



## **BUDGET STATUS REPORT**

**SUBJECT:** Fiscal Year (FY) 2020 1<sup>st</sup> Quarter Budget Status Report

**DATE OF MEETING:** November 1, 2019

**STAFF CONTACTS:** David Mekarski, Town Manager  
Liz Krens, Director of Finance  
Linda Jackson, Financial Analyst

### **FIRST QUARTER SUMMARY:**

This report provides the First Quarter (FY 2020) Comparison over the Prior Year (FY 2019) Actuals for Operating Revenue and Expenditures.

**Table 1: FY 2020 Operating Fund for Quarter ending September 30, 2019**

Dollars are shown in millions (\$M).

<b>Fund</b>	<b>FY 2019 1Q Actuals (\$M)</b>	<b>FY 2020 1Q Actuals (\$M)</b>	<b>Increase/ (Decrease)</b>
Governmental Revenue	\$1.278	\$1.322	\$0.044
Governmental Expenditures	\$2.486	\$2.981	\$0.495
Utilities Fund Revenue	\$1.606	\$1.116	(\$0.490)
Utilities Fund Expenditures	\$3.726	\$2.828	(\$0.898)

### **GOVERNMENTAL FUND:**

Governmental Fund Revenues: Within the General Fund and Parks and Rec Fund, the \$44K Revenue increase relates primarily to Parks and Rec Special Events managed by the Town in FY 2020 which was formerly managed by Shaun Alexander Enterprises (SAE) in FY 2019.

Governmental Fund Expenditures: FY 2020 expenditures of \$3.0M exceed prior year by \$0.5M. The increase in 1Q FY 2020 was driven by \$0.3M Non-Departmental, \$0.1M Public Safety, and \$0.1M Public Works.

Total Governmental Operating Deficit: The year-to-date net deficit for the Governmental Funds (General and Parks and Rec) of (\$1.7M) is only timing and is projected to be \$0 at year-end.

**UTILITY FUND:**

Utility Fund Revenues: Within the Water Fund and Wastewater Fund, the (\$0.5M) Revenue decline is driven by decreased new Connections in FY 2020 for new development.

Utility Fund Expenditures: FY 2020 expenditures of \$2.8M are lower than Prior Year by \$0.9M. In 1Q FY 2019, Water Fund recognized a One-time Transfer Out of \$1.1M to the Capital Project Fund. However, it was only \$0.2M in 1Q FY 2020.

Total Utility Operating Deficit: The year-to-date net deficit for the Utility Funds (Water and Wastewater) of (\$1.7M) is only timing and is projected to be \$0 at year-end.

The attached FY 2020 First Quarter Budget Status report provides a breakdown of actuals in detail for both the Governmental Funds (General and Parks and Rec Fund) and the Utility Funds (Water and Wastewater Fund).

**YTD SUMMARY:**

**Table 2: FY 2020 Operating Fund for period ending September 30, 2019**

Dollars are shown in millions (\$M).

<b>Fund</b>	<b>FY 2020 Revised Budget</b>	<b>FY 2020 YTD Actuals*</b>	<b>Difference</b>
Governmental Revenue	\$11.895	\$1.322	\$10.573
Governmental Expenditures	\$11.895	\$2.981	\$8.914
<b>Surplus(Deficit)</b>		<b>(\$1.659)</b>	
Utilities Fund Revenue	\$7.479	\$1.116	(\$6.363)
Utilities Fund Expenditures	\$7.479	\$2.828	(\$4.651)
<b>Surplus(Deficit)</b>		<b>(\$1.712)</b>	
<b>Total Surplus(Deficit)</b>		<b>(\$3.371)</b>	

Note \*: Actuals exclude Encumbrances.

The year-to-date net deficit of (\$3.4M) for the Governmental Fund of (\$1.7M) and Utility Fund of (\$1.7M) is only timing and is projected to be \$0 at year-end.

