



BUDGET STATUS REPORT

SUBJECT: Fiscal Year (FY) 2020 Year-to-Date (YTD) Budget Status Report for period ending December 31, 2019

DATE OF REPORT: February 11, 2020

STAFF CONTACTS: David Mekarski, Town Manager
Liz Krens, Director of Finance
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The attached FY 2020 Year-to-date Budget Status report for the second quarter 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). Comparisons are displayed for year-to-date (YTD) relative to Prior Year (PY) as well as to Budget. Highlights are shown below:

			
Total	Governmental	Water	Wastewater
<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • \$7.5M YTD and 39% of Budget • (\$0.8M) lower than FY19 • (10%) lower than FY19 • Expense is: <ul style="list-style-type: none"> • \$9.7M YTD and 57% of Budget • \$0.2M less than FY19 • +2% less than FY19 	<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • Trending up • \$4.5M YTD and 38% of Budget • \$0.2M higher than FY19 • +5% higher than FY19 • Expense is: <ul style="list-style-type: none"> • Trend is on target • \$5.4M and 52% of Budget • \$0.5M more than FY19 • 10% more than FY19 	<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • Trending down • \$1.4M and 43% of Budget • (\$0.5M) less than FY19 • (26%) less than FY19 • Expense is: <ul style="list-style-type: none"> • Trend is moderately high • \$1.6M and 56% of Budget • \$0.8M lower than FY19 • +34% lower than FY19 	<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • Trending down • \$1.6M and 38% of Budget • (\$0.5M) less than FY19 • (25%) less than FY19 • Expense is : <ul style="list-style-type: none"> • Trend is high • \$2.7M and 70% of Budget • \$0.1M higher than FY19 • 4% higher than to FY19

YEAR-OVER-YEAR COMPARISON:

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

Table 1: FY 2020 Operating Fund for period ending December 31, 2019

Dollars are shown in millions (\$M).

Fund	FY 2019 YTD Actuals (\$M)	FY 2020 YTD Actuals (\$M)	Fav/ (Unfav)
Governmental Revenue	\$4.238	\$4.462	\$0.224
Governmental Expenditures	\$4.865	\$5.367	(\$0.502)
Utilities Fund Revenue	\$4.038	\$3.023	(\$1.015)
Utilities Fund Expenditures	\$5.105	\$4.360	\$0.745
Total Revenue	\$8.276	\$7.485	(\$0.791)
Total Expenditures	\$9.970	\$9.727	\$0.243

Relative to last Fiscal Year, we are unfavorable (\$0.8M) in Revenue and favorable in expense by \$0.2M.

Governmental Fund

Governmental Fund Revenues: The General Fund increase of \$0.148M includes \$0.59M Property Tax, \$0.77M Meals Tax, \$0.44M Sales Tax along with (\$0.32M) other miscellaneous offsets.

The Parks and Rec (P&R) Fund increase of \$0.076M includes Fireman's Field Rent and Special Events managed by the Town in FY 2020 which was formerly managed by Shaun Alexander Enterprises (SAE) in FY 2019.

Governmental Fund Expenditures: Current Year expenditures of \$5.4M exceed prior year by (\$0.5M). The increase was driven by (\$0.129M) Legal, (\$0.114M) Public Safety, (\$0.269M) Non-Departmental, (\$0.19M) in P&R, and offset of \$0.30M in other.

Governmental Operating Deficit: The year-to-date net deficit for the Governmental Funds (General and Parks and Rec) of (\$0.3M) is timing and is projected to be \$0 at year-end.

Utility Fund

Utility Fund Revenues: Within the Water Fund and Wastewater Fund, the (\$1.0M) Revenue decline is driven by decreased new Connections (Availabilities) in FY 2020 for new development.

Utility Fund Expenditures: FY 2020 expenditures of \$4.360M are lower than Prior Year by \$0.745M. The lower expenditures primarily relate to a large Transfer Out to the Capital Project Fund in the prior fiscal year.

Utility Operating Deficit: The year-to-date net deficit for the Utility Funds (Water and Wastewater) of (\$0.3M) is driven by timing and slowing commercial growth.

BUDGET VS. ACTUALS:

Table 2: FY 2020 Operating Fund for period ending December 31, 2019

Dollars are shown in millions (\$M).

