Town of Purcellville Virginia

Adopted

Fiscal Year 2018 Fiscal Plan & Capital Improvement Program

Fiscal Year 2018 – 2022

Town of Purcellville

– Town Manager Adopted –

Fiscal Plan FY 2018
&
Capital Improvement Program FY 2018-2022

The Official Seal

The Key represents the Town as a community of opportunity for all people who live and work here.

The Stalk of Wheat represents the Town's lineage as a farming community.

The Chevron represents a portion of the coat-of arms from the Purcell family for whom the Town is named.

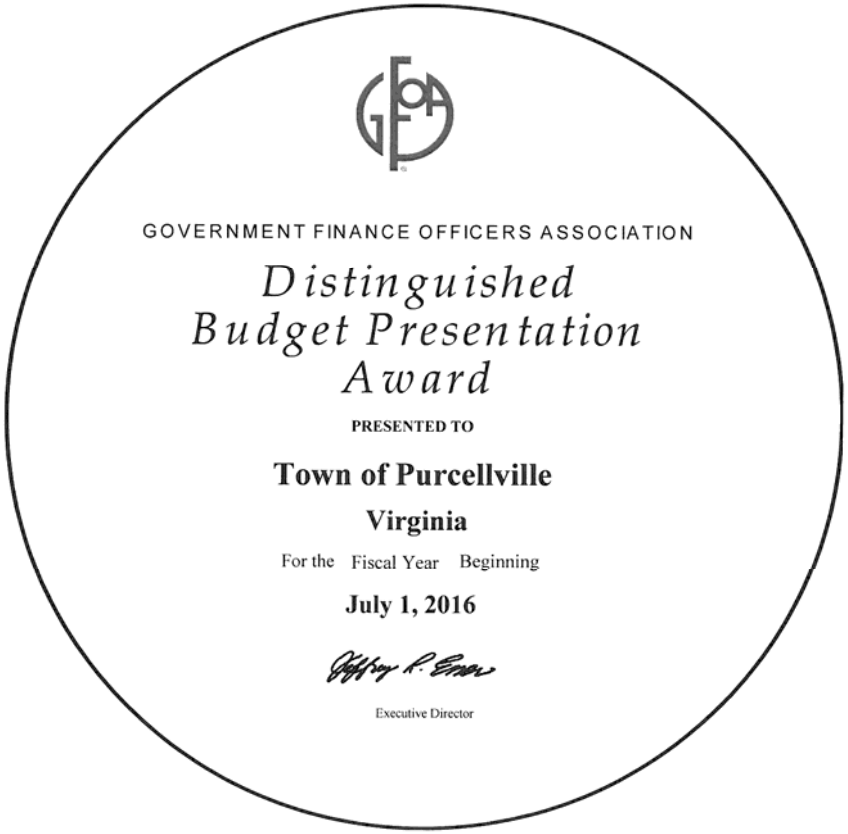
The Purcellville Library represents a community of continual learning.

Town Council

Honorable Mayor Kwasi A. Fraser
Honorable Vice-Mayor Karen Jimmerson
Honorable Council member Chris Bledsoe
Honorable Council member Ryan Cool
Honorable Council member Kelli Grim
Honorable Council member Douglass J. McCollum
Honorable Council member Nedim Ogelman

Town Administration

Alex Vanegas, Interim Town Manager
Daniel C. Davis, Assistant Town Manager
Elizabeth Krens, Director of Finance
Paula Hicks, Accounting Manager
Tom Angus, Budget Specialist
Hooper McCann, Director of Administration
Cynthia A. McAlister, Chief of Police
Dale Lehnig, Interim Director of Public Works
Patrick Sullivan, Director of Community Development
Shannon Bohince, Director of Information Technology
Sally G. Hankins, Town Attorney
Diana Hays, Town Clerk


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Town of Purcellville

Virginia

For the Fiscal Year Beginning

July 1, 2016

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Town of Purcellville for its Annual Budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, and as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirement, and we are submitting it to GFOA to determine its eligibility for another award.

ICMA

Leaders at the Core of Better Communities

This

Certificate of Distinction

is presented to

Purcellville, VA

for exemplifying the standards established by the International City/County Management Association in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking and accountability.

Presented at the 102nd ICMA Annual Conference
Kansas City, Missouri
26 September 2016

Robert J. O'Neill Jr.
ICMA Executive Director

Patricia E. Martel
ICMA President

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Executive Summary

The budget message details the priorities and issues for the fiscal year. It identifies the most significant choices and modifications to the budget and articulates the rationale for these budget decisions. It also lists FY 2018 budget highlights.

- Town Manager's Adopted Budget Message
- Adopted Budget Highlights
- Service Level Changes Summary
- Adopted Enhancements
- Unfunded Enhancements

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May 23, 2017

The Honorable Mayor and Members of the Council:

I am pleased to present the Adopted Town Budget for Fiscal Year 2018 and the approved Capital Improvements Plan (CIP) for Fiscal Years 2018 – 2022. This document summarizes the results of the seven month process followed by the Town Staff and Town Council in developing the Operating and Capital Fiscal Plans for the Town. The FY 2018 adopted total Town budget is $24.32 million which consists of the General Fund at $9.8 million, Utility Funds at $9.33 million, Park and Rec Fund at $0.56 million and the CIP at $4.65 million. Major highlights of this adopted budget include:

- Real Estate Tax Rate remains at $0.22/$100 assessed value and no increases for other tax rates.
- No rate increases for Water and Wastewater funds.
- Capital Improvement Plan (CIP) 5- year plan that prioritizes based on need and identified funding to ensure "pay as you go" capital financing. Important projects for FY 2018 include street improvements along 32nd and Main, 32nd and A Street, Hirst Road, Nursery Avenue, and 12th Street. Additional CIP dollars will be directed towards the Town's new financial software which will become fully operational during calendar year 2018.
- Updated FY 2018 Master Tax and Fee Summary that provides all Town fees and rates charged to businesses and residents.
- Town Department narratives highlighting FY 2018 budget changes and enhancements, along with a future outlook to note challenges and possible capital outlays beyond FY 2018.
- Funding for a comprehensive review that will determine the Town's infrastructure replacement and provide a plan to more clearly understand the direct impact of growth on infrastructure, capital needs, and staffing levels.
- Indexed Pay Increase of 3.0% for Town employees to maintain the Town's competitive salary and benefit structure compared with regional private and public sector entities.
- Started the process to reduce the utility chargeback (expenditures to the Utilities funds from the General fund) that will support the long-term stability of the utility funds. As described in Rate Scenerio 9A in the Supplemental Information section of this

book, the utility chargeback was reduced by 25 percent from $1.18 million in FY 2017 to $0.88 million in FY 2018. The scenario will incrementally reduce the utility chargeback and assign 1 percent of the meal tax revenues to the utility funds in future budget years.

This budget provides prudent fiscal reductions where possible with no changes to the Town's award winning level of services. The Town services include quicker response time for residents and businesses in the areas of police protection, building and zoning services, and street maintenance. Further, Town services include weekly curbside trash and recycle pick-up, accredited water and wastewater services, sidewalk additions and maintenance to make Purcellville a walkable community, and Town events hosted throughout the year for residents and non-residents to enjoy and support our Town businesses. These services would not be available without our Town employees who are committed to providing excellent customer services.

Within this upcoming fiscal year, the Town Council and Management are working with the Town's Financial Advisor to develop a Plan of Finance. The plan will strategically utilize existing reserve cash and restructure the Water and Wastewater Funds' debt with the goal to pay for capital needs over the next 5 years and lessen the debt service burden on the Town's rate payers. The plan also includes using reserve cash and restructuring the Park and Rec Fund to remove private use restrictions associated with the current tax-exempt nature of the debt. The result will provide more flexibility to partner with private sector entities at Fireman's Field in order to generate additional revenue for the Town and reduce dependence on taxes tied to Fireman's Field.

Finally, I want to thank the Mayor and Council's leadership in the budget process to make tough fiscal decisions that did not increase the tax and utility rates, maintains the Town's service levels, and provides a plan forward to restructure debt and fund infrastructure that minimizes future tax or rate increases to our Town citizens.

Alex Vanegas, CPM, Interim Town Manager

March 20, 2017

The Honorable Mayor and Members of Council:

Please find enclosed the Town Manager's Proposed FY 17/18 Budget. Based on the existing economic challenges and opportunities, the staff has worked together over the last five months to develop a strategic proposal to meet the needs of our ever changing and dynamic community.

FY 17/18 BUDGET PROCESS IMPROVEMENTS

Based on the budget evolution process that began over seven years ago, the Town of Purcellville has continued to implement annual upgrades and improvements which have resulted in the document that you see today. Many of these changes have improved the collection, analysis and ultimate presentation of the information provided in the final document. I am proud to say that we are at a point now where the finished document has incorporated the GFOA, Town Council and community recommendations to date. In order to reach this point, the Town implemented multiple new recommendations and changes over the last five years which has improved the delivery and functional use of the budget. For the purposes of review, we have added the following expanded or new changes this year in our budget:

- Redesigned the departmental budget pages to add more graphics and high level budget expenditure data which provides a more concise and reader friendly document.
- Met with each department to discuss accomplishments, project status and future challenges to initiate a new section called "Budget Overview" in the departmental budget sections.
- The Assistant Town Manager and Budget Specialist worked with each department early in the budget process to facilitate discussions of possible budgetary needs and the justification to support those needs.
- The Town's Capital Improvement Program (CIP) Workgroup, consisting of staff from Administration, Public Works and Finance, met early in the budget process to prioritize and identify funding needed for the five year CIP plan (FY 2018-FY 2022).
- Enhanced the CIP summary and project plan by reformatting in a more reader friendly document and adding photographs, when possible, to the project descriptions.

- Engaged our financial advisor and utility rate consultant early in the budget process in order to review various rate model scenarios and facilitate long range planning discussions. This involved a series of three specialized meetings with Davenport and MFSG.
- Held a Town Council Special CIP Strategy Session in January 2017 to allow Town Council to review our entire CIP process approved to date.
- After consulting with our auditor and financial advisors, as well as recommendations from GFOA reviews, the FY18 budget provides a modified accounting of the utility chargeback. The utility chargeback provides a mean of assessing the Water and Wastewater Utility Funds for the cost of the administrative resources from the General Fund that they utilize. Specifically, these enterprise funds use General Fund administrative resources in the areas of human resources, finance and public works. For example, Public Works Maintenance staff provides support for water and wastewater line maintenance and repairs; Finance staff provides accounts payable, payroll, accounting, procurement, budget and utility account billing/collection services. Without these specific services, the utility funds would need to contract out or maintain their own resources in house for administrative services. The recent accounting change has no effect on the utility funds which present the chargeback with other personnel expenses. However, the General Fund will no longer show the chargeback as a revenue transfer but rather a contra-expenditure within the relevant department's personnel categories. The improvement will better reflect true cost associated with the General Fund department and eliminate the inflation of the General Fund budget via double accounting revenues and expenditures associated with the chargeback.

STEPS TOWARD BUDGET DEVELOPMENT

The Town began this process in mid-November when the Department Heads began formulating the operating and CIP budget. With the complexities of operations needed to constantly monitor fiscal processes, the budget development process is a year-round task for the Finance Department. In December 2016, the Department Heads met with the Finance staff and the Town Manager's Office to answer questions that were critical to the development of this budget. These meetings provided an opportunity to share information and allow the staff to better understand the direction and priorities of the Town Council and the Town Manager's Office. Updates and feedback from staff were provided to better understand the complexities of each departmental request. In January and February 2017, the Town Manager's Office and Finance Department began extensive expenditure reviews which resulted in line item evaluations and further discussions with the Department Heads. During this period, the staff spent a significant amount of time reviewing potential cuts to both the CIP and operational budgets that could be applied across the board. In addition, staff met to review projections and to analyze information that was coming from the assessor's office, which is now assigned to the Loudoun County Commissioner of the Revenue's Office. During the subsequent follow-up discussions, the Town provided feedback and updated information on critical projects and developments that were occurring within the Town to ensure that we receive the most up to date assessments.

POLICY DIRECTION FROM TOWN COUNCIL

During the budget process, the Town maintained constant contact with Town Council members through individual and public meetings. This year, the staff had the benefit of meeting for a two-day Strategic Planning Session with the new Council that was seated July 1, 2016. Occasionally in the past, the Town Council would provide staff with specific adopted guidelines or budget priorities at the beginning of the budget process. Examples of these budget priorities or directives could be direction to the manager to work a budget around a specific tax rate or target. Even though the staff received excellent feedback individually from Council and collectively at the meetings and worksessions over the last eight months, the staff did not receive formal budget directives that were approved by Town Council prior to commencement of the process. As a result, staff addressed as many of the

individual requests and overall collective observations as possible to move forward in the development of this budget. In order to do this, the staff based the budget development process in our upcoming worksessions around the following priority items:

- Meeting our existing debt requirements and programs that have been critical to the community in the past.
- Looking at creative "green box" initiatives that will help the Town address future debt impacts along with working with our financial advisors to explore beginning options to how we will pay down our balloon and debt payments in the next four years.
- Focus on the Town's newly updated Strategic Initiatives, Vision, Mission and Core Values that were adopted in September 2016.
- Minimize or limit any future new debt or borrowing requirements over the next twenty-four months.
- Maintain Town's AA/AAA rating with all three credit rating agencies.
- Complete additional analysis on our chargeback process so that Council can fully review the funding logic and history during our budget worksessions.
- Work with Town Council and the budget to help promote continued economic development and suitable redevelopment of older sections of our community.
- Continue to explore opportunities to monetize/sell nonperforming government assets that have no specific current or future strategic value to our community.

ACCOMPLISHMENTS LEADING INTO FY 17/18 BUDGET

Many accomplishments lay the groundwork for this budget. They are not limited to but include the following:

- Ended FY15/16 with a surplus in all funds
- Continued strong recovery of our Utility Funds with new projects coming on board
- Maintained AA/AAA Credit Rating from the major credit rating agencies
- Completed updated review by Fitch who issued an upgraded outlook to "Positive"
- Implemented third round of the NVTA Funding on transportation related projects
- Eighth straight year of GFOA Budget Award
- Eighth straight year of GFOA CAFR Award
- Received Unqualified Audit Opinion for FY16
- Compliance with General Fund Fiscal Guidelines and Polices in FY 15/16 audit
- Successfully maintained State Accreditation for Police Department

- Received ICMA Performance Management Award
- Received VML Go Green Challenge Gold Award
- Launched significant new social media and community outreach platforms which included a new website, an updated newsletter, OpenGov, Polco and a Facebook presence
- Kicked off a comprehensive financial software upgrade with the acquisition of Munis
- Receive numerous operational awards in our Utility Departments

CLOSING SUMMARY

In closing, I am proud to present to you a budget that has been worked on by staff for over five months and addresses many of the priorities and challenges that we face going forward. In order to address the challenges that we face with our unique community that increased in population significantly over the last decade, matched the level of service that our residents and businesses expect on a daily basis, meet fiscal challenges facing our community and address the resources and needs that our departments have been requesting for years, I recommend that we take this budget process and thoroughly explore the following items:

I. A thorough review of all programs and projects that we currently participate in to determine if they are financially feasible and whether the benefits warrant the cost.

II. A detailed analysis of our asset inventory and potential green box initiatives where the Town can explore nontraditional funding sources. In the last year, the Town has aggressively pursued the monetization of our nonperforming assets which included the sale of the Mary's House of Hope property and a lease with Makersmiths. In addition, there are many departmental initiatives that are looking at maximizing revenue at all levels. As a result, staff has been working on a list of potential green box initiatives that will be presented to Town Council during the budget worksessions so that Town Council can assess the risk, timing and steps needed to establish priorities related to increasing green box revenues across all funds.

III. A full evaluation with our financial advisors and rate consultants will need to continue to determine whether the fees, rates and taxes that we are charging are providing us the needed revenue to ensure that we are structurally balanced not only in our operational programs but most importantly to address all of the future capital projects and services that will be needed to meet future unfunded mandates and program requests from our citizens and businesses.

IV. Analyze the impact that has been created over the last eight years as we have struggled to minimize staffing requests in order to help hold down taxes and fees during difficult recessions and other economic challenges. We need to ensure that both the human and capital resources needed to deliver the volume of programs are adequately matched or the impact will be profound from all directions.

V. In addition to green box initiatives, the staff has been working hard to complete an analysis of our chargeback accounting process and other financial and accounting steps that we take to capture expenses and operations across the board. In a small community with limited resources but four specific funds, there is a lot of sharing of resources and wearing of multiple hats. There are many processes

where we attempt to adequately make each of the four funds operate independently as is recommended in most general government and enterprise accounting programs. With this said, Town Council has expressed interest in better understanding all of these steps and the Town will be providing more detailed information to our Town Council during the budget worksession process to make sure that the Town Council fully understands and supports these programs.

VI. Even though the Town has had strong annual fiscal performance for years and has significantly increased our cash reserves, the Town faces significant challenges and opportunities in the next three to five years as bond issuances, balloon payments and restructured debt kick in. In the next two years, this Council will be faced with difficult decisions in planning how the Town will deal with these impacts. There are many options and alternatives. Careful analysis will have to be conducted at all levels with outside support from our financial advisors and rate consultants to ensure that we choose the most fiscally prudent options without taking any alternatives off of the table.

On a final note, I would like to take this opportunity to thank the Town Council and our Committees, Commissions and Boards that worked directly with staff to develop the extensive summaries and guidelines used to complete this budget. As I mentioned earlier in the transmittal letter, the job of developing this budget, which far exceeds the quality and level of detail that most similar sized communities submit on an annual basis, falls directly on the Finance Department with support from Administration. This team led by Danny Davis, Liz Krens, Connie LeMarr, Paula Hicks and Tom Angus work year-round to make sure that this document is timely and pertinent to the deliberations and community review. Without their constant guidance and teamwork, this would just be another fiscal document for consideration and not the GFOA award winning budget that is being presented. Each of these staff members spend hundreds of hours to complete this detailed document. In particular, I want to personally thank the Finance team who work year-round on this document and provide the level of detail that we can all use as we move forward. Their dedication and commitment to this process is truly a blessing and I lean on them heavily during the process.

Robert W. Lohr, Jr.

Robert W. Lohr, Jr.
Town Manager

Town of Purcellville, Virginia
FY 2018 Adopted Budget Highlights
(July 1, 2017 – June 30, 2018)

GENERAL FUND

- General Fund budget increased by $397,389 over the adopted FY 2017 budget due to higher revenues
- Real Estate Tax rate remains $0.22/$100 assessed value
- No fee or tax increase in the General Fund
- Growth projected in several business tax categories: Business Licenses, Sales, and Meals Tax
- Each cent of the real estate tax is equivalent to $125,000
- Each cent of the meals tax rate is equivalent to $378,000
- FY 2018 is last year Town of Purcellville will receive Loudoun County gas tax revenues ($143,733)
- Planned use of Capital Reserve funds of $111,377 to pay debt service
- Transfer of $251,000 cash reserves to fund Capital Improvement Program (CIP) projects
- FY 2018 Charge Back reduced from $1,175,824 in FY 2017 to $878,432 collected from the Utility Funds for Public Works personnel costs
- No new or expanded positions
- 3.0% Indexed Pay Increase with bonuses for role model employees
- Virginia Retirement System (VRS) rate for FY 2018 remained the same
- The Local Choice Health Insurance Program rates for FY18 increased by 14%
- Capital Improvement Program (CIP) includes 8 projects with FY 2018 budget of $3.88 million
- Projected contingency/surplus of $115,928 for unexpected needs, emergency costs, or Council-directed priorities
- Balanced budget projected and maintains current service levels in FY 2018

SPECIAL PARKS & RECREATION FUND

- Parks & Recreation Fund budget increased by $13,823 over adopted FY 2017 Budget
- Fireman's Field Tax District rate remains $0.035/$100 Assessed Value
- No new Capital Improvement Program (CIP) projects are proposed
- New October Race Festival added to Town's event calendar
- Projected contingency/surplus of $31,983 for unexpected needs, emergency costs, or Council-directed priorities
- Balanced budget projected in FY 2018

Town of Purcellville, Virginia
FY 2018 Adopted Budget Highlights
(July 1, 2017 – June 30, 2018)

WATER FUND

- Water Fund budget increased by $48,260 over the adopted FY 2017 budget due to increase in availability revenue
- No rate increase in water user fees
- No new or expanded positions
- 3.0% Indexed Pay Increase with bonuses for role model employees
- Virginia Retirement System (VRS) rate for FY 2018 remained the same
- The Local Choice Health Insurance Program rates for FY18 increased by 14%
- Charge Back cost of $439,216 (a reduction of $148,696 from FY 2017) to reimburse General Fund Public Works Department for personnel costs
- Capital Improvement Program includes 1 project with FY 2018 budget of $609,280
- Projected contingency/surplus of $1,037,986 due to collection of one time availability fees with funds being placed in reserves

WASTEWATER FUND

- Wastewater Fund budget decreased by $19,290 over the adopted FY 2017 budget
- No proposed rate increase in wastewater user fees
- No new or expanded positions
- 3.0% Indexed Pay Increase with bonuses for role model employees
- Virginia Retirement System (VRS) rate for FY 2018 remained the same
- The Local Choice Health Insurance Program rates for FY18 increased by 14%
- Charge Back cost of $439,216 (a reduction of $148,696) to reimburse General Fund Public Works Department for personnel costs
- Capital Improvement Program includes 1 project with FY 2018 budget of $160,000
- Projected contingency/surplus of $668,985 due to collection of one time availability fees with funds being placed in reserves

Summary of Service Level Changes
FY 2018

General Fund

Service Levels supported by the General Fund remain stable and sustainable in FY 2018.

Service areas include General Government, Public Safety, Public Works and Community Development.

Parks and Recreation Special Fund

Service Levels supported by the P&R Special Fund remain stable and sustainable in FY 2018

Special event activities, such as the Wine and Food Festival, Music and Arts Festival, and the Loudoun Grown Expo assist the Town in reaching economic goals while providing quality of life and leisure services to citizens. These activities draw in many tourists and support local businesses.

Utility Funds

Service Levels supported by the Water Fund and the Wastewater Fund also remain stable and sustainable in FY 2018.

Service areas include the production of quality potable water and the treatment of wastewater for the residents and businesses in the community.

FY 2018 ADOPTED ENHANCEMENTS

With the fiscal guidance set by the Town Council, the Town Manager directed departments to submit budget enhancements related to meeting critical operating needs and addressing Town Council priorities. Adopted enhancements total $335,814 in funding and 0.0. FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Town Manager Proposed	Adopted Budget
ALL DEPARTMENTS							
3% Index Rate Adjustment	0.00	$160,814	$0	$0	$0	$160,814	$160,814
This proposed Index Rate Adjustment is a component of the Pay for Performance Program Adopted by Town Council in April 2014. The Rate Adjustment is intended to cover increases in cost of living as demonstrated by the Consumer Price Index along with maintaining competitiveness with other local goverments for filling vacancies and retaining employees. Other jurisdictions are also proposing 3% Rate Adjustments, including Loudoun County and the Town of Leesburg.							
Subtotal	**0.00**	**$160,814**	**$0**	**$0**	**$0**	**$160,814**	**$160,814**
POLICE							
Firearm Equipment	0.00	$0	$10,000	$0		$10,000	$10,000
New account line item proposed to standardize Police firearms and ammunition and to ensure all firearm equipment is in good working order. The enhancement adds $10,000 to the existing $5,000 currently provided from Equipment for Firearms and Ammunition. By moving to standardized firearm equipment, it will lead to more efficient inventory control and ammunition procurement. A key focus of this line item is to ensure sufficient inventory for training and to replace rifles that are not reliable or in working order.							
Vehicle Replacement	0.00	$0	$0	$90,000	$0	$90,000	$45,000
This enhancement is for 2 vehicles to replace the aging fleet of the 2006 Ford Crown Victoria (#205/ 92,061 miles); 2007 Ford Crown Victoria (#207/ 98,229miles). This would also complete one full set of AWD vehicles so that an entire shift can operate safely during snow and challenging road conditions. Future replacements may not require AWD capability.							
Subtotal	**0.00**	**$0**	**$10,000**	**$90,000**	**$0**	**$100,000**	**$55,000**
PUBLIC WORKS ADMIN/CAPITAL ENGINEERING							
Long Range Planning	0.00	$0	$20,000	$0	$0	$20,000	$10,000
Provide comprehensive reviews that are needed to determine the future Town infrastructure replacement or additions. Specifically, this review would be in the area of utility infrastructure. This study would look at current capacity, future growth plans, and needed capital improvements. The infrastructure plan would allow the Town to more clearly understand the direct impact of growth on infrastructure, capital needs, and staffing levels. Without an updated plan, development plans will be reviewed without the benefit of an overall masterplan which increases review costs due to outsourcing and directly affects the ability of the department to improve the Town's public infrastructure. This plan is proposed to be split 20% General Fund, 40% Water Fund, 40% Wastewater Fund.							
Subtotal	**0.00**	**$0**	**$20,000**	**$0**	**0.00**	**$20,000**	**$10,000**
PUBLIC WORKS MAINTENANCE							
Computer Software	0.00	$0	$11,000	$0	$0	$11,000	$11,000
This enhancement provides the additional funding for the Beehive Maintenance work order system, including the fleet maintenance module that maintains records on maintenance and repairs. This system will provide a complete record of the vehicle and provide better analysis to whether surplus or maintain the vehicle.							
Subtotal	**0.00**	**$0**	**$11,000**	**$0**	**0.00**	**$11,000**	**$11,000**

FY 2018 ADOPTED ENHANCEMENTS

With the fiscal guidance set by the Town Council, the Town Manager directed departments to submit budget enhancements related to meeting critical operating needs and addressing Town Council priorities. Adopted enhancements total $335,814 in funding and 0.0. FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Town Manager Proposed	Adopted Budget
PUBLIC WORKS - WATER							
Long Range Planning As highlighted in the Public Works section, review Utilities infrastructure to plan for future asset costs and lifecycle, and alternative scenerios to manage the utility system. This plan will look at current capacity, future capital needs, and impact of potential new connections on the existing system.	0.00	$0	$40,000	$0	$0	$40,000	$20,000
Vehicle Replacement This enhancement is for a Pick Up Truck @ $41K to replace a 2008 Ford F-350 (#310) and to replace a 1999 ATV for $18,000 that was not purchased in FY17	0.00	$0	$0	$59,000	$0	$59,000	$59,000
Subtotal	**0.00**	**$0**	**$40,000**	**$59,000**	**$0**	**$99,000**	**$79,000**
PUBLIC WORKS - WASTEWATER							
Long Range Planning As highlighted in the Public Works section, review Utilities infrastructure to plan for future asset costs and lifecycle, and alternative scenerios to manage the utility system. This plan will look at current capacity, future capital needs, and impact of potential new connections on the existing system.	0.00	$0	$40,000	$0	$0	$40,000	$20,000
Subtotal	**0.00**	**$0**	**$40,000**	**$0**	**$0**	**$40,000**	**$20,000**
TOTAL	**0.00**	**$160,814**	**$121,000**	**$149,000**	**$0**	**$430,814**	**$335,814**

FY 2018 UNFUNDED ENHANCEMENTS

In the course of preparing the FY 2018 Proposed Budget, the Town Manager asked that all department heads bring forward for consideration enhancements and program increases that are needed to continue operations, deliver expected service levels, and address critical needs. Following is a list of requests that could not be funded with the currently forecasted revenue estimates. Total unfunded request amount to $648,944 and 3.80 FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Net Budget Impact
ADMINISTRATION						
HR Assistant This enhancement is for a part-time position (24 hrs./week) to assist the HR Specialist with existing heavy workload. Ongoing demands in HR include personnel issues, recruiting and training new employees, managing benefits and compensation review, regular administrative tasks, and long-term strategic planning for the organization. A part-time assistant would provide support for these efforts and ensure timely response to critical items.	0.60	$29,577	$0	$0	$0	$29,577
Subtotal	**0.60**	**$29,577**	**$0**	**$0**	**$0**	**$29,577**
INFORMATION TECHNOLOGY						
IT Tech from PT to FT This enhancement will move an existing staff member from part-time to full-time to better serve Town employees with IT helpdesk tickets. Currently, the department has 2.6 FTE, and after 3:00pm there is only one IT staff member available to serve the entire Town organization. The transition of the current part-time help desk technician would provide more complete coverage throughout the day. In addition, the Police Department used an existing staff member to service many of their IT needs. However, he is retiring in April 2017 and this workload is expected to be picked up by the IT Tech. Without this enhancement, the Police Department may not get immediate response as in recent years.	0.40	$32,114	$0	$0	$0	$32,114
Subtotal	**0.40**	**$32,114**	**$0**	**$0**	**$0**	**$32,114**
POLICE						
Lieutenant - Administration This enhancement is for a new full-time, sworn Lieutenant position to replace the retiring Corporal - Admin position. There is no FTE effect from the enhancement, however, the Lieutenant position is at a higher salary rate and this enhancement reflects the annual increase in the budget. This position would provide a better hierarchy within the Department where operational and administrative duties will be split between the 2 Lieutenants. The new Lieutenant could oversee all administrative duties related to training, accrediation, hiring, etc. The new Lieutenant will play a key role in the command staff, being able to fill in when Sergeants are sick or out of the office, which relieves pressure (and Overtime) of current Lieutenant. This division of duties also provides better balance of responsibilities across 3 command staff (instead of 2) for better outreach and engagement with community. Without this enhancement, the Police Department command staff will continue to be stretched thin, with the current Lieutenant focused more on filling shifts and covering administrative tasks than being able to lead and manage the patrol sergeants.	0.40	$49,018	$0	$0	$0	$49,018
Shift Differential Pay This enhancement is for shift differential pay for evening shift officers working 6:00 p.m. - 6:00 a.m. and to make the Town more competitive with surrounding jurisdictions ($1.00 per hr./2,080 hrs./7 Officers). This is a best practice in all law-enforcement agencies. This enhancement will be requested again when the Town's payroll system is able to accommodate variable rates of pay for a single employee.	0.00	$14,414	$0	$0	$0	$14,414

FY 2018 UNFUNDED ENHANCEMENTS

In the course of preparing the FY 2018 Proposed Budget, the Town Manager asked that all department heads bring forward for consideration enhancements and program increases that are needed to continue operations, deliver expected service levels, and address critical needs. Following is a list of requests that could not be funded with the currently forecasted revenue estimates. Total unfunded request amount to $648,944 and 3.80 FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Net Budget Impact
Field Training Differential This enhancement is for supervising officers working with entry-level officers to perform on-the-job training. Other jurisdictions regularly pay this differential ranging from $1 to $3 / hour. Estimate $2.50 per hr/ 504 hours each / 2 training officers a year. This pay benefit encourages current officers to use their skills in training new officers and building solid leadership qualities.	0.00	$2,764	$0	$0	$0	$2,764
Vehicle Replacement The current fleet schedule for the Police Department indicates 3 vehicles to be replaced in FY 2018. Only two have been proposed for funding by the Town Manager. This third vehicle would replace an aging AWD Ford Explorer that is nearing the end of its useful life and is only being kept for AWD needs/purposes. This vehicle would also be useful for the proposed Administrative Lieutenant.	0.00	$0	$0	$45,000	$0	$45,000
Patrol Officer This enhancement is for a new Patrol Officer. Each squad has 1 Sergeant and 2 officers, and 67% of the time the squad only has 2 employees working (due to leave, sickness, training, court, etc). This minimum staffing level is continuing to cause burnout and frustration among officers. The PPD has a 5-year plan to create each squad with 4 total officers (1 Sgt. and 3 officers) to reduce overtime, provide better coverage, and address critical needs as identified by Council: following-up on outstanding investigations, engaging with community (such as at schools), and proactively tackling the drug/opiate crisis in and around Town.	1.00	$76,128	$0	$0	$0	$76,128
Police Wellness Program This enhancement would provide an ongoing program that officers maintain a standard fitness level. Currently, after the officer is hired, there is no standard for fitness. Program is estimated to cost about $821 per officer at $12,400 annually. Phase-in cost for FY18 is $6,200. This program should reduce long-term health costs and job-related injury claims.	0.00	$0	$6,200	$0	$0	$6,200
Equipment One-time only for Video equipment for interrogation room. The video equipment provides documentary evidence for both the officer and accused that provide fair and open transperancy of the facts and questioning. This video equipment would also enhance officer safety and security during questioning and is anticipated to be partially offset by a Safety Grant from VML.	0.00	$0	$10,000	$0	$4,000	$6,000
Vehicle Replacement The current fleet schedule for the Police Department indicates 3 vehicles to be replaced in FY 2018. Only two have been proposed for funding by the Town Manager. Only one was adopted by the Town Council. This third vehicle would replace an aging AWD Ford Explorer that is nearing the end of its useful life and is only being kept for AWD needs/purposes. This vehicle would also be useful for the proposed Administrative Lieutenant.	0.00	$0	$0	$90,000	$0	$90,000
Subtotal	**1.40**	**$142,324**	**$16,200**	**$135,000**	**$4,000**	**$289,524**

FY 2018 UNFUNDED ENHANCEMENTS

In the course of preparing the FY 2018 Proposed Budget, the Town Manager asked that all department heads bring forward for consideration enhancements and program increases that are needed to continue operations, deliver expected service levels, and address critical needs. Following is a list of requests that could not be funded with the currently forecasted revenue estimates. Total unfunded request amount to $648,944 and 3.80 FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Net Budget Impact
PUBLIC WORKS ADMIN/CAPITAL ENGINEERING						
PT to FT Engineering Assistant Transition Part-time Engineer to full-time status in leui of contract engineer. The change would likely reduce the cost of outsourcing and the number of days for review. Since this position is allocated to the chargeback, this cost would be passed on to the Utility Funds.	0.40	$42,466	$0	$0	$0	$42,466
Long-Range-Planning - Transportation Update The Town Transportation Plan has not been updated since 2009, using 2008 data. Further, the Town is nearing completion of the updated Comprehensive Plan, which will affect future transportation demand and expectation. Without an updated transportation plan, development plans will be reviewed without the benefit of an overall masterplan which increases review costs due to outsourcing and directly affects the ability of the department to improve the Town's public infrastructure.	0.00	$50,000	$0	$0	$0	$50,000
Long-Range Planning - Facility Study The Town needs to conduct a facility study of its current and future facility needs, to include inventory of existing space, opportunities to grow within existing space, and facility needs for the next 10-20 years. Needs include storage of sensitive records, office space for current and future employees, and long-term needs for the Police Department.	0.00	$50,000	$0	$0	$0	$50,000
Subtotal	**0.40**	**$142,466**	**$0**	**$0**	**$0**	**$142,466**
PUBLIC WORKS MAINTENANCE						
Maintenance Worker - Entry Level A maintenance worker is proposed for FY 2018 to continue support of the Town's existing facilities. The complexity of ongoing maintenance of Town Hall, the Fireman's Field complex, Maintenance Shop, and Utility Plants necessitates the dedication of another maintenance worker. In addition, this maintenance worker will share the burden for emergency, after-hour response. This worker will also free up other workers to focus on ongoing infrastructure inspections and repairs.	1.00	$67,263	$0	$0	$0	$67,263
New Vehicle - Bucket Truck The bucket truck will save funds where certain activities, (such as holiday lights) are contracted out and can be performed in house. In other cases, certain in-house tasks are performed with a ladder and this truck can provide additional safety to the staff. By using a lease-purchase mechanism, the Town will divide the total cost of the truck (approx $110,000) over a 5 year period. The truck has an estimated 10 to 15 year lifecycle.	0.00	$0	$0	$23,000	$0	$23,000
Subtotal	**1.00**	**$67,263**	**$0**	**$23,000**	**$0**	**$90,263**

FY 2018 UNFUNDED ENHANCEMENTS

In the course of preparing the FY 2018 Proposed Budget, the Town Manager asked that all department heads bring forward for consideration enhancements and program increases that are needed to continue operations, deliver expected service levels, and address critical needs. Following is a list of requests that could not be funded with the currently forecasted revenue estimates. Total unfunded request amount to $648,944 and 3.80 FTE.

DEPARTMENT REQUEST	PROPOSED FTE	Personnel	Operating & Maintenance	Capital Outlay	Revenue	Net Budget Impact
COMMUNITY DEVELOPMENT						
Cost share of Economic Development Position to Support the Towns	0.00	$15,000	$0	$0	$0	$15,000
This enhancement came from discussions among Loudoun Town Managers and the County Administrator and was further discussed among the Coalition of Loudoun Towns (COLT). The position would be located in the County Department of Economic Development and managed by their staff. The position would support the Towns' economic development efforts through: research, data analysis and preparation, business recruitment and retention, and support to the Towns' ongoing economic development activities. The position would provide more direct support to Towns than the current rural team is able to provide. Purcellville's cost is estimated at $10,000-$15,000 annually, which is 10-15% of the staff member's total cost.						
Subtotal	**0.00**	**$15,000**	**$0**	**$0**	**$0**	**$15,000**
PUBLIC WORKS - WATER						
Purchased Water	0.00	$0	$50,000	$0	$0	$50,000
Due to continued drought conditions, this enhancement will be used to purchase water and preserve the JT Hirst reservoir. Generally, the Town purchases $30,000 of water. This enhancement will bring an additional 46 million gallons of water into the Water system saving approximately 83 days using water from the reservoir. The total request was for an additional $60,000. This line item increased by $10,000 in FY 2018.						
Subtotal	**0.00**	**$0**	**$50,000**	**$0**	**$0**	**$50,000**
TOTAL	**3.80**	**$428,744**	**$66,200**	**$158,000**	**$4,000**	**$ 648,944**

Introduction

This section presents an overview of the Town of Purcellville. The following pages contain:

- Fast Facts
- Organization Chart
- Location Map

Fast Facts

Purcellville is an award-winning town of approximately 9,100 residents located in Loudoun County, approximately 40 miles west of Washington, DC. It has been honored for its green initiatives, most recently with the prestigious Siemens Sustainability Award for Small Communities. The Town has an elected Mayor and six Town Council members. Once a stop along the W&OD rail line, Purcellville has maintained its historic old-town feel through the restoration and maintenance of its many downtown structures, reflecting the Victorian architecture popular during the early 1900s. Today, Purcellville is the economic hub of western Loudoun County and a popular weekend destination for antiquing, entertainment, farmer's markets, wineries, breweries, distilleries and restaurants. More info at www.purcellvilleva.gov.

Date the Town was settled: 1764
Date of Incorporation: 1908

Square Miles: 3.42*
Acreage of Existing Corporate Limits: 2,188.80*

Population: Approximately 9,120*
Dwelling Units: 2,878*
Number of Utility Accounts: Residential 2,451 / Commercial 303

Number of Commercial Businesses: 801
Number of Food Establishments: 52
Number of Licensed Contractors: Regular In-Town 42 / Out of Town 231

Total Taxable Real Property (as of January 1, 2017): $1,286,549,230

Total Town Assets as of June 30, 2016: $126,146,844

Educational Institutions within Town Limits:
Emerick ES, Mountain View ES, Blue Ridge MS, Loudoun Valley HS, Woodgrove HS, Patrick Henry College

* This information is provided by the Community Development Department as of December 31, 2016

Town of Purcellville Virginia

Official Zoning Map

Replica of Original Copy located in Town Hall.

Legend

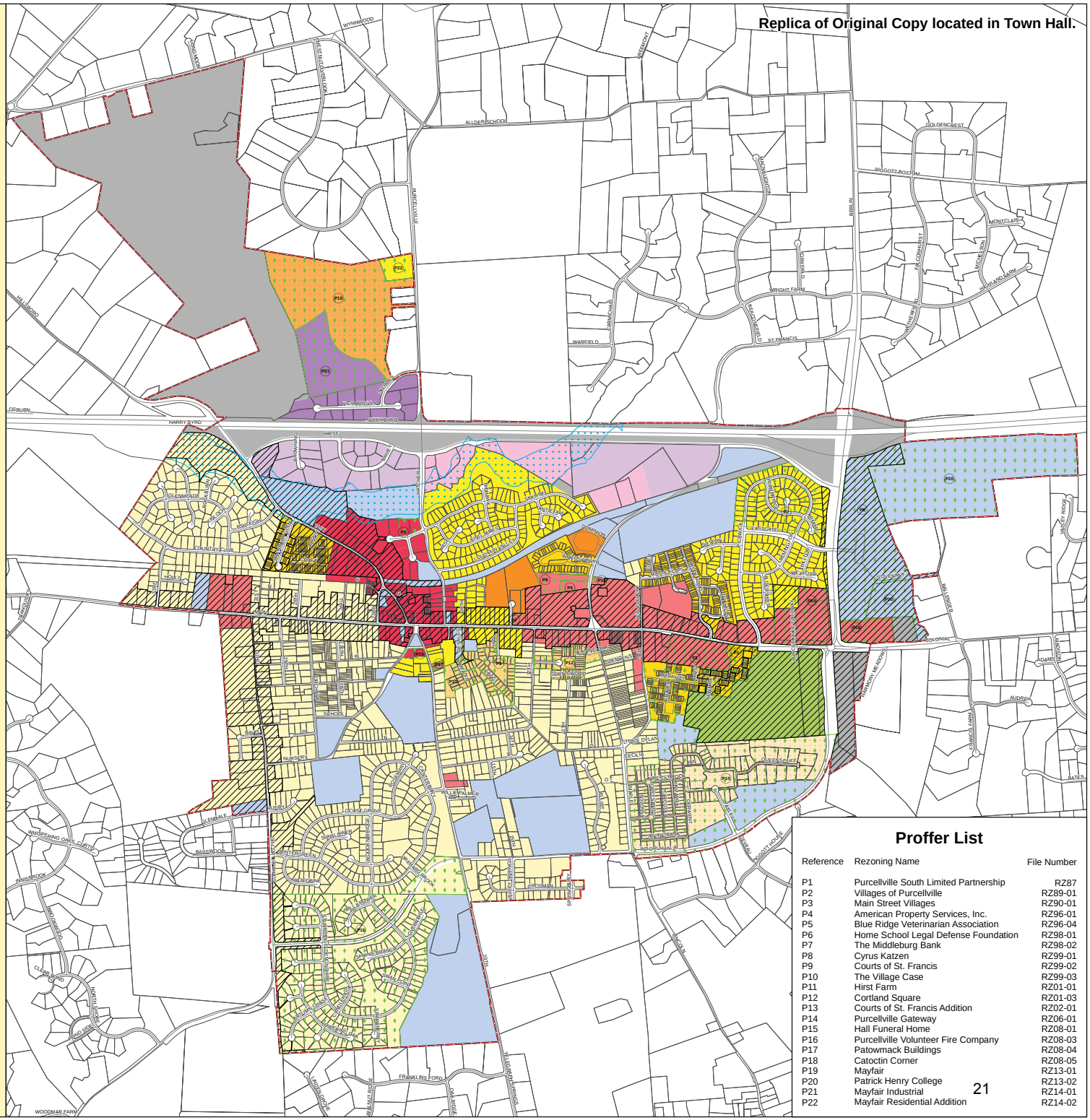
- Boundary
- Floodplain Overlay District
- Historic Corridor Overlay District
- Proffered Rezonings
- Streets

Zoning District

- R-2, Single-Family Residential
- R-3, Duplex Residential
- R-8, Townhouse Residential
- R-15, Apartment Residential
- R-3A, Office Residential
- C-1, Office Commercial
- MC, Mixed Commercial
- C-4, Central Commercial
- CM-1, Local Service Industrial
- M-1, Limited Industrial
- PDH-2, Planned Development Housing
- PDH-5, Planned Development Housing
- PDH-8, Planned Development Housing
- AC, Agricultural Conservancy/Commercial
- IP, Institutional and Public Use
- X, Transitional

0 500 1,000 2,000 3,000 4,000 Feet

N



Proffer List

Reference	Rezoning Name	File Number
P1	Purcellville South Limited Partnership	RZ87
P2	Villages of Purcellville	RZ89-01
P3	Main Street Villages	RZ90-01
P4	American Property Services, Inc.	RZ96-01
P5	Blue Ridge Veterinarian Association	RZ96-04
P6	Home School Legal Defense Foundation	RZ98-01
P7	The Middleburg Bank	RZ98-02
P8	Cyrus Katzen	RZ99-01
P9	Courts of St. Francis	RZ99-02
P10	The Village Case	RZ99-03
P11	Hirst Farm	RZ01-01
P12	Cortland Square	RZ01-03
P13	Courts of St. Francis Addition	RZ02-01
P14	Purcellville Gateway	RZ06-01
P15	Hall Funeral Home	RZ08-01
P16	Purcellville Volunteer Fire Company	RZ08-03
P17	Patowmack Buildings	RZ08-04
P18	Catoctin Corner	RZ08-05
P19	Mayfair	RZ13-01
P20	Patrick Henry College	RZ13-02
P21	Mayfair Industrial	RZ14-01
P22	Mayfair Residential Addition	RZ14-02

This Official Zoning Map is updated as necesary and reflects zoning as of the date of publication.
Publication Date: March 31, 2015
Last Amended: January 13, 2015

For information on zoning for specific properties in the Town, please contact the Department of Community Development.

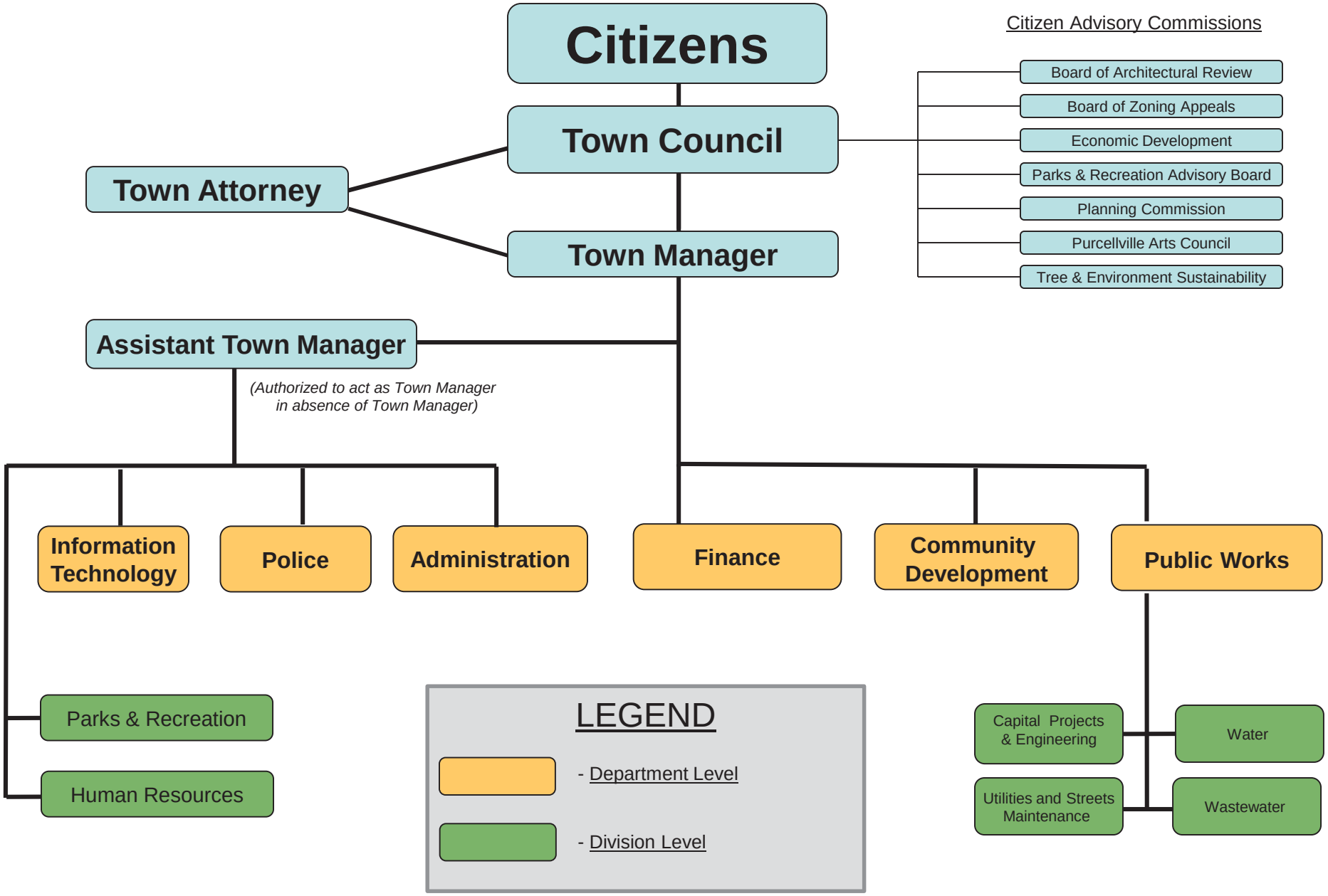
Disclaimer: The Town of Purcellville is not responsible for loss, if any, resulting from the use of this map or related data. Although this is displayed as the official town representation of zoning, property surveys should be referenced for the precise location of parcel lines and zoning boundaries.

Map created by:
Town of Purcellville
Department of Community Development
221 S. Nursery Ave
Purcellville, VA 20165

Mapping Standards:
Coordinate System = NAD83 HARN State Plane Virginia North
Projection = Lambert Conformal Conic
Map Units = Feet

May 23, 2017

Town of Purcellville Organization Chart: Effective March 1, 2017



Strategic & Operational Framework

Detailed within this section are the elements of the strategic and operational framework that guides the Town in preparation of the annual budget. These elements help shape the activities necessary to attain the desired outcomes of the Town Council.

- Town Council Vision, Mission, & Core Values
- Town Council Strategic Initiatives
- Town Goals and Performance Management
- Credit Rating Assessment
- Fiscal Policy Guidelines
- Long Range Financial Plans

Town of Purcellville Virginia

In September 2016, the newly elected Town Council of Purcellville held their first strategic planning session, where they identified a new vision and future initiatives.

The Town Council and all others involved in this planning would like to share their strategy for the future of Purcellville with you, its stakeholders and citizens.

Below you will find four Strategic Initiatives that have been identified and the actions that will be taken in order to achieve them. They are explained on the reverse.

1. Promote Community & Economic Well-Being
2. Practice Good Governance
3. Strengthen Community Partnerships
4. Fund the Future

VISION

"Purcellville - your small Town, where history and progress intersect and people prosper."

MISSION

As stewards worthy of community trust, we work to discern, define, and implement an agenda to nurture and preserve our residents' quality of life. Through Town Council policies and leadership, we foster an open, cooperative, and admired model government that encourages full public participation and ensures the level of services our citizens expect and deserve.

CORE VALUES

Integrity
Trust
Transparency
Innovation
Accountability
Stewardship

Town of Purcellville Strategic Initiatives

Promote Community & Economic Well-Being

Capitalize on Purcellville's healthy mix of assets, location, and heritage to grow, diversify, grow, and strengthen the community and economic well-being of citizens and businesses alike.

Action Agenda

- Initiate the review and update of the Purcellville Comprehensive Plan inclusive of a build-out analysis.
- Refine an Economic Development Plan for Purcellville that supports local businesses and entrepreneurs through a business retention and expansion plan and to develop and implement a tourism strategy for Purcellville.
- Develop/establish a specific brand to promote Purcellville.
- Complete and analyze a business satisfaction survey.
- Monetize existing community assets and open space property.
- Continue transportation enhancements
  - Multimodal
  - Route 7 bypass/Route 690 interchange
  - Upgrades to Route 7 bypass/Route 287 interchange

Practice Good Governance

Perform government functions effectively and efficiently while being accountable to the citizens of Purcellville.

Action Agenda

- Engage each Town department and Committee, Commission and Board to identify their top priorities and needs.
- Develop a short and long term debt management strategy for the Town.
- Complete a staffing pattern/plan for needed FTE's and part-time employees.
- Conduct an independent efficiency and effectiveness audit of Town services and programs.
- Incorporate cost of services strategies to ensure operational efficiency across Town departments.
- Research alternative high-speed, high-capacity telecommunication/internet capabilities for Town residents and businesses.
- Expand transparency and accountability through programs, software, and other tools.
- Review development and recruiting procedures for small businesses and look at stream lining opportunities.
- Collect immediate feedback from new businesses and residents.

Strengthen Community Partnerships

Implement a positive and interactive relationship with Town citizens and must be committed to helping citizens gain a greater understanding of and connection with their Town government.

Action Agenda

- Continue to implement community surveys.
- Host Town Forum and Informational Sessions on Town Services to allow citizens to learn about areas important to them.
- Review and update Committee, Commissions and Boards Policy Guide, mission, purpose statement, and bylaws.
- Revise and update the BAR Design Standards.
- Cultivate a partnership with neighboring towns, Loudoun County, the Commonwealth of Virginia, and our Federal Government.
- Reactivate the Coalition of Loudoun Towns (COLT) to better link our neighboring towns with Western Loudoun issues.
- Establish a partnership with local realtors and businesses to create "Welcome Wagon" concept.

Fund the Future

Purcellville will require a commitment to identifying and discussing revenue options and opportunities.

Action Agenda

- Review and revise a Financial/Fiscal Policy for Purcellville.
- Develop a Capital Maintenance Program for Town assets.
- Continue to explore new ways to put the Town's utilities on a path of self-sufficiency.
- Continue to increase non-tax revenue as a percent of Town revenue.
- Review and revise CIP projects and 5 year plan.
- Maintain and enhance the Town's Credit Rating.
- Explore facility options for Police Department.

TOWN GOALS AND PERFORMANCE MANAGEMENT

The Town Council spends considerable time annually reviewing and defining priorities for the Town with the ultimate goal of creating and maintaining Purcellville as a sustainable community that is a highly desirable place to live and work. Town Council's decisions ultimately affect the resource allocations for Town services approved by the Council in the annual budget that allocates expenditures and revenues for July 1 through June 30 each year.

The Town Council adopted the Purcellville 2025 Comprehensive Plan in December 2006 to "guide future community growth and development in the Town of Purcellville while enhancing residents' and businesses' quality of life and environment." The overall plan is updated every five years with an Implementation Matrix of outcomes that is reviewed each year. Focus areas of the Comprehensive Plan include: People and Neighborhoods, Economic Development, Public Services, Public Utilities and Transportation, Environment and Community Design. With its strategic plan implementation section, this document guides Town Council priorities and reflects its Mission Statement:

Town Council Mission Statement

> As stewards worthy of community trust, we work to discern, define, and implement an agenda to nurture and preserve our residents' quality of life. Through Town Council policies and leadership, we foster an open, cooperative, and admired model government that encourages full public participation and ensures the level of services our citizens expect and deserve.

Priority projects are outcome-based tied to the objectives in the Comprehensive Plan. Status of the priority projects are regularly checked throughout the year and a thorough review of previous years' projects and upcoming projects are conducted at annual Town Council strategic planning sessions.

All of the department narratives in the budget include measures and how they are tied to one or more of the following: the department's Core Functions, the Town's Comprehensive Plan, and priority projects. The column – "Comp Plan, Core, Priority" – is included in the department budget narratives to highlight this information.

Performance Management Overview

Approximately five months prior to the official adoption of the Comprehensive Plan in 2006, the Purcellville Town Council held a strategic planning session where it identified “Organization for Success” as a top priority and included the need to accomplish the following:

- Start a formal executive project management review for performance management, project management and key Town initiatives
- Institute a performance management structure for the Town of Purcellville
- Set performance targets and a means to measure annual performance
- Develop and implement performance measures for Utilities, Public Works and Streets and Maintenance Operations

The Town Council again listed “Organization for Success” as an ongoing priority at their annual strategic planning session the following year in July 2007. Also, the Town adopted a new pay plan which included funding tied to the implementation of a performance management program with departmental goals, objectives and measures as well as a pay-for-performance system.

With this direction in mind, Town staff organized a Performance Management Team (PMT) to develop and review the organizing for success, or performance management, program and its implementation throughout the organization.

Three descriptions of performance management found during an extensive literature review were referenced by the PMT to guide the Town’s program:

- Performance management is defined as using performance and financial information for making results-based decisions in the quest for providing efficient and effective services.
- Performance management is a tool for strategic, business, operational planning and implementation and evaluation with measures that can show how the Town is doing, underscore its successes, help identify where it can make improvements and are a part of an overall conceptual and strategic framework for effective management.
- Performance management is an ongoing, continuous process of communicating and clarifying job responsibilities, priorities and performance expectations in order to ensure mutual understanding between supervisor and employee. It is a philosophy

which values and encourages employee development through a style of management which provides frequent feedback and fosters teamwork. It emphasizes communication and focuses on adding value to the organization by promoting improved job performance and encouraging skill development. Performance Management involves clarifying the job duties, defining performance standards, and documenting, evaluating and discussing performance with each employee.

Below is a common depiction of the steps toward performance management:

Steps toward Performance Management

			Performance Management
		Performance Measures	Many towns compare this month's or this year's performance measures to those of the past. Some are making comparisons with other towns and to begin the process of benchmarking. Pay-for-performance is a part of this step.
	Objectives	Performance measures indicate how much or how well the Town is doing. Ideally, they track the Town's progress toward achieving its objectives.	
Core Purpose/Goals	Objectives are unambiguous statements of the Town's performance intentions, expressed in measurable terms, usually with an implied or explicit timeframe.		
Core Purpose statements declare the Town's long-range intent; its purpose. Although the goals expressed in a core purpose statement may help shape the Town's values and its organizational culture, they often are imprecise and sometimes even a bit vague.			

Core Values and Core Purpose Statement[1]

Each department reviews the staff Core Values and Core Purpose Statement as a part of its strategic planning efforts and these are included in the department sections of this budget document. The Police Department developed some additional core values to guide its decisions.

Core Values

Trust based on honesty, integrity, ethics, fairness, transparency, and respect.

Unity of Purpose achieved through collaboration, cooperation, flexibility, and open communication.

Commitment demonstrated through responsibility, accountability, dependability, initiative, empowerment, and recognition of diversity.

Professionalism based on passion for excellence, accuracy, creativity, adaptability, and continued learning.

Town Staff Mission Statement

To provide exceptional services to our customers that achieve the highest level of effectiveness, efficiency, and fiscal responsibility.

Town Staff Vision Statement

We commit to be an adaptable and innovative organization, fostering a sustainable and livable community that is environmentally responsible, economically thriving, universally inclusive, and culturally rich.

[1] Town Staff recognize their responsibility to carry out the Mission, Vision, and Initiatives of the Town Council, and support this effort through establishing a Mission and Vision Statement and Core Values for the organization that is complementary to the Town Council's stated Mission, Vision, Values, and Initiatives.

Goals, Objectives and Performance Measures

In line with the Town Council Mission Statement, Priorities, Core Values and Core Purpose Statement, each Town department has a Mission, Departmental Description/Activities, Goals and Objectives, and Performance Measures included in the budget. These elements are refined so that performance management will be a stronger part of the organizational culture to continuously look for ways to improve services, be a vehicle to support and drive change and improvement, empower employees as a part of change management, and have a mechanism to reward success.

The goals give more specific direction on how the department will achieve its mission; however, they are generally not quantified and span multiple fiscal years. Objectives are outcome-based statements of specifically what will be accomplished within the budget year. Each departmental program has at least one objective statement and at least one indicator of each type, i.e., output, efficiency and outcome. The objectives should demonstrate progress toward the goals. In essence, well-written objectives are "S-M-A-R-T" which stands for Specific**,** Measurable**,** Aggressive and Attainable**,** Results-oriented and Time-bound. The three key types of performance measures most relevant to tracking and improving performance are the following:

- **Output (Workload) measures** – Tells "how much" or "how many."
  Example: Number of meters repaired.

- **Efficiency measures** – Relate outputs to resources consumed (e.g., unit costs, output per labor-hour).
  Example: Cost per meter repair.

- **Outcome (Effectiveness) measures** – Tells "how well" (e.g., indicators of quality or progress toward objectives).
  Example: Percentage of repaired meters still functioning properly six months later.

Each department strives to have at least one measure of each type for every program area with measures tied to one or more of the department's Core Functions, the Town's Comprehensive Plan, and the priority projects. As the performance management program evolves, the measures will focus more on outcomes and less on workload. Other processes the Town participates in that ask for key outcome measures are, for example, the ICMA Center for Performance Measurement program, the GFOA Distinguished Budget Award, the Police Department State Accreditation, Go Green Virginia Certification, and various other environmental programs such as the Virginia Department of Health Water Treatment Plant Performance Award.

Ongoing Efforts

Performance Dashboard

The Town of Purcellville previously developed a web-accessible performance dashboard – purcellvilledashboard.com – to provide information on key elements of Town government services. The performance measures included with the dashboard are ones that are deemed to be of interest to the community. Categories for the measures are based upon the 2025 Adopted Comprehensive Plan. The Town continues to look for ways to report this information in an informative and accurate manner that represents recent activity and performance measures. Recent updates to the Town's performance activity includes the use of the OpenGov Financial Transparency Portal to show financial activity on a monthly basis in an easy-to-use manner.

ICMA Center for Performance Measurement Program and Certificate of Distinction

In Fiscal Year 2011-12, the Town of Purcellville joined the ICMA Center for Performance Measurement Program for smaller communities which offers an approach to comparative performance measurements for local governments. Benefits of the program are that it provides a method to monitor organizational performance, compare with peers, make evidence-based decisions, identify efficiencies and cost-saving opportunities, and demonstrate and celebrate high performance. More information about the ICMA Center for Performance Measurement Program can be found at icma.org.

Also, the Town's overall Performance Management system was awarded a Certificate of Distinction in 2011, 2012, 2013, 2014, and 2016 by the International City/County Management Association (ICMA) Center for Performance Measurement. In 2015, the Town achieved the highest level of recognition for Performance Management – a Certificate of Excellence – by ICMA. The certificate program assesses a local government's performance management program and encourages analysis of results by comparing to peers and gauging performance over time. Performance management aids in cost reduction, program prioritization, and quality improvement. It also encourages accountability and transparency.

With ongoing commitment and input from Town Council, Town staff, and the community, the Town of Purcellville will continue to be an active leader in performance management.

CREDIT RATING ASSESSMENT

Credit Rating

One measure of the Town's financial strength is the bond credit rating. The Town of Purcellville received its first credit ratings from the three nationally recognized credit rating agencies in October 2013. Fitch affirmed the Town's AA rating during a routine review in October 2016 and raised the outlook from stable to positive. The following is a summary of the results from each rating agency:

Standard and Poor's (S&P)	AAA
Moody's	Aa2
Fitch	AA

Scale – Impact -- Factors

The AAA rating is the highest rating on the credit rating scale and the Aa2 and AA rating are considered very strong investment grade ratings and demonstrates the Town's strong creditworthiness relative to other municipal or tax-exempt issues of debt. Favorable ratings result in lowered borrowing or interest costs on debt issuances.

The rating agency's reports sited a number of factors that influenced these ratings including Purcellville's diverse and growing local economy, strong wealth and income indicators, very strong general fund reserve levels and liquidity, very strong budget flexibility and very strong financial management policies and practices. A rating review will be required if the Town issues additional debt in the future.

Town of Purcellville, Virginia
Fiscal Policy Guidelines
Version 4 – February 25, 2014

SECTION I. Accounting, Auditing, and Financial Reporting

a. The town will establish and maintain the highest standards of accounting practices in conformance with uniform financial reporting in Virginia and generally accepted accounting principles for governmental entities as promulgated by the Governmental Accounting Standards Board.
b. The town will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to generally accepted government-auditing standards and will have these accountants publicly issue an opinion, which will be incorporated in a comprehensive annual financial report.
c. The town will annually seek both the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Government Finance Officers Association Distinguished Budget Presentation Award.

SECTION II. Asset Management

a. The town will capitalize all fixed assets with a value greater than $5,000 and an expected life of two years or more.
b. The operating budget will provide for minor and preventive maintenance.
c. The capital budget will provide for the acquisition of fixed assets and the construction, or total replacement of physical facilities to include additions existing facilities, which increase the square footage or asset value of that facility or other asset. The town will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk pooling arrangements with other governmental entities.

SECTION III. Revenue Management

a. The town will maintain a diversified and stable revenue structure to protect it from short-run fluctuations in any one-revenue source.
b. The town will estimate its annual revenues by an objective, analytical process.
c. The town, where practicable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs, and the town will periodically review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

d. The town will follow an aggressive policy of collecting revenue.
e. The town should routinely identify intergovernmental aid funding possibilities. However, before applying for or accepting intergovernmental aid, the town will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary matter. All grant applications, prior to submission, must be approved by the Town Manager; grants and donations may be accepted only by the Town Council; and no grant will be accepted that will incur management and reporting costs greater than the grant amount.

SECTION IV. Budget Management

Operating Budgets

a. The town, to maximize planning efforts, intends to prepare the operating budget with a multi-year perspective.
b. The budget is a plan for raising and allocating resources. The objective is to enable service delivery within available resources. Services must be delivered to residents and taxpayers at a level, which will meet real needs as efficiently and effectively as possible.
c. The town will fund current expenditures with current revenues and use nonrecurring revenues for nonrecurring expenditures.
d. It is important that a positive unassigned fund balance and a positive cash balance be shown in all governmental funds at the end of each fiscal year. When deficits appear to be forthcoming within a fiscal year, spending during the fiscal year must be reduced sufficiently to create a positive unassigned fund balance and a positive cash balance.
e. Where possible, the town will integrate performance measurements and productivity indicators within the budget. This should be done in an effort to continue to improve the efficiency and effectiveness of town programs and employees. Performance measurement should become a dynamic part of town government administration.
f. The budget must be structured so that the Town Council and the general public can readily establish the relationship between revenues, expenditures and the achievement of service objectives.
g. Budgetary reviews by the Town Council and Town Manager will focus on the following basic concepts:

Existing Service Costs. The justification for base budget program costs will be a major factor during budget reviews.
Administrative Costs. In all program areas, administrative overhead costs should be kept to the absolute minimum.
Program Expansions. Proposed program expansions above existing service levels must be submitted as separate budgetary requests requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety and welfare of the community to include analysis of long-term fiscal impacts

New Programs. Proposed new programs must also be submitted as individual budgetary requests requiring detailed justification. New programs will be evaluated on the same basis as program expansions to include analysis of long-term fiscal impacts.

Capital Budgets

h. The town will make all capital improvements in accordance with an adopted capital improvements program.
i. The town will develop a multi-year plan for capital improvements, which considers the town's development policies and links development proffers resulting from conditional zonings with the capital plan.
j. The town will coordinate development of the capital budget with development of the operating budget. Future operating costs associated with new capital projects will be projected and included in operating budget forecasts.
k. The town will make use of non-debt capital financing through the use of alternate sources, including proffers and pay-as-you-go financing. The goal of the town is to finance 25% of the current portion of construction and acquisition costs of capital assets, improvements, and infrastructure (in excess of proffers) through the use of such non-debt sources over the course of a five year CIP program. The amount provided in current resources may be applied equally to all projects or only to specific projects.

Capital Asset Replacement Fund

l. Given the above stated goal to finance 25% of the cost of construction and acquisition costs of capital assets, improvements, and infrastructure(in excess of proffers) through the use of non-debt sources over the course of a five year CIP program, the Town will establish a Capital Asset Replacement Fund.
m. The Capital Asset Replacement Fund will provide non-debt funding for capital projects included in the adopted CIP with a focus on capital assets with shorter useful lives (i.e. vehicles, equipment, etc.).
n. Initial funding for the Capital Asset Replacement Fund will come from revenues that result from the growth in the Town's tax base. It is the goal of the Town to dedicate between 10% and 25% of the incremental additional revenues generated by the annual growth in the Town's tax base, if any, to the Capital Asset Replacement Fund.
o. Town Council may also, from time to time, dedicate monies from the Unassigned Fund Balance that are in excess of the Town's stated policy guideline to the Capital Asset Replacement Fund so long as the Undesignated Fund Balance level after such dedication will maintain compliance with the Town's policy goals.

SECTION V. Debt and Cash Management

Debt Management

a. The town will not fund current operations from the proceeds of borrowed funds and will confine long-term borrowing and capital leases to capital improvements, projects, or equipment that cannot be financed from current financial resources.
b. The town will, when financing capital improvements or other projects or equipment by issuing bonds or entering into capital leases, repay the debt within a period not to exceed the expected useful life of the project or equipment. Debt related to equipment ancillary to a construction project may be amortized over a period less than that of the primary project.
c. The town will annually calculate target debt ratios for direct, non-revenue based debt that is dependent on the general fund for the payment of debt service. So long as payments from the general fund to the enterprise fund are not necessary to make up shortfalls in the enterprise fund, enterprise fund debt will not be included in the calculation of the debt ratios. The town's debt capacity shall be maintained within the following primary goals:
    1. Debt service expenditures as a percentage of general fund expenditures should not exceed 15%.
    2. Bonded debt of the town shall not exceed 2.0% of the total assessed value of taxable property.
d. The town will follow a policy of full disclosure in every annual financial report and financing official statement/offering document. As such, the Director of Finance will maintain a record of all of the lenders of outstanding town issued debt. This record will include any post issuance disclosure obligations of the town. So long as the Town has debt outstanding in the public markets this record will also include the continuing disclosure requirements found in the Continuing Disclosure Agreement ("CDA") that is executed at the closing of publicly issued bonds. The Continuing Disclosure Agreement specifically references the town's obligations under rule 15c212. The most recent CDA is included as Appendix A to these financial policies.
e. It is the goal of the town to maintain or enhance its credit ratings. The town understands that there is a correlation between a higher bond rating(s) and lower borrowing costs (all else being equal) – whether the town is borrowing for a new project or to refinance existing debt for savings. As such, working with its Financial Advisor, the town will maintain good communications about its financial condition with bond and credit rating institutions.
f. The town understands that is has the unique ability to borrow on a tax-exempt basis for many of its General Government and Utility Enterprise projects. The town further understands that the provisions of the Internal Revenue Code of 1986, as amended (the "IRC"), together with the regulations promulgated thereunder (the "Treasury Regulations" and collectively with the IRC, the "Tax Laws"), impose requirements that must be met in order for interest on the Bonds to continue to be exempt from federal income taxation or the Bonds be entitled to certain other tax benefits while the Bonds are outstanding. It shall be the policy of the town to work with a nationally recognized Bond Counsel and Financial Advisor, as necessary, (a) to comply

with the Tax Laws and (b) to implement and carry out the procedures to ensure compliance with the Tax Laws and to preserve appropriate records to evidence such compliance.

