



BUDGET STATUS REPORT

SUBJECT: Fiscal Year (FY) 2020 Year-to-Date (YTD) Budget Status Report for period ending March 31, 2020 (3Q)

DATE OF REPORT: April 27, 2020

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

We now find ourselves in a state of emergency that began to impact our third quarter and will impact our fourth quarter, both in revenues and expenditures. We have established additional controls, deferred and curtailed non-essential services as we deal with the impacts to our community from this pandemic. It is difficult to estimate the potential loss of revenue or the delay in revenue receipts for the next quarter of FY20. The length of the national emergency and the Governor's order on closing restaurants and other non-essential services remain the primary factors that will determine whether our community returns to a normal collection of taxes, fees and rates.

OVERVIEW (3Q):

The attached FY 2020 Year-to-date Budget Status report for the third quarter provides a breakdown of actuals in detail for both the Governmental Funds (General and Parks and Recreation Fund) and the Utility Funds (Water and Wastewater Fund). Budget to Actual comparison of revenues and expenditures is now at the 75% point (i.e., 9 of 12 months). 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"> • 10.9M YTD • 56% of Budget • (\$1.2M) lower than FY19 • (10%) lower than FY19 • Expense is: <ul style="list-style-type: none"> • \$14.4M YTD • 80% of Budget Used • (\$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 • \$6.7M YTD • 56% of Budget • \$0.3M higher than FY19 • +5% higher than FY19 • Expense is: <ul style="list-style-type: none"> • Trend is on target • \$8.1M • 74% of Budget Used • \$0.5M more than FY19 • 7% more than FY19 	<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • Trending down • \$2.1M • 64% of Budget • (\$0.6M) less than FY19 • (23%) less than FY19 • Expense is: <ul style="list-style-type: none"> • Trend is on target • \$2.4M • 79% of Budget Used • (\$0.8M) less than FY19 • (26%) less than FY19 	<ul style="list-style-type: none"> • Revenue is: <ul style="list-style-type: none"> • Trending down • \$2.1M • 49% of Budget • (\$0.9M) less than FY19 • (29%) less than FY19 • Expense is : <ul style="list-style-type: none"> • Trend is high • \$3.9M • 97% of Budget Used • \$0.1M more than FY19 • 2% more 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. Relative to last Fiscal Year, we are unfavorable (\$1.2M) in Revenue and favorable in expense by \$0.2M.

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

Dollars are shown in millions (\$M).

Fund	FY 2019 YTD Actuals (\$M)	FY 2020 YTD Actuals (\$M)	Fav/ (Unfav)
Governmental Revenue	\$6.402	\$6.717	\$0.315
Governmental Expenditures	\$7.611	\$8.145	(\$0.534)
Utilities Fund Revenue	\$5.650	\$4.160	(\$1.490)
Utilities Fund Expenditures	\$7.003	\$6.244	\$0.759
Total Revenue	\$12.052	\$10.876	(\$1.175)
Total Expenditures	\$14.614	\$14.389	\$0.224

**Governmental
Fund**

Governmental Fund Revenues: The General Fund increased \$0.232M while Parks and Rec (P&R) increased \$0.082M.

General Fund increases include \$0.043M Property Tax, \$0.130M Meals Tax, \$0.073M Sales Tax along with (\$0.14M) other miscellaneous offsets.

P&R Fund increase includes \$0.008M Property Tax and the remainder is primarily 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 \$8.1M exceed prior year by (\$0.5M). The increase was primarily driven by (\$0.210M) Non-Departmental, (\$0.160M) Legal, and (\$0.132M) Admin.

Utility Fund

Utility Fund Revenues: Within the Water Fund and Wastewater Fund, the (\$1.5M) Revenue decline is driven by decreased new Connections (Availabilities) in FY 2020 for new development and lower fee revenue.

Utility Fund Expenditures: FY 2020 expenditures of \$6.2M are lower than Prior Year by \$0.8M. The lower expenditures primarily relate to a large Transfer Out to the Capital Project Fund in the prior fiscal year.

BUDGET VS. ACTUALS:

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

Dollars are shown in millions (\$M).