Fund	FY 2020 Revised Budget	FY 2020 YTD Actuals*	Difference
Governmental Revenue	\$11.902	\$4.462	\$7.440
Governmental Expenditures	\$11.902	\$5.367	\$6.535
Surplus(Deficit)		(\$0.905)	
Utilities Fund Revenue	\$7.479	\$3.023	\$4.456
Utilities Fund Expenditures	\$7.479	\$4.360	\$3.119
Surplus(Deficit)		(\$1.338)	
Total Revenue	\$19.381	\$7.485	\$11.896
Total Expenditures	\$19.381	\$9.727	\$9.654
Total Surplus(Deficit)		(\$2.242)	

Note *: Actuals exclude Encumbrances.

Operating
 Budget vs.
 Actuals

Revenue: \$11.9M Available Budget of which \$7.4M is Governmental and \$4.5M is Utility. General Fund Revenue lags due to timing.
 Utility Revenue is underrunning due to lower than Budget Availabilites.

Expense: The unspent Budget of \$9.7M which is \$6.5M Governmental and \$3.1M is Utility. Encumbrances are \$1.235M leaving \$5.3M unencumbered.

Deficit: The year-to-date net deficit is (\$2.243). Of this amount, the Governmental Fund deficit is (\$0.905M) or -8% driven by timing. However, is projected to be \$0 at year-end.

The Utility Fund deficit is (\$1.338M) or -18% and reflects slowing commercial growth (Availabilities). This may result in a deficit position 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 2Q (Dec YTD) Operating Revenue Status Report
2. FY 2020 2Q (Dec YTD) Operating Expense Status Report

