five year plan as a revenue source to achieve the desired tax rate. Should the BOCS decide to change its policy of using agency savings as a revenue source in the five year plan, for example, by reducing agency budgets or using those savings to fund other services either in the County or Schools, four potential options have been identified:

1. Eliminate \$13 million of new initiatives in each year of the five year plan
2. Eliminate \$13 million of existing programs and services in each year of the five year plan to allow for the new initiatives
3. Raise the tax rate to cover the additional \$13 million needed to fully fund each year of the five year plan. In FY 14 this would have required a tax rate increase of three cents.
4. Some combination of any or all of the above options

How does the County use any remaining savings above the required turnback of \$13 million?

Additional uses of annual general fund savings in excess of that needed for annual budget support include (1) allocations to the Revenue Stabilization Fund which protects the five year plan from economic uncertainty, (2) the traditional carryover of funds for projects begun but not yet completed, and (3) appropriations for projects requiring one time funding, such as cash-to-capital. Surplus funds are not used for projects or programs requiring ongoing funding.

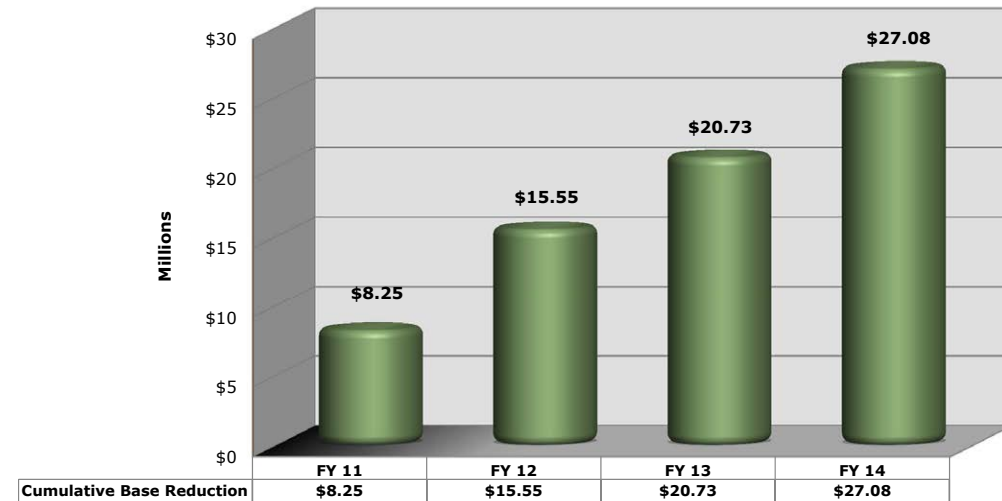
What efforts has the County made to reduce year end savings in excess of turnback requirements?

In January 2010, the County instituted zero base budget analyses of County agencies to ensure that agency revenues and expenditures were correctly budgeted and to identify savings that could be returned to the discretion of the BOCS for disposition.

In addition, agency budgets are scrubbed annually to ensure that the base budgets are reduced to account for salary attrition savings, agency efficiencies, base budget savings, and base reductions. In the last four years, the County has successfully used these processes to cut \$27 million annually from its base budget. These savings have been reallocated by the BOCS for both operating expenses and to reinstate capital projects in the five year plan while keeping tax bill growth lower than projected. In FY 13, this approach has resulted in reducing year end savings, after using turnback to reduce tax

bills, to 1.5% of the \$468 million County general fund expenditure budget. This is a very low margin. Chart one shows the savings achieved since 2011.

Chart One: FY 2011-2014 Cumulative Base Budget Reductions



Five Year Review of Agency Year End Savings

The following pages contain the five year history of year end savings for County agencies, allowing for an understanding of revenue and expenditure trends by category. Comments are provided to highlight major year-over-year changes or to explain the financial structure of the specific agency, especially when multiple funds are involved.

The agency reports have been grouped into the County’s four functional areas: Community Development, General Government, Human Services and Public Safety.

Restricted Use Funds in the General Fund

Some agencies have funding sources with use restrictions. These funds come from a variety of sources such as state E-911 and telecommunications taxes, criminal forfeiture funds, restricted grant funds, and animal shelter donations. These subfunds are maintained within the general fund budgets for the affected agencies. Unspent funds are included in the agency year end results. In order to show the true agency unrestricted year end surplus amounts, the restricted subfunds are subtracted from the year end results. If an agency has restricted subfunds in its operating budget, a separate subfund table is included.

Table three is a summary table of all Restricted Use Funds in the general fund.

Table Three: Restricted Use Funds

Agency	Restricted Use Funds
Non-Dept.	Cable Tax Capital Equipment
Non-Dept.	County Tourism (TOT)
Public Works	Judicial Center Maintenance & Enhancement
Fire & Rescue	EMS Billing
PSC	E-911
Fire & Rescue	Firefighting Training Programs
Fire & Rescue	One For Life
Police	Police Unclaimed Property
Fire & Rescue	Fire Marshal's Office Development Inspections
Police	Animal Friendly
Police	Police Donations
Public Works	Liberty Memorial Maintenance
Police	EVOC Facility
Clerk of the Court	Remote Access User Fee
Non-Dept.	Defaulted Subdivision Correction
Non-Dept.	County Proffers
Non-Dept.	Recordation Tax for Transportation
Aging	Administration - Bluebird Bus
Comm. Atty.	Criminal Forfeitures - Comm. Atty.
Sheriff	Criminal Forfeitures/Sheriff
Police	Criminal Cash - Police
Police	DCJS - Forfeited Asset Sharing
Police	Dept. of Treasury Equitable Sharing
Police	DOJ - Equitable Sharing
Police	Fairfax - Incident-Based Records
Fire & Rescue	Homeland Security
JCSU	Juvenile Court Service Unit
Comm. Atty.	Comm. Atty. Victim Witness State Grant FY 98
Comm. Atty.	Comm. Atty. Victim Witness Local
OCJS	Federal Grants
Police	PWC Animal Shelter Donations-Designated
Police	PWC Animal Shelter Donations-Undesignated
Police	Police Federal Grants
Public Works	Public Works Federal Grants
Law Library	Law Library-Law Library Services

Definitions of revenue and expenditure categories are provided below.

Revenues

- Permits, Privilege Fees and Regulatory Licenses:** Funds from entities or persons engaged in an activity or enterprise regulated by the County government to ensure the public's health, safety or welfare.
- Fine and Forfeitures:** Funds from persons guilty of infractions of the law.
- Revenue from Use of Money and Property:** Funds from interest income or proceeds from the sale, rental or lease of an agency's property.
- Charges for Services:** Funds from any fees that agencies charge to users of their products or services to recover some or all of the cost of that product or service.
- Miscellaneous Revenue:** Funds from various recovered costs, expenditure reimbursements, gifts and donations.
- Revenue from Other Localities:** Funds received from other units of local government.
- Revenue from the Commonwealth:** Funds received from the State of Virginia.
- Revenue from the Federal Government:** Funds received from the United States government.
- Transfers (In):** Funds from operating transfers to the agency from another agency fund or subfund.

Expenditures

- Personal Services:** Salaries for all full-time, part-time and temporary employees, including overtime, Sunday and holiday pay, shift differentials and per diem compensation for members of certain boards and commissions.
- Fringe Benefits:** Compensatory payments on behalf of agency employees including social security, health and life insurance and retirement benefits.
- Contractual Services:** Payments for products and services procured by the agency from contractors.
- Internal Services:** Payments for certain goods and services provided by one agency of government to other agencies, such as technology and fleet services.

5. **Other Services:** Payments to supply equipment and train employees to deliver agency services, for certain Social Service's public assistance, and for service payments and contributions to outside organizations.
6. **Capital Outlay:** Payments for tangible goods values at \$5,000 or greater each.
7. **Leases and Rentals:** Payments for the lease or rental of goods, equipment or property.
8. **Transfers (Out):** Payments of operating transfers from the agency to another agency, fund or subfund.
9. **Net General Tax Support:** The operating subsidy received by the agency. This amount is calculated by subtracting the total agency revenue from the total agency expenditures for each fiscal year.

Community Development

Development Services (DDS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$9,497,832	\$7,954,674	(\$1,543,158)	\$6,694,226	\$7,014,008	\$319,782	\$7,085,669	\$7,073,905	(\$11,763)	\$7,953,566	\$8,511,024	\$557,458	\$8,212,687	\$10,157,547	\$1,944,861
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$314	\$805	\$491
Rev from Use of Money & Prop	\$0	\$443	\$443	\$0	\$120,016	\$120,016	\$0	\$25,651	\$25,651	\$0	\$18,973	\$18,973	\$0	\$5,561	\$5,561
Charges for Services	\$28,179	\$24,441	(\$3,738)	\$7,500	\$37,892	\$30,392	\$22,445	\$24,441	\$1,995	\$41,488	\$72,698	\$31,210	\$42,318	\$163,400	\$121,081
Miscellaneous Revenue	\$1,855,908	\$1,910,006	\$54,098	\$723,689	\$780,316	\$56,626	\$196,853	\$187,698	(\$9,155)	\$261,717	\$175,569	(\$86,148)	\$261,403	\$273,198	\$11,795
Non-Revenue Receipts	\$0	\$15,031	\$15,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,234	\$8,234	\$0	\$4,969	\$4,969
Transfers In (1)	\$4,540,292	\$4,540,292	\$0	\$720,583	\$720,583	\$0	\$723,566	\$723,566	\$0	\$5,985,535	\$5,985,535	\$0	\$2,942,278	\$2,942,278	\$0
Total Revenues	\$15,922,211	\$14,444,886	(\$1,477,325)	\$8,145,998	\$8,672,816	\$526,817	\$8,028,533	\$8,035,260	\$6,727	\$14,242,306	\$14,772,033	\$529,727	\$11,459,000	\$13,547,758	\$2,088,758
Percent Revenue Collected	90.7%			106.5%			100.1%			103.7%			118.2%		
Personal Services	\$6,266,562	\$6,130,135	\$136,427	\$5,617,930	\$5,597,124	\$20,806	\$5,732,148	\$5,472,952	\$259,196	\$5,499,248	\$5,401,622	\$97,626	\$5,865,681	\$5,733,187	\$132,494
Fringe Benefits	\$2,047,121	\$1,928,840	\$118,281	\$1,784,497	\$1,740,853	\$43,644	\$1,854,108	\$1,761,933	\$92,175	\$1,848,746	\$1,758,609	\$90,137	\$2,139,819	\$2,039,430	\$100,389
Contractual Services	\$47,874	\$9,426	\$38,448	\$29,152	\$7,863	\$21,289	\$25,341	\$4,337	\$21,004	\$52,290	\$39,807	\$12,483	\$55,208	\$32,949	\$22,259
Internal Services (2)	\$860,847	\$616,047	\$244,800	\$1,166,555	\$1,124,043	\$42,512	\$640,877	\$629,361	\$11,516	\$1,787,965	\$1,791,379	(\$3,414)	\$1,968,201	\$1,979,731	(\$11,530)
Other Services	\$3,578,405	\$188,663	\$3,389,742	\$281,572	\$157,653	\$123,919	\$382,758	\$119,848	\$262,910	\$252,718	\$183,858	\$68,860	\$196,039	\$154,834	\$41,205
Debt Maintenance	\$0	\$0	\$0	\$0	\$85	(\$85)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,977	\$71,736	\$1,241	\$73,423	\$73,423	\$0
Leases and Rentals	\$11,544	\$11,544	\$0	\$10,724	\$8,197	\$2,527	\$9,756	\$7,353	\$2,403	\$9,037	\$8,015	\$1,022	\$9,756	\$7,989	\$1,767
Reserves & Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$55,000)	\$0	(\$55,000)	(\$55,000)	\$0	(\$55,000)
Transfers Out	\$1,032,526	\$1,032,526	\$0	\$1,697,543	\$1,697,543	\$0	\$1,804,485	\$1,804,485	\$0	\$2,014,165	\$2,014,165	\$0	\$2,137,790	\$2,137,790	\$0
Total Expenditures	\$13,844,880	\$9,917,182	\$3,927,697	\$10,587,973	\$10,333,360	\$254,613	\$10,449,472	\$9,800,268	\$649,204	\$11,482,146	\$11,269,191	\$212,955	\$12,390,917	\$12,159,333	\$231,584
Percent Expended	71.6%			97.6%			93.8%			98.1%			98.1%		
Difference Revised Budget Actual (Special Revenue Fund) (3)			\$2,450,372			\$781,430			\$655,931			\$742,682			\$2,320,342

Note: On July 15, 2008, the BOCS approved a resolution (BOCS Resolution 08-755) to create DDS. It is also important to note that DDS is not a general fund agency and funded primarily by site and building development fees.

Revenues	
1 Transfers In	FY 10: BOCS made a policy decision to use general tax support for some development services activities. In addition, technology costs for applications support are paid from the general fund. FY 12: One-time transfer of \$3,370,000 from the Economic Development Opportunity Fund to the development special revenue stabilization fund
Expenditures	
2 Internal Services	FY 12: DDS serves as the host agency for cost associated with IT support, including maintenance agreements, of the Land Development Information System technology costs.
3 Difference Revised Budget Actual (Special Revenue Fund) Turnback	FY 09 - FY 13: As a fee based agency, excess revenue or expenditure savings at the end of the fiscal year are not returned to the general fund. If actual revenues exceed expenditures in any given fiscal year, the excess revenue will "fall" to fund balance and will be designated for future use by DDS. For example, in FY 09, DDS did not spend \$3.9 million in FY 09 due to concerns about the impending economic downturn. DDS initiated a reduction-in-force (RIF) effort to save money as actual revenue received fell short of the budget target by \$1.48 million. Unspent budget authority in the special revenue fund (fee based) does not get returned to the general fund.

Economic Development

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Miscellaneous Revenue	\$14,130	\$24,241	\$10,111	\$14,130	\$24,328	\$10,198	\$64,130	\$51,957	(\$12,173)	\$36,395	\$47,141	\$10,746	\$14,130	(\$9,644)	(\$23,774)
Transfers In (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$22,265	\$22,265	\$0	\$341,895	\$341,895	\$0
Total Revenues	\$14,130	\$24,241	\$10,111	\$14,130	\$24,328	\$10,198	\$114,130	\$101,957	(\$12,173)	\$58,660	\$69,406	\$10,746	\$356,025	\$332,251	(\$23,774)
Percent Revenue Collected	171.6%			172.2%			89.3%			118.3%			93.3%		
Personal Services (2)	\$1,194,550	\$1,039,335	\$155,215	\$1,043,057	\$907,923	\$135,134	\$991,188	\$793,375	\$197,813	\$910,437	\$904,945	\$5,492	\$902,143	\$942,897	(\$40,754)
Fringe Benefits (2)	\$337,088	\$286,495	\$50,593	\$307,172	\$269,321	\$37,851	\$334,222	\$240,464	\$93,758	\$312,878	\$246,724	\$66,154	\$351,718	\$300,584	\$51,134
Contractual Services (3)	\$384,486	\$229,010	\$155,476	\$378,606	\$200,722	\$177,884	\$528,101	\$240,529	\$287,572	\$517,704	\$420,298	\$97,406	\$612,308	\$427,001	\$185,307
Internal Services	\$85,567	\$85,567	\$0	\$81,415	\$81,415	\$0	\$79,324	\$79,324	\$0	\$48,647	\$48,647	\$0	\$54,645	\$54,645	\$0
Other Services	\$436,247	\$388,023	\$48,224	\$433,498	\$337,154	\$96,344	\$432,691	\$368,618	\$64,073	\$422,594	\$400,201	\$22,393	\$494,434	\$462,758	\$31,676
Capital Outlay (4)	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000	\$0	\$1,000	\$662	\$0	\$662	\$206,189	\$0	\$206,189
Leases and Rentals	\$1,900	\$0	\$1,900	\$1,900	\$0	\$1,900	\$1,900	\$0	\$1,900	\$672	\$0	\$672	\$75,706	\$75,244	\$462
Total Expenditures	\$2,440,838	\$2,028,430	\$412,408	\$2,246,648	\$1,796,535	\$450,113	\$2,368,426	\$1,722,310	\$646,116	\$2,213,594	\$2,020,815	\$192,779	\$2,697,143	\$2,263,129	\$434,014
Percent Expended	83.1%			80.0%			72.7%			91.3%			83.9%		
Difference Revised Budget Actual			\$422,519			\$460,311			\$633,943			\$203,525			\$410,240

Revenues	
1 Transfers In	The BOCS authorized transfers from the Economic Development Opportunity Fund (EDOF) into the Economic Development operating budget to support ongoing initiatives. The EDOF is a separate fund that is designated to support county economic development projects. In the past, the EDOF has been used for fund large company relocation incentive packages.
Expenditures	
2 Personal Services/Fringe Benefits	FY 09 - FY 13: The total full-time equivalent positions (FTE) count has remained unchanged during this period. Economic Development has 13 authorized FTE. However, as a result of a long term vacancy there were salary savings in FY 12 and FY 13. A portion of the salary budget was shifted to support a consultant contract. (\$45,000 in FY 12 and \$92,000 in FY 13)
3 Contractual Services	FY 11 - FY 13: Between 55% to 80% of the balance is due to encumbered purchase orders for consultant services and other contracts that span fiscal years.
4 Capital Outlay	FY 13: \$225,000 was transferred from the EDOF to the operating fund for leasehold improvements. Buildout has been delayed.

Housing & Community Development (HCD)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop (1)	\$0	\$234,785	\$234,785	\$0	\$118,217	\$118,217	\$0	\$102,300	\$102,300	\$75,000	\$69,870	(\$5,130)	\$25,000	\$28,538	\$3,538
Charges for Services (2)	\$1,666,690	\$406,367	(\$1,260,323)	\$1,701,440	\$396,238	(\$1,305,202)	\$851,702	\$267,524	(\$584,178)	\$827,507	\$3,287,989	\$2,460,482	\$3,723,190	\$4,402,407	\$679,217
Miscellaneous Revenue	\$0	\$0	\$0	\$2,848	\$2,614	(\$234)	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$61,597	\$36,597
Revenue from Commonwealth	\$12,415	\$12,415	\$0	\$14,366	\$29,053	\$14,687	\$49,366	\$25,216	(\$24,150)	\$27,650	\$27,654	\$4	\$0	\$0	\$0
Revenue from Federal Govt (3)	\$23,788,954	\$23,123,812	(\$665,142)	\$28,387,913	\$27,217,668	(\$1,170,245)	\$32,000,253	\$31,098,572	(\$901,681)	\$29,472,777	\$25,952,611	(\$3,520,166)	\$28,923,395	\$26,921,748	(\$2,001,647)
Transfers In (4)	\$267,012	\$267,012	\$0	\$66,933	\$66,933	\$0	\$51,323	\$51,323	\$0	\$51,536	\$51,536	\$0	\$67,243	\$67,243	\$0
Total Revenues	\$25,735,071	\$24,044,391	(\$1,690,680)	\$30,173,500	\$27,830,723	(\$2,342,777)	\$32,952,644	\$31,544,935	(\$1,407,709)	\$30,454,470	\$29,389,660	(\$1,064,810)	\$32,763,828	\$31,481,533	(\$1,282,295)
Percent Revenue Collected	93.4%			92.2%			95.7%			96.5%			96.1%		
Personal Services	\$1,701,805	\$1,684,365	\$17,440	\$1,897,309	\$1,772,307	\$125,002	\$1,965,288	\$1,703,107	\$262,181	\$1,758,427	\$1,664,532	\$93,895	\$1,743,169	\$1,638,468	\$104,701
Fringe Benefits	\$492,574	\$506,625	(\$14,051)	\$510,969	\$562,049	(\$51,080)	\$623,673	\$542,913	\$80,760	\$506,355	\$521,167	(\$14,812)	\$576,827	\$575,858	\$969
Contractual Services	\$3,459,409	\$2,126,113	\$1,333,296	\$4,039,391	\$2,491,594	\$1,547,797	\$2,486,599	\$2,046,410	\$440,189	\$2,554,304	\$1,807,311	\$746,993	\$1,984,538	\$1,263,958	\$720,580
Internal Services	\$180,558	\$179,376	\$1,182	\$178,378	\$181,480	(\$3,102)	\$209,995	\$164,417	\$45,578	\$141,169	\$130,283	\$10,886	\$167,486	\$144,903	\$22,583
Other Services	\$23,580,292	\$22,298,468	\$1,281,824	\$24,658,707	\$23,497,450	\$1,161,257	\$26,903,559	\$24,584,166	\$2,319,393	\$27,129,232	\$27,305,097	(\$175,865)	\$29,722,017	\$28,497,419	\$1,224,598
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$48,740	\$1,260	\$0	\$0	\$0
Leases and Rentals	\$17,082	\$15,309	\$1,773	\$16,687	\$15,273	\$1,414	\$40,400	\$21,293	\$19,107	\$40,444	\$20,469	\$19,975	\$54,668	\$21,499	\$33,169
Transfers Out	\$65,760	\$65,759	\$1	\$259,429	\$259,429	\$0	\$583,407	\$583,407	\$0	\$184,413	\$184,337	\$76	\$78,031	\$68,111	\$9,920
Total Expenditures	\$29,497,480	\$26,876,015	\$2,621,465	\$31,560,870	\$28,779,582	\$2,781,288	\$32,812,921	\$29,645,713	\$3,167,208	\$32,364,344	\$31,681,936	\$682,408	\$34,326,736	\$32,210,216	\$2,116,520
Percent Expended	91.1%			91.2%			90.3%			97.9%			93.8%		
Difference Revised Budget Actual (5)			\$930,785			\$438,511			\$1,759,499			(\$382,402)			\$834,225

Housing & Community Development is federally funded.

Revenues	
1 Revenue from Use of Money & Property	Actuals reflect the revenue from investment of the HCD fund balance.
2 Charges for Services	Difference between revised and actual budget reflects the declining program income in the Home Ownership Assistance activity.
3 Revenue from Federal Government	Revenues are adjusted annually to accommodate changes in the adopted federal budget (which runs from Oct-Sept). Revenues have been impacted by the recent recession and the 2013 sequester.
4 Transfers In	General fund revenue to HCD has decreased from \$267,012 in FY 09 to \$67,243 in FY 13. The general fund no longer funds any Housing Assistance Program administration, or Home Help Plus. \$10,000 in proffer funds helps to monitor affordable housing and \$11,082 funds a County donation to Open Door Housing; the remaining general fund supports the agency's workman compensation and casualty costs.
Expenditures	
5 Difference Revised Budget Actual	With the exception of the general fund portion of the budget, all year end savings are returned to the HCD fund balance to cover future deficits caused by unforeseen federal funding reductions (such as FY 12). When federal revenues are less than expected the planned expenditures must be reduced accordingly.

Library

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Fines and Forfeitures	\$0	\$140	\$140	\$0	\$160	\$160	\$0	\$240	\$240	\$0	\$136	\$136	\$0	\$142	\$142
Charges for Services	\$493,492	\$523,386	\$29,894	\$493,492	\$515,403	\$21,911	\$663,492	\$562,259	(\$101,233)	\$663,492	\$578,239	(\$85,253)	\$663,492	\$547,522	(\$115,970)
Miscellaneous Revenue	\$0	\$319	\$319	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Other Localities (1)	\$2,038,232	\$2,038,236	\$4	\$2,056,413	\$2,056,413	\$0	\$1,945,264	\$1,945,272	\$8	\$1,720,174	\$1,720,176	\$2	\$1,648,506	\$1,648,512	\$6
Revenue from the Commonwealth (2)	\$583,759	\$594,502	\$10,743	\$584,050	\$569,230	(\$14,820)	\$527,700	\$501,927	(\$25,773)	\$502,541	\$495,988	(\$6,553)	\$502,541	\$509,287	\$6,746
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239	\$239	\$0	\$30	\$30
Transfers In (3)	\$0	\$0	\$0	\$110,283	\$110,283	\$0	\$42,510	\$42,510	\$0	\$84,510	\$84,510	\$0	\$42,510	\$42,510	\$0
Total Revenues	\$3,115,483	\$3,156,583	\$41,100	\$3,244,238	\$3,251,489	\$7,251	\$3,178,966	\$3,052,208	(\$126,758)	\$2,970,717	\$2,879,288	(\$91,429)	\$2,857,049	\$2,748,003	(\$109,046)
Percent Revenue Collected	101.3%			100.2%			96.0%			96.9%			96.2%		
Personal Services (4)	\$9,101,206	\$8,908,860	\$192,346	\$8,498,976	\$8,575,128	(\$76,152)	\$8,221,057	\$8,081,473	\$139,584	\$8,318,886	\$8,241,398	\$77,489	\$8,288,671	\$8,199,829	\$88,842
Fringe Benefits	\$2,290,981	\$2,173,252	\$117,729	\$2,082,700	\$2,043,841	\$38,859	\$2,075,531	\$1,939,305	\$136,227	\$2,085,286	\$2,010,372	\$74,914	\$2,298,954	\$2,221,323	\$77,631
Contractual Services	\$324,926	\$296,611	\$28,315	\$678,248	\$574,234	\$104,013	\$338,070	\$250,255	\$87,815	\$323,436	\$300,483	\$22,952	\$303,540	\$283,636	\$19,904
Internal Services	\$1,630,576	\$1,630,576	\$0	\$1,625,631	\$1,625,511	\$120	\$1,601,298	\$1,601,298	\$0	\$819,522	\$819,522	\$0	\$881,931	\$870,977	\$10,954
Other Services	\$1,956,091	\$1,890,853	\$65,237	\$2,090,240	\$1,966,579	\$123,661	\$1,996,260	\$1,912,186	\$84,074	\$1,966,529	\$1,929,273	\$37,257	\$1,912,221	\$1,847,565	\$64,656
Capital Outlay	\$86,369	\$0	\$86,369	\$21,921	\$21,918	\$4	\$0	\$0	\$0	\$35,260	\$16,328	\$18,932	\$38,927	\$38,927	\$0
Leases and Rentals	\$11,950	\$11,605	\$345	\$27,712	\$12,942	\$14,771	\$17,912	\$17,711	\$201	\$14,275	\$14,176	\$99	\$19,912	\$14,784	\$5,128
Total Expenditures	\$15,402,097	\$14,911,756	\$490,341	\$15,025,428	\$14,820,152	\$205,276	\$14,250,129	\$13,802,228	\$447,901	\$13,563,194	\$13,331,551	\$231,643	\$13,744,156	\$13,477,041	\$267,115
Percent Expended	96.8%			98.6%			96.9%			98.3%			98.1%		
Difference Revised Budget Actual			\$531,441			\$212,527			\$321,144			\$140,213			\$158,069

Revenues	
1 Revenue from Other Localities	FY 10 - FY 12: Decrease in shared services revenue from Manassas and Manassas Park due to reduced Library expenditures. Note: Share services revenues are based on prior year's audited actual expenditures.
2 Revenue from the Commonwealth	FY 09 - FY 12: State aid to libraries was reduced due to economic recession.
3 Transfers In	FY 10: Library proffer funds budgeted and appropriated for Bull Run Regional and Nokesville neighborhood libraries. FY 11 - FY 13: Interest on library proffer funds transferred to Library FY 12: Library proffer funds budgeted and appropriated for Lake Ridge Neighborhood Library and Library Administrative Support Center at Chinn Park Regional Library.
Expenditures	
4 Personal Services	FY 09 - FY 11: Decrease in personal services due to staff reductions. 20.61 positions were eliminated during the recession.