Cash Management

g. The town will maintain an investment policy based on the Government Finance Officers Association model investment policy, and the investment policies and procedures of the director of finance shall become a part of this policy.
h. The town will, where permitted by law, pool cash from its various funds for investment purposes and will invest revenue to maximize the rate of return while maintaining a low level of risk

SECTION VI. Reserve Funds Management

a. The general fund unassigned fund balance should be maintained at a minimum of $3 million or 30% of total general fund revenues, whichever is greater, given that the water and sewer enterprise funds are self-supporting and the enterprise fund fund balances are maintained at a substantial level.
b. The general fund unassigned fund balance should be drawn upon only as absolutely necessary and any use thereof should be limited to:
    1. One time capital needs;
    2. Offsetting difficult economic times;
    3. Non-recurring expenditures;
    4. Providing liquidity in emergency situations.
c. The total of the water and sewer utility funds unrestricted cash and equivalents at the close of each fiscal year should be equal to no less than 100% of the total of operating expenditures and debt service.
d. Should the town utilize fund balances (general fund) or unrestricted cash and equivalents (water and sewer utility funds) that will reduce the funds below the policy for one of the purposes noted above the town will put in place a plan to restore the fund balance to the policy level. In such circumstances, after the fund balance (General Fund) or unrestricted cash (water and sewer utility funds) have been calculated as part of closing-out a fiscal year, the town will adopt a plan as part of the following year's budget process to restore the funds to the policy level within 36 months from the date of the budget adoption.

Note: Version 1 adopted in October 2005; Version 2 adopted in February 2007; Version 3 adopted in November 2010; Version 4 adopted in February 2014.

LONG-RANGE FINANCIAL PLANS

Purpose

The Town's purpose in developing and establishing long-range financial plans is to ensure that the citizens, the Town Council, and the Town Manager have a uniform and comprehensive understanding of anticipated economic conditions and activities that will influence Town operations and growth. The Town's long-range financial plans are developed under the umbrella of the Town's Adopted Comprehensive Plan, dated December 19, 2006. The plan paints a picture of the strategic direction of the Town's development and serves as the basis for Town growth management and development decisions.

Background

Within this framework, the Town operates as a traditional and fiscally responsible entity. With the assistance of a professional financial and utility rate consultant, the Town's finances are managed with moderation to ensure that unreasonable tax burdens and fees are not imposed on its residents. Following that philosophy, the Town has enacted conservative, yet fiscally advanced practices in financial management and long-range financial planning. Policies connecting the level and growth of long-term debt, annual debt service, and rates for taxes and fees assure Town residents that current and future spending levels are minimized and revenues maximized without becoming burdens. This conservative policy has led to a financial position where fund balances are healthy, expenditure growth is moderate and funding is preserved through a mix of stable revenue streams. The Town Council and Town Manager remain vigilant of how fluctuations in the national and state economies affect local conditions.

Long-range financial planning is used regularly throughout the budget process to identify major trends, needs, and opportunities that could affect the fiscal health of the Town in the future. The five-year Capital Improvement Program (CIP) is an example of addressing today's needs while proactively keeping an eye on balanced investment in public infrastructure. This approach assures that "out-year" project estimates are viable and achievable. On the Operating Budget side, the Town employs a professional financial advisor and utility rate consultant to assist in long-rang financial planning. This process results in reviewing current and future fund balance levels, forecasting and projecting growth in revenues and operating expenditures for both the General Fund and the Enterprise Funds. The Town's ultimate goal is to develop a long-range forecast for a 10 to 15 year period.

Long-range Forecasts -- The following reflects the 5-year current long-range plans and forecasts for the Town's funds.

Multi-Year Financial Forecasting

- Multi-year Financial Forecasting uses financial forecasts to provide insight into future financial capacity, so that strategies can be developed to achieve long-term sustainability given the Town's service objectives and financial challenges.

- Multi-year Financial Forecasting helps the Town anticipate and plan for future needs and challenges for the General Government (i.e. General Fund and Parks & Recreation Fund) Funds.

- The Town has historically performed Multi-Year Financial Forecasting for the General Fund and the Water and Sewer Utility Funds and intends to do so in the future.

- The Multi-year Financial Forecast is not designed to be a multi-year budget but rather a tool for assessing the impact that decisions made in this budget year may have in future budget years.

- To this end the following Multi-year Financial Forecasts are presented as part of the FY 2018 Budget:

    1. General Fund
    2. Parks & Recreation Fund

1. General Fund and Parks & Recreation Fund

- The General Fund and Parks & Recreation Fund have been broken out separately.

- The Multi-Year Financial Forecast for each takes into account the following:
  - Operating Revenues for each Fund;
  - Operating Expenditures for each Fund;
  - Existing Debt Service tied to each Fund;
  - Potential Debt Service for any potential New Projects, if any;
  - One-Time Funding Sources and Uses for each Fund (i.e. Use of Capital Reserve Fund or Cash Funding of Capital);
  - The Magnitude of Projected Surplus/(Shortfall) for each Fund as measured versus the Value of 1¢ on the Real Estate Tax Rate*; and,
  - General Fund Unassigned Fund Balance Levels vs. the Town's Policy.

*Note: Equating the magnitude of a projected shortfall to the Real Estate Tax Rate is not intended to imply or suggest a future tax rate increase. Rather, it is used as a benchmark for measuring the magnitude of potential future shortfalls, if they occur, against one of the Town's primary tax revenue source.

- Key Assumptions used in the Multi-Year Projections for the General Fund and Parks & Recreation Fund include:
  - The Town Council's Adopted FY 2018 Budget is used as the basis of the projection;
  - Operating Revenues for each Fund grow at 3% Annually beginning in FY 2019 with the exception of the Loudoun County Gas Tax;
  - Budgeted Loudoun Gas Tax Monies are similar to FY 2017, and are not expected to be available after FY 2018;
  - The Value of 1¢ on the Real Estate Tax Rate is assumed to be $125,448 in FY 2018 and grows at 2.5% per year beginning in FY 2019 for both the General Fund and Parks and Recreation Fund;
  - Operating Expenditures grow at 3% annually beginning in FY 2019 for each Fund;
  - Annual use by the General Fund of the Capital Reserve Fund established with Town Hall Sale Proceeds per the Fall 2012 Plan of Finance (Note: The $215,975 Capital Reserve Fund is separate from the Unassigned Fund Balance);
  - Minimal Capital Funding Needs are anticipated in the Coming Years. No new long-term debt is planned. $251,000 of cash funded capital is planned in 2018 and a $100,000 cash funding placeholder has been used beginning in FY 2019 and continued thereafter. Routine vehicle purchases have been factored into the planning projections in the Operating Expenditures line item.
  - Use of $2,061,683 of Unassigned Fund Balance over and above the Town's policy level to payoff/redeem a balloon principal maturity in the Parks and Rec Fund as per the Town's current Plan of Finance.
  - Incorporates budget offset assumptions as per Utility Rate Scenario 9A, including Chargeback modifications, potential Meals Tax transfers, or other means in future years (detailed in Supplemental Information).

	The Town of Purcellville, Virginia Multi-Year General Fund Forecast	Estimate 2017	Adopted 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
1	Total Operating Revenues (*net of Loudoun Gas Tax*)	$9,255,267	$9,276,004	$9,554,284	$9,840,913	$10,136,140	$10,440,224	$10,753,431
2	Loudoun County Gas Tax	106,022	143,733	0	0	0	0	0
3	Total Operating Expenditures (*less Debt Service & Cash Funded Capital*)	(7,743,728)	(9,021,326)	(9,291,966)	(9,570,725)	(9,857,846)	(10,153,582)	(10,458,189)
4	Transfer of budgetary offset per Utility Rate Scenario 9A	$0	878,432	300,054	(149,804)	(378,000)	(378,000)	(378,000)
5	***Surplus Before Debt Service, Capital***	***1,617,561***	***1,276,843***	***562,372***	***120,384***	***(99,706)***	***(91,358)***	***(82,758)***
	Existing General Fund Debt Service:							
6	Principal	(687,992)	(710,137)	(651,911)	(689,998)	(754,998)	(909,538)	(953,616)
7	Interest	(572,576)	(553,155)	(535,645)	(512,843)	(489,306)	(457,006)	(417,019)
8	New Debt Service (*P+I*)	0	0	0	0	0	0	0
9	Cash Funded Capital	0	0	0	0	0	0	0
10	***Surplus / (Deficit) After Debt Service, Cash Funded Capital)***	***356,992***	***13,550***	***(625,183)***	***(1,082,458)***	***(1,344,011)***	***(1,457,901)***	***(1,453,393)***
	Other Financing Sources / (Uses)							
11	Contingency-Operating Reserve	0	(115,928)	0	0	0	0	0
12	Transfer to Capital Fund	(180,000)	(251,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
13	Capital Asset Replacement Fund	(12,000)	(9,000)	(9,270)	(9,548)	(9,835)	(10,130)	(10,433)
14	Use of Capital Reserve Fund	117,409	111,377	111,038	104,937	0	0	0
15	**Net Surplus / (Deficit) After Debt Service and Other Sources / (Uses)**	**282,401**	**(251,000)**	**(623,415)**	**(1,087,069)**	**(1,453,845)**	**(1,568,031)**	**(1,563,827)**
	Equivalent Real Estate Tax Impact							
16	Equivalent Real Estate Tax Impact		N/A	4.8¢	8.2¢	10.8¢	11.3¢	11.0¢
17	Value of One Penny	$118,898	$125,448	$128,584	$131,798	$135,093	$138,471	$141,932
18	Growth in the Value of a Penny			2.5%	2.5%	2.5%	2.5%	2.5%
19	One-Time Transfer to Parks & Rec Fund	0	(2,061,683)	0	0	0	0	0
20	**Net Surplus / (Deficit) After Transfer to Parks & Rec Fund**	**282,401**	**(2,312,683)**	**(623,415)**	**(1,087,069)**	**(1,453,845)**	**(1,568,031)**	**(1,563,827)**
	Projected Financial Policy Compliance							
21	**Unassigned Fund Balance**	**$5,899,548**	**$3,586,865**	**$2,963,450**	**$1,876,382**	**$422,536**	**($1,145,494)**	**($2,709,321)**
22	**Unassigned Fund Balance vs. Revenues (%)**	**63.7%**	**38.7%**	**31.0%**	**19.1%**	**4.2%**	**-11.0%**	**-25.2%**
23	Unassigned Fund Balance Policy Target (Greater of 30% or $3M)	3,000,000	3,000,000	3,000,000	3,000,000	3,040,842	3,132,067	3,226,029
24	Capital Reserve Fund Balance	327,352	215,975	104,937	0	0	0	0
25	Capital Asset Replacement Fund Balance	46,500	55,500	64,770	74,318	84,153	94,282	104,716

Note: The Multi-Year Forecast assumes the Town uses General Fund Unassigned Fund Balance to pay the $2.061 million balloon maturity of the Parks & Rec Fund's 2010 General Obligation Bond in FY 2018 per the Town's Plan of Finance.

	The Town of Purcellville, Virginia Multi-Year Parks & Recreation Fund Forecast	Estimate 2017	Adopted 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
1	Total Operating Revenues (*net of GF Transfers*)	$507,356	$529,301	$536,940	$553,048	$569,640	$586,729	$604,331
2	Total Operating Expenditures *(less Debt Service & Cash Funded Capital)*	(207,105)	(242,298)	(249,567)	(257,054)	(264,766)	(272,709)	(280,890)
3	***Surplus Before Debt Service, Capital***	***300,251***	***287,003***	***287,373***	***295,994***	***304,874***	***314,020***	***323,441***
	Existing Parks & Rec. Fund Debt Service:							
4	Principal	(176,129)	(101,129)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
5	BAB Subsidy	27,163	12,958	-	-	-	-	-
6	Interest	(104,332)	(47,103)	(23,394)	(23,394)	(23,394)	(23,394)	(23,394)
7	Payoff of 2010 BAB (Parks & Rec Portion)	-	(2,061,683)	-	-	-	-	-
8	New Debt Service (*P+I*)	-	-	-	-	-	-	-
9	Cash Funded Capital	-	-	-	-	-	-	-
10	**Surplus / (Deficit) After Debt Service, Cash Funded Capital)**	**46,953**	**(1,909,953)**	**178,979**	**187,601**	**196,480**	**205,627**	**215,047**
	Other Financing Sources / (Uses)							
11	Transfer from General Fund	0	2,061,683	-	-	-	-	-
12	Contingency - Operating Reserve	0	(31,983)	-	-	-	-	-
13	***Net Surplus / (Deficit) After Debt Service and Other Sources / (Uses)***	***46,953***	***119,747***	***178,979***	***187,601***	***196,480***	***205,627***	***215,047***
14	Parks and Rec. Fund Balance, Beginning	59,281	106,235	225,981	404,960	592,561	789,041	994,668
15	**Parks and Rec. Fund Balance, Ending**	**$106,235**	**$225,981**	**$404,960**	**$592,561**	**$789,041**	**$994,668**	**$1,209,715**
	Equivalent Real Estate Tax Impact							
16	Equivalent Real Estate Tax Impact		N/A	0.0¢	0.0¢	0.0¢	0.0¢	0.0¢
17	Value of One Penny	$118,898	$125,448	$128,584	$131,798	$135,093	$138,471	$141,932
18	Growth in the Value of a Penny			2.5%	2.5%	2.5%	2.5%	2.5%

Note: The Multi-Year Forecast assumes the Town uses General Fund Unassigned Fund Balance to pay the $2.061 million balloon maturity of the Parks & Rec Fund's 2010 General Obligation Bond in FY 2018 per the Town's Plan of Finance.

2. Water and Sewer Utility Funds

- The Multi-year Financial Forecast for the Water and Sewer Utility Funds is presented separately as these funds are supported solely by Water and Sewer fees and charges. These funds are separate and apart from the General Fund and it is the Town's intention to maintain the financial separation.

- The Multi-year Financial Forecast for the Water and Sewer Utility Funds is prepared in concert with the Town's Utility Rate Consultant and is based on assumptions for Utility Rate Scenario 9A (detailed in supplemental information).

- The Multi-Year Financial Forecast for the Water and Sewer Utility Funds takes into considerations:

    - Projected trends in consumption;
    - Projected new connections potentially under a variety of scenarios;
    - Projected capital funding sources and uses;
    - Projected cash & equivalents versus the policy level;
    - Projected user rate levels; and,
    - Projected availability fee adjustments.

Multi-Year Water Utility Fund Forecast	Estimated 2017	Adopted 2018***	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Annual Increase / (Decrease) in Water Rates	3.00%	0.00%	2.00%	2.00%	2.00%	2.00%	3.00%
Operating Revenues	$2,488,083	$2,393,709	$2,491,438	$2,606,131	$2,697,297	$2,770,445	$2,848,597
Total Operating Expenditures *(less Debt Service & Cash Funded Capital)**	($1,587,036)	($1,682,679)	($1,732,214)	($1,783,236)	($1,835,788)	($1,889,917)	($1,945,669)
Transfer of Budgetary Offset as per Utility Rate Sceanrio 9A	($587,912)	($439,216)	($276,657)	($114,098)	$0	$0	$0
Surplus Before Debt Service, Capital	***$313,135***	***$271,814***	***$482,567***	***$708,797***	***$861,510***	***$880,529***	***$902,928***
Water System Capital Expenses:							
Existing Debt Service *(P+I)***	($780,888)	($571,420)	($554,221)	($557,259)	($671,584)	($693,258)	($671,450)
New Debt Service *(P+I)*	$0	$0	$0	($24,425)	($117,719)	($186,588)	($186,588)
Cash Used to Pay Existing Debt		(1,950,000)					
Cash Funded Capital	($662,620)	($609,280)	($257,062)	($828,120)	$0	($250,000)	($250,000)
Surplus / (Deficit) After Debt Service, Cash Funded Capital	***($1,130,373)***	***($2,858,886)***	***($328,716)***	***($701,008)***	***$72,206***	***($249,317)***	***($205,111)***
Current Planned Connections (Including Mayfair)	62	86	89	81	5	5	5
Availability Fee Revenues	$1,777,384	$2,189,090	$2,292,106	$2,073,197	$115,893	$128,770	$128,770
Net Surplus / (Deficit) After Debt Service, Capital and Availabilities	***$647,011***	***($669,796)***	***$1,963,390***	***$1,372,189***	***$188,099***	***($120,547)***	***($76,341)***
Total Cash and Cash Equivalents	**$4,232,997**	**$3,563,200**	**$5,526,590**	**$6,898,780**	**$7,086,879**	**$6,966,331**	**$6,889,990**
Cash as Percentage of Annual Expenditures	140%	124%	217%	216%	270%	231%	226%
Debt Coverage Ratio (Net Revenues Available for Debt Service / Debt Service)	**2.68**	**4.31**	**5.01**	**4.78**	**1.24**	**1.15**	**1.20**

** FY 2018 Expenditures does not include depreciation, although included in budgeted expenditures, due to the conversion from accrual back to cash basis.*

*** Projections include assumptions from Scenario 9A as presented to Town Council on March 30, 2017. These include: 1. Strategic debt realignment/debt paydown; 2. Phase out of the Administrative Charge Back to the General Fund; 3. Potential phase in of the equivalent of 1% of the Meals Tax Revenue beginning in FY2019.*

**** Growth projections based on assumptions of availability connections only include Mayfair (ending in FY 2020), approved developments, and in-Town proposals.*

Multi-Year Sewer Utility Fund Forecast	Estimated 2017	Adopted 2018***	Projected 2019	Projected 2020	Projected 2021	Projected 2022	Projected 2023
Annual Increase / (Decrease) in Sewer Rates	5.00%	0.00%	2.00%	2.00%	2.00%	2.00%	3.00%
Operating Revenues	$3,211,950	$2,914,144	$3,074,414	$3,246,350	$3,384,640	$3,493,104	$3,608,833
Total Operating Expenditures *(less Debt Service & Cash Funded Capital)**	($1,651,619)	($1,641,638)	($1,689,669)	($1,739,141)	($1,790,097)	($1,842,582)	($1,896,642)
Transfer of Budgetary Offset as per Utility Rate Sceanrio 9A	($587,912)	($439,216)	($23,397)	$263,902	$378,000	$378,000	$378,000
Surplus Before Debt Service, Capital	***$972,419***	***$833,290***	***$1,361,347***	***$1,771,111***	***$1,972,542***	***$2,028,521***	***$2,090,192***
Sewer System Capital Expenses:							
Existing Debt Service *(P+I)***	($1,125,805)	($1,031,491)	($1,089,957)	($1,184,426)	($1,437,219)	($1,674,266)	($2,498,646)
New Debt Service *(P+I)*	$0	$0	($13,159)	($109,132)	($191,946)	($191,946)	($191,946)
Cash Used to Pay Existing Debt		(1,500,000)					
Cash Funded Capital	($200,000)	($160,000)	$0	$0	($100,000)	($100,000)	($100,000)
Surplus / (Deficit) After Debt Service, Cash Funded Capital	***($353,385)***	***($1,858,201)***	***$258,231***	***$477,553***	***$243,377***	***$62,309***	***($700,401)***
Current Planned Connections (Including Mayfair)	62	86	89	81	5	5	5
Availability Fee Revenues	$1,490,400	$1,836,000	$1,922,400	$1,738,800	$97,200	$108,000	$108,000
Net Surplus / (Deficit) After Debt Service, Capital and Availabilities	***$1,137,015***	***($22,201)***	***$2,180,631***	***$2,216,353***	***$340,577***	***$170,309***	***($592,401)***
Total Cash and Cash Equivalents	**$4,076,085**	**$4,053,884**	**$6,234,515**	**$8,450,868**	**$8,791,445**	**$8,961,754**	**$8,369,353**
Cash as Percentage of Annual Expenditures	137%	143%	223%	279%	250%	235%	179%
Debt Coverage Ratio (Net Revenues Available for Debt Service / Debt Service)	**2.19**	**2.59**	**2.98**	**2.71**	**1.27**	**1.14**	**0.82**

** FY 2018 Expenditures does not include depreciation, although included in budgeted expenditures, due to the conversion from accrual back to cash basis.*

*** Projections include assumptions from Scenario 9A as presented to Town Council on March 30, 2017. These include: 1. Strategic debt realignment/debt paydown; 2. Phase out of the Administrative Charge Back to the General Fund; 3. Potential phase in of the equivalent of 1% of the Meals Tax Revenue beginning in FY2019.*

**** Growth projections based on assumptions of availability connections only include Mayfair (ending in FY 2020), approved developments, and in-Town proposals.*

Statistical Information

This section provides a statistical view of the Town of Purcellville. The following pages contain:

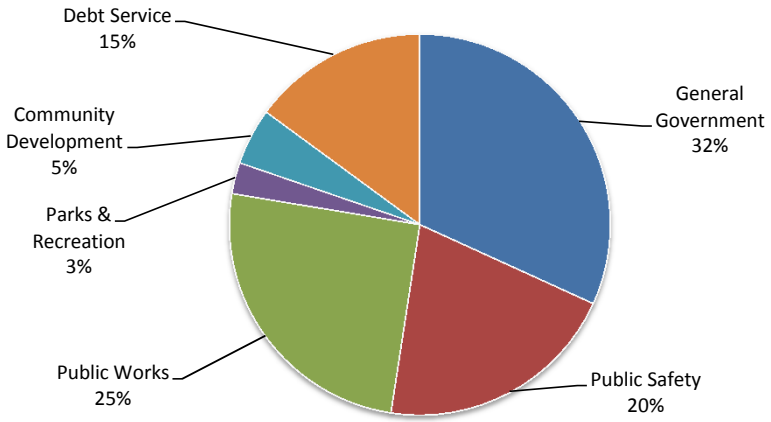
- Governmental Funds Expenditure Trends
- Governmental Funds Revenue Trends
- Major Revenue Category Trends
- Comparison of Personnel by Department
- Assessed Value of Real Property
- Major Property Owners & Principal Employers
- Land Use Classifications (Assessed Value – Number of Parcels)
- Demographic and Economic Statistics

GOVERNMENTAL FUNDS EXPENDITURE TRENDS

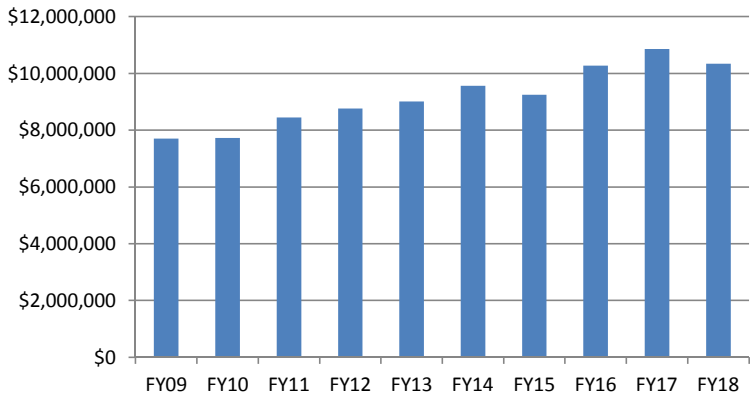
		General Government	Public Safety	Public Works	Parks & Recreation	Community Development	Debt Service	Total Expenditures
FY09	Actual	2,342,444	1,566,094	2,812,620	27,794	517,069	435,355	7,701,376
FY10	Actual	2,109,213	1,606,485	2,724,992	33,063	486,933	767,605	7,728,291
FY11	Actual	2,348,933	1,626,498	2,821,523	26,800	412,050	1,210,890	8,446,694
FY12	Actual	2,366,088	1,788,562	2,769,287	80,475	420,361	1,338,294	8,763,067
FY13	Actual	2,390,979	1,838,119	2,747,417	153,330	426,093	1,451,122	9,007,060
FY14	Actual	2,515,213	1,906,858	3,285,281	183,440	420,836	1,255,564	9,567,192
FY15	Actual	2,471,121	1,968,590	2,729,601	227,434	431,276	1,419,855	9,247,877
FY16	Actual	2,611,773	2,068,546	3,387,426	169,803	495,504	1,535,822	10,268,874
FY17	Estimated	3,184,110	2,123,287	3,306,887	203,322	497,268	1,544,812	10,859,686
FY18	Adopted	3,287,507	2,132,437	2,602,439	274,281	496,439	1,544,228	10,337,331

Effective with FY18 budget, the accounting for the utility chargeback was modified to show as an offset to expenditures. With the accounting change, the FY 2018 expenditures included utility chargeback contra-expenses (expense reduction) of $878,432.

FY 2018 Governmental Funds Expenditures



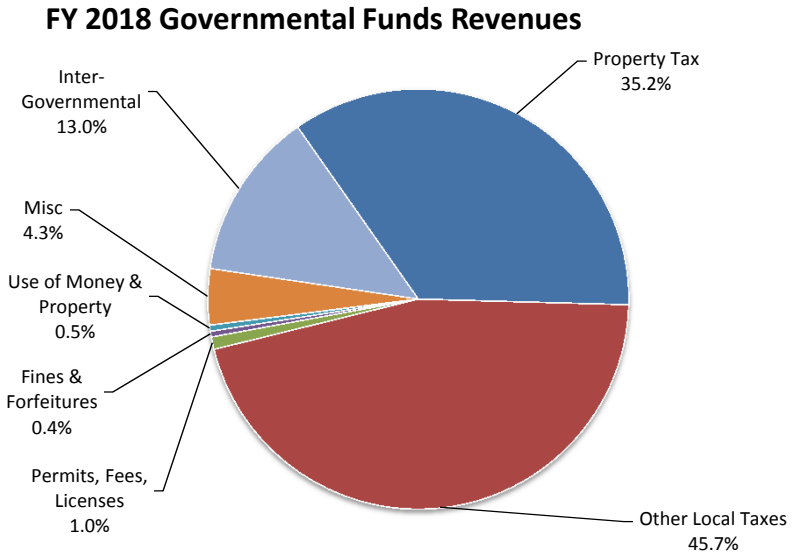
Governmental Funds Expenditures

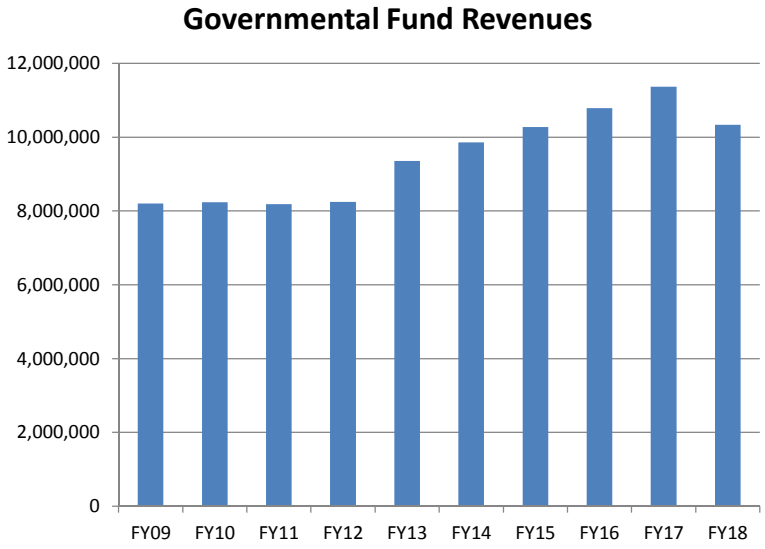


GOVERNMENTAL FUNDS REVENUE TRENDS

		Property Tax	Other Local Taxes	Permits, Fees, Licenses	Fines & Forfeitures	Use of Money & Property	Misc	Inter-Governmental	Total Revenues
FY09	Actual	2,728,737	2,787,900	192,209	66,087	98,761	1,315,539	1,013,366	8,202,599
FY10	Actual	2,487,151	2,881,876	103,501	65,268	55,765	1,302,305	1,345,313	8,241,179
FY11	Actual	2,526,829	2,996,580	118,070	80,287	69,615	1,222,077	1,171,565	8,185,023
FY12	Actual	2,526,297	3,191,608	81,782	73,046	50,350	1,186,070	1,132,421	8,241,574
FY13	Actual	2,850,968	3,705,243	102,822	84,156	42,558	1,196,391	1,377,979	9,360,117
FY14	Actual	3,095,888	3,829,675	217,668	64,947	41,353	1,204,023	1,404,028	9,857,582
FY15	Actual	3,239,133	4,186,769	161,370	57,326	40,342	1,144,434	1,442,659	10,272,033
FY16	Actual	3,472,962	4,567,328	142,774	42,844	39,846	1,102,569	1,421,712	10,790,035
FY17	Estimated	3,563,278	4,629,549	103,558	50,768	44,102	1,676,680	1,301,106	11,369,041
FY18	Adopted	3,633,880	4,726,120	99,000	45,100	47,950	446,427	1,338,854	10,337,331

Effective with FY18 budget, the accounting for the utility chargeback was modified to show as an offset to expenditures. With the change in accounting miscellaneous revenues no longer includes the utility chargeback revenues. This change reduced governmental funds revenue by $1.18 million in FY 2018.





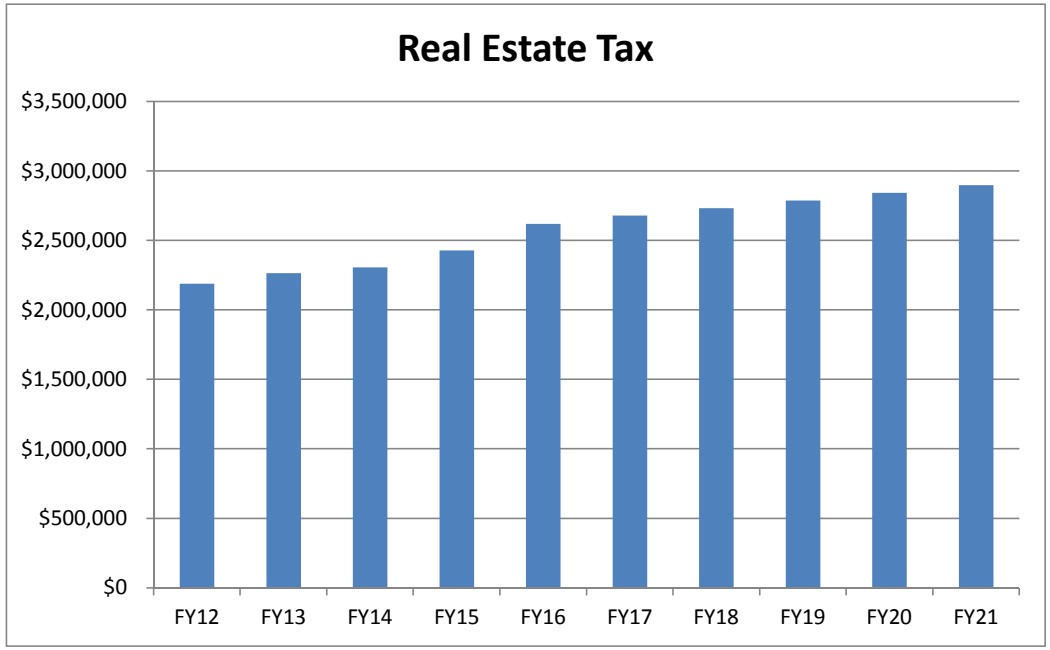
REVENUE TRENDS
GOVERNMENTAL FUNDS: REVENUES

Real Property Taxes

Real estate values are assessed annually by Loudoun County, Virginia for real property as of January 1. The Town bills and collects this tax based on the assessed value of Town properties provided by the Loudoun County Commissioner of the Revenue. Real estate taxes are levied annually on January 1 and are due in semi-annual installments on June 5 and December 5. Collections of real estate taxes between July 1 and August 15 of the subsequent fiscal year, classified as delinquent at June 30, are recorded as revenue for the fiscal year then ended. According to State law, liens attach to the property when the real property tax remains unpaid after July 1 of the following year.

Property assessments and tax rate are the primary drivers of this revenue category. In tax year 2017, real property values increase by 5.42% as a result of positive revaluations for existing properties and new construction/growth. The 2017 tax rate that would levy the same tax revenue as the prior year, also known as the equalized tax rate, is $0.213. This rate is slightly less than the 2016 tax rate of $0.22.

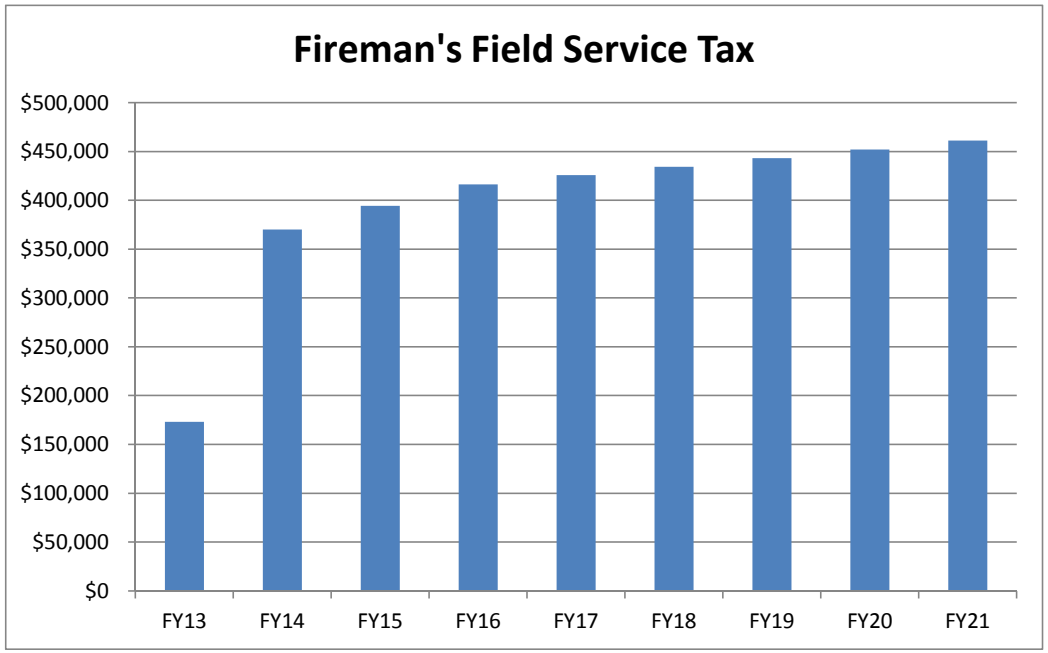
Town Council adopted a $0.22 rate for 2017, no change from the prior year. Revenue projections for fiscal years 2019 through 2021 are based on the $0.22 tax rate plus a growth factor of 2% per year.



Fireman's Field Service Tax

The Fireman's Field service tax rate of .035 per $100 of assessed value was first imposed effective January 2013 (there was only one collection period for fiscal year 2013). This special levy is included on the semi-annual installments of the real estate tax bill on June 5 and December 5 and is recorded as revenue in the Special Parks and Recreation fund. The revenue generated by this special levy may only be used to benefit Fireman's Field and other recreational or cultural properties within the Town limits, including the maintenance and operation of facilities, the acquisition of land and the construction or installation of improvements. The district is regulated under Town Code Chapter 74, Article VIII and includes all real property located within the Town limits.

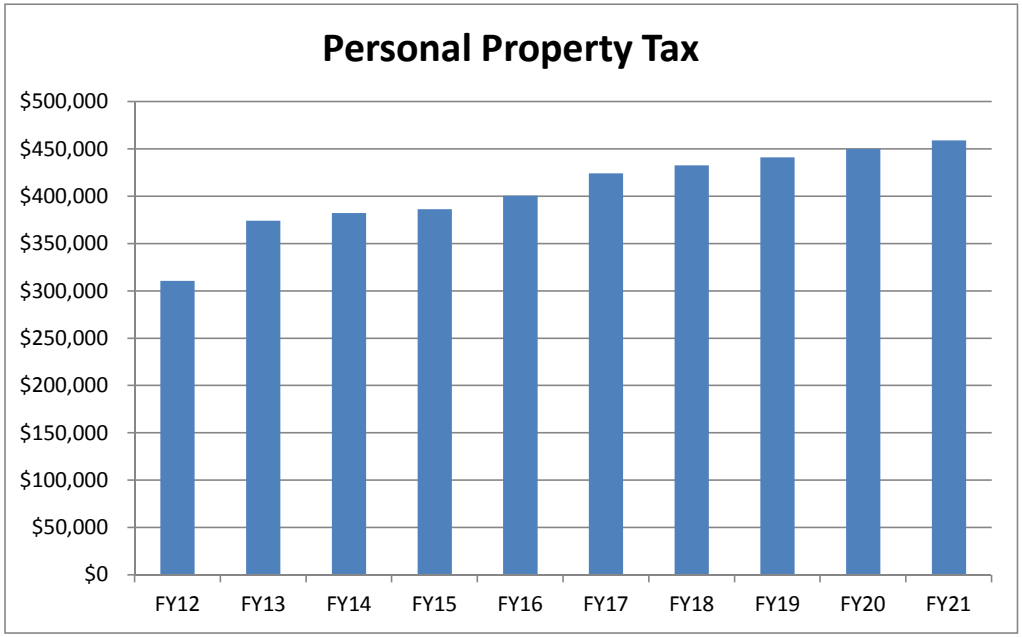
For more information about assessed property values, see the real property tax section above. Town Council adpted a $0.035 rate for 2017, no change from the prior year. Revenue projections for fiscal years 2019 through 2021 are based on the $0.035 tax rate plus a growth factor of 2% per year.



Personal Property Taxes

Personal property values are assessed annually by Loudoun County, Virginia for tangible personal property of individuals and businesses as of January 1. The Town bills and collects its property taxes based on the assessed values provided by the Loudoun County Commissioner of the Revenue. Personal property taxes are levied annually on January 1 and are due on June 5. Personal property taxes are not prorated by the Town. Collections of personal property taxes between July 1 and August 15 of the subsequent fiscal year, classified as delinquent at June 30, are recorded as revenue for the fiscal year then ended.

Town Council adopted a vehicle rate of $1.05 and business property rate of $0.55 for 2017, no change from the prior year. Revenue projections for fiscal years 2019 through 2021 are based on the $1.05/$0.55 tax rate plus a growth factor of 2% per year.



Meals Taxes

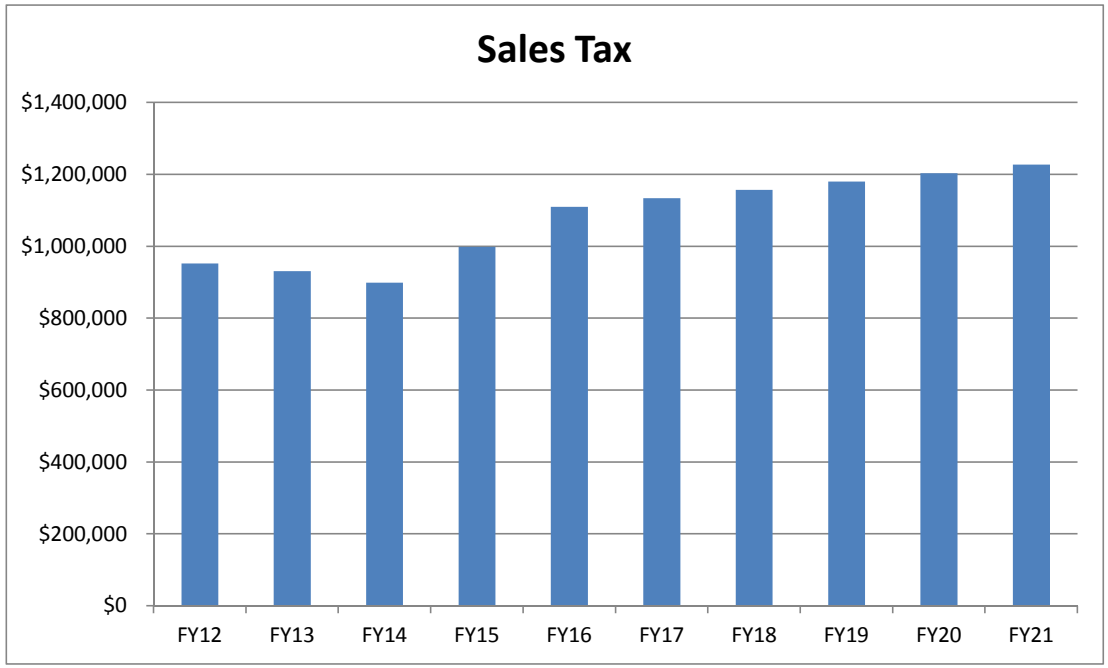
Meals tax is a flat percentage tax imposed on prepared food and beverages for human consumption. Town restaurants and other food sellers are required to collect this tax on behalf of the Town. The Town's meals tax rate was increased from 4% to 5% in fiscal year 2013.

Town Council made no change to the 5% meals tax rate for FY18. Revenue projections for fiscal year 2019 through 2021 are based on revenues collected in the prior 12 month period, plus a growth factor of 2% per year.

Sales Taxes

Sales tax is imposed by the Commonwealth of Virginia on retail sales. The sales tax rate in Northern Virginia is 6% (4.3% state, 1% local, .7% Northern Virginia Transportation Authority). The State of Virginia remits the local portion to Loudoun County. Loudoun County in turn allocates a portion of the local funds to the Town based on the percentage of school aged children residing inside the Town limits. The school age population estimates are prepared by Weldon Cooper Center for Public Service.

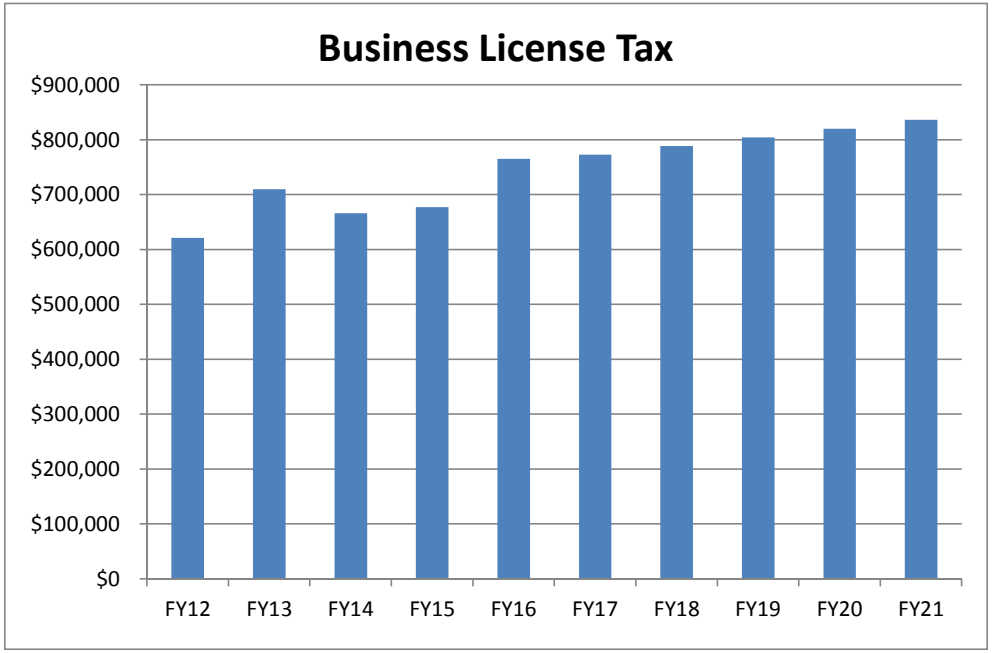
The FY18 budget assumes no change in the State sales tax rate or local distributions. Revenue projections for fiscal year 2019 through 2021 are based on revenues collected in the prior 12 month plus a growth factor of 2% per year.



Business Licenses

Business license tax is charged to all businesses operating within the Town's corporate limits. The tax is also charged to all out-of-Town contractors who are working on projects grossing over $25,000 within the Town. Fluctuations in this revenue category can often be attributed to variances in construction projects within Town limits.

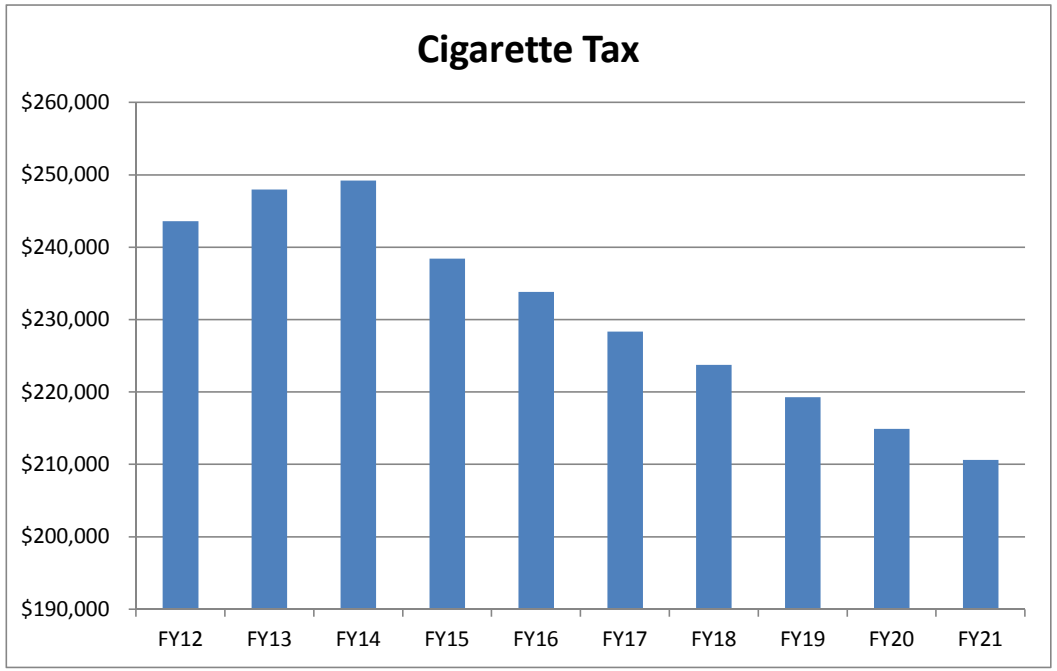
Town Council made no change in the business license tax rates for FY18. Revenue projections for fiscal year 2019 through 2021 are based on revenues collected during the prior tax year and adjusted for current construction trends plus a growth factor of 2% per year.



Cigarette Taxes

The Town of Purcellville participates in the Northern Virginia Cigarette Tax Board, a consortium of 18 area jurisdictions formed for the purposes of collecting and disseminating cigarette tax revenues. Although the Town increased the cigarette tax rate in 2007, 2008 and 2011, product sales are declining due to decreased demand.

Town Council made no change in the cigarettte tax rate for FY18. Revenue projections for fiscal year 2019 through 2021 are based on revenues collected during the prior 12 month period less 2% per year.



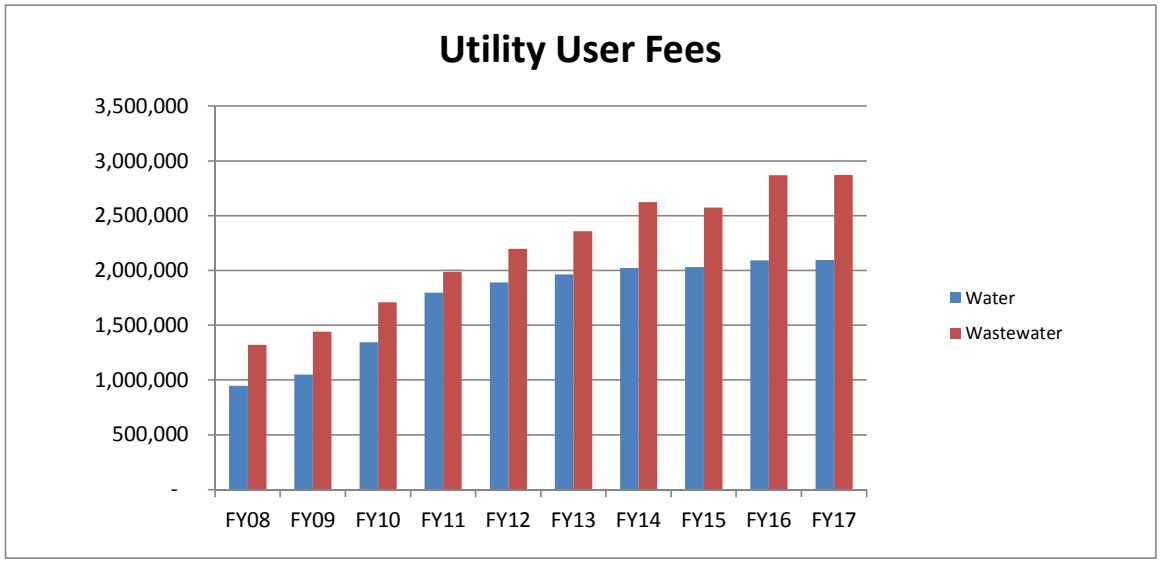
REVENUE TRENDS
WATER AND WASTEWATER FUND: REVENUES

User Charges and Fees

The water and wastewater rates are set at the levels which support the operating activities of each utility enterprise. These rates are set annually by Town Council based on the results of the Water and Wastewater Rate Study prepared by Municipal and Financial Services Group (MFSG). This study forecasts revenue based on expected number of connections and consumption history which is driven in part by weather conditions and water conservation efforts. It also forecasts operating costs based on inflation rates, new connections, demand, debt payments, legislative mandates and capital improvements. MFSG also works with Davenport Associates, the Town's financial advisors, to develop intermediate and long-term financial

The user fees are calculated by multiplying a customer's bi-monthly water usage (measured in gallons) by the current utility rates. The Town has adopted an ascending tiered-rate system for water user fees and a flat-rate system for wastewater user fees. A chart detailing the history of utility rates is included in this section. The customer's bi-monthly bill also includes water and wastewater fixed service fees based on the size of the meter. These fixed fees are intended to help cover the costs of operations and billing that are not directly related to the quantity of water used.

Town Council made no change to utility rates for FY18. During the budget process, the Town worked with its financial advisor and rate consultant to develop multi-year models to combine debt strategies, expense allocations, creative revenue sources and modest in-Town sustainable growth and redevelopment to maintain the stability and structural balance of the utility funds.



REVENUE TRENDS
WATER AND WASTEWATER FUND: REVENUES (Continued)

History of Utility Rates
(Rates Per 1,000 gallons)

	FY 08	FY 09		FY 10	FY 11		FY 12-13*	FY13-14*	FY 15	FY 16	FY 17-18
Water Tiers			**Water Tiers**			**Water Tiers**					
1K -6K	$3.78	$4.35	**1K -5K**	$4.52	$5.65	**1K -5K**	$5.93	$6.35	$6.16	$6.16	$6.34
6K - 12K	$5.04	$5.79	**5K - 10K**	$6.03	$7.53	**5K - 10K**	$7.91	$8.46	$8.21	$8.21	$8.46
12K - 18K	$6.30	$7.24	**10K - 15K**	$7.53	$9.41	**10K - 15K**	$9.54	$10.21	$9.90	$9.90	$10.20
18K+	$7.56	$8.69	**15K - 20K**	$9.04	$11.30	**15K - 20K**	$11.35	$12.15	$11.79	$11.79	$12.14
			20K - 100K	n/a	$13.18	**20K - 50K**	$14.18	$15.17	$14.71	$14.71	$15.15
			100K - 200K	n/a	$14.18	**50K - 100K**	$16.18	$17.31	$16.79	$16.79	$17.29
			200K - 500K	n/a	$15.18	**100K - 150K**	$18.18	$19.45	$18.87	$18.87	$19.44
			500K+	n/a	$23.18	**150K - 200K**	$20.18	$21.59	$20.94	$20.94	$21.57
						200K - 250K	$22.89	$24.59	$23.85	$23.85	$24.57
						250K - 300K	$24.98	$26.73	$25.93	$25.93	$26.71
						300K - 350K	$26.98	$28.87	$28.00	$28.00	$28.84
						350K - 4000K	$28.98	$31.01	$30.08	$30.08	$30.98
						400K - 450K	$30.98	$33.15	$32.16	$32.16	$33.12
						450K - 500K	$35.98	$38.50	$37.35	$37.35	$38.47
						500K - 550K	$40.98	$43.85	$42.53	$42.53	$43.81
						550K - 600K	$45.98	$49.20	$47.72	$47.72	$49.15
						600K+	$50.98	$54.55	$52.91	$52.91	$54.50
Wastewater	$7.61	$8.38		$8.72	$10.12		$11.84	$14.21	$13.78	$14.47	$15.19
Acct Svc Fee	$6.00	$6.00		$20.00	$30.00		$30.00	$30.00	$30.00	$30.00	$30.00

**** Note: Utility rate changes are effective in July or the beginning of the fiscal year except In FY13 as no change was made until March 2013. Therefore, the FY13 change only impacted 1 out of 6 billing periods in FY13 and carried over into FY14.***

PERSONNEL ANALYSIS

Department	Position		FY14	FY15	FY16	FY17	FY18 Adopted
ADMINISTRATION	Town Manager		1.00	1.00	1.00	1.00	1.00
	Asst. Town Manager		1.00	1.00	1.00	1.00	1.00
	Director of Administration		1.00	1.00	1.00	1.00	1.00
	Town Clerk		1.00	1.00	1.00	1.00	1.00
	Town Attorney		1.00	1.00	1.00	1.00	1.00
	HR Specialist		0.60	1.00	1.00	1.00	1.00
	Special Asst. to TM	(unbudgeted in FY18)	0.60	0.60	0.60	0.60	0.60
	Office Associate		1.00	1.00	1.00	1.00	1.00
		Total FTE	**7.20**	**7.60**	**7.60**	**7.60**	**7.60**
		Head Count	**11**	**11**	**11**	**11**	**11**
FINANCE	Director of Finance		1.00	1.00	1.00	1.00	1.00
	Asst. Dir. of Finance		1.00	1.00	1.00	1.00	1.00
	Finance Technician		3.00	3.00	3.00	3.00	3.00
	Finance Associate		1.00	1.00	1.00	1.00	1.00
	AP/PR Associate		0.00	0.00	0.60	0.60	0.60
	Budget Specialist		0.60	0.60	0.60	0.60	0.60
	Procurement Specialist		0.00	0.00	0.40	0.40	0.40
	Accounting Manager		1.00	1.00	1.00	1.00	1.00
		Total FTE	**7.60**	**7.60**	**8.60**	**8.60**	**8.60**
		Head Count	**8**	**8**	**10**	**10**	**10**
INFORMATION TECHNOLOGY	IT Director		0.65	0.65	1.00	1.00	1.00
	IT Administrator		1.00	1.00	1.00	1.00	1.00
	IT Tech		0.00	0.00	0.60	0.60	0.60
		Total FTE	**1.65**	**1.65**	**2.60**	**2.60**	**2.60**
		Head Count	**2**	**2**	**3**	**3**	**3**
COMMUNITY DEVELOPMENT	Director		1.00	1.00	1.00	1.00	1.00
	Sr. Planner/Mgr.		1.00	0.00	1.00	1.00	1.00
	Planning Technician		1.00	1.00	1.00	1.00	1.00
	Planner II		0.00	1.00	0.00	0.00	0.00
	Planning Assoc.		1.00	1.00	1.00	1.00	1.00
		Total FTE	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**
		Head Count	**4**	**4**	**4**	**4**	**4**

PERSONNEL ANALYSIS

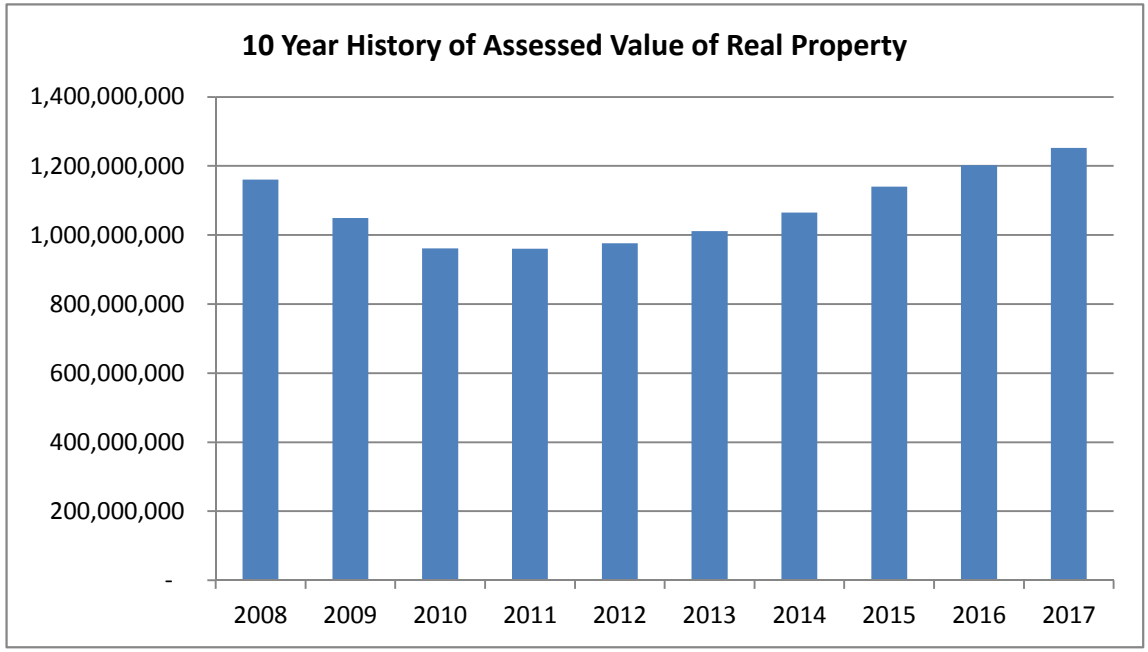
Department	Position		FY14	FY15	FY16	FY17	FY18 Adopted
POLICE DEPARTMENT	Chief		1.00	1.00	1.00	1.00	1.00
	Lieutenant		1.00	1.00	1.00	1.00	1.00
	Sergeant		4.00	4.00	4.00	4.00	4.00
	Corporal / MPO		4.00	5.00	5.00	4.00	4.00
	Officers		5.00	5.00	5.00	6.00	6.00
	Admin. Assistant		1.00	1.00	1.00	1.00	1.00
	Business Manager		0.00	0.00	0.00	1.00	1.00
		Total FTE	**16.00**	**17.00**	**17.00**	**18.00**	**18.00**
		Head Count	**16**	**17**	**17**	**18**	**18**
PUBLIC WORKS - ADMIN./ENG.	Director		1.00	1.00	1.00	1.00	1.00
	Asst. Director		1.00	0.00	0.00	1.00	1.00
	Inspector		2.00	2.00	2.00	2.00	2.00
	Eng. Specialist		1.00	1.00	1.00	1.00	1.00
	Admin. Assistant		1.00	1.00	1.00	1.00	1.00
	Project Coord.		1.00	1.00	1.00	1.00	1.00
	CIP Mgr.		1.00	1.00	1.00	1.00	1.00
		Total FTE	**8.00**	**7.00**	**7.00**	**8.00**	**8.00**
		Head Count	**9**	**8**	**8**	**9**	**9**
PUBLIC WORKS - MAINTENANCE	Superintendent		1.00	1.00	1.00	1.00	1.00
	Team Leaders		2.00	0.00	2.00	2.00	2.00
	Maint. Workers		7.00	7.60	5.60	6.60	6.60
	Meter Technician		1.00	1.00	1.00	1.00	1.00
		Total FTE	**11.00**	**9.60**	**9.60**	**10.60**	**10.60**
		Head Count	**9**	**10**	**10**	**11**	**11**
TOTAL GENERAL FUND	**Full Time Equivalent**		**55.45**	**54.45**	**56.40**	**59.40**	**59.40**
	Actual Head Count		**59.00**	**60.00**	**63.00**	**66.00**	**66.00**
PARKS & REC.	P&R Administrator		0.50	0.00	0.00	0.70	0.70
	Events Specialist		0.00	0.70	0.70	0.50	0.50
		Total FTE	**0.50**	**0.70**	**0.70**	**1.20**	**1.20**
		Head Count	**1**	**1**	**1**	**2**	**2**
TOTAL PARKS & REC. FUND	**Full Time Equivalent**		**0.50**	**0.70**	**0.70**	**1.20**	**1.20**
	Actual Head Count		**1.00**	**1.00**	**1.00**	**2.00**	**2.00**

PERSONNEL ANALYSIS

Department	Position		FY14	FY15	FY16	FY17	FY18 Adopted
WATER	Superintendent		1.00	1.00	1.00	1.00	1.00
	Asst. Superintendent		1.00	1.00	1.00	1.00	1.00
	Operators		5.00	5.00	5.00	5.00	5.00
	Lab Technician		0.00	1.00	1.00	1.00	1.00
	Utility Maint. Technician		1.00	1.00	1.00	1.00	1.00
		Total FTE	**8.00**	**9.00**	**9.00**	**9.00**	**9.00**
		Head Count	**8**	**9**	**9**	**9**	**9**
WASTEWATER	Superintendent		1.00	1.00	1.00	1.00	1.00
	Asst. Superintendent		0.00	1.00	1.00	1.00	1.00
	Operators		6.00	6.40	6.00	4.00	4.00
	Utility Maint. Technician		1.00	1.00	1.00	1.00	1.00
	Lab Technician		1.00	1.00	1.00	2.00	2.00
		Total FTE	**9.00**	**10.40**	**10.00**	**9.00**	**9.00**
		Head Count	**9**	**10**	**10**	**9**	**9**
TOTAL UTILITIES	**Full Time Equivalent**		**17.00**	**19.40**	**19.00**	**18.00**	**18.00**
	Actual Head Count		**17**	**19**	**19**	**18**	**18**
TOTAL STAFF	**Full Time Equivalent**		**72.95**	**74.55**	**76.10**	**78.60**	**78.60**
	Actual Head Count		**77**	**80**	**83**	**86**	**86**

Assessed Value of Taxable Real Property

Fiscal Year	Actual Value
2008	1,160,800,550
2009	1,048,886,350
2010	961,287,250
2011	960,616,700
2012	976,555,250
2013	1,010,965,950
2014	1,064,663,675
2015	1,140,041,935
2016	1,202,445,320
2017	1,252,549,625



Source: Loudoun County Assessor of Real Estate converted to a fiscal year basis.

Major Property Owners

Owner	Description/Location	Percentage of Total 2016 Assessed Value
NSHE Fool Hollow Lake LLC	Shopping Center (105 Purcellville Gateway)	2.30%
Main St. Station LLC	Shopping Center (1000 E Main St)	1.52%
Purcellville Shopping Center LLC	Shopping Center (609 E Main St)	1.00%
S R B Enterprises LLC	Shopping Center (711 E Main St)	0.95%
Valley Medical Center LLC	Medical Center (205 Hirst Road)	0.75%
Maple Avenue Apartments LP	Apartments (610 Dominion TE)	0.44%
Main Street Associates LP	Apartments (123 16th St)	0.36%
Purcellville Development LLC	6.53 acre Catoctin Corner	0.32%
Purcellville Plaza LLC	Shopping Center (201 N Maple Ave)	0.29%
413 Browning Court LLC	Office Building(413 Browning Court)	0.28%

Source: Loudoun County Assessor of Real Estate

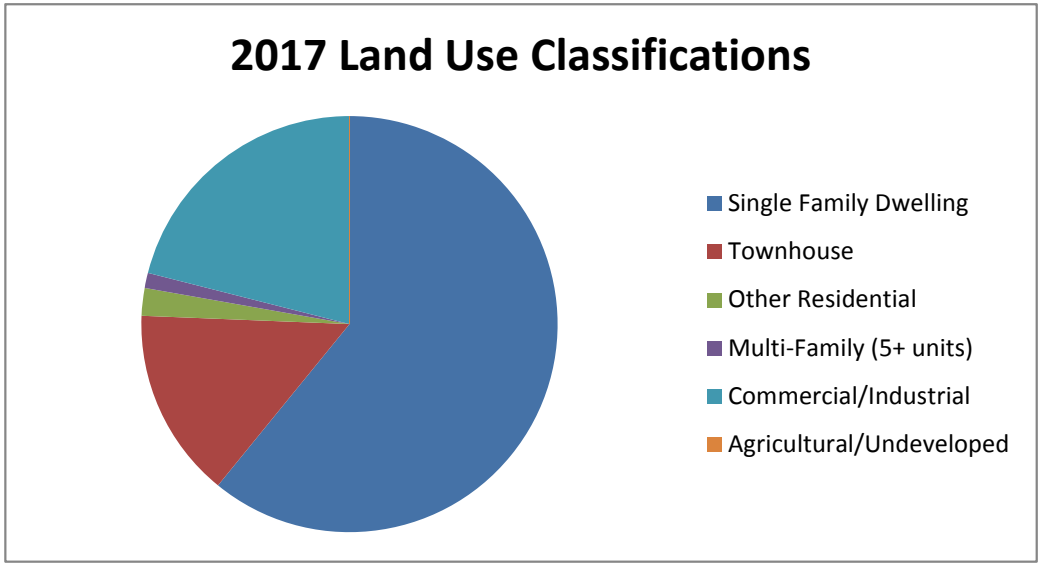
Principal Employers

Employer	Employees in FY16
Loudoun County Schools	595
Wholesale Screening Solutions	220
Blue Ridge Veterinary Assoc., Inc.	125
Harris Teeter	125
Home School Legal Defense	100
Giant	85
Magnolia's at the Mill	84
Food Lion/Bloom	80
Chick-fil-A	80
Town of Purcellville	78

Source: Town Business License Renewal

Assessments by Land Use Category

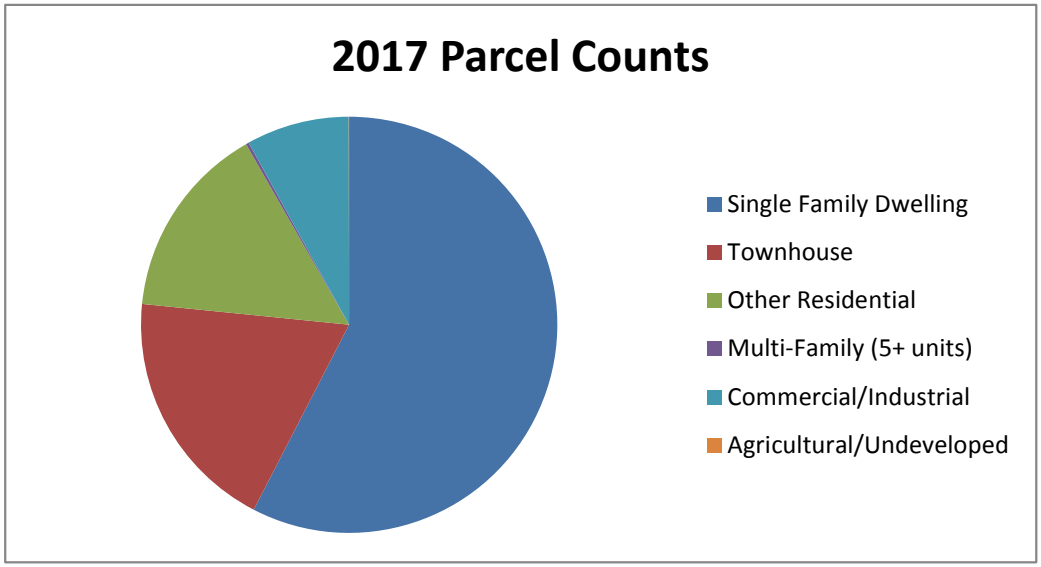
Category	2016 Assessed Value	2017 Assessed Value
Single Family Dwelling	745,281,230	783,427,440
Townhouse	171,122,940	189,670,230
Other Residential	21,856,590	27,689,720
Multi-Family (5+ units)	14,998,920	15,035,220
Commercial/Industrial	265,276,640	270,712,900
Agricultural/Undeveloped	13,700	13,720
Total Taxable	**1,218,550,020**	**1,286,549,230**



Source: Loudoun County Assessor of Real Estate

Parcels by Land Use Category

Category	2016 Parcel Count	2017 Parcel Count
Single Family Dwelling	1,764	1,796
Townhouse	553	593
Other Residential	553	472
Multi-Family (5+ units)	7	7
Commercial/Industrial	251	250
Agricultural/Undeveloped	1	1
Total Taxable	**3,129**	**3,119**



Source: Loudoun County Assessor of Real Estate

Demographic and Economic Statistics

Fiscal Year	Purcellville Population (1)	Loudoun County Per Capita Income (2)	Loudoun County Median Age (3)	Purcellville School Enrollment (4)	Loudoun County Unemployment Rate (5)
2007	7,304	59,594	34.0	1,511	2.4
2008	7,497	63,405	33.9	2,105	2.9
2009	7,632	60,600	33.8	2,105	5.0
2010	7,727	62,030	33.6	2,105	5.2
2011	7,786	65,283	33.5	2,297	5.0
2012	7,820	67,628	33.4	2,330	4.8
2013	7,902	66,062	33.5	2,488	4.8
2014	7,975	67,384	33.6	2,603	4.5
2015	8,075	70,057	33.6	2,563	3.8
2016	8,149	73,720	33.7	2,608	3.2

Sources:

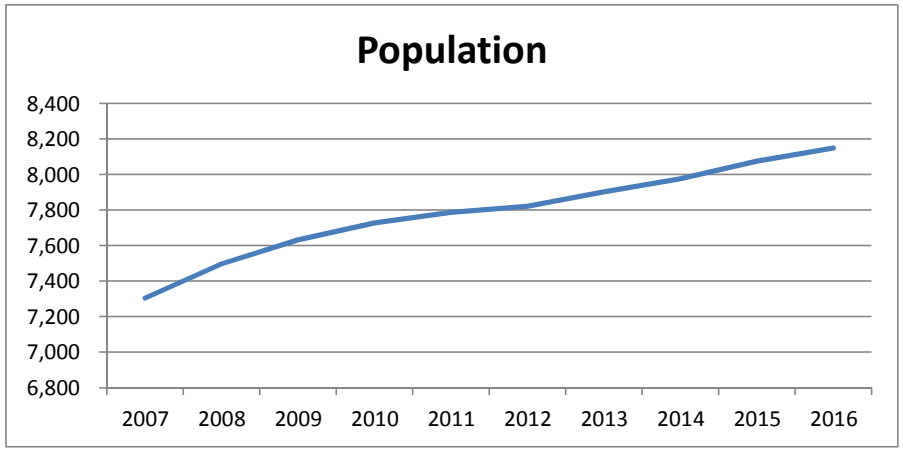
(1) 2010: US Bureau of Census, 2010 Decennial Census. 2007-2009,2011-2016: Loudoun County Department of Planning znd Zoning, Estimates Series, April 22, 2016.