Fund	FY 2020 Revised Budget	FY 2020 YTD Actuals*	Difference
Governmental Revenue	\$11.902	\$6.717	\$5.185
Governmental Expenditures	\$11.902	\$8.145	\$3.757
Surplus/(Deficit)		(\$1.429)	
Utilities Fund Revenue	\$7.479	\$4.160	\$3.319
Utilities Fund Expenditures	\$7.479	\$6.244	\$1.235
Surplus/(Deficit)		(\$2.084)	
Total Revenue	\$19.381	\$10.876	\$8.505
Total Expenditures	\$19.381	\$14.389	\$4.992
Total Surplus/(Deficit)		(\$3.512)	

Note *: Available Budget is \$3.892M. Actuals exclude Encumbrances of \$1.100M.

Operating
 Budget vs.
 Actuals

Revenue: \$8.5M Available Budget of which \$5.2M is Governmental and \$3.3M is Utility. General Fund Revenue lags due to timing.

Utility Revenue Available Budget is (\$0.7M) Availabilities, (\$1.8M) Fees, and (\$0.8M) Transfer of Cash Reserves. Of which, there is an estimated underrun of (\$1M) in Availabilities. The remainder is timing.

Expense: The unspent Budget of \$5.0M which is \$3.8M is Governmental and \$1.2M is Utility. Encumbrances are \$1.1M leaving \$3.9M unencumbered.

Deficit: The year-to-date net deficit is (\$3.5M). Of this amount, the Governmental Fund deficit is (\$1.4M) or -12% driven by timing. The deficit is projected to grow due to the state of emergency driving lower Meals Tax, Sales tax and delinquent payments by year-end.

The Utility Fund deficit is (\$2.1M) or -28% and reflects slowing commercial growth (Availabilities). Anticipating a deficit position at year-end.

CAPITAL IMPROVEMENT PROGRAM (CIP):

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>

Table 3: FY 2020 Budget vs. Actuals CIP Expenditures for period ending March 31, 2020

Dollars are shown in millions (\$M).

CIP Fund	FY 2020 Revised Budget	FY 2020 YTD Actuals*	Actual vs Budget
General CIP	\$9.422	\$2.073	\$7.349
Parks & Rec CIP	\$0.044	\$0.000	\$0.044
Water CIP	\$1.890	\$0.099	\$1.791
Wastewater CIP	\$1.166	\$0.136	\$1.029
Total CIP	\$12.522	\$2.309	\$10.214

Note *: Actuals exclude Encumbrances of \$0.712M. Available Budget is \$9.502M and may carry over to next Fiscal Year for multi-year CIP projects.

FULL TIME EQUIVALENT EMPLOYESS (FTE) BUDGET VS. ACTUALS:

Table 4: FY 2020 FTE for period ending March 31, 2020

Fund	FY 2020 Revised Budget	FY 2020 YTD Actuals	Vacancy
Governmental FTE	67	61.0	6.0
Utilities FTE	18	17.5	0.5
Total FTE	85	77.5	6.5

Of the 7 vacancies, 5 are in the Police Department, 1 in Community Development, and 1 in Wastewater, with a partial offset of (0.5) temporary over hire in Water.

ATTACHMENTS:

1. FY 2020 3Q (Mar YTD) Operating Revenue Status Report
2. FY 2020 3Q (Mar YTD) Operating Expense Status Report

Town of Purcellville, Virginia
 FY20 Budget Operating Revenue
 Third Quarter ending March 31, 2020