Parks & Recreation (DPR)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services (1)	\$13,777,182	\$12,656,739	(\$1,120,443)	\$13,451,277	\$12,489,581	(\$961,696)	\$13,158,304	\$12,389,399	(\$768,905)	\$14,187,776	\$13,711,450	(\$476,326)	\$14,097,359	\$13,055,789	(\$1,041,570)
Interest Income from Investments (2)	\$0	\$326,734	\$326,734	\$0	\$181,526	\$181,526	\$0	\$360,516	\$360,516	\$0	\$123,747	\$123,747	\$0	\$0	\$0
Telecom Lease Revenue	\$323,000	\$370,357	\$47,357	\$180,000	\$245,454	\$65,454	\$240,000	\$244,939	\$4,939	\$270,213	\$299,613	\$29,400	\$270,213	\$303,318	\$33,105
Stream Mitigation (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$109,000	\$109,000	\$0	\$0	\$0	\$0	\$582,919	\$582,919
Lease/Bond/Other Revenue (4)	\$1,000,000	\$1,000,000	\$0	\$4,661,000	\$4,661,000	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0
Transfers In PWC General Fund Operating (5)	\$14,868,233	\$14,868,233	\$0	\$13,381,587	\$13,381,587	\$0	\$13,156,731	\$13,156,731	\$0	\$13,635,223	\$13,635,223	\$0	\$15,396,058	\$15,396,058	\$0
Transfers In PWC General Fund Cyclical maintenance (5)	\$1,820,000	\$1,820,000	\$0	\$1,720,000	\$1,720,000	\$0	\$1,420,000	\$1,420,000	\$0	\$1,390,000	\$1,390,000	\$0	\$1,400,000	\$1,400,000	\$0
Total Revenues	\$31,788,415	\$31,042,063	(\$746,352)	\$33,393,864	\$32,679,148	(\$714,716)	\$27,975,035	\$27,680,585	(\$294,450)	\$31,483,212	\$31,160,033	(\$323,179)	\$31,163,630	\$30,738,084	(\$425,546)
Percent of Revenue Collected	97.7%			97.9%			98.9%			99.0%			98.6%		
Personal Services & Fringe Benefits	\$16,833,828	\$16,557,948	\$275,880	\$16,061,510	\$15,879,248	\$182,262	\$16,056,012	\$15,986,926	\$69,086	\$15,166,099	\$15,488,646	(\$322,547)	\$16,122,209	\$15,363,223	\$758,986
Contractual Services	\$3,677,323	\$3,512,117	\$165,206	\$3,603,390	\$3,195,199	\$408,191	\$3,457,221	\$3,217,214	\$240,007	\$3,374,709	\$3,135,686	\$239,023	\$3,395,193	\$3,271,084	\$124,109
Internal Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Services	\$5,229,175	\$4,631,897	\$597,278	\$5,150,269	\$4,042,424	\$1,107,845	\$5,051,437	\$4,826,262	\$225,175	\$7,805,467	\$6,851,446	\$954,021	\$7,836,166	\$7,169,757	\$666,409
Capital Equipment	\$1,000,000	\$978,573	\$21,427	\$500,000	\$378,505	\$121,495	\$0	\$116,306	(\$116,306)	\$2,000,000	\$2,310,933	(\$310,933)	\$0	\$0	\$0
Debt Service	\$2,433,300	\$2,424,616	\$8,684	\$6,594,300	\$6,236,066	\$358,234	\$2,056,794	\$1,808,838	\$247,956	\$2,043,732	\$1,878,592	\$165,140	\$1,819,377	\$1,819,377	\$0
Cyclical Maintenance	\$1,820,000	\$1,923,704	(\$103,704)	\$1,720,000	\$2,318,374	(\$598,374)	\$1,420,000	\$1,883,611	(\$463,611)	\$1,390,000	\$1,907,123	(\$517,123)	\$1,400,000	\$1,590,993	(\$190,993)
Transfers Out	\$0	\$0	\$0	\$363,468	\$363,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$30,993,626	\$30,028,855	\$964,771	\$33,992,937	\$32,413,284	\$1,579,653	\$28,041,464	\$27,839,157	\$202,307	\$31,780,007	\$31,572,426	\$207,581	\$30,572,945	\$29,214,434	\$1,358,511
Percent Expended	96.9%			95.4%			99.3%			99.3%			95.6%		
Difference Revised Budget Actual			\$218,419			\$864,937			(\$92,143)			(\$115,598)			\$932,965
Parks - Contribution to Fund Balance	\$1,013,208			\$265,864			(\$158,572)			(\$412,393)			\$1,523,650		

Cyclical Maintenance Plan (CMP) and Capital Improvement Plan (CIP)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Revenue - Other Transfers In from General Fund (6)		\$2,948,563			\$6,801,167			\$1,470,546			\$7,444,258			\$4,421,966	
Expense - Capital Improvement Projects		\$892,273			\$5,905,856			\$1,922,726			\$2,919,408			\$1,789,621	
Total General Fund Transfer to Parks (including CIP & CMP)	\$19,636,796			\$21,902,754			\$16,047,277			\$22,469,481			\$21,218,024		

Note: On March 13, 2012, the BOCS took action to merge the Park Authority into the Prince William government and create the new DPR (BOCS Resolution 12-326)

Revenues					
1 Charges for Services					
DPR receives most of its revenue from charges for recreational services in the Enterprise Fund. DPR services are driven by a variety of factors that impact the demand for services such as weather and household expendable income.					
2 Interest Income from Investments					
Beginning July 1, 2013, as a result of the merger authorized by the BOCS, interest income from investments will be part of the County's General Revenues and managed by the Finance Department. Interest income will no longer be an agency revenue source.					
3 Stream Mitigation					
DPR receives a percentage of mitigation credit sales generated by the Prince William Environmental Bank (PWEB).					
4 Lease/Bond/Other Revenue Detail					
Description	FY 09	FY 10	FY 11	FY 12	FY 13
Lease Purchase Capital equipment	\$1,000,000	\$500,000	\$0	\$2,000,000	\$0
Park Authority Fund Balance Allocation for Bond Re-finance Payment	\$0	\$1,500,000	\$0	\$0	\$0
PA Debt Service Reserve	\$0	\$1,561,000	\$0	\$0	\$0
Interest on Proffers	\$0	\$1,100,000	\$0	\$0	\$0
Total	\$1,000,000	\$4,661,000	\$0	\$2,000,000	\$0
5 Transfers					
Beginning July 1, 2013, as a result of the merger authorized by the BOCS, the 'Park Authority' will no longer be receiving a 'Transfer' from Prince William County because they will be operating as the DPR within the County government.					
6 Other Transfers In from General Fund					
These transfers include proffers, bond proceeds reimbursed to Parks, and/or other allocations from the BOCS.					

Planning

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$436,117	\$272,005	(\$164,112)	\$211,343	\$375,314	\$163,971	\$411,000	\$482,131	\$71,131	\$460,320	\$509,025	\$48,705	\$452,320	\$583,859	\$131,539
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35	\$35
Charges for Services	\$35,400	\$32,287	(\$3,113)	\$36,347	\$32,096	(\$4,251)	\$36,347	\$27,583	(\$8,764)	\$36,347	\$25,214	(\$11,133)	\$36,347	\$29,042	(\$7,305)
Miscellaneous Revenue (1)	\$63,613	\$750	(\$62,863)	\$150	\$40	(\$110)	\$2,383	\$3,329	\$946	\$9,722	\$6,910	(\$2,812)	\$150	\$251	\$101
Revenue from Commonwealth (2)	\$140,388	\$140,388	\$0	\$2,687	\$0	(\$2,687)	\$24,185	\$24,185	\$0	\$4,476	\$1,579	(\$2,896)	\$0	\$0	\$0
Revenue from Federal Govt (3)	\$79,105	\$79,105	\$0	\$382,619	\$343,649	(\$38,970)	\$83,191	\$123,734	\$40,543	\$138,410	(\$37,552)	(\$175,962)	\$0	\$0	\$0
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$220	\$220
Transfers In (4)	\$873,962	\$873,962	\$0	\$1,116,000	\$1,116,000	\$0	\$1,273,478	\$1,273,478	\$0	\$1,233,778	\$1,233,778	\$0	\$1,302,600	\$1,302,599	(\$1)
Total Revenues	\$1,628,585	\$1,398,497	(\$230,088)	\$1,749,146	\$1,867,099	\$117,953	\$1,830,585	\$1,934,440	\$103,855	\$1,883,052	\$1,738,954	(\$144,098)	\$1,791,417	\$1,916,005	\$124,589
Percent Revenue Collected	85.9%			106.7%			105.7%			92.3%			107.0%		
Personal Services (5)	\$2,565,887	\$2,350,321	\$215,566	\$2,211,789	\$2,075,406	\$136,383	\$2,063,610	\$2,027,292	\$36,318	\$2,105,066	\$2,030,540	\$74,525	\$2,110,208	\$2,053,668	\$56,540
Fringe Benefits (5)	\$789,173	\$718,696	\$70,476	\$665,946	\$643,989	\$21,957	\$677,318	\$640,951	\$36,367	\$707,441	\$653,723	\$53,718	\$779,490	\$716,858	\$62,632
Contractual Services (6)	\$286,869	\$63,279	\$223,589	\$246,978	\$229,949	\$17,030	\$87,503	\$61,390	\$26,113	\$121,733	\$46,716	\$75,017	\$205,027	\$21,025	\$184,002
Internal Services	\$238,250	\$277,747	(\$39,497)	\$183,057	\$209,002	(\$25,945)	\$169,780	\$197,814	(\$28,034)	\$119,458	\$117,775	\$1,683	\$139,601	\$135,171	\$4,429
Other Services (7)	\$704,071	\$659,986	\$44,085	\$617,797	\$562,843	\$54,954	\$575,278	\$536,469	\$38,809	\$565,416	(\$216,978)	\$782,394	\$583,881	\$534,405	\$49,476
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,520	\$21,482	\$38	\$71,000	\$49,334	\$21,666
Leases and Rentals	\$29,410	\$16,004	\$13,406	\$25,540	\$20,290	\$5,250	\$28,651	\$17,617	\$11,034	\$27,614	\$16,404	\$11,210	\$16,678	\$14,845	\$1,833
Transfers Out	\$412,298	\$412,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72,413	\$72,413	\$0
Total Expenditures	\$5,025,957	\$4,498,332	\$527,626	\$3,951,107	\$3,741,479	\$209,628	\$3,602,140	\$3,481,533	\$120,607	\$3,668,247	\$2,669,662	\$998,586	\$3,978,298	\$3,597,719	\$380,579
Percent Expended	89.5%			94.7%			96.7%			72.8%			90.4%		
Difference Revised Budget Actual			\$297,537			\$327,582			\$224,462			\$854,488			\$505,168

Non-General Fund: Land Development Special Revenue Fund (SRF)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$1,309,679	\$1,145,567	(\$164,112)	\$1,278,440	\$1,441,314	\$162,874	\$1,440,575	\$1,512,380	\$71,805	\$1,489,895	\$1,537,572	\$47,677	\$1,481,017	\$1,614,789	\$133,772
Total Expenditures	\$1,854,635	\$1,624,129	\$230,506	\$1,345,622	\$1,314,949	\$30,673	\$1,325,056	\$1,311,999	\$13,057	\$1,351,099	\$1,293,186	\$57,913	\$1,400,269	\$1,372,241	\$28,028
Non-General Fund Difference Revised Budget Actual			\$66,394			\$193,547			\$84,862			\$105,590			\$161,800
Net General Fund Turnback excluding Land Development SRF			\$231,143			\$134,035			\$139,600			\$748,898			\$343,368

Revenues
1 Miscellaneous Revenue FY 09: Base budget reduction for revenue from damage/loss recovery claims in following fiscal year.
2 Revenue from Commonwealth FY 09: This year includes a grant carryover from previous year.
3 Revenue from Federal Govt FY 10: This year includes a grant carryover from previous year (BRAC).
4 Transfers In FY 10: BOCS made a policy decision to use general tax support for non-fee based activities in: Current Planning, Zoning Administration, Customer Service/Zoning Permits, Public Works involvement in Long Range Planning efforts and Transportation Planning and Building Code Enforcement.
Expenditures
5 Personal Services & Fringe Benefits FY 13: Grade 17 position was vacant from July until March.
6 Contractual Services FY 13: \$145K was carried over to FY14 for two planning studies: the Rural Crescent Study and Potomac Community Design Study.
7 Other Services FY 12: \$737,675 payable to Manassas Airport was carried on the books from FY 08 to FY 12. In FY 12 the liability was written off in the audit, resulting in a one time liability reversal in FY 12. This variance was not backed by cash.

Public Works

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Property Taxes	\$4,176,784	\$4,382,565	\$205,781	\$4,213,375	\$3,791,456	(\$421,919)	\$3,906,301	\$3,482,121	(\$424,180)	\$3,571,577	\$3,697,257	\$125,680	\$3,707,314	\$3,817,559	\$110,245
Permits Priv Fees & Reg Lic (1)	\$1,997,936	\$1,067,889	(\$930,047)	\$929,292	\$984,515	\$55,223	\$929,292	\$1,371,537	\$442,245	\$873,955	\$1,718,728	\$844,773	\$1,264,742	\$2,112,441	\$847,699
Fines & Forfeitures	\$0	\$5,420	\$5,420	\$0	\$18,519	\$18,519	\$0	\$5,740	\$5,740	\$0	\$3,040	\$3,040	\$0	\$6,000	\$6,000
Rev from Use of Money & Prop (2)	\$2,133,807	\$2,419,232	\$285,425	\$2,020,767	\$2,152,569	\$131,802	\$2,019,517	\$26,748	(\$1,992,769)	\$1,615,073	\$1,379,499	(\$235,574)	\$1,594,392	\$563,717	(\$1,030,675)
Charges for Services (3)	\$31,518,594	\$31,071,422	(\$447,172)	\$29,206,802	\$30,949,567	\$1,742,765	\$31,551,523	\$33,199,046	\$1,647,523	\$34,825,894	\$33,286,272	(\$1,539,622)	\$42,405,137	\$35,776,001	(\$6,629,135)
Miscellaneous Revenue	\$184,404	\$656,173	\$471,769	\$92,500	\$1,016,284	\$923,784	\$108,250	\$229,091	\$120,841	\$108,000	\$202,058	\$94,058	\$421,890	\$87,302	(\$334,588)
Revenue from Other Localities	\$646,421	\$646,421	\$0	\$645,057	\$645,057	\$0	\$643,054	\$643,054	\$0	\$0	\$135	\$135	\$0	\$0	\$0
Revenue from Commonwealth (4)	\$857,039	\$515,027	(\$342,012)	\$509,516	\$472,559	(\$36,957)	\$555,382	\$521,853	(\$33,529)	\$555,052	\$463,954	(\$91,098)	\$525,697	\$482,738	(\$42,959)
Revenue from Federal Govt (5)	\$330,000	\$512,382	\$182,382	\$330,000	\$330,000	\$0	\$1,873,383	\$1,891,709	\$18,326	\$1,995,810	\$2,236,275	\$240,465	\$350,207	\$34,126	(\$316,081)
Non-Revenue Receipts (6)	\$239,700	\$312,281	\$72,581	\$250,350	\$288,004	\$37,654	\$250,350	\$638,532	\$388,182	\$239,700	\$361,587	\$121,887	\$239,700	\$331,502	\$91,802
Transfers In	\$785,289	\$775,169	(\$10,120)	\$1,086,330	\$1,036,354	(\$49,976)	\$2,061,229	\$2,061,229	\$0	\$2,261,692	\$2,261,692	\$0	\$5,213,335	\$5,213,335	\$0
Total Revenues	\$42,869,974	\$42,363,981	(\$505,993)	\$39,283,989	\$41,684,884	\$2,400,895	\$43,898,281	\$44,070,660	\$172,379	\$46,046,753	\$45,610,497	(\$436,256)	\$55,722,413	\$48,424,721	(\$7,297,692)
Percent Revenue Collected	98.8%			106.1%			100.4%			99.1%			86.9%		
Personal Services	\$17,991,452	\$16,622,360	\$1,369,092	\$17,510,695	\$16,382,836	\$1,127,859	\$17,415,701	\$16,573,587	\$842,114	\$18,042,835	\$16,964,528	\$1,078,307	\$18,657,096	\$17,941,103	\$715,993
Fringe Benefits	\$6,040,008	\$5,367,057	\$672,951	\$5,759,496	\$5,216,213	\$543,283	\$5,930,187	\$5,540,045	\$390,142	\$6,225,045	\$5,735,161	\$489,884	\$6,976,724	\$6,516,792	\$459,933
Contractual Services (7)	\$13,815,035	\$9,534,725	\$4,280,310	\$11,224,608	\$7,577,089	\$3,647,519	\$14,520,523	\$9,864,164	\$4,656,359	\$15,261,169	\$11,832,439	\$3,428,730	\$14,171,803	\$9,359,798	\$4,812,005
Internal Services	\$3,984,598	\$3,552,782	\$431,816	\$3,602,648	\$3,230,397	\$372,251	\$3,689,971	\$3,361,196	\$328,775	\$3,543,969	\$3,108,260	\$435,709	\$4,470,907	\$3,091,617	\$1,379,290
Other Services (8)	\$15,580,087	\$12,409,255	\$3,170,832	\$12,038,505	\$10,751,497	\$1,287,008	\$12,982,069	\$11,532,273	\$1,449,796	\$16,361,915	\$12,175,221	\$4,186,694	\$21,557,711	\$13,514,610	\$8,043,100
Debt Maintenance	\$2,827,015	\$1,219,245	\$1,607,770	\$2,825,651	\$1,134,721	\$1,690,930	\$2,823,648	\$1,084,721	\$1,738,927	\$2,180,594	\$317,484	\$1,863,110	\$2,180,594	\$297,314	\$1,883,280
Depreciation	\$1,072,000	\$1,582,635	(\$510,635)	\$1,072,000	\$942,961	\$129,039	\$1,007,569	\$3,148,325	(\$2,140,756)	\$1,007,569	\$4,667,505	(\$3,659,936)	\$1,007,569	\$3,342,356	(\$2,334,787)
Amortization	\$2,427,960	\$0	\$2,427,960	\$2,284,580	\$0	\$2,284,580	\$6,453,343	\$748,729	\$5,704,614	\$4,738,273	\$1,503,278	\$3,234,995	\$6,435,901	\$1,748,550	\$4,687,351
Capital Outlay	\$4,479,184	\$2,685,213	\$1,793,971	\$4,135,181	\$1,958,875	\$2,176,306	\$11,063,517	\$1,793,257	\$9,270,260	\$11,736,543	\$2,966,655	\$8,769,888	\$12,683,106	\$2,314,194	\$10,368,912
Leases and Rentals	\$7,458,856	\$6,360,704	\$1,098,152	\$7,021,932	\$5,844,902	\$1,177,030	\$5,955,045	\$5,498,151	\$456,894	\$6,109,702	\$5,678,701	\$431,001	\$6,844,707	\$6,293,748	\$550,960
Reserves & Contingencies (9)	(\$1,412,738)	\$0	(\$1,412,738)	(\$1,414,627)	\$0	(\$1,414,627)	(\$1,358,024)	\$0	(\$1,358,024)	(\$1,487,672)	\$0	(\$1,487,672)	(\$1,421,505)	(\$646,633)	(\$774,872)
Transfers Out	\$14,650,479	\$14,640,359	\$10,120	\$5,606,275	\$5,556,299	\$49,976	\$6,342,807	\$6,342,807	\$0	\$6,418,637	\$6,418,637	\$0	\$7,145,909	\$7,145,909	\$0
Total Expenditures	\$88,913,936	\$73,974,335	\$14,939,601	\$71,666,944	\$58,595,790	\$13,071,154	\$86,826,356	\$65,487,255	\$21,339,101	\$90,138,579	\$71,367,869	\$18,770,710	#####	\$70,919,357	\$29,791,166
Percent Expended	83.2%			81.8%			75.4%			79.2%			70.4%		
Difference Revised Budget Actual			\$14,433,608						15,472,049						\$22,493,474

General Fund Turnback (No Restricted Funds)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Fund Turnback excluding Non-General Fund Areas			\$2,995,646			\$3,672,611			\$5,966,248			\$5,065,370			\$3,862,913

Non-General Fund Areas (Mosquito & Forest Pests Levy) - Fund 268

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$1,585,835	\$1,470,801	(\$115,034)	\$1,585,835	\$1,123,559	(\$462,276)	\$1,585,835	\$1,031,153	(\$554,682)	\$1,049,847	\$1,119,101	\$69,254	\$1,078,928	\$1,075,710	(\$3,218)
Total Expenditures	\$1,257,210	\$1,150,195	\$107,015	\$1,326,225	\$933,655	\$392,570	\$1,190,744	\$1,070,573	\$120,171	\$1,882,785	\$1,612,901	\$269,884	\$1,718,980	\$1,396,279	\$322,701
Mosquito & Forest Pests Difference Revised Budget Actual			(\$8,019)			(\$69,706)			(\$434,511)			\$339,138			\$319,483

Public Works

Non-General Fund Areas (Stormwater Management Fee) - Fund 267, 276, 278, 281, 283

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$5,434,501	\$5,321,706	(\$112,795)	\$4,963,163	\$5,137,450	\$174,287	\$5,062,759	\$5,225,636	\$162,877	\$5,307,470	\$5,276,921	(\$30,549)	\$7,390,833	\$7,199,021	(\$191,812)
Total Expenditures	\$5,548,726	\$4,293,374	\$1,255,352	\$6,437,010	\$5,625,375	\$811,635	\$6,591,092	\$5,723,400	\$867,692	\$6,635,432	\$6,135,521	\$499,911	\$8,467,826	\$6,497,351	\$1,970,475
Stormwater Mgmt Fee Difference Revised Budget Actual			\$1,142,557			\$985,922			\$1,030,569			\$469,362			\$1,778,663

Non-General Fund Areas (Solid Waste Fee) - Fund 530

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$16,779,000	\$17,682,560	\$903,560	\$16,779,000	\$18,081,686	\$1,302,686	\$18,191,344	\$17,599,433	(\$591,911)	\$18,538,216	\$18,598,386	\$60,170	\$20,862,500	\$20,405,445	(\$457,055)
Total Expenditures	\$22,157,783	\$17,058,918	\$5,098,865	\$18,546,081	\$11,513,531	\$7,032,550	\$30,010,067	\$15,805,357	\$14,204,710	\$29,468,486	\$18,350,988	\$11,117,498	\$32,998,360	\$17,962,340	\$15,036,020
Solid Waste Fee Difference Revised Budget Actual			\$6,002,425			\$8,335,236			\$13,612,799			\$11,177,668			\$14,578,965

Non-General Fund Areas (Fleet) - Fund 702

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$6,657,298	\$6,598,383	(\$58,915)	\$6,111,156	\$6,583,050	\$471,894	\$6,819,433	\$6,979,273	\$159,840	\$7,374,631	\$7,372,970	(\$1,661)	\$8,383,739	\$7,733,565	(\$650,174)
Total Expenditures	\$6,682,226	\$6,164,786	\$517,440	\$6,131,389	\$6,186,469	(\$55,080)	\$6,731,614	\$6,725,633	\$5,981	\$7,560,885	\$7,345,147	\$215,738	\$8,588,349	\$7,700,041	\$888,308
Fleet Difference Revised Budget Actual			\$458,525			\$416,814			\$165,821			\$214,077			\$238,134

Non-General Fund Areas (Construction Crew) - Fund 703

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$3,761,972	\$3,941,142	\$179,170	\$2,658,286	\$3,520,177	\$861,891	\$3,095,070	\$3,318,420	\$223,350	\$4,806,977	\$3,221,555	(\$1,585,422)	\$8,910,386	\$2,852,096	(\$6,058,290)
Total Expenditures	\$5,485,774	\$3,896,943	\$1,588,831	\$4,098,675	\$3,140,741	\$957,934	\$3,159,128	\$3,055,542	\$103,586	\$5,104,647	\$3,309,369	\$1,795,278	\$9,195,145	\$3,020,268	\$6,174,877
Construction Crew Difference Revised Budget Actual			\$1,768,001			\$1,819,825			\$326,936			\$209,856			\$116,587

Non-General Fund Areas (Service Districts) - Fund 226, Subfunds 260-263, 265, 282

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$2,743,349	\$3,160,423	\$417,074	\$2,769,290	\$2,895,346	\$126,056	\$2,459,466	\$2,536,524	\$77,058	\$2,605,186	\$2,722,266	\$117,080	\$2,749,201	\$2,784,972	\$35,771
Total Expenditures	\$3,016,988	\$2,973,986	\$43,002	\$3,185,436	\$3,166,835	\$18,601	\$2,418,175	\$2,389,776	\$28,399	\$2,719,360	\$2,667,305	\$52,055	\$2,937,459	\$2,758,840	\$178,619
Service Districts Difference Revised Budget Actual			\$460,076			\$144,657			\$105,457			\$169,135			\$214,390

Public Works

Non-General Fund Areas (Innovation@Prince William Enterprise Fund) - Fund 540

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$0	\$18,949	\$18,949	\$0	\$15,401	\$15,401	\$0	\$5,483	\$5,483	\$0	\$7,768	\$7,768	\$35,000	\$32,689	(\$2,311)
Total Expenditures	\$51,576	\$51,575	\$1	\$48,945	\$48,944	\$1	\$58,071	\$48,046	\$10,025	\$60,443	\$47,647	\$12,796	\$116,040	\$60,100	\$55,940
Innovation@Prince William Difference Revised Budget Actual			\$18,950			\$15,402			\$15,508			\$20,564			\$53,629

Non-General Fund Areas (Development Fees) - Fund 226, Subfunds 275 & 290

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$2,487,260	\$1,365,500	(\$1,121,760)	\$1,261,671	\$1,199,093	(\$62,578)	\$1,573,163	\$2,071,093	\$497,930	\$1,413,062	\$2,051,822	\$638,760	\$1,569,163	\$2,444,060	\$874,897
Total Expenditures	\$5,847,795	\$3,130,588	\$2,717,207	\$1,765,650	\$1,551,784	\$213,866	\$1,783,145	\$1,558,422	\$224,723	\$1,654,990	\$1,624,466	\$30,524	\$2,130,252	\$1,674,439	\$455,813
Development Fees Difference Revised Budget Actual			\$1,595,447			\$151,288			\$722,653			\$669,284			\$1,330,710

General Comments for Expenditures

General Comments
FY 09 - FY 13: Public Works is involved in a variety of different service areas, including large and small scale construction and maintenance projects. The Public Works budget consists of numerous funds including, the general fund, Solid Waste fund, Stormwater Management fund, Gypsy Moth and Mosquito fund, Fleet and Construction Crew internal services funds. Individual funds are broken out in additional non-general fund area schedules.