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

Legend: On Trend >50% (6 months)
 On Trend >25% & <50%
 Underrun <25%

	<u>PY 2Q Actual</u>	<u>CY 2Q Actual</u>	<u>Revised Annual</u>	<u>Fav/ (Unfav)</u>	<u>Fav/ (Unfav)</u>		
	<u>(FY19)</u>	<u>(FY20)</u>	<u>Budget</u>	<u>CY 2Q v PY</u>	<u>CY % of</u>	<u>Actual v</u>	<u>% Used</u>
				<u>2Q</u>	<u>Prior Yr</u>	<u>Budget</u>	
OPERATING REVENUE							
GENERAL (G) FUND							
Real Estate Tax	1,487,891	1,560,321	3,102,320	72,431	104.9%	(1,541,999)	50.3%
Personal Property Tax	115,865	102,838	639,879	(13,026)	88.8%	(537,041)	16.1%
Property Tax	1,603,755	1,663,160	3,742,199	59,404	103.7%	(2,079,039)	44.4%
Meals Tax	903,268	980,673	2,165,382	77,405	108.6%	(1,184,709)	45.3%
Business License	28,388	12,761	806,429	(15,627)	45.0%	(793,668)	1.6%
Cigarette Tax	112,654	111,689	207,592	(965)	99.1%	(95,903)	53.8%
Vehicle License	28,634	30,826	170,000	2,192	107.7%	(139,174)	18.1%
Franchise Tax	0	0	340,000	0		(340,000)	0.0%
Utility Tax	92,968	90,900	220,000	(2,069)	97.8%	(129,100)	41.3%
Sales Tax	408,636	452,290	1,217,052	43,654	110.7%	(764,762)	37.2%
Other Local Tax	6,300	5,721	12,240	(579)	90.8%	(6,519)	46.7%
Other Local Taxes	1,580,848	1,684,860	5,138,695	104,012	106.6%	(3,453,835)	32.8%
Permits, Fees, Licenses	52,563	32,020	101,000	(20,543)	60.9%	(68,980)	31.7%
Fines & Forfeitures	18,604	22,640	44,100	4,036	121.7%	(21,460)	51.3%
Use of Money & Property - G	43,293	55,416	102,000	12,122	128.0%	(46,584)	54.3%
Miscellaneous - G	40,517	27,770	89,200	(12,747)	68.5%	(61,430)	31.1%
Transfer in Cash Reserves - G	0	0	840,811	0		(840,811)	0.0%
Transfer of Restricted Reserves - G	0	0	0	0		0	
Transfer from Other Funds - 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	332,870	346,505	690,739	13,635	104.1%	(344,234)	50.2%
Law Enforcement / VA	57,291	59,304	114,156	2,013	103.5%	(54,852)	51.9%
Communications Tax	46,603	44,949	130,000	(1,654)	96.5%	(65,051)	34.6%
Inter-Governmental / State - G	49,696	36,769	41,500	(12,928)	74.0%	(4,731)	88.6%
Inter-Governmental / Fed - G	1,328	1,500	0	172	112.9%	1,500	
Inter-Governmental - G	689,542	690,780	1,178,148	1,238	100.2%	(487,368)	58.6%
GENERAL FUND	4,029,123	4,176,646	11,236,153	147,523	103.7%	(7,059,507)	37.2%
SPECIAL PARKS & REC (P&R) FUND							
Special Tax District	203,834	211,783	423,544	7,949	103.9%	(211,761)	50.0%
Use of Money & Property	2,935	28,395	52,500	25,460	967.5%	(24,105)	54.1%
Miscellaneous - P&R	2,487	44,979	52,810	42,492	1808.6%	(7,831)	85.2%
Inter-Governmental - P&R	0	0	5,000	0		(5,000)	0.0%
Transfer from Other Funds - P&R	0	0	57,000	0		(57,000)	0.0%
Transfer in Cash Reserves - P&R	0	0	75,000	0		(75,000)	0.0%
PARKS & REC FUND	209,256	285,157	665,854	75,901	136.3%	(380,697)	42.8%
WATER (W) FUND							
Water Availabilities	648,361	104,446	660,922	(543,915)	16.1%	(556,476)	15.8%
Water Fees	1,117,469	1,173,279	2,300,521	55,809	105.0%	(1,127,242)	51.0%
Miscellaneous - W	101,772	91,183	186,000	(10,589)	89.6%	(94,817)	49.0%
Investment Income - W	41,792	46,929	80,000	5,137	112.3%	(33,071)	58.7%
Transfer from Other Funds - W	0	0	0	0		0	
Transfer in Cash Reserves - W	0	0	66,149	0		(66,149)	0.0%
WATER FUND	1,909,395	1,415,837	3,293,592	(493,558)	74.2%	(1,877,755)	43.0%
WASTEWATER (WW) FUND							
Wastewater Availabilities	544,511	(54,232)	176,163	(598,743)	-10.0%	(230,395)	-30.8%
Wastewater Fees	1,539,942	1,611,100	3,170,863	71,158	104.6%	(1,559,763)	50.8%
Miscellaneous - WW	6,051	4,919	6,700	(1,132)	81.3%	(1,781)	73.4%
Investment Income - WW	37,640	44,982	75,000	7,342	119.5%	(30,018)	60.0%
Transfer in Cash Reserves - WW	0	0	756,931	0		(756,931)	0.0%
WASTEWATER FUND	2,128,144	1,606,769	4,185,657	(521,375)	75.5%	(2,578,888)	38.4%
Governmental	4,238,379	4,461,802	11,902,007	223,423	105.3%	(7,440,205)	37.5%
Utility	4,037,539	3,022,606	7,479,249	(1,014,933)	74.9%	(4,456,643)	40.4%
TOTAL	8,275,918	7,484,408	19,381,256	(791,510)	90.4%	(11,896,848)	38.6%

Town of Purcellville, Virginia
 Budget Compliance Report for Operating Expense (FY20)
 Second Quarter ending December 31, 2019