Legend: On Trend >75% (9 months)
 Below Avg >50% & <75%
 Underrun <50%

	Current Year				vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget Fav/(Unfav)	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
OPERATING REVENUE							
GENERAL (G) FUND							
Real Estate Tax	3,102,320	1,635,598	(1,466,722)	52.7%	1,519,373	116,225	107.6%
Personal Property Tax	639,879	68,645	(571,235)	10.7%	141,478	(72,834)	48.5%
Property Tax	3,742,199	1,704,242	(2,037,957)	45.5%	1,660,851	43,391	102.6%
Meals Tax	2,165,382	1,532,317	(633,065)	70.8%	1,402,297	130,020	109.3%
Business License	806,429	829,390	22,961	102.8%	848,954	(19,564)	97.7%
Cigarette Tax	207,592	146,365	(61,227)	70.5%	158,097	(11,732)	92.6%
Vehicle License	170,000	32,635	(137,365)	19.2%	34,692	(2,058)	94.1%
Franchise Tax	340,000	14,773	(325,227)	4.3%	10,251	4,522	144.1%
Utility Tax	220,000	149,686	(70,314)	68.0%	150,670	(984)	99.3%
Sales Tax	1,217,052	802,072	(414,980)	65.9%	729,089	72,983	110.0%
Other Local Tax	12,240	9,566	(2,674)	78.2%	9,880	(314)	96.8%
Other Local Taxes	5,138,695	3,516,803	(1,621,892)	68.4%	3,343,930	172,873	105.2%
Permits, Fees, Licenses	101,000	60,427	(40,573)	59.8%	71,520	(11,093)	84.5%
Fines & Forfeitures	44,100	36,278	(7,822)	82.3%	31,377	4,901	115.6%
Use of Money & Property - G	102,000	76,940	(25,060)	75.4%	69,187	7,753	111.2%
Miscellaneous - G	89,200	79,298	(9,902)	88.9%	51,610	27,687	153.6%
Transfer in Cash Reserves - G	840,811	0	(840,811)	0.0%	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		17,059	(17,059)	0.0%
PPTRA	201,753	201,753	0	100.0%	201,753	0	100.0%
Street Revenue / VA	690,739	519,757	(170,982)	75.2%	499,304	20,453	104.1%
Law Enforcement / VA	114,156	91,371	(22,785)	80.0%	85,830	5,542	106.5%
Communications Tax	130,000	78,226	(51,774)	60.2%	81,118	(2,892)	96.4%
Inter-Governmental / State - G	41,500	37,971	(3,529)	91.5%	59,071	(21,099)	64.3%
Inter-Governmental / Fed - G	0	3,104	3,104		1,328	1,775	233.7%
Inter-Governmental - G	1,178,148	932,183	(245,965)	79.1%	945,464	(13,281)	98.6%
GENERAL FUND	11,236,153	6,406,170	(4,829,983)	57.0%	6,173,940	232,231	103.8%
SPECIAL PARKS & REC (P&R) FUND							
Special Tax District	423,544	216,022	(207,522)	51.0%	207,873	8,149	103.9%
Use of Money & Property	52,500	41,890	(10,610)	79.8%	16,870	25,020	248.3%
Miscellaneous - P&R	52,810	45,449	(7,361)	86.1%	3,152	42,297	1441.9%
Inter-Governmental - P&R	5,000	0	(5,000)	0.0%	0	0	
Transfer in Cash Reserves - P&R	75,000	0	(75,000)	0.0%	0	0	
Transfer from Other Funds - P&R	57,000	7,000	(50,000)	12.3%	0	7,000	
PARKS & REC FUND	665,854	310,361	(355,493)	46.6%	227,895	82,466	136.2%

Town of Purcellville, Virginia
 FY20 Budget Operating Revenue
 Third Quarter ending March 31, 2020

Legend: On Trend >75% (9 months)
 Below Avg >50% & <75%
 Underrun <50%

	Current Year				vs Prior Year		
	<u>Revised Budget</u>	<u>3Q CY Actual (FY20)</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>% Used</u>	<u>3Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
OPERATING REVENUE							
WATER (W) FUND							
Water Availabilities	660,922	299,253	(361,670)	45.3%	1,037,634	(738,381)	28.8%
Water Fees	2,300,521	1,544,838	(755,683)	67.2%	1,477,019	67,819	104.6%
Miscellaneous - W	186,000	198,442	12,442	106.7%	159,731	38,711	124.2%
Investment Income - W	80,000	66,757	(13,243)	83.4%	67,229	(472)	99.3%
Transfer in Cash Reserves - W	66,149	0	(66,149)	0.0%	0	0	
Transfer from Other Funds - W	0	0	0		0	0	
WATER FUND	3,293,592	2,109,290	(1,184,302)	64.0%	2,741,612	(632,322)	76.9%
WASTEWATER (WW) FUND							
Wastewater Availabilities	176,163	(174,705)	(350,868)	-99.2%	776,766	(951,470)	-22.5%
Wastewater Fees	3,170,863	2,137,957	(1,032,906)	67.4%	2,056,885	81,072	103.9%
Miscellaneous - WW	6,700	24,129	17,429	360.1%	11,383	12,746	212.0%
Investment Income - WW	75,000	63,180	(11,820)	84.2%	63,106	73	100.1%
Transfer in Cash Reserves - WW	756,931	0	(756,931)	0.0%	0	0	
Transfer from Other Funds - WW	0	0	0		0	0	
WASTEWATER FUND	4,185,657	2,050,561	(2,135,096)	49.0%	2,908,140	(857,579)	70.5%
Governmental	11,902,007	6,716,531	(5,185,476)	56.4%	6,401,835	314,696	104.9%
Utility	7,479,249	4,159,851	(3,319,398)	55.6%	5,649,752	(1,489,902)	73.6%
TOTAL	19,381,256	10,876,381	(8,504,875)	56.1%	12,051,587	(1,175,205)	90.2%