FY 09 - FY 13: The Solid Waste fund includes large remaining expenditure balances, which include encumbrances for capital projects (i.e. landfill caps and liners), due to the nature of their operation as an enterprise fund. This fund includes debt maintenance, amortization, capital outlay and depreciation that impacts the remaining balance.

FY 09 - FY 13: Encumbrances (obligations incurred in the form of purchase orders, contracts and similar items that will be come payable when goods are delivered or services rendered) are included in the total expenditures difference.

FY 09: Encumbrances total \$2.1 million, this represents 14.6% of the total remaining balance. In addition, the Solid Waste fund remaining balance is 33.9% (\$5.1 million) of the total Public Works remaining balance.

FY 10: Encumbrances total \$2.0 million, this represents 15.6% of the total remaining balance. In addition, the Solid Waste fund remaining balance is 54.0% (\$7.0 million) of the total Public Works remaining balance.

FY 11: Encumbrances total \$8.3 million, this represents 38.8% of the total remaining balance. In addition, the Solid Waste fund remaining balance is 66.6% (\$14.2 million) of the total Public Works remaining balance.

FY 12: Encumbrances total \$6.6 million, this represents 35.3% of the total remaining balance. In addition, the Solid Waste fund remaining balance is 59.2% (\$11.1 million) of the total Public Works remaining balance.

FY 13: Encumbrances total \$10.1 million, this represents 36.5% of the total remaining balance. In addition, the Solid Waste fund remaining balance is 82.8% (\$46.4 million) of the total Public Works remaining balance.

Public Works

Revenues	
1	<p><u>Permits Priv Fees & Reg Lic</u> FY 09: Development fee revenue received was lower due to economic downturn. FY 11 - FY 13: Development fee revenue has increased due to improved economic activity.</p>
2	<p><u>Revenue from Use of Money & Property</u> FY 11 & FY 13: The difference between revised budget and actual is related to enterprise fund changes at the Landfill. Gains and losses are reported in the fund, for more detail on the Solid Waste fund see the additional non-general fund area schedule.</p>
3	<p><u>Charges for Services</u> FY 09: The Construction Crew internal services fund revenue billed was \$1.3 million less than expected. The Construction Crew revenues are dependent on available budget in other funds. The Construction Crew balances their revenue collected and expenses incurred, therefore they do not expend more than they collect in revenue. FY 12: The Construction Crew internal services fund revenue billed was \$1.5 million less than expected. The Construction Crew revenues are dependent on available budget in other funds. The Construction Crew balances their revenue collected and expenses incurred, therefore they do not expend more than they collect in revenue. FY 13: The Construction Crew internal services fund revenue billed was \$6.1 million less than expected. The Construction Crew revenues are dependent on available budget in other funds. The Construction Crew balances their revenue collected and expenses incurred, therefore they do not expend more than they collect in revenue.</p>
4	<p><u>Revenue from the Commonwealth</u> FY 09: Development fee revenue was significantly below projections.</p>
5	<p><u>Revenue from the Federal Government</u> FY 13: Uncollected revenue is related to an account receivable from the federal energy block grant program.</p>
6	<p><u>Non-Revenue Receipts</u> FY 11 & 12: The difference between revised budget and actual is related to financed equipment purchases in Fleet and Construction Crew internal services.</p>
Expenditures	
7	<p><u>Contractual Services</u> FY 09: The general fund makes up \$1.8 million of the remaining balance with \$1.0 million of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 10: The general fund makes up \$1.9 million of the remaining balance with \$1.4 million of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 11: The general fund makes up \$3.6 million of the remaining balance with \$3.1 million of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 12: The general fund makes up \$1.3 million of the remaining balance with \$600,000 of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 13: The general fund makes up \$2.3 million of the remaining balance with \$1.8 million of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance.</p>
8	<p><u>Other Services</u> FY 09: The general fund makes up \$990,000 of the remaining balance with \$123,000 of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 10: The general fund makes up \$718,000 of the remaining balance with \$173,000 of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 11: The general fund makes up \$970,000 of the remaining balance with \$175,000 of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance. FY 12: The general fund makes up \$2.3 million of the remaining balance with \$252,000 of that amount encumbered (or designated for future use) for ongoing projects. The large general fund remaining balance was due to savings in the energy management and space projects, savings were captured during the subsequent budget cycle. Other funds contribute to the remaining balance. FY 13: The general fund makes up \$1.3 million of the remaining balance with \$540,000 of that amount encumbered (or designated for future use) for ongoing projects. Other funds contribute to the remaining balance.</p>
9	<p><u>Reserves & Contingencies</u> FY 09 - FY 13: Costs for activities are allocated to capital projects using a cost recovery budget. The actual costs are recorded within the capital projects fund in specific projects constructed by staff. FY 13: Negative actuals are being posted to this category that will offset the negative budgets, this is due to change in the way cost recovery budget are being posted.</p>

Transportation

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic (1)	\$1,402,105	\$705,414	(\$696,691)	\$682,428	\$632,533	(\$49,895)	\$682,428	\$916,995	\$234,567	\$764,319	\$1,039,039	\$274,720	\$872,175	\$1,332,949	\$460,774
Charges for Services	\$1,000	\$0	(\$1,000)	\$0	\$10,000	\$10,000	\$0	\$3,105	\$3,105	\$0	\$5,388	\$5,388	\$3,105	\$10,638	\$7,533
Miscellaneous Revenue	\$0	\$7	\$7	\$0	\$24,397	\$24,397	\$0	\$0	\$0	\$128,823	\$128,823	\$0	\$0	\$0	\$0
Revenue from Commonwealth	\$10,889	\$167,944	\$157,056	\$298,663	\$148,348	(\$150,315)	\$110,731	\$110,731	\$0	\$918	\$144,219	\$143,301	\$0	\$120,990	\$120,990
Revenue from Federal Govt	\$9,712	\$13,114	\$3,403	\$3,403	\$0	(\$3,403)	\$0	\$0	\$0	\$3,403	\$0	(\$3,403)	\$0	\$0	\$0
Non-Revenue Receipts	\$0	\$792	\$792	\$0	\$6,058	\$6,058	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$623,842	\$623,842	\$0	\$327,887	\$327,887	\$0	\$572,706	\$572,706	\$0	\$297,133	\$297,133	\$0	\$323,003	\$323,003	\$0
Total Revenues	\$2,047,547	\$1,511,113	(\$536,434)	\$1,312,381	\$1,149,222	(\$163,159)	\$1,365,865	\$1,603,537	\$237,672	\$1,194,595	\$1,614,602	\$420,006	\$1,198,283	\$1,787,580	\$589,297
Percent Revenue Collected	73.8%			87.6%			117.4%			135.2%			149.2%		
Personal Services (2)	\$3,631,123	\$1,737,023	\$1,894,100	\$3,531,100	\$1,711,967	\$1,819,133	\$3,482,728	\$1,637,427	\$1,845,301	\$3,510,099	\$1,674,048	\$1,836,051	\$3,471,080	\$1,659,807	\$1,811,273
Fringe Benefits (2)	\$1,194,533	\$556,898	\$637,635	\$1,133,477	\$531,836	\$601,641	\$1,157,319	\$537,408	\$619,910	\$1,163,554	\$549,120	\$614,434	\$1,219,240	\$601,032	\$618,208
Contractual Services (3)	\$517,852	\$210,723	\$307,129	\$360,384	\$172,662	\$187,722	\$126,442	\$28,837	\$97,605	\$190,237	\$4,735	\$185,502	\$247,629	\$119,145	\$128,484
Internal Services	\$220,821	\$232,969	(\$12,148)	\$211,390	\$226,245	(\$14,855)	\$164,980	\$187,395	(\$22,415)	\$155,009	\$146,723	\$8,285	\$161,543	\$157,968	\$3,575
Other Services (3)	\$1,523,631	\$1,357,399	\$166,231	\$1,599,004	\$1,202,525	\$396,479	\$1,791,821	\$1,339,166	\$452,655	\$1,941,116	\$1,570,295	\$370,821	\$2,082,646	\$1,691,559	\$391,087
Capital Outlay	\$33,776	(\$1,100)	\$34,876	\$28,776	\$7,951	\$20,825	\$20,776	\$0	\$20,776	\$20,776	\$0	\$20,776	\$20,776	\$0	\$20,776
Leases and Rentals	\$66,748	\$4,492	\$62,256	\$66,599	\$4,429	\$62,170	\$260,015	\$100,888	\$159,127	\$260,670	\$199,944	\$60,726	\$149,302	\$74,165	\$75,137
Reserves & Contingencies (4)	(\$2,779,182)	\$0	(\$2,779,182)	(\$2,674,635)	\$0	(\$2,674,635)	(\$2,675,997)	\$0	(\$2,675,997)	(\$2,726,946)	\$0	(\$2,726,946)	(\$2,617,746)	\$0	(\$2,617,746)
Transfers Out	\$973,295	\$973,295	\$0	\$440,786	\$440,786	\$0	\$609,687	\$609,687	\$0	\$653,493	\$653,493	\$0	\$773,446	\$773,446	\$0
Total Expenditures	\$5,382,595	\$5,071,698	\$310,897	\$4,696,881	\$4,298,402	\$398,479	\$4,937,770	\$4,440,809	\$496,962	\$5,168,007	\$4,798,359	\$369,648	\$5,507,916	\$5,077,121	\$430,795
Percent Expended	94.2%			91.5%			89.9%			92.8%			92.2%		
Difference Revised Budget Actual			(\$225,538)			\$235,320			\$734,634			\$789,655			\$1,020,092

Non-General Fund Areas (Development Fee Activities)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$2,026,947	\$1,330,048	(\$696,899)	\$974,615	\$943,551	(\$31,064)	\$963,361	\$1,201,033	\$237,672	\$1,045,252	\$1,325,360	\$280,108	\$1,160,104	\$1,628,411	\$468,307
Total Expenditures	\$2,144,655	\$2,080,086	\$64,569	\$2,092,936	\$2,092,935	\$1	\$2,274,295	\$2,258,583	\$15,712	\$2,360,745	\$2,325,428	\$35,317	\$2,258,502	\$2,141,518	\$116,984
Non-General Fund Difference Revised Budget Actual			(\$632,330)			(\$31,063)			\$253,384			\$315,425			\$585,291
General Fund Turnback excluding Non-General Fund Areas			\$406,792			\$266,383			\$481,250			\$474,230			\$434,801

Revenues
<p>1 Permits Priv Fee & Reg Lic FY 09: Development fee revenue received was lower due to economic downturn. FY 11 - FY 13: Development fee revenue has increased due to improved economic activity.</p>
Expenditures
<p>2 Personal Services/Fringe Benefits FY 09 - FY 13: Costs for Right of Way Acquisition and Road Design and Construction are fully recovered from capital projects. This shifting of actual costs results in a balance remaining in this line item, however Reserves and Contingencies expenditure category includes a corresponding negative (cost recovery) budget to account for the remaining balance.</p> <p>3 Contractual Services/Other Services FY 09 - FY 13: Between 18% to 71% of the unspent balance is due to encumbered purchase orders for consultant services and other expenses that span fiscal years, specifically for street lighting or transportation planning studies.</p> <p>4 Reserves & Contingencies FY 09 - FY 13: Costs for activities are allocated to capital projects using a cost recovery budget. The actual costs are recorded within the capital projects fund in specific projects.</p>

The background features several overlapping budget variance report tables for various departments:

- Economic Development:** Shows budget vs. actual for FY 10, 11, and 12.
- Police:** Shows budget vs. actual for FY 09, 10, and 11.
- Public Works:** Shows budget vs. actual for FY 09, 10, and 11.
- Fire & Rescue (DFR):** Shows budget vs. actual for FY 11, 12, and 13.
- Finance:** Shows budget vs. actual for FY 11, 12, and 13.
- Information Technology (DoIT):** Shows budget vs. actual for FY 09, 10, 11, and 12.
- Area Agency on Aging (Aging):** Shows budget vs. actual for FY 09, 10, 11, 12, and 13.

General Government

Audit Services

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Personal Services	\$376,236	\$365,626	\$10,610	\$416,096	\$419,778	(\$3,682)	\$499,992	\$486,213	\$13,779	\$500,988	\$472,819	\$28,168	\$233,266	\$233,049	\$218
Fringe Benefits	\$132,291	\$95,892	\$36,399	\$109,210	\$111,312	(\$2,103)	\$150,281	\$139,419	\$10,862	\$130,550	\$130,546	\$4	\$69,646	\$66,224	\$3,423
Contractual Services (1)	\$164,235	\$19,653	\$144,582	\$85,215	\$83,725	\$1,490	\$30,441	\$28,012	\$2,429	\$20,009	\$480	\$19,529	\$451,770	\$451,670	\$100
Internal Services	\$16,388	\$16,388	\$0	\$19,679	\$19,679	\$0	\$30,253	\$30,253	\$0	\$21,990	\$21,990	\$0	\$19,071	\$19,071	\$0
Other Services	\$61,719	\$40,527	\$21,192	\$20,303	\$12,936	\$7,367	\$54,628	\$21,503	\$33,125	\$54,241	\$23,061	\$31,180	\$6,297	\$5,330	\$966
Leases and Rentals	\$2,840	\$2,474	\$366	\$2,316	\$2,316	\$0	\$2,212	\$2,160	\$52	\$2,212	\$2,160	\$52	\$1,440	\$1,440	\$0
Total Expenditures	\$753,709	\$540,560	\$213,149	\$652,819	\$649,746	\$3,072	\$767,807	\$707,559	\$60,248	\$729,990	\$651,057	\$78,933	\$781,490	\$776,783	\$4,706
Percent Expended	71.7%			99.5%			92.2%			89.2%			99.4%		
Difference Revised Budget Actual			\$213,149			\$3,072			\$60,248			\$78,933			\$4,706

Note: In FY 11 Audit Services was removed from Executive Management and became an independent department (BOCS Resolution 09-781). Audit Services has no agency revenue. All support is provided by the general fund.

Expenditures	
1 Contractual Services	FY 13 - FY 14: On November 27, 2012, BOCS Resolution 12-880 was adopted which privatized the Internal Audit function. An internal audit contractor serves as the lead for this function and reports independently to the BOCS and the Board Audit Committee. This action led to the elimination of the in-house internal Audit Services staff (six FTE) and a shift of \$498,063 from personal services and fringe benefits to contractual support.

Board of County Supervisors (BOCS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Personal Services	\$1,394,576	\$1,378,085	\$16,491	\$1,380,728	\$1,361,809	\$18,919	\$1,488,831	\$1,499,858	(\$11,027)	\$1,583,092	\$1,687,648	(\$104,556)	\$1,773,070	\$1,770,585	\$2,485
Fringe Benefits	\$344,887	\$388,838	(\$43,952)	\$382,791	\$387,797	(\$5,006)	\$437,216	\$452,180	(\$14,964)	\$442,092	\$485,025	(\$42,933)	\$532,973	\$555,912	(\$22,939)
Contractual Services	\$40,550	\$39,374	\$1,176	\$78,062	\$26,546	\$51,516	\$84,315	\$37,287	\$47,028	\$96,016	\$42,938	\$53,078	\$99,329	\$43,895	\$55,434
Internal Services	\$133,947	\$133,947	\$0	\$140,796	\$140,791	\$5	\$151,695	\$151,695	\$0	\$97,978	\$97,977	\$1	\$118,349	\$118,349	\$0
Other Services	\$818,804	\$772,916	\$45,888	\$662,590	\$605,490	\$57,100	\$737,328	\$678,616	\$58,712	\$1,467,083	\$914,596	\$552,487	\$663,900	\$560,575	\$103,325
Capital Outlay	\$0	\$0	\$0	\$1,185	\$0	\$1,185	\$1,185	\$0	\$1,185	\$1,185	\$0	\$1,185	\$0	\$0	\$0
Leases and Rentals	\$18,759	\$17,304	\$1,455	\$23,298	\$18,180	\$5,118	\$21,678	\$20,118	\$1,560	\$30,129	\$22,520	\$7,609	\$28,262	\$23,089	\$5,173
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$178,000	\$178,000	\$0	\$89,000	\$89,000	\$0	\$669,868	\$669,868	\$0
Total Expenditures	\$2,751,522	\$2,730,463	\$21,059	\$2,669,450	\$2,540,614	\$128,837	\$3,100,248	\$3,017,754	\$82,493	\$3,806,575	\$3,339,705	\$466,870	\$3,885,751	\$3,742,273	\$143,478
Percent Expended	99.2%			95.2%			97.3%			87.7%			96.3%		
Difference Revised Budget Actual	\$21,059			\$128,837			\$82,493			\$466,870			\$143,481		

Note: The BOCS has no agency revenue. All support is provided by the general fund.

County Attorney

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$180,186	\$209,000	\$28,814	\$180,186	\$209,000	\$28,814	\$180,186	\$170,000	(\$10,186)	\$180,186	\$248,000	\$67,814	\$180,186	\$209,000	\$28,814
Miscellaneous Revenue	\$15,000	\$5,351	(\$9,649)	\$15,000	\$4,907	(\$10,093)	\$15,000	\$31,322	\$16,322	\$15,000	\$6,318	(\$8,682)	\$15,000	\$1,859	(\$13,141)
Revenue from Other Localities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Commonwealth	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Federal Govt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In (1)	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0
Total Revenues	\$245,186	\$264,351	\$19,165	\$245,186	\$263,907	\$18,721	\$245,186	\$251,322	\$6,136	\$245,186	\$304,318	\$59,132	\$245,186	\$260,859	\$15,673
Percent Revenue Collected	107.8%			107.6%			102.5%			124.1%			106.4%		
Personal Services	\$2,313,538	\$2,311,369	\$2,169	\$2,445,252	\$2,471,908	(\$26,656)	\$2,212,520	\$2,257,354	(\$44,834)	\$2,297,959	\$2,230,815	\$67,143	\$2,442,315	\$2,406,846	\$35,469
Fringe Benefits	\$686,965	\$685,458	\$1,507	\$651,235	\$655,042	(\$3,807)	\$662,181	\$652,447	\$9,734	\$679,724	\$643,438	\$36,285	\$793,982	\$758,322	\$35,660
Contractual Services (2)	\$80,592	\$29,979	\$50,613	\$55,914	\$23,873	\$32,041	\$55,914	\$17,827	\$38,087	\$56,014	\$33,123	\$22,891	\$151,174	\$128,203	\$22,971
Internal Services	\$143,072	\$143,072	\$0	\$135,500	\$135,500	\$0	\$118,259	\$118,259	\$0	\$80,884	\$80,884	\$0	\$96,255	\$96,235	\$20
Other Services (2)	\$172,127	\$105,152	\$66,975	\$113,748	\$102,237	\$11,511	\$113,748	\$95,238	\$18,510	\$122,280	\$102,416	\$19,864	\$136,904	\$118,035	\$18,869
Capital Outlay	\$1,878	\$0	\$1,878	\$1,128	\$0	\$1,128	\$1,128	\$0	\$1,128	\$1,128	\$0	\$1,128	\$0	\$0	\$0
Leases and Rentals	\$6,922	\$4,488	\$2,434	\$4,845	\$4,774	\$71	\$4,845	\$4,704	\$141	\$4,845	\$4,746	\$99	\$5,973	\$4,348	\$1,625
Transfers Out (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$88,696)	\$0	(\$88,696)	(\$88,696)	\$0	(\$88,696)
Total Expenditures	\$3,405,094	\$3,279,519	\$125,575	\$3,407,622	\$3,393,333	\$14,289	\$3,168,594	\$3,145,827	\$22,767	\$3,154,137	\$3,095,422	\$58,715	\$3,537,907	\$3,511,989	\$25,918
Percent Expended	96.3%			99.6%			99.3%			98.1%			99.3%		
Difference Revised Budget Actual	\$144,740			\$33,010			\$28,903			\$117,847			\$41,591		

Revenues	
1 Transfers In	\$50,000 is transferred from the Development Review and Inspection Special Revenue Fund to the County Attorney for work on development review and inspections.

Expenditures	
2 Contractual/Other Services	The County Attorney reduced their contractual legal services, reference materials and travel (Other Services) budgets, due to the recession, as part of the FY 2010 Fiscal Plan.
3 Transfers Out	These amounts reflect the budgeted cost recovery for County Attorney work with property condemnation litigation for Transportation.

Elections

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Miscellaneous Revenue	\$0	(\$8,507)	(\$8,507)	\$0	\$9,632	\$9,632	\$0	\$7,311	\$7,311	\$0	\$10,933	\$10,933	\$0	\$5,595	\$5,595
Revenue from Commonwealth (1)	\$176,190	\$196,010	\$19,820	\$109,641	\$94,378	(\$15,263)	\$87,051	\$95,441	\$8,390	\$79,854	\$174,027	\$94,173	\$79,854	\$78,773	(\$1,081)
Total Revenues	\$176,190	\$187,503	\$11,313	\$109,641	\$104,009	(\$5,632)	\$87,051	\$102,752	\$15,701	\$79,854	\$184,960	\$105,106	\$79,854	\$84,368	\$4,514
Percent Revenue Collected		106.4%			94.9%			118.0%			231.6%			105.7%	
Personal Services	\$962,535	\$927,880	\$34,655	\$724,258	\$706,601	\$17,657	\$659,118	\$612,587	\$46,531	\$881,497	\$896,965	(\$15,468)	\$665,311	\$658,212	\$7,099
Fringe Benefits	\$165,201	\$174,926	(\$9,724)	\$161,376	\$157,065	\$4,311	\$171,926	\$157,324	\$14,602	\$170,792	\$162,883	\$7,909	\$186,256	\$181,886	\$4,370
Contractual Services (2)	\$174,305	\$172,991	\$1,315	\$258,551	\$145,725	\$112,826	\$127,847	\$125,955	\$1,892	\$285,449	\$277,748	\$7,701	\$517,650	\$452,455	\$65,195
Internal Services	\$103,743	\$103,743	\$0	\$97,344	\$97,344	\$0	\$104,993	\$104,993	\$0	\$47,767	\$47,767	\$0	\$69,421	\$69,421	\$0
Other Services (3)	\$99,502	\$60,005	\$39,497	\$98,276	\$71,884	\$26,392	\$58,717	\$50,074	\$8,643	\$160,300	\$77,429	\$82,871	\$80,440	\$55,246	\$25,194
Capital Outlay (3)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,500	\$0	\$62,500	\$0	\$0	\$0
Leases and Rentals	\$10,224	\$7,682	\$2,542	\$11,224	\$7,922	\$3,302	\$10,054	\$7,048	\$3,006	\$9,524	\$8,035	\$1,489	\$8,174	\$7,937	\$237
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$1,515,510	\$1,447,226	\$68,284	\$1,351,029	\$1,186,541	\$164,488	\$1,132,655	\$1,057,981	\$74,674	\$1,617,830	\$1,470,826	\$147,004	\$1,527,252	\$1,425,157	\$102,095
Percent Expended		95.5%			87.8%			93.4%			90.9%			93.3%	
Difference Revised Budget Actual			\$79,597			\$158,856			\$90,375			\$252,110			\$106,609

Revenues	
1 Revenue from Commonwealth	
FY 10:	Revenue decline due to loss of one-time revenue for presidential primary in FY 09
FY 12:	Reimbursement by Commonwealth for presidential primary
FY 13:	Revenue decline due to loss of one-time revenue for presidential primary in FY 12

Expenditures	
2 Contractual Services	
FY 10:	\$111,000 unexpended in repairs and maintenance line item
FY 13:	\$46,000 unexpended in repairs and maintenance line item
3 Other Services/Capital Outlay	
FY 12:	Actual cost for redistricting PWC due to 2010 census was less than expected; redistricting costs are borne solely by the County

Executive Management (OEM)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12 (1)		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Transfers In	\$130,130	\$130,130	\$0			\$0			\$0			\$0			\$0
Total Revenues	\$130,130	\$130,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Percent Revenue Collected	100.0%			0.0%			0.0%			0.0%			0.0%		
Personal Services	\$4,453,261	\$4,484,694	(\$31,433)	\$4,269,160	\$4,202,376	\$66,783	\$3,998,015	\$3,938,551	\$59,464	\$1,894,333	\$1,910,288	(\$15,955)	\$1,934,202	\$1,873,168	\$61,034
Fringe Benefits	\$1,337,838	\$1,239,806	\$98,033	\$1,212,141	\$1,155,515	\$56,626	\$1,190,326	\$1,174,308	\$16,017	\$558,341	\$563,311	(\$4,969)	\$628,023	\$615,426	\$12,597
Contractual Services (2)	\$879,669	\$483,396	\$396,273	\$623,058	\$387,667	\$235,391	\$774,768	\$601,897	\$172,871	\$506,448	\$343,841	\$162,607	\$443,988	\$288,499	\$155,489
Internal Services	\$381,604	\$381,604	\$0	\$360,122	\$360,122	\$0	\$291,011	\$291,011	\$0	\$100,610	\$100,610	\$0	\$102,667	\$102,667	\$0
Other Services	\$764,535	\$477,518	\$287,018	\$494,431	\$358,304	\$136,127	\$515,008	\$433,318	\$81,690	\$316,386	\$258,145	\$58,242	\$206,560	\$145,002	\$61,558
Leases and Rentals	\$47,467	\$30,974	\$16,493	\$41,842	\$27,223	\$14,619	\$34,980	\$27,369	\$7,611	\$12,780	\$10,217	\$2,563	\$12,780	\$9,651	\$3,129
Reserves & Contingencies (3)	(\$11,570)	\$0	(\$11,570)	(\$11,570)	\$0	(\$11,570)	(\$11,570)	\$0	(\$11,570)	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$7,852,805	\$7,097,992	\$754,813	\$6,990,184	\$6,492,207	\$497,977	\$6,792,537	\$6,466,454	\$326,083	\$3,388,899	\$3,186,412	\$202,487	\$3,328,220	\$3,034,413	\$293,807
Percent Expended	90.4%			92.9%			95.2%			94.0%			91.2%		
Difference Revised Budget Actual	\$754,813			\$497,977			\$326,083			\$202,487			\$293,807		

General
1 General Comments
FY 12: The total expenditure budget reduction is attributed to several programs being removed from OEM and forming into two new departments - Management & Budget and Human Resources.