**CAPITAL:**

Status updates for Capital Projects are included in the Public Works Monthly Operations Report which is located on the website:

<https://www.purcellvilleva.gov/893/Monthly-Operations-Report>

**ATTACHMENTS:**

1. FY 2020 1Q (Sep YTD) Revenue Status Report
2. FY 2020 1Q (Sep YTD) Expense Status Report

Town of Purcellville, Virginia  
 Budget Compliance for Operating Revenue (FY20)  
 First Quarter ending September 31, 2019

Legend: On Target >100%  
 On Trend >25%  
 Underrun <25%

OPERATING REVENUE	PY 1Q Actual (FY19)	CY 1Q Actual (FY20)	Revised Annual Budget	CY 1Q v PY 1Q	CY % of Prior Yr	Actual v Budget	% Used
<b>GENERAL (G) FUND</b>							
Real Estate Tax	29,467	23,706	3,102,320	(5,761)	80.4%	(3,078,614)	0.8%
Personal Property Tax	95,308	80,178	639,879	(15,130)	84.1%	(559,701)	12.5%
Property Tax	124,775	103,883	3,742,199	(20,892)	83.3%	(3,638,316)	2.8%
Meals Tax	370,819	399,743	2,165,382	28,924	107.8%	(1,765,639)	18.5%
Business License	30,511	6,742	806,429	(23,769)	22.1%	(799,687)	0.8%
Cigarette Tax	57,784	55,371	207,592	(2,413)	95.8%	(152,221)	26.7%
Vehicle License	23,038	27,498	170,000	4,460	119.4%	(142,502)	16.2%
Franchise Tax	0	0	340,000	0		(340,000)	0.0%
Utility Tax	38,307	40,759	220,000	2,452	106.4%	(179,241)	18.5%
Sales Tax	101,508	111,107	1,217,052	9,599	109.5%	(1,105,945)	9.1%
Other Local Tax	3,133	3,226	12,240	93	103.0%	(9,015)	26.4%
Other Local Taxes	625,100	644,446	5,138,695	19,346	103.1%	(4,494,249)	12.5%
Permits, Fees, Licenses	17,319	15,890	101,000	(1,429)	91.7%	(85,110)	15.7%
Fines & Forfeitures	8,555	9,347	44,100	792	109.3%	(34,753)	21.2%
Use of Money & Property - G	19,803	29,798	102,000	9,995	150.5%	(72,202)	29.2%
Miscellaneous - G	19,160	10,889	89,200	(8,272)	56.8%	(78,311)	12.2%
Transfer in Cash Reserves - G	0	0	840,811	0		(840,811)	0.0%
Transfer of Restricted Reserves - G	0	0	0	0		0	
Inter-Governmental / County - G	0	0	0	0		0	
VDOT	0	0	0	0		0	
PPTRA	201,753	201,753	201,753	0	100.0%	0	100.0%
Street Revenue / VA	166,435	173,252	690,739	6,818	104.1%	(517,487)	25.1%
Law Enforcement / VA	28,752	29,652	114,156	900	103.1%	(84,504)	26.0%
Communications Tax	11,827	11,471	130,000	(357)	97.0%	(118,530)	8.8%
Inter-Governmental / State - G	47,896	30,324	41,500	(17,571)	63.3%	(11,176)	73.1%
Inter-Governmental / Fed - G	1,328	1,500	0	172	112.9%	1,500	
Inter-Governmental - G	457,991	447,953	1,178,148	(10,038)	97.8%	(730,195)	38.0%
<b>GENERAL FUND</b>	<b>1,272,702</b>	<b>1,262,205</b>	<b>11,236,153</b>	<b>(10,497)</b>	<b>99.2%</b>	<b>(9,973,948)</b>	<b>11.2%</b>
<b>SPECIAL PARKS &amp; REC (P&amp;R) FUND</b>							
Special Tax District	3,615	3,104	423,544	(511)	85.9%	(420,440)	0.7%
Use of Money & Property	1,020	13,605	52,500	12,585	1333.8%	(38,895)	25.9%
Miscellaneous - P&R	487	43,499	52,810	43,011	8923.5%	(9,311)	82.4%
Inter-Governmental - P&R	0	0	5,000	0		(5,000)	0.0%
Transfer from Other Funds - P&R	0	0	50,000	0		(50,000)	0.0%
Transfer in Cash Reserves - P&R	0	0	75,000	0		(75,000)	0.0%
<b>PARKS &amp; REC FUND</b>	<b>5,122</b>	<b>60,207</b>	<b>658,854</b>	<b>55,085</b>	<b>1175.5%</b>	<b>(598,647)</b>	<b>9.1%</b>
<b>WATER (W) FUND</b>							
Water Availabilities	324,035	26,592	660,922	(297,443)	8.2%	(634,331)	4.0%
Water Fees	386,222	404,569	2,300,521	18,348	104.8%	(1,895,952)	17.6%
Miscellaneous - W	51,252	50,318	186,000	(934)	98.2%	(135,682)	27.1%
Investment Income - W	18,047	24,760	80,000	6,714	137.2%	(55,240)	31.0%
Transfer from Other Funds - W	0	0	0	0		0	
Transfer in Cash Reserves - W	0	0	66,149	0		(66,149)	0.0%
<b>WATER FUND</b>	<b>779,555</b>	<b>506,239</b>	<b>3,293,592</b>	<b>(273,315)</b>	<b>64.9%</b>	<b>(2,787,353)</b>	<b>15.4%</b>
<b>WASTEWATER (WW) FUND</b>							
Wastewater Availabilities	272,110	22,438	176,163	(249,672)	8.2%	(153,726)	12.7%
Wastewater Fees	539,963	558,187	3,170,863	18,224	103.4%	(2,612,676)	17.6%
Miscellaneous - WW	98	5,279	6,700	5,181	5410.9%	(1,421)	78.8%
Investment Income - WW	13,865	24,142	75,000	10,277	174.1%	(50,858)	32.2%
Transfer in Cash Reserves - WW	0	0	756,931	0		(756,931)	0.0%
<b>WASTEWATER FUND</b>	<b>826,035</b>	<b>610,045</b>	<b>4,185,657</b>	<b>(215,990)</b>	<b>73.9%</b>	<b>(3,575,612)</b>	<b>14.6%</b>
<b>Governmental</b>	<b>1,277,824</b>	<b>1,322,412</b>	<b>11,895,007</b>	<b>44,588</b>	<b>103.5%</b>	<b>(10,572,595)</b>	<b>11.1%</b>
<b>Utility</b>	<b>1,605,590</b>	<b>1,116,284</b>	<b>7,479,249</b>	<b>(489,305)</b>	<b>69.5%</b>	<b>(6,362,965)</b>	<b>14.9%</b>
<b>TOTAL</b>	<b>2,883,414</b>	<b>2,438,696</b>	<b>19,374,256</b>	<b>(444,718)</b>	<b>84.6%</b>	<b>(16,935,560)</b>	<b>12.6%</b>