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:	On Trend 50% - 85%
	Low Spending <50%
	High % Used >85%
	Overrun >100%

	Current Year						vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget	Encumbrance	Available Budget	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
GENERAL (G) FUND									
Administration Pay & Benefits	1,017,529	780,886	236,643	0	236,643	76.7%	678,447	(102,439)	115.1%
Administration Operating	97,902	75,277	22,625	14,127	8,497	91.3%	250,827	175,549	30.0%
Administration - Internal Services	254,042	204,777	49,265	22,016	27,249	89.3%	0	(204,777)	0.0%
Administration - Legal	76,000	228,117	(152,117)	4,560	(156,677)	306.2%	68,613	(159,504)	332.5%
TOTAL ADMINISTRATION	1,445,473	1,289,057	156,416	40,703	115,712	92.0%	997,887	(291,171)	129.2%
Financial Administration	79,000	36,700	42,300	6,975	35,325	55.3%	48,552	11,852	75.6%
Finance Pay & Benefits	1,039,324	717,039	322,285	0	322,285	69.0%	646,665	(70,373)	110.9%
Finance Operating	99,172	74,847	24,325	2,701	21,625	78.2%	71,769	(3,077)	104.3%
TOTAL FINANCE	1,217,496	828,585	388,911	9,676	379,235	68.9%	766,987	(61,598)	108.0%
IT Pay & Benefits	318,176	226,732	91,444	0	91,444	71.3%	220,482	(6,250)	102.8%
IT Operating	159,283	86,647	72,636	29,883	42,753	73.2%	58,020	(28,627)	149.3%
TOTAL IT	477,459	313,379	164,080	29,883	134,197	71.9%	278,502	(34,877)	112.5%
Police Pay & Benefits	2,179,991	1,486,191	693,800	1,541	692,259	68.2%	1,418,634	(67,557)	104.8%
Police Operating	383,667	237,353	146,314	64,996	81,318	78.8%	266,718	29,365	89.0%
Fire & Rescue Pass-Through	116,000	118,143	(2,143)	0	(2,143)	101.8%*	116,745	(1,398)	101.2%
TOTAL PUBLIC SAFETY	2,679,658	1,841,687	837,971	66,537	771,434	71.2%	1,802,096	(39,591)	102.2%
Public Works Admin Pay & Benefits	372,617	275,619	96,998	0	96,998	74.0%	240,189	(35,430)	114.8%
Public Works Admin Operating	24,341	4,159	20,182	5,000	15,182	37.6%	7,847	3,687	53.0%
Public Works Engineering Pay & Benefits	561,875	408,224	153,651	832	152,818	72.8%	396,121	(12,104)	103.1%
Public Works Engineering Operating	69,543	11,929	57,614	25,695	31,919	54.1%	23,429	11,500	50.9%
Public Works Maintenance Pay & Benefits	990,546	714,381	276,165	3,017	273,148	72.4%	644,656	(69,725)	110.8%
Public Works Maintenance Operating	251,271	165,060	86,211	22,430	63,781	74.6%	155,238	(9,822)	106.3%
Streets - Town	154,250	51,199	103,051	15,675	87,376	43.4%	143,592	92,393	35.7%
Streets - State	901,618	252,950	648,668	249,696	398,972	55.7%	389,796	136,846	64.9%
Refuse / Trash	488,000	359,453	128,547	123,033	5,515	98.9%	349,569	(9,884)	102.8%*
Town Hall	175,166	125,878	49,288	12,677	36,611	79.1%	114,877	(11,001)	109.6%
TOTAL PUBLIC WORKS	3,989,227	2,368,852	1,620,375	458,055	1,162,320	70.9%	2,465,313	96,460	96.1%
Community Dev Pay & Benefits	419,146	296,511	122,635	0	122,635	70.7%	287,706	(8,804)	103.1%
Community Dev Operating	100,053	12,900	87,153	1,576	85,577	14.5%	18,226	5,326	70.8%
TOTAL COMMUNITY DEVELOPMENT	519,199	309,411	209,788	1,576	208,212	59.9%	305,932	(3,479)	101.1%

Note *: Fire & Rescue Pass-Through expense is equivalent to State revenue and will not result in deficit.