Expenditures
2 Contractual Services
FY 13: The remaining balance of \$155,489 includes an encumbrance totaling \$129,452 to support ongoing projects in the Communications program.
3 Reserves & Contingencies
FY 09 - FY 11: Budget for a partially funded cost recovery position in the Human Resources program

Finance

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Property Taxes (1)	\$569,512	\$1,120,513	\$551,001	\$874,512	\$1,301,606	\$427,094	\$1,170,238	\$1,461,661	\$291,423	\$1,302,915	\$1,555,192	\$252,277	\$1,338,915	\$1,565,477	\$226,562
Permits Priv Fees & Reg Lic	\$250	\$8,140	\$7,890	\$250	\$230	(\$20)	\$250	\$350	\$100	\$250	\$560	\$310	\$250	\$80	(\$170)
Fines & Forfeitures	\$112,000	\$24,840	(\$87,160)	\$112,000	\$23,155	(\$88,845)	\$12,000	\$17,670	\$5,670	\$12,000	\$19,230	\$7,230	\$12,000	\$21,903	\$9,903
Rev from Use of Money & Prop	\$7,200	\$6,396	(\$804)	\$7,200	\$20,930	\$13,730	\$27,200	\$24,450	(\$2,750)	\$27,200	\$107,557	\$80,357	\$7,200	\$168,756	\$161,556
Charges for Services	\$125,181	\$128,800	\$3,619	\$125,181	\$128,800	\$3,619	\$125,181	\$128,800	\$3,619	\$125,181	\$128,800	\$3,619	\$145,181	\$128,800	(\$16,381)
Miscellaneous Revenue	\$140,000	\$10,044	(\$129,956)	\$0	\$44,191	\$44,191	\$0	\$14,335	\$14,335	\$0	\$27,473	\$27,473	\$81,338	\$8,538	(\$72,800)
Revenue from Commonwealth (2)	\$713,213	\$818,763	\$105,550	\$719,379	\$672,414	(\$46,965)	\$564,171	\$606,797	\$42,626	\$534,494	\$587,557	\$53,063	\$534,494	\$593,257	\$58,763
Transfers In	\$2,200	\$2,200	\$0	\$2,200	\$2,200	\$0	\$2,200	\$2,200	\$0	\$278,908	\$278,908	\$0	\$20,425	\$20,425	\$0
Total Revenues	\$1,669,556	\$2,119,696	\$450,140	\$1,840,722	\$2,193,526	\$352,804	\$1,901,240	\$2,256,263	\$355,023	\$2,280,948	\$2,705,277	\$424,329	\$2,139,803	\$2,507,236	\$367,433
Percent Revenue Collected	127.0%			119.2%			118.7%			118.6%			117.2%		
Personal Services (3)	\$8,204,650	\$7,812,816	\$391,834	\$8,296,626	\$7,949,274	\$347,352	\$8,529,775	\$8,124,280	\$405,495	\$8,841,259	\$8,554,780	\$286,479	\$9,183,289	\$8,649,692	\$533,597
Fringe Benefits (3)	\$2,656,789	\$2,550,913	\$105,876	\$2,651,363	\$2,555,450	\$95,913	\$2,837,870	\$2,686,749	\$151,121	\$2,858,216	\$2,812,674	\$45,542	\$3,273,137	\$3,120,092	\$153,045
Contractual Services (4)	\$1,827,694	\$1,325,760	\$501,934	\$1,827,115	\$1,425,901	\$401,214	\$1,830,982	\$1,494,847	\$336,135	\$1,991,007	\$1,542,484	\$448,523	\$1,832,686	\$1,501,382	\$331,304
Internal Services	\$896,719	\$896,719	\$0	\$840,067	\$840,067	\$0	\$825,016	\$825,006	\$10	\$1,969,863	\$1,969,863	\$0	\$2,196,018	\$2,196,017	\$1
Other Services	\$1,007,908	\$804,491	\$203,417	\$833,397	\$765,459	\$67,938	\$895,376	\$817,325	\$78,051	\$948,604	\$860,536	\$88,068	\$965,258	\$888,336	\$76,922
Capital Outlay	\$20,159	\$12,250	\$7,909	\$32,699	\$26,790	\$5,909	\$4,209	\$0	\$4,209	\$6,604	\$0	\$6,604	\$3,159	\$0	\$3,159
Leases and Rentals	\$33,317	\$24,275	\$9,042	\$26,672	\$24,344	\$2,328	\$38,181	\$31,837	\$6,344	\$43,116	\$35,468	\$7,648	\$43,860	\$36,734	\$7,126
Reserves & Contingencies	(\$250,724)	\$0	(\$250,724)	(\$250,724)	\$0	(\$250,724)	(\$250,724)	\$0	(\$250,724)	(\$250,724)	\$0	(\$250,724)	(\$331,362)	\$0	(\$331,362)
Total Expenditures	\$14,396,512	\$13,427,224	\$969,288	\$14,257,215	\$13,587,285	\$669,930	\$14,710,685	\$13,980,044	\$730,641	\$16,407,945	\$15,775,805	\$632,140	\$17,166,045	\$16,392,253	\$773,792
Percent Expended	93.3%			95.3%			95.0%			96.1%			95.5%		
Difference Revised Budget Actual			\$1,419,428			\$1,022,734			\$1,085,664			\$1,056,469			\$1,141,225

Revenues	
1 General Property Taxes	FY 09 - FY 13: When taxpayers pay delinquent taxes, they are charged an administrative fee. The administrative fee is collected by Finance and is considered agency revenue. Finance has increased the budget to reflect the actual revenue being collected and used this budget to support delinquent tax collector positions.
2 Revenue from the Commonwealth	FY 11: The budget and actual decreased in FY 11 when the Governor and General Assembly reduced the support from the State Compensation Board for the salaries and benefits of personnel in Finance in order to balance the State's 2011-2012 biennium budget.
Expenditures	
3 Personal Services/Fringe Benefits	FY 13: The budget increased from FY 12 to FY 13 because six FTE were added in the FY 13 adopted budget. Three of these positions were added in the Tax Administration Division. Two were added to the Purchasing Division. The FY 13 actuals were under budget due to turnover in the Financial Reporting & Control Division and the delay in hiring the new positions in Purchasing.
4 Contractual Services	FY 09 - FY 13: Between 52% and 80% of the remaining balance is encumbered for multi-year external auditor contract, capital asset inventory contract, and indirect cost calculation contract.

Human Resources (HR)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12 (1)		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Transfers In			\$0			\$0			\$0			\$0	\$20,000	\$20,000	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$0
Percent Revenue Collected		0.0%			0.0%			0.0%			0.0%			100.0%	
Personal Services			\$0			\$0			\$0	\$1,358,756	\$1,388,924	(\$30,168)	\$1,621,200	\$1,598,891	\$22,309
Fringe Benefits			\$0			\$0			\$0	\$415,739	\$393,666	\$22,073	\$527,374	\$500,709	\$26,665
Contractual Services (2)			\$0			\$0			\$0	\$177,873	\$168,815	\$9,058	\$268,807	\$148,778	\$120,029
Internal Services			\$0			\$0			\$0	\$318,874	\$318,874	\$0	\$365,391	\$365,391	\$0
Other Services			\$0			\$0			\$0	\$110,195	\$100,642	\$9,553	\$116,902	\$96,704	\$20,198
Leases and Rentals			\$0			\$0			\$0	\$17,696	\$13,985	\$3,711	\$20,882	\$17,991	\$2,891
Reserves & Contingencies			\$0			\$0			\$0	(\$11,570)	\$0	(\$11,570)			\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,387,562	\$2,384,907	\$2,655	\$2,920,557	\$2,728,464	\$192,093
Percent Expended		0.0%			0.0%			0.0%			99.9%			93.4%	
Difference Revised Budget Actual		\$0			\$0			\$0			\$2,655			\$192,093	

General	
1	General Comments FY 12: HR was a program within the Executive Management prior to this fiscal year.
Expenditures	
2	Contractual Services FY 13: The remaining balance includes an encumbrance totaling \$35,000 (18% of the total remaining balance) to support ongoing projects in the Training & Development program.

Human Rights Office (HRO)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services (1)	\$36,000	\$0	(\$36,000)	\$36,000	\$125	(\$35,875)	\$36,000	\$0	(\$36,000)	\$36,000	\$0	(\$36,000)	\$0	\$0	\$0
Revenue from Federal Govt (2)	\$25,000	\$3,000	(\$22,000)	\$28,580	\$12,800	(\$15,780)	\$28,580	\$15,250	(\$13,330)	\$28,580	\$0	(\$28,580)	\$28,580	\$39,600	\$11,020
Total Revenues	\$61,000	\$3,000	(\$58,000)	\$64,580	\$12,925	(\$51,655)	\$64,580	\$15,250	(\$49,330)	\$64,580	\$0	(\$64,580)	\$28,580	\$39,600	\$11,020
Percent Revenue Collected		4.9%			20.0%			23.6%			0.0%			138.6%	
Personal Services (3)	\$415,649	\$416,003	(\$354)	\$387,346	\$390,656	(\$3,310)	\$388,997	\$390,992	(\$1,995)	\$396,777	\$385,906	\$10,871	\$408,994	\$365,893	\$43,101
Fringe Benefits (3)	\$128,606	\$127,734	\$872	\$108,040	\$109,647	(\$1,607)	\$114,024	\$113,495	\$529	\$116,335	\$113,565	\$2,770	\$132,672	\$123,407	\$9,265
Contractual Services	\$4,152	\$3,043	\$1,109	\$1,952	\$709	\$1,243	\$3,307	\$2,780	\$527	\$3,652	\$1,333	\$2,319	\$3,852	\$2,744	\$1,108
Internal Services	\$33,696	\$33,696	\$0	\$28,012	\$28,012	\$0	\$25,540	\$25,540	\$0	\$20,123	\$20,123	\$0	\$26,231	\$26,231	\$0
Other Services	\$23,987	\$18,840	\$5,147	\$17,254	\$11,182	\$6,072	\$17,488	\$15,277	\$2,211	\$16,264	\$12,694	\$3,570	\$17,453	\$13,113	\$4,340
Leases and Rentals	\$2,900	\$2,952	(\$52)	\$4,439	\$2,281	\$2,158	\$2,900	\$2,535	\$365	\$3,729	\$2,427	\$1,302	\$2,340	\$1,896	\$444
Total Expenditures	\$608,990	\$602,268	\$6,722	\$547,043	\$542,487	\$4,556	\$552,256	\$550,619	\$1,637	\$556,880	\$536,048	\$20,832	\$591,542	\$533,284	\$58,258
Percent Expended		98.9%			99.2%			99.7%			96.3%			90.2%	
Difference Revised Budget Actual			(\$51,278)			(\$47,099)			(\$47,693)			(\$43,748)			\$69,278

Revenues	
1 Charges for Services	FY 13: The FY 04 budget added \$36,000 in agency revenue based on a new fee implementation for training programs conducted by the HRO staff. However, it was determined that this program would not be cost effective and fees were never charged to program attendees. This unrealized revenue budget was removed in FY 13 and the general fund continues to support the majority of the HRO programs.
2 Revenue from Federal Government	FY 12: Revenue is \$0 because the county received FY 12 revenue in July 2012 so it was posted in FY 13. HRO collects \$500 per charge from the Federal Government for 25 or more charges annually. For example, in FY 12 the County closed 30 charges under the contract with EEOC and received \$500 per charge or \$15,000.
Expenditures	
3 Personal Services/Fringe Benefits	FY 13: There was one vacancy for a significant portion of the year.

Information Technology (DoIT)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop Charges for Services (1)	\$59,396	\$60,865	\$1,469	\$53,160	\$107,712	\$54,552	\$43,160	\$104,431	\$61,271	\$43,160	\$119,407	\$76,247	\$52,826	\$139,047	\$86,221
Miscellaneous Revenue	\$16,270,237	\$14,237,391	(\$2,032,846)	\$15,918,854	\$14,296,362	(\$1,622,492)	\$15,533,033	\$14,863,512	(\$669,521)	\$14,990,517	\$14,959,473	(\$31,044)	\$18,460,187	\$18,420,535	(\$39,652)
Revenue from Commonwealth Non-Revenue Receipts	\$191,664	\$205,653	\$13,989	\$0	\$1,389,520	\$1,389,520	\$169,000	\$234,520	\$65,520	\$0	\$704	\$704	\$0	\$916	\$916
Transfers In	\$42,900	\$43,701	\$801	\$42,900	\$39,600	(\$3,300)	\$42,900	\$0	(\$42,900)	\$42,900	\$4,922	(\$37,978)	\$53,868	(\$4,922)	(\$58,790)
	\$264,578	\$264,578	\$0	\$0	\$1,000	\$1,000	\$0	\$69,186	\$69,186	\$0	\$7,754	\$7,754	\$0	\$2,174,760	\$2,174,760
	\$264,578	\$264,578	\$0	\$89,920	\$89,920	\$0	\$136,271	\$136,271	\$0	\$289,469	\$289,469	\$0	\$648,314	\$648,314	\$0
Total Revenues	\$16,828,775	\$14,812,188	(\$2,016,587)	\$16,104,834	\$15,924,114	(\$180,720)	\$15,924,364	\$15,407,920	(\$516,444)	\$15,366,046	\$15,381,729	\$15,683	\$19,215,195	\$21,378,650	\$2,163,455
Percent Revenue Collected	88.0%			98.9%			96.8%			100.1%			111.3%		
Personal Services (2)	\$6,250,075	\$6,115,680	\$134,395	\$5,856,685	\$5,573,472	\$283,213	\$5,823,393	\$5,571,942	\$251,451	\$5,923,915	\$5,720,339	\$203,576	\$6,218,894	\$5,948,173	\$270,721
Fringe Benefits (2)	\$1,926,496	\$1,836,583	\$89,913	\$1,754,370	\$1,632,746	\$121,624	\$1,796,932	\$1,658,668	\$138,264	\$1,833,876	\$1,645,028	\$188,848	\$2,071,767	\$1,851,609	\$220,158
Contractual Services (2 & 3)	\$14,181,664	\$8,667,778	\$5,513,886	\$9,464,767	\$7,041,748	\$2,423,019	\$9,901,436	\$6,968,569	\$2,932,867	\$9,368,359	\$7,278,519	\$2,089,840	\$9,749,678	\$6,565,310	\$3,184,368
Internal Services	\$354,758	\$354,755	\$3	\$354,596	\$354,596	\$0	\$315,929	\$311,839	\$4,090	\$93,612	\$90,415	\$3,197	\$94,616	\$89,205	\$5,411
Other Services (2)	\$3,203,168	\$1,668,628	\$1,534,540	\$4,621,277	\$2,256,922	\$2,364,355	\$4,378,089	\$2,396,384	\$1,981,705	\$4,982,898	\$2,059,690	\$2,923,208	\$5,581,693	\$3,378,103	\$2,203,590
Debt Maintenance	\$51,178	\$29,218	\$21,960	\$58,853	\$50,507	\$8,346	\$51,177	\$46,911	\$4,266	\$80,000	\$51,176	\$28,824	\$80,000	\$51,167	\$28,833
Depreciation (4 & 5)	\$0	\$504,669	(\$504,669)	\$0	\$1,685,437	(\$1,685,437)	\$0	\$686,054	(\$686,054)	\$0	\$472,441	(\$472,441)	\$2,058,211	\$2,058,211	(\$2,058,211)
Capital Outlay (5)	\$1,061,193	\$166,036	\$895,157	\$745,275	\$0	\$745,275	\$881,941	\$42,803	\$839,138	\$1,064,630	\$41,534	\$1,023,096	\$204,187	\$84,309	\$119,878
Leases and Rentals	\$3,599	\$3,186	\$413	\$4,070	\$3,132	\$938	\$4,981	\$4,831	\$150	\$6,500	\$4,159	\$2,341	\$6,700	\$3,425	\$3,275
Reserves & Contingencies	(\$4,942)	\$0	(\$4,942)	(\$4,942)	\$0	(\$4,942)	\$0	\$0	\$0	\$175,198	\$175,198	\$0	\$4,311,704	\$4,311,704	\$0
Transfers Out (6)	\$3,578,307	\$3,578,307	\$0	\$23,149	\$23,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$30,605,496	\$22,924,840	\$7,680,656	\$22,878,100	\$18,621,709	\$4,256,391	\$23,153,878	\$17,688,001	\$5,465,877	\$23,528,988	\$17,538,499	\$5,990,489	\$28,319,239	\$24,341,216	\$3,978,023
Percent Expended	74.9%			81.4%			76.4%			74.5%			86.0%		
Difference Revised Budget Actual (7)			\$5,664,069			\$4,075,671			\$4,949,433			\$6,006,172			\$6,141,478

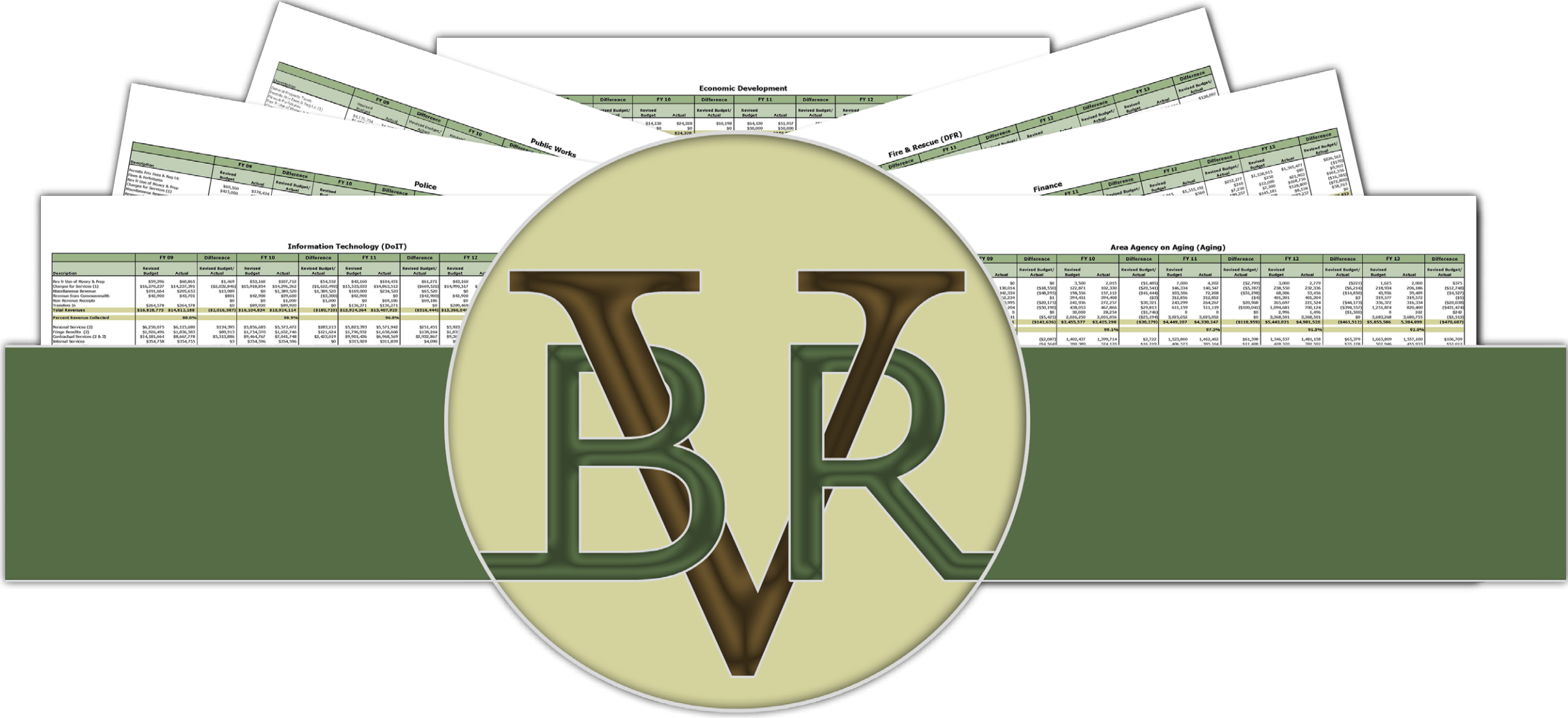
Revenues	
1 Charges for Services	Prior to FY 12 there was no set billing basis for DoIT's internal service fund; the revised billing system has defined billing bases for each technology activity, and each agency's bill is estimated annually. Each agency's budget includes the cost of technology. The revenue discrepancy has been reduced from \$2 million in FY 09 to \$40,000 in FY 13.
Expenditures	
2 DoIT Operating	Balances remaining in the general fund (10) and Operating subfund (700/710) are returned to the general fund. Accounting for encumbrances, \$12,943,626 has been returned to the general fund over the past five years. Year-end savings have dropped from a high of \$2.9 million in FY 11 to \$2.4 million in FY 13. In FY 09 through 11 the majority of the savings were in Other Services and Contractual Services; in FY 12 and 13 the majority of the savings were in Other Services, Personal Services/Fringe Benefits, and Contractual Services.
3 Seat Management	The Seat Management subfund (700/719) is designed to carry a rolling balance for five years. It is anticipated that expenditures will vary year to year over that five year period and any unexpended funds should not be considered year-end savings because they are not returned to the general fund. Accounting for encumbrances, the Seat Management subfund has returned \$1,917,946 to the fund balance over the past five years. The majority of seat management expenditures are in Contractual Services.
4 Depreciation	The cost of depreciation is not budgeted. Capital purchases are depreciated annually, affecting the identified year-end savings. These expenditures and offsets are shown in Capital Outlay.
5 Capital Replacement	The Capital Replacement subfund (700/711) is designed to carry a rolling balance for five years. It is anticipated that expenditures will vary year to year over that five year period and any unexpended funds should not be considered year-end savings because they are not returned to the general fund. Including depreciation (noted above) and accounting for encumbrances, the Capital Replacement subfund has returned \$1,024,775 to the fund balance over the past five years. The majority of capital expenditures are in Depreciation and Capital Outlay.
6 Transfers Out	FY 13 saw a increase in transfers out. This includes the \$4 millions in DoIT operating subfund balance transferred to the general fund at year end; the balance had accumulated over several years.
7 Difference Revised Budget Actual	FY 09: Encumbrances comprise 39% of the difference between revised and actual FY 10, FY 13: Encumbrances comprise 40% of the difference between revised and actual FY 11: Encumbrances comprise 31% of the difference between revised and actual FY 12: Encumbrances comprise 47% of the difference between revised and actual

Management & Budget (OMB)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$41	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$41	\$0	0	\$0
Percent Revenue Collected	0.0%			0.0%			0.0%			0.0%			0.0%		
Personal Services			\$0			\$0			\$0	\$1,033,226	\$1,028,441	\$4,785	\$953,975	\$919,509	\$34,466
Fringe Benefits			\$0			\$0			\$0	\$271,253	\$285,371	(\$14,118)	\$306,241	\$302,071	\$4,170
Contractual Services			\$0			\$0			\$0	\$78,290	\$10,876	\$67,414	\$88,447	\$56,500	\$31,947
Internal Services			\$0			\$0			\$0	\$32,110	\$32,110	\$0	\$46,451	\$46,191	\$260
Other Services			\$0			\$0			\$0	\$37,372	\$30,454	\$6,918	\$63,441	\$33,959	\$29,482
Leases and Rentals			\$0			\$0			\$0	\$5,347	\$3,504	\$1,843	\$5,378	\$3,504	\$1,874
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,457,598	\$1,390,756	\$66,842	\$1,463,933	\$1,361,734	\$102,199
Percent Expended	0.0%			0.0%			0.0%			95.4%			93.0%		
Difference Revised Budget Actual (1)	\$0			\$0			\$0					\$66,883			\$102,199

OMB was created in FY 12. Prior to that it was a program in the Executive Management.

Expenditures	
1	Difference Revised Budget Actual
	FY 12: Encumbrances comprise 78% of difference between revised and actual
	FY 13: Encumbrances comprise 28% of difference between revised and actual



Human Services

Area Agency on Aging (Aging)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop	\$0	\$0	\$0	\$3,500	\$2,015	(\$1,485)	\$7,000	\$4,202	(\$2,799)	\$3,000	\$2,779	(\$221)	\$1,625	\$2,000	\$375
Charges for Services	\$148,564	\$130,014	(\$18,550)	\$122,871	\$102,330	(\$20,541)	\$146,334	\$140,547	(\$5,787)	\$238,550	\$232,336	(\$6,214)	\$218,934	\$206,186	(\$12,748)
Miscellaneous Revenue	\$490,629	\$442,334	(\$48,295)	\$198,556	\$157,112	(\$41,444)	\$103,506	\$72,208	(\$31,298)	\$68,306	\$53,456	(\$14,850)	\$43,936	\$39,409	(\$4,527)
Revenue from Other Localities	\$462,233	\$462,234	\$1	\$394,411	\$394,408	(\$3)	\$312,856	\$312,852	(\$4)	\$401,301	\$401,304	\$3	\$319,577	\$319,572	(\$5)
Revenue from Commonwealth	\$261,170	\$240,995	(\$20,175)	\$241,936	\$272,257	\$30,321	\$243,299	\$264,267	\$20,968	\$265,697	\$221,524	(\$44,173)	\$336,372	\$316,334	(\$20,038)
Revenue from Federal Govt (1)	\$338,394	\$288,204	(\$50,190)	\$438,053	\$467,866	\$29,813	\$611,159	\$511,119	(\$100,041)	\$1,094,681	\$700,124	(\$394,557)	\$1,251,874	\$820,400	(\$431,474)
Non-Revenue Receipts	\$0	\$0	\$0	\$30,000	\$28,254	(\$1,746)	\$0	\$0	\$0	\$2,996	\$1,496	(\$1,500)	\$0	\$242	\$242
Transfers In	\$2,004,667	\$1,999,241	(\$5,425)	\$2,026,250	\$2,001,056	(\$25,194)	\$3,025,052	\$3,025,052	\$0	\$3,368,501	\$3,368,501	\$0	\$3,683,268	\$3,680,755	(\$2,513)
Total Revenues	\$3,705,657	\$3,563,021	(\$142,636)	\$3,455,577	\$3,425,298	(\$30,279)	\$4,449,207	\$4,330,247	(\$118,959)	\$5,443,031	\$4,981,520	(\$461,512)	\$5,855,586	\$5,384,899	(\$470,687)
Percent Revenue Collected	96.2%			99.1%			97.3%			91.5%			92.0%		
Personal Services	\$1,633,630	\$1,635,717	(\$2,087)	\$1,402,437	\$1,399,714	\$2,722	\$1,523,860	\$1,462,462	\$61,398	\$1,546,537	\$1,481,158	\$65,379	\$1,663,809	\$1,557,100	\$106,709
Fringe Benefits	\$454,204	\$458,769	(\$4,564)	\$390,389	\$374,170	\$16,219	\$406,573	\$395,164	\$11,408	\$428,370	\$392,592	\$35,778	\$507,946	\$455,933	\$52,012
Contractual Services (1 & 2)	\$851,115	\$711,544	\$139,571	\$813,627	\$621,012	\$192,615	\$1,677,563	\$1,552,084	\$125,479	\$2,373,463	\$1,804,883	\$568,580	\$2,129,090	\$2,053,310	\$75,780
Internal Services	\$219,232	\$219,232	\$0	\$140,272	\$140,272	\$0	\$164,589	\$164,589	\$0	\$126,877	\$126,986	(\$109)	\$177,054	\$176,945	\$108
Other Services (1)	\$496,326	\$310,155	\$186,171	\$599,403	\$438,710	\$160,693	\$652,629	\$496,480	\$156,148	\$859,102	\$688,023	\$171,080	\$1,386,146	\$924,342	\$461,804
Capital Outlay	\$8,000	\$7,982	\$18	\$50,000	\$46,900	\$3,100	\$21,000	\$20,060	\$940	\$12,022	\$0	\$12,022	\$115,979	\$98,139	\$17,840
Leases and Rentals	\$12,600	\$8,158	\$4,442	\$11,424	\$9,193	\$2,231	\$11,600	\$8,285	\$3,315	\$11,004	\$8,225	\$2,779	\$12,900	\$10,048	\$2,852
Transfers Out	\$32,355	\$32,355	\$0	\$12,653	\$12,653	\$0	\$6,975	\$6,975	\$0	\$67,259	\$67,259	\$0	\$11,785	\$11,785	\$0
Total Expenditures	\$3,707,462	\$3,383,911	\$323,551	\$3,420,204	\$3,042,624	\$377,580	\$4,464,788	\$4,106,100	\$358,688	\$5,424,634	\$4,569,125	\$855,509	\$6,004,709	\$5,287,603	\$717,106
Percent Expended	91.3%			89.0%			92.0%			84.2%			88.1%		
Difference Revised Budget Actual (3)			\$180,916			\$347,301			\$239,728			\$393,997			\$246,419

Revenues	
1 Revenue from Federal Government	In FY 11 The BOCS authorized Aging's participation in a Veterans program that assigned funding to a disabled veteran in PWC. The veteran has the ability to choose services, up to the amount budgeted, and Aging is reimbursed by the Federal Government. If the veteran does not spend the allocated budget, Aging does not receive the federal revenue. Expenditures for this program occur in Contractual Services and Other Services.