Legend: On Trend 25% - 85%
 Low Spending <25%
 High % Used >85%
 Overrun >100%

	<u>PY 2Q Actual</u> <u>(FY19)</u>	<u>CY 2Q Actual</u> <u>(FY20)</u>	<u>REVISED</u> <u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>CY 2Q v PY</u> <u>2Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
					<u>Fav/ (Unfav)</u>		<u>Fav/ (Unfav)</u>	
GENERAL (G) FUND								
Administration Pay & Benefits	450,937	525,883	1,017,529	0	(74,946)	116.6%	491,646	51.7%
Administration Operating	229,979	51,508	113,852	33,046	178,471	22.4%	62,344	74.3%
Administration - Internal Services	0	171,464	257,642	34,453	(171,464)	0.0%	86,178	79.9%
Administration - Legal	56,173	185,315	76,000	4,560	(129,142)	329.9%	(109,315)	249.8%
TOTAL ADMINISTRATION EXPENDITURES	737,090	934,169	1,465,023	72,058	(197,080)	126.7%	530,854	68.7%
Financial Administration	11,150	36,700	79,000	6,975	(25,550)	329.1%	42,300	55.3%
Finance Pay & Benefits	431,011	477,250	1,039,324	0	(46,239)	110.7%	562,074	45.9%
Finance Operating	33,095	34,388	99,172	37,665	(1,293)	103.9%	64,784	72.7%
TOTAL FINANCE EXPENDITURES	475,256	548,338	1,217,496	44,640	(73,083)	115.4%	669,158	48.7%
IT Pay & Benefits	148,256	152,015	318,176	0	(3,760)	102.5%	166,161	47.8%
IT Operating	30,942	39,672	159,283	38,596	(8,729)	128.2%	119,611	49.1%
TOTAL IT EXPENDITURES	179,198	191,687	477,459	38,596	(12,489)	107.0%	285,772	48.2%
Police Pay & Benefits	983,767	1,031,276	2,179,991	2,224	(47,509)	104.8%	1,148,715	47.4%
Police Operating	149,006	168,624	383,667	72,618	(19,617)	113.2%	215,043	62.9%
Fire & Rescue Pass-Through	26,745	73,143	116,000	0	(46,398)	273.5%	42,857	63.1%
TOTAL PUBLIC SAFETY EXPENDITURES	1,159,518	1,273,043	2,679,658	74,843	(113,524)	109.8%	1,406,615	50.3%
Public Works Admin Pay & Benefits	147,947	185,740	372,617	0	(37,792)	125.5%	186,877	49.8%
Public Works Admin Operating	2,503	2,678	24,341	0	(174)	107.0%	21,663	11.0%
Public Works Engineering Pay & Benefits	265,761	276,265	561,875	953	(10,505)	104.0%	285,610	49.3%
Public Works Engineering Operating	10,026	7,516	69,543	4,451	2,511	75.0%	62,027	17.2%
Public Works Maintenance Pay & Benefits	427,761	482,139	990,546	2,105	(54,378)	112.7%	508,407	48.9%
Public Works Maintenance Operating	106,418	108,192	258,402	28,845	(1,774)	101.7%	150,210	53.0%
Streets - Town	123,152	49,977	154,250	15,380	73,175	40.6%	104,273	42.4%
Streets - State	318,763	111,841	901,618	249,755	206,922	35.1%	789,777	40.1%
Refuse / Trash	231,458	234,663	488,000	247,823	(3,205)	101.4%	253,337	98.9%*
Town Hall	84,139	77,378	135,640	13,108	6,761	92.0%	58,262	66.7%
TOTAL PUBLIC WORKS EXPENDITURES	1,717,928	1,536,388	3,956,832	562,420	181,541	89.4%	2,420,444	53.0%
Less Utility Chargeback	(493,226)	(493,226)	(986,452)	0	0	100.0%	(493,226)	50.0%
PUBLIC WORKS NET OF UTILITY CHARGEBACK	1,224,703	1,043,162	2,970,380	562,420	181,541	85.2%	1,927,218	54.1%
Community Dev Pay & Benefits	189,405	200,553	419,146	0	(11,148)	105.9%	218,593	47.8%
Community Dev Operating	11,865	9,562	100,053	(1,240)	2,303	80.6%	90,491	8.3%
TOTAL COMMUNITY DEVELOPMENT EXPENDITURES	201,270	210,115	519,199	(1,240)	(8,845)	104.4%	309,084	40.2%
Council	30,721	33,368	85,588	(500)	(2,647)	108.6%	52,220	38.4%
Planning Commission	9,796	5,975	14,349	0	3,822	61.0%	8,374	41.6%
Board of Zoning Appeals	0	28	100	0	(28)	0.0%	73	27.5%
Economic Development	350	660	8,000	0	(310)	188.6%	7,340	8.3%
Architectural Review Board	1,615	1,615	3,768	0	0	100.0%	2,153	42.9%
Arts Committee	10,464	1,813	20,000	0	8,651	17.3%	18,187	9.1%
Environmental Special Programs	2,609	1,656	8,000	0	954	63.4%	6,344	20.7%
TOTAL LEGISLATIVE & ADVISORY EXPENDITURES	55,556	45,114	139,805	(500)	10,442	81.2%	94,691	31.9%
GENERAL OPERATING COST	4,032,589	4,245,628	9,469,020	790,817	(213,039)	105.3%	5,223,392	53.2%
Retiree Benefits	36,360	36,750	69,300	0	(390)	101.1%	32,550	53.0%
Capital Outlay - G	31,352	43,079	121,139	35,436	(11,727)	137.4%	78,060	64.8%
Adjustments & Transfers - G	0	200,000	373,853	0	(200,000)	0.0%	173,853	53.5%
Debt Retirement - G	445,949	503,104	1,202,841	0	(57,155)	112.8%	699,737	41.8%
GENERAL FUND NON-DEPARTMENTAL	513,661	782,933	1,767,133	35,436	(269,272)	152.4%	984,200	46.3%
TOTAL GENERAL FUND	4,546,251	5,028,561	11,236,153	826,253	(482,310)	110.6%	6,207,592	52.1%
Y/Y %		10.6%			Variance Net of Encumbrances		5,381,338	