Town of Purcellville, Virginia  
 Budget Compliance Report for Operating Expense (FY20)  
 First Quarter ending September 30, 2019

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%  
 Overrun >100%

	PY 1Q Actual (FY19)	CY 1Q Actual (FY20)	Revised Budget	ENCUMBRAN CES	CY 1Q v PY 1Q	CY % of Prior Yr	Actual v Budget	% Used
<b>GENERAL (G) FUND</b>								
Administration Pay & Benefits	206,437	238,087	1,012,534	0	31,650	115.3%	774,447	23.5%
Administration Operating	177,698	33,826	113,852	39,223	(143,872)	19.0%	80,026	64.2%
Administration - Internal Services	0	141,798	257,642	42,507	141,798	0.0%	115,844	71.5%
Administration - Legal	24,244	15,992	76,000	4,560	(8,252)	66.0%	60,008	27.0%
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>408,378</b>	<b>429,704</b>	<b>1,460,028</b>	<b>86,290</b>	<b>21,325</b>	<b>105.2%</b>	<b>1,030,324</b>	<b>35.3%</b>
Financial Administration	5,460	25,150	79,000	6,500	19,690	460.6%	53,850	40.1%
Finance Pay & Benefits	191,585	206,676	1,038,266	0	15,091	107.9%	831,590	19.9%
Finance Operating	16,435	14,311	99,172	8,913	(2,124)	87.1%	84,861	23.4%
<b>TOTAL FINANCE EXPENDITURES</b>	<b>213,480</b>	<b>246,137</b>	<b>1,216,438</b>	<b>15,413</b>	<b>32,656</b>	<b>115.3%</b>	<b>970,301</b>	<b>21.5%</b>
IT Pay & Benefits	66,572	68,038	316,966	0	1,466	102.2%	248,928	21.5%
IT Operating	18,093	24,214	169,283	7,469	6,122	133.8%	145,069	18.7%
<b>TOTAL IT EXPENDITURES</b>	<b>84,664</b>	<b>92,252</b>	<b>486,249</b>	<b>7,469</b>	<b>7,588</b>	<b>109.0%</b>	<b>393,997</b>	<b>20.5%</b>
Police Pay & Benefits	478,394	473,140	2,158,209	5,994	(5,253)	98.9%	1,685,069	22.2%
Police Operating	66,583	95,249	395,167	101,743	28,666	143.1%	299,918	49.9%
Fire & Rescue Pass-Through	0	73,143	116,000	0	73,143	0.0%	42,857	63.1%
<b>TOTAL PUBLIC SAFETY EXPENDITURES</b>	<b>544,977</b>	<b>641,533</b>	<b>2,669,376</b>	<b>107,737</b>	<b>96,556</b>	<b>117.7%</b>	<b>2,027,843</b>	<b>28.1%</b>
Public Works Admin Pay & Benefits	56,914	82,388	372,617	0	25,474	144.8%	290,229	22.1%
Public Works Admin Operating	1,612	1,298	24,341	0	(314)	80.5%	23,043	5.3%
Public Works Engineering Pay & Benefits	119,322	124,812	560,395	1,000	5,490	104.6%	435,583	22.5%
Public Works Engineering Operating	3,579	4,271	69,543	4,197	691	119.3%	65,272	12.2%
Public Works Maintenance Pay & Benefits	203,060	224,599	990,546	4,367	21,539	110.6%	765,947	23.1%
Public Works Maintenance Operating	38,010	41,172	258,402	37,194	3,162	108.3%	217,230	30.3%