Expenditures	
2 Contractual Services	With the exception of the contract with Birmingham Green, the majority of funds in this line item are devoted to personal care contracts associated with In-Home Services. Prior to FY 13, Aging allowed clients to choose the number of hours per week they received services. While a convenience to the client, it made planning for expenditures difficult. Aging changed the program to a set number of hours per client and was able to reduce its waiting list for personal care services.
3 Difference Revised Budget Actual (Encumbrances)	FY 12: Encumbrances comprise 16% of the difference between revised and actual FY 13: Encumbrances comprise 19% of the difference between revised and actual

At-Risk Youth & Family Services (ARYFS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue (1)	\$0	\$0	\$0	\$5,532	\$0	(\$5,532)	\$5,532	\$0	(\$5,532)	\$5,532	\$0	(\$5,532)	\$5,532	\$0	(\$5,532)
Revenue from Other Localities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Commonwealth (2)	\$4,916,194	\$4,190,090	(\$726,104)	\$4,918,313	\$3,817,854	(\$1,100,459)	\$4,918,313	\$4,617,182	(\$301,131)	\$5,221,945	\$4,558,251	(\$663,694)	\$4,860,076	\$4,133,696	(\$726,380)
Revenue from Federal Govt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$3,313,340	\$3,313,340	\$0	\$3,296,114	\$3,296,114	\$0	\$3,242,252	\$3,242,252	\$0	\$3,679,761	\$3,679,761	\$0	\$3,720,497	\$3,720,497	\$0
Total Revenues	\$8,229,534	\$7,503,430	(\$726,104)	\$8,219,959	\$7,113,968	(\$1,105,991)	\$8,166,097	\$7,859,434	(\$306,663)	\$8,907,238	\$8,238,012	(\$669,226)	\$8,586,105	\$7,854,193	(\$731,912)
Percent Revenue Collected	91.2%			86.5%			96.2%			92.5%			91.5%		
Personal Services	\$118,259	\$112,719	\$5,540	\$118,793	\$147,025	(\$28,232)	\$146,463	\$147,027	(\$564)	\$277,977	\$298,845	(\$20,868)	\$296,410	\$316,160	(\$19,750)
Fringe Benefits	\$44,948	\$39,043	\$5,905	\$44,852	\$49,922	(\$5,070)	\$52,865	\$44,833	\$8,032	\$93,875	\$83,757	\$10,118	\$90,105	\$111,954	(\$21,849)
Contractual Services (3)	\$66,559	\$66,559	\$0	\$108,978	\$108,977	\$1	\$104,894	\$103,759	\$1,135	\$92,118	\$73,172	\$18,946	\$95,418	\$69,000	\$26,418
Internal Services	\$0	\$0	\$0	\$7,589	\$7,589	\$0	\$7,750	\$7,750	\$0	\$7,190	\$7,190	\$0	\$1,845	\$1,845	\$0
Other Services	\$7,153,212	\$6,235,735	\$917,477	\$7,733,281	\$6,621,828	\$1,111,453	\$7,745,784	\$7,728,911	\$16,873	\$8,172,217	\$8,140,131	\$32,086	\$7,851,073	\$7,543,269	\$307,804
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leases and Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$819,168	\$819,168	\$0	\$236,942	\$233,171	\$3,771	\$247,235	\$247,156	\$79	\$263,860	\$263,860	\$0	\$251,254	\$251,251	\$3
Total Expenditures	\$8,202,146	\$7,273,223	\$928,922	\$8,250,435	\$7,168,512	\$1,081,923	\$8,304,991	\$8,279,436	\$25,555	\$8,907,237	\$8,866,955	\$40,282	\$8,586,105	\$8,293,479	\$292,626
Percent Expended	88.7%			86.9%			99.7%			99.5%			96.6%		
Difference Revised Budget Actual	\$202,818			(\$24,068)			(\$281,108)			(\$628,944)			(\$439,286)		

Revenues	
1 Miscellaneous Revenue	This miscellaneous revenue has never been realized and was removed in the FY 14 adopted budget.
2 Revenue from Commonwealth	Shortages in state revenues collected started in FY 09, however this revenue shortfall was offset by unspent expenditures. FY 10 reflects the first year of implementation of three match rates for residential, foster-care and community-based services. These reimbursements also include the unpredictable application of offsets for Medicaid payments for client use and directly impacts the amount of state revenue received. It is not possible to predict the extent of the reduced state reimbursement, due to factors such as the number of clients served, length of service plan for client, etc.
Expenditures	
3 Contractual Services	Service provision for ARYFS clients is impacted by many factors. The County does not control the number and types of mandated clients that need service. Service and treatment plans are created, but if the client no longer needs services, those plans and associated funds are not utilized. Per State Code 2.2-5211-5212, 63.2-319, 900, 903, 905,1105, the County must serve at-risk youth that are court-ordered into the program. Families move into our locality with children suffering with disabilities or dysfunctional behaviors that obligate us to serve. Based on school populations, our locality's youth population has increased by more than 2,000 every year for the last three years. For ARYFS to receive State revenue, it must first pay for services. The State does not provide funding at the beginning of the fiscal year; it reimburses the County for actual expenses up to twelve months after the fact. Case load has grown from FY 09 actual of 541 to FY 13 actual of 741.

Community Services (CS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$609,736	\$717,580	\$107,844	\$531,071	\$697,961	\$166,890	\$531,071	\$905,841	\$374,770	\$646,071	\$822,043	\$175,972	\$671,071	\$832,973	\$161,902
Miscellaneous Revenue	\$43,078	\$47,825	\$4,747	\$26,273	\$59,593	\$33,320	\$41,712	\$63,363	\$21,651	\$25,712	\$29,668	\$3,956	\$25,712	\$58,737	\$33,025
Revenue from Other Localities	\$2,973,404	\$2,910,373	(\$63,031)	\$2,516,027	\$2,516,024	(\$3)	\$2,316,939	\$2,316,947	\$8	\$2,164,278	\$2,388,410	\$224,132	\$2,305,041	\$2,270,256	(\$34,785)
Revenue from Commonwealth (1)	\$9,427,866	\$8,992,153	(\$435,713)	\$10,166,280	\$9,836,855	(\$329,425)	\$10,695,019	\$10,523,325	(\$171,695)	\$11,948,256	\$11,596,701	(\$351,555)	\$12,266,806	\$11,821,621	(\$445,185)
Revenue from Federal Govt (1)	\$2,498,936	\$2,397,148	(\$101,788)	\$2,820,775	\$2,822,168	\$1,393	\$2,861,612	\$3,059,307	\$197,695	\$2,717,035	\$2,635,245	(\$81,790)	\$2,698,248	\$2,671,747	(\$26,501)
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$15,454,084	\$15,454,084	\$0	\$14,820,784	\$14,820,784	\$0	\$15,350,387	\$15,350,387	\$0	\$15,847,319	\$15,847,319	\$0	\$17,354,344	\$17,354,344	\$0
Total Revenues	\$31,007,104	\$30,519,163	(\$487,941)	\$30,881,210	\$30,753,385	(\$127,825)	\$31,796,740	\$32,219,169	\$422,429	\$33,348,671	\$33,319,386	(\$29,285)	\$35,321,222	\$35,009,678	(\$311,544)
Percent Revenue Collected	98.4%			99.6%			101.3%			99.9%			99.1%		
Personal Services (2)	\$16,411,597	\$15,893,050	\$518,546	\$16,091,249	\$16,381,707	(\$290,458)	\$16,301,924	\$16,771,063	(\$469,139)	\$17,424,887	\$17,638,376	(\$213,489)	\$18,195,243	\$17,798,825	\$396,418
Fringe Benefits (2)	\$5,113,731	\$4,587,636	\$526,095	\$4,834,808	\$4,529,310	\$305,499	\$5,071,795	\$4,814,434	\$257,361	\$5,063,237	\$4,996,783	\$66,454	\$5,946,354	\$5,558,994	\$387,360
Contractual Services (3)	\$6,859,204	\$6,281,264	\$577,940	\$6,843,636	\$6,310,117	\$533,519	\$7,284,860	\$6,538,976	\$745,883	\$7,660,635	\$6,761,778	\$898,856	\$7,689,574	\$6,886,809	\$802,765
Internal Services	\$1,528,510	\$1,528,509	\$0	\$1,519,987	\$1,519,987	\$0	\$1,479,141	\$1,479,141	\$0	\$1,273,597	\$1,273,597	\$0	\$1,345,105	\$1,342,248	\$2,857
Other Services (4)	\$1,065,496	\$888,479	\$177,017	\$1,412,991	\$867,122	\$545,868	\$1,536,870	\$772,492	\$764,378	\$1,812,193	\$1,272,658	\$539,535	\$1,819,353	\$1,484,167	\$335,186
Debt Maintenance	\$24,258	\$24,258	\$0	\$6,595	\$6,595	\$0	\$24,258	\$24,258	\$0	\$24,258	\$24,258	\$0	\$24,258	\$24,258	\$0
Capital Outlay	\$15,850	\$15,500	\$350	\$0	\$0	\$0	\$11,000	\$11,000	\$0	\$30,491	\$0	\$30,491	\$36,714	\$36,594	\$120
Leases and Rentals	\$43,140	\$34,377	\$8,763	\$44,755	\$32,236	\$12,519	\$155,532	\$151,284	\$4,248	\$151,712	\$146,031	\$5,681	\$156,802	\$151,197	\$5,605
Transfers Out	\$5,296	\$5,296	\$0	\$9,556	\$9,556	\$0	\$1,724	\$1,724	\$0	\$187,340	\$187,340	\$0	\$204,171	\$204,171	\$0
Total Expenditures	\$31,067,082	\$29,258,370	\$1,808,712	\$30,763,576	\$29,656,629	\$1,106,946	\$31,867,103	\$30,564,373	\$1,302,731	\$33,628,350	\$32,300,821	\$1,327,528	\$35,417,574	\$33,487,263	\$1,930,311
Percent Expended	94.2%			96.4%			95.9%			96.1%			94.5%		
Difference Revised Budget Actual	\$1,320,771			\$979,121			\$2,147,588			\$1,298,243			\$1,618,767		

Revenues	
1 Revenue from Commonwealth/Revenue from Federal Govt	
FY 13: (\$161,902) Fee and Third Party revenues exceeded from several programs (Medical Services, Early Intervention and Emergency Services; Revenue from the Commonwealth (\$445,185): Medicaid State Plan Option Revenue down in Seriously Mentally Ill - Family Services and Intellectual Disability Case Management due to staffing difficulties, resulting in shortfalls.	
Expenditures	
2 Personal Services/Fringe Benefits	
At the end of FY 13, CS had a total of 25 vacant positions; resulting in \$783,778 in salaries and benefits unspent.	
3 Contractual Services	
Intellectually Disabled Case Management and Day Services was \$462,500 under budget. Utilization dropped 7% in Day Support, 3% in Individual Supportive Employment Program (SEP), 2% in Group SEP and Transportation and 3% in Sheltered Employment from FY 12.	
4 Other Services	
The largest amount under budget was in Medical Services for \$58,000 in medical supplies and drugs. In that same category was \$39,900 in HIDTA Treatment and \$21,000 in SA-Medical Assisted for a total of \$119,900.	

Public Health

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$143,000	\$76,600	(\$66,400)	\$151,013	\$126,248	(\$24,765)	\$151,013	\$138,254	(\$12,759)	\$151,013	\$158,319	\$7,306	\$151,013	\$167,028	\$16,015
Fines & Forfeitures	\$0	\$35	\$35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Charges for Services	\$9,700	\$2,852	(\$6,848)	\$9,700	\$876	(\$8,824)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$705	\$705	\$0	\$16,055	\$16,055	\$0	(\$16,055)	(\$16,055)	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Other Localities	\$86,735	\$86,734	(\$1)	\$98,279	\$98,274	(\$5)	\$118,751	\$118,752	\$1	(\$43,838)	(\$43,848)	(\$10)	(\$41,368)	(\$41,389)	(\$21)
Revenue from Commonwealth (1)	\$28,351	\$345,915	\$317,564	\$28,351	\$546,479	\$518,128	\$28,351	\$386,586	\$358,235	\$28,351	\$458,800	\$430,449	\$28,351	\$492,932	\$464,581
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$96	\$96	\$0	\$0	\$0
Total Revenues	\$267,786	\$512,841	\$245,055	\$287,343	\$787,932	\$500,589	\$298,115	\$627,537	\$329,422	\$135,526	\$573,368	\$437,841	\$137,996	\$618,571	\$480,575
Percent Revenue Collected	191.5%			274.2%			210.5%			423.1%			448.3%		
Personal Services	\$585,348	\$555,898	\$29,450	\$396,919	\$354,299	\$42,620	\$240,505	\$241,952	(\$1,447)	\$245,315	\$249,210	(\$3,895)	\$253,467	\$214,808	\$38,659
Fringe Benefits	\$158,376	\$154,740	\$3,636	\$126,540	\$95,318	\$31,222	\$70,340	\$68,765	\$1,575	\$71,745	\$71,071	\$674	\$79,116	\$68,134	\$10,982
Contractual Services	\$279,793	\$241,438	\$38,355	\$237,403	\$223,000	\$14,403	\$213,776	\$212,377	\$1,399	\$1,815	\$520	\$1,295	\$1,535	\$461	\$1,074
Internal Services	\$62,128	\$62,128	\$0	\$54,247	\$54,247	\$0	\$45,021	\$45,021	\$0	\$33,785	\$33,785	\$0	\$39,645	\$39,645	\$0
Other Services	\$3,789,742	\$3,765,727	\$24,015	\$3,411,947	\$3,340,520	\$71,427	\$3,314,991	\$3,311,577	\$3,414	\$3,672,513	\$3,659,652	\$12,861	\$3,804,408	\$3,800,314	\$4,094
Capital Outlay	\$2,150	\$2,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leases and Rentals	\$2,500	\$1,562	\$938	\$2,500	\$852	\$1,648	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$4,880,037	\$4,783,643	\$96,394	\$4,229,556	\$4,068,236	\$161,320	\$3,884,633	\$3,879,692	\$4,941	\$4,025,173	\$4,014,238	\$10,935	\$4,178,171	\$4,123,362	\$54,809
Percent Expended	98.0%			96.2%			99.9%			99.7%			98.7%		
Difference Revised Budget Actual			\$341,449			\$661,909			\$334,363			\$448,776			\$535,384

Revenues

1 Revenue from Commonwealth
FY 09- FY 13: At the end of each fiscal year, Public Health reconciles their expenditures and funding sources. If there are unspent County funds at year end, Public Health returns the funds to the County. Since funds are consistently returned to the County each year, in FY 14 the County increased the amount of revenue anticipated from the Commonwealth by \$200,000.

Social Services (DSS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$682,609	\$655,815	(\$26,794)	\$1,025,899	\$1,025,609	(\$290)	\$831,679	\$899,517	\$67,838	\$709,120	\$874,012	\$164,892	\$809,120	\$944,348	\$135,228
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70	\$70	\$0	\$0	\$0
General Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$65,726	\$37,842	(\$27,884)	\$47,963	\$68,034	\$20,071	\$47,963	\$34,973	(\$12,990)	\$46,018	\$50,344	\$4,326	\$128,267	\$102,220	(\$26,047)
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$599
Revenue from Commonwealth (1)	\$7,368,500	\$8,173,434	\$804,934	\$7,073,856	\$8,420,363	\$1,346,507	\$7,395,874	\$8,016,428	\$620,554	\$6,278,071	\$6,626,375	\$348,304	\$5,507,764	\$5,868,204	\$360,440
Revenue from Federal Govt (1)	\$14,591,380	\$12,522,440	(\$2,068,940)	\$15,324,718	\$13,408,036	(\$1,916,682)	\$14,419,922	\$14,082,092	(\$337,830)	\$11,585,799	\$11,211,492	(\$374,307)	\$10,350,563	\$10,285,834	(\$64,729)
Revenue from Other Localities	\$8,639	\$8,640	\$1	\$12,381	\$12,384	\$3	\$10,912	\$10,908	(\$4)	\$14,867	\$14,868	\$1	\$18,151	\$18,156	\$5
Transfers In	\$13,617,014	\$13,617,014	\$0	\$15,126,241	\$15,126,241	\$0	\$14,770,335	\$14,770,335	\$0	\$14,288,187	\$14,288,111	(\$76)	\$14,826,868	\$14,821,264	(\$5,604)
Total Revenues	\$36,333,868	\$35,015,185	(\$1,318,683)	\$38,611,058	\$38,060,667	(\$550,391)	\$37,476,685	\$37,814,253	\$337,568	\$32,922,062	\$33,065,272	\$143,210	\$31,640,733	\$32,040,625	\$399,892
Percent Revenue Collected	96.4%			98.6%			100.9%			100.4%			101.3%		
Personal Services (2)	\$16,647,634	\$16,677,266	(\$29,632)	\$16,898,662	\$16,085,941	\$812,721	\$16,352,739	\$15,944,277	\$408,462	\$16,369,023	\$16,427,241	(\$58,218)	\$16,868,608	\$16,496,629	\$371,979
Fringe Benefits (2)	\$5,226,294	\$5,149,669	\$76,625	\$5,250,777	\$4,868,989	\$381,788	\$5,609,347	\$5,027,149	\$582,198	\$5,488,039	\$5,187,892	\$300,147	\$6,031,840	\$5,721,061	\$310,779
Contractual Services (3)	\$2,760,716	\$2,690,539	\$70,177	\$3,515,571	\$2,916,805	\$598,766	\$2,079,630	\$1,850,862	\$228,768	\$1,580,896	\$1,387,177	\$193,719	\$1,754,824	\$1,340,378	\$414,446
Internal Services	\$1,645,695	\$1,645,695	\$0	\$1,579,286	\$1,579,286	\$0	\$1,502,507	\$1,502,507	\$0	\$1,139,030	\$1,136,194	\$2,836	\$1,269,590	\$1,269,590	\$0
Other Services (4)	\$10,629,543	\$10,332,702	\$296,841	\$10,930,294	\$10,307,227	\$623,067	\$11,591,599	\$10,831,329	\$760,270	\$7,758,030	\$6,562,536	\$1,195,494	\$5,346,038	\$4,665,730	\$680,308
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$28,391	\$26,311	\$2,080	\$79,571	\$46,324	\$33,247	\$48,381	\$22,926	\$25,455
Leases and Rentals	\$94,999	\$62,001	\$32,998	\$91,019	\$57,899	\$33,120	\$91,857	\$57,115	\$34,742	\$64,181	\$58,967	\$5,214	\$70,586	\$61,846	\$8,740
Transfers Out (5)	\$191,200	\$191,200	\$0	\$524,093	\$524,093	\$0	\$487,630	\$487,630	\$0	\$344,130	\$344,130	\$0	\$339,583	\$337,070	\$2,513
Total Expenditures	\$37,196,081	\$36,749,072	\$447,009	\$38,789,702	\$36,340,240	\$2,449,462	\$37,743,700	\$35,727,180	\$2,016,520	\$32,822,900	\$31,150,461	\$1,672,439	\$31,729,450	\$29,915,230	\$1,814,220
Percent Expended	98.8%			93.7%			94.7%			94.9%			94.3%		
Difference Revised Budget Actual			(\$871,674)			\$1,899,071			\$2,354,088			\$1,815,649			\$2,214,112

Revenues

1 Revenue from Commonwealth/Revenue from Federal Government
FY 09: Revenue collections did not meet forecasts due to lower than anticipated demand for Child Care and Foster Care Services. These programs are 100% federally funded, and when demand for services decreased there was a corresponding decrease in revenue collections from the Federal Government.

Expenditures

2 Personal Services/Fringe Benefits
FY 13: The remaining balance is due to vacancies. In FY 13, the monthly average number of vacancies was 18, which is 6% of the DSS workforce.

3 Contractual Services
FY 13: Approximately \$140,000 of the remaining balance is in the Supportive Housing Grant program. DSS did not receive the entire award in FY 13; therefore, expenditures were not made. Also, in Agency Administration \$110,000 was budgeted in Temporary Contractual Services which is used to pay temps needed for front desk coverage or other temporarily understaffed administrative areas; \$27,000 was actually expended. There was \$74,000 budgeted in other contractual services for miscellaneous services and less than \$200 was expended.

4 Other Services
FY 09 - FY 13: A significant portion of the unspent funds are for the direct purchase of services for clients. In FY 13, approximately \$200,000 was in the Foster Care activity and in particular the Special Needs Adoption area. There were fewer children than expected. The budget in Other Services dropped significantly between FY 11 and FY 12. This drop was a result of the State's implementation of a new automated system to administer the child care programs. The new system only changed the flow of funds directly to the clients, it did not reduce the case management workload for DSS staff.

5 Transfers Out
FY 09 - FY 13: A significant portion of this transfer goes to At-Risk Youth & Family Services. Some funds from the State come directly to DSS but are passed on to At-Risk Youth & Family Services. In FY 13, approximately \$150,000 was transferred to the general fund for DSS' portion of the VRS Plan 2 cost savings.

Virginia Cooperative Extension (VCE)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$18,500	\$18,090	(\$410)	\$9,140	\$13,600	\$4,460	\$9,140	\$15,950	\$6,810	\$10,000	\$14,762	\$4,762	\$10,000	\$12,575	\$2,575
Revenue from Other Localities	\$119,463	\$117,817	(\$1,646)	\$149,677	\$152,576	\$2,899	\$124,576	\$113,859	(\$10,717)	\$85,425	\$83,072	(\$2,353)	\$119,046	\$114,696	(\$4,350)
Revenue from Commonwealth	\$0	\$0	\$0	\$48,432	\$48,432	\$0	\$37,568	\$37,568	\$0	\$0	\$0	\$0	\$164,000	\$164,000	\$0
Revenue from Federal Govt (1)	\$75,000	\$57,520	(\$17,480)	\$46,224	\$61,676	\$15,452	\$113,909	\$101,404	(\$12,505)	\$85,000	\$147,053	\$62,053	\$94,318	\$6,079	(\$88,239)
Transfers In	\$228,910	\$228,909	(\$1)	\$328,510	\$324,739	(\$3,771)	\$333,639	\$333,560	(\$79)	\$322,085	\$322,085	\$0	\$332,005	\$322,082	(\$9,923)
Total Revenues	\$441,873	\$422,336	(\$19,537)	\$581,983	\$601,023	\$19,040	\$618,832	\$602,341	(\$16,491)	\$502,510	\$566,972	\$64,462	\$719,369	\$619,432	(\$99,937)
Percent Revenue Collected	95.6%			103.3%			97.3%			112.8%			86.1%		
Personal Services (2)	\$724,270	\$667,835	\$56,435	\$633,347	\$579,102	\$54,245	\$617,589	\$569,025	\$48,564	\$596,543	\$499,019	\$97,524	\$703,187	\$548,029	\$155,158
Fringe Benefits (2)	\$179,114	\$152,761	\$26,353	\$141,571	\$113,348	\$28,223	\$130,092	\$114,277	\$15,815	\$114,399	\$99,471	\$14,928	\$152,025	\$116,676	\$35,349
Contractual Services	\$8,590	\$8,183	\$407	\$1,650	\$878	\$772	\$1,914	\$1,794	\$120	\$1,845	\$1,693	\$152	\$2,650	\$774	\$1,876
Internal Services	\$110,100	\$110,100	\$0	\$105,008	\$105,008	\$0	\$103,544	\$103,544	\$0	\$47,727	\$47,727	\$0	\$58,257	\$58,257	\$0
Other Services	\$477,714	\$467,826	\$9,888	\$70,376	\$66,341	\$4,035	\$62,738	\$56,219	\$6,519	\$71,327	\$61,192	\$10,135	\$84,979	\$63,932	\$21,047
Leases and Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures (3)	\$1,499,788	\$1,406,705	\$93,083	\$951,952	\$864,677	\$87,275	\$915,877	\$844,859	\$71,018	\$831,841	\$709,102	\$122,739	\$1,001,098	\$787,668	\$213,430
Percent Expended	93.8%			90.8%			92.2%			85.2%			78.7%		
Difference Revised Budget Actual			\$73,546			\$106,315			\$54,527			\$187,201			\$113,493

Expenditures
1 Revenue from Federal Governments Revenue reflects anticipated and actual grant funding related to Housing and Financial Education and Counseling.
2 Personal Services/Fringe Benefits Year end savings are from vacancies. Presently there are no County FTE vacancies in VCE.
3 Total Expenditures Expenditures decreased between FY 09 and FY 10 when the \$403,000 payment for the interjurisdictional agreement for Northern Virginia Community College was moved from VCE to the capital budget.

Economic Development

Description	FY 09		FY 10		FY 11		FY 12		FY 13	
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
...