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:	On Trend 50% - 85%
	Low Spending <50%
	High % Used >85%
	Overrun >100%

	Current Year						vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget	Encumbrance	Available Budget	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
GENERAL (G) FUND									
Council	85,588	47,673	37,915	0	37,915	55.7%	54,314	6,642	87.8%
Planning Commission	14,349	8,962	5,387	0	5,387	62.5%	9,845	883	91.0%
Board of Zoning Appeals	100	28	73	0	73	27.5%	0	(28)	0.0%
Economic Development	8,000	660	7,340	0	7,340	8.3%	378	(282)	174.6%
Architectural Review Board	3,768	2,422	1,346	0	1,346	64.3%	2,422	0	100.0%
Arts Committee	20,000	2,262	17,738	0	17,738	11.3%	10,554	8,293	21.4%
Environmental Special Programs	8,000	1,656	6,344	0	6,344	20.7%	2,609	954	63.4%
TOTAL LEGISLATIVE & ADVISORY	139,805	63,662	76,143	0	76,143	45.5%	80,123	16,461	79.5%
GENERAL OPERATING COST	10,468,317	7,014,633	3,453,684	606,430	2,847,254	72.8%	6,696,840	(317,793)	104.7%
Retiree Benefits - G	69,300	52,367	16,933	0	16,933	75.6%	52,110	(257)	100.5%
Capital Asset Replacement (CARP) - G	135,131	78,349	56,782	28,276	28,506	78.9%	61,890	(16,459)	126.6%
Debt Retirement - G	1,202,841	1,202,842	(1)	0	(1)	100.0%	1,187,555	(15,286)	101.3%
Adjustments & Transfers - G	257,000	207,000	50,000	0	50,000	80.5%	0	(207,000)	0.0%
Contingency - G	90,016	0	90,016	0	90,016	0.0%	0	0	0.0%
Less Utility Chargeback - PW	0	0	0	0	0	0.0%	(710,439)	(710,439)	0.0%
Less Utility Chargeback - G	(986,452)	(739,839)	(246,613)	0	(246,613)	75.0%	0	739,839	0.0%
GENERAL FUND NON-DEPARTMENTAL	767,836	800,719	(32,883)	28,276	(61,159)	108.0%*	591,117	(209,603)	135.5%
TOTAL GENERAL FUND	11,236,153	7,815,353	3,420,800	634,706	2,786,094	75.2%	7,287,957	(527,396)	107.2%
							Year over Year %		7.2%

Note *: General Fund Non-Departmental YTD expense deficit is a result of timing and is expected to be at budget by year-end.

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:

On Trend 50% - 85%
Low Spending <50%
High % Used >85%
Overrun >100%

	Current Year						vs Prior Year		
	<u>Revised Budget</u>	<u>3Q CY Actual (FY20)</u>	<u>Actual v Budget</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>3Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
SPECIAL PARKS & REC (P&R) FUND									0
Parks & Rec Pay & Benefits	179,239	119,174	60,065	0	60,065	66.5%	63,709	(55,465)	187.1%
Parks & Rec Management Op	51,150	13,376	37,774	2,000	35,774	30.1%	20,134	6,758	66.4%
Parks & Rec Advisory Board	3,000	15	2,985	0	2,985	0.5%	0	(15)	0.0%
Parks & Rec Skating Rink	43,000	11,451	31,549	3,252	28,296	34.2%	0	(11,451)	0.0%
Parks & Rec Train Station	43,415	27,216	16,199	3,293	12,906	70.3%	21,724	(5,492)	125.3%
Train Station Advisory Board	7,000	40	6,961	0	6,961	0.6%	0	(40)	0.0%
Fireman's Field Complex	56,650	21,420	35,230	4,822	30,408	46.3%	44,469	23,049	48.2%
Parks & Rec Programs	81,400	30,187	51,213	2,071	49,142	39.6%	15,775	(14,412)	191.4%
Parks & Rec Tree Commission	2,500	242	2,258	0	2,258	9.7%	393	151	61.7%
PARKS & REC OPERATING COST	467,354	223,122	244,232	15,438	228,794	51.0%	166,204	(56,918)	134.2%
Capital Asset Replacement (CARP) - P&R	75,000	0	75,000	40,141	34,859	53.5%	0	0	0.0%
Debt Retirement - P&R	106,866	106,866	1	0	1	100.0%	106,866	0	100.0%
Adjustments & Transfers - P&R	0	0	0	0	0	0.0%	50,000	50,000	0.0%
Contingency - P&R	16,634	0	16,634	0	16,634	0.0%	0	0	0.0%
PARKS & REC NON-DEPARTMENTAL	198,500	106,866	91,635	40,141	51,494	74.1%	156,866	50,000	68.1%
TOTAL SPECIAL PARKS & REC FUND	665,854	329,987	335,867	55,579	280,288	57.9%	323,069	(6,918)	102.1%
							<i>Year over Year %</i>		<i>2.1%</i>

