1st Quarter
Revenue and Expenditures

FY 2018

REPORT

Published 11/15/2017
Quarterly Revenue & Expenditures Report
1st Quarter FY 2018

Revenues

Section 2.09 of the *Principles of Sound Financial Management* requires quarterly updates to the Board of County Supervisors (BOCS) within 45 days of the end of each quarter on the County’s General Fund budget and trends with revenue projections through the end of the fiscal year.

The FY 2018 Adopted Budget estimates general revenues at $959.9 million.

As of the first quarter, general revenues are expected to produce a surplus of $8.7 million from the adopted FY 2018 budget by June 30, 2018, as follows:

<table>
<thead>
<tr>
<th>Category of General Revenues</th>
<th>Prior Year FY 2017 Year-End</th>
<th>FY 2018</th>
<th>$ change from Adopted</th>
<th>% change from Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Adopted</td>
<td>Revised</td>
<td></td>
</tr>
<tr>
<td>Real Property Taxes</td>
<td>$610,930,020</td>
<td>$635,247,459</td>
<td>$635,247,459</td>
<td>$0</td>
</tr>
<tr>
<td>Personal Property Taxes</td>
<td>176,193,993</td>
<td>172,990,000</td>
<td>181,490,000</td>
<td>8,500,000</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>63,021,936</td>
<td>64,260,000</td>
<td>64,260,000</td>
<td>-</td>
</tr>
<tr>
<td>Consumer Utility Tax</td>
<td>14,195,902</td>
<td>14,520,000</td>
<td>14,520,000</td>
<td>-</td>
</tr>
<tr>
<td>Communications Tax</td>
<td>17,035,603</td>
<td>17,200,000</td>
<td>17,200,000</td>
<td>-</td>
</tr>
<tr>
<td>BPOL Tax</td>
<td>25,340,993</td>
<td>25,795,000</td>
<td>25,795,000</td>
<td>-</td>
</tr>
<tr>
<td>Investment Income</td>
<td>9,417,266</td>
<td>9,628,000</td>
<td>9,628,000</td>
<td>-</td>
</tr>
<tr>
<td>All Other</td>
<td>21,019,115</td>
<td>20,251,000</td>
<td>20,437,000</td>
<td>186,000</td>
</tr>
<tr>
<td>Total General Revenues</td>
<td>$937,154,828</td>
<td>$959,891,459</td>
<td>$968,577,459</td>
<td>$8,686,000</td>
</tr>
</tbody>
</table>
Revenues At-A-Glance

Variances from the FY 2018 Adopted Budget are as follows:

**Personal Property** tax revenue is projecting an $8.5 million surplus. This adjustment reflects an increase over the FY 2017 actual revenue as well as increases in new taxable business tangible property, mainly from data centers, as well as an increase in the number of additional vehicles with higher values. Over the last four complete tax years, the number of additional vehicles in the county has increased, on average, by approximately 12,000 vehicles annually.

**All Other Revenue** is comprised of fifteen revenue sources estimated to be less than $5 million each. A net surplus of $186 thousand is projected for FY 2018 led by an increase of $256 thousand from the reclassification of heavy equipment rental to the daily equipment rental, tax on deeds and an increase (decrease in revenue) of Interest Paid to Vendors of $70 thousand.
Revenues At-A-Glance (cont.)

**COMMUNICATIONS TAX**
- FY 2018 Q1 Revised: $17.0
- FY 2018 Adopted: $17.2
- Prior FY Actual: $17.2

**INVESTMENT INCOME**
- FY 2018 Q1 Revised: $9.6
- FY 2018 Adopted: $9.4
- Prior FY Actual: $9.4

**BPOE TAX**
- FY 2018 Q1 Revised: $25.8
- FY 2018 Adopted: $25.3
- Prior FY Actual: $25.8

**ALL OTHER REVENUE**
- FY 2018 Q1 Revised: $20.4
- FY 2018 Adopted: $20.3
- Prior FY Actual: $21.0
Looking Ahead

Economy At-A-Glance

The charts that follow identify some of the key indicators for the national, regional and local economies and show trends year-over-year (Y-O-Y). A “green” symbol stands for a positive trend, a “yellow” symbol signals a cautionary or neutral trend and a “red” symbol represents a negative trend.