(2) 2007-2014: Bureau of Economic Analysis, US Department of Commerce, November 22, 2015. 2015-2016: Loudoun County Department of Management and Budget, December 11, 2015.

(3) 2010: US Bureau of Census, 2010 Decennial Census. 2005-2009,2011-2016: Loudoun County Department of Planning and Zoning,October 6, 2016

(4) 2003-2009: Loudoun School Census (triennial), Loudoun County Public Schools; 2010-2015: Weldon Cooper Center for Public Service, Demographics & Workforce Group School-Age Population Estimates for July 1 of the year indicated. 2016 is Department of Management and Budget estimate.

(5) Local Area Unemployment Statistics, Virginia Employment Commission, Month of June each year. Values for 2010-2015 are revised.



Budgetary and Financial Systems

Detailed within this section are the methodologies and processes used by the Town in preparation of the annual budget and maintenance of the related financial systems. This section also includes an overview of the relationship between operating Departments and the Funds supporting them.

- Budget Process Overview
- Financial Systems Overview
- Departmental Fund Relationships
- Debt Obligations
- Fund Balance and Net Position

BUDGET PROCESS OVERVIEW

(Reviewed & revised 3/20/17)

Purpose

The purpose of this policy document is to guide and control the annual budget activities in a structured and disciplined manner to ensure that the Town complies fully with:

- Virginia Code
- The intent of the Town Council, and
- The executive direction of the Town Manager

It is mandatory that all departments adhere to these policies, the associated procedures, and schedules so that the Town delivers the necessary required services to its citizens in a cost effective and efficient manner. Virginia Code requires local governments to develop balanced budgets, i.e., planned expenditures must equal forecasted revenues.

Budget Formulation Process

The budget formulation process generally runs from October through the following May working toward adoption no later than June 30th. The overall budget formulation process includes both the formulation of the annual operating and the Town's Capital Improvement Program (CIP) budget.

The annual Operating Budget includes the revenue and expenditures to facilitate the Town's operation and maintenance during the fiscal year. The budget identifies the planned distribution of resources. Starting in October, the Assistant Town Manager and Budget Specialist meet with each Department to discuss the upcoming budget year and determine needs to maintain existing services, possible enhancements to raise current service levels, and efficiencies to the operating budget. With guidance from the Town Manager, formal operating budget and enhancement requests are provided to the Departments. The Departments submit their initial budget request in December. The Assistant Town Manager and Budget Specialist review and prioritize the request based on the forecasted revenue by the Finance Department. The Town Manager reviews and provides a final proposed operating budget in March.

The Town defines the Capital Improvement Program (CIP) as a major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of $50,000. The project must have a useful life in excess of five years. Prior to beginning the CIP development process, the staff reviews the current 5-year CIP and processes recommended and required current year Budget Amendments. If necessary, the Town Council approves the proposed Budget Amendments which update the current year of the CIP and establishes the start point for developing the subsequent 5 year CIP. The Town Council then provides guidance to the staff enabling the staff to begin development of the CIP with emphasis on the 1st year (budget year) of the 5 year CIP.

The Town Manager delivers his proposed operating and CIP budget in March to the Town Council. After the Town Council receives the proposed operating budget, the Council holds a series of budget work sessions to analyze and deliberate the tax rates and expenditures. The Town also holds a public hearing to solicit citizen comments on the proposed budget. Ultimately, the budget must adopted by June 30th.

Budget Adoption

Pursuant to Virginia Code 15.2-2503, the Town Council must approve for fiscal planning purposes a budget that contains a complete and itemized classified plan of all contemplated expenditures, all estimated revenues and all estimate borrowings for the next fiscal year. Adoption must occur no later than the date on which the new fiscal year begins via approval of a budget resolution. The budget must be balanced whereby estimated revenues are equivalent to estimate expenditures. In addition, Virginia Code 15.2-2506 requires the Town Council to take action to appropriate all funds to be expended each fiscal year, before the Town may either obligate or spend such funds which is accomplished via an appropriation resolution.

At adoption, Town Council also directs the Town Manager to take all appropriate administrative actions necessary and prudent to effectuate implementation of the annual budget. This includes authorization for the Town Manager to transfer money within and between funds, paying all short and long term debt due, and establishing necessary encumbrances at the end of the fiscal year. While unspent operating funds appropriated in one fiscal year are not automatically re-appropriated in the next fiscal year, a special allowance is often made for capital projects and included in the resolution. This ensures uninterrupted funding of approved capital projects but does not serve to increase the approved funding level nor circumvent the political capital project planning process.

Budget Calendar

FY 2018 BUDGET PREPARATION SCHEDULE	
ACTIVITY	**DATE**
Provide Initial Budget Calendar to Town Council & Town Staff	October/November, 2016
Distribute FY 2018-2022 CIP Instructions & Documents to Departments	October, 2016
Develop & Distribute Detailed FY 2018-2022 CIP Budget Schedule	November, 2016
Develop Strategy for FY 2018 Operating Budget	November, 2016
Financial Advisor & Utility Rate Consultant Presentation to Town Council	October 2016, November 2016, February 2017
Initial Draft Operating Budgets, Work Plans, Performance Measures Due to Finance	December, 2016
Town Manager Meets with Department Head to Review Requests	January/February, 2017
Town Manager Delivers Budget to Town Council	March 2017
Public Hearings on Tax Rates & Budget	March – April 2017
Adoption of Budget - Town Council	May – June, 2017

Budget Execution

The Town staff monitors execution of the budget monthly. The Finance Department provides General Ledger (GL) account summaries to all department heads and managers each month so that department heads and managers can track budget execution and

compliance of approved/adopted budgets. Each quarter, the Budget Specialist in the Finance Department provides to the Town Manager and the Assistant Town Manager a formal budget report titled Quarterly Review of Budget Compliance. This report is used in conjunction with departmental reviews of the General Ledger (GL) provided each month. Department heads are required to sign off on their GL review each quarter. This quarterly report highlights specific budget items that may require action such as an in-depth departmental explanation, a budget adjustment, a budget amendment, or a "flag" on an account that requires close monitoring for the balance of the fiscal year. The intent of this report is to highlight actual execution experience compared to the approved budget at the account level of detail and potentially at the departmental level should the execution data so warrant. This is performance management as it relates to budget execution.

During the budget year and in light of unexpected or unanticipated circumstances, it may become necessary to change the adopted budget. There are two ways to accomplish this necessary change. They are:

- A Internal Budget Adjustment
- A Formal Budget Amendment

Internal Budget Adjustments

Using the delegated authority of the Town Manager, Department heads may submit an Intradepartmental Budget Adjustment Form to the Town Manager requesting that funds be reallocated between budget categories. This type of adjustment is normally associated with minor internal modifications that realign and/or adjust initial budget estimates to current conditions. These types of adjustments do not increase or decrease the overall budget. In addition, the Town Manger is authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of the annual budget and appropriation.

Once the Town Manager approves Budget Adjustments, the Budget Specialist will enter the approved changes in the accounting system (Logics).

Formal Budget Amendments

For those changes in budgets that involve a change in appropriation totals, the Town Manager must submit a Budget Amendment requesting the desired changes to fund and/or appropriation totals. Budget Amendment requests must be submitted to the Finance

Department (Budget Specialist). The Budget Specialist will assist staff in completing the form and identifying the appropriate accounts that are involved in the requested change and with the required Staff Report. All Budget Amendments require Town Council approval and potentially a public hearing. Section 15.2-2507 of the Virginia Code requires that any amendment that exceeds 1% of the total expenditures already approved or the sum of $500,000, whichever is lesser, must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper at least 7 days prior to the meeting date.

During the year of execution, staff should strive to consolidate Budget Amendment requests in order to increase Town Council efficiency in processing amendments. The number of Budget Amendments processed in any given year should be in the 3 to 5 range. The annual staff goal should target a Budget Amendment process at mid-year and possibly two additional times closer to year-end.

Once the Town Council approves Budget Amendments, the Budget Specialist will make the approved changes in the accounting system (Logics).

Enterprise Funds

The Water and Wastewater Funds are fully supported through its rate structure and is not subsidized by the General Fund. The Water and Wastewater Funds do contribute its share to cover administrative services by reimbursing the General Fund via the utility chargeback.

FINANCIAL SYSTEMS OVERVIEW

Financial Fund Structure

The Town of Purcellville utilizes an accounting structure organized by funds or account groups in which each fund represents a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts reflecting its assets, liabilities, fund balance, revenues and expenditures. Town resources are allocated to and accounted for in individual funds based on purposes for which they are to be spent and the means by which spending activities are controlled. The Town utilizes two types of funds: General Governmental Funds and Proprietary Funds.

1. **Governmental Funds:** These funds utilize the modified accrual basis of accounting for budgeting and are prepared and accounted for on a basis consistent with generally accepted accounting principles (GAAP). Under modified accrual accounting, revenues and related assets are recorded when measurable and available to finance operations during the year.

   General Fund- This is the primary operating fund of the Town, which accounts for normal recurring town activities such as administration, finance, public safety, public works, planning and debt service. Activities of the general fund are funded by revenue sources such as property tax, business license, cigarette tax, communication tax, meals tax, sales and use tax, permit fees, fines and forfeitures, funding from other governmental entities such as local, state or federal sources.
   General Capital Projects Fund- This fund is used to account for financial resources used for the acquisition or construction of major capital facilities and equipment. Funding sources include bond funding, grants and cash reserves.
   Special Parks and Recreation Fund- This special revenue fund has been established to account for the revenue collected in the Fireman's Field Service Tax District and the day-to day-operating activities associated with Fireman's Field and the Train Station.

2. **Proprietary Funds:** These funds utilize the accrual basis of accounting for budgeting and are prepared and accounted for on a basis consistent with generally accepted accounting principles (GAAP). Under accrual accounting, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period in which the related liability is incurred.

   Water and Wastewater Operating Funds- These funds account for the operations of the Town's water and wastewater business enterprises including debt service. Activities of these funds are primarily funded by user fees.
   Water and Wastewater Capital Projects Funds- These funds are used to account for financial resources used for the acquisition or construction of major capital facilities and equipment related to the Town's water or waste water enterprises. Funding sources include bond funding, grants and cash reserves.

DEPARTMENTAL FUND RELATIONSHIPS

This chart shows the relationship between the functional Departments and the appropriated Funds that support their service delivery operations and activities.

Departmental Fund Relationships						
	General Fund	Parks & Rec Fund	General Capital Projects Fund	Water Fund	Wastewater Fund	Utility Capital Project Funds
Administration	✓					
Finance	✓					
Information Technology	✓					
Public Safety	✓					
Public Works	✓		✓			
Community Development	✓					
Legislative & Advisory	✓					
Parks & Recreation		✓				
Water Department				✓		✓
Wastewater Department					✓	✓
Basis of Accounting and Budgeting						
Accrual Basis				✓	✓	✓
Modified Accrual Basis	✓	✓	✓			

General Fund - This fund is the chief operating fund of the Town and is primarily supported by tax proceeds.

Parks & Recreation Fund - This fund is supported through a special tax district authority and is the primary operating fund for the Town Parks & Recreation program and activities.

Water Fund & Wastewater Fund - These funds are Enterprise Funds. The Enterprise funds account for operations that are financed in a manner similar to a private business enterprise where the costs of providing goods an services to the general public on a continuing basis be financed or recovered through user fees and charges.

Capital Projects Funds - These funds provide for major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of $50,000. Any individual project must have a useful life in excess of five years.

DEBT OBLIGATIONS

2003 General Obligation Refunding Bond Issue-Carter Bank

Bonds in the amount of $835,133 were issued in May 2003 for 15-years at 3.27% annual interest rate as a refunding of 1991 Series General Obligation Bonds. Proceeds from the bonds were used to finance the purchase and renovation of the Town Hall at 130 East Main Street. Principal and interest payments occur each October 1st and interest only payments occur each April 1st. Debt service is chargeable to the General Fund. These bonds will be retired October 2017. In FY 2018 the final principal installment of $67,766 is due. Also payable in 2018 is the final interest payment of $1,108.

2008 Owner Financed Note Issue- Purcellville, VA Volunteer Fire Department

Owner financed note in the amount of $1,700,000 was issued in April 2008 for a 20-year term at 0% annual interest rate. The loan was for purchase of 12.6 acres of property known as "Fireman's Field" in Purcellville, VA. This loan will be retired in August 2026. Annual principal payments occur each August 1st. Effective July 1, 2013 debt service will be charged to the Parks and Recreation Special fund. The FY 2018 principal installment due totals $85,000.

2008 General Obligation Wastewater Bond Issue- VRA

Bonds in the amount of $24,944,377 were issued in May 2008 for a 20-year term at annual interest rate of 3% for construction of a wastewater treatment facility upgrade. The interest rate on this bond has been reset twice with the current rate being 2.52%. Semi-annual principal and interest payments are due each March 1st and September 1st, commencing on March 1, 2011. All debt service is chargeable to the Wastewater fund. These bonds will be retired in March 2030. The FY 2018 interest payments total $396,026. Principal payments for FY 2015 through FY 2019 are being paid with proceeds from the taxable portion of the 2013 General Obligation Public Refunding Bonds.

2010 General Obligation Water Refunding Bond Issue- VRA

Bonds in the amount of $1,655,000 were issued in November 2010 for a 9-year term at annual interest rates varying from 2.245% to 5.1%. Proceeds from the bonds were used to refund the Series 2000 General Obligation Water Bond. These bonds will be retired in October 2019. Principal and interest payments occur each October 1st and interest only payments occur each April 1st. All debt service is chargeable to the Water fund. The FY 2018 principal installment due totals $200,000 and the semi-annual interest payments total $27,030.

2010 General Obligation Bond Issue-RBC

Build America Bonds in the amount of $4,400,000 were issued in July 2010 for a 10-year term at an annual interest rate of 4.23% with a lump sum payment due July 15, 2020. Proceeds were used for the purchase of the Aberdeen Property and upgrades and renovations to Fireman's Field and the Bush Tabernacle. Principal and interest payments occur each January 15th and interest only payments occur each July 15th. Debt service is chargeable at 49% to the Parks and Recreation Special Fund and 51% to the Water Fund. The first interest only payment was due January 15, 2011 and the first principal and interest payment was due January 15, 2013. The FY 2018 principal installment due totals $155,000 with $50,000 from Parks and Recreation and $105,000 from the Water funds. Also payable in FY 2018 are semi-annual interest payments totaling $156,934 with $82,274 from Parks and Recreation and $74,660 from the Water funds.

2012 General Obligation Public Improvement & Refunding Bond Issue-Cardinal Bank

Bonds in the amount of $5,870,000 were issued in December 2012 for a 20-year term at an annual interest rate of 2.75%. Semi-annual principal and interest payments are due February 1st and August 1st. A capitalized interest payment of $24,662 was made on February 1, 2012. The first principal payment is due August 1, 2015. Bond proceeds of $2,714,171 were used to refund the 2011 General Obligation Public Improvement Note-RBC. The remaining proceeds of $3,155,829 are being used to finance general fund transportation improvements and water fund capital improvements. The FY 2018 interest payments total $147,950 with $115,516 from General, $11,183 from Parks & Rec and $21,251 from Water funds. The FY 2018 principal installment due totals $200.000 with $172,371 from General Fund, $16,129 from Parks and Recreation and $11,500 from the Water funds. A Capital Reserve Fund (CRF) of $756,392, using proceeds from the sale of Old Town Hall, has been created in the General Fund to offset a portion of the debt service for this issuance for FY 2014 through FY 2020.

2013 General Obligation Public Refunding Bonds

Bonds in the amount of $33,690,000 were issued in October 2013 for a 20-year term at annual interest rates varying from 3.0% to 5.0%. Interest is payable semi-annually each February 1 and August 1 commencing February 1, 2014. Principal is payable annually beginning February 1, 2015 and continuing on each February 1 until final maturity on February 1, 2034. The net proceeds will be used to refund several outstanding obligations including the General Obligation Public Improvement Bond, Series 2005A&B, the General Obligation Refunding Bond, Series 2010B and the Series 2008 Rural Development Loan. The FY 2018 principal installment due totals $495,000 with $470,000 from General Fund and $25,000 from the Parks and Rec fund. The FY 2018 semi-annual interest payments total $1,520,266, with $436,531 from General, $11,350 from Parks & Rec, $342,606 from Water and $729,779 from Wastewater funds.

Summary of Issuance Outstanding Debt

Issue	Value of Original Issue	Outstanding Balance on July 1, 2017	Fund % Outstanding Debt	FY 18 Debt Service	% of Retired Debt
GENERAL					
2003 Refunding-Carter Bank	835,133	67,766		68,874	91.9%
2012 General Obligation-Cardinal Bank	4,608,930	4,286,765		287,887	7.0%
2013 Refunding Bond	10,840,000	9,410,000		906,531	13.2%
	16,284,063	13,764,531	24%	1,263,293	
PARKS & REC SPECIAL REVENUE FUND					
2008 Notes Payable-Purcellville Vol. Fire Dept.	1,700,000	850,000		85,000	50.0%
2010 General Obligation-RBC	2,155,000	1,945,000		132,274	9.7%
2012 General Obligation-Cardinal Bank	446,070	414,735		27,312	7.0%
2013 Refunding Bond	320,000	245,000		36,350	23.4%
	4,621,070	3,454,735	6%	280,936	
WATER					
2010 General Obligation-RBC	2,245,000	1,765,000		179,660	21.4%
2010 Refunding-VRA	1,655,000	630,000		227,030	61.9%
2012 General Obligation-Cardinal Bank	815,000	778,500		32,751	4.5%
2013 Refunding Bond	7,105,000	7,105,000		342,606	0.0%
	11,820,000	10,278,500	18%	782,046	
WASTE WATER					
2008 General Obligation-VRA	24,944,377	15,297,738		396,026	38.7%
2013 Refunding Bond	15,425,000	15,425,000		729,779	0.0%
	40,369,377	30,722,738	53%	1,125,805	
Total Bonds All Funds	**73,094,510**	**58,220,504**	**100%**	**3,452,080**	**20.3%**

Amortization of Existing Debt and Interest									
Year Ending June 30	General Fund Debt		Parks & Rec Special Revenue Fund		Water Fund Debt		Wastewater Fund Debt		Total Debt Payments
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	710,137	553,155	176,129	104,807	316,500	465,546	-	1,125,805	3,452,080
2019	651,911	535,645	251,589	101,492	331,500	450,334	-	1,125,805	3,448,275
2020	689,998	512,843	248,502	94,653	346,500	434,331	1,333,191	1,107,624	4,767,642
2021	754,998	489,306	1,768,502	53,328	1,456,500	393,158	1,904,210	1,072,205	7,892,207
2022	909,538	457,006	123,962	17,133	521,500	361,698	1,961,015	1,007,900	5,359,753
Thereafter	10,047,949	2,244,012	886,051	80,552	7,306,000	2,077,468	25,524,321	6,275,136	54,441,489
Total	**13,764,531**	**4,791,967**	**3,454,735**	**451,966**	**10,278,500**	**4,182,534**	**30,722,738**	**11,714,476**	**79,361,446**

Legal Debt Margin

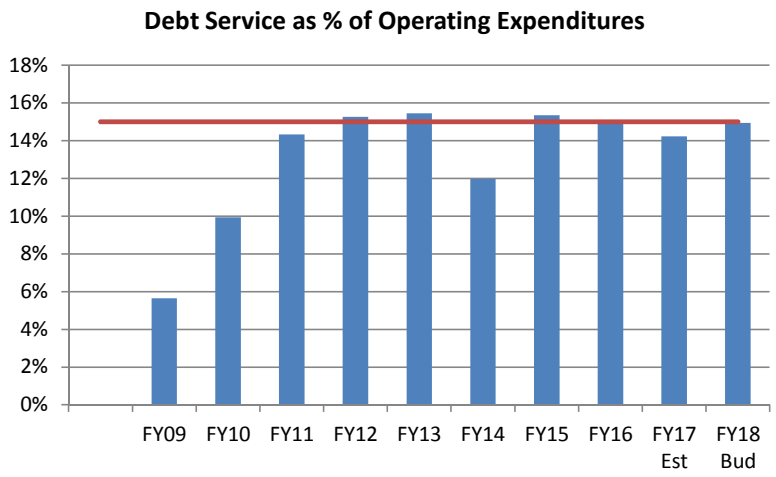
The constitution of Virginia mandates a limit on the Town's indebtedness. The computation of the Town's legal debt margin as of June 30, 2016 is as follows *(Source: FY16 Comprehensive Annual Financial Report)* :

Assessed Value of Real Property, January 1, 2016	$1,224,193,091
Debt Limit: Ten percent (10%) of Assessed Value	$122,419,309
Amount of Debt Applicable to Debt Limit	$62,519,871
Legal Debt Margin	$59,899,438

DEBT GUIDELINES FOR GOVERNMENTAL FUND

Town Policy: Debt service expenditures as a percentage of expenditures should not exceed 15%.

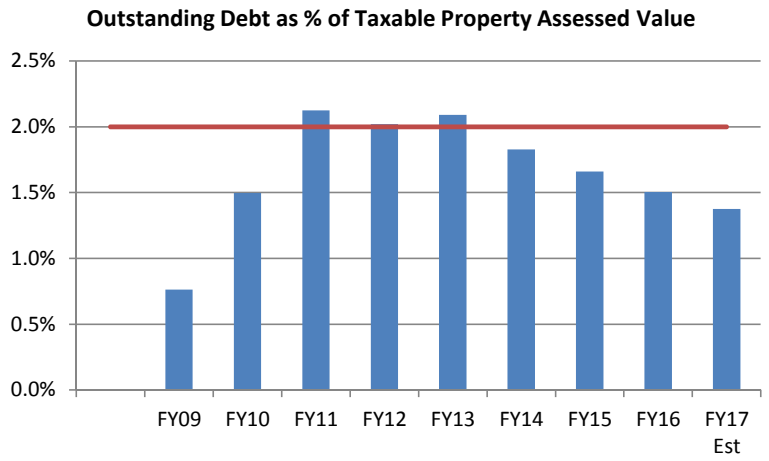
Fiscal Year	Debt Service	Operating Expenditures*	Debt to Expenditures
FY09	435,355	7,701,376	6%
FY10	767,605	7,728,291	10%
FY11	1,210,891	8,446,694	14%
FY12	1,338,295	8,763,067	15%
FY13	1,391,711	9,007,060	15%
FY14	1,146,318	9,567,192	12%
FY15	1,419,855	9,247,877	15%
FY16	1,535,822	10,268,874	15%
FY17 Est	1,544,813	10,859,685	14%
FY18 Bud	1,544,228	10,337,331	15%



Effective with FY18 budget, the accounting for the utility chargeback was modified to show as an offset to expenditures.

Town Policy: Bonded debt of the Town shall not exceed 2% of the Total Assessed Value of Taxable Property.

Fiscal Year	Assessed Value of Taxable Property	Outstanding Bonded Debt	Debt to Assessed Value
FY09	1,048,886,350	8,013,776	0.76%
FY10	961,287,250	14,398,021	1.50%
FY11	960,616,700	20,392,196	2.12%
FY12	976,555,250	19,719,736	2.02%
FY13	1,010,965,950	21,119,554	2.09%
FY14	1,064,663,675	19,458,463	1.83%
FY15	1,140,041,935	18,916,930	1.66%
FY16	1,202,445,320	18,083,389	1.50%
FY17 Est	1,252,549,625	17,219,266	1.37%



FUND BALANCE AND NET POSITION SUMMARY

GENERAL FUND					
	FY15 Actual	**FY16 Actual**	**FY 17 Estimated**	**FY 18 Adopted^**	**Change from FY 17**
Beginning Fund Balance	5,021,637	5,832,525	6,154,784	6,561,400	7%
Revenues & Transfers In	9,765,303	9,242,971	9,778,698	9,531,114	-3%
Expenditures & Transfers Out	(8,954,415)	(8,920,712)	(9,196,296)	(9,782,114)	6%
Capital Reserve Fund	-	-	(117,409)	(111,377)	-5%
Use of Restricted Reserves	-	-	(58,377)	-	-100%
Ending Fund Balance	**5,832,525**	**6,154,784**	**6,561,400**	**6,199,023**	**-6%**
Unassigned Fund Balance	**5,049,286**	**5,617,146**	**6,199,548**	**5,948,548**	**-4%**

SPECIAL PARKS AND RECREATION FUND					
	FY 15 Actual	**FY16 Actual**	**FY 17 Estimated**	**FY 18 Adopted**	**Change from FY 17**
Beginning Fund Balance	(22,931)	(18,120)	59,281	106,235	79%
Revenues & Transfers In	506,730	533,822	534,519	555,217	4%
Expenditures & Transfers Out	(501,919)	(456,421)	(487,566)	(555,217)	14%
Transfer from General Fund	-	-	-	-	
Ending Fund Balance	**(18,120)**	**59,281**	**106,235**	**106,235**	**0%**

WATER FUND					
	FY 15 Actual**	**FY16 Actual**	**FY 17 Estimated**	**FY 18 Adopted**	**Change from FY 17**
Beginning Net Position	5,556,650	6,049,513	6,538,744	7,747,875	18%
Revenues & Transfers In	3,545,640	3,237,604	4,265,467	4,582,799	7%
Expenditures & Transfers Out	(3,052,777)	(2,748,373)	(3,056,336)	(3,544,813)	16%
Ending Net Position	**6,049,513**	**6,538,744**	**7,747,875**	**8,785,861**	**13%**

WASTEWATER FUND					
	FY 15 Actual**	**FY16 Actual**	**FY 17 Estimated**	**FY 18 Adopted**	**Change from FY 17**
Beginning Net Position	12,427,413	12,495,575	12,314,578	12,636,592	3%
Revenues & Transfers In	3,708,512	3,543,840	4,402,350	4,750,144	8%
Expenditures & Transfers Out	(3,640,350)	(3,724,837)	(4,080,336)	(4,081,159)	0%
Ending Net Position	**12,495,575**	**12,314,578**	**12,636,592**	**13,305,577**	**5%**

(Source: FY 15 Comprehensive Annual Financial Report, FY 16 Comprehensive Annual Financial Report & FY 18 Adopted Budget)

**FY 15 Actual Beginning Balance was restated in the FY 15 CAFR.

^The General Fund Unassigned Fund Balance decreased by 4% in FY 2018 due to a $251,000 transfer out to the General Fund Capital Fund.

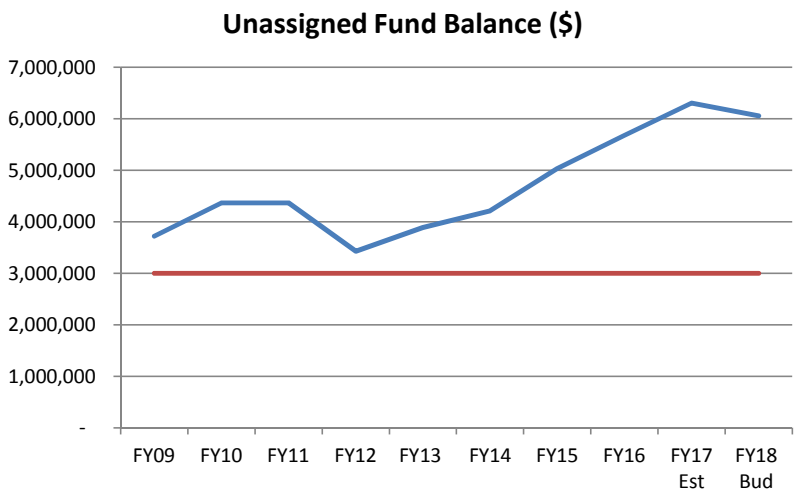
^The Water and Wastewater Fund balance increased by 13% and 5% respectively in FY 2018 mainly due to availability revenue increasing from $1,752,098 in FY 2016 to $3,267,784 in FY 2017 and increasing to $4,025,090 for the Utility Funds in FY 2018.

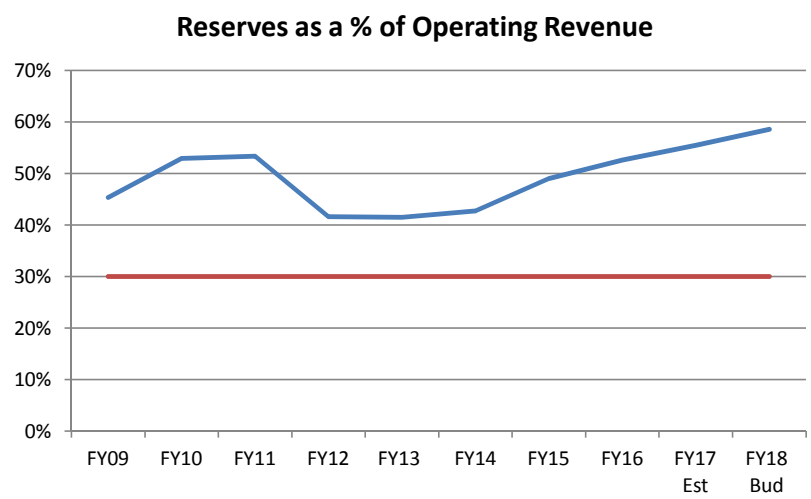
FUND BALANCE GUIDELINES FOR GOVERNMENTAL FUND

Town Policy: Unassigned fund balance (Reserves) should be a minimum of $3 million or 30% of total revenues.

Fiscal Year	Unassigned Fund Balance	Operating Revenue	Reserves to Revenue
FY09	3,719,677	8,202,599	45%
FY10	4,363,277	8,241,179	53%
FY11	4,368,340	8,185,023	53%
FY12	3,427,576	8,241,574	42%
FY13	3,884,533	9,360,117	42%
FY14	4,209,033	9,857,582	43%
FY15	5,031,166	10,272,033	49%
FY16	5,676,427	10,790,035	53%
FY17 Est	6,305,783	11,369,040	55%
FY18 Bud	6,054,783	10,337,331	59%

Effective with FY18 budget, the accounting for the utility chargeback was modified to show as an offset to expenditures.

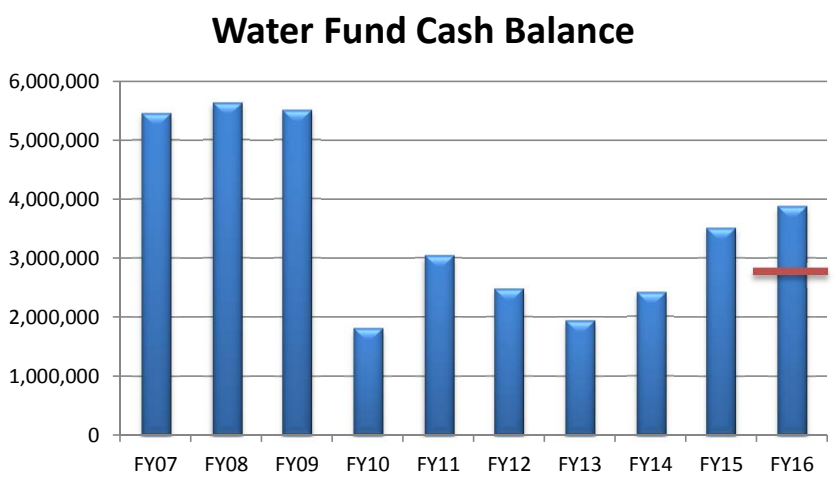


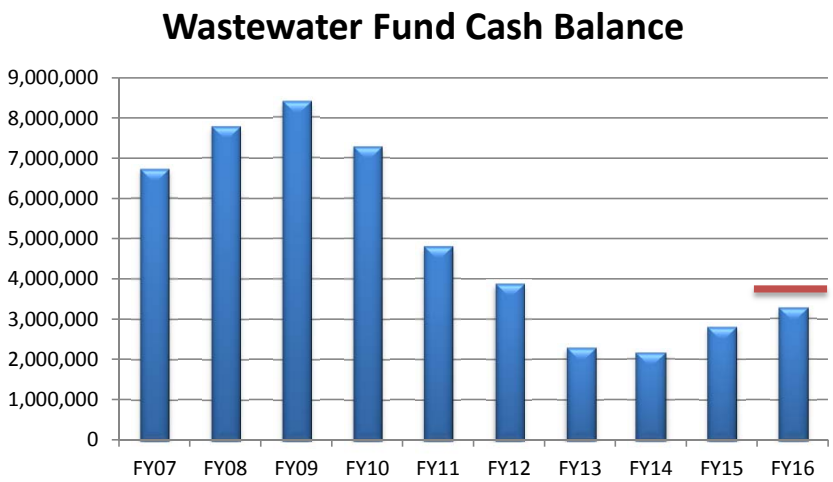


CASH GUIDELINES FOR UTILITY FUNDS

Policy: Utility cash and cash equivalent should exceed 100% of total operating expenditures and debt service.

	Fiscal Year	Cash Balance Water Fund	Cash Balance Wastewater Fund
	FY07	5,459,283	6,726,478
	FY08	5,628,592	7,784,394
	FY09	5,508,338	8,404,191
	FY10	1,813,052	7,278,048
	FY11	3,046,201	4,801,599
	FY12	2,476,736	3,879,221
	FY13	1,942,327	2,281,417
	FY14	2,412,481	2,158,476
	FY15	3,514,106	2,803,636
	FY16	3,882,260	3,267,683
Policy Level (red line)	FY16	2,748,373	3,724,837





Budget Summary

The budget in brief section provides a summary of the revenues and expenditures for the following funds:

- Operating Revenues by Fund
- Operating Expenditures by Fund
- Total Operating and CIP Budget

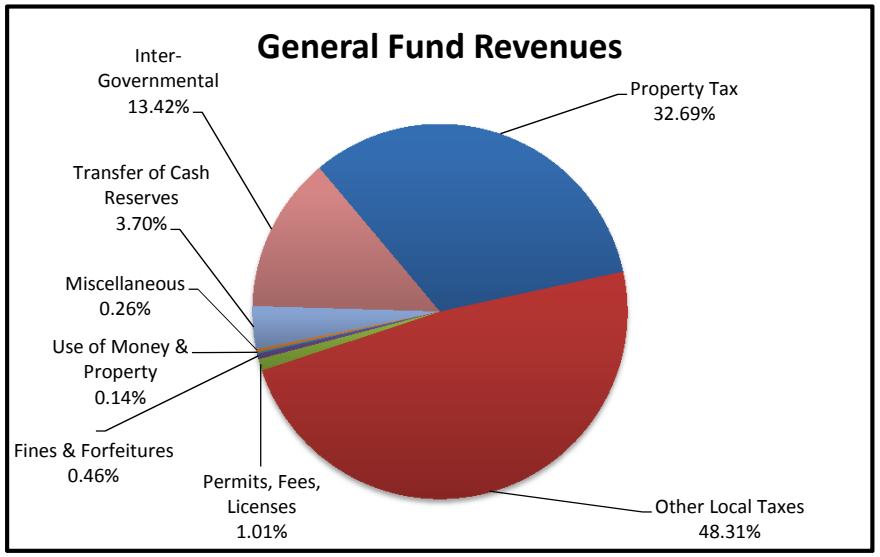
OPERATING BUDGET REVENUES

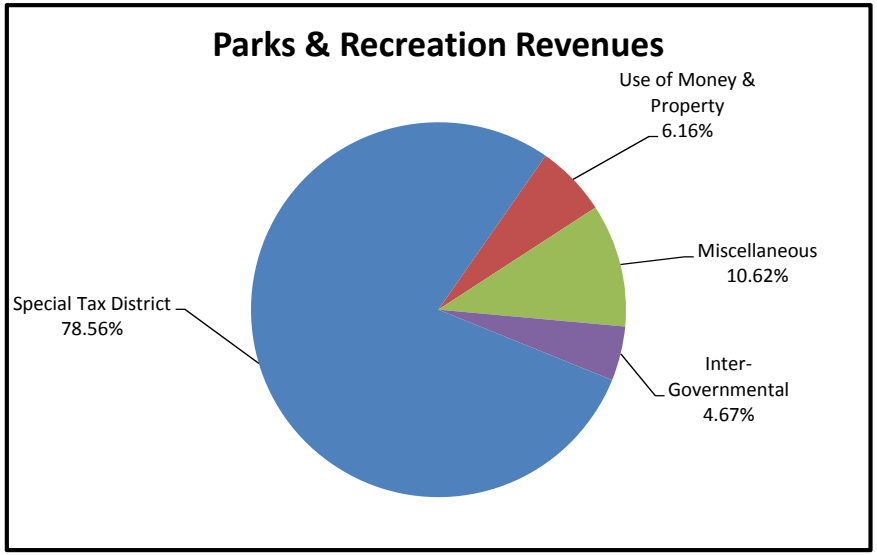
	FY 2016	FY 2017		FY 2018		
	Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
GENERAL FUND*						
Property Tax	3,054,559	3,043,215	3,135,656	3,197,729	3,197,729	5%
Other Local Taxes	4,567,327	4,482,727	4,629,549	4,726,120	4,726,120	5%
Permits, Fees, Licenses	142,774	116,000	103,558	99,000	99,000	-15%
Fines & Forfeitures	42,844	38,100	50,768	45,100	45,100	18%
Use of Money & Property	3,256	1,400	7,822	13,750	13,750	882%
Miscellaneous#	38,637	30,000	159,993	25,100	25,100	-16%
Transfer of Cash Reserves	0	297,409	297,409	362,377	362,377	22%
Inter-Governmental	1,393,570	1,375,875	1,273,943	1,312,938	1,312,938	-5%
TOTAL GENERAL FUND	**9,242,967**	**9,384,726**	**9,658,698**	**9,782,114**	**9,782,114**	**4%**
SPECIAL PARKS & RECREATION FUND						
Special Tax District	418,403	417,744	427,622	436,151	436,151	4%
Use of Money & Property	36,590	49,200	36,280	36,200	34,200	-30%
Miscellaneous	50,688	46,950	43,454	48,950	58,950	26%
Inter-Governmental	28,142	27,500	27,163	25,916	25,916	-6%
Transfer from General Fund	0	0	0	0	0	N/A
TOTAL PARKS & REC FUND	**533,822**	**541,394**	**534,519**	**547,217**	**555,217**	**3%**
WATER FUND						
Water Availabilities	963,073	1,976,733	1,802,071	2,211,847	2,211,847	12%
Water Fees	2,062,101	2,205,556	2,126,609	2,275,168	2,131,684	-3%
Miscellaneous	211,767	352,250	330,012	219,768	219,768	-38%
Investment Income	667	0	6,775	19,500	19,500	N/A
Transfer in Cash Reserves	0	2,435	0	0	0	N/A
TOTAL WATER FUND	**3,237,607**	**4,536,974**	**4,265,467**	**4,726,283**	**4,582,799**	**1%**
WASTEWATER FUND						
Wastewater Availabilities	799,200	1,641,600	1,490,400	1,836,000	1,836,000	12%
Wastewater Fees	2,716,077	2,822,554	2,896,414	3,097,420	2,899,114	3%
Miscellaneous#	28,567	305,280	312,286	5,280	5,280	-98%
Investment Income	0	0	3,250	9,750	9,750	N/A
Transfer in Cash Reserves	0	9,740	0	0	0	N/A
TOTAL WASTEWATER FUND	**3,543,844**	**4,779,174**	**4,702,350**	**4,948,450**	**4,750,144**	**-1%**
TOTAL OPERATING BUDGET REVENUES	**16,558,241**	**19,242,268**	**19,161,034**	**20,004,064**	**19,670,274**	**2%**

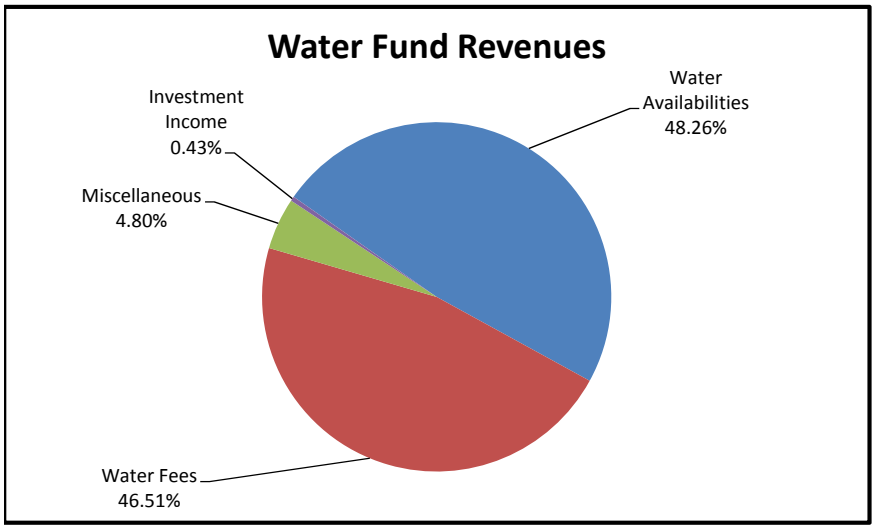
*Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures (rather than Revenue / Transfer)

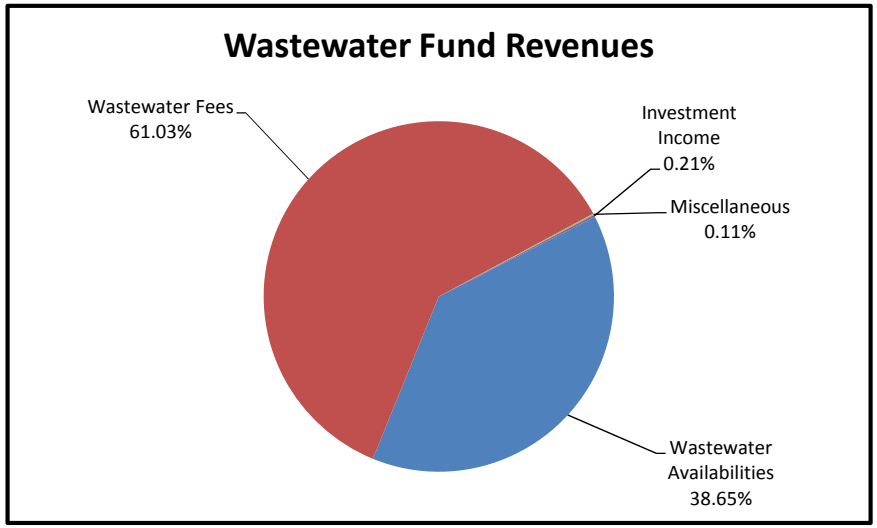
#FY 2017 Budget Amount reflects mid-year proceeds from property sale transfer from General to Wastewater Fund of $300,000 (Town Council Meeting April 11, 2017)

FY 2018 OPERATING BUDGET REVENUES









OPERATING BUDGET EXPENDITURES

	FY 2016	FY 2017		FY 2018 Request			
	Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
GENERAL FUND*							
Administration	1,365,880	1,355,944	1,324,203	1,324,816	1,315,816	1,256,721	-7%
Finance & Financial Administration	568,752	681,116	657,972	659,181	659,181	941,993	38%
Information Technology	295,227	377,171	378,563	429,905	397,626	397,626	5%
Police & Public Safety	2,028,580	2,156,749	2,123,287	2,333,768	2,239,766	2,132,437	-1%
Public Works	2,601,684	2,521,183	2,427,073	2,990,163	2,696,945	2,602,439	3%
Community Development	456,941	514,407	497,268	507,324	506,439	496,439	-3%
Legislative & Advisory	113,484	135,688	132,127	149,139	152,039	136,000	0%
Non-Departmental#	1,491,511	1,642,465	1,655,803	1,968,033	1,814,302	1,818,459	11%
TOTAL GENERAL FUND	**8,922,058**	**9,384,723**	**9,196,296**	**10,362,329**	**9,782,114**	**9,782,114**	**4%**

#FY 2017 Budget Amount reflects mid-year proceeds from property sale transfer from General to Wastewater Fund of $300,000 (Town Council Meeting April 11, 2017)

SPECIAL PARKS & RECREATION FUND							
Parks & Recreation Management	73,304	116,518	82,701	112,238	112,238	112,238	-4%
Parks & Rec Skating Rink	9,712	21,000	25,020	26,150	26,150	20,150	-4%
Parks & Rec Train Station	29,999	47,350	36,315	51,570	51,570	42,960	-9%
Fireman's Field	4,775	6,500	6,500	6,500	6,500	6,500	0%
Parks & Rec Programs	52,013	63,150	51,586	53,250	53,250	58,250	-8%
Parks & Rec Tree Commission	0	2,200	1,200	2,200	2,200	2,200	0%
Adjustments & Transfers	0	432	0	14,373	14,373	31,983	7303%
Debt Retirement	286,618	284,244	284,244	280,936	280,936	280,936	-1%
TOTAL SPECIAL PARKS & REC FUND	**456,421**	**541,394**	**487,566**	**547,217**	**547,217**	**555,217**	**3%**

*Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures

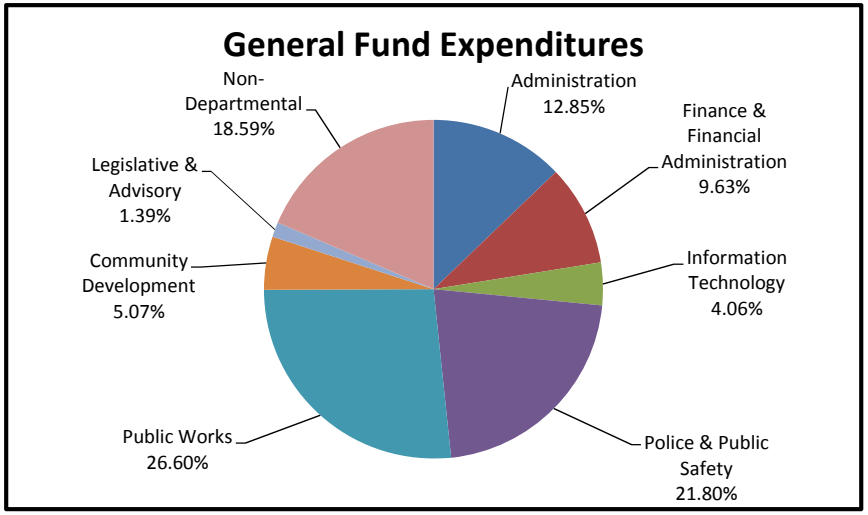
OPERATING BUDGET EXPENDITURES

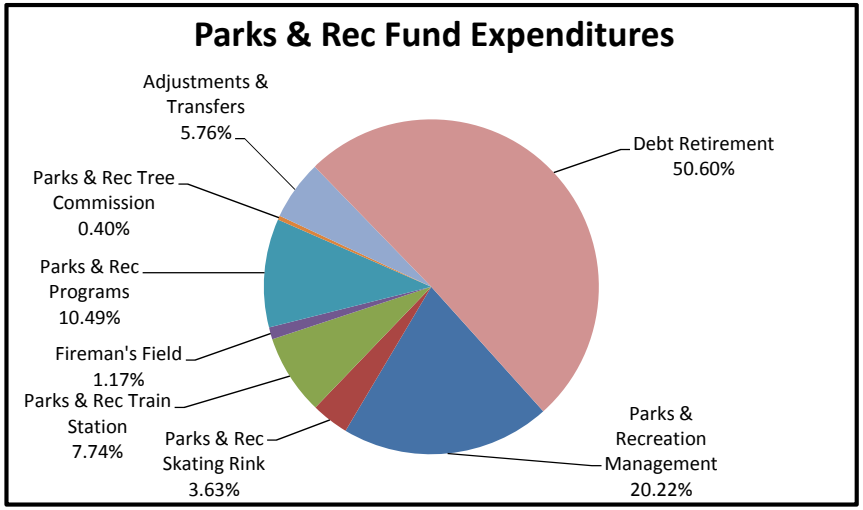
	FY 2016	FY 2017		FY 2018 Request			
	Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
WATER FUND							
Operations & Maintenance	1,962,356	2,090,480	2,084,855	2,241,763	2,201,954	2,004,395	-4%
Meter Reading	21,598	31,750	41,500	41,500	41,500	39,500	24%
Capital Outlay	0	60,000	48,593	78,000	78,000	78,000	30%
Adjustments & Transfers	85,280	1,567,356	94,000	1,551,382	1,591,191	1,647,266	5%
Debt Retirement	788,268	787,388	787,388	813,638	813,638	813,638	3%
TOTAL WATER FUND	**2,857,502**	**4,536,974**	**3,056,336**	**4,726,283**	**4,726,283**	**4,582,799**	**1%**
WASTEWATER FUND							
Operations & Maintenance	1,878,431	2,109,749	2,104,031	2,423,469	2,279,913	2,022,354	-4%
Meter Reading	23,588	31,750	41,500	41,500	41,500	39,500	24%
Capital Outlay	0	93,273	94,000	19,000	19,000	19,000	-80%
Adjustments & Transfers#	-24,269	703,597	0	624,176	767,732	828,985	18%
Debt Retirement	1,847,089	1,840,805	1,840,805	1,840,305	1,840,305	1,840,305	0%
TOTAL WASTEWATER FUND	**3,724,839**	**4,779,174**	**4,080,336**	**4,948,450**	**4,948,450**	**4,750,144**	**-1%**

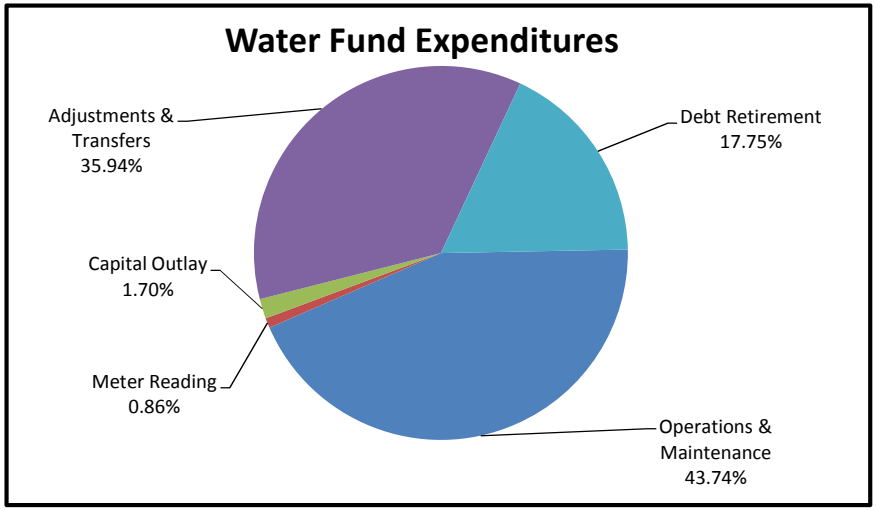
#FY 2017 Budget Amount reflects mid-year proceeds from property sale transfer from General to Wastewater Fund of $300,000 (Town Council Meeting April 11, 2017)

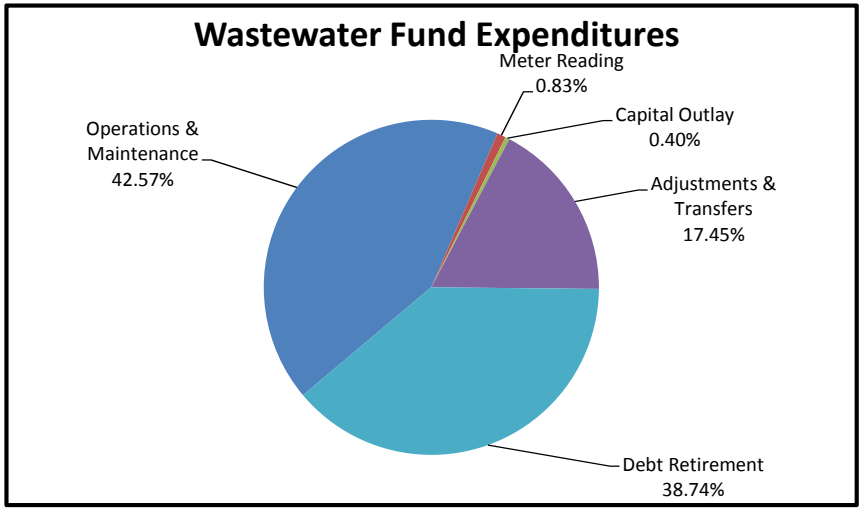
TOTAL EXPENDITURES	**15,960,820**	**19,242,265**	**16,820,534**	**20,584,279**	**20,004,064**	**19,670,274**	**2%**

FY 2018 OPERATING BUDGET EXPENDITURES









TOTAL BUDGET
OPERATING AND CAPITAL IMPROVEMENT PROGRAM

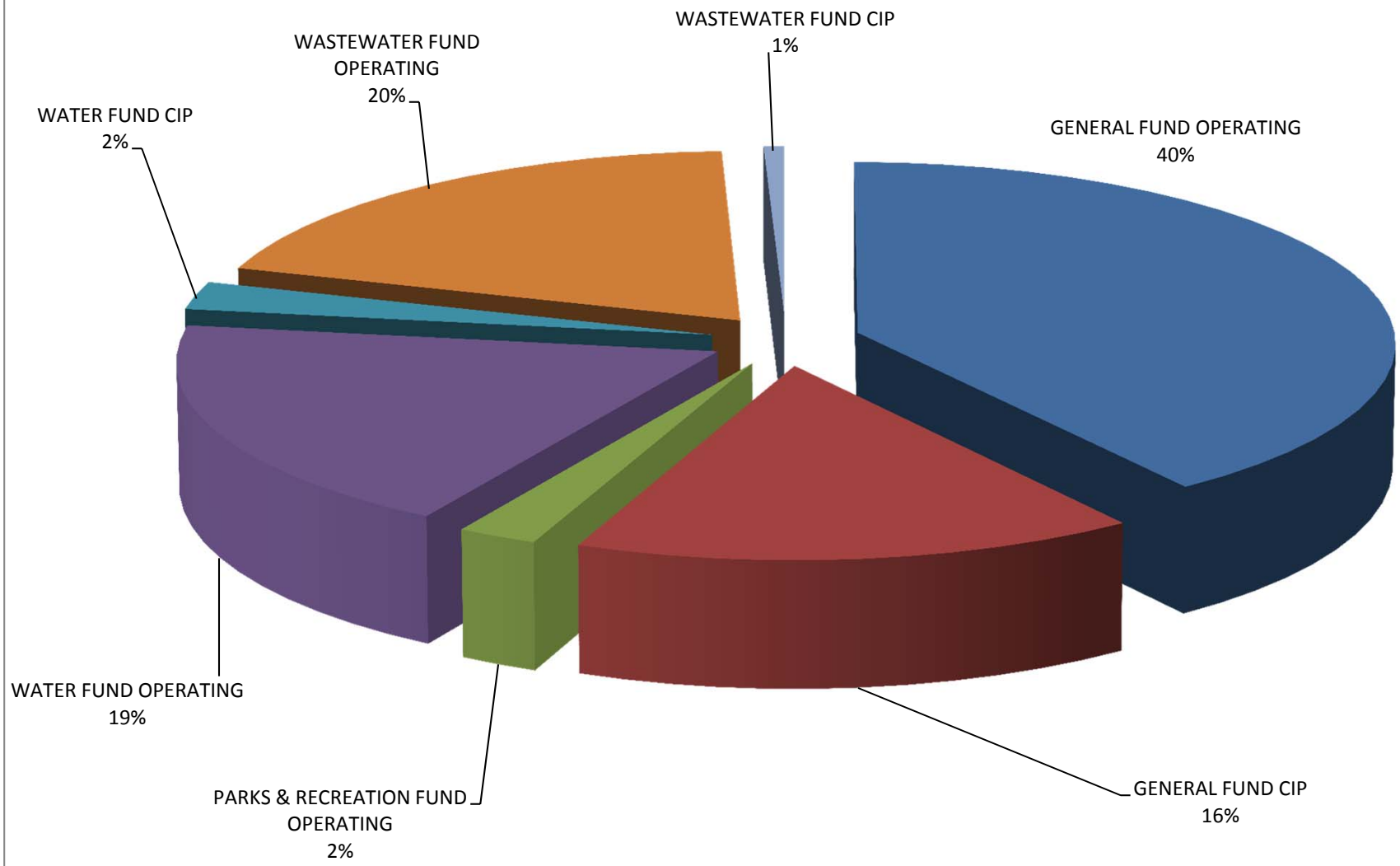
	FY 2016	FY 2017		FY 2018 Request			
	Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
REVENUES							
GENERAL FUND	10,586,802	13,462,897	13,736,869	13,666,328	13,666,328	13,666,328	2%
SPECIAL PARKS & RECREATION FUND	533,822	541,394	534,519	547,217	547,217	555,217	3%
WATER FUND	3,297,979	5,322,235	5,050,728	5,335,563	5,335,563	5,192,079	-2%
WASTEWATER FUND	3,543,844	4,979,174	4,902,350	5,108,450	5,108,450	4,910,144	-1%
TOTAL REVENUES ALL FUNDS	**17,962,448**	**24,305,700**	**24,224,466**	**24,657,558**	**24,657,558**	**24,323,768**	**0%**

EXPENDITURES							
GENERAL FUND OPERATING	8,922,058	9,384,723	9,196,296	10,362,329	9,782,114	9,782,114	4%
GENERAL FUND CIP	1,343,835	4,078,171	4,078,171	3,884,214	3,884,214	3,884,214	-5%
PARKS & RECREATION FUND OPERATING	456,421	541,394	487,566	547,217	547,217	555,217	3%
PARKS & RECREATION FUND CIP	0	0	0	0	0	0	
WATER FUND OPERATING	2,857,502	4,536,974	3,056,336	4,726,283	4,726,283	4,582,799	1%
WATER FUND CIP	60,372	785,261	785,261	609,280	609,280	609,280	-22%
WASTEWATER FUND OPERATING	3,724,839	4,779,174	4,080,336	4,948,450	4,948,450	4,750,144	-1%
WASTEWATER FUND CIP	0	200,000	200,000	160,000	160,000	160,000	-20%
TOTAL EXPENDITURES ALL FUNDS	**17,365,027**	**24,305,697**	**21,883,966**	**25,237,773**	**24,657,558**	**24,323,768**	**0%**

*Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures (rather than Revenue / Transfer)

#Revised to reflect mid-year transfer from the General to the Wastewater Fund (Town Council Meeting April 11, 2017)

FY 2018 TOTAL BUDGET



General Fund
Fund Revenues & Expenditures by Department
Missions, Descriptions, Goals & Objectives, and Performance Measures

This section provides the missions, activities, goals & objectives, performance measures, and the FY 2018 adopted expenditures that support these activities. These are presented for each of the departments.

- Revenues
- Mission
- Core Values
- Department Description
- Department Goals & Objectives
- Key Performance Measures
- Previous Year Accomplishments
- Detailed Expenditures

OPERATING BUDGET REVENUES

		FY 2016	FY 2017		FY 2018		
		Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 100	**GENERAL FUND***						
100-3110101-0000	REAL ESTATE TAX	2,620,943	2,611,557	2,679,407	2,732,995	2,732,995	4.7%
100-3110301-0000	PERSONAL PROPERTY TAX	400,708	401,658	424,249	432,734	432,734	7.7%
100-3110601-0000	PENALTIES AND INTEREST	32,908	30,000	32,000	32,000	32,000	6.7%
100-3120101-0000	SALES TAX	1,110,071	1,075,859	1,134,330	1,157,017	1,157,017	7.5%
100-3120201-0000	UTILITY TAX	220,033	225,000	223,000	223,000	223,000	-0.9%
100-3120202-0000	RIGHT OF WAY USAGE FEE	39,403	26,000	23,558	24,000	24,000	-7.7%
100-3120301-0000	BUSINESS LICENSES	765,285	704,874	772,937	788,396	788,396	11.8%
100-3120306-0000	FARM & COMM MKT FEE	510	320	140	140	140	-56.3%
100-3120401-0000	CABLE PEG GRANT	11,137	10,000	11,636	11,000	11,000	10.0%
100-3120501-0000	AUTO DECALS	146,961	150,000	147,000	148,000	148,000	-1.3%
100-3120601-0000	FRANCHISE TAX: BANK	292,544	265,000	280,000	280,000	280,000	5.7%
100-3120801-0000	CIGARETTE TAX	233,855	230,325	228,353	223,786	223,786	-2.8%
100-3121001-0000	TRANSIENT OCCUPANCY TAX	0	0	548	1,000	1,000	N/A
100-3121101-0000	MEALS TAX	1,786,932	1,821,349	1,831,605	1,893,781	1,893,781	4.0%
100-3130301-0000	ZONING FEES	103,371	90,000	80,000	75,000	75,000	-16.7%
100-3130302-0000	TOWN PROFFERS	0	0	0	0	0	N/A
100-3130340-0000	COMMUNITY EVENTS SIGN	1,730	1,800	1,660	1,600	1,600	-11.1%
100-3130350-0000	STREET FEES	360	400	1,680	500	500	25.0%
100-3130399-0000	MISCELLANEOUS	5,624	5,000	130,962	5,000	5,000	0.0%
100-3140100-0000	POLICE REVENUE	42,634	38,000	44,595	45,000	45,000	18.4%
100-3140105-0000	MOWING FINE BY ORDINANCE	210	100	6,173	100	100	0.0%
100-3150101-0000	INVESTMENT INCOME	3,256	1,400	7,822	13,750	13,750	882.1%
100-3160301-0000	PD CHARGES TO OTHERS	264	0	910	500	500	N/A
100-3160704-0000	MAINT/PW CHGS TO OTHERS	11,497	8,500	4,200	4,200	4,200	-50.6%
100-3189902-0000	PAYMENTS IN LIEU OF TAX (PATRICK HENRY)	2,500	2,500	2,500	2,500	2,500	0.0%
100-3189903-0000	DONATIONS	0	0	0	0	0	N/A
100-3189904-0000	LOCAL GRANTS & AWARDS	4,000	0	3,815	4,000	4,000	N/A
100-3189905-0000	PROCEEDS FROM PROPERTY*	4,608	10,000	5,000	5,000	5,000	-50.0%
100-3189906-0000	GAS TAX FUNDING / LOCO	223,147	210,000	106,022	143,733	143,733	-31.6%
100-3189912-0000	LOUDOUN COUNTY SETTLEMENT	0	0	0	0	0	N/A
100-3189920-0000	VEHICLE COMP. REIMB.	1,857	1,700	1,788	1,700	1,700	0.0%
100-3189940-0000	GARNISHMENT FEE	298	100	340	100	100	0.0%
100-3189950-0000	OVER/SHORT	-108	0	0	0	0	N/A

OPERATING BUDGET REVENUES

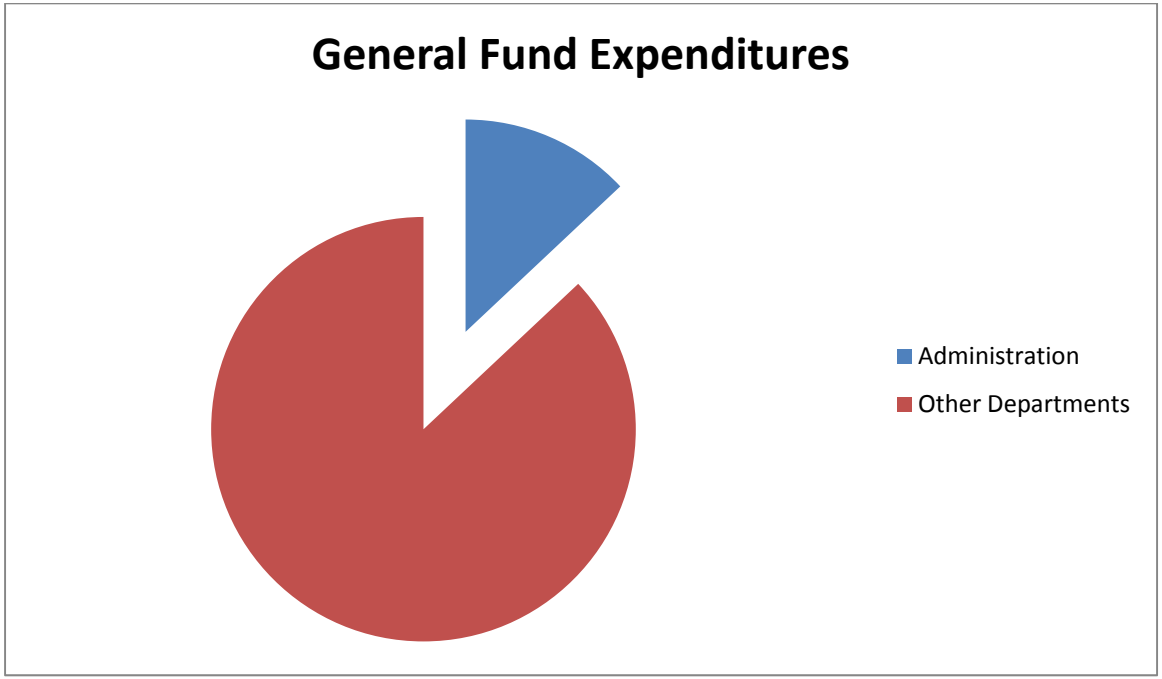
			FY 2016	FY 2017		FY 2018		
			Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-3220108-0000		LAW ENFORCEMENT / VA	106,648	110,082	110,084	110,000	110,000	-0.1%
100-3220109-0000		PPTRA / VA	201,753	201,753	201,753	201,753	201,753	0.0%
100-3220130-0000		COMMUNICATIONS TAX	155,832	156,000	153,190	151,000	151,000	-3.2%
100-3240201-0000		FIRE FUNDS / VA	24,490	25,000	25,000	25,000	25,000	0.0%
100-3240301-0000		STREET REVENUE / VA	667,541	667,540	667,252	667,252	667,252	0.0%
100-3240310-0000		LITTER GRANT/VA	3,053	3,000	2,940	3,000	3,000	0.0%
100-3240501-0000		OTHER FUNDS/VA	10,606	2,500	6,202	6,200	6,200	148.0%
100-3240705-0000		ARTS GRANT / VA	0	0	1,500	5,000	5,000	N/A
100-3249000-0000		EMERGENCY FUNDS / VA	0	0	0	0	0	N/A
100-3330101-0000		LAW ENFORCEMENT / FED	500	0	0	0	0	N/A
100-3330201-0001		EMERGENCY FUNDS / FED	0	0	0	0	0	N/A
100-3410102-0000		INSURANCE REIMBURSEMENT	6,006	0	7,138	0	0	N/A
100-3970000-0000		TRANSFER OF DESIGNATED RESERVES	0	117,409	117,409	111,377	111,377	-5.1%
100-3980000-0000		TRANSFER OF CASH RESERVES	0	180,000	180,000	251,000	251,000	39.4%
100-3990000-0000		TRANSFER FROM OTHER FUNDS	0	0	0	0	0	N/A
Total Revenues		**GENERAL FUND**	**9,242,967**	**9,384,726**	**9,658,698**	**9,782,114**	**9,782,114**	**4.2%**

*Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures (rather than Revenue / Transfer)

*Revised FY 2017 Budget amount of $300,000 to reflect mid-year transfer from the General to the Wastewater Fund for Town property sale proceeds (Town Council Meeting April 11, 2017)

ADMINISTRATION

Administration accounts for 13% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Provide a high level of professional guidance and support to the Town Council; Committees, Commissions, and Boards; staff; residents; and businesses in order to ensure the efficient and effective implementation of policies, programs, and ordinances which guarantee the delivery of government services in a timely manner.

WHO WE ARE:

The primary duties of the department include implementation and enforcement of Town policies and procedures, staff support to the Town Council, management of daily operations and delivery of diverse services. Town Administration is comprised of the following positions:

- Office of the Town Manager
- Assistant Town Manager
- Town Attorney
- Director of Administration
- Town Clerk
- Human Resources Specialist
- Administrative Project Coordinator
- Front Office Reception / Information Services

WHAT WE SPEND:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Administration							
Employee Compensation	963,527	989,000	971,335	1,008,309	1,008,309	939,521	-5%
Contracted Services	191,693	152,000	142,000	102,000	93,000	83,500	-45%
Other Expenditures	191,923	195,000	200,924	203,000	203,000	200,200	3%
Equipment /Supplies	18,737	36,500	26,500	36,500	36,500	33,500	-8%
Subtotal	**1,365,880**	**1,372,500**	**1,340,759**	**1,349,809**	**1,340,809**	**1,256,721**	**-8%**
Utility Chargeback#	0	(16,556)	(16,556)	(24,993)	(24,993)	0	-100%
Totals	**1,365,880**	**1,355,944**	**1,324,203**	**1,324,816**	**1,315,816**	**1,256,721**	**-7%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund.
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors.

Budget Overview

FY 18 Budget Highlights

- The Administration adopted budget expenditures decreased $99,223 or by 7 percent due to the FY 2018 elimination of the Special Assistant to the Town Manager part-time position that was vacant during FY 2017 and the utility chargeback credit.