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:	On Trend 50% - 85%
	Low Spending <50%
	High % Used >85%
	Overrun >100%

	Current Year						vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget	Encumbrance	Available Budget	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
OPERATING EXPENDITURES									
WATER (W) FUND									
Water Fund Staff Pay & Benefits	1,393,559	1,033,039	360,520	0	360,520	74.1%	994,245	(38,794)	103.9%
Utility Chargeback - W	0	0	0	0	0	0.0%	0	0	0.0%
Plant - W	392,850	203,688	189,162	100,142	89,019	77.3%	251,612	47,923	81.0%
Plant - Other - W	289,802	135,020	154,782	79,314	75,468	74.0%	80,586	(54,434)	167.5%
Well	173,750	142,559	31,191	6,180	25,011	85.6%	136,242	(6,317)	104.6%
Meter Reading - W	53,700	33,559	20,141	12,580	7,561	85.9%	29,747	(3,812)	112.8%
Financial Administration - W	79,050	27,319	51,731	41,499	10,231	87.1%	13,582	(13,738)	201.2%
WATER OPERATING COST	2,382,711	1,575,186	807,525	239,715	567,810	76.2%	1,506,013	(69,173)	104.6%
Retiree Benefits - W	0	5,772	(5,772)	0	(5,772)	0.0%	0	(5,772)	0.0%
Capital Asset Replacement (CARP) - W	25,189	22,407	2,782	1,145	1,637	93.5%	29,074	6,667	77.1%
Adjustments & Transfers - W	220,400	220,400	0	0	0	100.0%	1,110,062	889,662	19.9%
Contingency - W	124,089	0	124,089	0	124,089	0.0%	0	0	0.0%
Debt Retirement - W	541,203	545,155	(3,952)	0	(3,952)	100.7% *	557,116	11,961	97.9%
WATER NON-DEPARTMENTAL	910,881	793,734	117,147	1,145	116,002	87.3%	1,696,252	902,518	46.8%
TOTAL WATER FUND	3,293,592	2,368,920	924,672	240,861	683,811	79.2%	3,202,265	833,345	74.0%
							Year over Year %		-26.0%

Note *: Water debt retirement expense is on target with budget (cash basis) and deficit is a result of depreciation expense (accrual accounting).

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:	On Trend 50% - 85%
	Low Spending <50%
	High % Used >85%
	Overrun >100%

	Current Year						vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget	Encumbrance	Available Budget	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
OPERATING EXPENDITURES									
WASTEWATER (WW) FUND									
Wastewater Fund Staff Pay & Benefits	1,379,276	1,013,950	365,326	0	365,326	73.5%	988,322	(25,628)	102.6%
Utility Chargeback - WW	0	0	0	0	0	0.0%	0	0	0.0%
Plant - WW	577,010	401,728	175,282	78,583	96,699	83.2%	346,518	(55,210)	115.9%
Lab	51,920	28,634	23,286	6,707	16,579	68.1%	32,639	4,005	87.7%
Plant - Other - WW	145,651	56,350	89,301	65,475	23,826	83.6%	28,693	(27,657)	196.4%
Pump Station	53,575	43,444	10,131	2,997	7,134	86.7%	17,569	(25,875)	247.3%
Meter Reading - WW	53,700	33,345	20,355	12,580	7,775	85.5%	28,033	(5,312)	118.9%
Financial Administration - WW	39,500	27,306	12,194	1,503	10,691	72.9%	13,582	(13,725)	201.1%
WASTEWATER OPERATING COST	2,300,632	1,604,757	695,875	167,846	528,029	77.0%	1,455,355	(149,402)	110.3%
Retiree Benefits - WW	0	4,095	(4,095)	0	(4,095)	0.0%	0	(4,095)	0.0%
Capital Asset Replacement (CARP) - WW	187,169	183,393	3,776	1,313	2,463	98.7%	19,000	(164,393)	965.2%
Adjustments & Transfers - WW	536,780	536,780	0	0	0	100.00%	768,600	231,820	69.8%
Contingency - WW	107	0	107	0	107	0.00%	0	0	0.0%
Debt Retirement - WW	1,160,969	1,545,909	(384,940)	0	(384,940)	133.2% *	1,557,364	11,455	99.3%
WASTEWATER NON-DEPARTMENTAL	1,885,025	2,270,177	(385,152)	1,313	(386,465)	120.5% *	2,344,964	74,787	96.8%
TOTAL WASTEWATER FUND	4,185,657	3,874,934	310,723	169,159	141,564	96.6%	3,800,319	(74,615)	102.0%
							Year over Year %		2.0%