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Explanation</th>
<th>Trend (Y-O-Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPI (Inflation) (unadjusted year/year)</td>
<td>2.2% (Sep 2017)</td>
<td>1.5% (Sep 2016)</td>
</tr>
<tr>
<td>GDP (Gross Domestic Product)</td>
<td>+3.0% (Q3 2017)</td>
<td>+2.8% (Q3 2016)</td>
</tr>
<tr>
<td>Stock Market: S&amp;P 500</td>
<td>2,519.36 (09/30/17)</td>
<td>2,268.23 (09/30/16)</td>
</tr>
<tr>
<td>Stock Market: Dow Jones</td>
<td>22,405.09 (09/30/17)</td>
<td>18,308.08 (09/30/16)</td>
</tr>
<tr>
<td>Federal Funds Rate</td>
<td>1.06% (09/30/17)</td>
<td>0.29% (09/30/16)</td>
</tr>
<tr>
<td>Unemployment Rate*:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>National (seasonally adjusted)</td>
<td>4.2% (Sep 2017)</td>
<td>4.9% (Sep 2016)</td>
</tr>
<tr>
<td>State (seasonally adjusted)</td>
<td>4.1% (Sep 2017)</td>
<td>4.1% (Sep 2016)</td>
</tr>
<tr>
<td>Region (not seasonally adjusted)</td>
<td>3.0% (Sep 2017)</td>
<td>3.5% (Sep 2016)</td>
</tr>
<tr>
<td>Prince William County (not seasonally adjusted)</td>
<td>3.3% (Sep 2017)</td>
<td>3.8% (Sep 2016)</td>
</tr>
</tbody>
</table>

* Bureau of Labor Statistics - U3
<table>
<thead>
<tr>
<th>Indicator</th>
<th>Explanation</th>
<th>Trend (Y-O-Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Retail Sales</td>
<td>+1.6% (M/M Sep 2017) +0.7% (M/M Sep 2016) Indicator of relative health of U.S. economy</td>
<td></td>
</tr>
<tr>
<td># Employment Establishments:</td>
<td>State 261,613 (+3.6%) (Q1 2017) 252,532 (Q1 2016) Indicator of overall health of VA economy, businesses &amp; job market</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Region 89,910 (+0.8%) (Q1 2017) 89,161 (Q1 2016) Indicator of overall health of NoVA economy, businesses &amp; job market</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Prince William County 9,057 (+2.1%) (Q1 2017) 8,869 (Q1 2016) Indicator of overall health of PWC economy, businesses &amp; job market</td>
<td></td>
</tr>
<tr>
<td>Sales Tax Growth:</td>
<td>State +2.7% (FYTD Sep 2017) +0.2% (FYTD Sep 2016) Indicator of relative health of VA economy</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Prince William County +3.0% (FYTD Sep 2017) +4.2% (FYTD Sep 2016) Indicator of relative health of PWC economy</td>
<td></td>
</tr>
<tr>
<td>State Revenue Collections</td>
<td>+4.1% (FYTD Sep 2017) +3.6% (FYTD Sep 2016) Indicator of relative health of VA economy</td>
<td></td>
</tr>
<tr>
<td>National Automobile Sales</td>
<td>18.5M (Sep 2017) 17.7M (Sep 2016) Indicator of consumer purchasing power</td>
<td></td>
</tr>
<tr>
<td>Commercial Vacancy Rates:</td>
<td>Prince William County 5.8% (Q3 2017) 5.2% (Q3 2016) Indicator of overall health of PWC businesses and commercial market</td>
<td></td>
</tr>
</tbody>
</table>
National, State, and Local Trends

National Consumer confidence, business investment, and trade comprise 85% of economic activity. A healthy job market, low personal debt, and increasing wages have positively affected consumer confidence. A slowdown in the growth of government regulations and the prospects of tax reform have increased business investment and confidence. And, trade has been positively affected by the weaker dollar and better growth globally. Therefore, the national economy had strong momentum prior to the devastating back-to-back hurricanes Harvey and Irma.

The Consumer Price Index, a common measure of inflation, has registered softer performances than desired over the prior few months. However, after hitting an eight-month low of 1.6% in June, the last three months have consistently increased, ending the quarter at 2.2%. Recent stronger wage growth and lower unemployment should help allay fears at the Federal Reserve that inflation is too low. Gross Domestic Product (GDP), the broadest measure of economic activity, rose 3.0% in the third quarter, as domestic sectors showed some evidence of temporary moderation due to storms. These hurricanes distorted the employment report in September, with the leisure and hospitality sector accounting for most of the decline. The resultant damages from lost sales and production slightly impacted real GDP. After expanding at a 3.1% pace in the second quarter, GDP growth slowed to a 3.0% pace in the third quarter. The storms also caused volatility in initial claims for unemployment. Consumer spending reflected moderation consistent with the slower pace of real disposable income and a modest hurricane effect. For investment, equipment was solid but structures fell with another real hit for residential investment (hurricane impact in Texas and Florida). Lastly, the government sector showed a second quarter of decline in state and local spending.