- Administration Department employees provide human resources, legal and other administrative support to the Water and Wastewater Funds. In the past, only human resource personnel costs were factored into the utility chargeback. The utility chargeback credit for the Administration Department was eliminated for FY 2018. Additional information on the utility chargeback can be found on page 311 in the Supplemental Information section.

- The Administration Department budget contains several Town-wide expenses that are paid centrally and benefit all General Fund Departments, Water Fund, and Wastewater Fund. These costs include Insurance – Municipal, Special Programs, Employee Service Recognition, Records Management, Public Information, and Legal Services. In addition, administration pays for communications expense for those departments located within Town Hall. In FY 2018, these centrally paid costs are budgeted at $235,500.

- The Administration Department's contracted services decreased by $68,500 or 45% mainly due to a decrease in anticipated outside legal counsel costs.

- Equipment / Supplies includes the OpenGov annual subscription fee. The Town of Purcellville partnered with OpenGov to provide its residents and stakeholders with the Fiscal Transparency Portal. The website provides residents the opportunity to view, filter, and analyze asset revenue and expense data. To visit the Town's main Open Gov site, visit http://purcellvilleva.opengov.com .

Future Outlook

- The Human Resources Office provides many services relating to recruitment and retention, as well as, administering current employees' fringe benefit changes, pay structure, review and update of personnel policies and maintenance of a manual employee record management system. The Town will be implementing a new HR/Payroll system in FY18. The Town has 1 full-time human resources administrator to perform these duties and must respond to issues with critical deadlines when they occur.

- The Town Attorney provides legal counsel to the Town Council and Town Staff. This includes reviewing all requests from the Town Council and staff on issues facing the Town; review and drafting of ordinances, leases, deeds, and contracts; advising the Town Manager on personnel actions and grievances; review Freedom of Information Act (FOIA) requests; and supervise services of outside counsel. The Town has 1 full-time employee and uses outside counsel when necessary to accomplish these tasks.

- The Town Clerk serves as the custodian of records for all meeting minutes and related documents including resolutions, ordinances, contracts and other public records. The proper care, preservation and archival of these records is vital as these documents are the official historical record. In addition, the Town Clerk ensures that meeting minutes and recordings are readily accessible to the citizens via the Town website and is responsible for all News Releases distributed for the sharing of information to the public.

HOW DID WE PERFORM:

The following represents key measures to determine Administration's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of Town Council Agendas Prepared per Year	Core	30	35	35
Number of FOIA Requests	Core	139	70	70
Number of Resolutions	Core	19	30	25
Number of Ordinances	Core	12	10	10
Number of Residential Refuse/Recycling collection accounts	Core	2372	2467	2517
Number of External Recruitments	Core	8	12	15
Number of Worker's Compensation Claims Filed	Core	4	4	4
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Value of resources ($) utilized in response to FOIA requests	Core	$2,750	$1,500	$1,500
Percent of resources ($) recovered through allowable FOIA fees	Core	17%	20%	20%
Tons of Refuse Collected	Core	1992	2006	2150
Tons of Recycling Collected	Core	583	625	675
Tons of Yard Waste Collected	Core	514	610	650

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Engage community through additional means, including social media.	Maintained Town Facebook page, deployed OpenGov portal with monthly budget and water production information, initiated a Community Voice Portal, and partnered with Polco to receive real-time feedback from citizens via links on the Town website.
Increase availability of Town meeting in formation on the website.	With new website format, introduced an Agenda Center which enables the user to efficiently search content. Meeting audio recordings now include EDAC and the Arts Council in addition to the Town Council and Planning Commission recordings.
Increase tons of recycling collected.	Continued 64-gallon recycling cart program with 1,240 residents participating. The Town's expected diversion rate for FY2017 is approximately 38%.
Implement and maintain an organizational performance management program that encourages analysis of results to aid in cost reduction, program prioritization and quality improvement.	Received ICMA Certificate of Distinction for Superior Performance Management for the 6th consecutive year.

OPERATING BUDGET EXPENDITURES

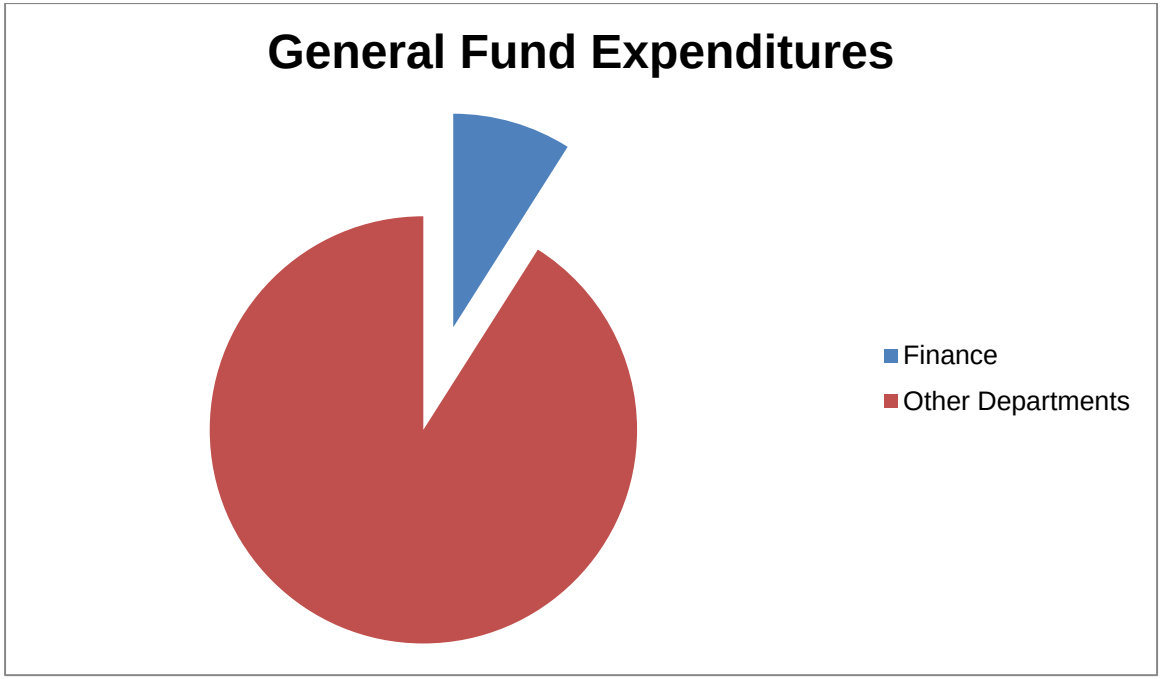
			FY 2016	FY 2017		FY 2018 Request			
			Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 100	**GENERAL FUND***								
100-4012100	**ADMINISTRATION**								
100-4012100-1100		ADMINISTRATION STAFF	731,648	761,160	743,215	759,505	759,505	695,649	-8.6%
100-4012100-1200		OVERTIME-ADMINISTRATION	9,625	5,500	5,500	5,500	5,500	5,500	0.0%
100-4012100-2100		SOCIAL SECURITY TAX	55,761	54,469	53,989	56,204	56,204	51,319	-5.8%
100-4012100-2200		RETIREMENT	59,291	49,677	50,331	51,841	51,841	51,841	4.4%
100-4012100-2300		HEALTH INSURANCE	86,182	93,616	93,616	110,272	110,272	110,272	17.8%
100-4012100-2400		LIFE INSURANCE	7,084	8,323	8,432	8,651	8,651	8,651	3.9%
100-4012100-2500		LONG TERM DISABILITY INSURANCE	0	2,208	2,208	2,208	2,208	2,208	0.0%
100-4012100-2550		HYBRID DISABILITY PROGRAM	365	382	432	445	445	445	16.5%
100-4012100-2700		WORKERS COMP INSURANCE	451	545	492	563	563	516	-5.3%
100-4012100-2800		DEFERRED COMP MATCH	13,120	13,120	13,120	13,120	13,120	13,120	0.0%
		TOTAL PAY & BENEFITS	**963,527**	**989,000**	**971,335**	**1,008,309**	**1,008,309**	**939,521**	**-5.0%**
100-4012100-2900		**LESS UTILITY CHARGEBACK**	**0**	**(16,556)**	**(16,556)**	**(24,993)**	**(24,993)**	**0**	**-100.0%**
		NET PAY & BENEFITS	**963,527**	**972,444**	**954,779**	**983,316**	**983,316**	**939,521**	**-3.4%**
100-4012100-3130		CONSULTING/GENERAL	7,004	10,000	10,000	10,000	10,000	8,000	-20.0%
100-4012100-3135		COMPENSATION STUDY	0	10,000	0	0	0	0	-100.0%
100-4012100-3310		EQUIPMENT CONTRACTS	11,261	12,000	12,000	12,000	12,000	12,000	0.0%
100-4012100-3500		PRINTING	4,979	6,000	6,000	6,000	6,000	5,500	-8.3%
100-4012100-3600		LEGAL ADS	3,192	5,000	5,000	5,000	5,000	5,000	0.0%
100-4012100-5210		POSTAGE	4,572	8,000	8,000	8,000	8,000	8,000	0.0%
100-4012100-5230		COMMUNICATIONS	39,922	35,000	43,000	43,000	43,000	43,000	22.9%
100-4012100-5308		INSURANCE-MUNICIPAL	116,936	110,000	108,924	110,000	110,000	110,000	0.0%
100-4012100-5540		TRAVEL & TRAINING	4,868	6,000	6,000	6,500	6,500	6,000	0.0%
100-4012100-5541		TWN MGR-TRAVEL & EXPENSE	7,478	7,000	7,000	7,000	7,000	6,500	-7.1%
100-4012100-5801		MISCELLANEOUS	1,314	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012100-5802		SPECIAL PROGRAMS	4,117	8,000	8,000	8,500	8,500	8,000	0.0%
100-4012100-5804		EMPLOYEE SERVICE RECOGNITION	2,749	3,500	3,500	3,500	3,500	3,500	0.0%
100-4012100-5808		COMPUTER OPERATIONS	0	1,000	0	0	0	0	-100.0%
100-4012100-5809		COMPUTER SOFTWARE	3,336	7,000	7,000	7,000	7,000	7,000	0.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4012100-5810	DUES AND SUBSCIPTIONS	5,161	6,500	6,500	6,500	6,500	5,200	-20.0%
100-4012100-5811	ADMIN EMERGENCY	760	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012100-5856	COMMUNITY EVENTS SIGN	710	1,000	1,000	1,000	1,000	1,000	0.0%
100-4012100-6001	EQUIPMENT/SUPPLIES	12,078	15,000	15,000	15,000	15,000	14,000	-6.7%
100-4012100-6002	RECORDS MANAGEMENT	3,618	5,000	5,000	5,000	5,000	4,000	-20.0%
100-4012100-6008	VEHICLE MAINT/GAS	227	1,500	1,500	1,500	1,500	1,500	0.0%
100-4012100-6013	PUBLIC INFORMATION	2,814	15,000	5,000	15,000	15,000	14,000	-6.7%
	TOTAL OPERATIONS	**237,096**	**274,500**	**260,424**	**272,500**	**272,500**	**264,200**	**-3.8%**
Total Exp.	**ADMINISTRATION**	**1,200,623**	**1,246,944**	**1,215,203**	**1,255,816**	**1,255,816**	**1,203,721**	**-3.5%**
100-4012210	**ADMINISTRATION LEGAL**							
100-4012210-3150	LEGAL SERVICES - ADMINISTRATION	97,076	10,000	10,000	10,000	10,000	7,000	-30.0%
100-4012210-3151	LEGAL SERVICES - FINANCE	0	7,000	7,000	7,000	5,000	5,000	-28.6%
100-4012210-3152	LEGAL SERVICES - POLICE	0	7,000	7,000	7,000	0	0	-100.0%
100-4012210-3153	LEGAL SERVICES - PUBLIC WORKS	16,602	40,000	40,000	20,000	20,000	16,000	-60.0%
100-4012210-3154	LEGAL SERVICES - COMMUNITY DEV	51,579	35,000	35,000	15,000	15,000	15,000	-57.1%
100-4012210-3155	LEGAL SERVICES - COUNCIL	0	10,000	10,000	10,000	10,000	10,000	0.0%
Total Exp.	**ADMINISTRATION LEGAL**	**165,257**	**109,000**	**109,000**	**69,000**	**60,000**	**53,000**	**-51.4%**
TOTAL ADMINISTRATION		**1,365,880**	**1,355,944**	**1,324,203**	**1,324,816**	**1,315,816**	**1,256,721**	**-7.3%**
*Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

FINANCE

Finance accounts for 9% of the General Fund Expenditures in FY 2018



WHAT WE DO:

To responsibly manage the Town's financial resources and communicate timely, accurate and complete financial information with a commitment to those we serve.

WHO WE ARE:

The Finance Department is responsible for the collection, disbursement and management of all Town funds and is composed of three divisions.

(1) Financial Services Division

- Oversight of the Finance Department; management of financial ERP systems
- Establishes and maintains sound fiscal policies and internal controls
- Prepares the Town's Comprehensive Annual Financial Report (CAFR); manages the annual audit; distribution of monthly financial reports
- Prepares and monitors the annual operating and capital budget; long term financial plan; cash management and investments; debt management; credit rating
- Assists departments with the procurement of goods and services.

(2) Accounting Division

- Responsible for accounting functions and internal financial reporting
- Payroll and accounts payable processing
- General ledger and bank statement reconciliations
- Coordination of capital project funding and loans; fixed asset accounting and coordination of the annual inventory update
- Preparation of reports for federal, state and local agencies.

(3) Billing and Collections Division

- Responsible for billing and collection of user charges for water and sewer including the registration and connection of new customers and coordination of the meter reading process
- Billing and collecting of taxes including real estate, personal property, business license and meals tax
- Delinquent account collection
- Daily reconciliation and deposit of receipts
- Customer support services

WHAT WE SPEND:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Finance							
Employee Compensation	760,343	821,556	800,512	820,293	820,293	820,293	0%
Contracted Services	50,289	65,000	63,400	70,000	70,000	70,000	8%
Other Expenditures	28,659	43,500	43,000	43,700	43,700	43,700	0%
Equipment /Supplies	6,540	8,000	8,000	8,000	8,000	8,000	0%
Subtotal	**845,832**	**938,056**	**914,912**	**941,993**	**941,993**	**941,993**	**0%**
Utility Chargeback#	(277,080)	(256,940)	(256,940)	(282,812)	(282,812)	0	-100%
Totals	**568,752**	**681,116**	**657,972**	**659,181**	**659,181**	**941,993**	**38%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- The Finance adopted Budget expenditures essentially remained flat over FY 2017. However, overall expenditures increased by $260,877 or 38 percent due to the elimination of the utility chargeback credit. Finance Department employees provide utility account billing/collection, accounts payable, payroll, accounting, budget and procurement support to the utility funds. Additional information on the utility chargeback can be found on page 311 in the Supplemental Information section.

- Government accounting standards require the Town's retiree health insurance plan be evaluated every 3 years and is due to be performed in FY 2018. As a result, contracted services increased by $5,000 or 8 percent.

- The new financial ERP system, Munis, implementation is underway. Although general ledger is typically the first module implemented as the backbone of any accounting system, the property tax module will be the first to go live in order to address the significant vulnerabilities associated with our current system. Much of the tax system set up and CAMA (tax data importing tool) development occurred during FY17 in time for the 2017 spring billing period. Additional work will be needed through FY18 to further refine functionality, reporting, collection workflow and customer account portals.

- The second Munis module, Core Financials, kicked off April 2017 with go live expected in October 2017. This module includes the general ledger, budget, procurement, and accounts payable. Payroll/HR, Utility Billing and customer portal module implementations are scheduled for 2018. Some staff duties have been reassigned during the implementation phase to allow key team members to manage the added workload and deadlines associated with this complex project. Once implemented, the Munis system is expected to lead to numerous work process efficiencies and technological improvements such as electronic authorization process, management dashboards, employee and customer interface, document management, and improved accounting system access for all staff. While resource intensive during implementation stages, a good ERP system such as Munis should result in long term improvements to the Town's business and management processes.

Future Outlook

- The Finance Department works closely with municipal finance organizations locally and nationally to review and implement best practices in budget and financial reporting. As a result, the Government Finance Officers Association (GFOA) recognized the Town of Purcellville for its FY 2016 Financial Reporting and the FY 2017 Budget Presentation. Changes to both documents are common in each year in response to GFOA best practice recommendations and award criteria.

- The Financial Administration section includes financial services provided by others such as the annual audit, annual fixed asset inventory vendor, actuarial studies and bond arbitrage calculations. In addition, financial advisor and utility rate consultants help staff with long-range financial planning models, an important component of the annual budget process. Multi-year forecasting helps identify major trends, needs and opportunities that may affect the Town's future fiscal health, credit rating and financing plan. Further, it provides a framework for setting tax and utility rates.

- Discussions continue with the County Government about the costs and benefits of consolidated tax billing operations. Under this proposal, the County would manage the property tax billing and collection operations for the towns in

exchange for 1% of collections and pro rata share of County software modification costs. While direct cost savings of up to $50,000 per year are projected, Council must weigh loss of direct citizen interaction and customer services as well as transition to County tax billing policies and cycles.

- Finance maintains a public presence by staffing a Customer Representative window in the lower level at Town Hall. The window allows businesses and residents to pay utility bills, taxes, car decal fees, and other fees in person. The Finance Customer Representative window is open weekdays from 8:00 AM to 5:00 PM. Although this is primarily the responsibility of the Billing and Collection team, support is required from all areas to ensure coverage.

HOW DID WE PERFORM:

The following represents key measures to determine Finance's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of Utility Bills Issued	Core, Priority	15,949	16,285	16,700
Number of Real Estate Bills Issued	Core, Priority	5,607	5,657	5,707
Number of Personal Property Tax Bills Issued	Core, Priority	6,613	6,700	6,750
Number of Business License Issued (calendar year license)	Core, Priority	801	805	810
Number of Personal Property Tax Bills Issued	Core, Priority	6,613	6,700	6,750
Number of Personal Property Tax Bills Issued	Core, Priority	6,613	6,700	6,750
Number of capital projects managed	Core	12	12	11
Number of new debt issuances managed	Comp Plan, Core, Priority	0	0	0
Number of loans managed	Comp Plan, Core, Priority	8	8	8
Number of AP transactions per year	Core	6,449	6,600	6,700
Number of W-2's issued per year	Core	107	113	120

Performance Measures	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
GFOA budget award (# consecutive years)	Core, Priority	8	9	10
GFOA financial reporting award (# consecutive years)	Core	8	9	10
CAFR Received unmodified opinion from auditor	Core, Priority	Yes	Yes	Yes
Number of days for AP to process department payment requests	Core	10	10	10
Percentage of bank accounts reconciled within 30 days from statement receipt	Core	100%	100%	100%
Percent of utility bill revenue collected	Core, Priority	100%	99.5%	99.5%
Percent of real estate tax collections (+365 days)	Comp Plan, Core, Priority	99.9%	98.0%	98.0%
Percent of personal property tax collections (+365 days)	Core, Priority	98.3%	97%	97%

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Receive (1) the GFOA Certificate of Achievement for Excellence in Financial Reporting; and (2) the GFOA Distinguished Budget Presentation Award.	Received the 8th consecutive Financial Reporting Award; received the 8th consecutive Budget Presentation Award
Maintain real property tax collection rate of at least 98% and personal property tax collection rate of at least 97% for accounts over 365 days in age	Real estate collection rate for FY 2016 was 99% and personal property collection at 98%
Maintain utility bill revenue collection rate of at least 98% annually	Utility bill collection rate for FY 2016 was 100%

OPERATING BUDGET EXPENDITURES

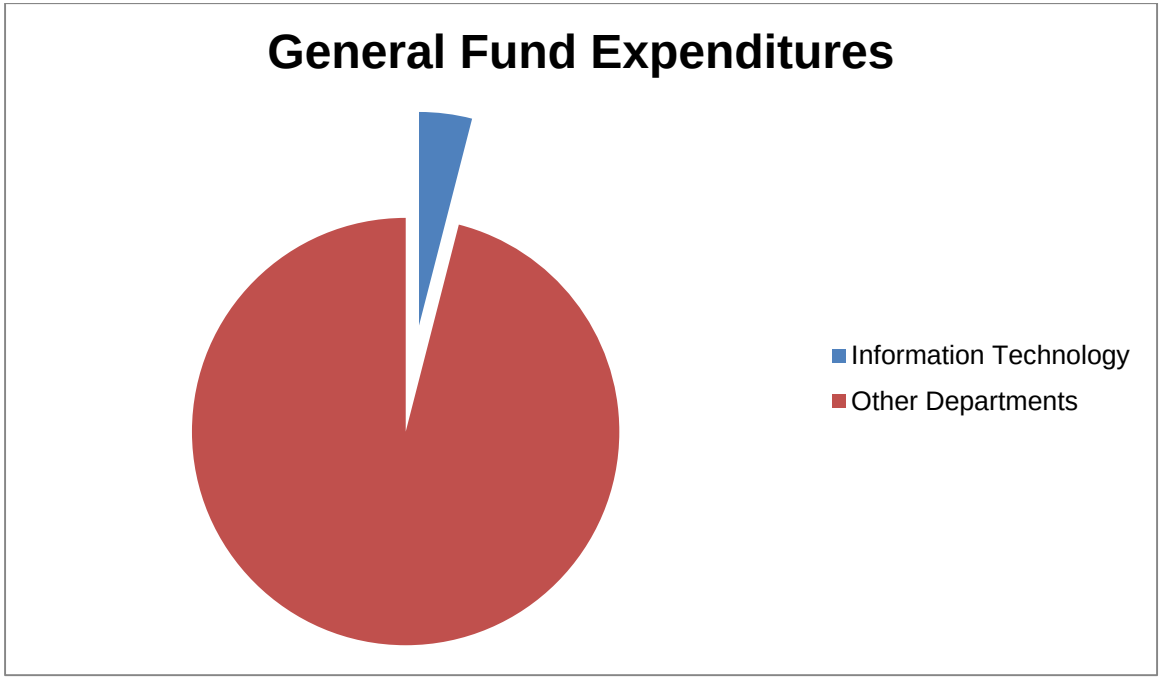
		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4012240	**FINANCIAL ADMINISTRATION**							
100-4012240-3120	AUDITING SERVICES	23,000	24,000	24,000	24,000	24,000	24,000	0.0%
100-4012240-3130	OPEB ACTUARIAL REPORT	3,400	0	0	5,000	5,000	5,000	N/A
100-4012240-3140	FINANCIAL ADVISOR	13,767	25,000	25,000	25,000	25,000	25,000	0.0%
100-4012240-3150	FIXED ASSET INVENTORY	4,900	5,500	4,900	5,500	5,500	5,500	0.0%
Total Exp.	**FINANCIAL ADMINISTRATION**	**45,067**	**54,500**	**53,900**	**59,500**	**59,500**	**59,500**	**9.2%**
100-4012410	**FINANCE**							
100-4012410-1100	FINANCE STAFF	542,891	612,452	602,712	607,919	607,919	607,919	-0.7%
100-4012410-1200	OVERTIME-FINANCE	12,781	10,000	8,600	10,000	10,000	10,000	0.0%
100-4012410-2100	SOCIAL SECURITY TAX	42,831	46,872	46,872	47,271	47,271	47,271	0.9%
100-4012410-2200	RETIREMENT	48,102	38,992	39,073	40,245	40,245	40,245	3.2%
100-4012410-2300	HEALTH INSURANCE	104,369	100,072	90,128	102,511	102,511	102,511	2.4%
100-4012410-2400	LIFE INSURANCE	5,747	6,507	6,520	6,716	6,716	6,716	3.2%
100-4012410-2500	LONG TERM DISABILITY INSURANCE	0	2,576	2,576	2,576	2,576	2,576	0.0%
100-4012410-2550	HYBRID DISABILITY PROGRAM	0	0	0	0	0	0	N/A
100-4012410-2700	WORKERS COMP INSURANCE	382	445	391	455	455	455	2.2%
100-4012410-2800	DEFERRED COMP MATCH	3,240	3,640	3,640	2,600	2,600	2,600	-28.6%
Total Exp.	**TOTAL PAY & BENEFITS**	**760,343**	**821,556**	**800,512**	**820,293**	**820,293**	**820,293**	**-0.2%**
100-4012410-2900	**LESS UTILITY CHARGEBACK**	**(277,080)**	**(256,940)**	**(256,940)**	**(282,812)**	**(282,812)**	**0**	**-100.0%**
	NET PAY & BENEFITS	**483,263**	**564,616**	**543,572**	**537,481**	**537,481**	**820,293**	**45.3%**
100-4012410-3310	BANK SERVICE CHARGE	0	1,000	500	1,000	1,000	1,000	0.0%
100-4012410-3120	CREDIT COLLECTION	0	1,000	500	1,000	1,000	1,000	0.0%
100-4012410-3310	EQUIPMENT CONTRACTS	1,831	2,500	2,500	2,500	2,500	2,500	0.0%
100-4012410-3510	MAIL SERVICES	3,391	6,000	6,000	6,000	6,000	6,000	0.0%
100-4012410-5210	POSTAGE	4,949	9,000	8,500	8,500	8,500	8,500	-5.6%
100-4012410-5540	TRAVEL/TRAINING	1,127	5,500	5,500	6,200	6,200	6,200	12.7%
100-4012410-5801	GENERAL EXPENSES-FINANCE	1,044	2,000	2,000	2,000	2,000	2,000	0.0%
100-4012410-5801	COMPUTER OPERATIONS/HDW	2,796	0	0	0	0	0	N/A
100-4012410-5809	COMPUTER SOFTWARE/MAINT	17,971	25,000	25,000	25,000	25,000	25,000	0.0%
100-4012410-5810	DUES & SUBSCRIPTIONS	772	2,000	2,000	2,000	2,000	2,000	0.0%

OPERATING BUDGET EXPENDITURES

			FY 2016	FY 2017		FY 2018 Request			
			Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4012410-6001		EQUIPMENT/SUPPLIES	6,540	8,000	8,000	8,000	8,000	8,000	0.0%
		TOTAL OPERATIONS	**40,422**	**62,000**	**60,500**	**62,200**	**62,200**	**62,200**	**0.3%**
Total Expense	**FINANCE**		**523,685**	**626,616**	**604,072**	**599,681**	**599,681**	**882,493**	**40.8%**
TOTAL FINANCIAL ADMINISTRATION & FINANCE			**568,752**	**681,116**	**657,972**	**659,181**	**659,181**	**941,993**	**38.3%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures									

INFORMATION TECHNOLOGY

Information Technology accounts for 4% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Ensure efficient departmental operations by providing computer, hardware and software services to all Town departments and to identify technological solutions to improve operational efficiencies for staff and citizens.

WHO WE ARE:

The Information Technology (IT) Department is responsible for the Town's purchase, installation, maintenance and support related to the following items:

- Computer equipment
- Communications technology equipment
- Software
- Town of Purcellville website

WHAT WE SPEND:

	FY 2016	FY 2017		FY 2018			
By Expense Category	**Actual**	**Budgeted**	**Estimated**	**Dept Head Request**	**Town Manager Proposed**	**Town Council Adopted**	**% Change FY17 Current Budget**
Information Technology							
Employee Compensation	163,827	247,671	256,014	299,805	267,526	267,526	8%
Contracted Services	33,491	42,400	35,459	37,000	37,000	37,000	-13%
Other Expenditures	97,909	87,100	87,090	93,100	93,100	93,100	7%
Equipment /Supplies	0	0	0	0	0	0	N/A
Subtotal	**295,227**	**377,171**	**378,563**	**429,905**	**397,626**	**397,626**	**5%**
Utility Chargeback#	0	0	0	0	0	0	N/A
Totals	**295,227**	**377,171**	**378,563**	**429,905**	**397,626**	**397,626**	**5%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Information Technology's adopted budget expenditures will increase by approximately $20,455 or 5 percent overall in FY 2018, primarily due to salaries and increase in health insurance costs. Although Information Technology Department personnel provide support to the Water and Wastewater Funds, costs are not included in the utility chargeback.

- In FY 2018, the Town Manager consolidated the desktop replacement budget to IT which will save the General Fund Town-wide $7,100 annually. By consolidating this line item, Information Technology can ensure approved and standardized IT equipment is procured by the Town's offices and realize efficiencies through more streamline procurement and possibly volume discounts.

- In FY 2018, Information Technology will realize $5,400 in IT Maintenance Service Contracts savings due to virtualization and partnering with a new vendor for physical servers. Additional savings will be achieved in the Town's electricity payments through the use of virtualized servers. The anticipated power load is expected to drop from a high of 16,360 Watts to 6,400 Watts – a 60 percent reduction.

Future Outlook

- Strengthening internal controls over IT security by implementing formal policies related to password controls, end-user responsibilities and training, and proper handling of sensitive information (HIPAA, PII, etc.).

- In order to more quickly respond to Town Office's technology needs and recommend cost effective solutions that integrate their needs with the Town's IT infrastructure, the addition of personnel in the future may be necessary. For example, after 3:00pm on business days, only one member of IT is available to support all departments.

- With limited staff, IT provides helpdesk support services internally to the Town Departments from 7:30am to 5:00pm Monday through Friday.

- With the world migrating more services to the Cloud, the IT Department is looking at many solutions to improve the Town's connectivity to the internet. These solutions will have a significant cost in comparison to current services and a full cost-benefit analysis will be provided before recommendations are made.

- To increase efficiency, the IT Department will be working with each department to help automate processes and improve document archiving procedures in Laserfiche.

HOW DID WE PERFORM:

The following represents key measures to determine Information Technology's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of servers supported	Core	22	23	23
Laserfiche records management system scanners	Core	12	12	12
Number of personal computers supported	Core	124	128	128
Percent of PCs and laptops over 4.5 years old	Core	28%	14%	13%
Number of Town buildings connected to the Town network	Core	8	8	8
Number of subscribers to the Town online notice system, Notify Me	Core	699	750	775
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Percent of website requests posted within one day of receipt	Core	99%	99%	99%
Percent of IT operating budget allocated to third party support	Core	17%	16%	13%
Percent of IT user troubles calls resolved within one day of receipt	Core	95%	95%	95%

WHAT IMPACT DID WE MAKE:

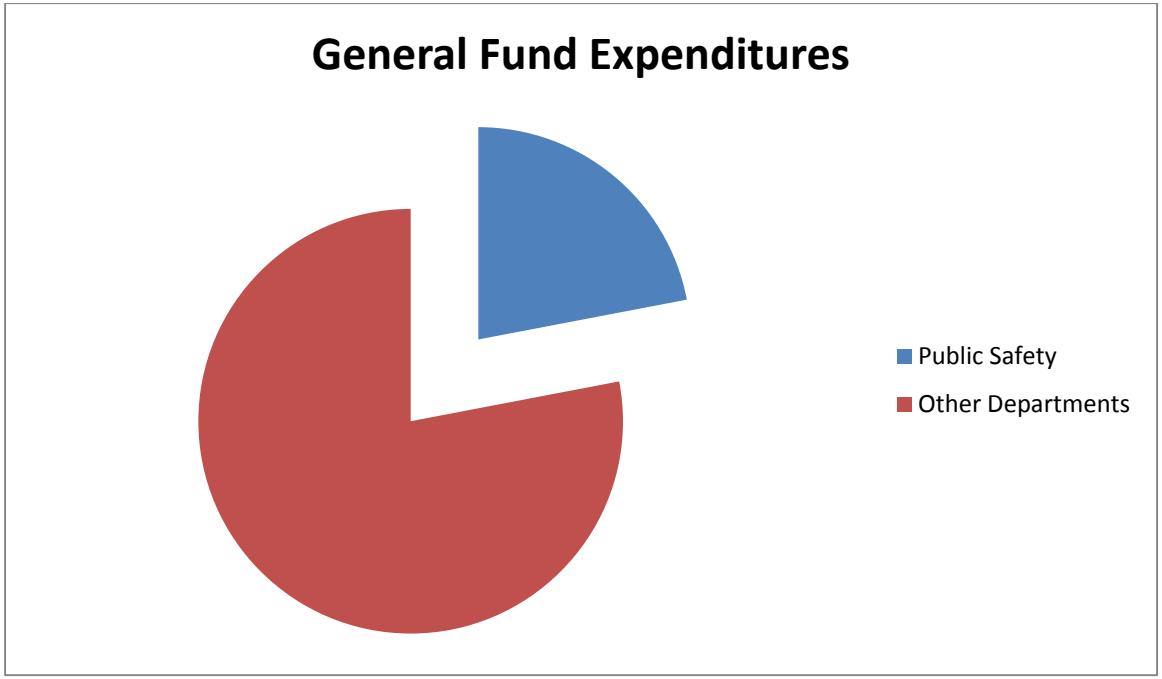
OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Assist with communicating public information by increasing total number of subscribers to the online notification system	Subscribership increased by 12% in FY 2016
Ensure operational efficiency by resolving all IT user trouble calls within one day of receipt	95% of Helpdesk tickets were closed within 24 hours of receipt
Improved communications with Town residents and the Town business community	Worked with Town staff so that residents could view all Town Surplus Property Sales and the business community could review all Town projects requiring a bid or proposal

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4012510	**INFORMATION TECHNOLOGY**							
100-4012510-1100	IT STAFF	125,555	184,533	192,300	216,254	198,069	198,069	7.3%
100-4012510-1200	OVERTIME	933	5,000	2,000	3,000	3,000	3,000	-40.0%
100-4012510-2100	SOCIAL SECURITY TAX	9,618	14,311	14,864	16,773	15,382	15,382	7.5%
100-4012510-2200	RETIREMENT	8,360	12,235	13,017	16,976	13,407	13,407	9.6%
100-4012510-2300	HEALTH INSURANCE	17,705	26,400	29,376	40,871	33,507	33,507	26.9%
100-4012510-2400	LIFE INSURANCE	999	2,385	2,172	2,833	2,237	2,237	-6.2%
100-4012510-2500	LONG TERM DISABILITY INSURANCE	0	1,104	1,104	1,104	736	736	-33.3%
100-4012510-2550	HYBRID DISABILITY PROGRAM	0	527	0	273	0	0	-100.0%
100-4012510-2700	WORKERS COMP INSURANCE	77	136	141	161	148	148	8.8%
100-4012510-2800	DEFERRED COMP MATCH	580	1,040	1,040	1,560	1,040	1,040	0.0%
	TOTAL PAY & BENEFITS	**163,827**	**247,671**	**256,014**	**299,805**	**267,526**	**267,526**	**8.0%**
100-4012510-2900	**LESS UTILITY CHARGEBACK**	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
	NET PAY & BENEFITS	**163,827**	**247,671**	**256,014**	**299,805**	**267,526**	**267,526**	**8.0%**
100-4012510-3141	WEBSITE DESIGN AND MAINT	18,008	13,000	12,500	13,000	13,000	13,000	0.0%
100-4012510-3144	CONSULTING & TECHNICAL SUPPORT	10,200	16,000	16,000	16,000	16,000	16,000	0.0%
100-4012510-3310	LASERFICHE SYS MAINT	5,144	6,000	5,144	6,000	6,000	6,000	0.0%
100-4012510-3320	IT MAINTENANCE SERVICE CONTRACTS	139	7,400	1,815	2,000	2,000	2,000	-73.0%
100-4012510-5250	COMMUNICATIONS	4,218	6,500	6,300	6,500	6,500	6,500	0.0%
100-4012510-5540	TRAVEL AND TRAINING	17	1,000	1,990	2,600	2,600	2,600	160.0%
100-4012510-5807	DESKTOP REPLACEMENTS	0	0	0	20,000	20,000	20,000	N/A
100-4012510-5808	HARDWARE OPERATIONS	86,997	65,000	65,000	50,000	50,000	50,000	-23.1%
100-4012510-5809	SOFTWARE OPERATIONS	6,424	12,000	12,000	12,000	12,000	12,000	0.0%
100-4012510-5810	DUES & SUBSCRIPTIONS	253	2,600	1,800	2,000	2,000	2,000	-23.1%
	TOTAL OPERATIONS	**131,400**	**129,500**	**122,549**	**130,100**	**130,100**	**130,100**	**0.5%**
Total Expense	**INFORMATION TECHNOLOGY**	**295,227**	**377,171**	**378,563**	**429,905**	**397,626**	**397,626**	**5.4%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

PUBLIC SAFETY

Public Safety accounts for 22% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Public Safety includes the Purcellville Police Department and providing funding to the non-profit entities of the Purcellville Volunteer Fire Company and Volunteer Rescue Squad. The Purcellville Police Department delivers law enforcement and related services to the community to ensure a safe environment with the highest quality of life for all residents, business owners, and visitors to enjoy. The officers enjoy strong community relationships and approach problem solving endeavors in a collaborative manner with all stake holders.

WHO WE ARE:

The Purcellville Police Department consists of a dedicated staff consisting of 16 sworn officers, a Business Manager and an Administrative Assistant/Records Manager. The Police Department provides the following services:

- Patrol Duties – Each officer is assigned a police service area (PSA) to enhance community engagement/partnership. They goal is for the officers to work with the residents/businesses in these areas to target problem areas and develop plans to deter or stop illegal behavior and manage quality of life issues.
- Criminal Investigations – Patrol officers conduct limited criminal investigations with the end goal of apprehension of the suspect and a successful conclusion in court. Serious crimes against persons that require extended investigation and resources are turned over to the Loudoun County Sheriff's Office (LCSO) Criminal Investigations Division.
- Traffic Management and Enforcement – Patrol officers investigate vehicle crashes, analyze crash data to better target enforcement efforts, and coordinate traffic safety concerns with partner agencies assisting in vehicular and highway safety. Fatal crash investigations are handled by LCSO or Virginia State Police (VSP).
- Administrative Support – Provide record keeping, accreditation management, human resource management and fiscal support to the Police Department employees and volunteers. With the new Records Management System crime analysis will be possible.
- Training – All officers maintain Department of Criminal Justice Services (DCJS) certification. Ensure Staff possess the critical skills necessary to provide superior police services to the community.
- Community Engagement – Each officer is a community officer and constantly interacts informally or formally with community members (Coffee with a Cop, Books and Badges, Station Tours, School Events, Homework Club, HOA meetings, etc.)

The Purcellville Volunteer Fire Company and Volunteer Rescue Squad are separate non-profit entities that provide fire and other emergency services to the Town of Purcellville and surrounding area. They currently operate as members of a combination organization within the Loudoun County Fire, Rescue and Emergency Management System. The Town of Purcellville provides funding in the form of a pass-through dollar amount to these organizations.

WHAT WE SPEND:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Public Safety							
Employee Compensation	1,607,623	1,759,175	1,727,812	1,886,068	1,809,066	1,719,737	-2%
Contracted Services	4,557	12,019	13,250	22,000	22,000	19,000	58%
Other Expenditures	255,256	278,261	275,725	284,950	284,950	281,950	1%
Equipment /Supplies	161,143	107,294	106,500	140,750	123,750	111,750	4%
Subtotal	**2,028,580**	**2,156,749**	**2,123,287**	**2,333,768**	**2,239,766**	**2,132,437**	-1%
Utility Chargeback#	0	0	0	0	0	0	N/A
Totals	**2,028,580**	**2,156,749**	**2,123,287**	**2,333,768**	**2,239,766**	**2,132,437**	**-1%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Public Safety's adopted budget expenditures decreased by $24,312 or 1 percent overall in FY 2018 mainly due to lower employee compensation costs from employee retirements that occurred in FY 2017.

- Although the Police Department provides security monitoring to the Water and Wastewater Funds, costs are not included in the utility chargeback.

- Contracted Services increased by $6,981 or 58 percent due to an increase in Professional Services costs. The Police Department uses this line item for new hire expenses, such as recruiting, background check, physiological test and pre-employment medical check.

- Equipment / Supplies increased by $10,000 or 10 percent due to an increase in the Firearm Equipment line item. The increase will ensure sufficient inventory for training and to replace rifles that are not reliable or in working order.

- The Town of Purcellville will provide $115,000 to the Purcellville Fire and the Purcellville Rescue Volunteer organizations in FY 2018.

Future Outlook

- The Police Department is a full-service law enforcement agency, providing 24 hour, 7 days a week patrol coverage serving exclusively within the Town of Purcellville. As a part of this service, the Police Department can provide very quick response times and active community policing for our citizens. In FY 2016, the response time was 3.8 minutes.

- The Police Department and Town Management have developed a 5-year plan to enhance coverage and reduce overtime costs. Continued discussion about staffing levels will be necessary in coming years.

- To succeed at the community policing model, it is imperative that an officer's workload be properly managed. The Department currently has 88% of staffing dedicated to patrol. A significant amount of the officers' staff time is required for administrative and support tasks, such as hand-delivering time sheets, managing the in-car camera support and technical issues, tracking and managing training and certifications, and other record-keeping requirements. According to "ICMA Center for Public Safety Management" a department should strive to have 60% assigned to patrol, and the remainder to support positions. Correct staffing provides capacity for better follow-up on reported incidents, adequate time to attend training, ability to work collaboratively with LCSO and other local municipalities, successfully manage quality of life issues within the communities, and the proper management of support functions and administrative requirements. The Department will continue to look at ways to enhance efficiencies and improve the officers' ability to focus on their primary task of patrol, safety, and community policing.

- With 5 public schools, Patrick Henry College, and major businesses in the Town of Purcellville, the Town population can swell to more than 15,000 people during the day and weekends. While the Police Department is staffed for the town size, police work must also respond to calls and activities that involve non-residents within the Town's borders.

We have seen an increase in response time to priority events, and this trend can be expected to continue, unless adequate staffing occurs.

- Personnel need the essential tools to perform job related tasks. The Police Department continues to review its equipment and vehicle needs to efficiently promote good working equipment at the best price. The Police Department is implementing a standardized equipment model for firearms and ammunition that leads to more efficient and accurate procurement practices that will provide an operating cost at a consistent and necessary amount. Further, research and review is necessary to learn where it may be fiscally logical to lease vehicles rather than purchase vehicles. This may be an option to save funds, and also provide less equipment maintenance downtime.

- The Police Department continues to rent its facilities. As the Hirst Road corridor becomes more popular as an office and business park destination, the Town is susceptible to rent increases that may surpass the rate of inflation. The parking is also very limited and is currently very restricted, and also is unsecured parking for both police vehicle and officers' private vehicles.

HOW DID WE PERFORM:

The following represents key measures to determine Police Department's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Total Offenses Reported	Core	497	375	380
Number of Traffic Violations Issued	Core	1176	951	990
Number of Warning Tickets Issued	Core	215	757	802
Number of Collisions Investigated	Core	239	293	300
Number of Community Training Sessions	Core	1	1	1
Number of Community Outreach Events	Core	130	200	220
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Percentage of Time the 24 hour, 7 day a week, coverage is available	Core	100%	100%	100%
Average Response Time to Top Priority Calls (minutes)	Core	3.7	3.8	3.9
Attendance at Community Engagement Sessions	Core	1400	1600	1600

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Respond to top priority calls within 3.5 Minutes	Responded to top priority calls within 3.8 minutes
Provide 2 events to dispose of prescription drugs	Provided 2 events to dispose of prescription drugs
Maintain VLEPSC accreditation	Maintained VLEPSC accreditation
Hold at least one town hall meeting on community concern	Held one town hall meeting on community concern
Begin the Coffee with a Cop program	Successfully initiated Coffee with a Cop, bi-monthly
Begin a Books and Badges program at the Town library	Successfully initiated Books and Badges, weekly
Continue successful community outreach programs	Continued with all prior community outreach programs

OPERATING BUDGET EXPENDITURES

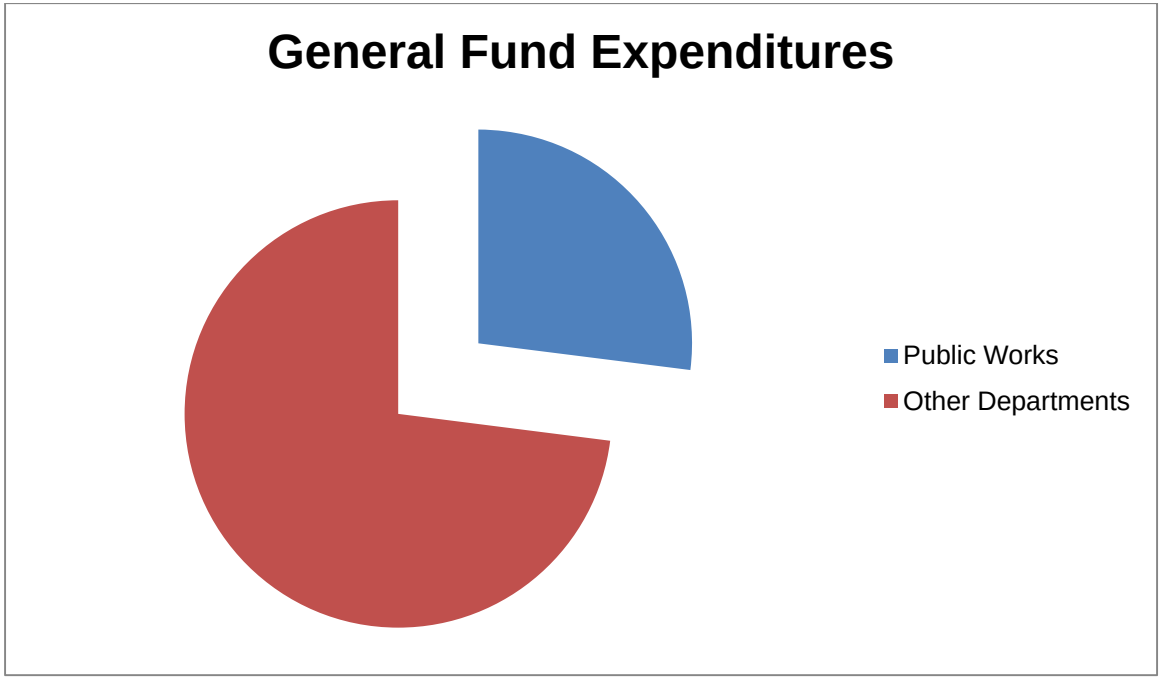
		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4031100	**POLICE**							
100-4031100-1100	POLICE STAFF	1,019,094	1,158,907	1,133,455	1,177,205	1,120,304	1,068,886	-7.8%
100-4031100-1200	OVERTIME-POLICE	147,881	130,000	130,000	130,000	120,000	120,000	-7.7%
100-4031100-2100	SOCIAL SECURITY TAX	90,199	97,513	95,234	99,828	94,883	90,950	-6.7%
100-4031100-2200	RETIREMENT	101,340	90,589	89,234	91,181	87,944	83,908	-7.4%
100-4031100-2210	LINE OF DUTY ACT	7,460	8,878	7,000	9,000	9,000	8,500	-4.3%
100-4031100-2300	HEALTH INSURANCE	187,122	201,514	204,144	291,047	291,037	277,410	37.7%
100-4031100-2400	LIFE INSURANCE	12,108	14,759	12,325	15,216	14,676	14,002	-5.1%
100-4031100-2500	LONG TERM DISABILITY INSURANCE	0	6,624	6,624	6,992	6,992	6,624	0.0%
100-4031100-2550	HYBRID DISABILITY PROGRAM	0	569	252	260	260	260	-54.3%
100-4031100-2700	WORKERS COMP INSURANCE	21,951	23,764	23,764	25,899	24,530	23,477	-1.2%
100-4031100-2800	DEFERRED COMP MATCH	5,620	8,320	7,280	6,240	6,240	5,720	-31.3%
100-4031100-2810	UNIFORMS	14,848	17,738	18,500	27,000	27,000	20,000	12.8%
100-4031100-2820	WELLNESS PROGRAM	0	0	0	6,200	6,200	0	N/A
	TOTAL PAY & BENEFITS	**1,607,623**	**1,759,175**	**1,727,812**	**1,886,068**	**1,809,066**	**1,719,737**	**-2.2%**
100-4031100-2900	**LESS UTILITY CHARGEBACK**	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
	NET PAY & BENEFITS	**1,607,623**	**1,759,175**	**1,727,812**	**1,886,068**	**1,809,066**	**1,719,737**	**-2.2%**
100-4031100-3100	PROFESSIONAL SERVICES	657	7,322	7,050	10,000	10,000	7,000	-4.4%
100-4031100-3160	PUBLIC DEFENDER FEES	1,320	700	600	1,000	1,000	1,000	42.9%
100-4031100-3310	EQUIPMENT REPAIRS	593	1,750	600	2,000	2,000	2,000	14.3%
100-4031100-3320	TECHNICAL SUPPORT	1,270	1,734	4,000	7,000	7,000	7,000	303.7%
100-4031100-3600	LEGAL ADVERTISEMENTS	717	513	1,000	2,000	2,000	2,000	289.9%
100-4031100-5110	ELECTRICITY	4,552	4,537	4,600	5,000	5,000	5,000	10.2%
100-4031100-5230	COMMUNICATIONS	11,988	17,550	15,000	15,000	15,000	15,000	-14.5%
100-4031100-5420	RENT/CLEANING	90,500	117,525	115,000	118,450	118,450	118,450	0.8%
100-4031100-5540	TRAVEL AND TRAINING	8,108	10,000	8,200	12,000	12,000	9,000	-10.0%
100-4031100-5808	COMPUTER OPERATIONS	11,192	5,035	10,000	9,500	9,500	9,500	88.7%
100-4031100-5809	COMPUTER SOFTWARE	4,784	4,888	7,000	7,500	7,500	7,500	53.4%
100-4031100-5810	DUES AND SUBSCRIPTIONS	768	3,180	800	1,500	1,500	1,500	-52.8%
100-4031100-5813	VOLUNTEER STAFF	205	546	300	1,000	1,000	1,000	83.2%
100-4031100-6001	SUPPLIES	12,824	15,622	17,000	17,000	17,000	15,000	-4.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4031100-6008	VEHICLE MAINT/GAS	54,199	42,140	45,000	53,000	45,000	45,000	6.8%
100-4031100-6009	TOWED VEHICLES	0	250	0	250	250	250	0.0%
100-4031100-6010	EQUIPMENT	91,163	47,750	43,000	45,000	45,000	35,000	-26.7%
100-4031100-6011	FIREARMS EQUIPMENT	0	0	0	24,000	15,000	15,000	N/A
100-4031100-6013	PUBLIC EDUCATION	2,958	1,532	1,500	1,500	1,500	1,500	-2.1%
	TOTAL OPERATIONS	**297,796**	**282,574**	**280,650**	**332,700**	**315,700**	**297,700**	**5.4%**
Total Exp.	**POLICE**	**1,905,419**	**2,041,749**	**2,008,462**	**2,218,768**	**2,124,766**	**2,017,437**	**-1.2%**
100-4032100	**FIRE EMERGENCY SVC**							
100-4032100-5801	FIRE DEPARTMENT	45,000	45,000	45,000	45,000	45,000	45,000	0.0%
100-4032100-5857	FIRE DEPT - STATE FUNDS	24,490	25,000	24,825	25,000	25,000	25,000	0.0%
Total Exp.	**FIRE EMERGENCY SVC**	**69,490**	**70,000**	**69,825**	**70,000**	**70,000**	**70,000**	**0.0%**
100-4032300	**RESCUE EMERGENCY SVC**							
100-4032300-5801	RESCUE SQUAD	45,000	45,000	45,000	45,000	45,000	45,000	0.0%
100-4032300-5802	RESCUE SQUAD PROFFER	8,671	0	0	0	0	0	N/A
Total Exp.	**RESCUE EMERGENCY SVC**	**53,671**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**0.0%**
TOTAL PUBLIC SAFETY		**2,028,580**	**2,156,749**	**2,123,287**	**2,333,768**	**2,239,766**	**2,132,437**	**-1.1%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

PUBLIC WORKS

Public Works accounts for 27% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Provide management and leadership of the Public Works divisions to maintain and improve the Town's public infrastructure, streets, water distribution and sewer collection systems in a cost effective manner and to deliver quality capital projects with budget, on time and while meeting and exceeding expectations of end users and Town residents. Public Works supports the Utility Funds (water and wastewater) through management, administrative, engineering, planning, and maintenance activities.

WHO WE ARE:

Administrative Management

- Provide administrative and managerial support to the Public Works Department and the Capital Improvements Program (CIP) in order to produce more effective services.

Capital Projects, Engineering, Inspections

- Implement infrastructure projects to provide services to the public in a timely and cost effective manner. Provide construction inspections services for capital, development and Town related projects to ensure compliance with regulations and requirements. Geographic Information System maintenance and updates.

Infrastructure Maintenance

- Provide comprehensive maintenance and operations of the Town's owned streets, facilities and other infrastructure necessary to provide service to our residents. Under Maintenance, there are 4 other cost centers:

  - Maintenance Streets – Town – Infrastructure costs to maintain streets including street sweeping, snow removal, and street signage. These costs come directly from the Town's funding.
  - Maintenance Streets – State – Same description as above except these costs are eligible to be reimbursed by the Commonwealth of Virginia.
  - Refuse - Contract to provide Town residents with trash service.
  - Town Hall and other Town Assets – Infrastructure costs to maintain Town Hall and other Town facilities, infrastructure, and assets.

WHAT WE SPEND:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Public Works							
Employee Compensation	1,611,118	1,797,197	1,699,450	1,954,518	1,904,687	1,830,249	2%
Contracted Services	764,092	626,100	631,757	864,400	679,400	658,400	5%
Other Expenditures	833,947	830,400	834,180	923,350	847,850	848,222	2%
Equipment /Supplies	124,831	147,300	141,500	174,000	144,000	144,000	-2%
Subtotal	**3,333,988**	**3,400,997**	**3,306,887**	**3,916,268**	**3,575,937**	**3,480,871**	**2%**
Utility Chargeback#	(732,304)	(879,814)	(879,814)	(926,105)	(878,992)	(878,432)	0%
Totals	**2,601,684**	**2,521,183**	**2,427,073**	**2,990,163**	**2,696,945**	**2,602,439**	**3%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Public Works adopted budget expenditures increased by $81,256 or 3 percent when including the Utility Chargeback credit. Public Works provides administrative and engineering support to the Water and Wastewater Funds. Further, the Maintenance Division provides waterline / sewerline inspection and repair support to the utility funds.

- Contracted Services increased $32,300 or 5 percent from last fiscal year mainly due to the Long-Range infrastructure study, and increases in services contracted for engineering services and repair services. Public Works will contribute $10,000 out of the $50,000 budgeted for a long range plan to determine the future Town infrastructure replacement or additions. The study will look at current capacity, future growth plans, and needed capital improvements. The study is estimated to be funded over a two year period.

- Other Expenditures increased $17,822 or 2 percent mainly for obtaining additional modules within the Beehive Maintenance work order system, such as the fleet maintenance module. This system will provide a complete record of the vehicle and provide better analysis to whether surplus or maintain the vehicle.

- Trash / Refuse Service costs are included in the Public Works budget, however, the Administration Department provides the support for the services. The Town of Purcellville maintains the service level by providing weekly trash service to residents. The cost increased by $17,000 or 4 percent from FY 2017 mainly due to an anticipated increase of approximately 145 additional households.

Future Outlook

- Public Works continues to pursue regional, county, and state funds to assist in providing the necessary resources to improve the Town's infrastructure. The funding is vital to ensure current capital improvement projects are "pay as we go" and avoids relying on debt service to fund aging infrastructure.

- To maximize project investments, Public Works plans and coordinates water and sewer line improvements with street improvement projects as much as possible. This coordination lowers the overall price of the individual projects and minimizes the construction disruption for the affected area.

- The Town last performed a Transportation study in FY 2008. Without an updated plan, development plans will be reviewed without the benefit of an overall masterplan which increases review costs due to outsourcing and directly affects the ability of the department to improve the Town's public infrastructure. A Transportation study is recommended to be performed every 5 years.

HOW DID WE PERFORM:

The following represents key measures to determine Public Work's workload factors and performance measures:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of active projects inspected	Core	28	35	40
Number of emergency call outs	Priority	21	25	25
Number of reportable overflow or backups	Priority	6	6	6

Performance Measures	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Average number of working days to repair a pothole	Core	1	1	1
Pct of water breaks repaired within 24 hours	Core	100%	100%	100%

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Inspect at least 50% of the sewer collection system in a year	Inspected 25% of the collection system
Maintain quality roads by repairing potholes in the fewest number of workdays possible	The average number of work days to repair a pothole is one
Repair major water line breaks within 24 hours	All 6” or larger water line breaks repaired within 24 hours

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4041050	**PW ADMINISTRATION**							
100-4041050-1100	PW ADMIN STAFF	242,571	323,412	280,156	316,925	316,925	316,925	-2.0%
100-4041050-1200	OVERTIME PW ADMIN	4,483	1,800	1,800	4,500	4,500	4,500	150.0%
100-4041050-2100	SOCIAL SECURITY TAX	19,152	25,666	21,432	24,527	24,527	24,527	-4.4%
100-4041050-2200	RETIREMENT	21,656	26,576	21,432	24,879	24,879	24,879	-6.4%
100-4041050-2300	HEALTH INSURANCE	35,652	53,264	43,789	60,761	60,761	60,761	14.1%
100-4041050-2400	LIFE INSURANCE	2,587	4,435	2,219	4,152	4,152	4,152	-6.4%
100-4041050-2500	LONG TERM DISABILITY INSURANCE	0	1,472	1,472	1,472	1,472	1,472	0.0%
100-4041050-2550	HYBRID DISABILITY PROGRAM	0	578	578	578	578	578	0.0%
100-4041050-2600	UNEMPLOYMENT CLAIM	1,442	0	0	0	0	0	N/A
100-4041050-2700	WORKERS COMP INSURANCE	1,027	2,344	1,275	1,859	1,859	1,859	-20.7%
100-4041050-2800	DEFERRED COMP MATCH	1,480	2,080	1,040	2,080	2,080	2,080	0.0%
	TOTAL PAY & BENEFITS	**330,049**	**441,627**	**375,193**	**441,733**	**441,733**	**441,733**	**0.0%**
100-4041050-2900	**LESS UTILITY CHARGEBACK**	**(275,730)**	**(240,426)**	**(240,426)**	**(248,192)**	**(248,192)**	**(248,192)**	**3.2%**
	NET PAY & BENEFITS	**54,319**	**201,201**	**134,767**	**193,541**	**193,541**	**193,541**	**-3.8%**
100-4041050-3142	CONSULTING/ENGINEERING	29,178	20,000	28,000	30,000	30,000	30,000	50.0%
100-4041050-3146	LONG-RANGE PLANNING AND STUDIES	0	0	0	200,000	20,000	10,000	N/A
100-4041050-3600	LEGAL ADVERTISEMENTS	0	1,200	1,300	1,300	1,300	1,300	8.3%
100-4041050-5540	TRAVEL/TRAINING	1,827	3,500	3,500	3,500	3,500	3,500	0.0%
100-4041050-5808	COMPUTER OPERATIONS	1,713	2,200	2,200	0	0	0	-100.0%
100-4041050-5809	COMPUTER SOFTWARE	0	500	500	500	500	500	0.0%
100-4041050-5810	DUES & SUBSCRIPTIONS	830	1,000	1,000	1,000	1,000	1,000	0.0%
100-4041050-6001	SUPPLIES	2,192	4,500	4,500	4,500	4,500	4,500	0.0%
100-4041050-6003	FIELD INSPECTIONS	0	1,500	1,500	1,500	1,500	1,500	0.0%
100-4041050-6004	EQUIPMENT/FIELD SUPPLIES	4,398	1,800	2,000	2,000	2,000	2,000	11.1%
100-4041050-6008	VEHICLE MAINT/GAS	3,448	4,500	4,500	4,500	4,500	4,500	0.0%
	TOTAL OPERATIONS	**43,586**	**40,700**	**49,000**	**248,800**	**68,800**	**58,800**	**44.5%**
Total Exp.	**PW ADMINISTRATION**	**97,905**	**241,901**	**183,767**	**442,341**	**262,341**	**252,341**	**4.3%**
100-4041100	**PW - CAPITAL & ENG**							

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4041100-1100	PW CAP & ENG STAFF	291,512	297,659	292,802	322,590	301,586	301,586	1.3%
100-4041100-1200	OVERTIME-PW CAP & ENG	18,080	25,000	20,000	25,000	25,000	20,000	-20.0%
100-4041100-2100	SOCIAL SECURITY TAX	23,939	24,311	23,929	26,591	24,984	24,601	1.2%
100-4041100-2200	RETIREMENT	21,022	17,067	17,068	21,702	17,580	17,580	3.0%
100-4041100-2300	HEALTH INSURANCE	52,387	52,295	52,295	73,267	59,640	59,640	14.0%
100-4041100-2400	LIFE INSURANCE	2,512	2,848	2,848	3,622	2,934	2,934	3.0%
100-4041100-2500	LONG TERM DISABILITY INSURANCE	0	1,104	1,104	1,472	1,104	1,104	0.0%
100-4041100-2550	HYBRID DISABILITY PROGRAM	0	0	0	315	0	0	N/A
100-4041100-2700	WORKERS COMP INSURANCE	1,934	2,500	2,500	2,054	2,038	1,999	-20.0%
100-4041100-2800	DEFERRED COMP MATCH	1,620	1,560	1,560	2,080	1,560	1,560	0.0%
100-4041100-2810	UNIFORMS	547	800	800	800	800	800	0.0%
	TOTAL PAY & BENEFITS	**413,554**	**425,144**	**414,906**	**479,493**	**437,226**	**431,804**	**1.6%**
100-4041100-2900	**LESS UTILITY CHARGEBACK**	**(248,190)**	**(261,898)**	**(261,898)**	**(314,679)**	**(241,459)**	**(241,459)**	**-7.8%**
	NET PAY & BENEFITS	**165,364**	**163,246**	**153,008**	**164,814**	**195,767**	**190,345**	**16.6%**
100-4041100-3142	CONSULTING/ENGINEERING	37,509	50,000	50,000	55,000	55,000	45,000	-10.0%
100-4041100-3600	LEGAL ADVERTISEMENTS	0	500	1,000	1,000	1,000	1,000	100.0%
100-4041100-5540	TRAVEL/TRAINING	3,420	5,000	4,000	5,000	5,000	4,000	-20.0%
100-4041100-5808	COMPUTER OPERATIONS	3,000	3,000	3,000	0	0	0	-100.0%
100-4041100-5809	COMPUTER SOFTWARE	1,689	2,000	2,000	2,000	2,000	2,000	0.0%
100-4041100-5810	DUES/SUBCRIPTIONS	330	1,500	1,000	1,250	1,250	1,250	-16.7%
100-4041100-6001	SUPPLIES	1,884	2,500	2,500	2,500	2,500	2,500	0.0%
100-4041100-6003	FIELD INSPECTIONS	640	1,000	1,000	1,000	1,000	1,000	0.0%
100-4041100-6004	EQUIPMENT/FIELD SUPPLIES	3,436	3,000	3,500	3,500	3,500	3,500	16.7%
100-4041100-6008	VEHICLE MAINT/GAS	1,308	2,500	1,500	2,000	2,000	2,000	-20.0%
	TOTAL OPERATIONS	**53,216**	**71,000**	**69,500**	**73,250**	**73,250**	**62,250**	**-12.3%**
Total Exp.	**PW - CAPITAL & ENG**	**218,580**	**234,246**	**222,508**	**238,064**	**269,017**	**252,595**	**7.8%**
100-4041200	**PW-MAINT/STS/UTIL**							
100-4041200-1100	MAINTENANCE STAFF	548,149	603,358	596,440	663,879	657,639	614,333	1.8%
100-4041200-1200	OVERTIME-MAINTENANCE	56,290	40,000	30,000	40,000	40,000	39,000	-2.5%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4041200-2100	SOCIAL SECURITY TAX	46,168	48,656	47,923	53,847	53,369	49,980	2.7%
100-4041200-2200	RETIREMENT	51,004	44,986	47,373	50,258	49,768	46,368	3.1%
100-4041200-2300	HEALTH INSURANCE	125,468	141,392	135,905	168,626	168,626	154,999	9.6%
100-4041200-2400	LIFE INSURANCE	6,094	7,507	7,906	8,387	8,305	7,738	3.1%
100-4041200-2500	LONG TERM DISABILITY INSURANCE	0	3,680	3,680	4,680	4,680	3,680	0.0%
100-4041200-2550	HYBRID DISABILITY PROGRAM	0	250	250	260	260	0	-100.0%
100-4041200-2700	WORKERS COMP INSURANCE	22,428	26,417	26,639	29,675	29,401	27,454	3.9%
100-4041200-2800	DEFERRED COMP MATCH	4,100	4,680	4,680	4,680	4,680	4,160	-11.1%
100-4041200-2810	UNIFORMS	7,814	9,500	8,555	9,000	9,000	9,000	-5.3%
	TOTAL PAY & BENEFITS	**867,515**	**930,426**	**909,351**	**1,033,292**	**1,025,728**	**956,712**	**2.8%**
100-4041200-2900	**LESS UTILITY CHARGEBACK**	**(208,384)**	**(377,490)**	**(377,490)**	**(363,234)**	**(389,341)**	**(388,781)**	**3.0%**
	NET PAY & BENEFITS	**659,131**	**552,936**	**531,861**	**670,058**	**636,387**	**567,931**	**2.7%**
100-4041200-3310	EQUIPMENT REPAIRS	15,597	26,000	24,000	28,000	28,000	28,000	7.7%
100-4041200-3320	CLEANING	7,133	8,500	8,500	9,000	9,000	9,000	5.9%
100-4041200-3330	WASTE DISPOSAL	7,284	3,500	3,500	5,000	5,000	4,000	14.3%
100-4041200-3340	MISS UTILITY	1,411	1,600	1,000	1,500	1,500	1,500	-6.3%
100-4041200-5110	ELECTRICTY/HEATING	22,282	21,000	17,000	22,000	22,000	22,000	4.8%
100-4041200-5130	MAINTENANCE BLDG WATER USE	0	0	0	0	0	2,384	N/A
100-4041200-5230	COMMUNICATIONS	13,419	14,000	14,000	14,800	14,800	14,800	5.7%
100-4041200-5540	TRAVEL AND TRAINING	3,769	7,000	6,000	7,000	7,000	7,000	0.0%
100-4041200-5809	COMPUTER SOFTWARE	14,000	12,000	12,000	23,000	23,000	23,000	91.7%
100-4041200-5810	DUES AND SUBSCRIPTIONS	0	500	500	500	500	500	0.0%
100-4041200-5811	MAINT. EMERGENCY	4,025	4,000	4,000	6,000	4,000	4,000	0.0%
100-4041200-5814	SAFETY	4,836	20,000	20,000	24,000	20,000	20,000	0.0%
100-4041200-5815	DRUG TESTING	0	200	200	200	200	200	0.0%
100-4041200-5831	LAND USE PERMITS	0	100	280	100	100	100	0.0%
100-4041200-5832	PARKING LOT MAINTENANCE	4,738	10,000	10,000	15,000	10,000	10,000	0.0%
100-4041200-6001	SUPPLIES	17,602	25,000	25,000	27,000	27,000	27,000	8.0%
100-4041200-6004	NEW EQUIPMENT & TOOLS	17,616	12,000	20,000	40,000	20,000	20,000	66.7%
100-4041200-6007	BUILDING EXPENSES	18,120	32,000	20,000	25,000	20,000	20,000	-37.5%
100-4041200-6008	VEHICLE MAINT/GAS	45,517	45,000	45,000	50,000	45,000	45,000	0.0%

OPERATING BUDGET EXPENDITURES

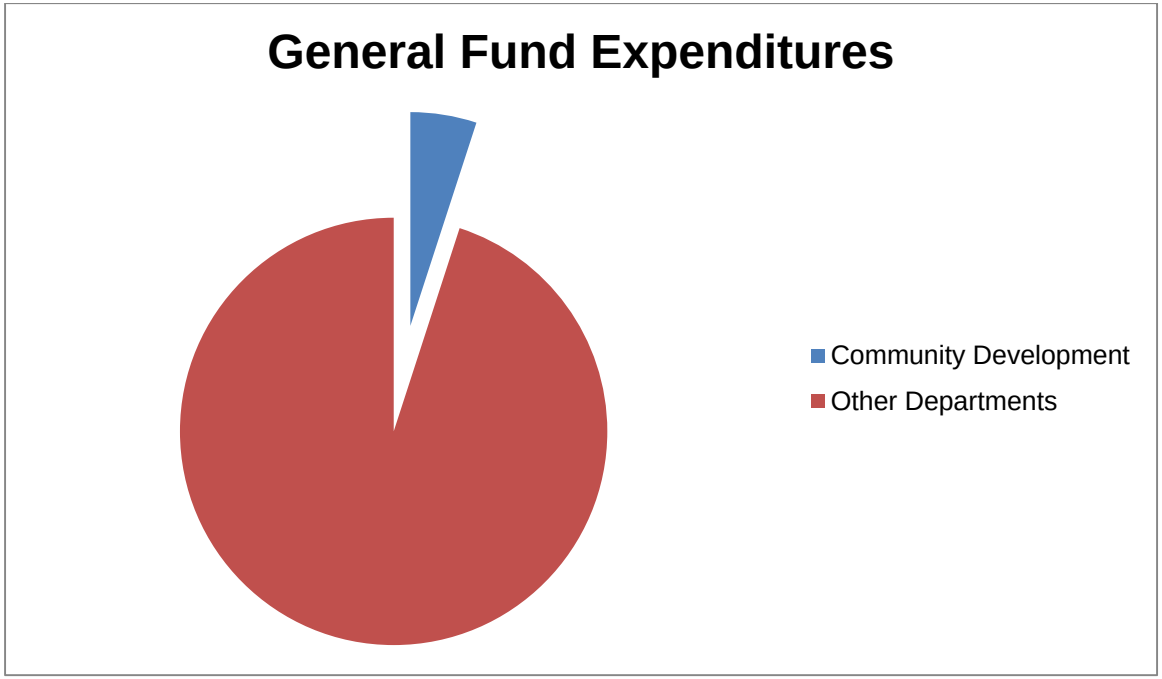
		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
	TOTAL OPERATIONS	**197,350**	**242,400**	**230,980**	**298,100**	**257,100**	**258,484**	**6.6%**
Total Exp.	**PW-MAINT/STS/UTIL**	**856,481**	**795,336**	**762,841**	**968,158**	**893,487**	**826,415**	**3.9%**
100-4041300	**MAINTENANCE STREETS - TOWN**							
100-4041300-5901	ASPHALT/GENERAL(TOWN)	11,974	15,000	15,000	20,000	15,000	15,000	0.0%
100-4041300-5902	CONCRETE-SIDWALK(TOWN)	129	8,000	8,000	12,000	8,000	8,000	0.0%
100-4041300-5903	STREET SWEEPING(TOWN)	3,051	11,900	15,000	15,000	15,000	15,000	26.1%
100-4041300-5910	SNOW REMOVAL (TOWN)	17,362	15,000	15,000	15,000	15,000	15,000	0.0%
100-4041300-5921	CONCRETE-C&G(TOWN)	0	15,000	15,000	15,000	15,000	12,000	-20.0%
100-4041300-5922	DRAINAGE(TOWN)	10,213	20,000	20,000	25,000	20,000	20,000	0.0%
100-4041300-5930	TREE PLANTING (TOWN)	0	10,000	10,000	10,000	10,000	10,000	0.0%
100-4041300-5931	TREE REMOVAL(TOWN)	24,500	16,000	25,000	25,000	25,000	25,000	56.3%
100-4041300-5932	LAWN MAINTENANCE(TOWN)	26,667	25,000	25,000	35,000	25,000	25,000	0.0%
100-4041300-5933	LAWN MAINTENANCE(ORDINANCE)	570	500	500	500	500	500	0.0%
100-4041300-5941	STREET SIGNAGE,ETC(TOWN)	3,177	7,000	6,000	8,000	6,000	6,000	-14.3%
100-4041300-5942	STRIPING(TOWN)	521	10,000	10,000	12,000	10,000	10,000	0.0%
100-4041300-5950	ENGINEERING EXP (TOWN)	230	2,500	6,500	13,000	6,500	6,500	160.0%
100-4041300-5961	ELEC SVC:ST. LIGHTS/SIGNALS	56,276	45,000	41,000	41,000	41,000	41,000	-8.9%
100-4041300-6014	MOSQUITO CONTROL & MITIGATION	0	1,500	0	0	0	0	-100.0%
Total Exp.	**MAINTENANCE STREETS - TOWN**	**154,668**	**202,400**	**212,000**	**246,500**	**212,000**	**209,000**	**3.3%**
100-4041350	**MAINTENANCE STREETS -STATE**							
100-4041350-5906	ASPHALT/GENERAL(STATE)	230,038	233,500	193,000	193,000	193,000	201,000	-13.9%
100-4041350-5907	CONCRETE-SIDEWALK(STATE)	17,522	13,970	15,000	15,000	15,000	15,000	7.4%
100-4041350-5908	STREET SWEEPING(STATE)	48,372	42,900	45,000	45,000	45,000	42,000	-2.1%
100-4041350-5915	SNOW REMOVAL (STATE)	132,763	17,500	40,000	40,000	40,000	40,000	128.6%
100-4041350-5926	CONCRETE-C&G(STATE)	6,677	16,030	15,000	15,000	15,000	15,000	-6.4%
100-4041350-5927	DRAINAGE(STATE)	16,234	35,000	35,000	35,000	35,000	35,000	0.0%
100-4041350-5936	TREE REMOVAL(STATE)	19,523	15,000	20,000	20,000	10,000	10,000	-33.3%
100-4041350-5937	LAWN MAINTENANCE(STATE)	37,213	26,500	20,000	30,000	30,000	30,000	13.2%
100-4041350-5946	STREET SIGNAGE,ETC(STATE)	2,044	27,000	15,000	25,000	20,000	20,000	-25.9%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4041350-5947	STRIPING(STATE)	5,098	26,600	20,000	25,000	20,000	20,000	-24.8%
100-4041350-5948	SIGNAL MAINTENANCE(STATE)	16,605	5,000	30,000	35,000	30,000	30,000	500.0%
100-4041350-5955	ENGINEERING EXP (STATE)	27,132	19,000	30,000	30,000	25,000	20,000	5.3%
Total Exp.	**MAINTENANCE STREETS -STATE**	**559,221**	**478,000**	**478,000**	**508,000**	**478,000**	**478,000**	**0.0%**
100-4042100	**REFUSE**							
100-4042100-3330	REFUSE CONTRACT	414,527	433,000	432,997	450,000	450,000	450,000	3.9%
Total Exp.	**REFUSE**	**414,527**	**433,000**	**432,997**	**450,000**	**450,000**	**450,000**	**3.9%**
100-4043200	**PW-TOWN HALL / MISC**							
100-4043200-3310	BUILDING REPAIRS	66,982	35,000	35,000	35,000	35,000	35,000	0.0%
100-4043200-3311	HVAC/MECHANICAL MAINT	160,809	15,000	15,000	15,000	15,000	15,000	0.0%
100-4043200-3312	FIRE SPRINKLER MAINT	660	1,000	660	800	800	800	-20.0%
100-4043200-3313	ELEVATOR MAINTENANCE	2,910	2,600	2,600	2,600	2,600	2,600	0.0%
100-4043200-3320	CLEANING	19,892	28,000	28,000	30,000	25,000	25,000	-10.7%
100-4043200-3321	PEST CONTROL	200	200	200	200	200	200	0.0%
100-4043200-5110	ELECTRICITY	32,971	33,000	33,000	33,000	33,000	33,000	0.0%
100-4043200-5130	TOWN HALL WATER USE	0	0	0	0	0	1,988	N/A
100-4043200-5240	SECURITY/FIRE MONITORING	1,754	3,500	3,500	3,500	3,500	3,500	0.0%
100-4043200-5932	LANDSCAPING	5,454	7,500	6,500	6,500	6,500	6,500	-13.3%
100-4043200-6007	BUILDING SUPPLIES	3,209	3,500	3,500	3,500	3,500	3,500	0.0%
100-4043200-6017	TOWN HOLIDAY LIGHTS	5,461	7,000	7,000	7,000	7,000	7,000	0.0%
Total Exp.	**PW-TOWN HALL / MISC**	**300,302**	**136,300**	**134,960**	**137,100**	**132,100**	**134,088**	**-1.6%**
TOTAL PUBLIC WORKS DEPARTMENT		**2,601,684**	**2,521,183**	**2,427,073**	**2,990,163**	**2,696,945**	**2,602,439**	**3.2%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

COMMUNITY DEVELOPMENT

Community Development accounts for 5% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Protect and enhance the quality of Purcellville's natural, built and economic environment through planning for the Town's future and through administration of Town development and zoning regulations in a professional, customer-friendly manner.