Streets - Town	47,556	21,688	154,250	36,926	(25,868)	45.6%	132,562	38.0%
Streets - State	33,083	73,907	901,618	34,691	40,824	223.4%	827,711	12.0%
Refuse / Trash	117,606	117,307	488,000	365,178	(299)	99.7%	370,693	98.9%*
Town Hall	19,694	21,305	153,165	39,761	1,611	108.2%	131,860	39.9%
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>640,438</b>	<b>712,747</b>	<b>3,972,877</b>	<b>523,313</b>	<b>72,309</b>	<b>111.3%</b>	<b>3,260,130</b>	<b>31.1%</b>
Less Utility Chargeback	(246,613)	(246,613)	(986,452)	0	0	100.0%	(739,839)	25.0%
<b>PUBLIC WORKS NET OF UTILITY CHARGEBACK</b>	<b>393,825</b>	<b>466,134</b>	<b>2,986,425</b>	<b>523,313</b>	<b>72,309</b>	<b>118.4%</b>	<b>2,520,291</b>	<b>33.1%</b>
Community Dev Pay & Benefits	79,512	89,918	419,146	0	10,406	113.1%	329,228	21.5%
Community Dev Operating	5,720	2,269	104,053	1,481	(3,451)	39.7%	101,784	3.6%
<b>TOTAL COMMUNITY DEVELOPMENT EXPENDITURES</b>	<b>85,232</b>	<b>92,187</b>	<b>523,199</b>	<b>1,481</b>	<b>6,955</b>	<b>108.2%</b>	<b>431,012</b>	<b>17.9%</b>
Council	18,163	20,186	85,588	0	2,023	111.1%	65,402	23.6%
Planning Commission	4,777	2,987	14,349	0	(1,790)	62.5%	11,362	20.8%
Board of Zoning Appeals	0	0	100	0	0	0.0%	100	0.0%
Economic Development	350	350	15,000	0	0	100.0%	14,650	2.3%
Architectural Review Board	807	807	3,768	0	0	100.0%	2,961	21.4%
Arts Committee	9,606	198	20,000	0	(9,408)	2.1%	19,802	1.0%
Environmental Special Programs	182	0	8,000	0	(182)	0.0%	8,000	0.0%
<b>TOTAL LEGISLATIVE &amp; ADVISORY EXPENDITURES</b>	<b>33,886</b>	<b>24,529</b>	<b>146,805</b>	<b>0</b>	<b>(9,357)</b>	<b>72.4%</b>	<b>122,276</b>	<b>16.7%</b>
<b>GENERAL OPERATING COST</b>	<b>1,764,443</b>	<b>1,992,475</b>	<b>9,488,520</b>	<b>741,703</b>	<b>228,032</b>	<b>112.9%</b>	<b>7,496,045</b>	<b>28.8%</b>
Retiree Benefits	20,610	21,000	69,300	0	390	101.9%	48,300	30.3%
Capital Outlay - G	0	9,839	139,023	52,845	9,839	0.0%	129,184	45.1%
Adjustments & Transfers - G	0	200,000	336,469	0	200,000	0.0%	136,469	59.4%
Debt Retirement - G	445,949	503,104	1,202,841	0	57,155	112.8%	699,737	41.8%
<b>GENERAL FUND NON-DEPARTMENTAL</b>	<b>466,559</b>	<b>733,943</b>	<b>1,747,633</b>	<b>52,845</b>	<b>267,384</b>	<b>157.3%</b>	<b>1,013,690</b>	<b>45.0%</b>
<b>TOTAL GENERAL FUND</b>	<b>2,231,002</b>	<b>2,726,419</b>	<b>11,236,153</b>	<b>794,548</b>	<b>495,417</b>	<b>122.2%</b>	<b>8,509,734</b>	<b>31.3%</b>
<b>Variance Net of Encumbrances</b>							<b>7,715,186</b>	

\* Spending expected to be within Budget parameters at Year-end.