Although the unemployment rate is at or below the widely accepted definition of full employment, wage increases and inflation continue to remain unusually modest. As a result of the hurricanes, jobs data has received most of the attention. Nonfarm employment declined by 33,000 in September. If the initial estimates are not revised, this ends the longest string of monthly gains in nonfarm employment (Wells Fargo Securities, LLC). However, there was an upward revision to previous months’ data on average hourly earnings that should not be overlooked. Average hourly earnings are now up 2.9% year-to-year, up from 2.6% six month earlier. This matches well with high consumer sentiment and a substantial improvement in household finances, projecting increased consumer spending later this year. Retail sales rose 1.6% month-over-month in September 2017 (Trading Economics). This is the biggest increase since March 2015, as the hurricanes resulted in increased sales of motor vehicles and higher prices, lifting receipts at gasoline stations. September was a strong month for light vehicle sales. Light trucks are a hot segment, as consumers continue to choose new crossovers and sport utility vehicles (SUVs) over sedans. Replacement demand from the hurricanes should continue the rest of the year, relieving some inventory pressure on dealer lots.

Both the Dow and S&P set multiple record highs in 2017, with the climb continuing. The S&P closed its sixth consecutive monthly improvement in September. The Federal Reserve announced in September that it will begin its balance sheet roll off in October. In its updated projections, the Federal Reserve kept its call for one more hike this year and three more in 2018. It also lowered the long-term rate from 3.00% to 2.75%. This level of federal funds rate is neither expansionary nor contractionary and keeps the economy operating on an even keel. This neutral rate may rise over time with the continuing recovery; however, the underperformance of retail sales and inflation is proving to slow this process.

Monthly Fedspeak showed officials remain divided on the nature of inflation weakness. Inventory of both new and existing homes for sale remains near historic lows. Additionally, pending home sales fell a larger-than-expected 2.6% in August, the fifth drop in the past six months and a sign that existing home sales will likely continue to slide during the next few months. As a result of this lean inventory
environment, home price growth has been firm. The S&P CoreLogic Case-Shiller National Home Price Index rose again in July and is up 5.9% over the year, continuing the steady price gains of 5%-6% seen over the past few years. Housing starts fell 4.7% in September, the apparent result of the September storms and another big drop in multi-family activity (Vining Sparks). Building permits also disappointed, with the primary weakness residing in the multi-family sector. Multi-family has proven to be very rate sensitive and reaching supply capacity. Prices, rates, financial innovation, and income growth affect housing affordability. Presently, prices are increasing faster than income, lowering the consumers’ affordability, especially for first time buyers.

**State**  Governor Terry McAuliffe announced that fiscal year-to-date September general fund revenue collections rose 4.1%. These collections exceeded the annual forecast of 2.7% growth. Total general fund revenue collections rose 5.5% in the month of September, primarily a result of growth in payroll withholding, sales taxes, and corporate income tax payments. September completes the first quarter of fiscal year 2018 and is a significant month for revenue collections. Not only are estimated payments from individuals, corporations, and insurance companies due, but regular monthly collections of withholding and sales taxes are also remitted. Net individual income tax and sales tax comprise 88% of general fund revenues. Through the first quarter of the fiscal year, collections of net individual income tax rose 2.9% from the same period last year. Likewise, collections of sales and use taxes (reflecting August sales), rose 5.0% in September, and 2.7% on a year-to-date basis.

Virginia’s economy showed some signs of improvement in recent months, with payroll employment growing slightly and household conditions remaining stable. However, housing market reports were mixed. Virginia’s total payroll employment grew slightly in August (0.1%) as firms added 2,200 jobs in the month. Year-over-year, total employment figure in Virginia grew 1.5%. The seasonally adjusted unemployment has hovered at low rates between 3.7% and 3.9% for the past eight months. Virginia issued 2,786 new residential permits in August, up 4.4% from the prior month, but down 6.2% from August 2016. Housing starts totaled 27,300 in August, down 15.5% from the prior month, and down 13.0% on a year-over-year basis. According to CoreLogic Information Solutions, Virginia home values appreciated 0.1% in July and 2.7% since July 2016.

Over the past few years, sequestration and federal dysfunction have hampered Virginia’s economy and affected revenue collections. To break this cycle, the goal of diversifying Virginia’s economy and laying a foundation for long-term economic growth was created, generating positive economic results.