WHO WE ARE:

The Community Development Department consists of:

- Director
- Senior Planner
- Planning Technician
- Planner/Zoning Inspector

The Community Development Department is responsible for:

- Processing all land development applications and permits
- Guiding revisions to the Town's comprehensive plan and land development regulations
- Promoting economic development in the Town
- Ensuring compliance with the zoning code
- Providing staff support to Town boards and commissions as needed

Purcellville Historic District

WHAT WE SPEND:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Community Development							
Employee Compensation	399,448	405,207	395,813	411,124	410,239	410,239	1%
Contracted Services	52,507	93,269	85,780	78,500	78,500	68,500	-27%
Other Expenditures	2,630	13,231	13,300	15,000	15,000	15,000	13%
Equipment /Supplies	2,356	2,700	2,375	2,700	2,700	2,700	0%
Subtotal	**456,941**	**514,407**	**497,268**	**507,324**	**506,439**	**496,439**	**-3%**
Utility Chargeback#	0	0	0	0	0	0	N/A
Totals	**456,941**	**514,407**	**497,268**	**507,324**	**506,439**	**496,439**	**-3%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Community Development's adopted budget expenditures decreased by 3 percent mainly due to a reduction in contracted services. Community Development's cost is not included in the utility chargeback.

- The Town of Purcellville Board of Architectural Review (BAR) utilizes the guidelines set forth in the *Design Guidelines for the Town of Purcellville, Virginia* to review and approve the design of new construction, building additions, and building façade modifications for many types of buildings within the Town. The Town has not updated the *Design Guidelines* since they were adopted on December 12, 2006. This budget funds updated *Design Guidelines* that will better shape and protect Purcellville's historic and aesthetic appearance. The budgeted cost is $50,000. However, this line item is reduced by $25,000 from the FY 2017 budget for the Comprehensive Plan Update.

Future Outlook

- The Community Development Department continues to engage Town residents about planning issues and the future of Purcellville. Specifically, residents were invited in FY 2017 to several Comprehensive Plan sessions to voice their opinions. Further, Community Development initiated a detailed survey titled *Focusing on the Details* to obtain final input on the Town's future and how best to achieve the results.

- Community Development is nearing the completion of a significant update to the Comprehensive Plan, last updated in 2006. In the coming years, Community Development will begin to implement the planning and zoning framework identified in the Comprehensive Plan.

- To ensure transparency, quick updates, and easy online access, Community Development uses Municode.com to update and maintain the Town's ordinances. Municode charges a flat annual fee plus a variable fee for each time the Town's ordinances are changed and updated. Expected increases in Municode charges will increase the General Expenses – Planning line item by $1,769 in FY 2018.

- With limited staffing resources, Community Development continues to maintain a public presence by staffing a Customer Representative window in the lower level at Town Hall. The window provides current and future Town businesses and residents to interact directly with the Community Development staff. The Community Development Customer Representative window is open weekdays from 8:00 AM to 5:00 PM.

HOW DID WE PERFORM:

The following represents key measures to determine Community Development's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Permits, plans, and plats processed	Core	458	600	500
Customers serviced at counter	Core	1,500	2,000	1,800
Sign permits processed	Core	115	150	125
Number of zoning code changes	Priority, Core	4	5	3
Total code violation cases including sign enforcement	Priority, Core	316	230	275
Informal code violation warnings	Priority, Core	42	50	50
Formal code violations issued	Priority, Core	16	10	10
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Number of jobs created	Priority, Core	243	200	225
Number of new businesses including home occupation	Priority, Core	41	60	50

WHAT IMPACT DID WE MAKE:

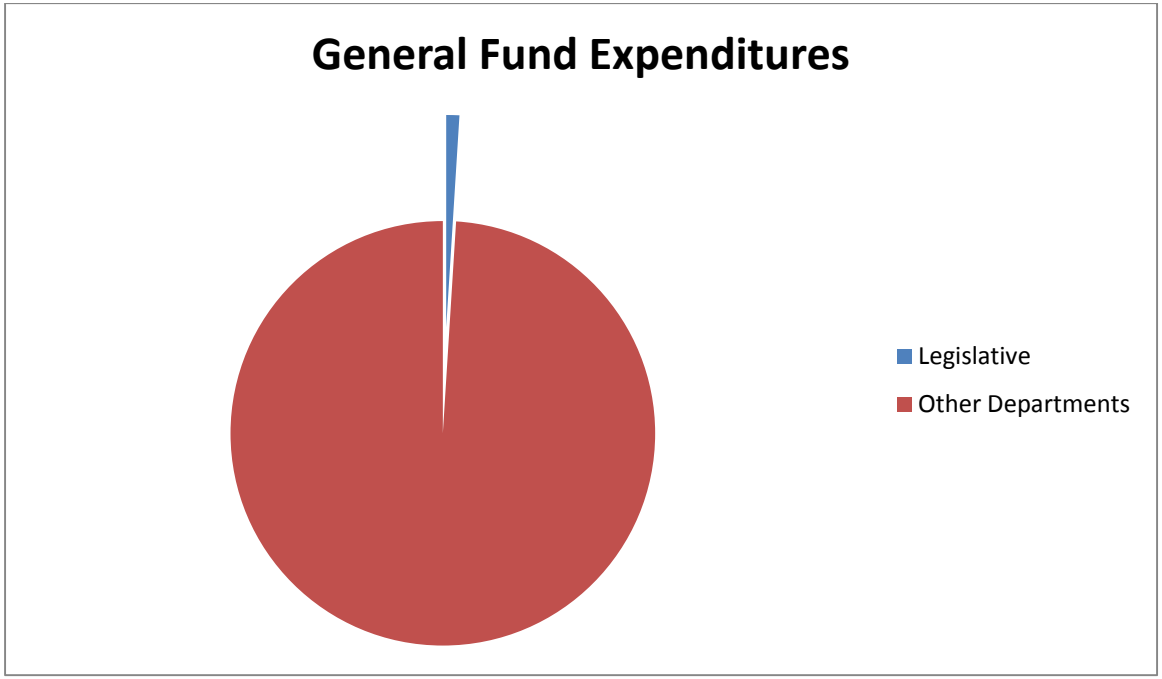
OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Started major review of the Comprehensive Plan	Through the initial public input phase, now in writing phase, ongoing
Complete the zoning uses amendment for the zoning ordinance	Completed
Protect the character and quality of the Town's residential neighborhoods through proactive enforcement of Town Code, ordinances and regulations. Implement a civil penalties amendment to the zoning ordinance.	Ongoing

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4081100	**COMMUNITY DEVELOPMENT**							
100-4081100-1100	PLANNING STAFF	302,375	307,503	300,186	309,191	309,191	309,191	0.5%
100-4081100-1200	OVERTIME-PLANNING	17,307	20,000	18,000	8,000	8,000	8,000	-60.0%
100-4081100-2100	SOCIAL SECURITY TAX	25,422	24,494	24,341	24,265	24,265	24,265	-0.9%
100-4081100-2200	RETIREMENT	28,282	23,565	23,565	24,272	24,272	24,272	3.0%
100-4081100-2300	HEALTH INSURANCE	20,317	21,370	21,370	37,503	36,618	36,618	71.4%
100-4081100-2400	LIFE INSURANCE	3,379	3,932	3,932	4,050	4,050	4,050	3.0%
100-4081100-2500	LONG TERM DISABILITY INSURANCE	0	1,472	1,472	1,472	1,472	1,472	0.0%
100-4081100-2550	HYBRID DISABILITY PROGRAM	243	255	255	262	262	262	2.7%
100-4081100-2600	UNEMPLOYMENT CLAIM	0	0	0	0	0	0	N/A
100-4081100-2700	WORKERS COMP INSURANCE	503	536	612	549	549	549	2.4%
100-4081100-2800	DEFERRED COMP MATCH	1,620	2,080	2,080	1,560	1,560	1,560	-25.0%
	TOTAL PAY & BENEFITS	**399,448**	**405,207**	**395,813**	**411,124**	**410,239**	**410,239**	**1.2%**
100-4081100-2900	**LESS UTILITY CHARGEBACK**	**0**	**0**	**0**	**0**	**0**	**0**	**N/A**
	NET PAY & BENEFITS	**399,448**	**405,207**	**395,813**	**411,124**	**410,239**	**410,239**	**1.2%**
100-4081100-3141	PLAN REVIEW/FIELD INSPECT	0	2,500	1,800	2,500	2,500	2,500	0.0%
100-4081100-3142	CONSULTING/ENGINEERING	6,795	10,000	4,000	10,000	10,000	10,000	0.0%
100-4081100-3144	CONSULTING-ADMIN SUPPORT	550	2,000	1,500	2,000	2,000	2,000	0.0%
100-4081100-3310	EQUIPMENT CONTRACTS	2,662	3,769	3,640	4,000	4,000	4,000	6.1%
100-4081100-5540	TRAVEL/TRAINING	194	5,000	3,500	5,000	5,000	5,000	0.0%
100-4081100-5545	CITIZENS PLANNING ACADEMY	0	2,500	2,500	2,500	2,500	2,500	0.0%
100-4081100-5801	GENERAL EXPENSE-PLANNING	614	3,231	5,000	5,000	5,000	5,000	54.8%
100-4081100-5807	LONG-RANGE PLANNING AND STUDIES	42,500	75,000	74,840	60,000	60,000	50,000	-33.3%
100-4081100-5809	COMPUTER SOFTWARE	530	500	500	500	500	500	0.0%
100-4081100-5810	DUES & SUBSCRIPTIONS	1,291	2,000	1,800	2,000	2,000	2,000	0.0%
100-4081100-6001	SUPPLIES	2,250	2,500	2,200	2,500	2,500	2,500	0.0%
100-4081100-6008	VEHICLE MAINT/GAS	105	200	175	200	200	200	0.0%
	TOTAL OPERATIONS	**57,493**	**109,200**	**101,455**	**96,200**	**96,200**	**86,200**	**-21.1%**
Total Exp.	**COMMUNITY DEVELOPMENT**	**456,941**	**514,407**	**497,268**	**507,324**	**506,439**	**496,439**	**-3.5%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

LEGISLATIVE AND ADVISORY

Legislative and Advisory accounts for 1% of the General Fund Expenditures in FY 2018



WHAT WE DO:

Engage the community to allocate resources and plan for the Town of Purcellville's future and provide strategic and policy direction to Town Staff.

WHO WE ARE:

The Town of Purcellville is governed by the Mayor and 6 Council members. The Mayor is elected very two years, and Council members serve staggered 4-year terms. One Council member is appointed annually to serve as the Vice-Mayor.

The Town is also served by Advisory committees that review applications, special exceptions, and plans and recommend new policies and programs. Specifically, the Town committees under the General Fund include:

- Board of Architectural Review
- Board of Zoning Appeals
- Tree and Environment Sustainability Committee
- Economic Development Advisory Committee
- Planning Commission
- Purcellville Arts Council

The Committees are served by Town residents and appointed by the Town Council.

WHAT WE SPEND:

By Expense Category	FY 2016	FY 2017		FY 2018			
	Actual	Budgeted	Estimated	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Legislative and Advisory Commissions							
Employee Compensation	62,399	63,888	63,876	63,889	63,889	63,889	0%
Contracted Services	0	10,000	10,000	10,000	10,000	10,000	0%
Other Expenditures	51,084	61,800	58,251	75,250	78,150	62,111	1%
Equipment /Supplies	0	0	0	0	0	0	N/A
Subtotal	**113,484**	**135,688**	**132,127**	**149,139**	**152,039**	**136,000**	**0%**
Utility Chargeback#	0	0	0	0	0	0	N/A
Totals	**113,484**	**135,688**	**132,127**	**149,139**	**152,039**	**136,000**	**0%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- The FY 2018 Legislative and Advisory Budget remained at approximately the same amount as in FY 2017. Legislative and Advisory costs are not included in the utility chargeback.

- The Economic Development Advisory Committee (EDAC) budget increased by approximately 75 percent to $12,000. Plans for these funds include increase training opportunities for EDAC committee members, business development and outreach, and other marketing/branding opportunities.

- The Tree and Environment Sustainability Committee budget has been increased to $5,000 anticipating potential activities by this group.

- The municipal election will be held in 2018. The cost is budgeted at $3,200 and occurs every 2 years.

- The Town of Purcellville will realize budget savings of $8,039 in Dues and Memberships by prioritizing memberships in state and regional organizations that provide the best benefit to the Town.

Future Outlook

- Future investment in the Advisory Committees can be beneficial to provide future revenues or programs that serve the greater good of Town residents. The Town Council may wish to review the amount allocated to each Advisory Committee in order to support their activities and community projects.

HOW DID WE PERFORM:

The following represents key measures to determine the Council and Advisory committee performance measures:

Performance Measures	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of Town Council Regular Meetings	Core	19	20	20
Number of Town Council Special Meetings	Core	8	14	15

OPERATING BUDGET EXPENDITURES

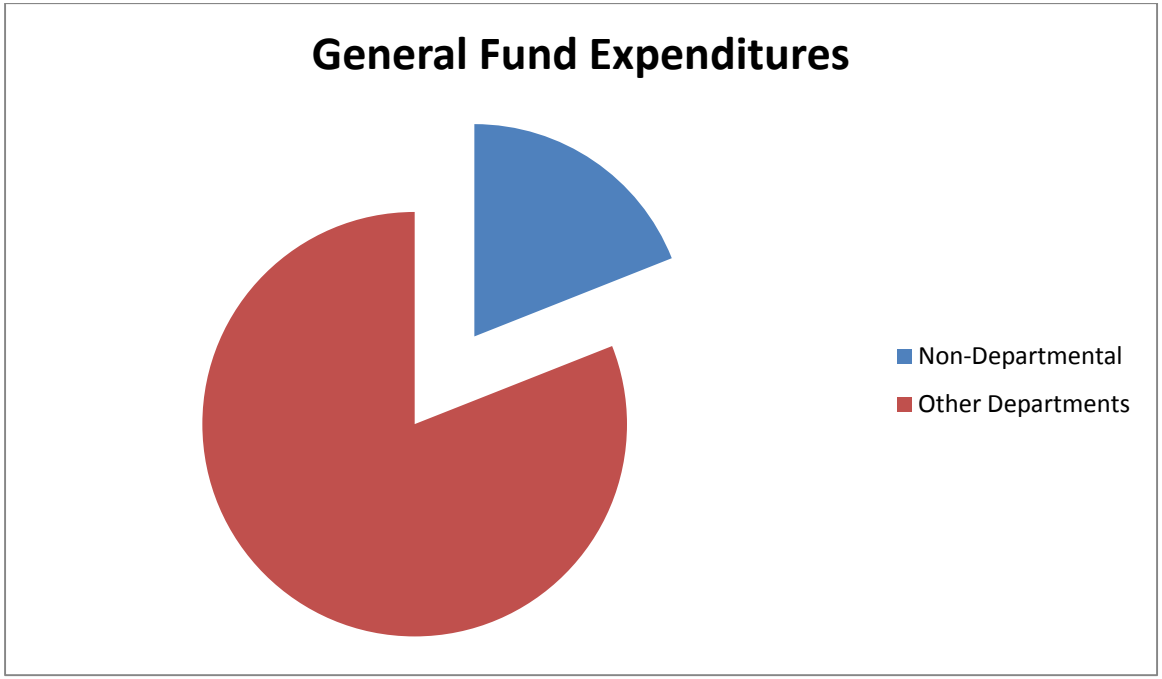
		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
GENERAL FUND LEGISLATIVE & ADVISORY COMMISSIONS								
100-4011100	**COUNCIL**							
100-4011100-1100	MAYOR SALARY	7,025	7,025	7,025	7,025	7,025	7,025	0.0%
100-4011100-1200	COUNCIL SALARY	36,979	36,300	36,300	36,300	36,300	36,300	0.0%
100-4011100-2100	SOCIAL SECURITY TAX	3,367	3,314	3,314	3,314	3,314	3,314	0.0%
100-4011100-2700	WORKERS COMP INSURANCE	118	132	120	132	132	132	0.0%
100-4011100-3130	CONSULTING	0	10,000	10,000	10,000	10,000	10,000	0.0%
100-4011100-5801	COUNCIL TRAVEL & GENERAL EXP	9,699	12,449	12,500	12,500	12,500	10,000	-19.7%
100-4011100-5805	ELECTION EXPENSE	2,944	0	0	3,200	3,200	3,200	N/A
100-4011100-5807	SPECIAL COMMUNITY PROJECTS	2,301	3,500	3,500	3,500	3,500	3,500	0.0%
100-4011100-5810	DUES AND SUBSCRIPTIONS	12,489	13,551	13,551	14,050	14,050	6,011	-55.6%
Total Exp.	**COUNCIL**	**74,922**	**86,271**	**86,310**	**90,021**	**90,021**	**79,482**	**-7.9%**
100-4081200	**PLANNING COMMISSION**							
100-4081200-1100	PL COMMISSION SALARIES	10,600	11,100	11,100	11,100	11,100	11,100	0.0%
100-4081200-2100	SOCIAL SECURITY TAX	811	849	849	850	850	850	0.1%
100-4081200-5540	TRAVEL / TRAINING	2,240	2,000	2,000	2,000	2,000	2,000	0.0%
100-4081200-5801	GENERAL EXPENSE-PL COMM`	159	400	400	400	400	400	0.0%
Total Exp.	**PLANNING COMMISSION**	**13,810**	**14,349**	**14,349**	**14,350**	**14,350**	**14,350**	**0.0%**
100-4081400	**BD OF ZONING APPEALS**							
100-4081400-1100	BZA SALARIES	700	1,400	1,400	1,400	1,400	1,400	0.0%
Total Exp.	**BD OF ZONING APPEALS**	**700**	**1,400**	**1,400**	**1,400**	**1,400**	**1,400**	**0.0%**
100-4081500	**ECONOMIC DEVELOPMENT**							
100-4081500-5540	EDEV TRAVEL / TRAINING	0	100	100	500	500	2,000	1900.0%
100-4081500-5801	EDEV GENERAL EXPENSE	350	700	700	1,000	1,000	1,000	42.9%
100-4081500-5802	EDEV SPECIAL PROJECTS/TOURISM	5,905	6,000	3,000	12,000	12,000	8,000	33.3%
100-4081500-5803	BUS COMM SUPPORT & DEVELO	0	0	0	1,000	1,000	1,000	N/A
100-4081500-5810	FACADE IMPROVEMENT PROG	0	0	0	0	0	0	N/A
100-4081500-5811	VISITOR CENTER	0	0	0	3,000	3,000	0	N/A
Total Exp.	**ECONOMIC DEVELOPMENT**	**6,255**	**6,800**	**3,800**	**17,500**	**17,500**	**12,000**	**76.5%**

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4081600	**ARCHITECTURAL REVIEW BOARD**							
100-4081600-1100	ARB SALARIES	2,600	3,500	3,500	3,500	3,500	3,500	0.0%
100-4081600-2100	SOCIAL SECURITY TAX	199	268	268	268	268	268	0.0%
100-4081600-5540	ARB TRAVEL/TRAINING	0	500	500	0	0	0	-100.0%
100-4081600-5801	ARB GENERAL EXPENSE	10	500	500	0	0	0	-100.0%
Total Exp.	**ARCHITECTURAL REVIEW BOARD**	**2,809**	**4,768**	**4,768**	**3,768**	**3,768**	**3,768**	**-21.0%**
100-4082500	**ARTS COMMITTEE**							
100-4082500-5802	ARTS COMMITTEE	13,879	20,000	20,000	20,000	20,000	20,000	0.0%
Total Exp.	**ARTS COMMITTEE**	**13,879**	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**0.0%**
100-4082600	**COMM. ON ENVIRONMENTAL SPECIAL PROGRAMS**							
100-4082600-5802	ENVIROMENTAL SPECIAL PROGRAMS	1,110	2,100	1,500	2,100	5,000	5,000	138.1%
Total Exp.	**COMM. ON ENVIRONMENTAL SPECIAL PROGRAMS**	**1,110**	**2,100**	**1,500**	**2,100**	**5,000**	**5,000**	**138.1%**
TOTAL LEGISLATIVE & ADVISORY		**113,484**	**135,688**	**132,127**	**149,139**	**152,039**	**136,000**	**0.2%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

NON-DEPARTMENTAL

Non-Departmental accounts for 19% of the General Fund Expenditures in FY 2018



DESCRIPTION:

Non-Departmental expenditures include costs that are not Department specific and includes capital outlay items. In FY 2018, Non-Department costs include debt retirement, adjustments and transfers, capital outlay, and retiree health benefits. In the future, the Town may adjust other line items into Non-Departmental, such as the Town's Municipal Insurance costs.

EXPENDITURES:

By Expense Category	FY 2016 Actual	FY 2017 Budgeted	FY 2017 Estimated	FY 2018 Dept Head Request	FY 2018 Town Manager Proposed	FY 2018 Town Council Adopted	FY 2018 % Change FY17 Current Budget
Non-Departmental							
Retiree Benefits	29,916	33,891	33,891	40,239	40,239	40,239	19%
Contracted Services	0	0	0	0	0	0	N/A
Other Expenditures	1,390,704	1,539,228	1,552,568	1,683,292	1,658,816	1,714,220	11%
Equipment /Supplies	93,405	91,860	91,858	264,000	132,000	64,000	-30%
Subtotal	**1,514,025**	**1,664,979**	**1,678,317**	**1,987,531**	**1,831,055**	**1,818,459**	**9%**
Utility Chargeback#	(22,514)	(22,514)	(22,514)	(19,498)	(16,753)	0	-100%
Totals	**1,491,511**	**1,642,465**	**1,655,803**	**1,968,033**	**1,814,302**	**1,818,459**	**11%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures. The FY 2017 Budget amount in Other Expenditures was revised from the original budget to account for the $300,000 reduction in the General Fund's contingency reserve for the Mary's House of Hope property sale. Wastewater Fund. Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Non-Departmental adopted expenditures increased by 11 percent over the revised FY 2017 budget expenditures mainly due to increases in the Transfer to Capital Fund and the General Fund's operating contingency reserve. The Non-Departmental expenditures include no expense reduction for utility chargeback. The Town Manager proposed budget included an expense reduction within the utility chargeback to account for a portion of Town Hall debt service and utility billing software costs allocated to the Water and Wastewater Fund. Additional information on the utility chargeback can be found on page 311 in the Supplemental Information section.

- The Other expenditures category includes the transfer of Unassigned Fund Balance to the Capital Fund for the Financial Software System capital project and the Hirst Farm Pond project. Other expenditures also include the General Fund's operating contingency reserve account. The reserve funds cover potential overages in the budget due to abnormal or unforeseen expenses.

- The FY 2017 Budget amounts in the above table and the operating budget expenditures were revised from the original budget amount to reflect the Town Council's mid-year approval to transfer the Mary's House of Hope property sale of $300,000 from the General fund to the Wastewater Fund.

- The Capital Outlay budget category within the Non-Departmental budget section provides funding for the Town's vehicles and other heavy duty equipment. This category is placed within the Non-Departmental budget section since these expenditures are capitalized for accounting purposes and may cause large variations within a Department's budget from year to year.

- In Capital Outlay, the Town will fund one vehicle replacement for the police department to replace an existing aging fleet vehicle. The Maintenance Department continues to pay for its portion of the vacuum truck lease-purchase ($19,000) that is used by Maintenance, Water, and Wastewater.

- Debt service is budgeted for $1.26 million; principal payments totaling $710,137 and interest payments totaling $553,155.

- Funds budgeted in FY 2018, but not spent during the fiscal year, are no longer for the Town Department's use. Any surplus funds are deposited in the General Fund's cash balance for use at Town Council's discretion for capital improvement projects or investment purposes.

Future Outlook

- The General Fund debt obligation at the start of FY 2017 was $14.5 million. Under the current loan agreements, the final loan payment is scheduled in FY 2034.

- Retiree Health Benefits are provided in accordance with adopted policy. As more employees retire and become eligible for retiree benefits, this amount will increase. Staff is looking at options to reduce the Town's long-term liability for retiree health care costs while maintaining a competitive benefit.

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
	NON-DEPARTMENTAL							
100-4091000	**RETIREE BENEFITS**							
100-4091000-2330	RETIREE HEALTH BENEFIT	29,916	33,891	33,891	40,239	40,239	40,239	18.7%
Total Exp.	**RETIREE BENEFITS**	**29,916**	**33,891**	**33,891**	**40,239**	**40,239**	**40,239**	**18.7%**
100-4092000	**ADJUST & TRANSFERS**							
100-4092000-0100	PAY-FOR-PERFORMANCE ADJUSTMENT	0	31,273	100,000	100,000	75,000	75,000	139.8%
100-4092000-0110	TRANSFER TO PARKS & REC	0	0	0	0	0	0	N/A
100-4092000-0111	TRANSFER TO WATER FUND	0	2,435	0	0	0	0	N/A
100-4092000-0112	TRANSFER TO SEWER FUND	0	9,740	0	0	0	0	N/A
100-4092000-0200	CONTINGENCY-OPERATING RESERVE	0	43,212	0	60,000	60,524	115,928	168.3%
100-4092000-0300	TRANSFER TO CAPITAL FUND	141,500	180,000	180,000	251,000	251,000	251,000	39.4%
100-4092000-0400	CAPITAL ASSET REPLACEMENT FUND	0	12,000	12,000	9,000	9,000	9,000	-25.0%
Total Exp.	**ADJUST & TRANSFERS**	**141,500**	**278,660**	**292,000**	**420,000**	**395,524**	**450,928**	**61.8%**
100-4041100-2999	**LESS UTILITY CHARGEBACK**	**(22,514)**	**(22,514)**	**(22,514)**	**(19,498)**	**(16,753)**	**0**	**-100.0%**
Net Exp.	**ADJUST & TRANSFERS**	**118,986**	**256,146**	**269,486**	**400,502**	**378,771**	**450,928**	**76.0%**
100-4094000	**CAPITAL OUTLAY**							
100-4094000-8105	ADMINISTRATION	0	0	0	0	0	0	N/A
100-4094000-8205	POLICE	39,966	42,860	42,858	135,000	90,000	45,000	5.0%
100-4094000-8305	PUBLIC WORKS ADMIN	0	0	0	0	0	0	N/A
100-4094000-8405	PUBLIC WORKS ENGINEERING	0	30,000	30,000	0	0	0	-100.0%
100-4094000-8505	PUBLIC WORKS MAINTENANCE	53,439	0	0	110,000	23,000	0	N/A
100-4094000-8605	COMMUNITY DEVELOPMENT	0	0	0	0	0	0	N/A
100-4041200-8109	VAC-CON LEASE/PURCHASE	0	19,000	19,000	19,000	19,000	19,000	0.0%
Total Exp.	**CAPITAL OUTLAY**	**93,405**	**91,860**	**91,858**	**264,000**	**132,000**	**64,000**	**43.7%**
100-4095100	**DEBT RETIREMENT**							
100-4095100-9300	DEBT RETIRE- PRINCIPAL	658,336	687,992	687,992	710,137	710,137	710,137	3.2%
100-4095100-9400	DEBT RETIRE- INTEREST	590,868	572,576	572,576	553,155	553,155	553,155	-3.4%
100-4095100-9505	BOND ISSUE COSTS	0	0	0	0	0	0	N/A
100-4095100-9600	ADVANCED REFUNDING ESCROW	0	0	0	0	0	0	N/A

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4095100-9601	ADVANCED REFUNDING ESCROW	0	0	0	0	0	0	N/A
Total Exp.	**DEBT RETIREMENT**	**1,249,204**	**1,260,568**	**1,260,568**	**1,263,292**	**1,263,292**	**1,263,292**	**0.2%**
TOTAL NON-DEPARTMENTAL		**1,491,511**	**1,642,465**	**1,655,803**	**1,968,033**	**1,814,302**	**1,818,459**	**10.7%**
TOTAL EXPENSE GENERAL FUND		**8,922,058**	**9,384,723**	**9,196,296**	**10,362,329**	**9,782,114**	**9,782,114**	**4.2%**
Restated FY 16 and FY 17 to show utility chargeback as an offset to expenditures								

Special Parks & Recreation Fund
Fund Revenues & Expenditures by Major Activity

The Special Parks & Recreation Fund is a fund to support the Town's Parks and Recreation Activities. This section provides the revenues and the FY 2018 adopted expenditures that support the expanded parks and recreation activities.

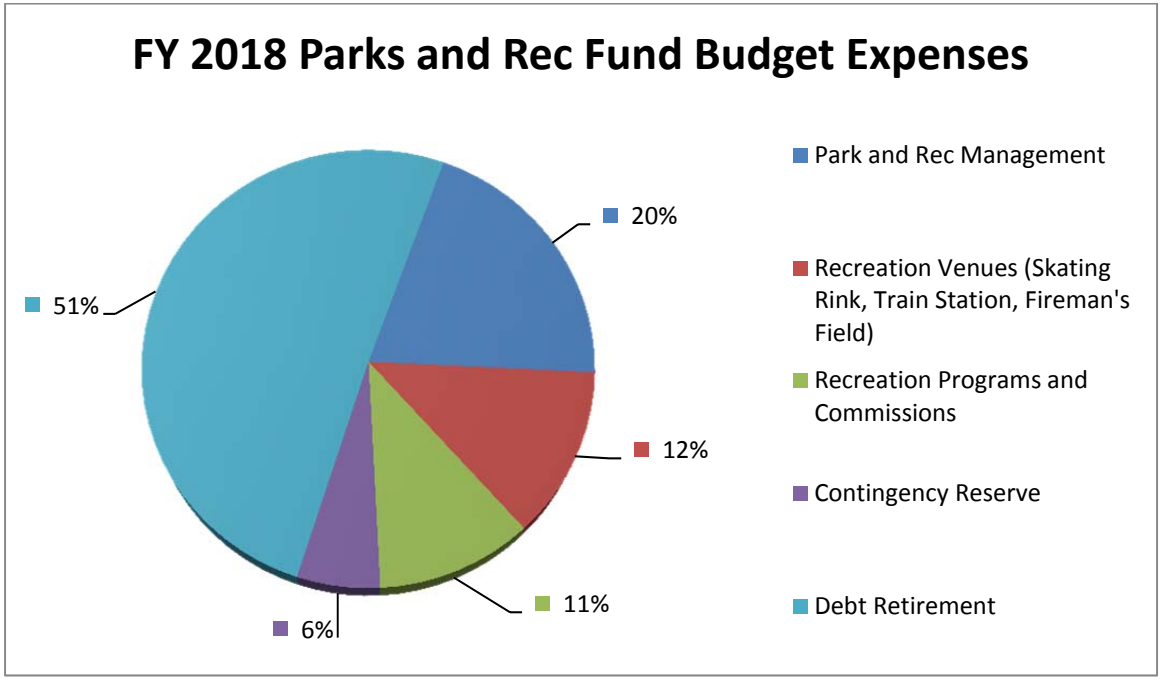
- Revenues
- Mission
- Core Values
- Department Description
- Department Goals & Objectives
- Key Performance Measures
- Previous Year Accomplishments
- Detailed Expenditures

OPERATING BUDGET REVENUES

			FY 2016	FY 2017		FY 2018		
			Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 110	**SPECIAL PARKS & RECREATION FUND**							
110-3110102-0000		SPECIAL TAX DISTRICT REVENUE	416,371	416,144	426,128	434,651	434,651	4.4%
110-3110601-0000		PENALTIES AND INTEREST	2,032	1,600	1,494	1,500	1,500	-6.3%
110-3130399-0000		MISCELLANEOUS	0	0	0	0	0	N/A
110-3150201-0000		RENT ON PROPERTY	32,800	46,200	31,200	31,200	31,200	-32.5%
110-3150203-0000		TRAIN STATION INCOME	3,790	3,000	5,080	5,000	3,000	0.0%
110-3161206-0000		GARDEN PLOT REVENUE	250	450	250	250	250	-44.4%
110-3189901-0000		PRODUCT SALES	-1	0	250	100	100	N/A
110-3189913-0000		PARKS & REC DONATIONS	500	500	515	500	500	0.0%
110-3189914-0000		WINE & FOOD FESTIVAL	37,136	40,000	35,329	40,000	40,000	0.0%
110-3189915-0000		LOUDOUN GROWN EXPO REVENUE	0	0	0	0	0	N/A
110-3189918-0000		EVENT FEES	705	0	1,110	1,100	1,100	N/A
110-3189919-0000		MUSIC & ARTS FESTIVAL	12,098	6,000	6,000	7,000	7,000	16.7%
110-3189920-0000		"TRAIN TO RUN" 5K RACE	0	0	0	0	10,000	N/A
110-3320201-0000		BAB SUBSIDY	28,142	27,500	27,163	25,916	25,916	-5.8%
110-3980000-0000		TRANSFERS FROM OTHER FUNDS	0	-	0	0	0	N/A
Total Revenues		**PARKS & REC**	**533,822**	**541,394**	**534,519**	**547,217**	**555,217**	**2.6%**

PARKS AND RECREATION

The Parks and Recreation Fund is a General fund that collects a special district tax to cover its cost. The following chart displays the budgeted FY 2018 expenditures in the Parks and Recreation Fund.



WHAT WE DO:

Provide quality events and programs in the areas of recreation, history, environmental stewardship, and performing and visual arts that enhance the quality of life and culture for Purcellville citizens through education, entertainment, and positive economic impact.

WHO WE ARE:

The primary duties of this department include:

- Planning and implementing programs to enhance the quality of life for citizens
- Executing programs and events that promote tourism in Purcellville
- Contributing to overseeing the operation, improvement, and maintenance of park properties in coordination with the Public Works Department
- Assessing the active and passive recreational needs of the Town
- Assisting with the planning process to enhance Town park offerings

WHAT WE SPEND:

	FY 2016	FY 2017		FY 2018			
By Expense Category	**Actual**	**Budgeted**	**Estimated**	**Dept Head Request**	**Town Manager Proposed**	**Town Council Adopted**	**% Change FY17 Current Budget**
Park and Rec Fund							
Employee Compensation	46,096	91,768	56,655	86,138	86,138	86,138	-6%
Contracted Services	40,298	67,100	60,500	76,600	76,600	60,600	-10%
Other Expenditures	82,511	95,750	84,067	87,070	87,070	93,460	-2%
Equipment /Supplies	898	2,100	2,100	2,100	2,100	2,100	0%
Adjustments and Transfers	0	0	0	0	0	0	N/A
Contingency Reserve	0	432	0	14,373	14,373	31,983	7303%
Debt Retirement	286,618	284,244	284,244	280,936	280,936	280,936	-1%
Subtotal	**456,421**	**541,394**	**487,566**	**547,217**	**547,217**	**555,217**	**3%**
Less Utility Chargeback#	0	0	0	0	0	0	N/A
Totals	**456,421**	**541,394**	**487,566**	**547,217**	**547,217**	**555,217**	**3%**

#Utility Chargeback represents a credit (contra-expense) to the General Fund for administrative resources provided to the Water and Wastewater Fund

Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- The Park and Rec Fund budget increases by $13,823 or by 3% in FY 2018 due to a small increase in revenues.

- The Park and Rec Fund adds another activity to the Town's event calendar. The first annual "Train to Run" 5k Race is scheduled for Sunday, October 8, 2017 and will be funded through sponsor advertising and participant's entry fees. The additional revenue received from the race will be used for the Town's Youth Sports Grant Program within the Park and Rec Fund.

- In FY 2018, the Town Council allocated $31,983 to Contingency Reserves. If the funds are not used, these funds can be used for capital improvement projects, pay down debt, or investment purposes.

Future Outlook

- The Town of Purcellville continues to strive to make official Town events cost neutral by heavily promoting incentives for advance sales. For example, in FY 2017, the Wine and Food Festival did not meet its target revenue due to heavy thunderstorms forecasted and encountered that day. However, the FY 2017 advance ticket sales increased approximately $11,000 over FY 2016 and avoided even greater losses due to the weather. The Town will continue to market and promote buying a festival ticket in advance by offering a discount to the general admission price. In addition, the Town offered a 50 percent discount to residents who purchased tickets early.

- Currently, the Town has bond principal outstanding in its Park and Rec Fund of $3.63 million. From FY 2018 to FY 2020, the Town pays interest payments and principal that ranges from $254,000 to $327,000 annually on the Parks and Recreation debt service. Under the current debt plan, the Town will need to make a balloon payment of $1.81 million to cover its principal and interest in FY 2021.

HOW DID WE PERFORM:

The following represents key measures to determine Park and Recreation's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Number of Events Offered to the Public	Comp Plan	14	14	14
Number of Collaborative Programs (movie nights, between the Town, BT Concessionaire)	Comp Plan	5	6	6
Minimum Number of Tickets Sold to the Wine and Food Festival	Comp Plan	1,985	2,200	3,000
Number of Visual or Performing Arts Programs Initiated by the PAC	Core	4	8	10
Number of Special Event Permits Processed	Core	10	25	30
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Recapture at least 90% of Direct Event Costs for the Wine Festival, Music and Art Festival	Comp Plan	176%	78%	100%
Offer New Cost Neutral Activity	Comp Plan	0	1	1
Recapture at least 50% of Total Event Costs for the Wine Festival, Music and Art Festival	Comp Plan	72%	59%	65%

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Investigate New Recreation Facility in Town During FY17	The Parks and Recreation Advisory Board and staff are working to complete research on a possible bike park to be built in Town over the next 2 years
Improve or Replace Recreation Facilities that are Dangerous or in Disrepair to Ensure Safety and Increase Offerings.	Bids are being Solicited to Replace the Picnic Shelter at Fireman's Field in FY17
Offer a New Cost Neutral Activity	An Artist Lecture Series is Planned for Late Spring 2017

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 110	**SPECIAL PARKS & RECREATION FUND**							
110-4071100	**PARKS & REC MANAGEMENT**							
110-4071100-1100	PARKS & REC STAFF	42,396	60,373	51,994	79,262	79,262	79,262	31.3%
110-4071100-1200	OVERTIME-PARKS & REC STAFF	328	700	600	700	700	700	0.0%
110-4071100-2100	SOCIAL SECURITY TAX	3,342	4,672	4,023	6,117	6,117	6,117	30.9%
110-4071100-2200	RETIREMENT	0	4,739	0	0	0	0	-100.0%
110-4071100-2300	HEALTH INSURANCE	0	19,209	0	0	0	0	-100.0%
110-4071100-2400	LIFE INSURANCE	0	791	0	0	0	0	-100.0%
110-4071100-2500	LONG TERM DISABILITY INSURANCE	0	368	0	0	0	0	-100.0%
110-4071100-2550	HYBRID DISABILITY PROGRAM	0	352	0	0	0	0	-100.0%
110-4071100-2700	WORKERS COMP INSURANCE	30	44	38	59	59	59	34.1%
110-4071100-2800	DEFERRED COMP MATCH	0	520	0	0	0	0	-100.0%
	TOTAL PAY & BENEFITS	**46,096**	**91,768**	**56,655**	**86,138**	**86,138**	**86,138**	**-6.1%**
110-4071100-3171	EVENT MANAGEMENT SERVICES	16,859	17,000	17,000	17,000	17,000	17,000	0.0%
110-4071100-5230	COMMUNICATIONS	575	700	700	700	700	700	0.0%
110-4071100-5540	TRAVEL & TRAINING	1,266	3,000	3,000	3,000	3,000	3,000	0.0%
110-4071100-5801	GENERAL EXPENSES-PARKS & REC	6,313	2,000	2,000	2,000	2,000	2,000	0.0%
110-4071100-5802	GENERAL EXPENSES-PRAB	0	500	500	500	500	500	0.0%
110-4071100-5808	COMPUTER OPERATIONS	1,446	0	1,446	1,500	1,500	1,500	N/A
110-4071100-5810	DUES & SUBSCRIPTIONS	240	300	300	300	300	300	0.0%
110-4071100-5814	SAFETY	85	250	100	100	100	100	-60.0%
110-4071100-6001	EQUIPMENT/SUPPLIES	424	1,000	1,000	1,000	1,000	1,000	0.0%
	TOTAL OPERATIONS	**27,208**	**24,750**	**26,046**	**26,100**	**26,100**	**26,100**	**5.5%**
Total Exp.	**PARKS & REC MANAGEMENT**	**73,304**	**116,518**	**82,701**	**112,238**	**112,238**	**112,238**	**-3.7%**
110-4071310	**PARKS & REC SKATING RINK**							
110-4071310-3310	BUILDING MAINT/SUPPLIES	8,977	17,000	20,000	21,000	21,000	15,000	-11.8%
110-4071310-3311	HVAC/MECHANICAL MAINT	0	3,500	4,900	5,000	5,000	5,000	42.9%
110-4071310-5110	ELECTRICITY	735	500	120	150	150	150	-70.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
110-4071310-5801	GENERAL EXPENSES-SKATING RINK	0	0	0	0	0	0	N/A
Total Exp.	**PARKS & REC SKATING RINK**	**9,712**	**21,000**	**25,020**	**26,150**	**26,150**	**20,150**	**-4.0%**
110-4071320	**PARKS & REC TRAIN STATION**							
110-4071320-3310	REPAIRS	6,399	21,000	10,000	25,000	25,000	15,000	-28.6%
110-4071320-3320	CLEANING	7,863	8,500	8,500	8,500	8,500	8,500	0.0%
110-4071320-3321	PEST CONTROL	200	100	100	100	100	100	0.0%
110-4071320-5110	ELECTRICITY	3,519	3,500	3,500	3,500	3,500	3,500	0.0%
110-4071320-5130	TRAIN STATION WATER USE	0	0	0	0	0	1,390	N/A
110-4071320-5230	COMMUNICATIONS	219	250	250	250	250	250	0.0%
110-4071320-5801	GENERAL EXPENSES-TRAIN STATION	1,245	2,500	2,500	2,500	2,500	2,500	0.0%
110-4071320-5802	SHARED PARKING AGREEMENT	6,120	6,400	6,365	6,620	6,620	6,620	3.4%
110-4071320-5932	LANDSCAPING	3,961	4,000	4,000	4,000	4,000	4,000	0.0%
110-4071320-6007	BUILDING SUPPLIES	474	1,100	1,100	1,100	1,100	1,100	0.0%
Total Exp.	**PARKS & REC TRAIN STATION**	**29,999**	**47,350**	**36,315**	**51,570**	**51,570**	**42,960**	**-9.3%**
110-4071330	**FIREMAN'S FIELD**							
110-4071330-5932	LANDSCAPING	4,775	6,500	6,500	6,500	6,500	6,500	0.0%
Total Exp.	**FIREMAN'S FIELD**	**4,775**	**6,500**	**6,500**	**6,500**	**6,500**	**6,500**	**0.0%**
110-4071500	**PARKS & REC PROGRAMS**							
110-4071500-5801	YOUTH SPORTS PROGRAM & DEV	5,200	5,200	5,200	5,200	5,200	5,200	0.0%
110-4071500-5803	COMMUNITY PROJECTS	583	1,500	1,500	1,500	1,500	1,500	0.0%
110-4071500-5804	COMMUNITY CENTER	0	1,000	0	0	0	0	-100.0%
110-4071500-5805	SPECIAL EVENTS	3,771	4,000	4,000	4,000	4,000	4,000	0.0%
110-4071500-5807	JULY 4TH PROGRAM	1,956	2,500	2,200	2,200	2,200	2,200	-12.0%
110-4071500-5808	WINTER HOLIDAY PROGRAM	3,741	5,000	4,000	5,000	5,000	5,000	0.0%
110-4071500-5809	EMANCIPATION DAY	1,000	1,000	1,000	1,000	1,000	1,000	0.0%
110-4071500-5811	HIGH SCHOOL GRADUATION	0	500	0	0	0	0	-100.0%
110-4071500-5812	HIGH SCHOOL AFTER PROM	0	500	0	0	0	0	-100.0%
110-4071500-5814	WINE & FOOD FESTIVAL	22,176	25,500	21,236	21,900	21,900	21,900	-14.1%
110-4071500-5815	LOUDOUN GROWN EXPO	0	0	0	0	0	0	N/A

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
110-4071500-5816	COMMUNITY GARDEN	315	450	450	450	450	450	0.0%
110-4071500-5818	MUSIC & ARTS FESTIVAL	13,272	16,000	12,000	12,000	12,000	12,000	-25.0%
110-4071500-5819	"TRAIN TO RUN" 5K RACE	0	0	0	0	0	5,000	N/A
Total Exp.	**PARKS & REC PROGRAMS**	**52,013**	**63,150**	**51,586**	**53,250**	**53,250**	**58,250**	**-7.8%**
110-4071600	**PARKS & REC TREE COMMISSION**							
110-4071600-5801	GENERAL EXPENSES-TREE & BEAU COMM	0	200	200	200	200	200	0.0%
110-4071600-5803	URBAN TREE CANOPY PROGRAM	0	2,000	1,000	2,000	2,000	2,000	0.0%
Total Exp.	**PARKS & REC TREE COMMISSION**	**0**	**2,200**	**1,200**	**2,200**	**2,200**	**2,200**	**0.0%**
110-4092000	**PARKS & REC ADJUSTMENT/TRANSFERS**							
110-4092000-0100	COMPENSATION ADJUSTMENT	0	0	0	0	0	0	N/A
110-4092000-0200	CONTINGENCY - OPERATING RESERVE	0	432	0	14,373	14,373	31,983	7303.5%
110-4092000-0500	TRAIN STATION RESERVES	0	0	0	0	0	0	N/A
110-4092000-0600	BUSH TABERNACLE RESERVES	0	0	0	0	0	0	N/A
110-4092000-0700	FIREMANS FIELD RESERVES	0	0	0	0	0	0	N/A
Total Exp.	**PARKS & REC ADJUSTMENT/TRANSFERS**	**0**	**432**	**0**	**14,373**	**14,373**	**31,983**	**7303.5%**
110-4095100	**DEBT RETIREMENT**							
110-4095100-9300	DEBT RETIRE-PRINCIPAL	175,207	176,129	176,129	176,129	176,129	176,129	0.0%
110-4095100-9400	DEBT RETIRE-INTEREST	111,411	108,115	108,115	104,807	104,807	104,807	-3.1%
110-4095100-9505	BOND ISSUE COSTS	0	0	0	0	0	0	N/A
Total Exp.	**DEBT RETIREMENT**	**286,618**	**284,244**	**284,244**	**280,936**	**280,936**	**280,936**	**-1.2%**
TOTAL EXPENSE PARKS & REC		**456,421**	**541,394**	**487,566**	**547,217**	**547,217**	**555,217**	**2.6%**

Utility Funds
Fund Revenues & Expenditures by Department
Missions, Activities, Goals & Objectives, and Performance Measures

This section provides the missions, activities, goals & objectives, performance measures, and the FY 2018 adopted expenditures that support these activities. These are presented for each of the Water and Wastewater Fund.

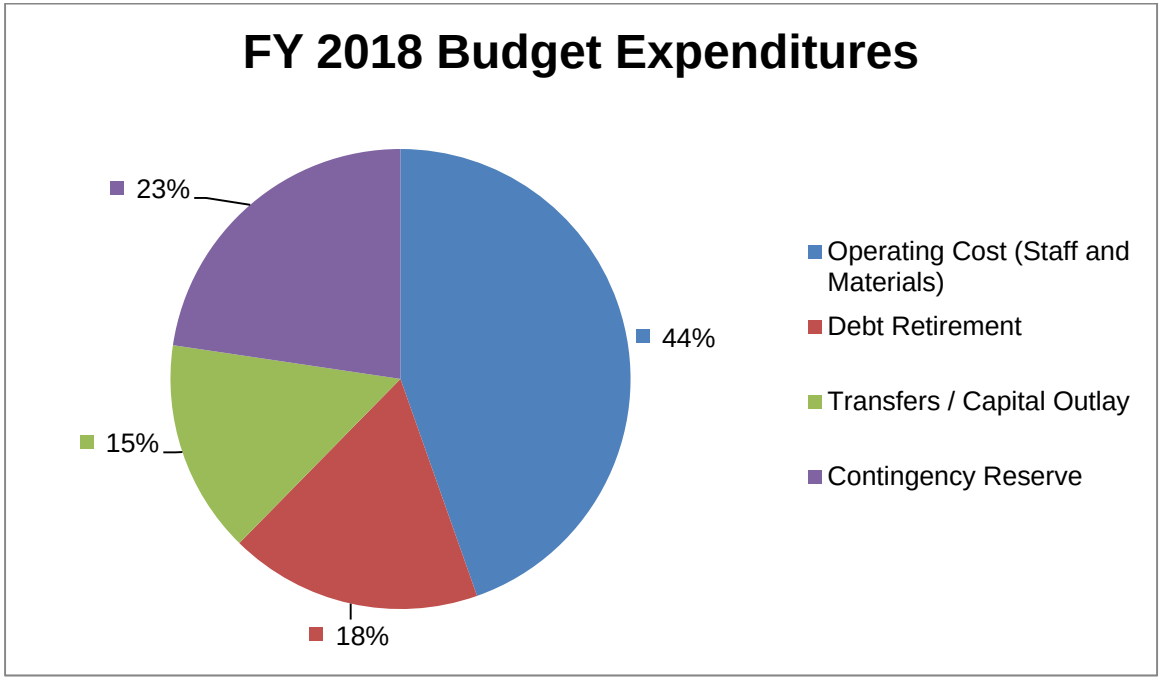
- Revenues
- Mission
- Core Values
- Department Activities
- Department Goals & Objectives
- Key Performance Measures
- Previous Year Accomplishments
- Detailed Expenditures

OPERATING BUDGET REVENUES

			FY 2016	FY 2017		FY 2018		
			Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 501	**WATER FUND**							
501-3150201-0000		RENT ON PROPERTY	1,525	0	0	0	0	N/A
501-3189920-0000		VEHICLE COMP. REIMB.	297	250	286	250	250	0.0%
501-3810000-0000		WATER AVAILABILITIES	952,898	1,957,662	1,777,384	2,189,090	2,189,090	11.8%
501-3825000-0000		WATER METER FEES	10,175	19,071	24,687	22,757	22,757	19.3%
501-3830000-0000		WATER FEES	2,013,154	2,168,556	2,093,615	2,240,168	2,096,684	-3.3%
501-3835000-0000		PILOT BULK WATER SALES	23,743	10,000	8,000	10,000	10,000	N/A
501-3840000-0000		MISCELLANEOUS INCOME	4,749	5,000	5,600	5,000	5,000	0.0%
501-3910000-0000		PENALTIES & INTEREST	25,204	27,000	24,994	25,000	25,000	-7.4%
501-3940000-0000		WATER FLUSHING	0	1,000	540	1,000	1,000	0.0%
501-3950000-0000		INVESTMENT INCOME	667	0	6,775	19,500	19,500	N/A
501-3960000-0000		CELLULAR LEASE	178,155	190,000	167,488	170,000	170,000	-10.5%
501-3965000-0000		FORESTRY MANAGEMENT	0	130,000	130,000	20,000	20,000	-84.6%
501-3973001-0000		BAB SUBSIDY	27,041	26,000	26,098	23,518	23,518	-9.5%
501-3980000-0000		TRANSFER IN CASH RESERVE	0	0	0	0	0	N/A
501-3990000-0000		TRANSFERS FROM OTHER FUNDS	0	2,435	0	0	0	N/A
Total Revenues		**WATER FUND**	**3,237,607**	**4,536,974**	**4,265,467**	**4,726,283**	**4,582,799**	**1.0%**

PUBLIC WORKS - Water

The Water Fund is a public utility enterprise fund that collects revenue and fees to cover its cost. The fund is not supported by any Town general fund tax revenues. The following chart displays the FY 2018 budget expenditures.



WHAT WE DO:

The Water Division provides safe, quality potable water to the residents and businesses in quantities to meet system demands and in the most cost efficient manner as possible without compromising the integrity of the water system and regulatory compliance.

WHO WE ARE:

The Water staff works in the Town's water treatment plant built in 1985 and expanded in 2000. The water treatment plant has 47 miles of pipeline in the system. The Water Division currently serves 2,451 residential and 303 commercial customers.

WHAT WE SPEND:

	FY 2016	FY 2017		FY 2018			
By Expense Category	**Actual**	**Budgeted**	**Estimated**	**Dept Head Request**	**Town Manager Proposed**	**Town Council Adopted**	**% Change FY17 Current Budget**
Water Fund							
Employee Compensation	892,180	826,804	800,546	894,117	887,864	887,864	7%
Administrative Chargeback	534,614	587,912	587,912	625,331	601,775	439,216	-25%
Contracted Services	107,197	194,049	179,946	187,600	227,600	200,600	3%
Other Expenditures	322,750	379,165	389,179	381,415	381,415	375,915	-1%
Equipment /Supplies	127,212	194,300	217,365	272,800	222,800	218,300	12%
Adjustments and Transfers	85,280	362,620	94,000	609,280	609,280	609,280	68%
Contingency Reserves	0	1,204,736	0	942,102	981,911	1,037,986	-14%
Debt Retirement	788,268	787,388	787,388	813,638	813,638	813,638	3%
Totals	**2,857,502**	**4,536,974**	**3,056,336**	**4,726,283**	**4,726,283**	**4,582,799**	**1%**

Amounts may not equal due to rounding errors

Budget Overview

FY 18 Budget Highlights

- Water Fee rates do not increase in FY 2018. Water Fee revenue is anticipated to stay level around $2.1 million from FY 2017.

- Water Availability Fee revenue is expected to increase by 12 percent in FY 2018 over the FY 2017 amount. Water availability fee revenue is estimated at $2.19 million in FY 2018 based on the Water and Sewer Agreement with Mayfair and due to other anticipated new connections in Town (including Catoctin Corner).

- Contingency Reserves are available to the Water Division for abnormal equipment breakdown or some other emergency situation that causes the actual operating expenditures to exceed budgeted. If the funds are not used during the fiscal year, the funds can be used in future periods for Capital Improvement Plan (CIP) projects or to pay down debt. In FY 2018, the Town Council allocated $1.04 million to Contingency Reserves.

- The Water Fund uses administrative and maintenance staff resources from the General Fund. In the past, these expenses were allocated through the budget and the Water Fund was internally assessed for its share of the costs called the "Utility Chargeback." The Utility Chargeback used elements of a cost allocation process where it assigns indirect cost to another fund based on cost drivers, such as employee count or budget fund percentages. However, the chargeback allocation was always a budgetary activity as previous Town Councils decided which Departments could allocate cost from the General Fund to the Utility Funds. In FY 2018, the Town Council continued the chargeback allocation, but changed the budgetary allocation calculation where only the Public Works Department allocates its cost from the General Fund to the Utility Fund. In the previous years, the Administration and Finance Department allocated cost to the Water Fund. As a result, the Utility Chargeback expense for the Water Fund decreased by 25 percent from $587,912 in FY 2017 to $439,216 in FY 2018. Additional information on the utility chargeback can be found on page 311 in the Supplemental Information section.

Future Outlook

- For the past several years, the Town of Purcellville water use per household has decreased due to personal water conservation efforts and use of more water efficient appliances. However, current water use per household is starting to level and we believe that water use per household will remain steady in the next few years.

- Water availabilities / connection fees are currently 43 percent of the total budgeted revenue in the Water Fund. This revenue is variable since water availability revenue is one-time only revenue tied to new commercial or residential connections. Long-term revenue stability is a continued focus of the Town Council and staff.