Public Works

Description	FY 09		FY 10		FY 11		FY 12		FY 13	
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
...

Police

Description	FY 09		FY 10		FY 11		FY 12		FY 13	
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
...

Information Technology (DoIT)

Description	FY 09		FY 10		FY 11		FY 12		FY 13	
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
Hourly Fee of Money & Prop	\$70,290	\$60,863	\$1,469	\$53,169	\$107,712	\$54,539	\$42,166	\$104,433	\$61,271	\$40,160
Change for Services (I)	\$10,272,237	\$14,227,291	(\$3,955,054)	\$11,919,024	\$14,976,262	(\$3,057,238)	\$11,322,222	\$14,060,212	(\$2,737,990)	\$14,993,317
Manufacturers Revenue	\$29,664	\$20,651	\$9,013	\$0	\$1,389,520	\$1,389,520	\$0	\$0	\$0	\$0
Revenue from Commonwealth	\$40,790	\$40,790	\$0	\$40,790	\$70,000	\$70,000	\$0	\$0	\$0	\$0
Non-Revenue Receipts	\$24,578	\$24,578	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
Transfers In	\$24,578	\$24,578	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$10,828,727	\$14,912,149	(\$4,083,422)	\$12,054,624	\$13,924,134	(\$1,869,510)	\$13,924,134	\$13,924,134	(\$3,142,863)	\$13,249,627
Percent Revenue Collected	88.2%	88.2%	88.2%	88.2%	88.2%	88.2%	88.2%	88.2%	88.2%	88.2%
Revenue (E)	\$6,110,011	\$6,110,000	\$10,000	\$1,874,087	\$1,373,423	\$287,332	\$1,802,703	\$1,311,040	\$11,431	\$1,973
Franchise Fee (E)	\$1,000,455	\$1,000,361	\$94,094	\$1,754,320	\$1,052,746	\$12,024	\$1,736,932	\$1,058,068	\$13,264	\$1,652
Developer Revenue (E & B)	\$14,816,661	\$6,662,778	\$8,153,883	\$9,464,767	\$2,041,948	\$9,402,037	\$9,901,626	\$9,906,601	\$9,252,667	\$9,267
Internal Service	\$724,750	\$724,751	\$1	\$724,750	\$724,750	\$0	\$724,750	\$724,750	\$0	\$0

Area Agency on Aging (Aging)

Description	FY 09		FY 10		FY 11		FY 12		FY 13	
	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual	Revised Budget	Actual
...

Public Safety

Adult Detention Center (ADC)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services (1)	\$470,219	\$461,096	(\$9,123)	\$662,774	\$477,242	(\$185,532)	\$662,774	\$519,743	(\$143,031)	\$662,774	\$473,453	(\$189,321)	\$662,774	\$505,404	(\$157,370)
Miscellaneous Revenue	\$57,020	\$99,143	\$42,123	\$57,020	\$91,302	\$34,282	\$57,020	\$101,081	\$44,061	\$57,020	\$90,927	\$33,907	\$57,020	\$103,121	\$46,101
Revenue from Other Localities (2)	\$3,339,650	\$2,785,882	(\$553,768)	\$2,981,935	\$2,954,225	(\$27,710)	\$3,016,772	\$3,034,337	\$17,565	\$3,106,953	\$3,310,463	\$203,510	\$3,230,293	\$3,486,815	\$256,522
Revenue from Commonwealth (3)	\$9,411,755	\$7,247,370	(\$2,164,385)	\$9,637,228	\$2,923,335	(\$6,713,893)	\$9,637,228	\$9,320,744	(\$316,484)	\$9,637,228	\$9,539,397	(\$97,831)	\$9,637,228	\$9,772,225	\$134,997
Revenue from Federal Govt (3)	\$800,000	\$3,906,988	\$3,106,988	\$482,500	\$8,437,811	\$7,955,311	\$482,500	\$808,444	\$325,944	\$482,500	\$650,603	\$168,103	\$482,500	\$559,894	\$77,394
Non-Revenue Receipts	\$0	\$874	\$874	\$0	\$1,276	\$1,276	\$0	\$3,595	\$3,595	\$0	\$0	\$0	\$0	\$11,104	\$11,104
Transfers In	\$25,122,712	\$25,122,712	\$0	\$22,740,837	\$22,740,837	\$0	\$22,659,301	\$22,659,301	\$0	\$23,982,497	\$23,982,497	\$0	\$24,123,180	\$24,123,180	\$0
Total Revenues	\$39,201,356	\$39,624,067	\$422,711	\$36,562,294	\$37,626,028	\$1,063,734	\$36,515,595	\$36,447,246	(\$68,349)	\$37,928,972	\$38,047,340	\$118,368	\$38,192,995	\$38,561,743	\$368,748
Percent Revenue Collected	101.1%			102.9%			99.8%			100.3%			101.0%		
Personal Services	\$20,770,529	\$20,275,334	\$495,195	\$21,073,903	\$21,129,171	(\$55,268)	\$20,740,824	\$20,340,964	\$399,860	\$21,019,964	\$20,607,309	\$412,655	\$20,894,188	\$20,893,125	\$1,063
Fringe Benefits	\$6,669,382	\$6,311,219	\$358,163	\$6,542,153	\$6,426,712	\$115,441	\$6,656,792	\$6,524,574	\$132,218	\$6,746,396	\$6,599,777	\$146,619	\$7,247,094	\$7,246,217	\$877
Contractual Services (4)	\$5,569,111	\$3,547,614	\$2,021,497	\$2,854,634	\$2,646,366	\$208,268	\$3,442,621	\$2,452,137	\$990,484	\$5,378,734	\$4,319,992	\$1,058,742	\$8,682,549	\$3,842,141	\$4,840,408
Internal Services	\$1,086,820	\$1,071,994	\$14,826	\$911,685	\$922,884	(\$11,199)	\$943,687	\$920,422	\$23,265	\$1,167,403	\$1,136,718	\$30,685	\$1,330,476	\$1,379,730	(\$49,254)
Other Services	\$3,953,014	\$3,704,897	\$248,117	\$4,252,249	\$4,046,480	\$205,769	\$4,425,926	\$4,397,984	\$27,942	\$4,496,068	\$4,305,476	\$190,592	\$4,898,498	\$4,881,233	\$17,265
Capital Outlay	\$116,400	\$76,704	\$39,696	\$74,795	\$72,295	\$2,500	\$79,000	\$29,877	\$49,123	\$133,861	\$125,561	\$8,300	\$0	\$0	\$0
Leases and Rentals	\$388,691	\$367,515	\$21,176	\$407,291	\$384,758	\$22,533	\$391,591	\$377,640	\$13,951	\$352,791	\$345,178	\$7,613	\$343,191	\$342,484	\$707
Transfers Out	\$1,149,198	\$1,149,198	\$0	\$1,427,145	\$1,427,145	\$0	\$1,418,980	\$1,418,980	\$0	\$2,050,163	\$2,050,163	\$0	\$1,214,652	\$1,214,652	\$0
Total Expenditures	\$39,703,145	\$36,504,474	\$3,198,670	\$37,543,856	\$37,055,812	\$488,044	\$38,099,422	\$36,462,579	\$1,636,843	\$41,345,380	\$39,490,174	\$1,855,205	\$44,610,648	\$39,799,582	\$4,811,066
Percent Expended	91.9%			98.7%			95.7%			95.5%			89.2%		
Difference Revised Budget Actual			\$3,621,381			\$1,551,777			\$1,568,493			\$1,973,573			\$5,179,814

Modular Jail Refurbishment (Subfund 005)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditure	\$0	\$0	\$0	\$177,663	\$9,736	\$167,927	\$851,372	\$149,877	\$701,495	\$2,698,026	\$1,636,168	\$1,061,858	\$5,724,302	1,026,590	\$4,697,712
Difference Revised Budget/Actual			\$0			\$167,927			\$701,495			\$1,061,858			\$4,697,712
Difference Revised Budget Actual Excluding Modular Jail Refurbishment Subfund 005			\$3,621,381			\$1,383,850			\$866,998			\$911,715			\$482,102

Revenues	
1 Charges for Services	
FY 10 - FY 13: Charges for services less than actual due to difficulty in finding employment for work release inmates due to recession	
2 Revenue from Other Localities	
FY 09 - FY 13: Revenue from Manassas is based on the number of prisoner days. Revenue from Manassas Park is on a per diem basis. The number of prisoner days for Manassas and per diem for Manassas Park varies from year to year; hence the fluctuation in revenues.	
3 Revenue from Commonwealth/Revenue from Federal Govt	
FY 09 & FY 10: State substituted federal stimulus funding for state supported positions and inmate per diems.	
Expenditures	
4 Contractual Services	
FY 09: \$2.2 million was not spent for placing inmates to other local and regional jails due to the opening of ADC Central Building.	
FY 11 - FY 13: Balance remaining was due to encumbered purchase orders for design, refurbishment and repair of the ADC modular jail building being carried over to the next fiscal year.	

Circuit Court Judges

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Personal Services	\$448,426	\$411,303	\$37,122	\$442,358	\$441,112	\$1,246	\$468,078	\$459,107	\$8,971	\$456,327	\$465,501	(\$9,174)	\$464,144	\$456,916	\$7,228
Fringe Benefits	\$144,940	\$129,454	\$15,486	\$151,935	\$143,645	\$8,290	\$143,902	\$152,950	(\$9,048)	\$129,427	\$128,112	\$1,315	\$163,840	\$152,372	\$11,468
Contractual Services	\$550	\$85	\$465	\$400	\$300	\$100	\$550	\$386	\$164	\$550	\$58	\$492	\$550	\$0	\$550
Internal Services	\$57,020	\$57,020	\$0	\$11,449	\$11,449	\$0	\$11,625	\$11,625	\$0	\$10,042	\$10,042	\$0	\$12,671	\$12,671	\$0
Other Services	\$32,573	\$28,441	\$4,132	\$33,093	\$28,709	\$4,384	\$33,688	\$26,598	\$7,090	\$31,948	\$24,256	\$7,692	\$33,272	\$24,521	\$8,751
Leases and Rentals	\$2,204	\$1,874	\$330	\$1,754	\$1,704	\$50	\$1,704	\$1,704	\$0	\$2,604	\$1,806	\$798	\$2,204	\$1,823	\$381
Total Expenditures	\$685,713	\$628,177	\$57,536	\$640,990	\$626,919	\$14,070	\$659,547	\$652,370	\$7,177	\$630,899	\$629,776	\$1,123	\$676,681	\$648,303	\$28,378
Percent Expended	91.6%			97.8%			98.9%			99.8%			95.8%		

Note: The Circuit Court Judges have no agency revenue. All support is provided by the general fund.

Clerk of the Court

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$15,000	\$16,173	\$1,173	\$15,000	\$27,885	\$12,885	\$15,000	\$26,306	\$11,306	\$15,000	\$23,071	\$8,071	\$15,000	\$25,270	\$10,270
Rev from Use of Money & Prop	\$1,300	\$1,440	\$140	\$1,300	\$4,778	\$3,478	\$1,300	\$1,776	\$476	\$1,300	\$2,009	\$709	\$1,300	\$2,803	\$1,503
Charges for Services (1)	\$3,378,839	\$3,637,568	\$258,729	\$3,154,889	\$3,128,228	(\$26,661)	\$3,087,391	\$3,170,127	\$82,736	\$3,087,391	\$3,375,277	\$287,886	\$3,087,391	\$3,525,036	\$437,645
Revenue from Other Localities (2)	\$516,050	\$516,047	(\$3)	\$626,231	\$626,236	\$5	\$539,355	\$539,352	(\$3)	\$388,132	\$388,139	\$7	\$579,548	\$579,552	\$4
Revenue from Commonwealth (3)	\$518,717	\$455,832	(\$62,885)	\$507,361	\$318,859	(\$188,502)	\$505,361	\$317,768	(\$187,593)	\$505,361	\$189,328	(\$316,033)	\$505,361	\$323,283	(\$182,078)
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,429,906	\$4,627,060	\$197,154	\$4,304,781	\$4,105,987	(\$198,794)	\$4,148,407	\$4,055,329	(\$93,078)	\$3,997,184	\$3,977,825	(\$19,359)	\$4,188,600	\$4,455,944	\$267,344
Percent Revenue Collected		104.5%			95.4%			97.8%			99.5%			106.4%	
Personal Services (4)	\$2,351,697	\$2,332,910	\$18,787	\$2,377,090	\$2,245,663	\$131,427	\$2,299,595	\$2,133,467	\$166,128	\$2,292,728	\$2,182,128	\$110,600	\$2,310,004	\$2,264,452	\$45,552
Fringe Benefits (4)	\$791,436	\$775,969	\$15,467	\$795,117	\$717,756	\$77,361	\$792,692	\$727,793	\$64,899	\$778,567	\$740,829	\$37,738	\$877,250	\$839,558	\$37,692
Contractual Services (5)	\$684,228	\$257,125	\$427,103	\$495,313	\$164,147	\$331,166	\$1,131,256	\$185,787	\$945,469	\$851,860	\$432,221	\$419,639	\$714,301	\$320,904	\$393,397
Internal Services	\$405,218	\$405,217	\$1	\$225,017	\$225,017	\$0	\$204,176	\$204,176	\$0	\$112,221	\$112,221	\$0	\$162,163	\$162,163	\$0
Other Services	\$349,429	\$314,174	\$35,255	\$112,852	\$110,059	\$2,793	\$94,233	\$66,948	\$27,285	\$163,007	\$62,222	\$100,785	\$201,316	\$100,082	\$101,234
Capital Outlay (6)	\$421,639	\$418,698	\$2,941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,285	\$7,885	\$5,400
Leases and Rentals	\$12,560	\$12,502	\$58	\$14,524	\$11,911	\$2,613	\$12,560	\$10,375	\$2,185	\$10,799	\$10,377	\$422	\$11,199	\$8,872	\$2,327
Transfers Out	\$0	\$0	\$0	\$10,565	\$10,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,016,208	\$4,516,595	\$499,613	\$4,030,478	\$3,485,117	\$545,360	\$4,534,512	\$3,328,545	\$1,205,966	\$4,209,182	\$3,539,998	\$669,184	\$4,289,517	3,703,916	\$585,601
Percent Expended		90.0%			86.5%			73.4%			84.1%			86.3%	
Difference Revised Budget Actual			\$696,767			\$346,566			\$1,112,889			\$649,826			\$852,946

Restricted Use Funds: Remote Access Fund (Fund 10 / Subfund 140)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$93,000	\$136,043	\$43,043	\$93,000	\$141,161	\$48,161	\$93,000	\$156,680	\$63,680	\$93,000	\$184,452	\$91,452	\$93,000	177,841	\$84,841
Total Expenditures	\$278,338	\$37,500	\$240,838	\$7,500	\$2,083	\$5,417	\$792,417	\$0	\$792,417	\$558,879	\$221,373	\$337,506	\$431,230	131,534	\$299,695
Non-General Fund Difference Revised Budget Actual			\$283,881			\$53,577			\$856,097			\$428,958			\$384,536
General Fund Turnback excluding Remote Access			\$412,886			\$292,988			\$256,792			\$220,868			\$468,409

The Clerk of the Court offers Remote Access to its Land Records Management System (LRMS) via the Internet. Remote Access fee revenues do not revert to the general fund.

Clerk of the Court

Revenues	
1	<p>Charges for Services FY 09 - FY 11: The declining housing market caused a reduction in excess revenues in several categories including charges for services, fines, and fees.</p>
2	<p>Revenue from Other Localities City billings are reimbursements from the City of Manassas and Manassas Park for services rendered in the previous year.</p>
3	<p>Revenue from Commonwealth Reflects a decline in reimbursements from the Commonwealth</p>
Expenditures	
4	<p>Personal Services/Fringe Benefits FY 10: On July 22, 2008, the BOCS approved the transfer of the Office of Dispute Resolution program from the Clerk of Court to the Juvenile Court Services Unit (BOCS Resolution 08-771). The total program shifted \$277,000 from the Clerk of Court to the Juvenile Services Court Unit.</p>
5	<p>Contractual Services FY 11: On March 1, 2011, the BOCS adopted BOCS Resolution 11-143 to budget and appropriate \$787,000 from Remote Access Fee for the digitization of court records and upgrading the existing land records system. These funds (restricted to Remote Access) have been carried over in Contractual Services causing a large balance in FY 11, FY 12 and FY 13.</p>
6	<p>Capital Outlay FY 09: The Clerk of the Court had some large capital purchases in FY 09 to include a new case imaging system required by the Supreme Court of Virginia, an electronic docket display sign and replacement of an aged filing system.</p>

Commonwealth's Attorney

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop Charges for Services	\$0	\$10,457	\$10,457	\$0	\$10,458	\$10,458	\$0	\$4,411	\$4,411	\$0	\$6,978	\$6,978	\$0	(\$2,401)	(\$2,401)
Miscellaneous Revenue	\$54,800	\$109,626	\$54,826	\$54,800	\$122,501	\$67,701	\$72,595	\$102,760	\$30,165	\$72,595	\$126,552	\$53,957	\$72,595	\$124,132	\$51,537
Revenue from Other Localities	\$35,901	\$0	(\$35,901)	\$22,019	\$0	(\$22,019)	\$22,019	\$0	(\$22,019)	\$39,372	\$0	(\$39,372)	\$35,971	\$0	(\$35,971)
Revenue from Commonwealth (1)	\$367,578	\$367,574	(\$4)	\$385,185	\$376,438	(\$8,747)	\$270,616	\$384,528	\$113,912	\$248,229	\$248,220	(\$9)	\$269,202	\$269,208	\$6
Revenue from Federal Govt	\$1,350,374	\$1,681,225	\$330,851	\$1,377,270	\$1,660,773	\$283,503	\$1,337,819	\$1,529,546	\$191,727	\$1,466,593	\$1,537,755	\$71,162	\$1,556,061	\$1,576,611	\$20,550
Transfers In	\$15,000	\$17,197	\$2,197	\$35,000	\$7,969	(\$27,031)	\$130,144	\$142,246	\$12,102	\$0	\$151,489	\$151,489	\$0	\$154,133	\$154,133
Total Revenues	\$2,174,783	\$2,526,752	\$362,426	\$2,205,992	\$2,499,399	\$303,865	\$2,174,201	\$2,500,088	\$330,298	\$2,160,205	\$2,404,410	\$244,205	\$2,283,028	\$2,470,883	\$187,855
Percent Revenue Collected	116.2%			113.3%			115.0%			111.3%			108.2%		
Personal Services (2)	\$3,273,697	\$3,217,497	\$56,201	\$3,363,864	\$3,224,805	\$139,059	\$3,386,374	\$3,249,415	\$136,959	\$3,477,212	\$3,348,524	\$128,688	\$3,596,253	\$3,452,194	\$144,059
Fringe Benefits	\$958,816	\$949,397	\$9,419	\$952,311	\$913,533	\$38,778	\$977,478	\$951,034	\$26,444	\$996,399	\$976,636	\$19,763	\$1,132,217	\$1,115,062	\$17,155
Contractual Services	\$1,413	\$1,340	\$73	\$5,606	\$3,685	\$1,921	\$7,150	\$6,428	\$722	\$7,460	\$5,804	\$1,656	\$19,204	\$18,665	\$539
Internal Services	\$226,916	\$226,916	\$0	\$214,761	\$214,761	\$0	\$198,706	\$198,706	\$0	\$143,154	\$143,154	\$0	\$147,811	\$147,811	\$0
Other Services	\$109,677	\$109,393	\$284	\$124,322	\$114,784	\$9,538	\$137,971	\$130,704	\$7,267	\$146,454	\$140,381	\$6,073	\$172,657	\$122,100	\$50,557
Leases and Rentals	\$10,496	\$10,373	\$123	\$9,266	\$5,867	\$3,399	\$8,323	\$5,791	\$2,532	\$11,661	\$5,388	\$6,273	\$7,461	\$7,415	\$46
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$863	\$863	\$0	\$6,723	\$6,723	\$0
Total Expenditures	\$4,581,015	\$4,514,916	\$66,099	\$4,670,131	\$4,477,436	\$192,695	\$4,716,003	\$4,542,079	\$173,924	\$4,783,203	\$4,620,751	\$162,452	\$5,082,326	\$4,869,970	\$212,356
Percent Expended	98.6%			95.9%			96.3%			96.6%			95.8%		
Difference Revised Budget Actual	\$428,525			\$496,560			\$504,222			\$406,658			\$400,211		

Restricted Use Funds: Criminal Forfeitures, State Grant and Victim Witness

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$561,674	\$572,713	\$11,039	\$562,262	\$559,456	(\$2,806)	\$575,052	\$564,624	(\$10,428)	\$583,443	\$568,131	(\$15,312)	\$639,908	\$581,839	(\$58,069)
Total Expenditures	\$566,327	\$525,322	\$41,005	\$599,370	\$538,783	\$60,587	\$618,519	\$549,479	\$69,040	\$627,575	\$559,519	\$68,056	\$685,642	\$569,572	\$116,070
Non-General Fund Difference Revised Budget Actual			\$52,044			\$57,781			\$58,612			\$52,744			\$58,001

General Fund Turnback (No Restricted Funds)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Fund Turnback excluding Criminal Forfeitures, State Grant and Victim Witness			\$376,481			\$438,779			\$445,610			\$353,914			\$342,210

Revenues	
1	Revenue from Commonwealth FY 09 - FY 12: Additional excess revenues from the State used to reduce general fund support for Department. For FY 13, budgeted and received state revenues in alignment.
Expenditures	
2	Personal Services On average, there are 1.5 vacant positions per year. The Commonwealth's Attorney has 44 employees (FTE's) with minimal turnover.

Criminal Justice Services (OCJS)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$136,000	\$163,858	\$27,858	\$176,858	\$141,131	(\$35,727)	\$176,858	\$145,789	(\$31,069)	\$176,858	\$141,039	(\$35,819)	\$197,458	\$148,197	(\$49,261)
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Other Localities	\$35,000	\$29,504	(\$5,496)	\$35,000	\$28,166	(\$6,834)	\$35,000	\$34,317	(\$683)	\$35,000	\$36,384	\$1,384	\$158,328	\$138,298	(\$20,030)
Revenue from Commonwealth (1)	\$934,909	\$720,813	(\$214,096)	\$934,909	\$1,201,355	\$266,446	\$934,909	\$947,400	\$12,491	\$921,225	\$946,402	\$25,177	\$937,934	\$963,111	\$25,177
Revenue from Federal Govt (2)	\$28,588	\$30,982	\$2,394	\$108,125	\$99,261	(\$8,864)	\$172,436	\$180,364	\$7,928	\$104,604	\$106,846	\$2,242	\$262,087	\$304,978	\$42,891
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Transfers In	\$1,838,182	\$1,838,182	\$0	\$1,847,820	\$1,847,820	\$0	\$1,830,358	\$1,830,358	\$0	\$1,797,413	\$1,797,413	\$0	\$1,941,774	\$1,941,774	\$0
Total Revenues	\$2,972,679	\$2,783,339	(\$189,340)	\$3,102,712	\$3,317,733	\$215,021	\$3,149,561	\$3,138,228	(\$11,333)	\$3,035,100	\$3,028,084	(\$7,016)	\$3,497,581	\$3,496,358	(\$1,223)
Percent Revenue Collected	93.6%			106.9%			99.6%			99.8%			100.0%		
Personal Services (3)	\$1,918,958	\$1,954,008	(\$35,050)	\$1,981,663	\$1,907,951	\$73,712	\$1,965,906	\$1,899,220	\$66,686	\$1,993,330	\$1,939,736	\$53,594	\$2,184,509	\$2,114,995	\$69,514
Fringe Benefits (3)	\$579,242	\$542,290	\$36,952	\$557,201	\$517,156	\$40,045	\$562,356	\$525,869	\$36,487	\$556,483	\$537,975	\$18,508	\$650,853	\$632,425	\$18,428
Contractual Services	\$136,011	\$131,069	\$4,942	\$103,507	\$101,263	\$2,244	\$106,396	\$94,879	\$11,517	\$103,201	\$102,175	\$1,026	\$127,194	\$104,546	\$22,648
Internal Services	\$202,779	\$202,779	\$0	\$206,370	\$206,370	\$0	\$208,084	\$208,084	\$0	\$127,802	\$127,802	\$0	\$147,243	\$146,530	\$713
Other Services	\$128,330	\$127,854	\$476	\$201,322	\$197,349	\$3,973	\$200,009	\$193,281	\$6,728	\$205,418	\$204,977	\$441	\$257,571	\$250,942	\$6,629
Capital Outlay	\$0	(\$89)	\$89	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,000	\$21,000	\$0
Leases and Rentals	\$6,883	\$6,799	\$84	\$7,383	\$6,719	\$664	\$7,383	\$6,331	\$1,052	\$6,283	\$5,881	\$402	\$6,600	\$6,190	\$410
Transfers Out	\$476	\$476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,693	\$24,693	\$0	\$11,331	\$11,331	\$0
Total Expenditures	\$2,972,679	\$2,965,186	\$7,493	\$3,057,446	\$2,936,808	\$120,638	\$3,050,134	\$2,927,664	\$122,470	\$3,017,210	\$2,943,239	\$73,971	\$3,406,301	\$3,287,959	\$118,342
Percent Expended	99.7%			96.1%			96.0%			97.5%			96.5%		
Difference Revised Budget Actual	(\$181,847)			\$335,659			\$111,137			\$80,987			\$117,119		

Restricted Use Funds: Criminal Justice Services Programs/Federal Grants Fund 32/ Subfund 28 (2)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$0	\$0	\$0	\$79,537	\$79,537	\$0	\$143,847	\$143,847	\$0	\$71,516	\$71,516	\$0	\$233,499	\$273,743	\$40,244
Total Expenditures	\$0	\$0	\$0	\$34,271	\$34,271	\$0	\$69,421	\$69,421	\$0	\$71,516	\$71,516	\$0	\$143,919	\$117,841	\$26,078
Non-General Fund Difference Revised Budget Actual			\$0			\$0			\$0			\$0			\$66,322

General Fund Turnback (No Restricted Funds)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
General Fund Turnback excluding OCJS Programs/Federal Grants			(\$181,847)			\$335,659			\$111,137			\$80,987			\$50,797

Revenues
1 Revenue from Commonwealth FY 09 - FY 10: State Revenue not received in FY 09 was received in FY 10, causing the variance in both years.
2 Revenue from Federal Govt Federal Grant award received in FY 10 to support Offender Supervision Program for offender compliance with court-ordered conditions for pre- and post-release supervision. Federal Revenue not received in FY 10 was received in FY 11, causing the variance in both years.
Expenditures
3 Personal Services/Fringe Benefits On average, there is one vacant position per year. OCJS has 39.6 employees (FTE's) with minimal turnover.