**Local**  The Prince William County economy appears, for the most part, to be healthy and the primary back drop that frames this outlook (relatively low gas prices, low interest rates, improving job market, and affordable housing relative to neighboring counties) is not expected to change dramatically over the near term. The residential real estate market is growing in terms of average sold price and units sold year-to-date 2017 compared to year-to-date 2016. Unemployment in the County remained low and below the national rate. Latest at-place employment data from the Virginia Employment Commission (1st Quarter 2017) indicates a two-year growth in establishments of 9.1%. During that same time period, at-place employment grew 5.8%, and average weekly wages grew 7.8%. The Prince William economy appears overall to be healthy, with expectations of continued growth in the coming year.
Residential Sales Activity According to the Metropolitan Regional Information Systems (MRIS) sales data on September 30, 2017, the average residential sales price of $371,427 is a 2.1% increase over September 2016. The number of sales for the month of September 2017 totaled 561, a decrease of 6.0% when compared to September 2016. This is counter to the year-to-date increase of 4.4%, indicating a recent slowdown when compared to the total nine months. Overall, September 2017 compared to September 2016, the County’s residential market is mixed, and tight inventories continue. Active listings and units closed decreased, and the average sold price increased. Active listings of 1,305 compare to the five-year average of 1,596, and the months of supply in September 2017 of 3.3 months compare to the five-year average of 4.3 months. Through this five-year period, tight inventories contributed to pushing average home prices higher and average days on the market lower. As noted above, the number of residential occupancy permits decreased 39.8% year-over-year. Although the single family and townhouse categories increased, new permits issued for multi-family decreased from 1,849 in 2015 to 559 in 2016. This decrease, primarily in apartments (multi-family rental), resulted in a year-over-year drop from 1,599 in 2015 to 296 in 2016. The multi-family rental building sector saw strong growth following the housing market crash around 2010 and has now leveled off as rents are peaking and the gap between the cost of renting and the cost of purchasing is narrower.

Commercial Sector For the quarter ending September 2017, according to Costar Realty Group (Costar), the County’s commercial inventory included 45.6 million square feet (sq. ft.) of space in 2,041 buildings, with 2.66 million sq. ft. of vacant space. During the extended recovery from 3rd quarter 2010 to 3rd quarter 2017, the overall vacancy rate across all combined categories decreased from 11.5% to 5.8%. Additionally, vacancy rates moved lower in each individual category: office, flex, industrial, and retail. During the same period, inventory increased 5.8% from 43.1 million sq. ft. to 45.6 million sq. ft. The County’s commercial sector has progressively improved in all aspects and positive trends are anticipated going forward. However, it should be noted that although the current rent per sq. ft. is higher than the five-year average, and the current vacancy rate is lower than the five-year average, the current sales price per sq. ft. of $116 is still lower than the five-year average of $174.

**Prince William County Real Estate Market At-A-Glance**

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

<table>
<thead>
<tr>
<th>Indicator</th>
<th>Explanation</th>
<th>Trend (Y-O-Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Sales Price (MRIS)</td>
<td>$371,427 (+2.1%) (Sep 2017) $363,634 (Sep 2016)</td>
<td>Indicator of relative health of housing market</td>
</tr>
<tr>
<td># of Homes Sold</td>
<td>5,990 (+4.4%) (CYTD Sep 2017) 5,740 (CYTD Sep 2016)</td>
<td>Indicator of relative health of housing market</td>
</tr>
<tr>
<td>Average # of Days on Market</td>
<td>36 (-16.3%) (Sep 2017) 43 (Sep 2016)</td>
<td>Indicator of relative health of housing market</td>
</tr>
<tr>
<td># of Occupancy Permits Issued</td>
<td>1,777 (-39.8%) (2016) 2,951 (2015)</td>
<td>Indicator of relative health of housing market</td>
</tr>
<tr>
<td>Ratio of Homes on the Market to Homes Sold</td>
<td>2.3 (-4.2%) (Sep 2017) 2.4 (Sep 2016)</td>
<td>Indicator of relative health of housing market</td>
</tr>
</tbody>
</table>
General Information

The Board of County Supervisors (BOCS) adopted the Principles of Sound Financial Management, the County government’s guiding financial policies. The Principles require that the BOCS receive a quarterly general fund revenue and expenditure update within 45 days of the end of each quarter.

The County's fiscal year runs from July 1 to June 30. The BOCS adopted a FY2018 general fund budget of $1.12 billion.

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

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

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

1. **Change in General Fund Reporting** - This report includes only unrestricted general fund expenditures. It does not include restricted funds within the general fund such as Transient Occupancy Tax designated for tourism, proffers, grants, or criminal forfeitures.

2. **Revised FY2018 Budget** - As of September 30, 2017, the revised County government unrestricted general fund budget, excluding transfers, was $524.4 million.