HOW DID WE PERFORM:

The following represents key measures to determine Water Fund's workload factors and performance measures:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Total number of official system bacteriological samples collected and analyzed within regulatory timeframe	Core	120	120	120
Total number of Drinking Water Notices of Violation	Core	0	0	0
Number of documented water operator training hours each employee	Comp Plan	10	10	10
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Percentage of bacteriological water system samples within full regulatory compliance	Core	100%	100%	100%
Percentage of E2 environmental compliance items completed and tracked	Comp Plan	100%	100%	100%
Percentage of operators that achieved a minimum of 10 hours of operator training	Comp Plan	100%	100%	100%

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Ensure safe drinking water by meeting or exceeding Federal and State drinking water regulations	Achieved
Demonstrate excellence in performance and operations for the treatment and distribution of drinking water by receiving the Virginia Department of Health Water Treatment Plant Performance Award	Achieved
Meet full regulatory compliance with all system bacteriological samples	Achieved

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund #501	**WATER FUND**							
501-4012100	**WATER STAFF**							
501-4012100-1100	WATER STAFF	590,317	584,311	539,947	592,759	592,759	592,759	1.4%
501-4012100-1200	OVERTIME-WATER	35,638	27,000	33,800	31,000	31,000	31,000	14.8%
501-4012100-1500	CHARGE BACK TO GF	534,614	587,912	587,912	625,331	601,775	439,216	-25.3%
501-4012100-2100	SOCIAL SECURITY TAX	48,162	46,579	43,892	47,718	47,718	47,718	2.4%
501-4012100-2200	RETIREMENT	56,348	45,677	42,386	46,532	46,532	46,532	1.9%
501-4012100-2300	HEALTH INSURANCE	133,298	90,586	107,560	142,281	136,028	136,028	50.2%
501-4012100-2400	LIFE INSURANCE	6,732	7,623	7,073	7,765	7,765	7,765	1.9%
501-4012100-2500	LONG TERM DISABILITY INSURANCE	0	3,312	3,312	3,312	3,312	3,312	0.0%
501-4012100-2550	HYBRID DISABILITY PROGRAM	273	286	286	515	515	515	80.1%
501-4012100-2700	WORKERS COMP INSURANCE	11,081	11,590	11,590	12,015	12,015	12,015	3.7%
501-4012100-2800	DEFERRED COMP MATCH	3,780	3,640	3,640	3,120	3,120	3,120	-14.3%
501-4012200-2810	UNIFORMS	6,550	6,200	7,060	7,100	7,100	7,100	14.5%
Total Exp.	**WATER STAFF**	**1,426,794**	**1,414,716**	**1,388,458**	**1,519,448**	**1,489,639**	**1,327,080**	**-6.2%**
501-4012200	**PLANT**							
501-4012200-3310	CONTRACTS	23,782	31,000	35,050	36,100	36,100	36,100	16.5%
501-4012200-3315	SCADA CONTRACTS	20,392	21,000	19,200	21,000	21,000	21,000	0.0%
501-4012200-3320	SLUDGE DISPOSAL	10,771	14,500	11,000	11,000	11,000	11,000	-24.1%
501-4012200-5110	ELECTRICITY	17,048	15,000	11,300	13,000	13,000	13,000	-13.3%
501-4012200-5120	PROPANE	10,682	11,000	9,000	9,000	9,000	9,000	-18.2%
501-4012200-5230	COMMUNICATIONS	11,243	10,500	13,800	13,800	13,800	13,800	31.4%
501-4012200-5801	GENERAL EXPENSES	903	1,300	700	1,100	1,100	1,100	-15.4%
501-4012200-5808	COMPUTER UPGRADES	1,158	2,000	2,000	2,000	2,000	2,000	0.0%
501-4012200-5814	SAFETY	4,657	8,000	6,000	6,000	6,000	6,000	-25.0%
501-4012200-5815	DRUG TESTING	(380)	715	715	715	715	715	0.0%
501-4012200-5831	PERMITS	2,143	6,800	6,498	6,800	6,800	6,800	0.0%
501-4012200-5833	CROSS CONNECTIONS	0	3,400	3,400	3,400	3,400	3,400	0.0%
501-4012200-5834	PLANT REPAIRS	28,159	41,000	41,000	41,000	41,000	41,000	0.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
501-4012200-5835	WATER LINE REPAIRS	25,656	29,000	52,333	39,000	39,000	37,000	27.6%
501-4012200-5836	LEAK DETECTION	2,125	3,100	3,100	3,100	3,100	3,100	0.0%
501-4012200-5841	GENERATOR	0	0	0	0	0	0	N/A
501-4012200-5842	CHEMICALS-PLANT	16,827	26,000	26,000	26,000	26,000	26,000	0.0%
501-4012200-5846	WATER SAMPLES	8,220	14,000	14,306	16,000	16,000	16,000	14.3%
501-4012200-6001	PLANT SUPPLIES	4,145	4,000	4,178	4,000	4,000	4,000	0.0%
501-4012200-6002	LAB SUPPLIES	12,316	12,000	9,405	11,000	11,000	11,000	-8.3%
501-4012200-6003	PREV MAINT SUPPLIES	1,663	2,000	1,410	1,500	1,500	1,500	-25.0%
501-4012200-6004	NEW EQUIPMENT & TOOLS	25,599	29,000	16,000	29,000	29,000	27,000	-6.9%
501-4012200-6005	LAB EQUIPMENT	2,051	2,000	1,000	3,000	3,000	3,000	50.0%
Total Exp.	**PLANT**	**229,161**	**287,315**	**287,395**	**297,515**	**297,515**	**293,515**	**2.2%**
501-4012250	**PLANT-OTHER**							
501-4012250-3110	BANK SERVICE CHARGE	0	500	500	500	500	500	0.0%
501-4012250-3135	FINANCIAL ADVISOR	8,817	28,549	20,000	20,000	20,000	20,000	-29.9%
501-4012250-3140	PROFESSIONAL SERVICES	19,780	65,000	65,000	65,000	65,000	60,000	-7.7%
501-4012250-3146	LONG-RANGE PLANNING AND STUDIES	0	0	0	0	40,000	20,000	N/A
501-4012250-3145	GIS LAYERS	15,980	22,000	22,000	22,000	22,000	20,000	-9.1%
501-4012250-3600	RECRUITING/ADVERTISING	0	500	500	500	500	500	0.0%
501-4012250-5210	POSTAGE/MAILINGS	7,638	9,000	13,796	14,000	14,000	14,000	55.6%
501-4012250-5540	TRAINING	3,115	7,000	3,500	6,500	6,500	6,000	-14.3%
501-4012250-5809	BILLING SOFTWARE	0	500	0	0	0	0	-100.0%
501-4012250-5810	DUES & SUBSCRIPTIONS	1,077	1,100	1,080	1,100	1,100	1,100	0.0%
501-4012250-5811	WATER DEPT EMERGENCY	4,793	500	500	500	500	500	0.0%
501-4012250-5826	MOWING	7,705	12,000	9,000	9,000	9,000	9,000	-25.0%
501-4012250-5843	VDH FEES	8,121	8,200	8,121	8,200	8,200	8,200	0.0%
501-4012250-5847	CONSUMER REPORT	0	500	500	500	500	500	0.0%
501-4012250-5849	WATERSHED MGT	15,163	11,700	15,000	15,200	15,200	14,200	21.4%
501-4012250-5850	FORESTRY MGT	0	3,100	3,500	3,500	3,500	3,500	12.9%
501-4012250-5851	ENVIRONMENTAL COMPLIANCE	1,512	3,000	3,000	3,000	3,000	2,000	-33.3%
501-4012250-6002	ADMIN SUPPLIES	0	300	300	300	300	300	0.0%
501-4012250-6007	ADOPT A HYDRANT	500	1,000	500	1,000	1,000	1,000	0.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
501-4012250-6008	VEHICLE MAINT	13,966	15,000	14,000	15,000	15,000	15,000	0.0%
501-4012250-6014	WATER CONSERV REBATES	2,214	3,500	0	0	0	0	-100.0%
501-4012250-6015	PURCHASED WATER	33,149	33,500	87,979	90,000	40,000	40,000	19.4%
Total Exp.	**PLANT-OTHER**	**143,532**	**226,449**	**268,776**	**275,800**	**265,800**	**236,300**	**4.4%**
501-4012300	**WELL**							
501-4012300-3310	CONTRACTS	7,250	10,000	5,196	10,000	10,000	10,000	0.0%
501-4012300-5110	ELECTRICITY	58,166	45,000	39,000	41,000	41,000	41,000	-8.9%
501-4012300-5230	COMMUNICATIONS	716	1,000	850	1,000	1,000	1,000	0.0%
501-4012300-5834	REPAIRS	34,567	40,000	35,000	25,000	25,000	25,000	-37.5%
501-4012300-5842	CHEMICALS	11,630	20,000	15,000	18,000	18,000	18,000	-10.0%
501-4012300-5845	CARBON CHANGE-OUT	17,645	19,000	18,680	20,000	20,000	20,000	5.3%
501-4012300-5846	WATER SAMPLES	1,285	5,000	2,500	4,000	4,000	4,000	-20.0%
501-4012300-6001	SUPPLIES	28,598	17,000	21,000	25,000	25,000	23,500	38.2%
501-4012300-6004	SPARE PARTS	3,012	5,000	3,000	5,000	5,000	5,000	0.0%
Total Exp.	**WELL**	**162,869**	**162,000**	**140,226**	**149,000**	**149,000**	**147,500**	**-9.0%**
501-4012500	**METER READING**							
501-4012500-3310	CONTRACTS	425	1,000	1,500	1,500	1,500	1,500	50.0%
501-4012500-5837	METER REPAIRS/TEST	6,486	2,000	8,000	8,000	8,000	7,000	250.0%
501-4012500-5838	TOUCH READ HDW	7,195	9,500	7,000	7,000	7,000	7,000	-26.3%
501-4012500-5839	NEW WATER METERS	7,493	9,250	15,000	15,000	15,000	15,000	62.2%
501-4012500-6004	METER TOOLS & EQUIPMENT	0	10,000	10,000	10,000	10,000	9,000	-10.0%
Total Exp.	**METER READING**	**21,598**	**31,750**	**41,500**	**41,500**	**41,500**	**39,500**	**24.4%**
501-4095100	**DEBT RETIREMENT**							
501-4095100-1000	DEPRECIATION EXP	334,249	308,000	308,000	334,250	334,250	334,250	8.5%
501-4095100-9200	INTEREST EXPENSE	454,019	479,388	479,388	479,388	479,388	479,388	0.0%
501-4095100-9205	BOND ISSUE COSTS	0	0	0	0	0	0	N/A
Total Exp.	**DEBT RETIREMENT**	**788,268**	**787,388**	**787,388**	**813,638**	**813,638**	**813,638**	**3.3%**
501-4094000	**CAPITAL OUTLAY**							

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
501-4094000-8105	ROLLING STOCK	0	41,000	29,593	59,000	59,000	59,000	43.9%
501-4012250-8109	VAC-CON LEASE/PURCHASE	0	19,000	19,000	19,000	19,000	19,000	0.0%
Total Exp.	**CAPITAL OUTLAY**	**0**	**60,000**	**48,593**	**78,000**	**78,000**	**78,000**	**30.0%**
501-4096100	**ADJUSTMENTS & TRANSFERS**							
501-4092000-0500	BAD DEBT EXPENSE WATER	0	0	0	0	0	0	N/A
501-4096100-0599	GASB 68 PENSION EXPENSE	(23,844)	0	0	0	0	0	N/A
501-4096199-0599	TRANSFERS TO CAPITAL FUND	109,124	362,620	94,000	609,280	609,280	609,280	68.0%
501-4920000-0200	CONTINGENCY - OPERATING RESERVE	0	1,204,736	0	942,102	981,911	1,037,986	-13.8%
Total Exp.	**ADJUSTMENTS & TRANSFERS**	**85,280**	**1,567,356**	**94,000**	**1,551,382**	**1,591,191**	**1,647,266**	**5.1%**
TOTAL EXPENSE WATER FUND		**2,857,502**	**4,536,974**	**3,056,336**	**4,726,283**	**4,726,283**	**4,582,799**	**1.0%**

OPERATING BUDGET REVENUES

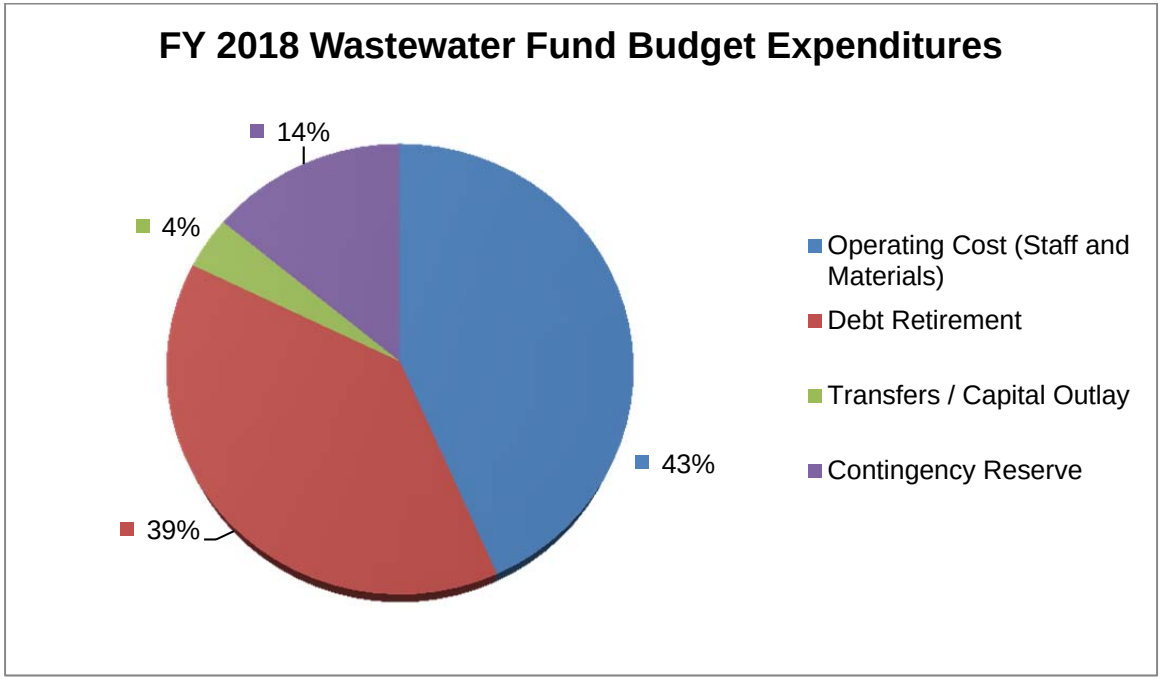
			FY 2016	FY 2017		FY 2018		
			Actual	Current Budget	Estimated Actual	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 502	**WASTEWATER FUND**							
502-3189920-0000		VEHICLE COMP. REIMB.	297	280	286	280	280	0.0%
502-3810000-0000		SEWER AVAILABILITIES	799,200	1,641,600	1,490,400	1,836,000	1,836,000	11.8%
502-3830000-0000		SEWER FEES	2,690,873	2,795,554	2,871,421	3,072,420	2,874,114	2.8%
502-3840000-0000		MISCELLANEOUS INCOME	28,270	5,000	12,000	5,000	5,000	0.0%
502-3850000-0000		PROCEEDS FROM PROPERTY*	0	300,000	300,000	0	0	-100.0%
502-3910000-0000		PENALTIES AND INTEREST	25,205	27,000	24,993	25,000	25,000	-7.4%
502-3951000-0000		GAIN ON DISPOSAL OF FIXED ASSET	0	0	0	0	0	N/A
502-3950000-0000		INVESTMENT INCOME	0	0	3,250	9,750	9,750	N/A
502-3980000-0000		TRANSFER IN CASH RESERVES	0	0	0	0	0	N/A
502-3990000-0000		TRANSFERS FROM OTHER FUNDS	0	9,740	0	0	0	N/A
Total Revenues		**WASTEWATER FUND**	**3,543,844**	**4,779,174**	**4,702,350**	**4,948,450**	**4,750,144**	**-0.6%**

Grand Total Operating Budget	**16,558,241**	**19,242,268**	**19,161,034**	**20,004,064**	**19,670,274**	**2.2%**

*Revised to reflect mid-year transfer from the General to the Wastewater Fund (Town Council Meeting April 11, 2017)

PUBLIC WORKS - Wastewater

The Wastewater Fund is a public utility enterprise fund that collects revenue and fees to cover its cost. The fund is not supported by any Town general fund tax revenues. The following chart displays the FY 2018 budget expenditures.



WHAT WE DO:

Treat the wastewater from the Town of Purcellville users to meet or exceed the strict Federal, State, and local requirements and be a positive impact on the local environment.

WHO WE ARE:

The Wastewater staff works in the Basham Simms Wastewater Facility built in 2002 and upgraded/expanded in 2010. The Town of Purcellville has about 35 miles of sewer lines including 2.5 miles of force mains, four town maintained pump stations, and four private pump stations. The treatment process includes coarse screening, grit removal, primary clarification, fine screening, enhanced nutrient removal in a membrane biological reactor, and ultraviolet radiation disinfection.

WHAT WE SPEND:

	FY 2016	FY 2017		FY 2018			
Expense Category	**Actual**	**Budgeted**	**Estimated**	**Dept Head Request**	**Town Manager Proposed**	**Town Council Adopted**	**% Change FY17 Current Budget**
Wastewater Fund							
Employee Compensation	883,359	845,146	853,034	883,373	883,373	883,373	5%
Administrative Chargeback	478,627	587,912	587,912	625,331	601,775	439,216	-25%
Contracted Services	80,694	186,149	184,260	262,700	302,700	207,700	12%
Other Expenditures	379,420	415,992	417,965	430,565	430,565	429,565	3%
Equipment /Supplies	79,918	199,573	196,360	282,000	122,000	121,000	-39%
Adjustments and Transfers	(24,269)	0	0	0	160,000	160,000	N/A
Contingency Reserves*	0	703,597	0	624,176	607,732	668,985	-5%
Debt Retirement	1,847,089	1,840,805	1,840,805	1,840,305	1,840,305	1,804,305	0%
Totals	**3,724,839**	**4,779,174**	**4,080,336**	**4,948,450**	**4,948,450**	**4,750,144**	**-1%**

Amounts may not equal due to rounding errors
*FY 2017 Budget adjusted to reflect $300,000 proceeds from property sale transferred from the General Fund to Wastewater Fund (Town Council Meeting April 11, 2017)

Budget Overview

FY 18 Budget Highlights

- Sewer Fee rates do not increase in FY 2018. Sewer Fee revenue is anticipated to stay at approximately the same level as FY 2017 at $2.8 million.

- Sewer availability fees are expected to increase by 12 percent in FY 2018 over the FY 2017 amount. Water availability fee revenue is estimated at $1.84 million in FY 2018 based on the Water and Sewer Agreement with Mayfair and due to other anticipated new connections in Town (including Catoctin Corner).

- Similar to the Water Fund, the Wastewater Fund uses administrative and maintenance staff resources from the General Fund. In the past, these expenses were allocated through the budget and the Wastewater Fund was internally assessed for its share of the costs called the "Utility Chargeback." The Utility Chargeback used elements of a cost allocation process where it assigns indirect cost to another fund based on cost drivers, such as employee count or budget fund percentages. However, the chargeback allocation was always a budgetary activity as previous Town Councils decided which Departments could allocate cost from the General Fund to the Utility Funds. For example, the Information Technology Department never allocated cost in the chargeback even though the Department provided IT support to the Utility Funds. In FY 2018, the Town Council continued the chargeback allocation, but changed the budgetary utility chargeback formula calculation where only the Public Works Department allocates its cost. In previous years, the Administration and Finance Department allocated cost to the Wastewater Fund. As a result, the Utility Chargeback expense for the Wastewater Fund decreased by 25 percent from $587,912 in FY 2017 to $439,216 in FY 2018. Additional information on the utility chargeback can be found on page 311 in the Supplemental Information section.

- To ensure a proper preventative maintenance and equipment replacement schedule is followed, budgeted Wastewater Plant expenditures will increase by approximately $12,000 or 3 percent from FY 2017.

- Contingency Reserves are available to the Wastewater Division for abnormal equipment breakdown or some other emergency situation that causes the actual operating expenditures to exceed budget. If the funds are not used during the fiscal year, the funds can be used in future periods for Capital Improvement Projects (CIP) or to pay down debt. In FY 2017, the Town Council allocated an additional $300,000 from the sale of the Town's former

Wastewater and Maintenance building to the Wastewater Fund's contingency reserve. In FY 2018, the Town Council allocated $668,985 to Contingency Reserves.

Future Outlook

- The Virginia Department of Environmental Quality (DEQ) requires that Wastewater plants monitor their operations 16 hours a day, 7 days a week when the plant reaches an average of 750,000 gallons per day (gpd) over a 3 month period; an increase from the current operational monitoring schedule of 12 hours a day, 7 days a week. Once this tier is reached, the Wastewater Department will need an additional 1 to 1.5 employees to comply with DEQ's requirements. Currently, the Town of Purcellville Wastewater plant averages 650,000 gpd annually; however, usage has been as high as 750,000 in a 1 month period.

- Having an asset management plan is essential to ensuring equipment is regularly maintained and overhauled to maximize the asset's life cycle. If the equipment maintenance is deferred, the plant experiences more equipment breakdown. Because of operational and environmental concerns, an additional employee might be needed in FY 2019 or FY 2020 to be available for timely preventative and emergency repairs.

- Water availabilities / connection fees are currently 37 percent of the total budget revenue in the Wastewater Fund. This revenue is variable since water availability revenue is one-time only revenue tied to new commercial or residential connections. Long-term revenue stability is a continued focus of the Town Council and staff.

- The Wastewater membrane used to remove contaminants has a 10 year life cycle. Based on this lifecycle, the membrane replacement is scheduled as FY 2020 CIP project at an estimated cost of $2.01 million. The project is currently unfunded.

- Currently, the Town has bond principal outstanding in its Wastewater Fund of $30.72 million. The Town pays $1.13 million in interest payments and no amount on the principal annually on the Wastewater debt service. Under the current payment plan, the Town's payments will increase to $2.44 million in FY 2020 and $2.98 million in FY 2021 for principal and interest.

HOW DID WE PERFORM:

The following represents key measures to determine Wastewater's workload factors and performance:

Workload Factors	Comp Plan, Core, Priority	Actual FY 2016	Estimated FY 2017	Projected FY 2018
Daily Average number of gallons treated	Core	649,800	667,500	670,000
Performance Measures	**Comp Plan, Core, Priority**	**Actual FY 2016**	**Estimated FY 2017**	**Projected FY 2018**
Total Number of Customer Complaints	Core	1	0	0
Total Number of Violations	Priority	0	1	0
Staff Retention Rate	Core	100%	100%	100%

WHAT IMPACT DID WE MAKE:

OUTCOMES AND RESULTS	
Desired Outcome	**Results**
Satisfy permit and regulatory requirements through accreditation from the Virginia Environmental Laboratory Accreditation Program	Maintained Lab accreditation in FY 2016
Promote environmental management systems and pollution prevention, green initiatives for recycling and energy conservation	Recycled 861 pounds of cardboard, plastics, and lowered our hazardous chemical inventory, turned off outside pole lighting at night unless there is an emergency
Maintain wastewater facilities to ensure a safe working environment and compliance with State standards	No reported accidents

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
Fund # 502	**WASTEWATER FUND**							
502-4012100	**WASTEWATER STAFF**							
502-4012100-1000	SEWER STAFF	577,647	589,002	589,659	607,349	607,349	607,349	3.1%
502-4012100-1200	OVERTIME-SEWER	50,925	32,500	32,500	32,500	32,500	32,500	0.0%
502-4012100-1500	CHARGE BACK TO GF	478,627	587,912	587,912	625,331	601,775	439,216	-25.3%
502-4012100-2100	SOCIAL SECURITY TAX	48,968	46,800	47,595	48,948	48,948	48,948	4.6%
502-4012100-2200	RETIREMENT	55,283	45,472	46,288	47,677	47,677	47,677	4.8%
502-4012100-2300	HEALTH INSURANCE	127,280	103,041	107,498	117,239	117,239	117,239	13.8%
502-4012100-2400	LIFE INSURANCE	6,603	7,588	7,725	7,956	7,956	7,956	4.8%
502-4012100-2500	LONG TERM DISABILITY INSURANCE	0	3,312	3,312	3,312	3,312	3,312	0.0%
502-4012100-2550	HYBRID DISABILITY PROGRAM	285	553	257	569	569	569	2.9%
502-4012100-2700	WORKERS COMP INSURANCE	7,352	7,278	9,180	7,703	7,703	7,703	5.8%
502-4012100-2800	DEFERRED COMP MATCH	3,140	2,600	3,120	3,120	3,120	3,120	20.0%
502-4012100-2810	UNIFORMS	5,877	7,000	5,900	7,000	7,000	7,000	0.0%
Total Exp.	**WASTEWATER STAFF**	**1,361,986**	**1,433,058**	**1,440,946**	**1,508,704**	**1,485,148**	**1,322,589**	**-7.7%**
502-4012200	**PLANT**							
502-4012200-3310	CONTRACTS	15,913	25,000	37,300	38,600	38,600	38,600	54.4%
502-4012200-3315	SCADA CONTRACTS	0	21,600	21,600	21,600	21,600	21,600	0.0%
502-4012200-3320	SLUDGE REMOVAL	30,029	36,000	32,000	32,000	32,000	32,000	-11.1%
502-4012200-3330	WASTE DISPOSAL	232	2,500	2,360	2,500	2,500	2,500	0.0%
502-4012200-5110	ELECTRICITY	133,867	135,000	127,850	130,000	130,000	130,000	-3.7%
502-4012200-5230	COMMUNICATIONS	10,547	10,000	10,000	10,000	10,000	10,000	0.0%
502-4012200-5808	COMPUTER OPERATIONS	3,778	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012200-5814	SAFETY	5,422	6,000	6,000	9,850	9,850	9,850	64.2%
502-4012200-5815	DRUG TESTING	190	715	715	715	715	715	0.0%
502-4012200-5831	PERMITS	8,679	10,800	8,600	8,600	8,600	8,600	-20.4%
502-4012200-5834	PLANT REPAIRS	28,237	48,527	42,000	42,000	42,000	42,000	-13.5%
502-4012200-5835	SEWER LINE REPAIRS	23,292	21,200	32,000	32,000	32,000	32,000	50.9%
502-4012200-5840	LAB CERTIFICATION	3,575	3,500	2,500	2,500	2,500	2,500	-28.6%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
502-4012200-5842	CHEMICALS	78,455	86,000	80,000	80,000	80,000	80,000	-7.0%
502-4012200-5844	EQUIPMENT MAINTENANCE	10,042	17,000	20,000	20,000	20,000	20,000	17.6%
502-4012200-5846	SAMPLE ANALYSIS	2,248	3,500	3,000	3,200	3,200	3,200	-8.6%
502-4012200-5854	NEW LAB EQUIPMENT	9,969	10,500	5,000	11,400	11,400	11,400	8.6%
502-4012200-6001	PLANT SUPPLIES	1,153	2,500	5,000	5,000	5,000	5,000	100.0%
502-4012200-6002	LAB SUPPLIES	28,959	35,000	31,360	32,000	32,000	32,000	-8.6%
502-4012200-6004	NEW PLANT EQUIPMENT	41,667	28,300	20,000	180,000	20,000	20,000	-29.3%
Total Exp.	**PLANT**	**436,256**	**508,642**	**492,285**	**666,965**	**506,965**	**506,965**	**-0.3%**
502-4012300	**PLANT- OTHER**							
502-4012300-3110	BANK SERVICE CHARGE	0	500	500	500	500	500	0.0%
502-4012300-3135	FINANCIAL ADVISOR	8,817	28,549	20,000	20,000	20,000	20,000	-29.9%
502-4012300-3140	PROFESSIONAL SERVICES	21,170	50,000	48,000	125,000	125,000	50,000	0.0%
502-4012300-3145	GIS LAYERS	3,750	15,000	15,000	15,000	15,000	15,000	0.0%
502-4012300-3146	LONG-RANGE PLANNING AND STUDIES	0	0	0	0	40,000	20,000	N/A
502-4012300-3600	RECRUITING/ADVERTISE	359	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-5210	POSTAGE/MAILINGS	8,997	9,000	9,000	9,000	9,000	9,000	0.0%
502-4012300-5540	TRAINING	3,587	3,500	3,500	3,500	3,500	3,500	0.0%
502-4012300-5809	BILLING SOFTWARE	0	500	500	500	500	500	0.0%
502-4012300-5810	DUES & SUBSCRIPTIONS	416	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-5811	SEWER DEPT. EMERGENCY	0	0	3,000	3,000	3,000	3,000	#DIV/0!
502-4012300-5826	MOWING	456	2,500	2,500	2,500	2,500	2,500	0.0%
502-4012300-5848	OTHER EXPENSE	2,876	200	5,000	5,000	5,000	5,000	2400.0%
502-4012300-5851	ENVIR COMPLIANCE	1,875	1,000	1,000	1,000	1,000	1,000	0.0%
502-4012300-6001	ADMINISTRATIVE SUPPLIES	115	500	500	500	500	500	0.0%
502-4012300-6008	VEHICLE MAINT	6,640	8,000	8,000	8,000	8,000	8,000	0.0%
502-4012300-6013	PUBLIC EDUCATION	0	0	0	0	0	0	N/A
Total Exp.	**PLANT- OTHER**	**59,058**	**121,249**	**118,500**	**195,500**	**235,500**	**140,500**	**15.9%**
502-4012400	**PUMP STATIONS**							
502-4012400-3310	CONTRACTS/MAINTENANCE	0	5,000	5,000	5,000	5,000	5,000	0.0%
502-4012400-5110	ELECTRICITY	13,151	9,200	9,200	9,200	9,200	9,200	0.0%

OPERATING BUDGET EXPENDITURES

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
502-4012400-5230	TELEPHONE	640	600	600	600	600	600	0.0%
502-4012400-5834	REPAIRS	5,956	10,000	10,000	10,000	10,000	10,000	0.0%
502-4012400-6004	EQUIPMENT - PUMP STATION	0	19,500	25,000	25,000	25,000	25,000	28.2%
502-4012400-6008	GENERATOR FUEL	1,383	2,500	2,500	2,500	2,500	2,500	0.0%
Total Exp.	**PUMP STATIONS**	**21,130**	**46,800**	**52,300**	**52,300**	**52,300**	**52,300**	**11.8%**
502-4012500	**METER READING**							
502-4012500-3310	CONTRACTS	425	1,000	1,500	1,500	1,500	1,500	50.0%
502-4012500-5837	METER REPAIRS/TEST	5,861	2,000	8,000	8,000	8,000	7,000	250.0%
502-4012500-5838	TOUCH READ HDW	7,195	9,500	7,000	7,000	7,000	7,000	-26.3%
502-4012500-5839	NEW WATER METERS	10,108	9,250	15,000	15,000	15,000	15,000	62.2%
502-4012500-6004	METER TOOLS & EQUIPMENT	0	10,000	10,000	10,000	10,000	9,000	-10.0%
Total Exp.	**METER READING**	**23,588**	**31,750**	**41,500**	**41,500**	**41,500**	**39,500**	**24.4%**
502-4094000	**CAPITAL OUTLAY**							
502-4094000-8105	ROLLING STOCK	0	74,610	75,000	0	0	0	-100.0%
502-4012300-8109	VAC-CON LEASE/PURCHASE	0	18,663	19,000	19,000	19,000	19,000	1.8%
Total Exp.	**CAPITAL OUTLAY**	**0**	**93,273**	**94,000**	**19,000**	**19,000**	**19,000**	**-79.6%**
502-4092000	**ADJUST & TRANSFERS**							
502-4092000-0300	TRANSFER TO CAPITAL FUND	0	0	0	0	160,000	160,000	N/A
502-4095200-2200	GASB 68 PENSION EXPENSE	(24,269)	0	0	0	0	0	N/A
502-4092000-0500	BAD DEBT EXPENSE SEWER	0	0	0	0	0	0	N/A
502-4096100-0699	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	N/A
502-4921000-0200	CONTINGENCY - OPERATING RESERVE	0	703,597	0	624,176	607,732	668,985	-4.9%
Total Exp.	**ADJUST & TRANSFERS**	**(24,269)**	**703,597**	**0**	**624,176**	**767,732**	**828,985**	**17.8%**
502-4095100	**DEBT RETIREMENT**							
502-4095100-1000	DEPRECIATION EXP	714,338	715,000	715,000	714,500	714,500	714,500	-0.1%
502-4095100-9200	INTEREST EXPENSE	1,132,751	1,125,805	1,125,805	1,125,805	1,125,805	1,125,805	0.0%
502-4095100-9205	BOND ISSUE COSTS	0	0	0	0	0	0	N/A
Total Exp.	**DEBT RETIREMENT**	**1,847,089**	**1,840,805**	**1,840,805**	**1,840,305**	**1,840,305**	**1,840,305**	**0.0%**

OPERATING BUDGET EXPENDITURES

	FY 2016	FY 2017		FY 2018 Request			
	Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
TOTAL EXPENSE WASTEWATER FUND	3,724,839	4,779,174	4,080,336	4,948,450	4,948,450	4,750,144	-0.6%
GRAND TOTAL OPERATING BUDGET	15,960,820	19,242,265	16,820,534	20,584,279	20,004,064	19,670,274	2.2%

Capital Improvement Program (CIP)

The capital improvement program is included within this document in both summary form and project level detail to provide a fuller description of the planned Town's financial transactions.

- CIP Detail Sheets Page Number Index
- Capital Improvement Program Summary
- Financing Summary
- Summary by Projects
- Loudoun County Fields Farm School Settlement Reconciliation
- Future Capital Projects
- General Fund Projects
- Water Fund Projects
- Wastewater Fund Projects

Capital Improvement Plan (CIP)
Management Summary

Capital Improvement Plan

The Capital Improvement Plan (CIP) represents a guide for financial decisions, annual budgeting and coordination of major enhancements of the Town's public facilities and other infrastructure over the next 5 years. The CIP reflects the strategic initiatives and operating goals of the Town Council and the Town's Comprehensive Plan. A capital project is defined as a construction, renovation or demolition project, or acquisition of land or other assets, valued in excess of $50,000 and a useful life exceeding 5 years. The CIP authorizes funding for projects identified in the current budget year and sets a plan for prioritizing and identifying funding for future projects.

Capital Project Overview

Adopted FY18-22 CIP:

- 11 total projects with a cost of $7,087,676 over the next 5 years
- GF- 8 projects with a cost of $5,964,214
- WF-2 projects with a cost of $963,462
- WWF-1 projects with a cost of $160,000

5-Year Priority Projects:

- 11 total projects with a cost of $8,689,000
- GF- 3 projects with a cost of $502,000
- WF-6 projects with a cost of $5,452,000
- WWF-2 projects with a cost of $2,735,000

Future Projects:

- 11 total projects with a cost of $14,499,000
- GF- 2 projects with a cost of $6,772,000
- WF-9 projects with a cost of $7,727,000
- WWF-0 projects with a cost of $0

How the CIP is Organized

The capital projects of the CIP are divided by fund (Governmental Funds, Water Fund and Wastewater Fund). Summary charts by funding source and project name are available to show annual project totals.

Active CIP Projects: A detailed project sheet is available for each active and approved capital project. Project budgets are generally revised each year as funding, planning, design and other factors may affect cost estimates. The project sheets include:

- **Status**- Projects may be new, ongoing from previous fiscal years or complete.
- **Project Ranking**- Projects are ranked within the specific fund based on need.
- **Program Description**- Details include a project overview, relevant background, anticipated benefits, challenges and progress updates.
- **Operating Impact**- Relevant information regarding ongoing or future operating cost associated with the project.
- **Goals Addressed**- Details how the project pertains to strategic initiatives or operating goals established by Town Council or the Town's Comprehensive Plan.
- **Significant Dates**- Provides a high level project timeline.
- **Planned Uses**- Project costs such as land, design, construction, professional services and miscellaneous are listed by fiscal year and total project.
- **Funding Sources**- Projects often have more than one funding source and may include:
    - **Bonds**- Municipal bonds are debt instruments and may be designated as either General Obligation (GO) or Revenue bonds and tax-exempt or taxable. General Obligation bonds are backed by the total taxing power of the government and Revenue bonds are guaranteed by specific revenues generated by the government and are often associated with enterprise fund projects. Bonds may also be either tax-exempt, with considerable IRS restrictions, or taxable. Currently, all Town bonds are GO.
    - **Cash**- Cash may be transferred from any of the 3 operating funds or unassigned fund balance.
    - **Intergovernmental Support and Grants**- Funding support and grants may be available from other government agencies (Federal, State, Loudoun County, Virginia Department of Transportation (VDOT), Northern Virginia Transportation Authority (NVTA)).
    - **Proffers, Donations and Settlements**- Proffers and monetary donations may be offered by others. The Town received $5.780 million in funds for transportation projects from Loudoun County via a legal settlement in 2008.

5-Year Priority Projects: Although not included as an active CIP project for FY18 budget approval, mid-term priority projects are listed for rate modeling and planning purposes. Often these projects lack identified funding sources or other projects details have not been resolved sufficiently for project commitment. However, inclusion in the CIP is important so that future needs can be prioritized and funding sources can be found. These priorities and dollar amounts may also be helpful for long term financial plan modeling past the 5 year period covered by the CIP. As each year progresses, the project will move closer to being "active" unless the project is deferred or delayed.

Future Projects: Long-term future projects are listed for planning purposes. Reliable cost estimates may not be available and additional research or studies are often necessary before projects can be added to the CIP. Typically, these projects will move into the later years of a CIP so that appropriate planning and funding can be established

CIP Development Process

As the CIP is a multi-year plan, staff meets monthly to review project progress and budget compliance. Council may provide future CIP direction during their Strategic Planning Session held in late summer. In the fall, the Finance Department asks Department Heads to identify new capital projects for consideration during the budget process. In addition, they update the active project detail sheet funding, expenditure and other details in preparation for the new fiscal year's budget. In January, Council meets in a special work session to review the draft CIP, prioritize projects and discuss funding sources in advance of the release of the proposed budget in March. Council may discuss the CIP throughout the budget deliberation process. In accordance with Virginia Code, the Town's operating and capital budget will be adopted by Council for the next fiscal year on or before June 30th each year.

A number of important concepts guide the development of the CIP:

- The CIP is an important financial and project planning document developed in conjunction with the annual operating budget process consistent with the Town's Financial Policy Guidelines, the Town's Comprehensive Plan and Council's Strategic Initiatives.
- CIP projects should be expected to result in an asset or physical infrastructure with value exceeding $50,000 and a useful life of 5 or more years.
- All projects should be thoroughly studied with a strong commitment from elected leaders and staff prior to inclusion in the CIP. Abandonment of a CIP project can be costly with fiscal and accounting consequences, especially after work on the project begins or funding is obtained. Preliminary studies and project evaluation costs needed to determine the merit of a project's inclusion in the CIP are best managed in the Town's operating budget.
- Projects should not be included in the CIP until all funding sources are identified.
- Future Project lists are used to track the Town's capital needs prior to placement on the CIP.
- As project funding sources are limited, it is beneficial to look at the CIP in a holistic manner over a 5 year period. Moving specific projects forward without weighing the merits against all Town capital needs can be short sighted as it may displace more critical needs.
- In order to minimize issuance costs associated with new bonds, it is important to look at the CIP in a holistic manner when developing the Town's financing plan.
- Before applying for grants, Council and staff should fully understand and support the grant's matching requirements.
- The operating budget should reflect CIP related operating revenue and expenditure impacts (i.e.: use of unassigned fund balance, pay-as-you-go cash funding, debt service, preliminary studies, operational costs, asset maintenance costs, bond issuance costs).
- Debt Policies:
    - Debt service expenditures as a percentage of expenditures should not exceed 15%.
    - Bonded debt of the Town shall not exceed 2% of the total assessed value of taxable property.
- Reserve Policies:
    - Unassigned Governmental Fund balance should be a minimum of $3 million or 30% of total revenues.
    - Utility cash and equivalents should exceed 100% of total operating expenditures and debt service.

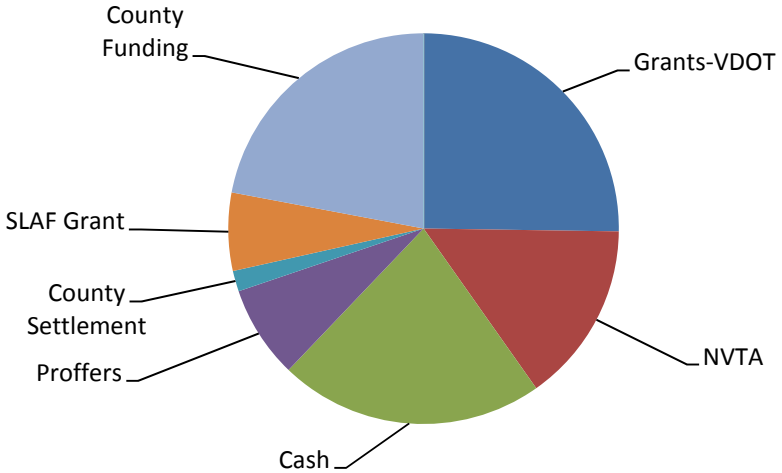
Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	6,842,531	1,915,786	2,713,419	1,173,326	522,500	517,500	-	-	2,213,326
NVTA	2,725,536	334,011	653,713	697,812	522,500	517,500	-	-	1,737,812
Cash	2,770,039	232,360	1,163,217	1,020,280	64,062	290,120	-	-	1,374,462
Proffers	357,403	-	-	357,403	-	-	-	-	357,403
County Settlement	1,132,585	910,786	142,126	79,673	-	-	-	-	79,673
SLAF Grant	300,000	-	-	300,000	-	-	-	-	300,000
County Funding	1,839,831	546,515	268,316	1,025,000	-	-	-	-	1,025,000
Federal Earmark	499,915	499,915	-	-	-	-	-	-	-
Bonds-SunTrust (08)	242,786	242,786	-	-	-	-	-	-	-
Bonds-Cardinal (12)	476,807	354,166	122,641	-	-	-	-	-	-
Other	247,803	247,803	-	-	-	-	-	-	-
	17,435,236	5,284,128	5,063,432	4,653,494	1,109,062	1,325,120	-	-	7,087,676

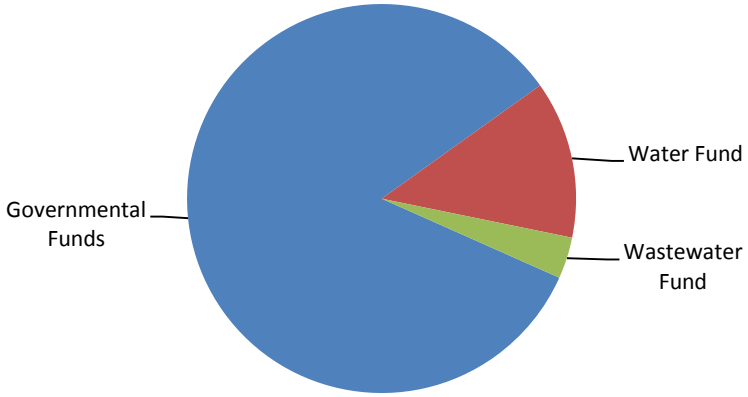
CIP Uses by Fund

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Governmental Funds	14,891,614	4,849,229	4,078,171	3,884,214	1,045,000	1,035,000	-	-	5,964,214
Water Fund	2,183,622	434,899	785,261	609,280	64,062	290,120	-	-	963,462
Wastewater Fund	360,000	-	200,000	160,000	-	-	-	-	160,000
	17,435,236	5,284,128	5,063,432	4,653,494	1,109,062	1,325,120	-	-	7,087,676

CIP Sources by Type (2018)



CIP Uses by Fund (2018)



GOVERNMENTAL FUNDS

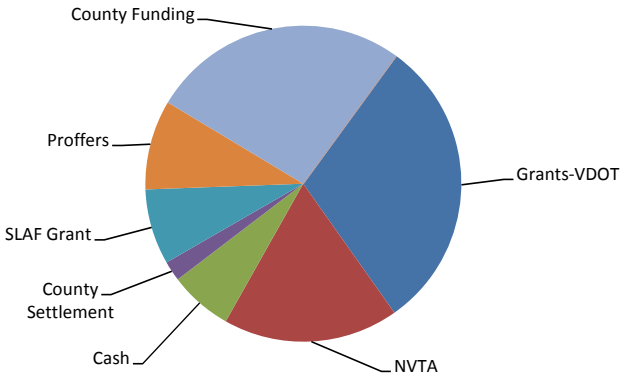
Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	6,842,531	1,915,786	2,713,419	1,173,326	522,500	517,500	-	-	2,213,326
NVTA	2,725,536	334,011	653,713	697,812	522,500	517,500	-	-	1,737,812
Cash	782,943	231,346	300,597	251,000	-	-	-	-	251,000
County Settlement	1,132,585	910,786	142,126	79,673	-	-	-	-	79,673
SLAF Grant	300,000	-	-	300,000	-	-	-	-	300,000
Proffers	357,403	-	-	357,403	-	-	-	-	357,403
County Funding	1,839,831	546,515	268,316	1,025,000	-	-	-	-	1,025,000
Federal Earmark Allocation	499,915	499,915	-	-	-	-	-	-	-
Bonds-SunTrust (08)	163,067	163,067	-	-	-	-	-	-	-
Other	247,803	247,803	-	-	-	-	-	-	-
	14,891,614	4,849,229	4,078,171	3,884,214	1,045,000	1,035,000	-	-	5,964,214

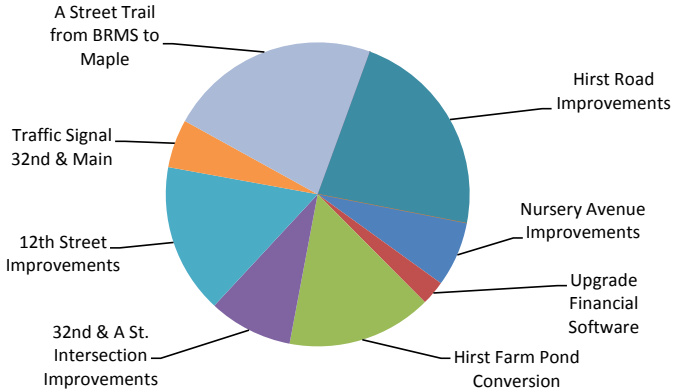
Planned Uses

Uses		Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Downtown Streetscapes PH 2		2,272,079	1,501,083	770,996	-	-	-	-	-	-
Main & Maple Intersection Improvements		1,338,831	398,362	940,469	-	-	-	-	-	-
East Main St. Sidewalk Improvements		768,481	768,481	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement		1,421,127	1,252,518	168,609	-	-	-	-	-	-
Hirst Road Improvements		1,090,446	-	216,294	874,152	-	-	-	-	874,152
County Funded Fireman's Field Upgrades		766,000	696,515	69,485	-	-	-	-	-	-
Nursery Avenue Improvements		1,823,150	151,636	1,404,452	267,062	-	-	-	-	267,062
Upgrade Financial Software		422,500	80,634	240,866	101,000	-	-	-	-	101,000
Hirst Farm Pond Conversion	1	600,000	-	-	600,000	-	-	-	-	600,000
32nd & A St. Intersection Improvements	2	614,000	-	267,000	347,000	-	-	-	-	347,000
12th Street Improvements	3	2,000,000	-	-	620,000	345,000	1,035,000	-	-	2,000,000
Traffic Signal 32nd & Main	4	900,000	-	-	200,000	700,000	-	-	-	900,000
A Street Trail from BRMS to Maple	5	875,000	-	-	875,000	-	-	-	-	875,000
		14,891,614	4,849,229	4,078,171	3,884,214	1,045,000	1,035,000	-	-	5,964,214

Sources by Type (2018)



Uses by Project (2018)



Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY 17	FY 18	FY 19	FY 20	FY 21	FY22	Total for 5-Yr-CIP
Grants-VDOT									
Downtown Streetscapes PH 2 (119-4094100-0602)	1,209,665	500,992	708,673	-	-	-	-	-	-
Main & Maple Intersect Improvements (119-4094201)	1,081,161	163,706	917,455	-	-	-	-	-	-
East Main St. Sidewalk Improvements (119-4094202)	280,956	280,956	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement (119-4094206)	1,056,951	894,047	162,904	-	-	-	-	-	-
Hirst Road Improvements (119-4094276)	545,223	-	108,147	437,076	-	-	-	-	437,076
Nursery Avenue Improvements (119-4094283)	911,575	76,085	682,740	152,750	-	-	-	-	152,750
32nd & A Street Intersection Improvements (119-4094285)	307,000	-	133,500	173,500	-	-	-	-	173,500
12th Street Improvements (119-4094286)	1,000,000	-	-	310,000	172,500	517,500	-	-	1,000,000
Traffic Signal 32nd & Main	450,000	-	-	100,000	350,000	-	-	-	450,000
	6,842,531	1,915,786	2,713,419	1,173,326	522,500	517,500	-	-	2,213,326
NVTA Local Funding									
Main & Maple Intersect Improvements (119-4094201)	13,332	-	13,332	-	-	-	-	-	-
East Main St. Sidewalk Improvements (119-4094202)	258,460	258,460	-	-	-	-	-	-	-
Nursery Avenue Improvements (119-4094283)	696,744	75,551	506,881	114,312	-	-	-	-	114,312
32nd & A Street Intersection Improvements (119-4094285)	307,000	-	133,500	173,500	-	-	-	-	173,500
12th Street Improvements (119-4094286)	1,000,000	-	-	310,000	172,500	517,500	-	-	1,000,000
Traffic Signal 32nd & Main	450,000	-	-	100,000	350,000	-	-	-	450,000
	2,725,536	334,011	653,713	697,812	522,500	517,500	-	-	1,737,812
Cash *									
Downtown Streetscapes PH 2 (119-4094100-0602)	43,731	-	43,731	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement (119-4094206)	712	712	-	-	-	-	-	-	-
County Funded Fireman's Field Upgrades (119-4094278)	166,000	150,000	16,000	-	-	-	-	-	-
Upgrade Financial Software (119-4094284)	422,500	80,634	240,866	101,000	-	-	-	-	101,000
Hirst Farm Pond Conversion (119-4094279)	150,000	-	-	150,000	-	-	-	-	150,000
	782,943	231,346	300,597	251,000	-	-	-	-	251,000
Loudoun Co. Settlement									
Downtown Streetscapes PH 2 (119-4094100-0602)	518,768	500,176	18,592	-	-	-	-	-	-
Main & Maple Intersect Improvements (119-4094201)	15,000	5,318	9,682	-	-	-	-	-	-
East Main St. Sidewalk Improvements (119-4094202)	93,332	93,332	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement (119-4094206)	317,665	311,960	5,705	-	-	-	-	-	-
Hirst Road Improvements (119-4094276)	187,820	-	108,147	79,673	-	-	-	-	79,673
	1,132,585	910,786	142,126	79,673	-	-	-	-	79,673

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY 17	FY 18	FY 19	FY 20	FY 21	FY22	Total for 5-Yr-CIP
SLAF Grant									
Hirst Farm Pond Conversion (119-4094279)	300,000	-	-	300,000	-	-	-	-	300,000
	300,000	-	-	300,000	-	-	-	-	300,000
Proffers									
Hirst Road Improvements (119-4094276)	357,403	-	-	357,403	-	-	-	-	357,403
	357,403	-	-	357,403	-	-	-	-	357,403
County Funding									
County Funded Fireman's Field Upgrades (119-4094278)	600,000	546,515	53,485	-	-	-	-	-	-
Nursery Avenue Improvements (119-4094283)	214,831	-	214,831	-	-	-	-	-	-
A Street Trail from BRMS to Maple	875,000	-	-	875,000	-	-	-	-	875,000
Hirst Farm Pond Conversion (119-4094279)	150,000	-	-	150,000	-	-	-	-	150,000
	1,839,831	546,515	268,316	1,025,000	-	-	-	-	1,025,000
Federal Earmark Allocation									
Downtown Streetscapes PH 2 (119-4094100-0602)	499,915	499,915	-	-	-	-	-	-	-
	499,915	499,915	-	-	-	-	-	-	-
Bonds-Sun Trust (08)									
Main & Maple Intersect Improvements (119-4094201)	54,168	54,168	-	-	-	-	-	-	-
East Main St. Sidewalk Improvements (119-4094202)	65,414	65,414	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement (119-4094206)	43,485	43,485	-	-	-	-	-	-	-
	163,067	163,067	-	-	-	-	-	-	-
Other									
Main & Maple Intersect Improvements (119-4094201)	175,170	175,170	-	-	-	-	-	-	-
East Main St. Sidewalk Improvements (119-4094202)	70,319	70,319	-	-	-	-	-	-	-
N. 21st St. Sidewalk Improvement (119-4094206)	2,314	2,314	-	-	-	-	-	-	-
	247,803	247,803	-	-	-	-	-	-	-
General Fund Total	**14,891,614**	**4,849,229**	**4,078,171**	**3,884,214**	**1,045,000**	**1,035,000**	**-**	**-**	**5,964,214**

TITLE: Downtown Streetscapes PH 2 (119-4094100-0602)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: A phased project to enhance Downtown Purcellville, primarily 21st and 23rd Streets. Partial funding is through the Federal Transportation Enhancement Grant Program. Related work was completed several years ago, and included the downtown parking lot and gazebo, N. 23rd Street improvements, crosswalks on N. 23rd Street and N. 21st Street, and the hardscaping around the train station. Phase 2 includes new curb and gutter, sidewalk and roadway reconstruction from the intersection of N. 21st and Main Streets to the terminus of Phase 1 work. The work in Phase 2 is substantially complete, the final payment application has been submitted and final paperwork is under review.

OPERATING IMPACT: The town will be required to maintain the roadway, sidewalks, curb and gutter, crosswalks and storm sewer. Maintenance costs are unchanged for existing roadway and sidewalks that are replaced. Maintenance for new sidewalks is estimated below.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.
- Improve community connectivity, preserve special community assets and promote attractive environments.
- Provide a high-quality transportation experience for all users and modes of transportation.
- Support community growth and maturation.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
	March 2015 (phase 2)	November 2015 (phase 2)

TITLE: Downtown Streetscapes PH 2 (119-4094100-0602)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	1,209,665	500,992	708,673	-	-	-	-	-	-
Federal Earmark	499,915	499,915	-	-	-	-	-	-	-
County Settlement	518,768	500,176	18,592	-	-	-	-	-	-
Cash	43,731	-	43,731	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	2,272,079	1,501,083	770,996	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	825	825	-	-	-	-	-	-	-
Engineering/Design	264,864	264,864	-	-	-	-	-	-	-
Construction	1,817,552	1,076,556	740,996	-	-	-	-	-	-
Professional Services	184,485	154,485	30,000	-	-	-	-	-	-
Miscellaneous	4,353	4,353	-	-	-	-	-	-	-
	2,272,079	1,501,083	770,996	-	-	-	-	-	-

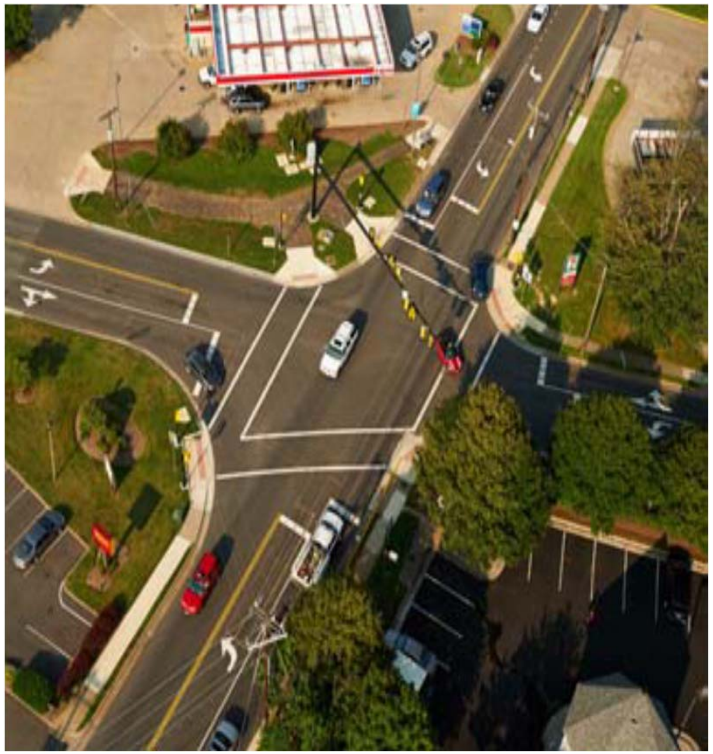
Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Sidewalk Maintenance	-	1,000	1,000	1,000	1,000	1,000	5,000

TITLE: Main & Maple Intersection Improvements (119-4094201)

STATUS: Ongoing

PROJECT RANKING: N/A



PROGRAM DESCRIPTION: Originally, the project envisioned significant changes to the intersection, including roadway widening, turn lanes, driveway closures, changes to the signalization. The preliminary plans for this project have served as a guide for frontage improvements in this area, for both Town projects and as properties have redeveloped. Due to the high costs for the full project, and oppostion from property owners, the project has been rescoped to construct a portion of recommended improvements in a phased manner. Phase 1 includes the construction of sidewalk along the northwest corner of the intersection, improvements to the pedestrial signalization, and a new mid-block crosswalk west of the intersection. The next phases are currently undefined, but will provide additional improvements for pedestrian safety.

OPERATING IMPACT: State maintained road; minimal impact to operating budget due to added sidewalk.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Support community growth and maturation.
- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.
- Improve community connectivity.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
August 2016	December 2018	June 2019

TITLE: Main & Maple Intersection Improvements (119-4094201)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	1,081,161	163,706	917,455	-	-	-	-	-	-
NVTA	13,332	-	13,332	-	-	-	-	-	-
County Settlement	15,000	5,318	9,682	-	-	-	-	-	-
Bonds-SunTrust (08)	54,168	54,168	-	-	-	-	-	-	-
Other	175,170	175,170	-	-	-	-	-	-	-
	1,338,831	398,362	940,469	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	375,000	-	375,000	-	-	-	-	-	-
Engineering/Design	616,077	339,515	276,562	-	-	-	-	-	-
Construction	290,679	40,861	249,818	-	-	-	-	-	-
Professional Services	57,075	17,986	39,089	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	1,338,831	398,362	940,469	-	-	-	-	-	-

Operating Impact

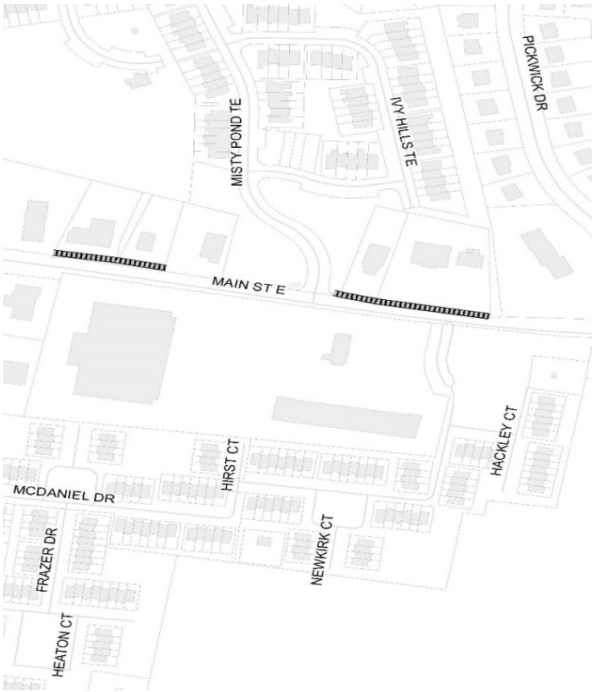
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Lane Mile Maintenance		2,500	2,500	2,500	2,500	2,500	12,500

TITLE: East Main St. Sidewalk Improvements (119-4094202)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: The purpose of this project is to construct missing sidewalk segments around the Town to promote pedestrian access. Sidewalk is proposed along northside of E. Main Street from Pickwick Dr to Maple Ave. (2400 linear feet)



OPERATING IMPACT: The town will maintain the sidewalks, curb and gutter and storm sewer. Maintenance for new sidewalks is estimated below.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
December 2008	July 2014	October 2015

TITLE: East Main St. Sidewalk Improvements (119-4094202)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	280,956	280,956	-	-	-	-	-	-	-
NVTA	258,460	258,460	-	-	-	-	-	-	-
County Settlement	93,332	93,332	-	-	-	-	-	-	-
Bonds-SunTrust (08)	65,414	65,414	-	-	-	-	-	-	-
Other	70,319	70,319	-	-	-	-	-	-	-
	768,481	768,481	-	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	504	504	-	-	-	-	-	-	-
Engineering/Design	172,967	172,967	-	-	-	-	-	-	-
Construction	459,503	459,503	-	-	-	-	-	-	-
Professional Services	130,985	130,985	-	-	-	-	-	-	-
Miscellaneous	4,522	4,522	-	-	-	-	-	-	-
	768,481	768,481	-	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Lane Mile Maintenance	-	1,000	1,000	1,000	1,000	1,000	5,000

TITLE: N. 21st St. Sidewalk Improvement (119-4094206)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: The purpose of this project is to construct missing sidewalk segments around the Town to promote pedestrian access. N 21st Street Project From Banbury Glen Ct to O St (1700 ft). This sidewalk section will connect two residential developments to the Downtown. Project is from the 2004 Sidewalk Priority List Developed by the Parks and Recreation Advisory Board.

OPERATING IMPACT: The town will maintain the roadway, sidewalks, curb and gutter and storm sewer. Maintenance costs are unchanged for existing roadway and sidewalks that are replaced. Maintenance for new sidewalks, curb and gutter and storm sewer is estimated below.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will be recognized for its effective inter-modal transportation system and quality bicycle and pedestrian accommodations. Public rights-of-way will be improved to encourage safe and effective access.

- Public Utilities and Transportation - New street, pedestrian and trail connections will enhance community connectivity, preserve special community assets, promote attractive environments and improve transportation safety.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
April 2009	January 2012	October 2016

TITLE: N. 21st St. Sidewalk Improvement (119-4094206)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	1,056,951	894,047	162,904	-	-	-	-	-	-
County Settlement	317,665	311,960	5,705	-	-	-	-	-	-
Cash	712	712	-	-	-	-	-	-	-
Bonds-SunTrust (08)	43,485	43,485	-	-	-	-	-	-	-
Other	2,314	2,314	-	-	-	-	-	-	-
	1,421,127	1,252,518	168,609	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	34,713	34,713	-	-	-	-	-	-	-
Engineering/Design	279,466	279,466	-	-	-	-	-	-	-
Construction	975,000	820,507	154,493	-	-	-	-	-	-
Professional Services	131,948	117,832	14,116	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	1,421,127	1,252,518	168,609	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Lane Mile Maintenance	-	2,000	2,000	2,000	2,000	2,000	10,000

TITLE: Hirst Road Improvements (119-4094276)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: The Town maintains the portion of Hirst Road from Route 690 (N. 21st Street) to just east of Hatcher Road. Due to significant maintenance concerns for Hirst Road, the Town has contracted with our Engineer for a roadway improvement project. The full project could not move forward due to the high cost of the full roadway reconstruction. This project is a rescoped project that addresses safety concerns associated with the existing pedestrian pathway and ADA accessibility, roadway shoulders, and guardrail.

OPERATING IMPACT: facilities are existing, minimal increase in maintenance costs.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.
- Improve community connectivity.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
October 2016	April 2018	December 2018

TITLE: Hirst Road Improvements (119-4094276)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	545,223	-	108,147	437,076	-	-	-	-	437,076
County Settlement	187,820	-	108,147	79,673	-	-	-	-	79,673
Proffers	357,403	-	-	357,403	-	-	-	-	357,403
	-	-		-	-	-	-	-	-
	-	-		-	-	-	-	-	-
	1,090,446	-	216,294	874,152	-	-	-	-	874,152

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	31,000	-	31,000	-	-	-	-	-	-
Engineering/Design	185,294	-	185,294	-	-	-	-	-	-
Construction	787,000	-	-	787,000	-	-	-	-	787,000
Professional Services	87,152	-	-	87,152	-	-	-	-	87,152
Miscellaneous	-	-	-	-	-	-	-	-	-
	1,090,446	-	216,294	874,152	-	-	-	-	874,152

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Lane Mile Maintenance	-	-	500	500	500	500	2,000

TITLE: County Funded Fireman's Field Upgrades (119-4094278)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: Initially this project covered the design and construction of a control booth at the main entry point of Fireman's Field and the consolidation of several storage and maintenance sheds in to a single facility with use shared by Town, County and athletic league users. Due to a historic conservation easement on the property, all design elements are subject to the review and approval of the Virginia Department of Historic Resources. The project has also included the rebuild of the press box. The final upgrade to be completed is rebuilding the pavilion.

OPERATING IMPACT: Replaces existing buildings. Assume maintenance costs annually are .5% of building construction cost.

GOAL ADDRESSED: 2025 Comprehensive Plan

- People and Neighborhoods - Residents and visitors of Purcellville will experience an enhanced quality of life that is characterized by excellent education opportunities, outstanding recreational amenities, diverse and affordable housing, and quality social activities and support systems.
- Environment - Purcellville will be known as a community with high environmental standards and one that protects its heritage, special amenities and scenic views.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
October 2012	July 2013	June 2017

TITLE: County Funded Fireman's Field Upgrades (119-4094278)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	166,000	150,000	16,000	-	-	-	-	-	-
County Funding	600,000	546,515	53,485	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	766,000	696,515	69,485	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	99,675	99,675	-	-	-	-	-	-	-
Construction	635,556	566,071	69,485	-	-	-	-	-	-
Professional Services	20,298	20,298	-	-	-	-	-	-	-
Miscellaneous	10,471	10,471	-	-	-	-	-	-	-
	766,000	696,515	69,485	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Building Maintenance	-	1,800	1,800	1,800	1,800	1,800	9,000

TITLE: Nursery Avenue Improvements (119-4094283)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: Project limits are South Nursery Ave. between the Main St. tear-drop and north of West School Street. Work includes the improvements to the roadway, pedestrian facilities, and drainage. An enclosed, underground storm sewer system will be installed to improve the drainage . Sidewalks will be replaced and brought to current standards and requirements. The roadway will be improved including new pavement, lane and cross section improvements, and various other roadway elements. It is also anticipated that utility relocations and right-of-way/easement acquisitions will be required.

OPERATING IMPACT: Replacement/improvement of existing roadway and pedestrian facilities - no change

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Support community growth and maturation.
- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.
- Improve community connectivity, preserve spectial community assets, and promote attractive environments.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
July 2015	April 2018	April 2019

TITLE: Nursery Avenue Improvements (119-4094283)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	911,575	76,085	682,740	152,750	-	-	-	-	152,750
NVTA	696,744	75,551	506,881	114,312	-	-	-	-	114,312
County Funding	214,831	-	214,831	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	1,823,150	151,636	1,404,452	267,062	-	-	-	-	267,062

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	173,500	-	173,500	-	-	-	-	-	-
Engineering/Design	590,526	150,773	439,753	-	-	-	-	-	-
Construction	984,124	-	742,062	242,062	-	-	-	-	242,062
Professional Services	74,466	329	49,137	25,000	-	-	-	-	25,000
Miscellaneous	534	534	-	-	-	-	-	-	-
	1,823,150	151,636	1,404,452	267,062	-	-	-	-	267,062

Operating Impact

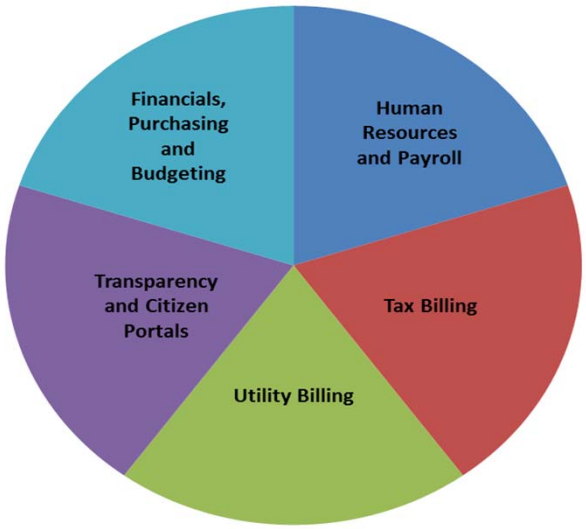
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	-	-	-	-	-

TITLE: Upgrade Financial Software (119-4094284)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: This project involves the implementation of the Tyler/Munis financial software, a long-term improvement to the Town's critical business infrastructure. The new software will replace the current Logics and Capital Tax products including core financials, purchasing, budget, payroll, tax billing and utility billing systems. Included in this upgrade are new capabilities to integrate tax and financial softwares, employee and customer web based portals, citizen transparency portal, human resource management software, disaster recovery services, data conversions and staff training. This enhancement will allow staff to work more efficiently and complete tasks in a more effective and timely manner, improve internal controls, enhance transparency and eliminate the need for staff to continually work around the current system limitations.



OPERATING IMPACT: Post implementation, the estimated annual support cost is $40,124 and will be included in the Finance Department's budget.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
		August 2018

TITLE: Upgrade Financial Software (119-4094284)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	422,500	80,634	240,866	101,000	-	-	-	-	101,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	422,500	80,634	240,866	101,000	-	-	-	-	101,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Software Upgrade	422,500	80,634	240,866	101,000	-	-	-	-	101,000
	422,500	80,634	240,866	101,000	-	-	-	-	101,000

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Software Support	-	-	40,124	40,124	40,124	40,124	160,496

TITLE: Hirst Farm Pond Conversion (119-4094279)

STATUS: Future

PROJECT RANKING: 1

PROGRAM DESCRIPTION: The development of the Hirst Farm Subdivision started in 2002 and an extended detention dry pond was proposed as the storm water management facility for the entire project. During construction it was used as a sediment basin as specified in the Erosion/Siltation Control plans. Due to difficulties experienced by the developer the project was stopped before completion and the sediment basin was never retrofit to fully meet the criteria of Loudoun County for an extended detention dry pond.The Town of Purcellville now intends to explore the option of converting the existing facility into a wet pond. A wet pond is a facility that provides a permanent pool of standing water which promotes a better environment for gravitational settling, biological uptake, and microbial activity.

OPERATING IMPACT: Maintenance of the pond will become HOA responsibility upon completion of the work.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Environment - Purcellville will be known as a community with high environmental standards and one that protects its heritage, special amenities and scenic views.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
July 2017	August 2017	December 2017

TITLE: Hirst Farm Pond Conversion (119-4094279)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
SLAF Grant	300,000	-	-	300,000	-	-	-	-	300,000
Cash	150,000	-	-	150,000	-	-	-	-	150,000
County Funding	150,000	-	-	150,000	-	-	-	-	150,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	600,000	-	-	600,000	-	-	-	-	600,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	100,000	-	-	100,000	-	-	-	-	100,000
Construction	500,000	-	-	500,000	-	-	-	-	500,000
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	600,000	-	-	600,000	-	-	-	-	600,000

Operating Impact

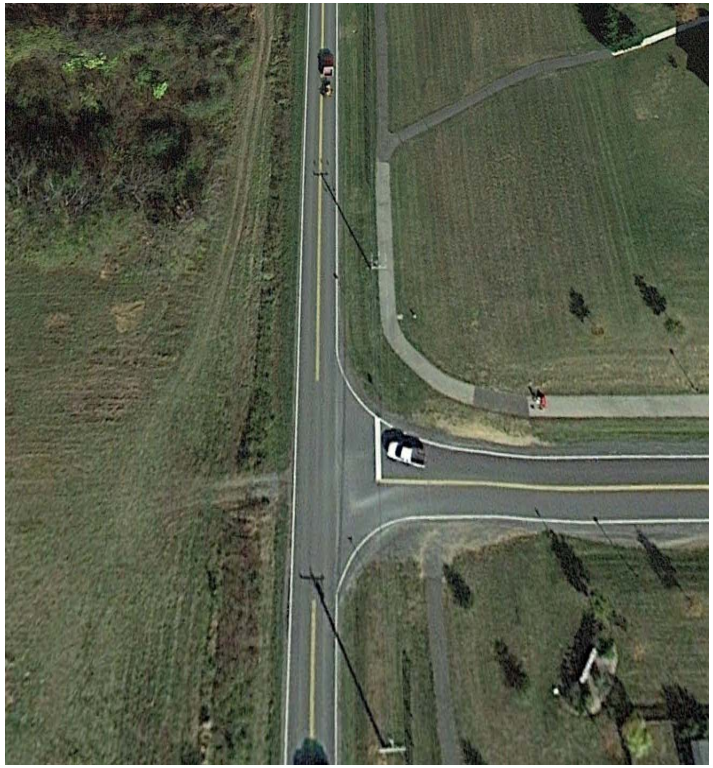
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	-	-	-	-	-

TITLE: 32nd & A Street Intersection Improvements (119-4094285)

STATUS: Future

PROJECT RANKING: 2

PROGRAM DESCRIPTION: Intersection improvements at the intersection of S. 32nd and A Streets are contemplated with this project. Options include a roundabout, or turn lanes. A study of this intersection show that either of these options is acceptable from a safety or level of service standpoint.



OPERATING IMPACT: costs depend on option chosen.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Support community growth and maturation.
- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
April 2017	April 2018	April 2019

TITLE: 32nd & A Street Intersection Improvements (119-4094285)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	307,000	-	133,500	173,500	-	-	-	-	173,500
NVTA	307,000	-	133,500	173,500	-	-	-	-	173,500
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	614,000	-	267,000	347,000	-	-	-	-	347,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	50,000	-	50,000	-	-	-	-	-	-
Engineering/Design	177,000	-	177,000	-	-	-	-	-	-
Construction	347,000	-	-	347,000	-	-	-	-	347,000
Professional Services	40,000	-	40,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	614,000	-	267,000	347,000	-	-	-	-	347,000

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	500	500	500	500	2,000

TITLE: 12th Street Improvements (119-4094286)

STATUS: Future

PROJECT RANKING: 3

PROGRAM DESCRIPTION: Drainage and street improvements including storm sewer & inlets, curb and gutter, sidewalk and roadway improvements. The Town applied for VDOT revenue sharing grant funding in November 2016. VDOT will notify the Town in June 2017 if the funding is approved. If no VDOT funding is granted, then Staff will revisit this project and funding opportunities. This project is linked with water fund project that replaces the existing 4-inch water main on 12th Street.

OPERATING IMPACT: Increased maintenance costs due to new sidewalk where none previously existed, additional curb and gutter, additional storm sewer.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Support community growth and maturation.
- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Provide a high-quality transportation experience for all users and modes of transportation.
- Ensure transportation safety and security.
- Improve community connectivity.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
September 2017	March 2019	March 2020

TITLE: 12th Street Improvements (119-4094286)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	1,000,000	-	-	310,000	172,500	517,500	-	-	1,000,000
NVTA	1,000,000	-	-	310,000	172,500	517,500	-	-	1,000,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	2,000,000	-	-	620,000	345,000	1,035,000	-	-	2,000,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	200,000	-	-	200,000	-	-	-	-	200,000
Engineering/Design	420,000	-	-	420,000	-	-	-	-	420,000
Construction	1,280,000	-	-	-	320,000	960,000	-	-	1,280,000
Professional Services	100,000	-	-	-	25,000	75,000	-	-	100,000
Miscellaneous	-	-	-	-	-	-	-	-	-
	2,000,000	-	-	620,000	345,000	1,035,000	-	-	2,000,000

Operating Impact

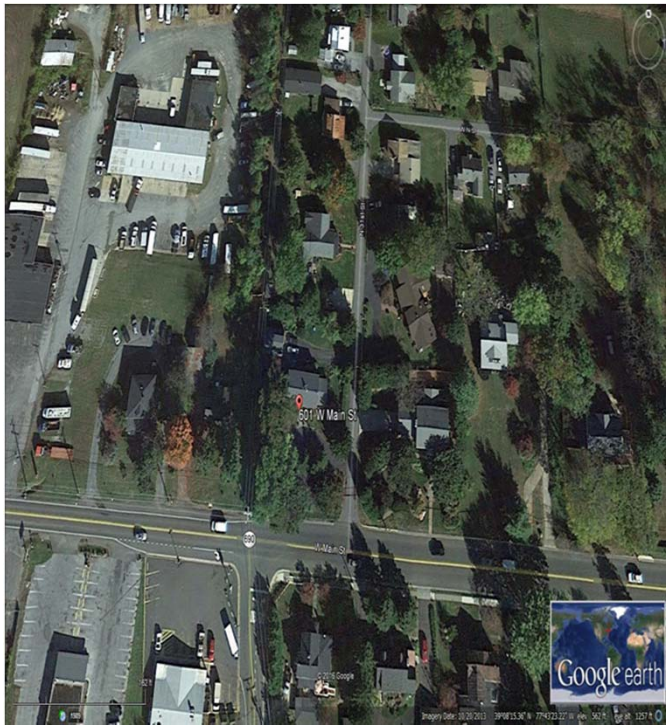
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Lane Mile Maintenance	-	-	-	500	500	500	1,500

TITLE: Traffic Signal 32nd & Main (119-4094287)

STATUS: Future

PROJECT RANKING: 4

PROGRAM DESCRIPTION: Conduct a feasibility study to determine usefuliness and if needed install traffic signal and intersection improvements.Project includes the cost for construction of the traffic signal if needed. The Town applied for VDOT revenue sharing grant funding in November 2016. VDOT will notify the Town in June 2017 if the funding is approved. If no VDOT funding is granted, then Staff will revisit this project and funding opportunities.