Town of Purcellville, Virginia  
 Budget Compliance Report for Operating Expense (FY20)  
 First Quarter ending September 30, 2019

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%

	<u>PY 1Q Actual</u> <u>(FY19)</u>	<u>CY 1Q Actual</u> <u>(FY20)</u>	<u>Revised</u> <u>Budget</u>	<u>ENCUMBRAN</u> <u>CES</u>	<u>CY 1Q v PY</u> <u>1Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
<b>SPECIAL PARKS &amp; REC (P&amp;R) FUND</b>								
Parks & Rec Pay & Benefits	18,892	33,703	174,640	0	14,811	178.4%	140,937	19.3%
Parks & Rec Management Op	9,073	9,249	54,150	2,000	176	101.9%	44,901	20.8%
Parks & Rec Skating Rink	14	1,324	43,000	0	1,311	9808.1%	41,676	3.1%
Parks & Rec Train Station	6,673	6,918	43,415	6,292	245	103.7%	36,497	30.4%
Fireman's Field Complex	7,270	12,487	56,650	5,909	5,217	171.8%	44,163	32.5%
Parks & Rec Programs	1,909	19,567	81,400	964	17,658	1025.0%	61,833	25.2%
Parks & Rec Tree Commission	175	0	2,500	0	(175)	0.0%	2,500	0.0%
<b>PARKS &amp; REC OPERATING COST</b>	<b>44,006</b>	<b>83,249</b>	<b>455,755</b>	<b>15,165</b>	<b>39,243</b>	<b>189.2%</b>	<b>372,506</b>	<b>21.6%</b>
Adjustments & Transfers - P&R	200,000	75,000	96,233	0	(125,000)	37.5%	21,233	77.9%
Debt Retirement - P&R	10,933	95,933	106,866	0	85,000	877.5%	10,933	89.8%
<b>PARKS &amp; REC NON-DEPARTMENTAL</b>	<b>210,933</b>	<b>170,933</b>	<b>203,099</b>	<b>0</b>	<b>(40,000)</b>	<b>81.0%</b>	<b>32,166</b>	<b>84.2%</b>
<b>TOTAL SPECIAL PARKS &amp; REC FUND</b>	<b>254,938</b>	<b>254,181</b>	<b>658,854</b>	<b>15,165</b>	<b>(757)</b>	<b>99.7%</b>	<b>404,673</b>	<b>40.9%</b>
Variance Net of Encumbrances							<b>389,508</b>	

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%  
 Overrun >100%

Town of Purcellville, Virginia  
 Budget Compliance Report for Operating Expense (FY20)  
 First Quarter ending September 30, 2019

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%

	<u>PY 1Q Actual</u> <u>(FY19)</u>	<u>CY 1Q Actual</u> <u>(FY20)</u>	<u>Revised</u> <u>Budget</u>	<u>ENCUMBRAN</u> <u>CES</u>	<u>CY 1Q v PY</u> <u>1Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
<b>WATER (W) FUND</b>								
Water Fund Staff Pay & Benefits	192,485	207,552	900,333	0	15,067	107.8%	692,781	23.1%
Utility Chargeback - W	123,306	123,306	493,226	0	0	100.0%	369,920	25.0%
Plant - W	73,791	50,275	367,850	137,726	(23,516)	68.1%	317,575	51.1%
Plant - Other - W	29,518	32,267	330,852	137,889	2,749	109.3%	298,585	51.4%
Well	29,825	52,510	196,750	33,663	22,685	176.1%	144,240	43.8%
Meter Reading - W	11,845	21,291	53,700	1,948	9,446	179.7%	32,409	43.3%
<b>WATER OPERATING COST</b>	<b>460,770</b>	<b>487,202</b>	<b>2,342,711</b>	<b>311,225</b>	<b>26,432</b>	<b>105.7%</b>	<b>1,855,509</b>	<b>34.1%</b>
Capital Outlay - W	10,074	1,138	25,189	3,414	(8,936)	11.3%	24,051	18.1%
Adjustments & Transfers - W	1,110,062	220,400	384,489	0	(889,662)	19.9%	164,089	57.3%
Debt Retirement - W	238,072	232,254	541,203	0	(5,818)	97.6%	308,949	42.9%
<b>WATER NON-DEPARTMENTAL</b>	<b>1,358,208</b>	<b>453,792</b>	<b>950,881</b>	<b>3,414</b>	<b>(904,416)</b>	<b>33.4%</b>	<b>497,089</b>	<b>48.1%</b>
<b>TOTAL WATER FUND</b>	<b>1,818,978</b>	<b>940,994</b>	<b>3,293,592</b>	<b>314,639</b>	<b>(877,984)</b>	<b>51.7%</b>	<b>2,352,598</b>	<b>38.1%</b>
Variance Net of Encumbrances							<b>2,037,959</b>	