3. **First Quarter General Fund Expenditures and Projections** - As of September 30, 2017, 33.6% of the expenditure budget was spent. Excluding Non-Departmental and Debt Service, which are not indicators of direct County agency operations, agencies spent 28.6% of the operating expenditure budget. Current projections indicate 99.0% of the County government's general fund expenditure budget will be expended by year-end.

<table>
<thead>
<tr>
<th>Percent of Budget Spent (Including Non-Departmental and Debt Service)</th>
<th>Percent of Budget Spent (Excluding Non-Departmental and Debt Service)</th>
</tr>
</thead>
<tbody>
<tr>
<td>33.60%</td>
<td>28.60%</td>
</tr>
</tbody>
</table>

4. **Pay Periods Per Quarter** - The number of pay periods differ by quarter. The first quarter included an additional two-week pay period. This additional payroll means most agencies will have salary and benefit actuals that are higher than expected through the first quarter. In addition, retiree health benefit costs of $1.9 million were charged for the entire fiscal year in the first quarter, further increasing salary and benefit costs.

5. **Information Technology Charges** - Information technology costs for the entire fiscal year were billed in the first quarter. Therefore, Internal Services expenditures will be higher than normally anticipated for the first quarter.

6. **Other Notable Agency Variances** - Other notable variances are reported based on the Spent % column on the following pages. Encumbrances are not included in the report.
## Community Development Functional Area

*(Dollar amounts expressed in thousands)*

### Departments & Agencies
- Economic Development
- Public Works
- Parks & Recreation
- Planning
- Library
- Transportation

### Functional Area

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Community Development</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary &amp; Benefits</td>
<td>51,638.86</td>
<td>13,776.92</td>
<td></td>
</tr>
<tr>
<td>Internal Services</td>
<td>5,765.86</td>
<td>4,981.31</td>
<td></td>
</tr>
<tr>
<td>Contractual &amp; Other Services</td>
<td>45,057.32</td>
<td>8,661.32</td>
<td></td>
</tr>
<tr>
<td>Reserves &amp; Contingencies</td>
<td>(7,349.75)</td>
<td>(91.95)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>95,112.30</td>
<td>27,327.60</td>
<td>28.73%</td>
</tr>
</tbody>
</table>

### General Government Functional Area

*(Dollar amounts expressed in thousands)*

### Departments & Agencies
- Board of County Supervisors
- Executive Management
- County Attorney
- Finance
- Human Rights
- Elections
- Human Resources
- Management & Budget

### Functional Area

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Government</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary &amp; Benefits</td>
<td>30,850.99</td>
<td>7,897.97</td>
<td></td>
</tr>
<tr>
<td>Internal Services</td>
<td>4,278.95</td>
<td>4,215.48</td>
<td></td>
</tr>
<tr>
<td>Contractual &amp; Other Services</td>
<td>7,937.64</td>
<td>941.52</td>
<td></td>
</tr>
<tr>
<td>Reserves &amp; Contingencies</td>
<td>(1,820.37)</td>
<td>(227.10)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>41,247.22</td>
<td>12,827.87</td>
<td>31.10%</td>
</tr>
</tbody>
</table>

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**1st Quarter, FY 2018**

- **Budget**
- **Actual**
- **Spent %**

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary &amp; Benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual &amp; Other Services</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**1st Quarter, FY 2018**

- **Budget**
- **Actual**
- **Spent %**

<table>
<thead>
<tr>
<th>Budget Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary &amp; Benefits</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Internal Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual &amp; Other Services</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Human Services Functional Area

(Dollar amounts expressed in thousands)

#### Departments & Agencies
- ○ Aging
- ○ Community Services
- ○ Cooperative Extension Service
- ○ Public Health
- ○ Social Services

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Services</td>
<td>Salary &amp; Benefits</td>
<td>62,929.84</td>
<td>16,343.08</td>
<td>26.48%</td>
</tr>
<tr>
<td></td>
<td>Internal Services</td>
<td>3,351.70</td>
<td>3,098.08</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>40,800.95</td>
<td>8,866.68</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(168.30)</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td>106,914.18</td>
<td>28,307.84</td>
<td>26.48%</td>
</tr>
</tbody>
</table>

![Graph](chart.png)

### Public Safety Functional Area

(Dollar amounts expressed in thousands)

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

<table>
<thead>
<tr>
<th>Functional Area</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>Salary &amp; Benefits</td>
<td>190,644.78</td>
<td>50,966.31</td>
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<tr>
<td></td>
<td>Internal Services</td>
<td>18,861.48</td>
<td>13,299.30</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>18,226.79</td>
<td>1,667.63</td>
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<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(1,637.61)</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td>226,095.44</td>
<td>65,933.24</td>
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![Graph](chart.png)
## Non-Departmental