Town of Purcellville, Virginia
 Budget Compliance Report for Operating Expense (FY20)
 Second Quarter ending December 31, 2019

Legend:	On Trend 25% - 85%
	Low Spending <25%
	High % Used >85%
	Overrun >100%

	<u>PY 2Q Actual</u> <u>(FY19)</u>	<u>CY 2Q Actual</u> <u>(FY20)</u>	<u>REVISED</u> <u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>CY 2Q v PY</u> <u>2Q</u> Fav/ (Unfav)	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u> Fav/ (Unfav)	<u>% Used</u>
SPECIAL PARKS & REC (P&R) FUND								
Parks & Rec Pay & Benefits	44,817	79,560	179,239	0	(34,743)	177.5%	99,679	44.4%
Parks & Rec Management Op	9,543	13,088	51,150	2,000	(3,545)	137.2%	38,062	29.5%
Parks & Rec Advisory Board	0	15	3,000	0	(15)	0.0%	2,985	0.5%
Parks & Rec Skating Rink	0	5,749	43,000	1,556	(5,749)	0.0%	37,251	17.0%
Parks & Rec Train Station	13,249	21,995	43,415	4,203	(8,746)	166.0%	21,420	60.3%
Train Station Advisory Board	0	40	7,000	0	(40)	0.0%	6,961	0.6%
Fireman's Field Complex	32,297	18,286	56,650	5,856	14,012	56.6%	38,364	42.6%
Parks & Rec Programs	7,905	28,065	81,400	2,071	(20,160)	355.0%	53,335	37.0%
Parks & Rec Tree Commission	393	242	2,500	0	151	61.7%	2,258	9.7%
PARKS & REC OPERATING COST	108,203	167,039	467,354	15,687	(58,836)	154.4%	300,315	39.1%
Adjustments & Transfers - P&R	200,000	75,000	91,634	0	125,000	37.5%	16,634	81.8%
Debt Retirement - P&R	10,933	95,933	106,866	0	(85,000)	877.5%	10,933	89.8%
PARKS & REC NON-DEPARTMENTAL	210,933	170,933	198,500	0	40,000	81.0%	27,567	86.1%
TOTAL SPECIAL PARKS & REC FUND	319,136	337,972	665,854	15,687	(18,836)	105.9%	327,882	53.1%
Y/Y %		5.9%			Variance Net of Encumbrances		312,195	

Town of Purcellville, Virginia
 Budget Compliance Report for Operating Expense (FY20)
 Second Quarter ending December 31, 2019

Legend: On Trend 25% - 85%
 Low Spending <25%
 High % Used >85%
 Overrun >100%

OPERATING EXPENSE	PY 2Q Actual (FY19)	CY 2Q Actual (FY20)	REVISED BUDGET	ENCUMBRANCE	CY 2Q v PY 2Q Fav/ (Unfav)	CY % of Prior Yr	Actual v Budget Fav/ (Unfav)	% Used
WATER (W) FUND								
Water Fund Staff Pay & Benefits	427,429	454,019	900,333	0	(26,591)	106.2%	446,314	50.4%
Utility Chargeback - W	246,613	246,613	493,226	0	0	100.0%	246,613	50.0%
Plant - W	151,453	144,472	369,850	98,189	6,981	95.4%	225,379	65.6%
Plant - Other - W	62,376	111,235	328,852	74,420	(48,859)	178.3%	217,617	56.5%
Well	108,748	106,236	196,750	17,579	2,512	97.7%	90,514	62.9%
Meter Reading - W	24,805	24,873	53,700	4,975	(68)	100.3%	28,827	55.6%
WATER OPERATING COST	1,021,423	1,087,449	2,342,711	195,164	(66,025)	106.5%	1,255,262	54.7%
Capital Outlay - W	29,074	21,276	25,189	2,276	7,798	73.2%	3,913	93.5%
Adjustments & Transfers - W	1,110,062	220,400	384,489	0	889,662	19.9%	164,089	57.3%
Debt Retirement - W	324,556	318,738	541,203	0	5,818	98.2%	222,465	58.9%
WATER NON-DEPARTMENTAL	1,463,692	560,414	950,881	2,276	903,278	38.3%	390,467	59.2%
TOTAL WATER FUND	2,485,115	1,647,863	3,293,592	197,440	837,253	66.3%	1,645,729	56.0%
Y/Y %		-33.7%			Variance Net of Encumbrances		1,448,289	