Fire & Rescue (DFR)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$445,565	\$321,600	(\$123,965)	\$318,565	\$316,977	(\$1,588)	\$318,565	\$299,894	(\$18,671)	\$318,565	\$359,596	\$41,031	\$318,565	\$456,662	\$138,097
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Rev from Use of Money & Prop	\$5,000	\$898	(\$4,102)	\$5,000	\$1,935	(\$3,065)	\$5,000	\$1,944	(\$3,056)	\$5,000	\$11,170	\$6,170	\$5,000	(\$19,964)	(\$24,964)
Charges for Services (1)	\$621,504	\$625,996	\$4,492	\$518,412	\$544,929	\$26,517	\$666,462	\$479,835	(\$186,627)	\$4,060,824	\$4,354,547	\$293,723	\$4,605,560	\$5,208,734	\$603,174
Miscellaneous Revenue	\$512	\$3,900	\$3,388	\$512	\$5,655	\$5,143	\$512	\$7,301	\$6,789	\$512	\$7,180	\$6,668	\$512	\$14,631	\$14,119
Revenue from Other Localities (2)	\$0	\$74,706	\$74,706	\$0	\$135,567	\$135,567	\$0	\$106,316	\$106,316	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Commonwealth	\$949,051	\$1,026,064	\$77,013	\$965,551	\$1,079,320	\$113,769	\$949,051	\$1,126,022	\$176,971	\$1,056,736	\$1,498,502	\$441,766	\$1,008,461	\$1,008,001	(\$460)
Revenue from Federal Govt (3)	\$409,795	\$394,936	(\$14,859)	\$337,467	\$337,467	\$0	\$1,077,036	\$602,565	(\$474,471)	\$701,431	\$562,655	(\$138,776)	\$693,813	\$399,329	(\$294,484)
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$8	\$0	\$4,083	\$4,083
Transfers In (4)	\$854,230	\$747,715	(\$106,515)	\$587,570	\$587,570	\$0	\$4,617,241	\$4,617,241	\$0	\$4,501,237	\$4,501,237	\$0	\$4,163,140	\$4,106,090	(\$57,050)
Total Revenues	\$3,285,657	\$3,195,815	(\$89,842)	\$2,733,077	\$3,009,420	\$276,343	\$7,633,867	\$7,241,138	(\$392,729)	\$10,644,305	\$11,294,895	\$650,590	\$10,795,051	\$11,177,566	\$382,515
Percent Revenue Collected	97.3%			110.1%			94.9%			106.1%			103.5%		
Personal Services (5)	\$37,704,620	\$34,258,586	\$3,446,034	\$38,051,442	\$35,614,629	\$2,436,813	\$40,721,581	\$37,028,044	\$3,693,537	\$39,681,285	\$39,421,450	\$259,835	\$42,907,712	\$41,196,181	\$1,711,531
Fringe Benefits (5)	\$10,948,279	\$10,623,434	\$324,845	\$10,976,249	\$10,826,833	\$149,416	\$12,010,511	\$11,665,349	\$345,162	\$12,446,292	\$12,262,015	\$184,277	\$14,296,280	\$13,858,871	\$437,409
Contractual Services (6)	\$2,069,211	\$784,990	\$1,284,221	\$1,970,651	\$1,214,234	\$756,417	\$1,968,579	\$1,582,839	\$385,740	\$1,903,286	\$1,094,868	\$808,418	\$2,647,168	\$1,423,052	\$1,224,116
Internal Services	\$2,849,182	\$2,847,447	\$1,735	\$2,834,256	\$2,836,745	(\$2,489)	\$3,349,755	\$3,349,689	\$66	\$4,358,388	\$4,345,670	\$12,718	\$5,233,885	\$5,222,726	\$11,159
Other Services (7)	\$3,541,245	\$2,576,575	\$964,670	\$3,268,737	\$2,577,691	\$691,046	\$3,873,177	\$2,801,879	\$1,071,298	\$4,110,140	\$3,194,205	\$915,935	\$4,177,509	\$2,912,026	\$1,265,483
Debt Maintenance	\$0	\$0	\$0	\$0	(\$85)	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay (8)	\$1,102,847	\$896,720	\$206,127	\$506,777	\$220,842	\$285,935	\$513,575	\$268,433	\$245,142	\$2,344,000	\$315,282	\$2,028,718	\$3,352,073	\$2,244,178	\$1,107,895
Leases and Rentals (9)	\$177,625	\$116,449	\$61,176	\$72,797	\$59,544	\$13,253	\$65,373	\$43,722	\$21,651	\$160,683	\$43,356	\$117,327	\$688,998	\$52,386	\$636,612
Reserves & Contingencies (10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,230,220)	\$0	(\$1,230,220)	(\$2,317,739)	\$40	(\$2,317,739)
Transfers Out	\$554,329	\$554,329	\$0	\$484,165	\$484,165	\$0	\$646,369	\$646,369	\$0	\$615,623	\$615,623	\$0	\$1,226,484	\$1,226,483	\$1
Total Expenditures	\$58,947,338	\$52,658,530	\$6,288,808	\$58,165,074	\$53,834,598	\$4,330,476	\$63,148,920	\$57,386,324	\$5,762,596	\$64,389,477	\$61,292,469	\$3,097,008	\$72,212,370	\$68,135,903	\$4,076,467
Percent Expended	89.3%			92.6%			90.9%			95.2%			94.4%		
Difference Revised Budget Actual			\$6,198,966			\$4,606,819			\$5,369,867			\$3,747,598			\$4,458,982

Note: This does not include fire levy funds. There are a number of subfunds within the DFR general fund budget. The details of these subfunds are below.

Fund 10/Subfund 100 - DFR General Fund (This subfund is used for all unrestricted expenditures)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$445,565	\$321,600	(\$123,965)	\$140,565	\$129,914	(\$10,651)	\$140,565	\$133,154	(\$7,411)	\$140,565	\$106,400	(\$34,165)	\$140,565	\$122,550	(\$18,015)
Fines & Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$20	\$0	\$0	\$0	\$0	\$0	\$0
Rev from Use of Money & Prop	\$5,000	\$898	(\$4,102)	\$5,000	\$1,935	(\$3,065)	\$5,000	\$1,944	(\$3,056)	\$5,000	\$1,637	(\$3,363)	\$5,000	\$708	(\$4,292)
Charges for Services	\$10,560	\$4,300	(\$6,260)	\$10,560	\$10,446	(\$114)	\$158,610	\$12,183	(\$146,427)	\$10,560	\$10,377	(\$183)	\$10,560	\$8,505	(\$2,055)
Miscellaneous Revenue	\$512	\$3,500	\$2,988	\$512	\$5,370	\$4,858	\$512	\$4,451	\$3,939	\$512	\$2,905	\$2,393	\$512	\$5,473	\$4,961
Revenue from Other Localities (2)	\$0	\$74,706	\$74,706	\$0	\$135,567	\$135,567	\$0	\$106,316	\$106,316	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Commonwealth	\$0	(\$26,973)	(\$26,973)	\$0	\$90	\$90	\$0	\$510	\$510	\$0	\$555	\$555	\$0	\$500	\$500
Revenue from Federal Govt	\$9,819	\$9,819	\$0	\$9,819	\$9,819	\$0	\$9,819	\$9,819	\$0	\$9,819	\$0	(\$9,819)	\$9,819	\$14,367	\$4,548
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8	\$8	\$0	\$4,083	\$4,083
Transfers In (4)	\$639,372	\$532,857	(\$106,515)	\$425,380	\$425,380	\$0	\$4,267,146	\$4,267,146	\$0	\$4,285,195	\$4,285,195	\$0	\$4,163,140	\$4,106,090	(\$57,050)
Total Revenues	\$1,110,828	\$920,707	(\$190,121)	\$591,836	\$718,520	\$126,684	\$4,581,652	\$4,535,543	(\$46,109)	\$4,451,651	\$4,407,076	(\$44,575)	\$4,329,596	\$4,262,277	(\$67,319)
Percent Revenue Collected	82.9%			121.4%			99.0%			99.0%			98.4%		
Personal Services (5)	\$37,063,316	\$33,582,469	\$3,480,847	\$37,192,979	\$34,673,075	\$2,519,904	\$39,242,913	\$35,723,169	\$3,519,745	\$37,014,713	\$37,150,332	(\$135,619)	\$39,645,706	\$38,133,534	\$1,512,171
Fringe Benefits (5)	\$10,801,870	\$10,488,969	\$312,901	\$10,819,171	\$10,720,202	\$98,969	\$11,830,217	\$11,511,761	\$318,457	\$11,993,317	\$11,849,147	\$144,170	\$13,549,396	\$13,107,467	\$441,930
Contractual Services (6)	\$1,541,478	\$509,228	\$1,032,250	\$1,289,662	\$898,881	\$390,781	\$1,454,901	\$1,174,945	\$279,956	\$1,265,353	\$662,582	\$602,771	\$1,019,057	\$920,546	\$98,511
Internal Services	\$2,808,059	\$2,806,324	\$1,735	\$2,810,884	\$2,810,883	\$0	\$3,319,641	\$3,319,640	\$0	\$4,316,072	\$4,309,889	\$6,183	\$5,204,176	\$5,202,297	\$1,879
Other Services (7)	\$3,199,844	\$2,313,485	\$886,358	\$2,765,608	\$2,182,048	\$583,559	\$3,117,462	\$2,412,239	\$705,223	\$3,474,423	\$2,696,969	\$777,454	\$3,314,633	\$2,711,194	\$603,439
Capital Outlay (8)	\$199,410	\$48,659	\$150,751	\$140,600	\$105,801	\$34,799	\$203,250	\$130,967	\$72,283	\$1,876,890	\$134,368	\$1,742,522	\$1,972,221	\$1,846,693	\$125,528
Leases and Rentals	\$114,914	\$53,740	\$61,174	\$61,172	\$53,208	\$7,964	\$58,273	\$43,722	\$14,551	\$60,533	\$43,356	\$17,177	\$76,248	\$52,386	\$23,862
Reserves & Contingencies (10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,230,220)	\$0	(\$1,230,220)	(\$2,317,739)	\$0	(\$2,317,739)
Transfers Out	\$289,120	\$289,120	\$0	\$234,165	\$234,165	\$0	\$396,369	\$396,369	\$0	\$216,565	\$216,565	\$0	\$240,995	\$240,995	\$0
Total Expenditures	\$56,018,010	\$50,091,994	\$5,926,016	\$55,314,240	\$51,678,263	\$3,635,977	\$59,623,026	\$54,712,812	\$4,910,214	\$58,987,646	\$57,063,209	\$1,924,437	\$62,704,693	\$62,215,113	\$489,580
Percent Expended	89.4%			93.4%			91.8%			96.7%			99.2%		
Difference Revised Budget Actual			\$5,735,896			\$3,762,661			\$4,864,105			\$1,879,863			\$422,261

Fire & Rescue (DFR)

EMS Billing Revenue: Fund 10/Subfund 119 (See Note)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop Charges for Services (1)										\$0	\$9,533	\$9,533	\$0	(\$20,672)	(\$20,672)
Total Revenues										\$3,542,412	\$3,774,537	\$232,125	\$4,087,148	\$4,608,984	\$521,836
Percent Revenue Collected											106.8%			112.3%	
Personal Services										\$1,372,363	\$800,163	\$572,201	\$1,624,118	\$1,758,253	(\$134,135)
Fringe Benefits										\$262,306	\$234,379	\$27,927	\$501,883	\$548,986	(\$47,103)
Contractual Services (6)										\$301,000	\$202,170	\$98,830	\$1,190,307	\$271,052	\$919,255
Internal Services										\$11,703	\$0	\$11,703	\$0	\$0	\$0
Other Services (7)										\$14,500	\$112	\$14,388	\$488,899	\$16,412	\$472,487
Capital Outlay										\$0	\$0	\$0	\$514,468	\$0	\$514,468
Leases and Rentals (9)										\$100,000	\$0	\$100,000	\$600,000	\$0	\$600,000
Transfers Out										\$399,058	\$399,058	\$0	\$493,323	\$493,323	\$0
Total Expenditures										\$2,460,930	\$1,635,882	\$825,048	\$5,412,998	\$3,088,026	\$2,324,972
Percent Expended											66.5%			57.0%	
Difference Revised Budget Actual												\$1,066,707			\$2,826,136

Note: The BOCS authorized the Emergency Medical Services fee beginning in FY 12. Fees are collected from patient insurance companies and non-county residents.

Fire Marshal's Office: Fund 10/Subfund 127

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$0	\$0	\$0	\$178,000	\$187,062	\$9,062	\$178,000	\$166,740	(\$11,260)	\$178,000	\$253,196	\$75,196	\$178,000	\$334,112	\$156,112
Charges for Services (1)	\$610,944	\$621,697	\$10,753	\$507,852	\$534,484	\$26,632	\$507,852	\$467,652	(\$40,200)	\$507,852	\$569,633	\$61,781	\$507,852	\$591,245	\$83,393
Miscellaneous Revenue	\$0	\$350	\$350	\$0	\$250	\$250	\$0	\$100	\$100	\$0	\$200	\$200	\$0	\$145	\$145
Transfers In	\$3,545	\$3,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$614,489	\$625,591	\$11,103	\$685,852	\$721,796	\$35,944	\$685,852	\$634,492	(\$51,360)	\$685,852	\$823,029	\$137,177	\$685,852	\$925,502	\$239,650
Percent Revenue Collected		101.8%			105.2%			92.5%			120.0%			134.9%	
Personal Services (5)	\$418,121	\$347,613	\$70,508	\$557,563	\$298,656	\$258,907	\$459,503	\$379,963	\$79,540	\$483,264	\$429,519	\$53,745	\$529,196	\$446,088	\$83,108
Fringe Benefits (5)	\$107,837	\$94,400	\$13,437	\$104,421	\$59,427	\$44,994	\$108,478	\$86,657	\$21,821	\$105,908	\$108,462	(\$2,554)	\$130,084	\$125,493	\$4,591
Contractual Services (6)	\$3,000	\$0	\$3,000	\$135,301	\$6,854	\$128,447	\$187,447	\$158,414	\$29,033	\$155,530	\$91,345	\$64,185	\$107,040	\$37,514	\$69,526
Internal Services	\$14,389	\$14,389	\$0	\$16,146	\$16,146	\$0	\$16,399	\$16,465	(\$66)	\$20,401	\$19,065	\$1,336	\$20,303	\$17,019	\$3,284
Other Services	\$13,058	\$5,655	\$7,403	\$39,924	\$31,742	\$8,182	\$33,228	\$15,091	\$18,137	\$19,945	\$8,701	\$11,244	\$62,159	\$12,297	\$49,862
Capital Outlay	\$0	\$0	\$0	\$29,500	\$0	\$29,500	\$29,500	\$9,428	\$20,072	\$64,945	\$64,945	\$0	\$7,000	\$0	\$7,000
Debt Maintenance	\$0	\$0	\$0	\$0	(\$85)	\$85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out (11)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$492,166	\$492,165	\$1
Total Expenditures	\$556,405	\$462,057	\$94,348	\$882,855	\$412,740	\$470,115	\$834,555	\$666,018	\$168,537	\$849,993	\$722,037	\$127,956	\$1,347,948	\$1,130,576	\$217,372
Percent Expended		83.0%			46.8%			79.8%			84.9%			83.9%	
Difference Revised Budget Actual			\$105,451			\$506,059			\$117,177			\$265,133			\$457,022

Fire & Rescue (DFR)

Other Restricted Funds/subfunds

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Federal Grants (UASI) - Fund 20/subfund 270 (12)	\$411,601	\$393,435	(\$18,166)	\$327,648	\$327,648	\$0	\$1,067,217	\$592,746	(\$474,471)	\$799,297	\$670,340	(\$128,957)	\$743,404	\$448,919	(\$294,485)
State Fire Programs - Fund 10/subfund 121 (13)	\$639,273	\$784,185	\$144,912	\$695,734	\$850,880	\$155,146	\$768,423	\$958,740	\$190,317	\$713,392	\$1,166,325	\$452,933	\$599,900	\$599,900	\$0
Four for Life - Fund 10/subfund 122 (14)	\$490,114	\$447,634	(\$42,480)	\$415,507	\$370,775	(\$44,732)	\$530,723	\$519,617	(\$11,106)	\$451,701	\$444,055	(\$7,646)	\$349,151	\$352,656	\$3,505
Total Revenues	\$1,540,988	\$1,625,254	\$84,266	\$1,438,889	\$1,549,303	\$110,414	\$2,366,363	\$2,071,103	(\$295,260)	\$1,964,390	\$2,280,720	\$316,330	\$1,692,455	\$1,401,475	(\$290,980)
Federal Grants (UASI) - Fund 20/subfund 270 (12)	\$618,725	\$400,954	\$217,771	\$397,387	\$327,648	\$69,739	\$1,071,759	\$583,677	\$488,082	\$799,297	\$655,474	\$143,823	\$966,381	\$553,731	\$412,650
State Fire Programs - Fund 10/subfund 121 (13)	\$1,229,964	\$1,289,255	(\$59,291)	\$975,924	\$981,415	(\$5,491)	\$1,113,300	\$929,840	\$183,460	\$733,008	\$690,179	\$42,829	\$1,288,794	\$803,886	\$484,908
Four for Life - Fund 10/subfund 122 (14)	\$488,380	\$414,271	\$74,109	\$558,813	\$398,677	\$160,136	\$506,279	\$493,977	\$12,302	\$558,602	\$525,688	\$32,914	\$491,557	\$344,571	\$146,986
Total Expenditures	\$2,337,069	\$2,104,480	\$232,589	\$1,932,124	\$1,707,740	\$224,384	\$2,691,338	\$2,007,494	\$683,844	\$2,090,907	\$1,871,341	\$219,566	\$2,746,732	\$1,702,188	\$1,044,544
Difference Revised Budget Actual			\$316,855			\$334,798			\$388,584			\$535,896			\$753,564

Revenues

1 Charges for Services
FY 12 - FY 13: The major component of Charges for Services is the EMS billing revenue (Fund 10/subfund 119). The billing and collection for these services started in FY 12.

2 Revenue from Other Localities
FY 09 - FY 11: Training reimbursements from other local jurisdictions.

3 Revenue from Federal Government
 Most of the revenue from the Federal government is a result of the federal grants awarded to PWC and are accounted for in a restricted fund and subfund (Fund 20/subfund 270). See note 12 below.

4 Transfers In
FY 11 - FY 13: Fire levy funds were provided to DFR for systemwide operations. The Fire and Rescue Association (FRA) increased support for systemwide staffing (career 24-hr medic units and engine staffing) and FTE to support County Code 9.1 implementation.

Expenditures

5 Personal Services/Fringe Benefits
FY 09: Due to the economic downturn, all departments were directed to reduce expenditures. DFR had one recruit class instead of two.
 In FY 12 and FY 13, the budget is lower because each year there were budget transfers to the Police Department to help Police cover their budget shortfall for their personnel and fringe expenditures. The DFR budget for salaries and fringe was reduced \$890,000 in FY 12 and \$1.025 million in FY 13. Also, in FY 13, the base budget was reduced by \$1.2 million as a result of the base budget review completed in FY 11. The reduction was in Advanced Life Support (ALS) supplemental pay.

6 Contractual Services
FY 13: Approximately \$940,000 of the remaining balance is in the restricted EMS Billing subfund. The FY 13 budget includes \$483K that was included in BOCS Resolution 12-577 for on-site inspection and repair of the AED equipment. The budget also included \$200,000 for EMS training courses. In FY 14, some of this budget was shifted within the EMS Billing subfund to support staffing for systemwide initiatives.

7 Other Services
FY 13: Approximately \$332,000 of the remaining \$472,000 balance in the restricted EMS Billing subfund is encumbered for the purchase of stair chairs and stretchers.

8 Capital Outlay
 In FY 12 and FY 13, \$1.3 million of the large capital outlay budget and expenditure is for new Automated External Defibrillators (AED).

9 Leases and Rentals
 Per BOCS Resolution 12-577, DFR has included \$600,000 in the EMS Billing subfund (10/119) to build a reserve to replace the AED equipment in five years in accordance with the recommended replacement schedule.

10 Reserves & Contingencies
 This budget in FY 12 and FY 13 relates to the staff costs that are supported by EMS billing revenue. In the EMS billing revenue subfund (10/119), there are corresponding expenditures in the salary and benefit line items. These expenditures are supported by EMS billing revenue.

11 Transfers Out
 In the FMO subfund, there was a one-time transfer to the Department of Development Services for a correction of prior year revenue calculations. The methodology has been changed going forward.

12 Federal Grants
 This restricted subfund is used to track all Federal grants received by DFR. For example, the county has received Urban Areas Security Initiative (UASI) grants from Homeland Security.

13 State Fire Programs
 The State Fire Program is derived from 1% of fire-related insurance coverage. Funds received from this program can be used for training, construction of training centers, fire fighting equipment and protective clothing. Allocations are population-based. In FY 13, \$280,000 of the remaining balance is due to capital outlay encumbrances.

14 Four for Life
 Funding for Four for Life is legislated by the Code of Virginia which stipulates that an additional \$4 per year is charged and collected at the time of vehicle registration and set aside as a special fund to be used for EMS purposes. 26% of Four for Life funds collected by the State are returned to localities to provide funding for training of EMS personnel or the purchase of equipment and supplies for emergency medical and rescue services.

General District Court

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Fines & Forfeitures (1)	\$1,827,430	\$2,161,862	\$334,432	\$1,827,430	\$2,172,462	\$345,032	\$1,827,430	\$2,371,164	\$543,734	\$1,827,430	\$2,479,636	\$652,206	\$1,827,430	\$2,366,685	\$539,255
Rev from Use of Money & Prop	\$17,000	\$22,207	\$5,207	\$17,000	\$27,034	\$10,034	\$17,000	\$25,814	\$8,814	\$17,000	\$23,176	\$6,176	\$17,000	\$30,973	\$13,973
Charges for Services	\$25,500	\$42,504	\$17,004	\$25,500	\$46,677	\$21,177	\$25,500	\$46,916	\$21,416	\$25,500	\$39,356	\$13,856	\$25,500	\$44,984	\$19,484
Revenue from Commonwealth (2)	\$23,000	\$24,547	\$1,547	\$23,000	\$19,359	(\$3,641)	\$23,000	\$975	(\$22,025)	\$23,000	\$0	(\$23,000)	\$23,000	\$0	(\$23,000)
Total Revenues	\$1,892,930	\$2,251,120	\$358,190	\$1,892,930	\$2,265,532	\$372,602	\$1,892,930	\$2,444,869	\$551,939	\$1,892,930	\$2,542,168	\$649,238	\$1,892,930	\$2,442,642	\$549,712
Percent Revenue Collected	118.9%			119.7%			129.2%			134.3%			129.0%		
Personal Services	\$37,975	\$42,841	(\$4,866)	\$37,975	\$33,577	\$4,399	\$37,975	\$38,121	(\$146)	\$38,735	\$38,904	(\$169)	\$39,123	\$41,107	(\$1,984)
Fringe Benefits	\$13,679	\$13,913	(\$233)	\$13,458	\$12,926	\$531	\$13,972	\$13,754	\$217	\$14,310	\$14,140	\$170	\$15,822	\$15,870	(\$48)
Contractual Services (3)	\$127,592	\$107,784	\$19,808	\$125,550	\$104,662	\$20,888	\$122,850	\$85,642	\$37,208	\$125,850	\$72,515	\$53,335	\$125,850	\$75,135	\$50,715
Internal Services	\$16,432	\$16,432	\$0	\$15,908	\$15,908	\$0	\$14,070	\$14,070	\$0	\$4,194	\$4,194	\$0	\$26,505	\$26,505	\$0
Other Services	\$51,080	\$45,607	\$5,473	\$42,040	\$40,201	\$1,839	\$46,955	\$43,868	\$3,087	\$47,528	\$44,360	\$3,168	\$45,740	\$40,280	\$5,460
Leases and Rentals	\$13,470	\$9,182	\$4,288	\$14,552	\$9,324	\$5,228	\$9,252	\$7,417	\$1,835	\$11,764	\$8,190	\$3,575	\$10,552	\$7,155	\$3,397
Total Expenditures	\$260,228	\$235,758	\$24,470	\$249,483	\$216,598	\$32,885	\$245,074	\$202,872	\$42,202	\$242,381	\$182,302	\$60,079	\$263,592	\$206,052	\$57,540
Percent Expended	90.6%			86.8%			82.8%			75.2%			78.2%		
Difference Revised Budget Actual			\$382,660			\$405,487			\$594,141			\$709,316			\$607,252

Revenues	
1 Fines & Forfeitures	Traffic fines collected were greater than budgeted; in the FY 14 adopted budget fine revenue budget was increased by \$500,000. This will reduce the local net tax support to the General District Court by \$500,000 and it is expected that the FY 2014 actuals will be reduced by the same amount.
2 Revenue from Commonwealth	FY 11 - FY 13: The Virginia Supreme Court will reimburse PWC for state postage from November 2011 to present. This revenue will be recorded in FY 14.
Expenditures	
3 Contractual Services	FY 11 - FY 13: Payments to court appointed attorneys were less than budgeted.