OPERATING IMPACT: If the traffic signal is installed, the Town will have to outsource the preventative maintenance contract

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Provide facilities that function appropriately in serving vehicles, pedestrians, bicycles and transit.
- Ensure transportation safety and security.
- Improve community connectivity.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2018	2019	2019

TITLE: Traffic Signal 32nd & Main (119-4094287)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Grants-VDOT	450,000	-	-	100,000	350,000	-	-	-	450,000
NVTA	450,000	-	-	100,000	350,000	-	-	-	450,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	900,000	-	-	200,000	700,000	-	-	-	900,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	80,000	-	-	80,000	-	-	-	-	80,000
Engineering/Design	120,000	-	-	120,000	-	-	-	-	120,000
Construction	650,000	-	-	-	650,000	-	-	-	650,000
Professional Services	50,000	-	-	-	50,000	-	-	-	50,000
Miscellaneous	-	-	-	-	-	-	-	-	-
	900,000	-	-	200,000	700,000	-	-	-	900,000

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance/Electricity	-	-	1,000	1,200	1,400	1,600	5,200

TITLE: A Street Trail from BRMS to Maple (119-4094288)

STATUS: Future

PROJECT RANKING: 5

PROGRAM DESCRIPTION: Design and construction of a sidewalk/multipurpose trail along A Street from Blue Ridge Middle School to Maple Avenue. Letter has been sent to Loudoun County requesting funding for this project. County has informed Town staff that this item is recommended for funding in the County's FY 18 proposed CIP budget. Should the award not be granted, Staff will return to Town Council with potential options for funding.

OPERATING IMPACT: Minimal increase in sidewalk maintenance expenditures.

GOAL ADDRESSED: 2009 Town-wide Transportation Plan

- Ensure Transportation Safety and Security by creating safe routes to school for non-vehicular users

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
October 2017	June 2018	October 2018

TITLE: A Street Trail from BRMS to Maple (119-4094288)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
County Funding	875,000	-	-	875,000	-	-	-	-	875,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	875,000	-	-	875,000	-	-	-	-	875,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	100,000	-	-	100,000	-	-	-	-	100,000
Construction	775,000	-	-	775,000	-	-	-	-	775,000
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	875,000	-	-	875,000	-	-	-	-	875,000

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Sidewalk Maintenance	-	-	-	-	-	-	-

WATER FUND

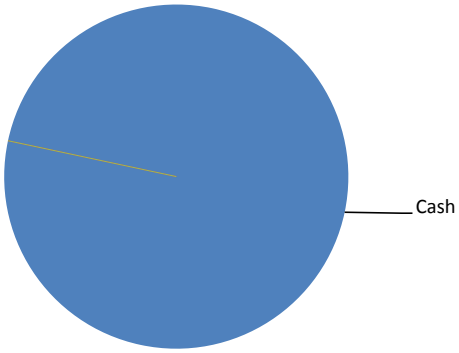
Funding Sources

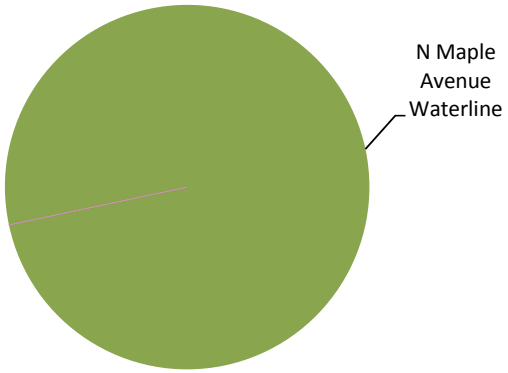
Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	1,627,096	1,014	662,620	609,280	64,062	290,120	-	-	963,462
Bonds-Cardinal (12)	476,807	354,166	122,641	-	-	-	-	-	-
Bonds-SunTrust (08)	79,719	79,719	-	-	-	-	-	-	-
	2,183,622	434,899	785,261	609,280	64,062	290,120	-	-	963,462

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Tank Painting	300,000	-	300,000	-	-	-	-	-	-
Water Line Replacement on N 21st Street	125,240	118,978	6,262	-	-	-	-	-	-
N Maple Avenue Waterline	790,423	62,523	118,620	609,280	-	-	-	-	609,280
Main St. Well Electrical Improvements	218,039	218,039	-	-	-	-	-	-	-
Nature Park Wells & PLC Upgrades	201,066	-	201,066	-	-	-	-	-	-
Allder School Road Water Main Replacement	150,000	-	150,000	-	-	-	-	-	-
Hirst Wells Rehabilitation	44,672	35,359	9,313	-	-	-	-	-	-
12th Street Water Main Replacement 1	354,182	-	-	-	64,062	290,120	-	-	354,182
	2,183,622	434,899	785,261	609,280	64,062	290,120	-	-	963,462

Sources by Type (2018)	Uses by Project (2018)





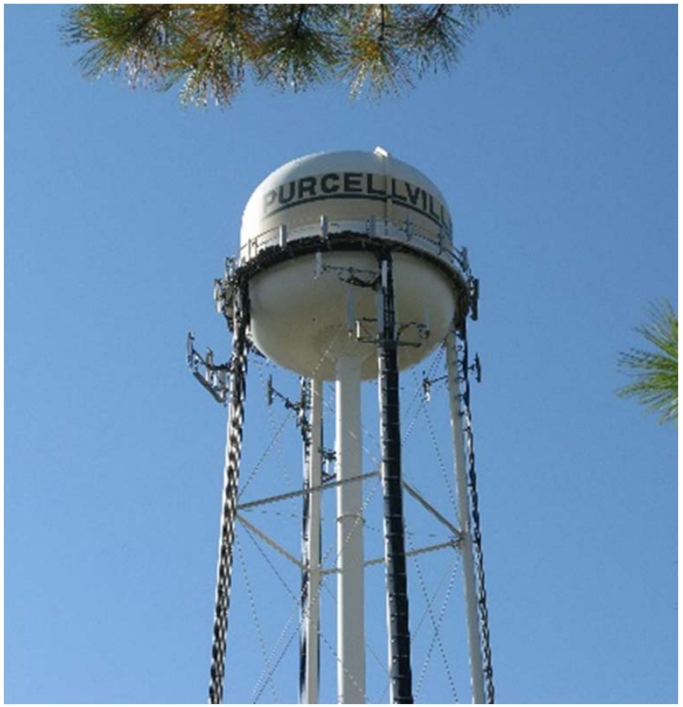
Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY 17	FY 18	FY 19	FY 20	FY 21	FY22	Total for 5-Yr-CIP
Cash									
Tank Painting (599-4094524)	300,000	-	300,000	-	-	-	-	-	-
N Maple Avenue Waterline (599-4094527)	728,914	1,014	118,620	609,280	-	-	-	-	609,280
Nature Park Wells & PLC Upgrades (599-404531)	94,000	-	94,000	-	-	-	-	-	-
Allder School Road Water Main Replacement (599-4094533)	150,000	-	150,000	-	-	-	-	-	-
12th Street Water Main Replacement (599-4094536)	354,182	-	-	-	64,062	290,120	-	-	354,182
	1,627,096	1,014	662,620	609,280	64,062	290,120	-	-	963,462
Bonds-Cardinal Bank									
Water Line Downtown PH 2 (599-4094526)	125,240	118,978	6,262	-	-	-	-	-	-
Main St. Well Electrical Improvements (599-4094530)	199,829	199,829	-	-	-	-	-	-	-
Nature Park Wells & PLC Upgrades (599-404531)	107,066	-	107,066	-	-	-	-	-	-
Hirst Wells Rehabilitation (599-4094535)	44,672	35,359	9,313	-	-	-	-	-	-
	476,807	354,166	122,641	-	-	-	-	-	-
Bonds-Sun Trust (08)									
N Maple Avenue Waterline (599-4094527)	61,509	61,509	-	-	-	-	-	-	-
Main St. Well Electrical Improvements (599-4094530)	18,210	18,210	-	-	-	-	-	-	-
	79,719	79,719	-	-	-	-	-	-	-
Water Fund Total	**2,183,622**	**434,899**	**785,261**	**609,280**	**64,062**	**290,120**	**-**	**-**	**963,462**

TITLE: Tank Painting (599-4094524)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: The elevated storage tank requires repainting every 10-15 years. The last time the tank received an overcoat was in 2000. An asssessment conducted in 2012 recommended that the tank be stripped and painted in the next two years due to the failure of the existing paint overlay which is peeling and chipping. This condition has resulted in significant rust spots due to exposure to the elements. Since this facility is one of the most important resources for water quality and fire supression as well as a very productive revenue generator due to the cell lease agreements, it is paramount to keep the facility in sound condition. Will require negotiation with cell phone carrier leasees located on water tank. Also, timing is critical for weather and water demand. Painting during the Fall of 2017 is most likely.



OPERATING IMPACT: A preventative maintenance program will add cost but extend the useful life of the facility.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2017	2017	2017

TITLE: Tank Painting (599-4094524)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	300,000	-	300,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	300,000	-	300,000	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	30,000	-	30,000	-	-	-	-	-	-
Construction	245,000	-	245,000	-	-	-	-	-	-
Professional Services	25,000	-	25,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	300,000	-	300,000	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Preventative Maintenance Program	-	2,000	2,000	2,000	2,000	2,000	10,000

TITLE: Water Line Replacement on N 21st Street (599-4094526)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: This project is complete. Waterline work to take place includes the abandonment of aging 8" cast iron pipe located on the west side of N. 21st Street between Main Street and N. 23rd Street and also includes relocating water services from the old line to the existing 12" newer ductile iron water main on the east side of the roadway. Work also includes a vertical adjustment of a small section of the 12" water main to allow the installation of storm sewer. Work to be done in conjuction with the Downtown Enhancements Phase 2 project (119-4094100-0602)

OPERATING IMPACT: Reduction in costs associated with waterline breaks.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
	March 2015	November 2015

TITLE: Water Line Replacement on N 21st Street (599-4094526)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Bonds-Cardinal (12)	125,240	118,978	6,262	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	125,240	118,978	6,262	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-	-	-
Construction	125,240	118,978	6,262	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	125,240	118,978	6,262	-	-	-	-	-	-

Operating Impact

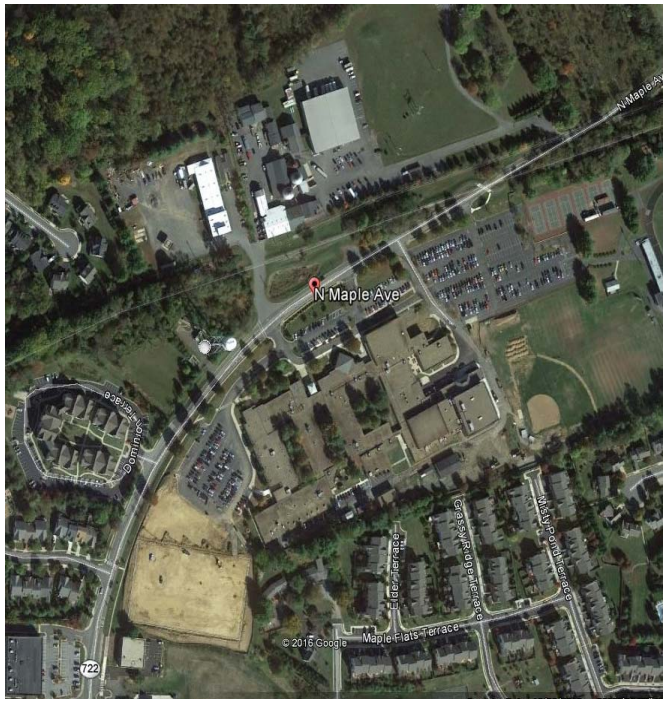
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	200	200	200	200	200	1,000

TITLE: N Maple Avenue Waterline (599-4094527)

STATUS: Ongoing

PROJECT RANKING: 3

PROGRAM DESCRIPTION: This project entails replacing approximately 2000 ft. of 8- inch ductile iron water main along N. Maple Avenue from E. Main Street northward to the north-west end of Loudoun Valley High School just south of the W & OD trail. Over the past decade, there have been several breaks along the existing segment of the waterline on N. Maple Avenue. The new 8-inch line and interconnections will provide service reliability to the Town's customers. This project was identified in the 2010 Water Distribution System CIP Plan.



OPERATING IMPACT: Reduce costs associated with breaks in the waterline.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2017	2017	2017

TITLE: N Maple Avenue Waterline (599-4094527)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	728,914	1,014	118,620	609,280	-	-	-	-	609,280
Bonds-SunTrust (08)	61,509	61,509	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	790,423	62,523	118,620	609,280	-	-	-	-	609,280

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	79,501	60,881	18,620	-	-	-	-	-	-
Construction	701,880	-	100,000	601,880	-	-	-	-	601,880
Professional Services	9,042	1,642	-	7,400	-	-	-	-	7,400
Miscellaneous	-	-	-	-	-	-	-	-	-
	790,423	62,523	118,620	609,280	-	-	-	-	609,280

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	500	500	500	500	2,000

TITLE: Main St. Well Electrical Improvements (599-4094530)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: The existing electrical equipment is in need of replacement and will require to be brought up to code. Currently there is no back up power for the main street well treatment facilities. This project will make the necessary electrical improvements while providing back up generation to the facilities.

OPERATING IMPACT: Will provide emergency power and reliability of the water supply to our customers.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2015	2015	2015

TITLE: Main St. Well Electrical Improvements (599-4094530)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Bonds-SunTrust (08)	18,210	18,210	-	-	-	-	-	-	-
Bonds-Cardinal (12)	199,829	199,829	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	218,039	218,039	-	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	21,788	21,788	-	-	-	-	-	-	-
Construction	196,251	196,251	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	218,039	218,039	-	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Fuel/Maintenance	1,000	1,000	1,000	1,000	1,000	1,000	5,000

TITLE: Nature Park Wells & PLC Upgrades (599-4094531)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: This project includes connecting the two drilled wells in Nature Park to the existing treatment facility. In addition, the Program Logistic Controllers provide essential automated controls that allow our wells to run up to 24 hours a day without the need to have staff on site will be upgraded.

OPERATING IMPACT: Will require annual calibration and software upgrades in the future.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
April 2017	June 2017	July 2017

TITLE: Nature Park Wells & PLC Upgrades (599-4094531)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	94,000	-	94,000	-	-	-	-	-	-
Bonds-Cardinal (12)	107,066	-	107,066	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	201,066	-	201,066	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	41,066	-	41,066	-	-	-	-	-	-
Construction	150,000	-	150,000	-	-	-	-	-	-
Professional Services	10,000	-	10,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	201,066	-	201,066	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Annual Maintenance	-	1,000	1,000	1,000	1,000	1,000	5,000

TITLE: Allder School Road Water Main Replacement (599-4094533)

STATUS: Future

PROJECT RANKING: 2

PROGRAM DESCRIPTION: Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break. Staff has received frequent complaints from customers that the water pressure is low. Since the VDOT intends to conduct improvements to Allder School Road, timing of this project is critical. Staff has developed a cost estimate to conduct the work using Town resources which would result in a cost savings.

OPERATING IMPACT: Reduce costs associated with breaks in the waterline.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2017	2017	2017

TITLE: Allder School Road Water Main Replacement (599-4094533)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	150,000	-	150,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	150,000	-	150,000	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	15,000	-	15,000	-	-	-	-	-	-
Construction	120,000	-	120,000	-	-	-	-	-	-
Professional Services	15,000	-	15,000	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	150,000	-	150,000	-	-	-	-	-	-

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	500	500	500	500	2,000

TITLE: Hirst Wells Rehabilitation (599-4094535)

STATUS: Complete

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: Work includes re-opening water production zones that are plugged, modifying well to seal off zones interpreted to contribute surface water to the impacted well. This allows for recovery of capacity lost over the years and provides an opportunity for elimination of surface water infiltration if associated with the grouting seal. Also enhanced monitoring will be installed to reduce the vulnerability associated with chemicals not feeding properly. Staff has recieved estimates for placing membrane filters on site in the event the rehabilitaion work is unsuccessful.

OPERATING IMPACT: Ongoing testing being performed to determine next steps.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2016	2016	2016

TITLE: Hirst Wells Rehabilitation (599-4094535)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Bonds-Cardinal (12)	44,672	35,359	9,313	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	44,672	35,359	9,313	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	12,374	8,631	3,743	-	-	-	-	-	-
Construction	32,298	26,728	5,570	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	44,672	35,359	9,313	-	-	-	-	-	-

Operating Impact

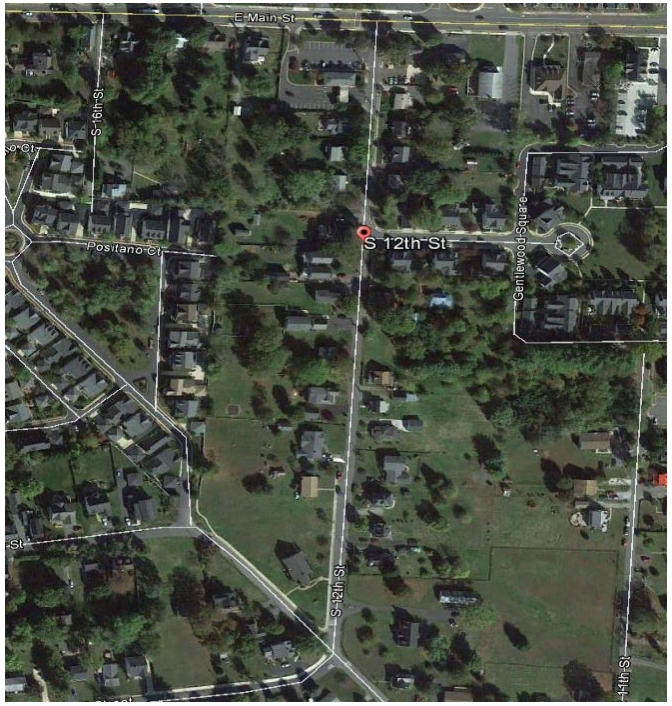
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Testing/Analysis	-	1,900	-	-	-	-	1,900

TITLE: 12th Street Water Main Replacement (599-4094536)

STATUS: Future

PROJECT RANKING: 8

PROGRAM DESCRIPTION: This project will occur concominantly with street and drainage improvements associated with the 12th Street GF CIP project. The project will consist of replacing the existing 4-inch water main between Main Street and G Street with a new 6-inch DIP. The replacement of the waterline was identified in the 2010 Water Distribution System CIP plan.



OPERATING IMPACT: Improvement to water quality and reduce potential for a waterline break due to age of the pipe.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.
- Public Services - Purcellville will provide its citizens with the highest quality public services and facilities to effectively and equitably meet the public needs.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2017	2019	2020

TITLE: 12th Street Water Main Replacement (599-4094536)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	354,182	-	-	-	64,062	290,120	-	-	354,182
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	354,182	-	-	-	64,062	290,120	-	-	354,182

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	64,062	-	-	-	64,062	-	-	-	64,062
Construction	290,120	-	-	-	-	290,120	-	-	290,120
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	354,182	-	-	-	64,062	290,120	-	-	354,182

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	-	-	500	500	1,000

WASTEWATER FUND

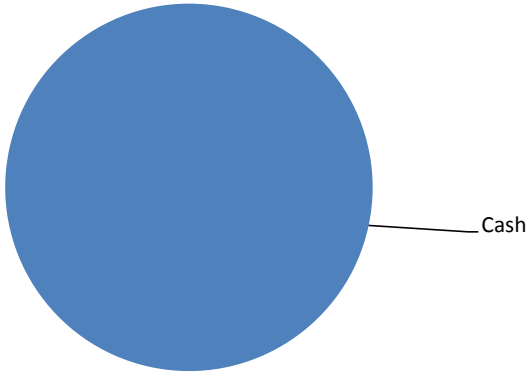
Funding Sources

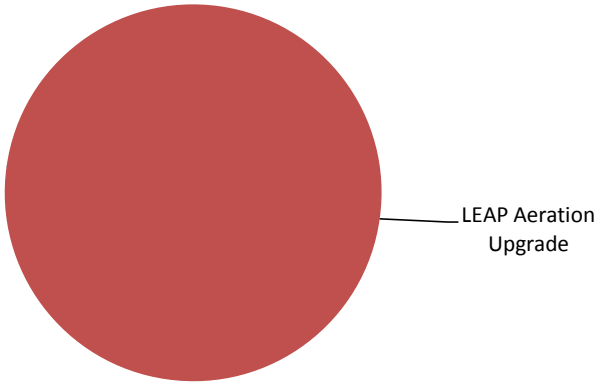
Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	360,000	-	200,000	160,000	-	-	-	-	160,000
	360,000	-	200,000	160,000	-	-	-	-	160,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
East End Pump Station	200,000	-	200,000	-	-	-	-	-	-
LEAP Aeration Upgrade	160,000	-	-	160,000	-	-	-	-	160,000
	360,000	-	200,000	160,000	-	-	-	-	160,000

Sources by Type (2018)	Uses by Project (2018)





Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY 17	FY 18	FY 19	FY 20	FY 21	FY22	Total for 5-Yr-CIP
Cash									
East End Pump Station (699-4094610)	200,000	-	200,000	-	-	-	-	-	-
LEAP Aeration Upgrade	160,000	-	-	160,000	-	-	-	-	160,000
	360,000	-	200,000	160,000	-	-	-	-	160,000
Wastewater Fund Total	**360,000**	**-**	**200,000**	**160,000**	**-**	**-**	**-**	**-**	**160,000**

TITLE: East End Pump Station (699-4094610)

STATUS: Ongoing

PROJECT RANKING: N/A

PROGRAM DESCRIPTION: Upgrades including a new Generator for the East End Pump Station. The Town's vehicle and equipment replacement policy includes provisions that call for adequate maintenance of Town vehicles and equipment and for their orderly rehabilitation and replacement within available revenue and budgetary limits. Budget includes the East End Generator.

OPERATING IMPACT: New generator will be more efficient will require normal maintenance activities

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Purcellville will set the regional standard for effective, integrated utility planning and growth management. Water and sewer facilities will be planned and designed to appropriately address desired future land use patterns.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2017	2017	2017

TITLE: East End Pump Station (699-4094610)

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	200,000	-	200,000	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	200,000	-	200,000	-	-	-	-	-	-

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	200,000	-	200,000	-	-	-	-	-	-
	200,000	-	200,000	-	-	-	-	-	-

Operating Impact

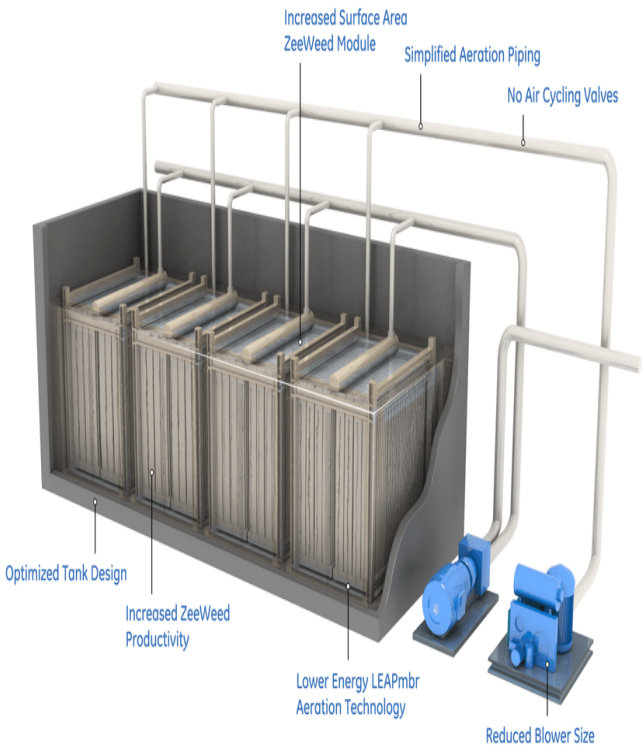
Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Preventative Maintenance/Electricity	-	500	500	500	500	500	2,500

TITLE: LEAP Aeration Upgrade

STATUS: Future

PROJECT RANKING: 1

PROGRAM DESCRIPTION: This project would incorporate energy efficient diffusers that will reduce the electrical costs at the facility. The aerator uses intermittent air sparging to create very large randomly released bubbles with no moving parts – so less air is required. The current aeration tubes are replaced. Also, the cyclic valves are no longer required to cycle. The valves are left in place but now only open or close as trains start or stop. The upgrade will reduce membrane aeration by ~ 30% (28.5%) with the same savings in power.



OPERATING IMPACT: Should provide a reduction in electricity costs due to efficiency of diffusers.

GOAL ADDRESSED: 2025 Comprehensive Plan

- Public Utilities and Transportation - Utility systems will be encouraged to be cost-effective, efficient, and inclusive of state-of-the art technology that promotes environmental protection, conservation and green development.

Significant Dates

Engineering/Design Start	Construction Start	Estimated Completion
2018	2018	2018

TITLE: LEAP Aeration Upgrade

Funding Sources

Sources	Total Required Project Funding	Funded through 6/30/16	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Cash	160,000	-	-	160,000	-	-	-	-	160,000
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	160,000	-	-	160,000	-	-	-	-	160,000

Planned Uses

Uses	Total Project Cost	Expended through 6/3016	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Land/ROW/Legal	-	-	-	-	-	-	-	-	-
Engineering/Design	-	-	-	-	-	-	-	-	-
Construction	160,000	-	-	160,000	-	-	-	-	160,000
Professional Services	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
	160,000	-	-	160,000	-	-	-	-	160,000

Operating Impact

Operating/Maintenance	Adopted FY17	Proposed FY18	FY19	FY20	FY21	FY22	Total for 5-Yr CIP
Maintenance	-	-	500	500	500	500	2,000

5-YEAR PRIORITY PROJECTS

Project Name	Project Summary	Estimated Cost	Status
Villages of Purcellville Drainage	Design and construction to replace the deteriorating concrete ditch that is in an easement west of some of the homes along Pickwick Drive. This may be partially funded through VDOT Maintenance funds, since a portion of the runoff is generated from roadways and right-of-way within the watershed.	$307,000	Awaiting Funding
House Demolition 301 S Twentieth St.	Demolition of the existing structure located at 301 S. 20th Street.	$45,000	Awaiting Funding
Bush Tabernacle Floor Replacement	Replacement flooring.	$150,000	Awaiting Funding
Total		$502,000	

Project Name	Project Summary	Estimated Cost	Status
Intake Structure for Hirst Reservoir	The Hirst Reservoir was constructed with a multi-level intake structure to allow operators to wtihdraw water from different levels in the reservoir. This ability gave operators the flexibility to withdraw water with the best quality (least affected by algae or turbidity). Several years ago, the dock leading to the intake structure and the top of the structure became structurally unstable, collapsed and the dock and the top portion of the pipe fell to the bottom of the reservoir. Currently, a simple mesh screen is installed at the top of the intake pipe. Water is always withdrawn from the top portion of the intake; several of the gates and valves in the structure are considered inoperable. Additionally, the sluice gate that would allow operators to remove sediment from the bottom of the reservoir has not been operated for many years and is considered inoperable. This has allowed sediment laden with algae to build up in the reservoir, which further affects the water quality. This project involves the design and installation of a new intake structure and sluice gate to replace the broken and inoperable structures to allow operators to properly manage the reservoir and maximize water quality.	$706,500	Awaiting Funding

Project Name	Project Summary	Estimated Cost	Status
Holly Lane Water Main Replacement	Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break. This project would enhance fire protection in this area.	$175,000	Awaiting Funding
Consolidated Well Treatment Facility	This project involves the construction of a well filter building to provide treatment to the Short Hill wells. This project will involve approval from both the Virginia Department of Health and Loudoun County's Department of Building & Development. The design of the facilities has been complete. Originally, the construction component of this project was covered under the Short Term Water Investments. A decision will need to made if the scope of this project will expand to include a seperate train for surface water treatment to realize a cost savings on construction services and in addition to reduce the need to invest in the CIP Water Treatment Plant Improvements (599-4094521). May be beneficial for the project to be completed before the Water Treatment Plant Improvements. This would supply additional capacity while construction is occuring at the Water Plant.	$3,050,000	Awaiting Funding
LVSC Water Main Replacement	Identified in the water capital improvement plan by A&H Environmental Consultants, this project would replace the existing water line to improve service and reduce the possibility of a water main break.	$218,000	Awaiting Funding

Project Name	Project Summary	Estimated Cost	Status
Water Treatment Plant Improvements	This project involves the design and construction of an expansion to the existing WTP or a new WTP facility to address expected additional water to be treated and update an aging facility. The WTP is more than 30 years old and does not provide any flexibility to address new treatment requirements from EPA. A current WTP evaluation was conducted and the report determined that significant upgrades would be required. This will allow us to extend the useful life of the facilities as well	$1,207,500	Awaiting Funding
New Elevated Water Tank	This project involves the sizing, siting and construction of an additional finished water storage tank for the water distribution system. The Virginia Department of Health requires that the Town maintain a certain level of water storage. The initial Water Tank Siting Study has identified that there is a need for an additional 500,000 gallons of finished storage capacity. The next step in the study will be to utilize the new model developed in the Water Distribution Study to further evaluate the sites discussed in the 2008 Tank Siting Study. The design and cosntruction phase would be scheduled in 2023 & 2024.	$95,000 Evaluation of sites only. Construction costs have not been estimated.	Awaiting Funding
Total		$5,452,000	

Project Name	Project Summary	Estimated Cost	Status
West End Pump Station Improvements	This project involves improvements to the West End Pump Station to replace aging equipment, provide back up power, dialing alarm system and meet the specifications of the Town's Facility Standards Manual to make the pump station reliable. The pump station is approximately 40 years old and uses a different type of pump technology than the other pump stations in town. Any upgrades of the pump station will require land negotiations as the current pump station is in an easement that will not fit the proposed modifications.	$725,000	Awaiting Funding
Membrane Replacement at the Wastewater Treatment Plant	The O & M replacement plan suggests changing out the membranes every eight to ten years. The current membranes are running at 95% or greater efficiency due to staff's proactive and preventative cleaning schedule. Not moving forward would limit the Town's ability to comply with the Permit requirements.	$2,010,000	Awaiting Funding
Total		$2,735,000	

FUTURE PROJECTS

Project Name	Project Summary	Estimated Cost
E Street Sidewalk-Drainage	This project will provide a pedestrian linkage along East E Street to the business district located along Main and Maple by connecting to the sidewalk along 14th Street and 12th Street. The construction of this project will also address drainage issues that exist along both the north and south sides of East E Street, and at the intersection of East E Street with South 20th Street. The deep ditch along the south side of E Street presents maintenance challenges for both homeowners and the Town. The Town may reapply for CDBG funding for this project.	$772,000
Police Station	The Purcellville Police Department currently occupies a portion of a general office building as its headquarters. The space is very limited and does not provide adequate space for staff, interrogation rooms, community meeting space, or storage. The Town intends to build a new Police Headquarters that would address these issues and also provide for a greater level of security for police staff, cruisers, and equipment.	$6,000,000

Total	$6,772,000

Project Name	Project Summary	Estimated Cost (2010 $$)
A Street Water Line Loop	This project involves the design, easement acquisition and installation of a water line loop from Gardner Meadows to a water line at the Blue Ridge Middle School (BRMS). During a series of water line breaks on 20th Street, it was determined that a water loop would have permitted many residents to retain water supply while the 20th Street line was taken out of service for repairs. It is expected that completion of the Water Distribution System Evaluation model will help identify the best hydraulic location for the line and the possible placement of a water tank at the BRMS.	$107,000
New Elevated Water Tank	This project involves the sizing, siting and construction of an additional finished water storage tank for the water distribution system. The Virginia Department of Health requires that the Town maintain a certain level of water storage. The initial Water Tank Siting Study has identified that there is a need for an additional 500,000 gallons of finished storage capacity. The next step in the study will be to utilize the new model developed in the Water Distribution Study to further evaluate the sites discussed in the Tank Siting Study.	$2,515,000
21st Street Water Main Replacement	This project includes the replacement of the existing 12-inch diameter water main from the water treatement plant and million gallon storage tank on Short Hill Road to just south of Baffin Place. The 12-inch main was installed in 1960, and is believed to be cast iron pipe. The 12-inch main is especially critical to Purcellville's water distribution system, as it is the main supply line from the water treatment plant. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010.	$3,680,000

Project Name	Project Summary	Estimated Cost (2010 $$)
G Street Water Main Replacement	This project involves the replacement of the existing 4-inch and 6-inch water main along G Street, from South Maple Avenue to S. 20th Street. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, due to the advancing age of the pipe and to improve fire flow capabilities in the area.	$596,000
E Street Water Main Replacement	This project involves the replacement of the existing 6-inch water main that was installed in the 1960's. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, due to the advancing age of the pipe.	$286,000
O Street Water Main Replacement	This project involves the replacement of the existing 4-inch diameter water main. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, due to the advancing age of the pipe and to improve fire flow capabilities in the area.	$41,000
F Street Water Main Replacement	This project involves the replacement of the existing 4-inch diameter water main and to extend the dead end main from F Street to S. 20th Street. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, due to the advancing age of the pipe, to improve fire flow capabilities in the area, and to improve water quality.	$269,000

Project Name	Project Summary	Estimated Cost (2010 $$)
Springsbury Drive Water Main Extension	This project involves the extension of the 8-inch water main in Springbury Drive to the existing water main at the intersection of A Street and Eliot Drive. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, in order to improve fire flow capabilities in the area.	$138,000
Rugby Court Water Main Extension	This project involves the extension of the 8-inch water main in Rugby Court with a 6-inch main, to the existing water main serving Emerick Elementary School. This project was recommended for completion for the years 2015 - 2019 in the "Water Distribution System Capital Improvements Plan", October 2010, in order to improve fire flow capabilities in the area and for improved water quality.	$95,000
Total		$7,727,000

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Loudoun County Fields Farm School Settlement

Funds from County

	RCVD	
$ 1,780,000	✓	a) The County will pay 1.78 million to the Town within 30 days of aproval of the CPAMCPA by the Town
$ 2,000,000	✓	b) The County will pay 2.0 million to the Town within 30 days of the Towns annexation of the portion of Fields Farm containing Mountain View Elementary School and the Woodgrove High Schol site provided that Fields Farm has ben annexed into the Town in accordance with this Agreement
$ 2,000,000	✓	c) The County will pay 2.0 million to the Town within 30 days of the issuance of a certificate of occupancy authorizing Woodgrove High School to be opened for use by students provided that Fields Farm has ben annexed into the Town in accordance with this Agreement
$ 5,780,000		**100-3189912-0000**

Summary by Project

[1] LED Street Lights

FY 09	$	15,000
	$	**15,000**

[2] Traffic Signals

FY 09	$	370,381
	$	**370,381**

[1] Replace/Loss of LoCo Gas Tax

FY 11	$	165,000
	$	**165,000**

[2] Wayfinding Signs (119-4094100-0140)

FY 12	$	25,626
FY 13	$	31,522
FY 14	$	63,269
FY 15	$	5,718
	$	**126,135**

[2] Downtown Streetscape PH 1 (119-4094100)

FY 10	$	75,000
FY 11	$	181,163
FY 12	$	129,508
FY 13	$	80,000
FY 14	$	29,329
	$	**495,000**

[2] Downtown Streetscape PH 2 (119-4094100)

FY 12	$	31,413
FY 13	$	36,771
FY 14	$	68,812
FY 15	$	49,761
FY 16	$	313,418
FY 17	$	18,592
	$	**518,768**

[3] Main & Maple Improve (119-4094201)

FY 14	$	4,797
FY 15	$	5,004
FY 16	$	(4,483)
FY 17	$	9,682
	$	**15,000**

[2] Main St, Sidewalk Improve (119-4094202)

FY 10	$	25,758
FY 11	$	-
FY 12	$	5,404
FY 13	$	766
FY 14	$	56,673
FY 15	$	4,731
FY 16	$	-
	$	**93,332**

[2] N. 21st St. Sidewalk Improve (119-4094206)

FY 10	$	45,954
FY 11	$	125,616
FY 12	$	(8,725)
FY 13	$	93,663
FY 14	$	53,060
FY 15	$	2,392
FY 16	$	-
FY 17	$	5,705
	$	**317,665**

[2] 32nd Street Sidewalk (119-4094207)

FY 10	$	250,512
	$	**250,512**

[2] Southern Collector Road (119-4094253)

FY 10	$	89,391
FY 11	$	914,781
FY 12	$	651,153
FY 13	$	208,933
FY 14	$	-
FY 15	$	327,541
	$	**2,191,799**

[2] D Street Improve (119-4094259)

FY 10	$	67,059
FY 11	$	110,007
FY 12	$	19,069
	$	**196,135**

[2] Maple to W&OD Trail (119-4094267)

FY 11	$	32,909
FY 12	$	10,271
FY 13	$	876
	$	**44,056**

[2] Country Club & 33rd St. Improve (119-4094272)

FY 11	$	48,573
FY 12	$	41,185
FY 13	$	71,368
FY 14	$	527,670
	$	**688,796**

[2] Hirst Road Improvement (119-4094277)

FY 12	$	64,999
FY 13	$	19,602
	$	**84,601**

[3] Hirst Road Improvement (119-4094277)

FY 17	$	108,147
FY 18	$	79,673
	$	187,820

[1] Cover Engineering Overtime

FY 16	$	20,000
	$	**20,000**

[1] Applied to General Fund Operating Budget	$	200,000
[2] Applied to CIP project now closed	$	5,377,180
[3] Applied to Current CIP	$	202,820
Total Assigned Funds	**$**	**5,780,000**
Available for Future Use	**$**	**-**

Loudoun County Fields Farm School Settlement (Cont'd)

Summary by Fiscal Year

LED Street Lights	$ 15,000	1	
Traffic Signals (Hatcher & Main, 23rd & Main)	$ 370,381	2	
FY 09	**$ 385,381**		
Downtown Streetscape (119-4094100)	$ 75,000	2	
Main Street Sidewalk Improvements (119-4094202)	$ 25,758	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ 45,954	2	
32nd Street Sidewalk (119-4094207)	$ 250,512	2	
Southern Collector Road (119-4094253)	$ 89,391	2	
D Street Improvements (119-4094259)	$ 67,059	2	
FY 10	**$ 553,674**		
Downtown Streetscape PH 1 (119-4094100)	$ 181,163	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ 125,616	2	
Southern Collector Road (119-4094253)	$ 914,781	2	
D Street Improvements (119-4094259)	$ 110,007	2	
Maple to W&OD Trail (119-4094267)	$ 32,909	2	
Country Club & 33rd St. Improvement (119-4094272)	$ 48,573	2	
Replacement for loss of LoCo Gas Tax	$ 165,000	1	
FY 11	**$ 1,578,049**		
Wayfinding Signs (119-4094100-0140)	$ 25,626	2	
Downtown Streetscape PH 1 (119-4094100)	$ 129,508	2	
Downtown Streetscape PH 2 (119-4094100)	$ 31,413	2	
Main Street Sidewalk Improvements (119-4094202)	$ 5,404	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ (8,725)	2	
Southern Collector Road (119-4094253)	$ 651,153	2	
D Street Improve (119-4094259)	$ 19,069	2	
Maple to W&OD Trail (119-4094267)	$ 10,271	2	
Country Club & 33rd St. Improve (119-4094272)	$ 41,185	2	
Hirst Road Improvement (119-4094277)	$ 64,999	2	
FY12	**$ 969,903**		
Wayfinding Signs (119-4094100-0140)	$ 31,522	2	
Downtown Streetscape PH 1 (119-4094100)	$ 80,000	2	
Downtown Streetscape PH 2 (119-4094100)	$ 36,771	2	
Main Street Sidewalk Improvements (119-4094202)	$ 766	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ 93,663	2	
Southern Collector Road (119-4094253)	$ 208,933	2	
Maple to W&OD Trail (119-4094267)	$ 876	2	
Country Club & 33rd St. Improve (119-4094272)	$ 71,368	2	
Hirst Road Improvement (119-4094277)	$ 19,602	2	
FY13	**$ 543,501**		
Wayfinding Signs (119-4094100-0140)	$ 63,269	2	
Downtown Streetscape PH 1 (119-4094100)	$ 29,329	2	
Downtown Streetscape PH 2 (119-4094100)	$ 68,812	2	
Main & Maple Improve (119-4094201)	$ 4,797		
Main Street Sidewalk Improvements (119-4094202)	$ 56,673	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ 53,060	2	
Southern Collector Road (119-4094253)	$ -	2	
Country Club & 33rd St. Improve (119-4094272)	$ 527,670	2	
FY 14	**$ 803,610**		
Wayfinding Signs (119-4094100-0140)	$ 5,718	2	
Downtown Streetscape PH 2 (119-4094100)	$ 49,761	2	
Main & Maple Improve (119-4094201)	$ 5,004		
Main Street Sidewalk Improvements (119-4094202)	$ 4,731	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ 2,392	2	
Southern Collector Road (119-4094253)	$ 327,541	2	
FY 15	**$ 395,147**		
Downtown Streetscape PH 2 (119-4094100)	$ 313,418	2	
Main & Maple Improve (119-4094201)	$ (4,483)		
Main Street Sidewalk Improvements (119-4094202)	$ -	2	
N. 21st St. Sidewalk Improvements (119-4094206)	$ -	2	
Project Contingency (119-4094100-0190)	$ -		
Cover Engineering Overtime	$ 20,000	1	
FY 16	**$ 328,935**		
Downtown Streetscape PH 2 (119-4094100)	$ 18,592	2	
Main & Maple Improve (119-4094201)	$ 9,682		
N. 21st St. Sidewalk Improvements (119-4094206)	$ 5,705	2	
Hirst Road Improvement (119-4094277)	$ 108,147		
FY 17	**$ 142,126**		
Hirst Road Improvement (119-4094277)	$ 79,673		
FY 18	**$ 79,673**		
Total Assigned Funds	**$ 5,780,000**		

Northern Virginia Transportation Authority (NVTA)

Town of Purcellville Capital Improvement Program

Summary By Project

[2]Main & Maple Intersection		
FY 17	$	13,332.00
	$	**13,332.00**
[1]East Main St. Sidewalk		
FY 15	$	239,886.54
FY 16	$	18,573.89
	$	**258,460.43**
[2]Nursery Ave. Improvements		
FY 15	$	17,073.53
FY 16	$	58,477.27
FY 17	$	506,881.00
FY 18	$	114,312.00
	$	**696,743.80**
[2]32nd & A St. Intersection		
FY 17	$	133,500.00
FY 18	$	173,500.00
	$	**307,000.00**
[2]12th St. Improvements		
FY 18	$	310,000.00
FY 19	$	172,500.00
FY 20	$	517,500.00
	$	**1,000,000.00**
[2]Traffic Signal 32nd & Main		
FY 18	$	100,000.00
FY 19	$	350,000.00
	$	**450,000.00**
Total	**$**	**2,725,536.23**

Funding Amounts Allocated to Purcellville*

FY 14	Audited	$	375,015.74
FY 15	Audited	$	413,865.95
FY 16	Audited	$	424,107.34
FY 17	Estimated	$	423,639.00
FY 18	Estimated	$	436,991.00
FY 19	Estimated	$	450,813.00
FY 20	Estimated	$	465,122.00
FY 21	Estimated	$	479,934.00
FY 22	Estimated	$	495,266.00
		$	3,964,754.03

Total NVTA Funds Allocated	$	3,964,754.03
[1]Applied to Closed CIP project	$	258,460.43
[2]Applied to Current CIP	$	2,467,075.80
Available for Future Use	**$**	**1,239,217.80**

* Funding amounts were identified in a letter from Loudoun County dated October 17, 2016.

Supplemental Information

This section provides relevant information to facilitate understanding of the budget document and the budget operating environment.

- History of Purcellville
- Purcellville Timeline
- Budget Adoption Resolution & Summary of Changes
- Tax and Fee Ordinances & Master Tax & Fee Schedule
- Tax Rate History
- Vehicle and Equipment Purchase/Replacement Schedule
- Utility Enterprise Funds – Rate Scenerio 9A
- Understanding the Utility Chargeback
- Transfers of Revenue Between Funds
- Glossary of Budget Terms

Town History

Settled in 1764, Purcellville is one of seven independent towns in Loudoun County. Purcellville lies in the western portion of the County along the principal east-west transportation corridor, Route 7, an early path of the historic Great Wagon Road which took settlers from Philadelphia to the Carolinas. Rich in agricultural heritage, Purcellville is considered part of the Washington Metropolitan Area.

Although the first land grant in the area was issued by Lord Fairfax in 1740[1], it was not until 1764 that Purcellville's first known settler, James Dillon from Bucks County, Pennsylvania, arrived. As might be expected, it would take a road to make a town; the early ox cart track which wound westward from Leesburg, known later as the "Great Road", served this purpose. The Great Road, now known as Route 7, became an authorized turnpike in 1785[2] and extended the turnpike system westward from Alexandria to Snickers' Gap, and beyond to Berryville and Winchester. With the construction of this turnpike in 1832, travel through Purcellville began to increase – the first stagecoach arrived in 1841.

Purcellville W&OD Train Depot in Use in 1951

A railroad link was built to Leesburg prior to the Civil War, and travel to points further west was continued by stagecoach through Purcellville. When the railroad was extended to Purcellville in 1874, the Town took Leesburg's place as the beginning of the stage route until the Washington and Ohio Railroad (later reorganized as the Washington and Old Dominion Railroad) was extended to Round Hill in 1875.

The Town's dependence upon transportation links to the more populous eastern Northern Virginia has remained strong. Over the years, improvements have been made to various segments of Route 7, and a

[1] Eugene M. Scheel, *The Story of Purcellville*, reprinted by the Town of Purcellville in commemoration of its 75th anniversary 1908-1983, (1983).

[2] Nathaniel Mason Pawlett, *Historic Roads of Virginia*, Virginia Highway Research Council, (1977).

bypass highway now connects western Loudoun County to the larger metropolitan area.

The first recorded business, an ordinary (a combined store and inn), was established by Abraham Vickers in 1799. This was followed by a second ordinary, established by Stacey Taylor in 1804, and later by "Purcell's Store" and Post Office, established by Valentine Vernon Purcell (from whom the Town's name is derived). A blacksmith's shop, established around 1848, was also among the Town's earliest businesses. The Town's first public school was built in 1883. On July 9, 1852, the village officially adopted the name Purcellville, and on March 14, 1908, the Town was incorporated by an act of the Virginia General Assembly.

Early Temperance March in Downtown

Although there were several marches and chases through Purcellville during the Civil War, the Town sustained no major damage. However, a series of disastrous fires, the first in 1900 and two more in 1914, virtually wiped out the business district, depriving the Town of much of its earliest architectural heritage. Much of the downtown was rebuilt, and now the early 20th Century downtown is designated as a historic district on the Virginia Landmarks Register and the National Register of Historic Places.

Women workers in Purcellville Orchard

Purcellville's moderate growth during this rebuilding period was not indicative of its future growth. Furthermore, Purcellville's traditional dependence upon agriculture as its primary source of income has diminished as more and more residents are employed outside of the community. The challenge is to accept this change without the Town losing its historic identity and those everyday, small-town amenities that have developed over its long history.

Purcellville Timeline

Timeline

1700's	Purcellville area is first settled by James Dillon in mid 1700's
1790's	Village became known as Purcell's Store
1822	On January 28, Valentine Purcell is appointed postmaster of Purcell's Store
1841	First known stagecoach comes through Purcell's Store. It leaves Washington, D.C. at 4 a.m. and arrived in Winchester at 6 p.m.
1852	Purcell's Store is renamed Purcellville on July 9.
1861	On May 29, Purcellville residents cast eighty-two votes for secession and thirty-one against.
1864	Ambush at Heaton's Crossroads, Union cavalry attacks a column of Confederates under Gen. Jubal Early here July 16, 1864, after the Southerners ended their campaign into Maryland, which briefly threatened Washington DC. The attack captures or destroys dozens of Confederate wagons, many of which were filled with booty from the campaign.
1874	The Washington & Ohio Railroad comes to town on March 14. A sixty-by-twenty-foot railroad depot was completed in April.
1886	Phone service comes to Purcellville.
1904	First automobile seen in Purcellville.

The Tabernacle at the Bush meeting grounds is built for $2,500.

1908 Purcellville incorporates on March 14.

First town taxes: 50 cents for every male 21 and over, and 11 cents on every 100 dollars of assessed valuation.

1910 Town Council establishes first speed limit at 8 m.p.h.

The Loudoun County Emancipation Association builds their headquarters on the Emancipation Grounds.

1912 Electricity comes to Purcellville provided by a diesel-powered plant. The plant also manufactures six tons of ice daily.

1914 On November 22, fire destroys most of the downtown businesses. A second fire occurs a week later.

1915 The Town Council enacts a building code in the business district requiring buildings to be erected of brick, stone, or concrete.

1920 Carrie Emerick is the first woman in Loudoun County to pay her poll tax, making her eligible to vote.

1921 The first Catholic church, St. Francis de Sales, is built.

1923 The town organizes its first fire company on March 15.

1924 Installation of the first 58 street lights.

1925 The Bethany Methodist Church is built.

1927 The main street of Purcellville is paved.

1928	The Town Council votes to install municipal water.
1933	Prohibition is repealed in a county-wide vote. Purcellville residents vote 74 to 72 to repeal.
1938	Purcellville Library is dedicated on Labor Day.
1947	The eight-room George Washington Carver School is built.
1949	The firemen provide lights at their baseball field.
1951	Passenger service on the W&OD is discontinued.
1967	Integration occurs at Emerick Elementary.
1988	The Purcellville section of the Washington and Old Dominion Railroad Regional Park (W&OD) is completed.
1993	Purcellville's Library addition is completed in July.
1998	Town hosts Babe Ruth World Series for the first time. Games are played at Fireman's Field
2006	The Town receives its first designation as a Tree City USA Community by The Arbor Day Foundation, in cooperation with USDA Forest Service and the National Association of State Foresters.
2008	Purcellville celebrates its 100th anniversary.
	The Town and the Purcellville Volunteer Fire Department hold a formal deed transfer ceremony on the main baseball field for the Fireman's Field property including the historic Bush Tabernacle (Skating Rink). With the transfer, the Town becomes owner of Fireman's Field.

2009	Purcellville places 1,271-acre J.T. Hirst Reservoir Property under conservation easement.
	Town purchases approximately 193 acres adjacent to its water plant and places 182 acres of it onto a conservation easement.
2010	Town completes Bush Tabernacle restoration and reopens to the public.
	The Purcellville Train Depot and the Tabernacle/Skating Rink are listed on the National Register of Historic Places and the Virginia Landmarks Register.
	The town upgrades the Basham Simms Wastewater Facility in order to increase capacity and meet new regulatory standards. The state-of-the art facility ensures wastewater is properly treated prior to discharge into local streams.
2011	Town converts historic Baptist Church at 221 Nursery Avenue into its new Town Hall. Town staff moves into the new facility in November of 2011. The building is listed on the Virginia Historic Landmark (2006) and the National Register of Historic Places (2007)
2012	Town receives National Siemens Sustainability Award, – one of only three communities in the US.
2013	The Town constructs and opens the Southern Collector Road on the east end of Town naming it the William T. Druhan Jr., Boulevard. The Town also receives its first bond rating from all three rating agencies. On the sports front, Purcellville becomes the first host town team to win the Babe Ruth World Series.
2014	Holds the 4th Annual Loudoun Grown Expo and the 3rd Annual Wine and Food Festival at the historic Bush Tabernacle. Police Department maintains its State Accreditation by Virginia Law Enforcement Professional Standards Commission. Town maintains its AAA Bond Rating.

2015 The Town continues holding marquee events for the community, including the Loudoun Grown Expo, Wine and Food Festival, Music and Arts Festival, and numerous Christmas events, including a Christmas Parade attended by thousands. The Town Council initiates a review of the Comprehensive Plan to guide the future of development and preservation of the Town. The Town also focuses on debt management, alternative revenue opportunities, and continued fiscal stability.

2016 The Town Council initiated numerous citizen engagement programs and tools, including the OpenGov Financial Transparency portal, Polco real-time citizen polling system, CommunityVoice idea generator platform, and enhancements to the website for better sharing and receiving of information. The Town completed the sale of Mary's House of Hope to the Good Shepherd Alliance and approved the SUP for Makersmiths at the old Maintenance facility. The Town Council continues discussions on debt management strategies and utility rate analyses.

In 2016, the Town saw one of the largest snowstorms in history, reaching 40 inches in some locations during a 36-hour blizzard. The Town staff responded admirably, having all Town-maintained streets clear within 8 hours of the end of the storm. The Town continues to support and hold signature events for the community, including the Loudoun Grown Expo, Wine and Food Festival, Music and Arts Festival, and numerous Christmas events, including a Christmas Parade attended by thousands.

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Mayor
Kwasi A. Fraser

Council
Chris Bledsoe
Ryan J. Cool
Kelli Grim
Karen Jimmerson
Douglass J. McCollum
Nedim Ogelman

Town of Purcellville Virginia

Town Manager
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TOWN OF PURCELLVILLE
IN
LOUDOUN COUNTY, VIRGINIA

RESOLUTION NO. 17-05-02 **PRESENTED:** **MAY 23, 2017**
ADOPTED: **MAY 23, 2017**

A RESOLUTION: ADOPTING THE BUDGET FOR FISCAL YEAR 2018 SUBJECT TO CHANGES AS DIRECTED BY TOWN COUNCIL; ADDRESSING AMENDMENTS TO THE BUDGET BY COUNCIL RESOLUTION; AUTHORIZING AND DIRECTING THE TOWN MANAGER TO TAKE ALL STEPS NECESSARY AND PRUDENT TO EFFECTUATE IMPLEMENTATION OF THIS RESOLUTION

WHEREAS, pursuant to Section 15.2-2503 of the Code of Virginia (1950), as amended, the Town Council must approve for fiscal planning purposes a budget that contains a complete and itemized classified plan of all contemplated expenditures, all estimated revenues, and all estimated borrowings for the Town during the fiscal year beginning July 1, 2017 and ending June 30, 2018 **("FY 2018")**; and

WHEREAS, the Town Manager prepared for FY 2018 a budget entitled *Proposed Fiscal Year 2018 Fiscal Plan and & Capital Improvement Program Fiscal Year 2018-2022* **("FY 2018 Budget")**, which was the subject of a duly advertised Town Council public hearing, and was considered and discussed by Town Council through a series of budget work sessions; and

WHEREAS, as a result of several budget work sessions, the Town Council directed that certain changes be made to the FY 2018 Budget, which changes are set forth in a document entitled *Summary of Changes to the FY 2018 Budget*.

NOW, THEREFORE, the Council of the Town of Purcellville, Virginia hereby resolves:

SECTION I. The FY 2018 Budget is hereby approved and adopted in its entirety subject to the incorporation by Staff of all changes listed in the *Summary of Changes to the FY 2018*

Budget. The FY 2018 Budget shall include fund categories and budgeted expenditures for such fund categories as follows: General Fund, **$9,782,114**; Parks and Recreation Fund, **$555,217**; Utility Funds (includes Water Fund and Wastewater Fund), **$9,332,943**; and Capital Projects Funds, **$4,653,494**.

SECTION II. Amendments to the adopted FY 2018 Budget may be enacted by the Town Council by resolution from time to time.

SECTION III. The Town Manager is hereby authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of this Resolution including, but not limited to, transferring money within and between funds, paying all short and long term debt due, and establishing necessary encumbrances at the end of the fiscal year.

SECTION IV. All prior budgets, ordinances, and resolutions in conflict herewith are hereby repealed.

SECTION V. If any provision of this Resolution is declared invalid, the decision shall not affect the validity of the Resolution as a whole or any remaining provisions of the Resolution.

SECTION VI. This Resolution shall be effective July 1, 2017.

PASSED THIS 23rd DAY OF MAY, 2017.

Kwasi Fraser

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays

Diana Hays, Town Clerk

SUMMARY OF CHANGES TO THE FY 2018 BUDGET
May 23, 2017

Operating Budget Revenues			Town Manager	Town Council	Net Difference
Fund	**Account #**	**Account Title**	**Budget**	**Changes**	**to TM Budget**
P&R	110-3150203-0000	Train Station	$5,000	$3,000	($2,000)
P&R	110-3189919-xxxx	October Festival Race	$0	$10,000	$10,000
TOTAL P&R REVENUE CHANGES					**$8,000**
WF	501-3830000-0000	Water Fees	$2,240,168	$2,093,615	($146,553)
WF	501-3830000-xxxx	Town Hall Water Fees	$0	$994	$994
WF	501-3830000-xxxx	Town Hall Water Fees	$0	$1,568	$1,568
WF	501-3830000-xxxx	Town Hall Water Fees	$0	$507	$507
TOTAL WF REVENUE CHANGES					**($143,484)**
WWF	502-3830000-0000	Sewer Fees	$3,072,420	$2,871,421	($200,999)
WWF	501-3830000-xxxx	Town Hall Sewer Fees	$0	$994	$994
WWF	501-3830000-xxxx	Town Hall Water Fees	$0	$1,192	$1,192
WWF	501-3830000-xxxx	Town Hall Water Fees	$0	$507	$507
TOTAL WWF REVENUE CHANGES					**($198,306)**
TOTAL REVENUE CHANGES - ALL FUNDS					***($333,790)***

Operating Budget Expenditures			Town Manager	Town Council	Net Change
Fund	**Account #**	**Account Title**	**Budget**	**Changes**	**TM Budget**
GF	100-4012100-1100	Administration Staff	$759,505	$690,717	($68,788)
GF	100-4012100-2900	Administration Chargeback	($24,993)	$0	$24,993
GF	100-4012100-3130	Consulting/General	$10,000	$8,000	($2,000)
GF	100-4012100-3500	Printing	$6,000	$5,500	($500)
GF	100-4012100-5540	Travel & Training	$6,500	$6,000	($500)
GF	100-4012100-5541	Town Mgr - Travel & Exp	$7,000	$6,500	($500)
GF	100-4012100-5802	Special Programs	$8,500	$8,000	($500)

Operating Budget Expenditures			Town Manager	Town Council	Net Change
Fund	**Account #**	**Account Title**	**Budget**	**Changes**	**TM Budget**
GF	100-4012100-5810	Due & Subscriptions	$6,500	$5,200	($1,300)
GF	100-4012100-6001	Equipment and Supplies	$15,000	$14,000	($1,000)
GF	100-4012100-6002	Records Management	$5,000	$4,000	($1,000)
GF	100-4012100-6001	Public Information	$15,000	$14,000	($1,000)
GF	100-4012200-3150	Legal Services - Admin	$10,000	$7,000	($3,000)
GF	100-4012100-6001	Legal Services - Public Works	$20,000	$16,000	($4,000)
GF	100-4012410-2900	Finance Utility Chargeback	($282,812)	$0	$282,812
GF	100-4031100-1100	Police Staff	$1,120,304	$1,044,176	($76,128)
GF	100-4031100-2810	Uniforms	$27,000	$20,000	($7,000)
GF	100-4031100-2820	Wellness Program	$6,200	$0	($6,200)
GF	100-4031100-3100	Professional Services	$10,000	$7,000	($3,000)
GF	100-4031100-5540	Travel & Training	$12,000	$9,000	($3,000)
GF	100-4031100-6001	Supplies	$17,000	$15,000	($2,000)
GF	100-4031100-6010	Equipment	$45,000	$35,000	($10,000)
GF	100-4041050-3144	Long-Range Planning and Stu	$20,000	$10,000	($10,000)
GF	100-4041100-1200	Overtime - PW Cap & Eng	$25,000	$20,000	($5,000)
GF	100-4041100-3142	Consulting/Engineering	$55,000	$45,000	($10,000)
GF	100-4041100-5540	Travel & Training	$5,000	$4,000	($1,000)
GF	100-4041200-1100	Maintenance Staff	$657,639	$590,376	($67,263)
GF	100-4041200-1200	Overtime - Maintenance	$40,000	$39,000	($1,000)
GF	100-4041200-3330	Waste Disposal	$5,000	$4,000	($1,000)
GF	100-4041200-5130	Maintenance Bldg Utility Use	$0	$2,384	$2,384
GF	100-4041300-5921	Concrete - C&G (Town)	$15,000	$12,000	($3,000)
GF	100-4041350-5901	Ashphalt - General (State)	$193,000	$201,000	$8,000
GF	100-4041350-5908	Street Sweeping (State)	$45,000	$42,000	($3,000)
GF	100-4041350-5955	Engineering Exp (State)	$25,000	$20,000	($5,000)
GF	100-4043200-5130	Town Hall Utility Use	$0	$1,988	$1,988
GF	100-4081100-3145	Long-Range Planning and Stu	$60,000	$50,000	($10,000)
GF	100-4081100-5801	Council Travel & Gen Expens	$12,500	$10,000	($2,500)
GF	100-4081100-5810	Dues & Subscriptions	$14,050	$6,011	($8,039)

Operating Budget Expenditures			Town Manager	Town Council	Net Change
Fund	**Account #**	**Account Title**	**Budget**	**Changes**	**TM Budget**
GF	100-4081500-5540	EDEV Travel / Training	$500	$2,000	$1,500
GF	100-4081500-5802	EDEV Special Proj/Tourism	$12,000	$8,000	($4,000)
GF	100-4081100-5811	EDAC Visitor Center	$3,000	$0	($3,000)
GF	100-4042000-2999	Non-Dept Utility Chargeback	($16,753)	$0	$16,753
GF	100-4094000-8205	Capital Outlay - Police	$90,000	$45,000	($45,000)
GF	100-4094000-8505	Capital Outlay - PW Maintena	$23,000	$0	($23,000)
GF	100-4092000-0200	Contingency/Surplus	$60,524	$115,312	$54,788
TOTAL GF EXPENSE CHANGES					**$0**
P&R	110-4071310-3310	Building Maint/Supplies	$21,000	$15,000	($6,000)
P&R	110-4071320-3310	Repairs	$25,000	$15,000	($10,000)
P&R	110-4071320-5130	Train Station Utility Use	$0	$1,390	$1,390
P&R	110-4071500-5819	"Train to Run" 5K Race	$0	$5,000	$5,000
P&R	110-4092000-0200	Contingency/Surplus	$14,373	$31,983	$17,610
TOTAL P&R EXPENSE CHANGES					**$8,000**
WF	501-4012100-1500	Chargeback to GF	$601,775	$439,496	($162,279)
WF	501-4012200-5835	Waterline Repairs	$39,000	$37,000	($2,000)
WF	501-4012200-6004	New Equipment & Tools	$29,000	$27,000	($2,000)
WF	501-4012250-3140	Professional Services	$65,000	$60,000	($5,000)
WF	501-4012250-3144	Long-Range Planning and Stu	$40,000	$20,000	($20,000)
WF	501-4012250-3145	GIS Layers	$22,000	$20,000	($2,000)
WF	501-4012250-5540	Training	$6,500	$6,000	($500)
WF	501-4012250-5849	Watershed Mgt	$15,200	$14,200	($1,000)
WF	501-4012250-5851	Environmental Compliance	$3,000	$2,000	($1,000)
WF	501-4012300-6001	Well Supplies	$25,000	$23,500	($1,500)
WF	501-4012500-5837	Meter Repairs / Test	$8,000	$7,000	($1,000)
WF	501-4012500-6004	Meter Tools & Equip	$10,000	$9,000	($1,000)
WF	501-4092000-0200	Contingency/Surplus	$981,911	$1,037,706	$55,795
TOTAL WF EXPENSE CHANGES					**($143,484)**

Operating Budget Expenditures			Town Manager	Town Council	Net Change
Fund	**Account #**	**Account Title**	**Budget**	**Changes**	**TM Budget**
WWF	502-4012100-1500	Chargeback to GF	$601,775	$439,496	($162,279)
WWF	502-4012300-3140	Long-Range Planning and Stu	$125,000	$50,000	($75,000)
WWF	502-4012250-3144	Long-Range Planning and Stu	$40,000	$20,000	($20,000)
WWF	502-4012500-5837	Meter Repairs / Test	$8,000	$7,000	($1,000)
WWF	502-4012500-6004	Meter Tools & Equip	$10,000	$9,000	($1,000)
WWF	502-4092000-0200	Contingency/Surplus	$607,732	$668,705	$60,973
TOTAL WWF EXPENSE CHANGES					**($198,306)**

TOTAL EXPENDITURE CHANGES ALL FUNDS	***($333,790)***

Mayor
Kwasi A. Fraser

Council
Chris Bledsoe
Ryan J. Cool
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Karen Jimmerson
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Nedim Ogelman

Town of Purcellville Virginia

Town Manager
Robert W. Lohr, Jr.

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TOWN OF PURCELLVILLE

IN

LOUDOUN COUNTY, VIRGINIA

RESOLUTION NO. 17-05-03 **PRESENTED:** **MAY 23, 2017**
ADOPTED: **MAY 23, 2017**

A RESOLUTION: APPROPRIATING FOR EXPENDITURE IN FISCAL YEAR 2018 ALL FUNDS BUDGETED FOR EXPENDITURE IN THE ADOPTED *FISCAL YEAR 2018 BUDGET*; RE-APPROPRIATING FOR EXPENDITURE IN FISCAL YEAR 2018 ALL CAPITAL IMPROVEMENT PROJECT FUNDS APPROPRIATED FOR EXPENDITURE IN FISCAL YEAR 2017 BUT NOT EXPENDED IN FISCAL YEAR 2017

WHEREAS, the Town Council adopted a budget for fiscal year 2018 (**"FY 2018 Budget"**); and

WHEREAS, pursuant to Section 15.2-2506 of the Code of Virginia (1950), as amended, in addition to adopting a budget each fiscal year, the Town Council must also take action to appropriate all funds to be expended each fiscal year, before the Town may either obligate or spend such funds; and

WHEREAS, further pursuant to Section 15.2-2506 of the Code of Virginia (1950), as amended, the Town must spend all appropriated funds in the same fiscal year for which they were appropriated, unless the Town Council votes to re-appropriate unspent funds for expenditure in the following fiscal year; and

A RESOLUTION: **APPROPRIATING FOR EXPENDITURE IN FISCAL YEAR 2018 ALL FUNDS BUDGETED FOR EXPENDITURE IN THE ADOPTED *FISCAL YEAR 2018 BUDGET*; RE-APPROPRIATING FOR EXPENDITURE IN FISCAL YEAR 2018 ALL CAPITAL IMPROVEMENT PROJECT FUNDS APPROPRIATED FOR EXPENDITURE IN FISCAL YEAR 2017 BUT NOT EXPENDED IN FISCAL YEAR 2017**

WHEREAS, the Town Council appropriated for expenditure in FY 2017 certain capital improvement project funds that were not fully expended in FY 2017, and desires to re-appropriate such funds for expenditure in FY 2018.

NOW, THEREFORE, the Council of the Town of Purcellville, Virginia hereby resolves:

SECTION I. The budgeted expenditures in each fund category, as reflected in the FY 2018 Budget and the *Summary of Changes to the FY 2018 Budget*, are hereby appropriated for expenditure in fiscal year 2018.

SECTION II. The capital improvement project funds that were appropriated for expenditure in FY 2017 but not spent in FY 2017, are hereby re-appropriated for expenditure in FY 2018, in amounts not to exceed the following: General Fund: **$2,871,575**; Water Fund: **$766,671**; and Wastewater Fund: **$200,000**.

SECTION III. Supplemental appropriations may be enacted by the Town Council by resolution from time to time.

SECTION IV. The Town Manager is hereby authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of this Resolution including, but not limited to, transferring money within and between funds, paying all short and long term debt due, and establishing necessary encumbrances at the end of the fiscal year.

SECTION V. All prior budgets, ordinances, appropriations, and resolutions in conflict herewith are hereby repealed.

SECTION VI. If any provision of this Resolution is declared invalid, the decision shall not affect the validity of the Resolution as a whole or any remaining provisions of the Resolution.

SECTION VII. This Resolution shall be effective July 1, 2017.

PASSED THIS 23RD DAY OF MAY, 2017

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays, Town Clerk

Mayor
Kwasi A. Fraser

Council
Chris Bledsoe
Ryan J. Cool
Kelli Grim
Karen Jimmerson
Douglass J. McCollum
Nedim Ogelman

Town of Purcellville Virginia

Town Manager
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TOWN OF PURCELLVILLE
IN

LOUDOUN COUNTY, VIRGINIA

ORDINANCE NO. 17-04-01 **PRESENTED: APRIL 11, 2017**
ADOPTED: APRIL 11, 2017

AN ORDINANCE: ESTABLISHING FOR CALENDAR YEAR 2017 THE REAL ESTATE TAX RATE, THE PERSONAL PROPERTY TAX RATE, THE PERSONAL PROPERTY TAX RELIEF RATE, AND THE FIREMAN'S FIELD SERVICE DISTRICT TAX RATE; REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS; ESTABLISHING SEVERABILITY AND SAVINGS CLAUSES; ESTABLISHING EFFECTIVE DATE

WHEREAS, Virginia Code § 58.1-3201 and Town Code Chapter 74 (Taxation), Article I (General), Section 74-1 (Annual levy; rate of taxes) authorize the Town of Purcellville, Virginia to levy and collect taxes on real estate; and

WHEREAS, Virginia Code § 58.1-3500 and Town Code Chapter 74 (Taxation), Article I (General), Section 74-1 (Annual levy; rate of taxes) authorize the Town of Purcellville, Virginia to levy and collect taxes on all tangible personal property, except household goods and effects, subject to certain conditions as provided by law; and

WHEREAS, Virginia Code § 58.1-3524 authorizes the Town to provide tangible personal property tax relief on qualifying vehicles; and

WHEREAS, Virginia Code § 15.2-2403 and Town Code Chapter 74 (Taxation), Article VIII (Fireman's Field Service Tax District), Section 74-232 authorize the Town of Purcellville, Virginia to levy and collect taxes on property located within the Fireman's Field Service Tax District ("District") in the same manner as the Town may establish other Town property taxes; and

AN ORDINANCE: **ESTABLISHING FOR CALENDAR YEAR 2017 THE REAL ESTATE TAX RATE, THE PERSONAL PROPERTY TAX RATE, THE PERSONAL PROPERTY TAX RELIEF RATE, AND THE FIREMAN'S FIELD SERVICE DISTRICT TAX RATE; REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS; ESTABLISHING SEVERABILITY AND SAVINGS CLAUSES; ESTABLISHING EFFECTIVE DATE**

WHEREAS, the tax rates applicable to real property, personal property, and the Fireman's Field service district, are effective on a calendar-year basis, but are generally established in April of each calendar year, after the real property assessment data has been compiled by Loudoun County and transmitted to the Town for use in estimating Town tax revenues and budgeting.