Town of Purcellville, Virginia
 Budget Compliance Report for Operating Expense (FY20)
 Second Quarter ending December 31, 2019

Legend:	On Trend 25% - 85%
	Low Spending <25%
	High % Used >85%
	Overrun >100%

OPERATING EXPENSE	PY 2Q Actual (FY19)	CY 2Q Actual (FY20)	REVISED BUDGET	ENCUMBRANCE	CY 2Q v PY 2Q Fav/ (Unfav)	CY % of Prior Yr	Actual v Budget Fav/ (Unfav)	% Used
WASTEWATER (WW) FUND								
Wastewater Fund Staff Pay & Benefits	424,610	451,955	886,050	0	(27,345)	106.4%	434,095	51.0%
Utility Chargeback - WW	246,613	246,613	493,226	0	0	100.0%	246,613	50.0%
Plant - WW	190,752	298,831	548,685	94,843	(108,079)	156.7%	249,854	71.7%
Lab	23,540	22,269	51,920	9,070	1,271	94.6%	29,651	60.4%
Plant - Other - WW	21,568	52,605	212,151	82,963	(31,037)	243.9%	159,546	63.9%
Pump Station	10,368	33,203	54,900	3,432	(22,834)	320.2%	21,697	66.7%
Meter Reading - WW	23,085	24,776	53,700	4,975	(1,691)	107.3%	28,924	55.4%
WASTEWATER OPERATING COST	940,536	1,130,252	2,300,632	195,284	(189,716)	120.2%	1,170,380	57.6%
Retiree Benefits - WW	0	2,340	0	0	(2,340)	0.0%	(2,340)	0.0%
Capital Outlay - WW	19,000	182,225	187,169	38	(163,225)	959.1%	4,945	97.4%
Adjustments & Transfers - WW	793,600	536,780	536,887	0	256,820	67.6%	107	99.98%
Debt Retirement - WW	866,672	860,944	1,160,969	0	5,728	99.3%	300,025	74.2%
WASTEWATER NON-DEPARTMENTAL	1,679,272	1,582,289	1,885,025	38	96,983	94.2%	302,736	83.9%
TOTAL WASTEWATER FUND	2,619,808	2,712,541	4,185,657	195,322	(92,733)	103.5%	1,473,116	69.5%
Y/Y %		3.5%			Variance Net of Encumbrances		1,277,794	

Town of Purcellville, Virginia
 Budget Compliance Report for Operating Expense (FY20)
 Second Quarter ending December 31, 2019

Legend: On Trend 25% - 85%
 Low Spending <25%
 High % Used >85%
 Overrun >100%

	<u>PY 2Q Actual</u> <u>(FY19)</u>	<u>CY 2Q Actual</u> <u>(FY20)</u>	<u>REVISED</u> <u>BUDGET</u>	<u>ENCUMBRANCE</u>	<u>CY 2Q v PY</u> <u>2Q</u>	<u>CY % of</u> <u>Prior Yr</u>	<u>Actual v</u> <u>Budget</u>	<u>% Used</u>
Governmental	4,865,387	5,366,533	11,902,007	841,940	(501,146)	110.3%	6,535,474	52.2%
Utility	5,104,923	4,360,403	7,479,249	392,762	744,520	85.4%	3,118,846	63.6%
TOTAL COST	9,970,310	9,726,936	19,381,256	1,234,702	243,374	97.6%	9,654,320	56.6%
Y/Y %		-2.4%						