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<th>Spent %</th>
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</thead>
<tbody>
<tr>
<td>Non-Departmental</td>
<td>Salary &amp; Benefits</td>
<td>(1,003.04)</td>
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<td>Internal Services</td>
<td>6,276.97</td>
<td>5,741.52</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>6,121.92</td>
<td>2,217.56</td>
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<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(42.63)</td>
<td>257.98</td>
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<td></td>
<td><strong>Total</strong></td>
<td><strong>11,353.22</strong></td>
<td><strong>8,458.75</strong></td>
<td><strong>74.51%</strong></td>
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![Bar chart showing budget and actual spending for Non-Departmental categories for the 1st Quarter, FY 2018]

## Debt Service

<table>
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<tr>
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<th>Spending Category</th>
<th>Budget</th>
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<th>Spent %</th>
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</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>Salary &amp; Benefits</td>
<td>0.00</td>
<td>0.00</td>
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<td></td>
<td>Internal Services</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>43,649.55</td>
<td>33,092.19</td>
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</tr>
<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>43,649.55</strong></td>
<td><strong>33,092.19</strong></td>
<td><strong>75.81%</strong></td>
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</table>

![Bar chart showing budget and actual spending for Debt Service categories for the 1st Quarter, FY 2018]
## Community Development Functional Area

(Dollar amounts expressed in thousands)

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<tr>
<th>Department</th>
<th>Spending Category</th>
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<th>Actual</th>
<th>Spent %</th>
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</thead>
<tbody>
<tr>
<td><strong>Economic Development</strong></td>
<td>Salary &amp; Benefits</td>
<td>1,608.95</td>
<td>434.44</td>
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<td></td>
<td>Internal Services</td>
<td>50.69</td>
<td>49.15</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>1,287.53</td>
<td>426.44</td>
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<td>Reserves &amp; Contingencies</td>
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<td><strong>Total Economic Development</strong></td>
<td></td>
<td>2,883.56</td>
<td>910.03</td>
<td>31.56%</td>
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<td><strong>Library</strong></td>
<td>Salary &amp; Benefits</td>
<td>13,752.95</td>
<td>3,534.25</td>
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<td></td>
<td>Internal Services</td>
<td>1,072.68</td>
<td>1,039.35</td>
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<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>3,050.92</td>
<td>508.09</td>
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<td>Reserves &amp; Contingencies</td>
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<tr>
<td><strong>Total Library</strong></td>
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<td>17,505.21</td>
<td>5,081.70</td>
<td>29.03%</td>
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<td><strong>Parks &amp; Recreation</strong></td>
<td>Salary &amp; Benefits</td>
<td>18,973.16</td>
<td>5,252.38</td>
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<td></td>
<td>Internal Services</td>
<td>1,058.23</td>
<td>1,004.04</td>
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<tr>
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<td>Contractual &amp; Other Services</td>
<td>11,747.41</td>
<td>2,780.56</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(599.84)</td>
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<tr>
<td><strong>Total Parks &amp; Recreation</strong></td>
<td></td>
<td>31,178.97</td>
<td>9,036.98</td>
<td>28.98%</td>
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<tr>
<td><strong>Planning</strong></td>
<td>Salary &amp; Benefits</td>
<td>1,090.12</td>
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<td>Internal Services</td>
<td>2,217.62</td>
<td>2,211.62</td>
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<td>Contractual &amp; Other Services</td>
<td>577.95</td>
<td>12.59</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(7.17)</td>
<td>0.00</td>
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<tr>
<td><strong>Total Planning</strong></td>
<td></td>
<td>3,878.51</td>
<td>2,520.35</td>
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<td><strong>Public Works</strong></td>
<td>Salary &amp; Benefits</td>
<td>13,160.51</td>
<td>3,311.70</td>
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<td></td>
<td>Internal Services</td>
<td>1,223.98</td>
<td>577.44</td>
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</tr>
<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>25,886.50</td>
<td>4,460.41</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(3,580.71)</td>
<td>(91.95)</td>
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<tr>
<td><strong>Total Public Works</strong></td>
<td></td>
<td>36,690.28</td>
<td>8,257.61</td>
<td>22.51%</td>
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<td><strong>Transportation</strong></td>
<td>Salary &amp; Benefits</td>
<td>3,053.19</td>
<td>948.02</td>
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<td>Reserves &amp; Contingencies</td>
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<tr>
<td><strong>Total Transportation</strong></td>
<td></td>
<td>2,975.77</td>
<td>1,520.94</td>
<td>51.11%</td>
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</tbody>
</table>

### Notable Variances

1. **Planning** - The department has a disproportionate amount of its budget in the Internal Services series due to being the countywide host for the Geographic Information System (GIS). Excluding the Internal Services series, Planning expenses are on target.