NOW THEREFORE, the Council of the Town of Purcellville, Virginia hereby ordains:

SECTION I. **Real Property.** That the calendar year 2017 tax rate on real estate is hereby established to be $0.22 per $100 of assessed value.

SECTION II. **Tangible Personal Property.** That the calendar year 2017 tax rate on tangible personal property is hereby established to be:

a. $1.05 per $100 of assessed value for all tangible personal property identified in Va. Code § 58.1-3503(A), subsections 1 through 13, which includes vehicles; and

b. $0.55 per $100 of assessed value for all non-vehicular tangible personal property that is used in business; and

c. $0.01 per $100 of assessed value for the qualified tangible personal property of a qualified individual who actively serves as a volunteer member of a fire and rescue department in Loudoun County, as allowed by law.

SECTION III. **Tax Relief.** That tax relief shall be granted on the first $20,000.00 of value of non-commercial vehicles qualified by law for such relief, and that such relief shall be calculated by discounting the tax obligation otherwise due on the first $20,000 by 39%.

SECTION IV. **Fireman's Field.** That the calendar year 2017 tax rate on real estate located within the Fireman's Field Service Tax District is hereby established to be $0.035 per $100 of assessed value.

SECTION V. **Repeal.** That Ordinances 16-04-02 (Setting the Real Estate Tax Rate for CY2016), 16-04-03 (Setting the Fireman's Field Service District Tax Rate for CY2016), and 16-04-04 (Setting the Personal Property Tax Rate for CY2016), as well as all other prior ordinances and resolutions in conflict herewith, are hereby repealed.

SECTION VI. **Severability.** That if a court of competent jurisdiction deems any provision of this ordinance to be invalid, such holding shall in no way affect the validity Of the remaining sections or provisions of this ordinance, which shall remain in full force and effect.

SECTION VII. **Savings Clause.** That all ordinances repealed by this ordinance shall remain in full force and effect until the effective date of this ordinance. The repeal of ordinances hereunder shall not affect the authority of the Town to prosecute, punish or penalize any violation of such ordinances that occurred before the repeal hereunder takes effect.

SECTION VIII. **Effective Date.** That this ordinance shall be effective January 1, 2017.

PASSED THIS 11TH DAY OF APRIL, 2017.

Kwasi Fraser

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays

Diana Hays, Town Clerk

Mayor
Kwasi A. Fraser

Council
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TOWN OF PURCELLVILLE

IN

LOUDOUN COUNTY, VIRGINIA

ORDINANCE NO. 17-05-01

PRESENTED: **MAY 23, 2017**
ADOPTED: **MAY 23, 2017**

AN ORDINANCE: ADOPTING AND RE-ORDAINING THE TOWN'S TAX RATES, FEES, AND FINES

The Town Council of the Town of Purcellville, Virginia hereby ordains:

SECTION I. That all tax rates, fines, and fees for the Town of Purcellville are hereby adopted and re-ordained as set forth in Appendix A to this Ordinance, "Master Tax and Fee Schedule."

SECTION II. That all tax rates, fines, and fees adopted under this Ordinance shall supersede any conflicting tax rate, fine, or fee previously adopted.

SECTION III. That the Master Tax and Fee Schedule adopted and re-ordained under this Ordinance shall be set forth in Appendix A of the Town Code of Purcellville, Virginia.

SECTION IV. That if any portion of this Ordinance shall be adjudged invalid by a court of competent jurisdiction, the same shall not affect the validity of this Ordinance as a whole or any other part or provision thereof, other than the part so decided to be invalid.

SECTION V. That this Ordinance shall be effective July 1, 2017.

PASSED THIS 23RD DAY OF MAY, 2017.

Kwasi Fraser

Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

Diana Hays

Diana Hays, Town Clerk

Town of Purcellville
Master Tax & Fee Schedule
Effective January 1, 2017

Category	Rates and Fees	Legal Authority	Town Ordinance
Real Estate Tax	.22 per $100	**Va. Code § 58.1-3200** **Va. Code § 15.2-1104** **Va. Code § 58.1-3321** **Town Code 74-1**	**Ordinance 17-04-01**
Fireman's Field Service Tax District	.035 per $100	**Va. Code § 15.2-2400** **Town Code 74-232**	**Ordinance 17-04-01**
Personal Property Tax:		**Va. Code § 58.1-3500** **Town Code 74-1**	**Ordinance 17-04-01**
Vehicles	1.05 per $100		
Vehicles – Qualified Volunteers	.01 per $100		
Business Property	.55 per $100		
Penalty	10%	**Va. Code § 58.1-3916**	**Ordinance 17-04-01**
Interest	10% per annum	**Va. Code § 58.1-3916**	**Ordinance 17-04-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Town Council Proposed Rates and Fees	Legal Authority	Town Ordinance
Motor Vehicle Decals		**Va. Code § 46.2-752 Town Code 78-47**	**Ordinance 17-05-01**
Automobiles	$25.00		
Motor Cycle	$15.00		
Antique	$0.00		
Military	$1.00		
Transfer	$1.00		
Penalty for Late Purchase	$1.00		
Lost Decal	$1.00		
Qualified Vehicle – Volunteer	No Fee		
Meals Tax	5%	**Va. Code § 58.1-3840 Town Code 74-82**	**Ordinance 17-05-01**
Cigarette Tax	.65 per pack	**Va. Code § 58.1-3840 Town Code 74-180**	**Ordinance 17-05-01**
Transient Occupancy Tax	3% of amount paid for lodging or use of space	**Va. Code § 58.1-3840 Town Code 74-222**	**Ordinance 17-05-01**
Farm & Community Market Fee	$20 per space	**Town Code Ord # 10.12.02 Town Code 18-153**	**Ordinance 17-05-01**

Tax Rates and Fee Schedule (Ordinance 17-05-01) effective July 1, 2017 unless otherwise noted.

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Business License	Rates per category / value of gross receipts		
Business License Tax:			
Business Service	$.17/$100 gross receipts		**Ordinance 17-05-01**
Contractor	$.14/$100 gross receipts		**Ordinance 17-05-01**
Direct Sellers >$4.000	$.17/$100 gross receipts		**Ordinance 17-05-01**
Financial Service	$.17/$100 gross receipts		**Ordinance 17-05-01**
Fortune Teller	$500 annual flat fee		**Ordinance 17-05-01**
Hotel, Motel, Rooming House	$.17/$100 gross receipts		**Ordinance 17-05-01**
Massage Therapy	$.17/$100 gross receipts		**Ordinance 17-05-01**
Nonprofit Organization	None- must provide 501(c)(3)		**Ordinance 17-05-01**
Personal Service	$.17/$100 gross receipts		**Ordinance 17-05-01**
Professional	$.17/$100 gross receipts		**Ordinance 17-05-01**
Public Utilities	1/2 of 1% gross receipts		**Ordinance 17-05-01**
Repair Service	$.17/$100 gross receipts	**Va. Code § 58.1-3703** **Town Code 18-41**	**Ordinance 17-05-01**
Real Estate Service & Lessors of Real Property (dwellings 3 or more)	$.17/$100 gross receipts		**Ordinance 17-05-01**
Restaurant	$.17/$100 gross receipts		**Ordinance 17-05-01**
Retail Merchant	$.17/$100 gross receipts		**Ordinance 17-05-01**
Wholesale Merchant	$.05/$100 purchases of goods of sale		**Ordinance 17-05-01**
Manufacturer	None		**Ordinance 17-05-01**
Itinerant Merchant or Peddler	$500 annual flat rate		**Ordinance 17-05-01**
Carnival/Amusement	$500 per event		**Ordinance 17-05-01**
Coliseum, Arenas (public, +10,000 capacity)	$1,000 annual flat rate		**Ordinance 17-05-01**
Savings & Loan, Credit Union	$50 annual flat rate		**Ordinance 17-05-01**
Photographer- no VA established business	$30 annual flat rate		**Ordinance 17-05-01**
Minimum License Fee	$20		**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Loudoun County Gas Tax	County Voluntary Contribution to the Town		
Sales Tax	6% (4.3% state, 1% local, .7% NVTA) Local 1% collected by State and remitted to Loudoun County to distribute according to number of school aged children residing in the Town.	**Va. Code § 58.1-603**	**Ordinance 17-05-01**
Communications Tax	5% of sales price of each communications service collected by State and apportioned to localities.	**Va. Code § 58.1-648**	**Ordinance 17-05-01**
Electric Utility Tax:		**Va. Code § 58.1-3814** **Town Code 74-49**	**Ordinance 17-05-01**
Residential	$1.05 plus $.0011363 on each kwh		
Commercial	$1.72 plus $.010204 on each kwh		
Industrial	$1.72 plus $.010204 on each kwh		
Right of Way Use Application Fee	$40.00	**Va. Code § 56-468.1**	**Ordinance 17-05-01**
Right of Way Reinstatement Fee	$30.00	**Va. Code § 56-468.1**	**Ordinance 17-05-01**
Right of Way Performance Guarantee Fee	100% of Project Cost	**Va. Code § 56-468.1**	**Ordinance 17-05-01**
Right of Way Use Fee	$1.05 per access line	**Va. Code § 56-468.1**	**Ordinance 17-05-01**
Bank Franchise Tax	80% of State rate of 1%/$100 of net capital	**Va. Code § 58.1 Chapter 12** **Town Code 74-4**	**Ordinance 17-05-01**
Community Events Sign	$55 (in Town organization) $65 (out of Town organization)	No Change	**Ordinance 17-05-01**
Bad Check Fee	$50	**Va. Code § 15.2-106** **Town Code 1-18**	**Ordinance 17-05-01**
Mowing Fee	Cost of Contractor Mowing	No Change	**Ordinance 17-05-01**
Certified Letter Fee-Violation Notice	Current USPS Rate	No Change	**Ordinance 17-05-01**
Certified Letter Fee - Invoice	Current USPS Rate	No Change	**Ordinance 17-05-01**
Ordinance Mowing Admin Fee	20% of Fees	No Change	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Fines and Fees	Legal Authority	Town Ordinance
Child restraint/safety belt violation (under 18 years; first offense - pay fine only)	$50.00		**Ordinance 17-05-01**
Disabled parking violation	$150.00		**Ordinance 17-05-01**
Driving wrong way on one-way street	$30.00		**Ordinance 17-05-01**
Earphones while driving	$25.00		**Ordinance 17-05-01**
Equipment violation (each charge)	$30.00		**Ordinance 17-05-01**
Expired rejection sticker	$50.00		**Ordinance 17-05-01**
Failure to dim headlights while moving	$30.00		**Ordinance 17-05-01**
Failure to display license plates	$25.00		**Ordinance 17-05-01**
Failure to drive on right side of highway	$30.00		**Ordinance 17-05-01**
Failure to give proper signal	$30.00	**Va. Code § 46.2-85**	**Ordinance 17-05-01**
Failure to have vehicle inspected	$30.00		**Ordinance 17-05-01**
Failure to correct defects	$50.00		**Ordinance 17-05-01**
Failure to obey highway signs	$30.00	**Va. Code § 46.2-830**	**Ordinance 17-05-01**
Failure to obey traffic lights	$100.00	**Va. Code § 46.2-833**	**Ordinance 17-05-01**
Evasion of traffic control device	$50.00		**Ordinance 17-05-01**
Failure to obtain registration	$25.00		**Ordinance 17-05-01**
Failure to secure load	$30.00		**Ordinance 17-05-01**
Failure to use seat belt (pay fine only)	$25.00		**Ordinance 17-05-01**
Failure to yield right of way	$30.00	**Va. Code § 46.2-820 to § 46.2-829**	**Ordinance 17-05-01**
Following too closely	$30.00	**Va. Code § 46.2-816**	**Ordinance 17-05-01**
Illegal radar detector	$40.00	**Va. Code § 46.2-851**	**Ordinance 17-05-01**
Impeding flow of traffic	$30.00		**Ordinance 17-05-01**
Improper lane change	$30.00		**Ordinance 17-05-01**
Improper passing	$30.00	**Va. Code § 46.2-830**	**Ordinance 17-05-01**
Improper towing	$30.00	**Va. Code § 46.2-833**	**Ordinance 17-05-01**
Improper U-turn	$30.00	**Va. Code § 46.2-845**	**Ordinance 17-05-01**
Speeding (other than in a residence zone, highway work zone or school crosswalk)	$6.00 per MPH over speed limit	**Va. Code § 46.2-870 to § 46.2-876**	**Ordinance 17-05-01**
Speeding in residence zone	$200.00 plus $8.00 per MPH over speed limit	**Va. Code § 46.2-878.2**	**Ordinance 17-05-01**
Highway Safety Corridor moving violation (double the prepayable fine)	(double the prepayable fine)	**Va. Code § 46.2-947**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Public Works Equipment *(Note: Equipment Rates are without Operator)*		**Va. Code § 15.2-2119** **Va. Code § 15.2-951** **Va. Code § 15.2-1102**	**Ordinance 17-05-01**
4-Wheel Backhoe	$72.00		
Air Compressor	$21.00		
Boom Arm Mower	$52.00		
Camera Truck	$98.00		
Dump Truck	$42.00		
Dump Truck w/ Plow and / or Spreader	$62.00		
Mole	$31.00		
Pickup Truck	$21.00		
Pickup Truck w/Plow and/or Spreader	$41.00		
Roto-Rooter	$46.00		
Rubber Tire Loader	$72.00		
Steiner Mower	$39.00		
Thermoplast Gun	$16.00		
Striping Machine	$16.00		
Tractor with Bush Hog	$46.00		
Utility Truck	$52.00		
Vacuum Truck	$129.00		
Variable Message Sign	$82.00		
Zero Degree Mower (Skagg or X-Mark)	$46.00		
Pipe Freezer	$46.00		
Pavement Saw	$36.00		
Trash Pump	$11.00		

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees		Legal Authority	Town Ordinance
Labor and Administration Rates			**Va. Code § 15.2-2119 Va. Code § 15.2-951 Va. Code § 15.2-1102**	**Ordinance 17-05-01**
Position	**Hourly Rate**	**Hourly Overtime Rate**		
Public Works Director	$82.00	$123.00		
Public Works Asst Director/Manager	$62.00	$93.00		
Public Works Superintendent	$57.00	$86.00		
Public Works Team Leader	$50.00	$75.00		
Public Works Inspector	$46.00	$69.00		
Public Works Maintenance Worker	$33.00	$50.00		
Administrative Fee	20% Administrative Fee added to the total cost of invoice			

Town of Purcellville
Master Tax & Fee Schedule

Application Category	Application Type	Fees	Legal Authority	Town Ordinance
Subdivision	Pre-Application Review	$250	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary Plat	$2,500 + $100/lot + cost of engineering consultant review (ECR) (consultant cost not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary Plat Extension	$350	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary Plat Revision (minor revision to approved preliminary plat)	$300+ cost of ECR(ECR cost not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Minor Subdivision Plat	$500 + $100 per lot (3 lots or less)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary/Final Subdivision Plat	$4,000 + $100/lot + ECR (ECR not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Final Plat (after prelim plat approval, may be phased if phasing is approved with prelim plat)	$1,500 + $100/lot	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Construction Plans (Public Facility Construction Plans)	$1,500 + 1% of value of public improvements + cost of ECR (ECR not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Additional Submissions (applies to all plats & plans)	2nd & subsequent: $500 + cost of ECR (ECR not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Revisions to Approved Construction Plans	$500 + cost of ECR (ECR not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Boundary line adjustment & lot consolidation plats	$250 for single party; $500 for 2 or more parties; + cost of Town attorney review (cost of review not to exceed $300)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Other plats (easement plats, correction plats, etc)	$500 plus $50 per lot + cost of Town Attorney review	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Variation or Exception	$500 for one; $250 for each additional in same application; plus cost of public hearing, if required	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
Grading Plan	First Submission	$500 + $20 per acre + the cost of ECR (ECR cost not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Additional Submissions	2nd & subsequent: $250 + cost of ECR (ECR cost not to exceed $1,000)		

Town of Purcellville
Master Tax & Fee Schedule

Fee Change	Application Type	Fees	Legal Authority	Town Ordinance
Site Plan	Pre-Application Review	$250	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary Site Plan	$2,000 + ECR (ECR cost not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Preliminary/Final Site Development Plan	$4,500 +2% of public improvements value + cost of ECR (ECR cost not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Final Site Plan	$2,500 +2% of value of bonded improvements + ECR cost (ECR cost not to exceed $2,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Additional Submissions (applies to all site plans)	2nd & subsequent: $500 + ECR cost (ECR cost not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Revisions to approved site plan	$500 + ECR cost (ECR cost not to exceed $1,500)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Minor Site Plan	$2,250 +ECR (ECR not to exceed $1,250)	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
Performance Bonds and As-Built Site Inspections	As-Built Submissions	$300 + ECR cost, not to exceed $1,000 in the aggregate; $100 per inspection after 1st inspection	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Bond approval	$250 + ECR cost, not to exceed $500 in aggregate	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Bond extension	$250 per year extended	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Bond reduction	**For Bonds $3,500 or larger:** $350 + ECR cost (includes 1 inspection) +$100 for each additional inspection **For Bonds under $3,500:** $250 (includes 1 inspection) + $100 for each additional inspection	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Bond release	**For Bonds $3,500 or larger:** $350 + ECR cost (includes 2 inspections – punch list & final) +$100 for each additional inspection **For Bonds under $3,500** $250 (includes 2 inspections) + $100 for each additional inspection	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Lawn Establishment Winter Cash Bond Processing Fees	Application Fee: $50 Bond Release Fee: $100 per bond	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Lawn Establishment Winter Bond for Single Family Homes	$4,000	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Lawn Establishment Winter Bond for Townhomes	$2,000	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**
	Landscaping Bond	$250 Plus Actual Cost of Landscaping	**Va. Code § 15.2-2241**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Application Category	Application Type	Fees	Legal Authority	Town Ordinance
Land Use Applications	Zoning Map Amendment	0-5 ac: $2,500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
		5-10 ac: $3,500		
		10-25 ac: $6,500		
		25-100 ac: $7,500		
		>100 ac: $8,500 + $25 each add'l ac.		
	Comprehensive Plan Amendment	$2,500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Ordinance Text Amendment	$2,500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Proffer or Proffered Plan Amendment	$5,000	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	PDH Final Development Plan Administrative Amendment	$1,000	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Special Use Permit	$2,000	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Commission Permit	$750	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
Annexation Applications	Annexation Request	0-5 acres: $10,000	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
		> 5 acres: $10,000 + $50 each additional acre	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
BZA Applications	Variance	$500 + cost of newspaper ad, not to exceed an additional $500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Special Exceptions	$500 + cost of newspaper ad, not to exceed an additional $500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Appeals of Admin Decision	$500 + cost of newspaper ad, not to exceed an additional $500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
Misc. Zoning Fees	Readvertise Public Hearing	Cost of newspaper ad, up to $500	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Renotify Property Owners	$150	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Zoning Clearance Letter	$25	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Zoning Determination	$150	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Traffic Consultant Review Fee	Not to exceed $3000	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
Administrative Permits	Zoning Permits	New construction: Residential: $200 Non-Residential: $250	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
		Additions & Alterations: Residential: $75 Non-Residential: $150	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
		Accessory Structures: Decks, fences & sheds under 150 sq ft: $50 All other accessory structures: $75	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
		Construction Trailer: $300/year	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Application Category	Application Type	Fees	Legal Authority	Town Ordinance
Administrative Permits	Home Occupation Permit	$75	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Home Child Care Center (12 children or less)	$100	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Temporary Occupancy Permit	$100	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Occupancy Permit	Residential: $50* Commercial: $150* *includes 1 inspection; $100 for each re-inspection	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Demolition Permit	All structures: $150	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
Sign Permits	Permanent Signs	1-10 SF: $75 11-30 SF: $100 > 30 SF: $150	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Temporary Signs	$35 Signs removed from public right of way: $25	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Sign Waiver	$75	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Master Sign Plan Amendment	$50	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
Board of Architectural Review Applications	Preapplication conference	$75		**Ordinance 17-05-01**
	New Construction & Additions	$350		**Ordinance 17-05-01**
	Exterior Alterations	$250		**Ordinance 17-05-01**
	Repainting to New Color(s)	$50		**Ordinance 17-05-01**
	Accessory Structures	$50		**Ordinance 17-05-01**
	CDA Amendments	$100		**Ordinance 17-05-01**
	Appeal to Council	$250		**Ordinance 17-05-01**
	Administrative Review	$50		**Ordinance 17-05-01**
	Demolition Application	$75		**Ordinance 17-05-01**
Publications	Comprehensive Plan	Paper: $45 CD: $5 when available	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Zoning Ordinance	Unbound: $25 Bound: $40	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Zoning Map or other Maps	Small: $5 Large: $25	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Subdivision Ordinance	$10	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Facilities Standards Manual	$30	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**
	Publications copied In-House	$0.10 per page	**Va. Code § 15.2-2286**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Event Permit Application Review Fee	$75.00	**Ordinance No. 15-09-02**	**Ordinance 17-05-01**
Street Closure Fee for Events	$100.00 per day or portion thereof	**Ordinance No. 15-09-02**	**Ordinance 17-05-01**
Town Events Specialist: (for event planning services beyond application)	$30.00 per hour	**Ordinance No. 15-09-02**	**Ordinance 17-05-01**
Public Works Fee for Events	Up to $65 per employee per hour	**Ordinance No. 15-09-02**	**Ordinance 17-05-01**
Town Police Fee for Events	Up to $65 per officer per hour	**Ordinance No. 15-09-02**	**Ordinance 17-05-01**
Train Station Fees			
Full day Use (over 6 hours)	$160		**Ordinance 17-05-01**
Half day Use (6 hours)	$120		**Ordinance 17-05-01**
Four Hour Block	$80		**Ordinance 17-05-01**
Two Hour Block	$60		**Ordinance 17-05-01**
One Hour Block	$40		**Ordinance 17-05-01**
Non Profits with 501C3 Status	$20 per 2 hour block; $40 per 4 hour block		**Ordinance 17-05-01**
Community Garden Fees			
Community Garden Rental Fee	$25		**Ordinance 17-05-01**
Community Garden Security Fees	$50 (Refundable)		**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Water Supply System: **Water Usage Rates Per 1,000 Gallons Per Tier**	Rates Per 1,000 Gallons Per Tier: **In-Town Rates / Out of Town Rates**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
1st Tier (0 to 5,000 gal.)	$6.34 / $12.68		
2nd Tier (5,001-10,000 gal.)	$8.46 / $16.92		
3rd Tier (10,001-15,000 gal.)	$10.20 / $20.40		
4th Tier (15,001-20,000 gal.)	$12.14 / $24.28		
5th Tier (20,001-50,000 gal.)	$15.15 / $30.30		
6th Tier (50,001-100,000 gal.)	$17.29 / $34.58		
7th Tier (100,001-150,000 gal.)	$19.44 / $38.88		
8th Tier (150,001-200,000 gal.)	$21.57 / $43.14		
9th Tier (200,001-250,000 gal.)	$24.57 / $49.14		
10th Tier (250,001-300,000 gal.)	$26.71 / $53.42		
11th Tier (300,001-350,000 gal.)	$28.84 / $57.68		
12th Tier (350,001-400,000 gal.)	$30.98 / $61.96		
13th Tier (400,001-450,000 gal.)	$33.12 / $66.24		
14th Tier (450,001-500,000 gal.)	$38.47 / $76.94		
15th Tier (500,001-550,000 gal.)	$43.81 / $87.62		
16th Tier (550,001-600,000 gal.)	$49.15 / $98.30		
17th Tier (600,001 and over)	$54.50 / $109.00		

Town of Purcellville
Master Tax & Fee Schedule

Category	Rates and Fees	Legal Authority	Town Ordinance
Water Supply System: Monthly Meter Reading Fee (A Fixed Fee Based on Meter Size)	Current Monthly Fee for Meter Reading: **In-Town Rates / Out of Town Rates**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
`5/8'	$15.00 / $30.00		
3/4"	$15.00 / $30.00		
1"	$37.50 / $75.00		
1.5"	$75.00 / $150.00		
2"	$119.99 / $239.98		
3"	$239.48 / $478.96		
4"	$374.97 / $749.94		
6"	$479.93 / $959.86		
8"	$1,199.88 / $2,399.76		
Wastewater Collection System: Usage Rates Per 1,000 Gallons		**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
Wastewater Usage Rate *(In –Town Rate)*	Flat rate $15.19 per 1,000 gal.		
Wastewater Usage Rate *(Out of Town Rate)*	Flat rate $30.38 per 1,000 gal.		
Wastewater Collection System: Fixed Fee per Billing Cycle to Cover Administrative Cost of Calculating Wastewater (Sewer) Usage:	Current Fee for Calculating Wastewater Usage: **In-Town Rates / Out of Town Rates**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
5/8'	$15.00 / $30.00		
3/4"	$15.00 / $30.00		
1"	$37.50 / $75.00		
1.5"	$75.00 / $150.00		
2"	$119.99 / $239.98		
3"	$239.48 / $478.96		
4"	$374.97 / $749.94		
6"	$479.93 / $959.86		
8"	$1,199.88 / $2,399.76		

Town of Purcellville
Master Tax & Fee Schedule

Category		Rates and Fees	Legal Authority	Town Ordinance
Water Supply System	Handling Fee for New Account (Water)	$10.00	**Va. Code § 15.2-2119 Town Code §82-76 Town Code §82-85**	**Ordinance 17-05-01**
	Penalty (Late Fee)	10%		
	Interest	10% per annum		
	Pre-disconnect door announcement	$10.00		
	Reconnection Fee (terminated fee)	$50.00		
	Emergency call-out fee	$100.00		
	Deposit Rates	Residential: $300.00	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
		Business: $300.00		
		Restaurant: $750.00		
		Apartments: $3,000.00		
		Laundry Mats: $7,050.00		
	Bulk Water Fee - Water Usage Rate	$15.18/1,000 gallons	**Va. Code § 15.2-2119 & Town Code §82-80**	**Ordinance 17-05-01**
Water Availability (a.k.a. "Connection") **Fee Based on Meter Type & Size: This Fee is Applied to any new or upgraded connection to the Town's water system**		**Current In-Town Fees / Out-of-Town Fees**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
	5/8" Meter	$25,754 / $51,508		
	3/4" Meter	$38,631 / $77,262		
	1" Meter	$64,385 / $128,770		
	1.5" Meter	$128,770 / $257,540		
	2" T-10 Meter	$206,032 / $412,064		
	2" HP Turbine Meter	$206,032 / $412,064		
	3" HP Turbine Meter	$386,310 / $772,620		
	4" HP Turbine Meter	$643,850 / $1,287,700		
	2" T/F Compound Meter	$206,032 / $412,064		
	3" T/F Compound Meter	$386,310 / $772,620		
	4" T/F Compound Meter	$643,850 / $1,287,700		
	6" Meter	$1,287,700 / $2,575,400		

Town of Purcellville
Master Tax & Fee Schedule

Category		Rates and Fees	Legal Authority	Town Ordinance
Water Supply System	General Construction Permit for Distribution Mains (VDH review of new Water Lines)	$500 Preliminary Plan $1.50/LF WL +$500 for Final Site Plan	**Va. Code § 15.2-2119 12VAC5-590-200**	**Ordinance 17-05-01**
	New Line Flushing Request	$50 Administrative Fee + $(current water rate)/1000 gallons water used	**Va. Code § 15.2-2119 & Waterworks Regulations* 12VAC5-590-1210**	**Ordinance 17-05-01**
	**§ 32.1-170 of the Code of VA authorizes VDH to adopt the VA Administrative Code (VAC) for Waterworks Regulations*			
	Hydrant Flow Test	$200	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
	Meter Testing Fee (customer request)	$100	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
Water Meter Fee, Based on Meter Size and Type: Applies to Installation of Any New Water Meter		**Current** **In-Town Fees / Out-of-Town Fees**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
	5/8" Meter	$275 / $550		
	3/4" Meter	$328 / $656		
	1" Meter	$394 / $788		
	1.5" Meter	$564 / $1128		
	2" T-10 Meter	$709 / $1418		
	2" HP Turbine Meter	$944 / $1888		
	3" HP Turbine Meter	$1469 / $2938		
	4" HP Turbine Meter	$2281 / $4562		
	2" T/F Compound Meter	$2013 / $4026		
	3" T/F Compound Meter	$2749 / $5498		
	4" T/F Compound Meter	$3731 / $7462		
	6" Meter	At Cost		

Town of Purcellville
Master Tax & Fee Schedule

Category		Rates and Fees	Legal Authority	Town Ordinance
Water Supply System	Water Theft Fines	First Offense: $1,000*	**Va. Code § 15.2-1429 & Town Code § 82-86**	**Ordinance 17-05-01**
		Second Offense: $1,500*		
		Third or Subsequent Offense: $2,000*		
		*Plus water consumption.		
	Water Meter Tampering/Damage	Penalty for Improper Use: $500	**Va. Code § 15.2-1429 & Town Code § 82-86**	**Ordinance 17-05-01**
		Damage to Meter: $275		
Wastewater System	Handling Fee for New Account (Sewer)	$10.00	**Va. Code § 15.2-2119 Town Code § 82-76 Town Code § 82-85**	**Ordinance 17-05-01**
	Penalty (Late Fee)	10%		
	Interest	10% per annum		
Wastewater Availability (a.k.a. "Connection") **Fee Based on Water Meter Type & Size: This Fee is Applied to any new or upgraded connection to the Town's wastewater system**	Availability (a.k.a. "Connection") Fee Based on Meter Type & Size: This Fee is applied to any new or upgraded connection to the Town's water system	**Current** **In-Town Fees / Out-of-Town Fees**	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**
	5/8" Meter	$21,600 / $43,200		
	3/4" Meter	$32,400 / $64,800		
	1" Meter	$54,000 / $108,000		
	1.5" Meter	$108,000 / $216,000		
	2" T-10 Meter	$172,800 / $345,600		
	2" HP Turbine Meter	$172,800 / $345,600		
	3" HP Turbine Meter	$324,000 / $648,000		
	4" HP Turbine Meter	$540,000 / $1,080,000		
	2" T/F Compound Meter	$172,800 / $345,600		
	3" T/F Compound Meter	$324,000 / $648,000		
	4" T/F Compound Meter	$540,000 / $1,080,000		
	6" Meter	$1,080,000 / $2,160,000		
Wastewater System	New Sewer Line Flushing Request	$50 Administrative Fee + water used	**Va. Code § 15.2-2119**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Category		Current Rates and Fees	Legal Authority	Town Ordinance
Grease/Grit Interceptor Policy and Program	Failure to maintain on-site records	1st Offense: warning letter 2nd Offense: $100 3rd Offense: $150 4th Offense: $300	**Town Code § 82-192**	**Ordinance 17-05-01**
	Inspection Hindrance (equipment related)	1st Offense: warning letter 2nd Offense: $100 3rd Offense: $150 4th Offense: $300	**Town Code § 82-192**	**Ordinance 17-05-01**
	Interceptor in excess of 25% full	1st Offense: warning letter 2nd Offense: $300 3rd Offense: $450 4th Offense: $1,000	**Town Code § 82-192**	**Ordinance 17-05-01**
	Interceptor in excess of 75% full	1st Offense: warning letter 2nd Offense: $300 3rd Offense: $500 4th Offense: $1,000	**Town Code § 82-192**	**Ordinance 17-05-01**
	Failure to maintain interceptor other than cleaning	1st Offense: warning letter 2nd Offense: $300 3rd Offense: $500 4th Offense: $1,000	**Town Code § 82-192**	**Ordinance 17-05-01**
	Source of sewer blockage	1st Offense: warning + clean up costs 2nd Offense: $500 + clean up costs 3rd Offense: $1,000 + cleanup costs 4th Offense: termination of service	**Town Code § 82-192**	**Ordinance 17-05-01**
	Falsification of maintenance or cleaning records and noncompliance with Policy and Program	1st Offense: warning letter 2nd Offense: $500 3rd Offense: $1,000 4th Offense: termination of service	**Town Code § 82-192**	**Ordinance 17-05-01**
	Refusal for Inspection	Termination of Service	**Town Code § 82-192**	**Ordinance 17-05-01**

Town of Purcellville
Master Tax & Fee Schedule

Telecommunication Fees			
Lease Signing Fee	$500		**Ordinance 17-05-01**
Application to Locate on Town Property or to Modify Existing Contract	$500		

TOWN OF PURCELLVILLE
TAX RATE HISTORY

Real Estate:

Tax Year	Tax Rate
1990-1995	0.24
1996	0.24
1997	0.24
1998	0.24
1999	0.24
2000	0.24
2001	0.24
2002	0.24
2003	0.22
2004	0.21
2005	0.20
2006	0.17
2007	0.18
2008	0.19
2009	0.225
2010	0.23
2011	0.23
2012	0.225
2013	0.225
2014	0.210
2015	0.220
2016	0.220
2017*	0.220

*Adopted

Fireman's Field Service Tax:

Tax Yr	Tax Rate
2013	0.035
2014	0.035
2015	0.035
2016	0.035
2017*	0.035

Personal Property:

Tax Yr	Tax Rate
1996	1.05
1997	1.05
1998	1.05
1999	1.05
2000	1.05
2001	1.05/.55
2002	1.05/.55
2003	1.05/.55
2004	1.05/.55
2005	1.05/.55
2006	1.05/.55
2007	1.05/.55
2008	1.05/.55
2009	1.05/.55
2010	1.05/.55
2011	1.05/.55
2012	1.05/.55
2013	1.05/.55
2014	1.05/.55
2015	1.05/.55
2016	1.05/.55
2017*	1.05/.55

Meals Tax:

Fiscal Yr	Rate
1996	3%
1997	3%
1998	3%
1999	3%
2000	3%
2001	3%
2002	4%
2003	4%
2004	3%
2005	3%
2006	4%
2007	4%
2008	4%
2009	4%
2010	4%
2011	4%
2012	4%
2013	5%
2014	5%
2015	5%
2016	5%
2017	5%
2018*	5%

Cig Tax:

Fiscal Yr	Rate
2000	0.20
2001	0.20
2002	0.20
2003	0.20
2004	0.30
2005	0.30
2006	0.35
2007	0.45
2008	0.50
2009	0.50
2010	0.50
2011	0.65
2012	0.65
2013	0.65
2014	0.65
2015	0.65
2016	0.65
2017	0.65
2018*	0.65

Business License:

Tax Year	1999	2000	2001	2002	2003 to 2010	2011 to 2018
Building Contractor	0.14	0.14	0.14	0.14	0.14	0.14
Retail	0.19	0.19	0.17	0.17	0.17	0.17
Restaurant	0.19	0.19	0.19	0.17	0.17	0.17
Financial	0.19	0.19	0.19	0.17	0.17	0.17
Real Estate	0.19	0.19	0.19	0.17	0.17	0.17
Professional	0.19	0.19	0.17	0.17	0.17	0.17
Repair	0.19	0.19	0.17	0.17	0.17	0.17
Personal Serv	0.19	0.19	0.17	0.17	0.17	0.17
Business Serv	0.19	0.19	0.17	0.17	0.17	0.17
Wholesale	0.05	0.05	0.05	0.05	0.05	0.05
Rental/by Owner	0.19	0.19	0.19	0.17	0.17	0.17
Public Utilities	0.50	0.50	0.50	0.50	0.5	0.50
Hotel Motel	n/a	n/a	0.19	0.17	0.17	0.17
Massage Therapy	0.19	0.19	0.17	0.17	0.17	0.17
Direct Sellers >4k	0.19	0.19	0.17	0.17	0.17	0.17
Carnivals/Amus	n/a	n/a	500.00/yr	500.00/yr	500.00/yr	500.00/yr
Fortune-teller	n/a	n/a	n/a	n/a	500.00/yr	500.00/yr
Itinerant Vendor	250.00/yr	250.00/yr	500.00/yr	500.00/yr	500.00/yr	500.00/yr
Coliseum, Arenas	n/a	n/a	n/a	n/a	n/a	1000.00/yr
Savings & loan, credit union	n/a	n/a	n/a	n/a	n/a	50.00/yr
Photographer-non VA local						30.00/yr
Manufacturer	0	0	0	0	0	0
	$10 min	$10 min	$20 min	$20 min	$20 min	$20 min

Vehicle and Major Equipment Purchase/Replacement Schedule

As of June 30, 2017

Fund	Department	R/A*	Item Description **	Replaces	Lease or Purchase	Cost
Fiscal Year 2018						
General	Police	R	Ford Explorer Utility	2007 Ford Crown Vic #207	Purchase	$45,000
General	PW-Maint.	R	Vac Con Truck	2015 Vactor (#506/yr. 3 of 7 yr. lease)	Lease	$19,000
TOTAL						**$64,000**
Water	Water	R	Pick Up Truck	2008 Ford F350 #310	Purchase	$45,000
Water	Water	R	Polaris ATV	1999 Polaris ATV	Purchase	14,000
Water	Water	R	Vac Con Truck	2015 Vactor (#506/yr. 3 of 7 yr. lease)	Lease	$19,000
TOTAL						**$78,000**
WWater	WWater	R	Vac Con Truck	2015 Vactor (#506/yr. 3 of 7 yr. lease)	Lease	$19,000
TOTAL						**$19,000**
TOTAL FY18						**$161,000**
Fiscal Year 2019						
General	Police	R	Ford Explorer Utility	2008 Ford Explorer #218	Purchase	$47,013
General	Police	R	Ford Explorer Utility	2011 Chevy Tahoe #220	Purchase	$47,013
General	Police	R	Ford Explorer Utility	2005 Ford Crown Vic #205	Purchase	$47,013
General	PW-Admin.	R	SUV	2009 Dodge Durango #108	Purchase	$35,000
General	PW-Eng.	R	SUV	2001 Ford Escape #104	Purchase	$35,000
General	PW-Maint.	R	Pick Up Truck	2003 GMC Sierra #508	Purchase	$42,000
General	PW-Maint.	R	Pick-Up Truck	2005 Ford F-350 #517	Purchase	$42,000
General	PW-Maint.	R	Pick Up Truck	2003 Ford F-550 #507	Purchase	$42,000
General	PW-Maint.	R	Vac Con Truck	2015 Vactor (#506/yr. 4 of 7 yr. lease)	Lease	$19,000
TOTAL						**$356,039**
Water	Water	R	Pick Up Truck	2013 Ford F350 #315	Purchase	$42,000
Water	Water	R	Vac Con Truck	2015 Vactor (#506/yr. 4 of 7 yr. lease)	Lease	$19,000
TOTAL						**$61,000**

Vehicle and Major Equipment Purchase/Replacement Schedule

As of June 30, 2017

Fund	Department	R/A*	Item Description **	Replaces	Lease or Purchase	Cost
Fiscal Year 2019						
WWater	WWater	R	Heavy Duty Truck	2005 Super Duty Crane Truck #404	Purchase	$45,000
WWater	WWater	R	SUV	2006 Ford Escape #402	Purchase	$35,000
WWater	WWater	R	Vac Con Truck	2015 Vactor (#506/yr. 4 of 7 yr. lease)	Lease	$19,000
TOTAL						**$99,000**
TOTAL FY19						**$516,039**
Fiscal Year 2020						
General	Police	R	Ford Explorer Utility	2012 Chevy Impala #221	Purchase	$47,013
General	Police	R	Ford Explorer Utility	2008 Ford Crown Victoria #208	Purchase	$47,013
General	PW-Eng.	R	Flex Fuel or Hybrid Car	2006 Ford Escape #106	Purchase	$35,000
General	PW-Maint.	R	Pick Up Truck	2006 Ford F350 #515	Purchase	$42,000
General	PW-Maint.	R	Pick Up Truck	2006 Ford F350 #516	Purchase	$42,000
General	PW-Maint.	R	Vac Con Truck	2015 Vactor (#506/yr. 5 of 7 yr. lease)	Lease	$19,000
TOTAL						**$232,026**
Water	Water	R	Pick Up Truck	2013 Ford F-250 #314	Purchase	$42,000
Water	Water	R	Vac Con Truck	2015 Vactor (#506/yr. 5 of 7 yr. lease)	Lease	$19,000
TOTAL						**$61,000**
WWater	WWater	R	Vac Con Truck	2015 Vactor (#506/yr. 5 of 7 yr. lease)	Lease	**$19,000**
TOTAL FY20						**$312,026**
Fiscal Year 2021						
General	Police	R	Ford Explorer Utility	2013 Dodge Charger #223	Purchase	$49,740
General	Police	R	Ford Explorer Utility	2013 Dodge Charger #224	Purchase	$49,740
General	Admin	R	SUV	2011 Ford Escape Hybrid #110	Purchase	$44,000
General	PW-Eng.	R	Pick Up Truck	2011 Ford F250 #109	Purchase	$44,000
General	PW-Maint.	R	Pick Up Truck	2009 Ford F-350 #511	Purchase	$42,000
General	PW-Maint.	R	Dump Truck	2008 International 7000 #509	Purchase	$100,000
General	PW-Maint.	R	Vac Con Truck	2015 Vactor (#506/yr. 6 of 7 yr. lease)	Lease	$19,000
TOTAL						**$348,480**

Vehicle and Major Equipment Purchase/Replacement Schedule

As of June 30, 2017

Fund	Department	R/A*	Item Description **	Replaces	Lease or Purchase	Cost
Fiscal Year 2021						
Water	Water	R	Vac Con Truck	2015 Vactor (#506/yr. 6 of 7 yr. lease)	Lease	$19,000
TOTAL						**$19,000**
WWater	WWater	R	Truck 4WD	2008 Chevy Colorado #403	Purchase	$44,000
WWater	WWater	R	Vac Con Truck	2015 Vactor (#506/(yr. 6 of 7 yr. lease)	Lease	$19,000
TOTAL						**$63,000**
TOTAL FY21						**$430,480**
Fiscal Year 2022						
General	Police	R	Ford Explorer Utility	2012 Chevy Tahoe #222	Purchase	$52,625
General	Police	R	Ford Explorer Utility	2014 Dodge Charger #225	Purchase	$52,625
General	Planning	R	Flex Fuel or Hybrid Vehicle	2011 Ford Escape #107	Purchase	$35,000
General	PW-Maint.	R	Dump Truck	2008 International 7000 #510	Purchase	$100,000
General	PW-Maint.	R	Sewer Camera Van	2007 Dodge Sprinter Sewer Camera Van	Purchase	$100,000
General	PW-Maint.	R	Vac Con Truck	2015 Vactor (#506/yr. 7 of 7 yr. lease)	Lease	$19,000
TOTAL						**$359,250**
Water	Water	R	Vac Con Truck	2015 Vactor (#506/yr. 7 of 7 yr. lease)	Lease	**$19,000**
WWater	WWater	R	Vac Con Truck	2015 Vactor (#506/yr. 7 of 7 yr. lease)	Lease	$19,000
TOTAL						**$19,000**
TOTAL FY22						**$397,250**

GRAND TOTAL FY18 - FY22	**$1,816,795**

* R = Replacement, A = Addition

** The Town makes every effort to obtain the most energy efficient vehicles that meet the operational needs of the department

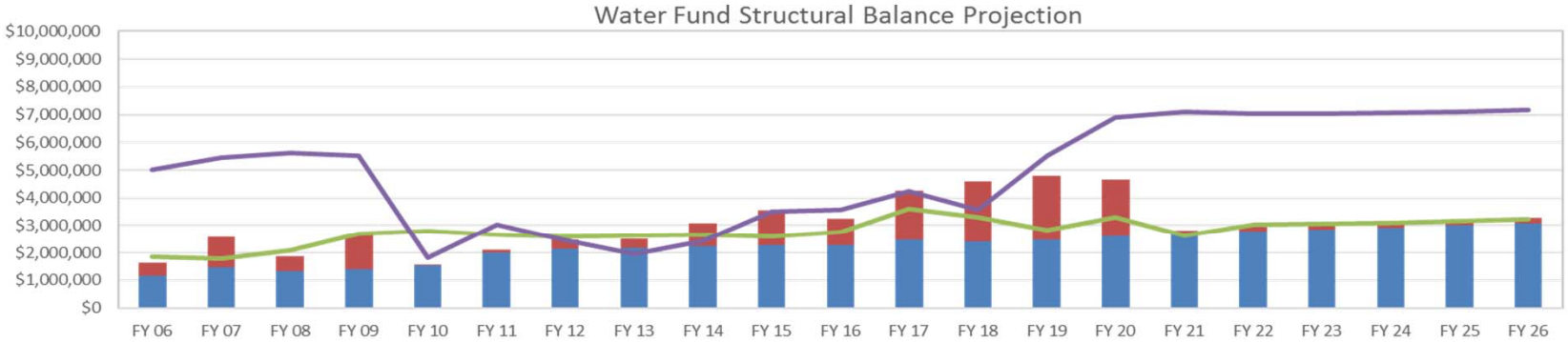
Water and Sewer Utility Enterprise Funds
Rate Scenario 9A as presented on 3/30/17

General Assumptions:

- FY 2017 Estimated Actual Revenues and Expenses
- FY 2018 Budgeted expenses
- Reserves used to pay the $1.44 million balloon maturity of the Water Fund's 2010 General Obligation Bond on its scheduled maturity date in FY 2021.
- Includes proposed debt restructuring
- Five Year CIP assumptions updated as of 3/28/17
  - $250,000 in cash funded water CIP each year beginning FY 2022
  - $100,000 in cash funded sewer CIP each year beginning FY 2021
- Updated Availabilities as of 03/28/17, but still no Availabilities sold after Mayfair

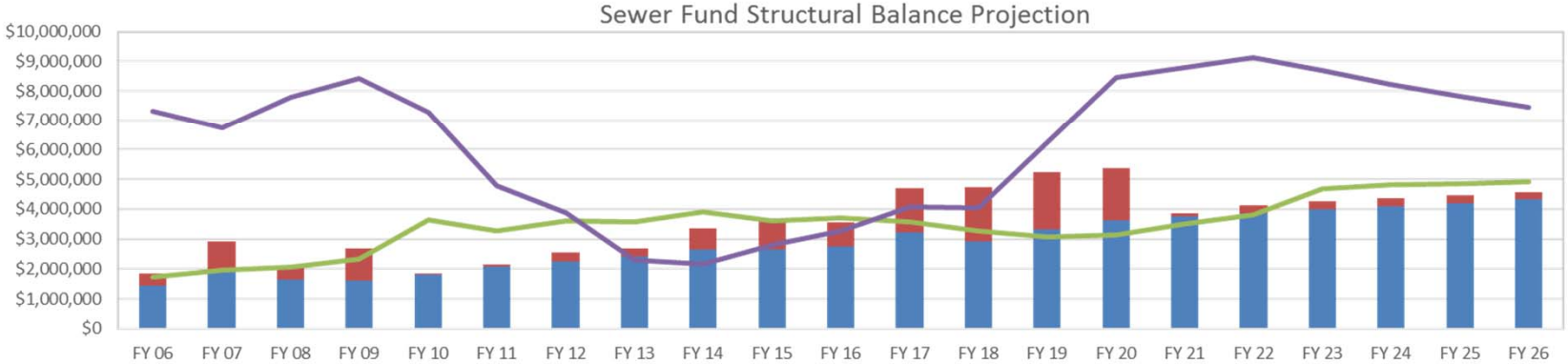
Scenario #9A – With Debt Restructuring
Phased Elimination of Chargeback and Transfer of Meals Tax

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Cumulative
Availabilities Sold	62	86	89	81	5	-	-	-	-	-	**260**
Water Rate Increase	3.0%	0.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	**21.8%**
Sewer Rate Increase	5.0%	0.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	**21.8%**
Water Rev. Impact	-	$148,696	$311,255	$473,814	$587,912	$587,912	$587,912	$587,912	$587,912	$587,912	**$4,461,237**
Sewer Rev. Impact	-	$148,696	$564,515	$851,814	$965,912	$965,912	$965,912	$965,912	$965,912	$965,912	**$7,360,497**



1% Meals Tax Revenue (100% WW):
- 67% in FY 2019
- 100% in FY 2020 and beyond

Non-Recurring Revenues / Availabilities
Recurring Revenues
Recurring Expenditures and Debt Service
Cash & Cash Equivalents



Chargeback Reduction:
Split Evenly to W and WW
- 25% in FY 2018
- 50% in FY 2019
- 80% in FY 2020
- 100% in FY 2021 and beyond

Non-Recurring Revenues / Availabilities
Recurring Revenues
Recurring Expenditures and Debt Service
Cash & Cash Equivalents

Water and Sewer Utility Enterprise Funds
Rate Scenario 9A Water CIP Forecast

Water Projects	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Tank Painting	$300,000					**$300,000**
Water Line Replacement on N 21st Street	$6,262					**$6,262**
Reprogram PLC at Wells	$201,066					**$201,066**
Hirst Wells Rehabilitation	$9,313					**$9,319**
New Elevated Water Tank				$95,000		**$95,000**
Water Treatment Plant Improvements			$50,000	$672,500	$485,000	**$1,207,500**
Intake Structure for Hirst Reservoir			$143,000	$563,500		**$706,500**
N Maple Avenue Waterline	$118,620	$609,280				**$727,900**
Consolidated Well Treatment Facility				$50,000	$3,000,000	**$3,050,000**
Holly Lane Water Main Replacement				$175,000		**$175,000**
Allder School Road Water Main Replacement	$150,000					**$150,000**
LVSC Water Main Replacement				$218,000		**$218,000**
12th Street Water Main Replacement			$64,062	$290,120		**$354,182**
Total Water CIP	**$785,261**	**$609,280**	**$257,062**	**$2,064,120**	**$3,485,000**	**$7,200,723**
Cash Funded	**$662,620**	**$609,280**	**$257,062**	**$828,120**	**$ -**	**$2,357,082**
Debt Funded	**$122,641**	**$ -**	**$ -**	**$1,236,000**	**$3,485,000**	**$4,721,000**

All Scenarios account for $250,000 of Water CIP spending in FY 2022 and beyond, funded with 100% Cash.

Water and Sewer Utility Enterprise Funds
Rate Scenario 9A Sewer CIP Forecast

Sewer Projects	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
East End Pump Station	$200,000					**$200,000**
LEAP Aeration Upgrade		$160,000				**$160,000**
West End Pump Station Improvement			$375,000	$350,000		**$725,000**
Replacement Membranes				$2,010,000		**$2,010,000**
Ongoing Cash Capital Spending					$100,000	**$100,000**
Total Sewer CIP	**$200,000**	**$160,000**	**$375,000**	**$2,360,000**	**$100,000**	**$3,195,000**
Cash Funded	**$200,000**	**$160,000**	**$ -**	**$ -**	**$100,000**	**$460,000**
Debt Funded	**$ -**	**$ -**	**$375,000**	**$2,360,000**	**$ -**	**$2,735,000**

All Scenarios account for $100,000 of Sewer CIP spending in FY 2021 and beyond, funded with 100% Cash.

Water and Sewer Utility Enterprise Funds
Rate Scenario 9A Availability Forecast

Project	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Commercial / Industrial								
Catoctin Corner	4 - 3/4"	1 - 1”	2 - 3/4"	2 - 1”				9
Mayfair	1 - 5/8"	4 - 5/8"	4 - 5/8”					9
Vineyard Square			3 - 5/8"					3
Daycare	1 - 3/4"							1
Shea's Warehouse		1 - 5/8"						1
Browning Office		1 - 3/4"						1
Chapman			2 - 3/4"					2
O'Toole				1 - 5/8”, 1 - 3/4”, 1 - 2”				3
Shoppes at Main & Maple					1- 3/4”			1
Stupar					2 - 3/4”			2
Residential								
Infill Residential	3 - 5/8"					5 - 5/8"	5 - 5/8"	13
Mayfair	50- 5/8"	50- 5/8"	50 - 5/8”	57- 5/8"				207
Village Case		10 - 5/8"	10 - 5/8"	8 - 5/8"				28
Morgan Meadows		5- 5/8"						5
Vineyard Square			1 - 2”					1
Ball Property		12 - 5/8"	8 - 5/8"					20
Stupar					Unknown			Unknown
Total Availability Revenue	**$3,267,784**	**$4,072,444**	**$4,214,506**	**$3,811,997**	**$213,093**	**$236,770**	**$236,770**	**$16,0533,64**

Utility Chargeback

Background

The utility chargeback is a mechanism in which the utility funds (water and sewer) pay the general fund for administrative services provided by general fund departments. For example, staff in the Maintenance Department conduct several activities for the utility funds such as cleaning pump stations, water line flushing, and emergency water line break repairs, and a portion of their time is paid by the utility funds. While this is an appropriate allocation of funds, it also places an additional burden on the utility funds for these activities.

Although the chargeback allocates *costs* to the Utility funds, it preserves an accurate *personnel* head count based on departmental reporting structure. For example, Maintenance workers help maintain utility lines and infrastructure; however, they report to the Maintenance Superintendent rather than the Water or Wastewater Superintendent.

The choice to employ a chargeback is not dictated by law but by policy and budget priorities. The Town Council has indicated its desire to reduce the amount of the chargeback, and did so by more than $324,000 in FY 2018. Future discussions about the chargeback will include possible additional reductions and implementation of measures to track activities done by general fund employees on behalf of the utility funds.

Change in Budget and Financial Reporting Presentation for FY18

In the past, the Town presented the Utility Chargeback as *revenue* in the General Fund and *expense* in the Utility funds. Unfortunately, this process had a number of drawbacks:

- The presentation of Chargeback as General Fund revenue overstates the General Fund revenue and budget.
- Inclusion of Utility Fund related personnel costs with the General Fund departmental expenditures overstates the General Fund expenditures and budget.
- GFOA indicated this should be changed in keeping with best practices of financial reporting and budget display
- Staff discussed best practices and GASB requirements with the Town's auditor. RFCA recommended use of contra-expenditure accounts, rather than a revenue transfer, to better reflect GF departmental expenditures and eliminate overstatement of GF revenue. No changes were recommended with the enterprise funds as these expenses are properly disclosed as personnel costs.

As a result of input from GFOA and the Town's auditors, the Town made the changes as stated above for presenting the Chargeback as part of the FY 2018 Budget.

Utility Chargeback

Example of New Line Item:

The "expenditure offset" (or "contra-expense") is shown as a negative line in each respective General Fund Department. Below is the example from Public Works for the chargeback of Maintenance activities in support of the Utility Funds:

		FY 2016	FY 2017		FY 2018 Request			
		Actual	Current Budget	Estimated Actual	Dept Head Request	Town Manager Proposed	Town Council Adopted	% Change FY17 Current Budget
100-4041200	**PW-MAINT/STS/UTIL**							
100-4041200-1100	MAINTENANCE STAFF	548,149	603,358	596,440	663,879	657,639	614,333	1.8%
100-4041200-1200	OVERTIME-MAINTENANCE	56,290	40,000	30,000	40,000	40,000	39,000	-2.5%
100-4041200-2100	SOCIAL SECURITY TAX	46,168	48,656	47,923	53,847	53,369	49,980	2.7%
100-4041200-2200	RETIREMENT	51,004	44,986	47,373	50,258	49,768	46,368	3.1%
100-4041200-2300	HEALTH INSURANCE	125,468	141,392	135,905	168,626	168,626	154,999	9.6%
100-4041200-2400	LIFE INSURANCE	6,094	7,507	7,906	8,387	8,305	7,738	3.1%
100-4041200-2500	LONG TERM DISABILITY INSURANCE	0	3,680	3,680	4,680	4,680	3,680	0.0%
100-4041200-2550	HYBRID DISABILITY PROGRAM	0	250	250	260	260	0	-100.0%
100-4041200-2700	WORKERS COMP INSURANCE	22,428	26,417	26,639	29,675	29,401	27,454	3.9%
100-4041200-2800	DEFERRED COMP MATCH	4,100	4,680	4,680	4,680	4,680	4,160	-11.1%
100-4041200-2810	UNIFORMS	7,814	9,500	8,555	9,000	9,000	9,000	-5.3%
	TOTAL PAY & BENEFITS	**867,515**	**930,426**	**909,351**	**1,033,292**	**1,025,728**	**956,712**	**2.8%**
100-4041200-2900	**LESS UTILITY CHARGEBACK**	**(208,384)**	**(377,490)**	**(377,490)**	**(363,234)**	**(389,341)**	**(388,781)**	**3.0%**
	NET PAY & BENEFITS	**659,131**	**552,936**	**531,861**	**670,058**	**636,387**	**567,931**	**2.7%**

FY 2018 BUDGET –
BEST PRACTICES FOR TRANSFER OF REVENUE BETWEEN FUNDS

Introduction

The purpose of this report is to provide additional information regarding accounting standards and best practices to guide transfers between the Governmental and Enterprise Funds. A fund is a separate fiscal and accounting entity with its own self-balancing set of accounts. The following chart provides an overview of Town funds:

Primary Funds	Sub-Funds	Description
Governmental Funds:		Used to account for tax-supported governmental activities
	General Operating Fund	Chief operating fund of a local government
	Special Parks & Recreation Fund	Used to account for the proceeds of the Fireman's Field Tax District which are legally restricted per Town Code Chapter 74, Article VIII
	GF Capital Projects Fund	Used to account for the acquisition or construction of major capital facilities or infrastructure
Enterprise Funds:		Used to account for a government's business-type activities
	Water Operating Fund	Operating fund of the Town's public water utility supported by fees charged to external users
	WF Capital Projects Fund	Used to account for the acquisition or construction of water utilities infrastructure
	Wastewater Operating Fund	Operating fund of the public wastewater treatment utility supported by fees charged to external users
	WWF Capital Projects Fund	Used to account for the acquisition or construction of wastewater treatment utilities infrastructure

Accounting, Financial Reporting & Auditing Standards

Virginia local governments are required to adhere to explicit accounting standards. In accordance with Virginia Code §15.2-2509, the Auditor of Pubic Accounts (APA) establishes basic accounting and financial reporting requirements for Virginia local governments by means of its *Uniform Financial Reporting Manual*. This manual instructs local governments to prepare financial statements in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). Further professional guidance on the application of GAAP for governments is available in the book *Governmental Accounting, Auditing and Financial Reporting* published by the Government Finance Officers Association (GFOA). Furthermore, Virginia Code §15.2-2511 requires every locality to undergo an annual audit by a certified public accountant each year. Auditors are required to conduct the audit in accordance with generally accepted auditing standards as outlined in the *Government Auditing Standards* by the American Institute of Certified Public Accountants.

Enterprise Fund Definition and Philosophy

GAAP requires governments to use Enterprise Funds to account for "business-type activities" or activities similar to those found in the private sector. Business-type activities include services primarily funded through user charges (voluntary exchange transactions between willing buyers and sellers). In contrast, governmental-type activities are primarily funded through taxation (non-exchange, legally mandated involuntary transactions between citizens and the government). As with private business models, there is a basic expectation that an enterprise fund should be self-sustaining, relying on rates and fees without subsidies given to or received from other funds or entities. Virginia Code §15.2-2119 requires fees and charges for public water and sewer services to be "practicable and equitable."

Best practices support setting public utility rates and fees in a manner to maintain level of service, cover operating expenses, fund capital outlays and infrastructure reinvestment, retire debt and support adequate reserve levels.

- The Town's Fiscal Policy Sec. III (c) Revenue Management provides the following guidance: *The town, where practicable, will institute user fees and charges for specialized programs and services. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs, and the town will periodically review user fee charges and related expenditures to determine if pre- established recovery goals are being met.*
- The Town's Fiscal Policy Sec. V (c) Debt and Cash Management provides the following guidance: *The town will annually calculate target debt ratios for direct, non-revenue based debt that is dependent on the general fund for the payment of debt service. So long as payments from the general fund to the enterprise fund are not necessary to make up shortfalls in the enterprise fund, enterprise fund debt will not be included in the calculation of the debt ratios. The town's debt capacity shall be maintained within the following primary goals:*
    1. *Debt service expenditures as a percentage of general fund expenditures should not exceed 15%.*

2. *Bonded debt of the town shall not exceed 2.0% of the total assessed value of taxable property.*

- The Town's Fiscal Policy Sec. VI (a) Reserve Funds Management provides the following guidance: *The general fund unassigned fund balance should be maintained at a minimum of $3 million or 30% of total general fund revenues, whichever is greater, given that the water and sewer enterprise funds are self-supporting and the enterprise fund balances are maintained at a substantial level.*

Transfer versus Allocation of Expenses

A transfer occurs when money is moved from one fund to another. This may take the form of (1) an appropriation with no expectation of repayment, or (2) a loan with an expectation of repayment. As both cases deal with moving money between entities for purposes unrelated to the original fund, approval should be granted by the governing body. Such approval should be accompanied by justification of why this transfer is necessary and appropriate.

A transfer should not be confused with the Utility Chargeback which is an allocation of money from one fund to another to pay legitimate reimbursement costs for services provided from the General Fund. See the Utility Chargeback White Paper for more information. It should be noted that the chargeback is a business decision and the annual budget process provides an excellent opportunity for the governing body to review the allocation strategy.

Transfers From the General Fund to the Utility Funds

During the FY17 Budget process, Council asked staff to research whether it is advisable to apply meals tax revenue to the Town's debt incurred for water and sewer facilities. Attached are the responses from the Town Attorney, the Town's financial advisor (Davenport), the Town's utility rate consultant (MFSG) and the Town's auditor (Robinson, Farmer, Cox and Associates). In short, the Town Attorney's legal review found "…it is permissible to supplement Utility Funds with General Revenue Funds including Meals Tax Revenue." While Davenport, MFSG and the auditor did not offer a legal opinion suggesting this was best handled by the Town Attorney, they indicated best practices support a fully self-sustaining enterprise fund. The following are some key points they made regarding transfers from the General Fund to the Utility Funds:

- A community is not required to recover total cost of services via user charge and, therefore, tax revenues may be used to supplement enterprise fund activity. (MFSG)
- It is not advisable to count tax transfers toward utility cost of service rate calculations but they may be directed toward augmented asset rehabilitation and replacement. (MFSG)
- Creditors may view meals tax revenues as unpredictable and less stable than user charges. This may result in higher interest rates on debt. (MFSG)

- Cost of service principles in which user charges pay for the cost of service are typically used for enterprise funds. Tax transfers/subsidies shift the burden to non-users who receive no direct benefit of the service. (MFSG)
- Credit rating agencies may not look favorably on the practice of transfers as is seen as simply taking from one fund and placing it into another. This could lead to higher interest rates on debt as the utility is not seen as self-supporting and also places pressure on the General Fund for that loss of revenue. (Davenport)
- GASB requires tax revenue to be reported in the General Fund and any support to the enterprise fund shown as a Transfer Out. (Robinson, Farmer, Cox Associates)

It is difficult to predict how credit rating agencies may look upon General Fund support of an Enterprise Fund as their role is to review and opine on a government's credit worthiness rather than provide management advice or proscribe policy. Therefore, it is recommended that the governing body carefully review the implications of transfers and document justification for this decision. It would be particularly helpful to tie support to specific activities. For example, (1) there may be specific economic development goals that warrant General Fund support of utility infrastructure, or (2) expansion of general government facilities may necessitate additional utility infrastructure, or (3) subsidies from the General Fund may been needed to fully support debt payments associated with large infrastructure improvements and regulatory mandates due to economies of scale associated with a small utility system.

Conclusion

Governmental accounting standards and cost of service principles establish a basic expectation that Utility Enterprise Funds will be self-supporting whereby user charges support the cost of providing service. Under certain circumstances, the governing body may determine it is appropriate to transfer General Fund revenues to subsidize an Enterprise Fund. However, a careful review of the needs, justification, and timeline of the specific case should be undertaken. Implications to the General Fund's structural balance and fiscal policy compliance, as well as implications to the Enterprise Funds' creditworthiness, should be fully considered before Town Council approves this type of policy directive.

Glossary of Budget Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity - Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes - Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot - To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize - Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation - The valuation set upon real estate and certain personal property by the Loudoun County Assessor as a basis for levying property taxes.

Asset - Resources owned or held by a government which have monetary value.

Attrition - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions - Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unassigned) Fund Balance - This refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bond - A long-term IOU or promise to pay. It is a promise to repay a specific amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets - Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Asset Replacement Fund – A fund created to provide non-debt funding for capital projects. Will be funded using a percentage of the revenue generated by growth in the Town's tax base.

Capital Budget - The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvement Plan- A community planning and fiscal management tool used to coordinate the location, timing and financing of capital improvements over a mulita-year period.

Capital Improvements Program (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay/Expenditure – Acquisition of fixed assets which have a value of $5,000 or more and have a useful economic lifetime of more than two years; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project - A major construction, acquisition, renovation or demolition project, land acquisition or other asset, which adds value to the Town's physical assets or significantly increases an asset's useful life and its value at or in excess of $50,000. The project must have a useful life in excess of five years. Also clled capital improvements.

Capitalized Interest – The initial interest payment(s) paid by additional borrowing. Interest expense incurred on long-term borrowings such as bonds or capital leases during the construction phase of a capital asset. The interest expense incurred is capitalized and included in the total cost of the asset rather than expensed in the period the interest is reported. As a result, the capitalized interest is expensed or depreciated over the life of the capital asset.

Cash Basis - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Chargeback – An allocation of costs and resource usage based on actual usage or a pre-determined amount. Before FY 2018, the Town recorded the chargeback as revenue to the General Fund and as an expense to the Utility Funds. Based on the Town's auditor advice and GFOA input, the accounting was changed for this budget fiscal year (2018) to record a expense reduction (contra-expense) to the General Fund instead to avoid overstating overall Town revenues and expenditures. While the Town's chargeback formulation uses cost allocation elements, the Town Council ultimately decides the chargeback amount allocated to each fund in the budget.

Commodities - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Comprehensive Plan – A master plan designed to guide the future actions of a community. It presents a vision for the future, with long-range goals and objectives for all activities that affect the local government.

Constant or Real Dollars - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services - Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (CoLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees - Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement - The expenditure of money from an account.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – Used to account for business type activities of the government such as water and wastewater utility systems. Operational costs of these funds are supported by user charges. (Also known as a Proprietary Fund.)

Equalized Tax Rate - The tax rate which would levy the same amount of real estate tax as last year when multiplied by the new total assessed value of real estate.

Expenditure - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, or service or settling a loss.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance interest or other charges.

Fireman's Field Service Tax District – The revenue generated by this special levy may only be used to benefit Fireman's Field and other recreational or cultural properties within the Town limits, including the maintenance and operation of facilities, the acquisition of land, and the construction or installation of improvements. The district is regulated under Town Code Chapter 74, Article VIII and includes all real property located within the Town limits.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The town's fiscal year begins July 1, and ends the following June 30.

Fixed Assets - Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Accrual Basis - a basis of accounting where revenues (expenses) are recorded when earned (incurred) regardless of cash received or paid. Cash basis entails recording of these items when cash is exchanged.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on either 1,950 or 2,080 hours per year. For example, a part-time position working for 20 hours per week would be the equivalent of .5 of a full-time position based on 2080.

Function - A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Obligation Bond- A municipal bond secured by the government's pledge to use legally available resources, including tax revenues, to repay bond holders.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds – Used to account for tax supported activities of the government. The Town's governmental funds are the General Fund, Special Parks and Recreation Fund and the General Capital Projects Fund.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantor.

Hourly - An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or addresses temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., street, water, sewer, public buildings and parks).

Interfund Transfer - The movement of money between funds of the same governmental entity.

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, or payments in lieu of taxes.

Lapsing Appropriation - An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy – Imposition of taxes for the support of government activities.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis - A basis of accounting where revenue is recorded when measurable and available, and expenditures are recorded when made.

Materials and Supplies - Expendable materials and operating supplies necessary to conduct departmental operations.

Net Budget - The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars - The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure - An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations- Amounts which a government legally may be required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget - A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-year Encumbrances - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget - A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget - A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income) - Revenues earned by a program, including fees for services, license and permit fees, and fines.

Proprietary Fund – Used to account for business type activities of the government such as water and wastewater utility systems. Operational costs of these funds are supported by user charges. (Also known as an Enterprise Fund.)

Purpose - A broad statement of the goals, in that an agency is organized to meet.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution- A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue - Sources of income financing the operations of government.

Revenue Bond- A municipal bond that finance income-producing projects and are secured by a specified revenue source.

Service Lease - A lease under which the lessor maintains and services the asset.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues are classified according to their source or point of origin.

Special Revenue Fund – Used to account for proceeds of the Fireman's Field Service Tax District. This special levy may only be used to benefit Fireman's Field and other recreational or cultural properties within the Town.

Structural Balance - A budget that ensures financial sustainability multiple years in the future. Structure balance considers recurring and non-recurring revenues and expenses in developing a model for future fiscal sustainability. Ideally, each Town fund should be self-sustaining to cover its operational and debt expenses through taxes or its user fees.

Supplemental Appropriation - An additional appropriation made by the governing body after the budget year is started.

Supplemental Requests - Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Target Budget - Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy - The resultant product when the tax rate is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unassigned Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost - A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalent which may be used to satisfy cash flow needs.

Work Years - The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year-round employee. For most categories, this equals 1,950 hours per year (37.5 hours per week times 52 weeks) or 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the positions.