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%  
 Overrun >100%

Town of Purcellville, Virginia  
 Budget Compliance Report for Operating Expense (FY20)  
 First Quarter ending September 30, 2019

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%

	<u>PY 1Q Actual</u> <u>(FY19)</u>	<u>CY 1Q Actual</u> <u>(FY20)</u>	<u>Revised</u> <u>Budget</u>	<u>ENCUMBRAN</u> <u>CES</u>	<u>CY 1Q v PY</u> <u>1Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
<b>WASTEWATER (WW) FUND</b>								
Wastewater Fund Staff Pay & Benefits	189,125	194,596	886,050	0	5,472	102.9%	691,454	22.0%
Utility Chargeback - WW	123,306	123,306	493,226	0	0	100.0%	369,920	25.0%
Plant - WW	78,544	117,656	548,685	188,606	39,112	149.8%	431,029	55.8%
Lab	11,421	11,965	51,920	15,654	544	104.8%	39,955	53.2%
Plant - Other - WW	6,334	15,801	212,151	109,894	9,467	249.5%	196,350	59.2%
Pump Station	2,585	17,614	54,900	7,279	15,029	681.4%	37,286	45.3%
Meter Reading - WW	11,845	21,208	53,700	1,948	9,363	179.0%	32,492	43.1%
<b>WASTEWATER OPERATING COST</b>	<b>423,160</b>	<b>502,148</b>	<b>2,300,632</b>	<b>323,380</b>	<b>78,988</b>	<b>118.7%</b>	<b>1,798,484</b>	<b>35.9%</b>
Capital Outlay - WW	0	163,220	187,169	861	163,220	0.0%	23,950	87.7%
Adjustments & Transfers - WW	793,600	536,780	536,887	0	(256,820)	67.6%	107	100.0%
Debt Retirement - WW	690,692	684,964	1,160,969	0	(5,728)	99.2%	476,005	59.0%
<b>WASTEWATER NON-DEPARTMENTAL</b>	<b>1,484,292</b>	<b>1,384,964</b>	<b>1,885,025</b>	<b>861</b>	<b>(99,328)</b>	<b>93.3%</b>	<b>500,061</b>	<b>73.5%</b>
<b>TOTAL WASTEWATER FUND</b>	<b>1,907,452</b>	<b>1,887,112</b>	<b>4,185,657</b>	<b>324,241</b>	<b>(20,341)</b>	<b>98.9%</b>	<b>2,298,545</b>	<b>52.8%</b>
Variance Net of Encumbrances							<b>1,974,304</b>	

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%  
 Overrun >100%

Town of Purcellville, Virginia  
 Budget Compliance Report for Operating Expense (FY20)  
 First Quarter ending September 30, 2019

Legend: On Trend 20% - 85%  
 Low Spending <20%  
 High % Used >85%

	<u>PY 1Q Actual</u> <u>(FY19)</u>	<u>CY 1Q Actual</u> <u>(FY20)</u>	<u>Revised</u> <u>Budget</u>	<u>ENCUMBRAN</u> <u>CES</u>	<u>CY 1Q v PY</u> <u>1Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
<b>TOTAL OPERATING BUDGET</b>	6,212,371	5,808,706	19,374,256	1,448,593	(403,665)	93.5%	13,565,550	37.5%
Less: Encumbrances				1,448,593			(1,448,593)	
<b>OPERATING BUDGET VARIANCE NET OF ENCUMBRANCES</b>							<b>12,116,957</b>	