2. **Transportation** - Most personnel costs are cost-recovered from capital projects. Adjusting for the time lag, Transportation expenses are on target.
# General Government Functional Area

(Dollar amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Department</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Board of County Supervisors</strong></td>
<td>Salary &amp; Benefits</td>
<td>3,021.59</td>
<td>713.91</td>
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<td></td>
<td>Internal Services</td>
<td>127.70</td>
<td>127.54</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>1,943.44</td>
<td>384.54</td>
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<td></td>
<td>Reserves &amp; Contingencies</td>
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<td></td>
<td><strong>Total</strong></td>
<td>4,980.44</td>
<td>1,225.99</td>
<td>24.62%</td>
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<td><strong>County Attorney</strong></td>
<td>Salary &amp; Benefits</td>
<td>3,658.86</td>
<td>952.16</td>
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<td>88.28</td>
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<td>Contractual &amp; Other Services</td>
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<td>(131.83)</td>
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<td>Reserves &amp; Contingencies</td>
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<td></td>
<td><strong>Total</strong></td>
<td>3,761.46</td>
<td>908.18</td>
<td>24.14%</td>
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<td><strong>Elections</strong></td>
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<td>Internal Services</td>
<td>80.60</td>
<td>80.69</td>
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<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>596.26</td>
<td>76.43</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(50.06)</td>
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<td><strong>Total</strong></td>
<td>1,718.14</td>
<td>472.48</td>
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<tr>
<td><strong>Executive Management</strong></td>
<td>Salary &amp; Benefits</td>
<td>3,510.07</td>
<td>894.59</td>
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<td></td>
<td>Internal Services</td>
<td>111.32</td>
<td>106.16</td>
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<tr>
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<td>Contractual &amp; Other Services</td>
<td>499.87</td>
<td>55.40</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(92.50)</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td>4,028.76</td>
<td>1,056.16</td>
<td>26.22%</td>
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<td><strong>Finance</strong></td>
<td>Salary &amp; Benefits</td>
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<td></td>
<td>Internal Services</td>
<td>3,231.93</td>
<td>3,174.24</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>3,887.32</td>
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<td>Reserves &amp; Contingencies</td>
<td>(871.92)</td>
<td>(113.87)</td>
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<td></td>
<td><strong>Total</strong></td>
<td>20,645.57</td>
<td>7,188.99</td>
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<td>Salary &amp; Benefits</td>
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<td>Internal Services</td>
<td>572.63</td>
<td>572.68</td>
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<td>Contractual &amp; Other Services</td>
<td>606.36</td>
<td>106.78</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(462.08)</td>
<td>(113.23)</td>
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<td><strong>Total</strong></td>
<td>3,498.18</td>
<td>1,270.23</td>
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<td><strong>Human Rights Office</strong></td>
<td>Salary &amp; Benefits</td>
<td>709.31</td>
<td>208.45</td>
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<td>Internal Services</td>
<td>23.14</td>
<td>23.14</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
<td>56.51</td>
<td>7.53</td>
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<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(14.76)</td>
<td>0.00</td>
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<td></td>
<td><strong>Total</strong></td>
<td>774.21</td>
<td>239.12</td>
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<td><strong>Management &amp; Budget</strong></td>
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<td>1,680.30</td>
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<td>Internal Services</td>
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<td>43.18</td>
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<td>Contractual &amp; Other Services</td>
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<td><strong>Total</strong></td>
<td>1,840.46</td>
<td>466.72</td>
<td>25.36%</td>
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</table>
### General Government Functional Area (Continued)

#### 1st Quarter, FY 2018

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<tr>
<th>Department</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Aging</strong></td>
<td>Salary &amp; Benefits</td>
<td>2,363.60</td>
<td>606.92</td>
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<td>Internal Services</td>
<td>152.82</td>
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<td>Contractual &amp; Other Services</td>
<td>3,500.60</td>
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<td>Reserves &amp; Contingencies</td>
<td>(141.73)</td>
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<td>Total</td>
<td>5,875.29</td>
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<td><strong>Community Services</strong></td>
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<td>31,452.68</td>
<td>8,253.40</td>
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<td>Internal Services</td>
<td>1,840.91</td>
<td>1,710.59</td>
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<td></td>
<td>Contractual &amp; Other Services</td>
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<td>Reserves &amp; Contingencies</td>
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<td>Total</td>
<td>45,018.46</td>
<td>11,621.06</td>
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<tr>
<td><strong>Cooperative Extension Service</strong></td>
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<td>Internal Services</td>
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<td>80.83</td>
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<td>Contractual &amp; Other Services</td>
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<td>Reserves &amp; Contingencies</td>
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<td>Total</td>
<td>823.57</td>
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<td><strong>Public Health</strong></td>
<td>Salary &amp; Benefits</td>
<td>314.47</td>
<td>49.91</td>
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<td>Internal Services</td>
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<td>Contractual &amp; Other Services</td>
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<td>0.00</td>
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<tr>
<td></td>
<td>Total</td>
<td>3,397.68</td>
<td>1,516.95</td>
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<tr>
<td></td>
<td>Total</td>
<td>51,799.19</td>
<td>12,217.59</td>
<td>23.59%</td>
</tr>
</tbody>
</table>