Juvenile & Domestic Relations Court (JDRC)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Fines & Forfeitures	\$59,582	\$49,124	(\$10,458)	\$59,582	\$43,625	(\$15,957)	\$59,582	\$41,127	(\$18,455)	\$59,582	\$44,025	(\$15,557)	\$59,582	\$42,272	(\$17,310)
Rev from Use of Money & Prop	\$731	\$948	\$217	\$731	\$835	\$104	\$731	\$1,118	\$387	\$731	\$860	\$129	\$731	\$1,004	\$273
Charges for Services	\$0	\$62	\$62	\$0	\$4,912	\$4,912	\$0	\$1,547	\$1,547	\$0	\$3,654	\$3,654	\$0	\$1,385	\$1,385
Revenue from Commonwealth (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,204	\$20,486	(\$718)
Total Revenues	\$60,313	\$50,134	(\$10,179)	\$60,313	\$49,371	(\$10,942)	\$60,313	\$43,791	(\$16,522)	\$60,313	\$48,538	(\$11,775)	\$81,517	\$65,147	(\$16,370)
Percent Revenue Collected		83.1%			81.9%			72.6%			80.5%			79.9%	
Contractual Services	\$8,939	\$5,771	\$3,169	\$9,739	\$7,337	\$2,403	\$12,139	\$9,737	\$2,402	\$11,939	\$10,228	\$1,711	\$11,727	\$8,288	\$3,439
Internal Services	\$3,856	\$3,856	\$0	\$9,740	\$9,740	\$0	\$9,981	\$9,981	\$0	\$2,894	\$2,894	\$0	\$21,175	\$21,175	\$0
Other Services	\$38,661	\$29,419	\$9,242	\$36,410	\$31,500	\$4,910	\$28,583	\$24,911	\$3,672	\$27,343	\$23,910	\$3,433	\$53,837	\$45,007	\$8,830
Leases and Rentals	\$20,000	\$19,642	\$358	\$20,400	\$19,615	\$785	\$20,000	\$19,381	\$619	\$21,440	\$20,512	\$928	\$15,612	\$14,379	\$1,233
Total Expenditures	\$71,457	\$58,688	\$12,769	\$76,289	\$68,192	\$8,097	\$70,703	\$64,010	\$6,693	\$63,616	\$57,544	\$6,072	\$102,351	\$88,849	\$13,502
Percent Expended		82.1%			89.4%			90.5%			90.5%			86.8%	
Difference Revised Budget Actual			\$2,590			(\$2,845)			(\$9,828)			(\$5,703)			(\$2,868)

Revenues	
1	Revenue from Commonwealth
	FY 13: State reimbursement for state postage charged to County's postage meter

Juvenile Court Service Unit (JCSU)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Revenue from Other Localities	\$491	\$483	(\$8)	\$4,101	\$3,734	(\$368)	\$1,030	\$3,548	\$2,518	\$621	\$604	(\$17)	\$593	\$335	(\$258)
Revenue from Commonwealth	\$5,264	\$6,359	\$1,095	\$3,812	\$8,130	\$4,318	\$6,716	\$8,469	\$1,753	\$5,264	\$6,091	\$827	\$5,264	\$5,748	\$484
Revenue from Federal Govt (1)	\$163,385	\$122,406	(\$40,980)	\$128,774	\$98,613	(\$30,161)	\$132,142	\$143,838	\$11,696	\$133,338	\$94,951	(\$38,387)	\$64,875	\$45,316	(\$19,559)
Transfers In	\$0	\$0	\$0	\$10,565	\$10,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$169,141	\$129,248	(\$39,892)	\$147,253	\$121,042	(\$26,211)	\$139,888	\$155,855	\$15,967	\$139,223	\$101,646	(\$37,577)	\$70,732	\$51,398	(\$19,334)
Percent Revenue Collected		76.4%			82.2%			111.4%			73.0%			72.7%	
Personal Services (2)	\$649,725	\$559,898	\$89,828	\$516,934	\$503,436	\$13,498	\$514,906	\$501,781	\$13,125	\$513,017	\$470,685	\$42,332	\$540,222	\$514,243	\$25,979
Fringe Benefits (2)	\$217,353	\$153,766	\$63,587	\$140,883	\$135,175	\$5,708	\$146,257	\$147,782	(\$1,524)	\$153,814	\$136,829	\$16,985	\$167,155	\$170,391	(\$3,236)
Contractual Services	\$303,696	\$240,993	\$62,703	\$404,507	\$344,753	\$59,754	\$293,664	\$280,346	\$13,318	\$291,708	\$265,605	\$26,103	\$298,584	\$289,789	\$8,795
Internal Services	\$131,014	\$131,014	\$0	\$129,933	\$129,933	\$0	\$125,921	\$125,921	\$0	\$60,861	\$60,861	(\$0)	\$96,965	\$96,965	(\$0)
Other Services	\$114,197	\$90,576	\$23,621	\$28,578	\$20,876	\$7,703	\$27,509	\$18,739	\$8,770	\$41,905	\$22,092	\$19,813	\$31,338	\$25,605	\$5,733
Capital Outlay	\$7,536	\$0	\$7,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Leases and Rentals	\$1,704	\$1,704	\$0	\$4,987	\$4,858	\$129	\$2,192	\$1,542	\$650	\$1,582	\$1,542	\$40	\$1,582	\$1,497	\$85
Reserves & Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,448)	\$0	(\$4,448)	(\$3,141)	\$0	(\$3,141)
Transfers Out	\$1,757	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,798	\$1,798	\$0
Total Expenditures	\$1,426,983	\$1,179,708	\$247,274	\$1,225,822	\$1,139,029	\$86,793	\$1,110,449	\$1,076,111	\$34,338	\$1,058,438	\$957,614	\$100,824	\$1,134,503	\$1,100,288	\$34,215
Percent Expended		82.7%			92.9%			96.9%			90.5%			97.0%	
Difference Revised Budget Actual			\$207,382			\$60,581			\$50,305			\$63,247			\$14,881

Revenues	
1 Federal Grant Reductions	Services addressing the determination and monitoring of restitution are funded by the Juvenile Accountability Block Grant. This grant will end in FY 2014 (12/31/2013).

Expenditures	
2 Personal Services/Fringe Benefits	<p>FY 10: On July 22, 2008, the BOCS approved the transfer of the Office of Dispute Resolution Program (\$208,027) from the Clerk of Court to JCSU.</p> <p>FY 13: The federal funding for the Gang Response Intervention Team (GRIT) Coordinator position was eliminated. The BOCS approved backfilling the lost federal revenues for this position with general fund dollars due to the value added to the community.</p>

Law Library

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Rev from Use of Money & Prop	\$500	\$1,548	\$1,048	\$500	\$2,456	\$1,956	\$500	\$832	\$332	\$500	\$1,272	\$772	\$500	(\$305)	(\$805)
Charges for Services	\$110,306	\$130,985	\$20,679	\$110,306	\$136,127	\$25,821	\$150,306	\$142,296	(\$8,010)	\$145,170	\$129,315	(\$15,855)	\$145,170	\$130,072	(\$15,098)
Transfers (1)	\$48,221	\$48,221	\$0	\$34,462	\$34,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$159,027	\$180,754	\$21,727	\$145,268	\$173,044	\$27,776	\$150,806	\$143,128	(\$7,678)	\$145,670	\$130,586	(\$15,084)	\$145,670	\$129,767	(\$15,903)
Percent Revenue Collected	113.7%			119.1%			94.9%			89.6%			89.1%		
Personal Services	\$81,605	\$81,918	(\$313)	\$81,605	\$81,919	(\$314)	\$81,605	\$81,919	(\$314)	\$83,237	\$83,601	(\$364)	\$84,069	\$85,045	(\$976)
Fringe Benefits	\$24,203	\$24,129	\$74	\$23,514	\$23,369	\$145	\$24,233	\$24,085	\$148	\$24,800	\$24,754	\$46	\$27,810	\$27,704	\$106
Contractual Services	\$3,300	\$0	\$3,300	\$752	\$252	\$500	\$3,500	\$169	\$3,331	\$1,607	\$681	\$926	\$3,000	\$65	\$2,935
Internal Services	\$15,425	\$15,425	\$0	\$15,178	\$15,178	\$0	\$16,625	\$15,500	\$1,125	\$5,839	\$5,546	\$293	\$6,735	\$6,585	\$150
Other Services	\$17,825	\$12,587	\$5,238	\$20,255	\$18,053	\$2,202	\$26,954	\$23,800	\$3,154	\$29,847	\$27,727	\$2,120	\$27,454	\$23,552	\$3,902
Leases and Rentals	\$3,355	\$3,173	\$182	\$3,355	\$3,216	\$139	\$3,355	\$1,068	\$2,287	\$2,355	\$277	\$2,078	\$3,355	\$972	\$2,383
Total Expenditures	\$145,713	\$137,230	\$8,482	\$144,659	\$141,987	\$2,672	\$156,272	\$146,541	\$9,731	\$147,685	\$142,586	\$5,099	\$152,423	\$143,923	\$8,500
Percent Expended	94.2%			98.2%			93.8%			96.5%			94.4%		
Difference Revised Budget Actual (2)			\$30,210			\$30,448			\$2,052			(\$9,985)			(\$7,403)

Note: The Code of Virginia requires that every court have a Law Library. The Law Library is supported by fees levied on cases filed with the courts which can only be used to support the operations of the Law Library.

Revenues	
1	Transfers
	FY 09 - FY 10: General fund support provided to the law library when the recession caused a shortfall in agency revenues
	FY 11: General fund support eliminated when General Assembly allowed filing fees to increase from \$2 to \$4 per filing
Difference Revised Budget Actual	
2	Difference Revised Budget Actual
	FY 12 - FY 13: Law Library subfund balance used to support operations

Magistrates

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Personal Services	\$184,408	\$184,408	\$0	\$184,408	\$184,408	\$0	\$184,408	\$184,408	\$0	\$184,408	\$184,408	\$0	\$184,408	\$184,408	\$0
Fringe Benefits (1)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,108	\$14,107	\$1	\$14,108	\$14,107	\$1	\$14,108	\$14,107	\$1
Contractual Services	\$2,459	\$2,459	\$0	\$1,447	\$1,447	\$0	\$1,470	\$1,459	\$11	\$1,250	\$1,249	\$1	\$1,224	\$1,224	\$0
Internal Services (2)	\$0	\$0	\$0	\$30	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,966	\$16,966	\$0
Other Services	\$4,506	\$4,506	\$0	\$5,488	\$5,123	\$365	\$5,495	\$4,928	\$567	\$5,715	\$4,702	\$1,013	\$5,741	\$5,301	\$440
Total Expenditures	\$191,373	\$191,373	\$0	\$191,373	\$191,008	\$365	\$205,481	\$204,902	\$579	\$205,481	\$204,466	\$1,015	\$222,447	\$222,006	\$441
Percent Expended	100.0%			99.8%			99.7%			99.5%			99.8%		

Note: The Magistrates have no agency revenue. All support is provided by the general fund.

Expenditures	
1	Fringe Benefits FY 11 - FY 13: FICA and Medicare added to salaries
2	Internal Services FY 13: Information Technology allocated Magistrate's their share of the County's computer and network support costs.

Police

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Permits Priv Fees & Reg Lic	\$69,500	\$178,434	\$108,934	\$83,500	\$297,436	\$213,936	\$147,500	\$280,137	\$132,637	\$297,940	\$442,140	\$144,200	\$297,940	\$354,129	\$56,189
Fines & Forfeitures	\$415,000	\$506,743	\$91,743	\$497,259	\$598,940	\$101,681	\$672,259	\$784,344	\$112,085	\$672,259	\$868,666	\$196,407	\$672,259	\$803,029	\$130,770
Rev from Use of Money & Prop	\$0	\$45,965	\$45,965	\$0	\$32,145	\$32,145	\$0	\$12,733	\$12,733	\$0	\$19,839	\$19,839	\$0	(\$7,558)	(\$7,558)
Charges for Services (1)	\$173,850	\$349,830	\$175,980	\$178,850	\$331,804	\$152,954	\$478,850	\$365,243	(\$113,607)	\$512,286	\$498,529	(\$13,757)	\$512,286	\$757,649	\$245,363
Miscellaneous Revenue	\$82,300	\$115,571	\$33,271	\$112,300	\$184,537	\$72,237	\$174,200	\$287,822	\$113,622	\$211,404	\$129,239	(\$82,165)	\$261,438	\$211,032	(\$50,406)
Revenue from Other Localities (2)	\$0	\$40,682	\$40,682	\$0	\$151,905	\$151,905	\$62,284	\$24,127	(\$38,157)	\$50,000	\$11,120	(\$38,880)	\$50,000	\$16,661	(\$33,339)
Revenue from Commonwealth (3)	\$10,501,282	\$10,187,627	(\$313,655)	\$10,104,625	\$9,369,363	(\$735,262)	\$9,652,831	\$9,198,879	(\$453,952)	\$9,230,278	\$8,889,100	(\$341,178)	\$8,717,768	\$9,169,823	\$452,055
Revenue from Federal Govt	\$191,854	\$335,623	\$143,769	\$207,032	\$317,584	\$110,552	\$445,582	\$622,441	\$176,859	\$490,779	\$629,269	\$138,490	\$455,060	\$566,091	\$111,031
Non-Revenue Receipts	\$0	(\$13,250)	(\$13,250)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,456	\$5,456	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,975	\$196,975	\$0	\$0	\$0	\$0
Total Revenues	\$11,433,786	\$11,747,225	\$313,439	\$11,183,566	\$11,283,714	\$100,148	\$11,633,506	\$11,575,726	(\$57,780)	\$11,661,921	\$11,690,333	\$28,412	\$10,966,751	\$11,870,856	\$904,105
Percent Revenue Collected		102.7%			100.9%			99.5%			100.2%			108.2%	
Personal Services (4)	\$48,527,119	\$48,794,534	(\$267,415)	\$49,290,674	\$48,594,164	\$696,510	\$49,482,840	\$48,347,545	\$1,135,295	\$50,494,811	\$50,894,456	(\$399,645)	\$52,261,803	\$52,043,777	\$218,026
Fringe Benefits	\$14,787,462	\$14,869,597	(\$82,135)	\$14,786,122	\$14,528,739	\$257,383	\$15,151,582	\$15,054,682	\$96,900	\$15,398,306	\$15,569,332	(\$171,026)	\$17,362,346	\$17,362,023	\$323
Contractual Services (5)	\$1,515,712	\$922,730	\$592,982	\$1,049,755	\$875,212	\$174,543	\$1,077,898	\$759,605	\$318,293	\$1,496,027	\$1,099,097	\$396,930	\$1,635,829	\$920,752	\$715,077
Internal Services	\$7,880,031	\$7,880,374	(\$343)	\$7,793,493	\$7,793,492	\$1	\$8,511,258	\$8,511,258	\$0	\$8,511,264	\$8,511,383	(\$119)	\$10,146,532	\$10,095,755	\$50,777
Other Services (5)	\$3,650,402	\$2,409,729	\$1,240,673	\$3,081,902	\$1,957,700	\$1,124,202	\$3,517,613	\$2,550,620	\$966,993	\$3,700,609	\$3,041,253	\$659,356	\$3,167,582	\$2,525,369	\$642,213
Capital Outlay (5)	\$896,609	\$586,954	\$309,655	\$242,905	\$165,483	\$77,422	\$327,190	\$86,926	\$240,264	\$1,067,497	\$563,377	\$504,120	\$914,109	\$625,850	\$288,259
Leases and Rentals	\$475,466	\$405,113	\$70,353	\$427,425	\$403,148	\$24,277	\$457,047	\$437,868	\$19,179	\$479,514	\$459,881	\$19,633	\$514,640	\$491,734	\$22,906
Transfers Out	\$460,983	\$460,983	\$0	\$229,462	\$229,462	\$0	\$445,843	\$445,843	\$0	\$44,857	\$44,857	\$0	\$265,396	\$265,396	\$0
Total Expenditures	\$78,193,784	\$76,330,014	\$1,863,770	\$76,901,738	\$74,547,400	\$2,354,338	\$78,971,271	\$76,194,347	\$2,776,924	\$81,192,885	\$80,183,636	\$1,009,249	\$86,268,237	\$84,330,656	\$1,937,581
Percent Expended		97.6%			96.9%			96.5%			98.8%			97.8%	
Difference Revised Budget Actual			\$2,177,209			\$2,454,486			\$2,719,144			\$1,037,661			\$2,841,686

Restricted Use Funds: Donations, Criminal Forfeitures & Grants

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Total Revenues	\$201,354	\$406,247	\$204,893	\$246,532	\$494,451	\$247,919	\$548,366	\$805,369	\$257,003	\$468,484	\$728,054	\$259,570	\$541,324	827,068	\$285,744
Total Expenditures	\$791,801	\$685,546	\$106,255	\$613,688	\$486,703	\$126,985	\$1,267,485	\$759,312	\$508,173	\$1,708,097	\$992,003	\$716,094	\$1,483,465	738,250	\$745,215
Non-General Fund Difference Revised Budget Actual			\$311,148			\$374,904			\$765,176			\$975,664			\$1,030,959
General Fund Turnback excluding Restricted Funds			\$1,866,061			\$2,079,582			\$1,953,968			\$61,997			\$1,810,727

Police

Revenues	
1	<p>Charges for Services FY 11 - FY 13: The Police began a multi-year process to review all revenue sources, identifying potential increases based on existing County/State Codes and comparing fee/fine structure with other Virginia jurisdictions.</p>
2	<p>Revenue from Other Localities FY 10: \$115,000 in unbudgeted revenue from criminal forfeitures.</p>
3	<p>Revenue from Commonwealth The state provides some revenue for local Police through HB 599. From FY 09 - FY 13, some of this revenue was reduced and the BOCS has replaced \$2 million in revenue reductions over this time period with general fund to retain police officers.</p>
Expenditures	
4	<p>Personal Services/Fringe Benefits FY 12: The BOCS transferred \$890,448 (BOCS Resolution 12-579) to offset a projected salary and benefits shortfall. FY 13: The BOCS transferred \$1.75 million (BOCS Resolution 13-371) to offset a projected salary and benefits shortfall.</p>
5	<p>Contractual Services/Other Services/Capital Outlay 2% - 3% of the total Police non-salary budget remains unspent annually. Approximately 60% of unspent funds are generally accounted for in encumbrances that are carried over to the next fiscal year for goods and services and the remaining funds are turned back to the general fund (For example, FY 13 included a \$151,000 encumbrance carryover to complete the implementation of a Bar-Coding Management System).</p>

Public Safety Communications Center (PSCC)

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Other Local Taxes	\$1,500,000	\$1,427,989	(\$72,011)	\$1,500,000	\$1,389,124	(\$110,876)	\$1,450,000	\$1,303,666	(\$146,334)	\$1,450,000	\$1,394,604	(\$55,396)	\$1,450,000	\$1,288,191	(\$161,809)
Rev from Use of Money & Prop	\$0	\$236,379	\$236,379	\$0	\$221,925	\$221,925	\$0	\$100,462	\$100,462	\$0	\$150,837	\$150,837	\$0	(\$61,972)	(\$61,972)
Miscellaneous Revenue	\$0	\$729	\$729	\$0	\$0	\$0	\$0	\$920	\$920	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Other Localities	\$0	\$0	\$0	\$0	\$0	\$0	\$231,418	\$231,418	\$0	\$249,640	\$249,640	\$0	\$249,640	\$249,521	(\$119)
Revenue from Commonwealth (1)	\$523,252	\$1,023,279	\$500,027	\$523,252	\$714,199	\$190,947	\$523,252	\$745,069	\$221,817	\$523,252	\$710,645	\$187,393	\$533,252	\$1,552,062	\$1,018,810
Transfers In	\$7,369,259	\$7,369,259	\$0	\$7,131,341	\$7,131,341	\$0	\$7,226,706	\$7,226,706	\$0	\$12,722,089	\$12,722,089	\$0	\$7,754,305	\$7,754,305	\$0
Total Revenues	\$9,392,511	\$10,057,635	\$665,124	\$9,154,593	\$9,456,589	\$301,996	\$9,431,376	\$9,608,241	\$176,865	\$14,944,981	\$15,227,815	\$282,834	\$9,987,197	\$10,782,107	\$794,910
Percent Revenue Collected	107.1%			103.3%			101.9%			101.9%			108.0%		
Personal Services (2)	\$5,715,612	\$5,896,948	(\$181,336)	\$5,750,287	\$5,824,186	(\$73,899)	\$5,959,598	\$5,751,101	\$208,497	\$5,997,422	\$6,053,657	(\$56,235)	\$6,384,083	\$6,140,510	\$243,573
Fringe Benefits (2)	\$1,808,840	\$1,787,654	\$21,186	\$1,773,306	\$1,703,793	\$69,513	\$1,893,893	\$1,786,320	\$107,573	\$1,914,777	\$1,871,865	\$42,912	\$2,029,541	\$1,901,765	\$127,776
Contractual Services	\$178,886	\$145,822	\$33,064	\$127,874	\$7,995	\$119,879	\$144,953	\$25,712	\$119,241	\$140,694	\$6,756	\$133,938	\$143,886	\$14,519	\$129,367
Internal Services	\$375,076	\$375,076	\$0	\$350,007	\$350,007	\$0	\$345,176	\$345,176	\$0	\$311,709	\$311,708	\$1	\$325,895	\$325,895	\$0
Other Services	\$1,585,010	\$1,120,899	\$464,111	\$703,013	\$484,184	\$218,829	\$768,772	\$617,894	\$150,878	\$657,624	\$413,257	\$244,367	\$657,057	\$456,189	\$200,868
Capital Outlay	\$5,000	\$2,861	\$2,139	\$7,202	\$0	\$7,202	\$42,368	\$42,249	\$119	\$5,000	\$0	\$5,000	\$0	\$0	\$0
Leases and Rentals	\$16,780	\$11,916	\$4,864	\$16,780	\$9,456	\$7,324	\$9,500	\$9,456	\$44	\$16,780	\$9,020	\$7,760	\$16,780	\$8,064	\$8,716
Transfers Out (3)	\$124,556	\$124,556	\$0	\$124,304	\$124,304	\$0	\$61,487	\$61,487	\$0	\$5,544,325	\$5,544,325	\$0	\$81,956	\$81,956	\$0
Total Expenditures	\$9,809,760	\$9,465,732	\$344,028	\$8,852,773	\$8,503,925	\$348,848	\$9,225,747	\$8,639,395	\$586,352	\$14,588,331	\$14,210,588	\$377,743	\$9,639,198	\$8,928,898	\$710,300
Percent Expended	96.5%			96.1%			93.6%			97.4%			92.6%		
Difference Revised Budget Actual			\$1,009,152			\$650,844			\$763,217			\$660,577			\$1,505,210

Please note PSCC is a restricted use department. At the end of the fiscal year, any unspent funds remain in the PSCC subfund for future use and are not returned to the general fund. Funds in this restricted account are used for capital needs relating to E 911 communications. For example, \$5.5 million was transferred to Information Technology to partially fund the Computer-Aided Dispatch (CAD) project.

Revenue	
1 Revenue from Commonwealth	
FY 13: PSCC received a one-time \$669,516 refund payment from the State's E-911 Board. The State Board reviewed its calculation methodology from prior years and issued refunds to local jurisdictions.	
Expenditures	
2 Personal Services/Fringe Benefits (Salaries & Benefits)	
FY 13: Five telecommunicator positions were added.	
FY 11: To support the consolidated fire & rescue dispatch service with the Cities of Manassas and Manassas Park, five telecommunicator positions were added. The two Cities are billed for the provided service.	
FY 09, FY 10, FY 12: Historically, the PSCC overtime and holiday pay budgets have been overspent. This has occurred since PSCC was created in FY 97. However, these higher expenditures have been offset by the salary and fringe budgets associated with vacant positions. In FY 15, the overtime and holiday budgets are being addressed. A shift within the PSCC budget will cover the holiday pay budget shortfall. In FY 13, there were approximately ten ongoing vacancies.	
3 Transfers Out	
FY 12: As stated above, PSCC contributed \$5.5 million toward the CAD replacement system.	

Sheriff

Description	FY 09		Difference	FY 10		Difference	FY 11		Difference	FY 12		Difference	FY 13		Difference
	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual	Revised Budget	Actual	Revised Budget/ Actual
Charges for Services	\$314,712	\$647,503	\$332,791	\$383,633	\$666,367	\$282,734	\$486,894	\$632,946	\$146,052	\$571,734	\$727,549	\$155,815	\$734,568	\$958,156	\$223,588
Miscellaneous Revenue	\$0	\$41	\$41	\$0	\$37	\$37	\$0	\$15	\$15	\$1,350	\$1,374	\$24	\$5,000	\$5,050	\$50
Revenue from Other Localities	\$815,016	\$815,018	\$2	\$802,635	\$784,407	(\$18,228)	\$775,393	\$793,620	\$18,227	\$706,469	\$706,464	(\$5)	\$875,476	\$875,484	\$8
Revenue from Commonwealth (1)	\$1,807,495	\$1,377,854	(\$429,641)	\$1,820,808	\$746,017	(\$1,074,791)	\$1,773,115	\$1,624,987	(\$148,128)	\$1,688,275	\$1,624,185	(\$64,090)	\$1,683,275	\$1,663,141	(\$20,134)
Revenue from Federal Govt	\$0	\$373,997	\$373,997	\$0	\$886,083	\$886,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Revenue Receipts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1
Transfers In	\$52,783	\$52,783	\$0	\$72,283	\$72,283	\$0	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0
Total Revenues	\$2,990,006	\$3,267,196	\$277,190	\$3,079,359	\$3,155,194	\$75,835	\$3,088,185	\$3,104,351	\$16,166	\$3,020,611	\$3,112,355	\$91,744	\$3,351,102	\$3,554,615	\$203,513
Percent Revenue Collected	109.3%			102.5%			100.5%			103.0%			106.1%		
Personal Services (2)	\$5,398,595	\$5,226,960	\$171,635	\$5,352,343	\$5,196,771	\$155,572	\$5,285,896	\$5,336,957	(\$51,061)	\$5,448,135	\$5,316,716	\$131,419	\$5,663,229	\$5,327,389	\$335,840
Fringe Benefits (2)	\$1,723,328	\$1,663,938	\$59,390	\$1,659,674	\$1,606,972	\$52,702	\$1,758,496	\$1,700,626	\$57,871	\$1,820,398	\$1,674,140	\$146,258	\$2,034,520	\$1,824,162	\$210,358
Contractual Services	\$75,278	\$60,101	\$15,177	\$96,367	\$88,424	\$7,943	\$125,930	\$113,101	\$12,829	\$122,412	\$85,983	\$36,429	\$138,607	\$85,415	\$53,192
Internal Services	\$651,651	\$651,651	\$0	\$641,694	\$641,694	\$0	\$848,491	\$848,490	\$1	\$794,230	\$794,229	\$1	\$904,158	\$904,158	\$0
Other Services	\$412,033	\$314,110	\$97,922	\$465,121	\$232,152	\$232,969	\$889,906	\$796,578	\$93,328	\$580,648	\$285,788	\$294,860	\$621,229	\$391,395	\$229,834
Capital Outlay	\$64,420	\$64,420	\$0	\$64,420	\$0	\$64,420	\$20,641	\$20,640	\$1	\$69,182	\$53,306	\$15,876	\$23,570	\$23,462	\$108
Leases and Rentals	\$8,400	\$6,624	\$1,776	\$8,400	\$6,624	\$1,776	\$8,900	\$7,501	\$1,399	\$8,400	\$6,439	\$1,961	\$8,400	\$6,395	\$2,005
Transfers Out	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0	\$52,783	\$52,783	\$0
Total Expenditures	\$8,386,487	\$8,040,587	\$345,900	\$8,340,801	\$7,825,419	\$515,382	\$8,991,044	\$8,876,676	\$114,367	\$8,896,189	\$8,269,385	\$626,804	\$9,446,496	\$8,615,159	\$831,337
Percent Expended	95.9%			93.8%			98.7%			93.0%			91.2%		
Difference Revised Budget Actual	\$623,090			\$591,217			\$130,533			\$718,548			\$1,034,850		

Revenues	
1 Revenue from Commonwealth	
FY 09 and FY 10 State revenues were incorrectly recorded as Federal revenue, corrected in FY 11 and adjusted for future years. Sheriff requested to handle background checks for processing of concealed weapons permit applications by the Clerk of the Circuit Court in FY 14, \$75,000 budgeted in revenue and expenditure support.	
Expenditures	
2 Personal Services/Fringe Benefits	
Majority of FY 13 turnback due to employee turnover; seven vacancies at end of year.	



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