Note *: Wastewater debt retirement expense is on target with budget (cash basis) and deficit is a result of depreciation expense (accrual accounting).

Town of Purcellville, Virginia
 FY20 Budget Compliance Report for Operating Expense
 Third Quarter ending March 31, 2020

Legend:	On Trend 50% - 85%
	Low Spending <50%
	High % Used >85%
	Overrun >100%

	Current Year						vs Prior Year		
	Revised Budget	3Q CY Actual (FY20)	Actual v Budget	Encumbrance	Available Budget	% Used	3Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
Operating Cost by Fund									
General Operating Cost	10,468,317	7,014,633	3,453,684	606,430	2,847,254	72.8%	6,696,840	(317,793)	104.7%
Parks & Rec Operating Cost	467,354	223,122	244,232	15,438	228,794	51.0%	166,204	(56,918)	134.2%
Water Operating Cost	2,382,711	1,575,186	807,525	239,715	567,810	76.2%	1,506,013	(69,173)	104.6%
Wastewater Operating Cost	2,300,632	1,604,757	695,875	167,846	528,029	77.0%	1,455,355	(149,402)	110.3%
TOTAL OPERATING COST	15,619,014	10,417,698	5,201,316	1,029,429	4,171,886	73.3%	9,824,413	(593,286)	106.0%
							Year over Year %		6.0%
Non-Departmental by Fund									
General Fund Non-Departmental	767,836	800,719	(32,883)	28,276	(61,159)	108.0% *	591,117	(209,603)	135.5%
Parks & Rec Non-Departmental	198,500	106,866	91,635	40,141	51,494	74.1%	156,866	50,000	68.1%
Water Non-Departmental	910,881	793,734	117,147	1,145	116,002	87.3%	1,696,252	902,518	46.8%
Wastewater Non-Departmental	1,885,025	2,270,177	(385,152)	1,313	(386,465)	120.5% *	2,344,964	74,787	96.8%
TOTAL NON-DEPARTMENTAL	3,762,242	3,971,496	(209,254)	70,876	(280,129)	107.4% *	4,789,198	817,703	82.9%
							Year over Year %		-17.1%
Total Cost by Fund									
Total General Fund	11,236,153	7,815,353	3,420,800	634,706	2,786,094	75.2%	7,287,957	(527,396)	107.2%
Total Special Parks & Rec Fund	665,854	329,987	335,867	55,579	280,288	57.9%	323,069	(6,918)	102.1%
Total Water Fund	3,293,592	2,368,920	924,672	240,861	683,811	79.2%	3,202,265	833,345	74.0%
Total Wastewater Fund	4,185,657	3,874,934	310,723	169,159	141,564	96.6%	3,800,319	(74,615)	102.0%
TOTAL COST	19,381,256	14,389,194	4,992,062	1,100,305	3,891,757	79.9%	14,613,611	224,417	98.5%
Governmental	11,902,007	8,145,340	3,756,667	690,285	3,066,382	74.2%	7,611,026	(534,314)	107.0%
Utility	7,479,249	6,243,854	1,235,395	410,020	825,375	89.0%	7,002,585	758,731	89.2%
TOTAL COST	19,381,256	14,389,194	4,992,062	1,100,305	3,891,757	79.9%	14,613,611	224,417	98.5%
							Year over Year %		-1.5%

Note *: General Fund Non-Department and Wastewater Non-Departmental are on target with budget and deficits are a result of timing and accounting anomalies.