**Notable Variances**

1. **Finance** - The department has a disproportionate amount of its budget in the Internal Services series due to being a countywide host for general government systems. Excluding the Internal Services series, Finance expenses are on target.

2. **Human Resources** - The department has a disproportionate amount of its budget in the Internal Services series due to being a countywide host for general government systems. Excluding the Internal Services series, Human Resource expenses are on target.
## Human Services Functional Area (Continued)

### Notable Variances
1. **Aging** - Spending is higher due to full fiscal year funding of $1.4 million for Birmingham Green paid during 1st quarter.
2. **Public Health** - Expenditures include 1st and 2nd quarterly disbursements to the State.

### Public Safety Functional Area

(Dollar amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Department</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
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<td>Spent %</td>
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<td><strong>Juvenile &amp; Domestic Relations Court</strong></td>
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<td>Contractual &amp; Other Services</td>
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<td>Total</td>
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<td>Reserves &amp; Contingencies</td>
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<td>Total</td>
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<td>258.02</td>
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<td>Contractual &amp; Other Services</td>
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<td>Total</td>
<td>133.86</td>
<td>41.35</td>
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<td>10,814.24</td>
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<td>0.00</td>
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<tr>
<td></td>
<td>Total</td>
<td>101,170.82</td>
<td>30,591.57</td>
<td>30.24%</td>
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<td><strong>Public Safety Communications</strong></td>
<td>Salary &amp; Benefits</td>
<td>9,692.21</td>
<td>2,150.77</td>
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<td>Internal Services</td>
<td>294.07</td>
<td>281.25</td>
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<td>Contractual &amp; Other Services</td>
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<td>Total</td>
<td>11,066.40</td>
<td>2,520.87</td>
<td>22.78%</td>
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<td><strong>Sheriff</strong></td>
<td>Salary &amp; Benefits</td>
<td>9,330.07</td>
<td>2,564.30</td>
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<td></td>
<td>Internal Services</td>
<td>848.84</td>
<td>420.17</td>
<td></td>
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<tr>
<td></td>
<td>Contractual &amp; Other Services</td>
<td>587.69</td>
<td>98.77</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Reserves &amp; Contingencies</td>
<td>(236.30)</td>
<td>0.00</td>
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<td>Total</td>
<td>10,530.30</td>
<td>3,083.24</td>
<td>29.28%</td>
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</tbody>
</table>

1st Quarter, FY 2018

![](chart.png)
Non-Departmental

(Dollar amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Department</th>
<th>Spending Category</th>
<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
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</thead>
<tbody>
<tr>
<td>Non-Departmental</td>
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<td>(1,003.04)</td>
<td>241.70</td>
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<td>Internal Services</td>
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<tr>
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<td>Reserves &amp; Contingencies</td>
<td>(42.63)</td>
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<td><strong>Total</strong></td>
<td><strong>11,353.22</strong></td>
<td><strong>8,458.75</strong></td>
<td><strong>74.51%</strong></td>
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</tbody>
</table>

**Notable Variances**

1. **Non-Departmental** - The following payments are made during the first quarter of the fiscal year:
   - Self Insurance Workers Compensation ($4.4M), Self-Insurance Casualty Pool ($1.3M), and Property and Miscellaneous insurance premiums ($0.3M)
   - Hylton Performing Arts Center Contribution ($1.9M)

Debt Service

(Dollar amounts expressed in thousands)

<table>
<thead>
<tr>
<th>Department</th>
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<th>Budget</th>
<th>Actual</th>
<th>Spent %</th>
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<td></td>
<td>Internal Services</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
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<td>Contractual &amp; Other Services</td>
<td>43,649.55</td>
<td>33,092.19</td>
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<td>0.00</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>43,649.55</strong></td>
<td><strong>33,092.19</strong></td>
<td><strong>75.81%</strong></td>
</tr>
</tbody>
</table>

**Notable Variances**

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