



## **BUDGET STATUS REPORT**

**SUBJECT:** Preliminary Fiscal Year 2020 (FY20) Year-to-Date (YTD)  
Budget Status Report for period ending June 30, 2020 (4Q)

**DATE OF REPORT:** August 7, 2020

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

The pandemic that impacted our third quarter continued into our fourth quarter impacting both in revenues and expenditures. We established additional cost controls, deferred and curtailed non-essential services as we continue to deal with the impacts to our community. The length of the national emergency and the Governor's order on closing restaurants and other non-essential services reduced or delayed our collection of taxes, fees and rates.

Please note that this is a preliminary Budget Status Report. Staff will continue to post FY20 revenue and expenditure accruals and process year-end accounting entries as we work with the Town's independent auditors. The auditors will be conducting fieldwork in early September. The audited FY20 Comprehensive Annual Financial Report (CAFR) will be presented by the auditors in the December Council meeting.

**OVERVIEW (4Q):**

The attached Preliminary FY 2020 Year-to-date Budget Status report for the fourth 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 at year-end is now at the 100% point (i.e., 12 of 12 months). Comparisons are displayed for year-to-date (YTD) relative to Prior Year (PY) as well as to Budget. Operating highlights are shown below:

			
Total	Governmental	Water	Wastewater
<ul style="list-style-type: none"> <li>•Revenue is:</li> <li>•Under due to pandemic</li> <li>•17.0M YTD</li> <li>•86% of Budget</li> <li>•(\$1.8M) less than FY19</li> <li>•(10%) less than FY19</li>   <li>•Expense is:</li> <li>•Cost contained</li> <li>•\$18.0M YTD</li> <li>•92% of Budget Used</li> <li>•(\$0.1M) less than FY19</li> <li>•(1%) less than FY19</li> </ul>	<ul style="list-style-type: none"> <li>•Revenue is:</li> <li>•\$10.5M</li> <li>•86% of Budget</li> <li>•(\$0.7M) less than FY19</li> <li>•(6%) less than FY19</li>   <li>•Expense is:</li> <li>•\$10.9M</li> <li>•89% of Budget Used</li> <li>•\$0.8M more than FY19</li> <li>•8% more than FY19</li> </ul>	<ul style="list-style-type: none"> <li>•Revenue is:</li> <li>•\$3.2M</li> <li>•97% of Budget</li> <li>•(\$0.5M) less than FY19</li> <li>•(13%) less than FY19</li>   <li>•Expense is:</li> <li>•\$3.0M</li> <li>•95% of Budget Used</li> <li>•(\$0.9M) less than FY19</li> <li>•(23%) less than FY19</li> </ul>	<ul style="list-style-type: none"> <li>•Revenue is:</li> <li>•\$3.3M</li> <li>•80% of Budget</li> <li>•(\$0.6M) less than FY19</li> <li>•(15%) less than FY19</li>   <li>•Expense is :</li> <li>•\$4.1M</li> <li>•99% of Budget Used</li> <li>•(\$0.1M) less than FY19</li> <li>•(2%) less than to FY19</li> </ul>

**YEAR-OVER-YEAR COMPARISON:**

This report provides the preliminary 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 (\$1.8M) in Revenue and favorable in expense by \$0.1M.

**Table 1: Preliminary FY 2020 Operating Fund for period ending June 30, 2020**

Dollars are shown in millions (\$M).

Fund	FY 2019 YTD Actuals (\$M)	FY 2020 YTD Actuals (\$M)	Fav/ (Unfav)
Governmental Revenue	\$11.222	\$10.508	(\$0.714)
Governmental Expenditures	\$10.092	\$10.942	(\$0.850)
Utilities Fund Revenue	\$7.605	\$6.530	(\$1.075)
Utilities Fund Expenditures	\$8.070	\$7.087	\$0.983
Total Revenue	\$18.828	\$17.038	(\$1.789)
Total Expenditures	\$18.162	\$18.029	\$0.133

---

**Governmental Fund** Revenues: The General Fund decreased (\$0.777M) while Parks and Rec (P&R) increased \$0.063M.

General Fund decreases include (\$0.519M) Meals Tax, (\$0.160M) Personal Property Tax, (\$0.151M) Other Local Tax, (\$0.141M) Capital Lease Revenue, (\$0.030M) Inter-governmental while increases in Real Estate of \$0.197M, and miscellaneous of \$0.026M. Meals Tax revenue was eliminated for April and May as the Town Council issued a Meals Tax Holiday for those months to encourage sales. The real and personal property tax due date was extended from June 5 to June 22, delaying FY20 collections. To provide additional flexibility to taxpayers during pandemic, the Town Manager also deferred the application of penalties on property tax accounts through August, 5, 2020. Per government accounting standards, staff will accrue any revenue collected in the 60 day look back period of July and August 2020 to the prior year via post close accounting entries, therefore improving the revenue position shown in this report.

P&R Fund increase of \$0.014M Property Tax and the remainder is primarily Fireman's Field Rent and Special Events managed by the Town in FY20 which was formerly managed by Shaun Alexander Enterprises (SAE) in FY19.

---

Expenditures: Current Year expenditures of \$10.9M exceed prior year by (\$0.8M). The increase was primarily driven by (\$0.236M) Legal, (\$0.235M) State Streets, (\$0.234M) Internal Services, and (\$0.065M) Non-Departmental.

---



---

**Utility Fund** Revenues: Within the Water Fund and Wastewater Fund, the (\$1.1M) Revenue decline is driven by decreased new Connections (Availabilities) in FY 2020 for new development.

Expenditures: FY 2020 expenditures of \$7.1M are lower than Prior Year by \$1.0M. The lower expenditures primarily relate to a large Transfer Out to the Capital Project Fund in the prior fiscal year and a \$0.3M reduction in departmental Operating cost.

---

**BUDGET VS. ACTUALS:**

**Table 2: Preliminary FY 2020 Operating Fund for period ending June 30, 2020**

Dollars are shown in millions (\$M).

Fund	FY 2020 Revised Budget	FY 2020 YTD Actuals*	Fav/ (Unfav)
Governmental Revenue	\$12.240	\$10.508	(\$1.732)
Governmental Expenditures	\$12.240	\$10.942	\$1.298
<b>Surplus/(Deficit)</b>		<b>(\$0.434)</b>	
Utilities Fund Revenue	\$7.479	\$6.530	(\$0.949)
Utilities Fund Expenditures	\$7.479	\$7.087	\$0.392
<b>Surplus/(Deficit)</b>		<b>(\$0.557)</b>	
Total Revenue	\$19.719	\$17.038	(\$2.681)
Total Expenditures	\$19.719	\$18.029	\$1.690
<b>Total Surplus/(Deficit)</b>		<b>(\$0.991)</b>	

Note \*: Actuals exclude Encumbrances of \$0.137M. Available Budget is \$1.553M.

Operating  
 Budget vs.  
 Actuals

Revenue: Governmental underrun of (\$1.7M) driven by (0.5M) Meals Tax, (\$0.3M) Inter-governmental, and (0.1M) P&R. Budget included (\$0.8M) for Reserves..

Utility Revenue underrun of (\$0.9M) driven by (\$0.2M) Availabilities, and (\$0.8M) Transfer of Cash Reserves.

Expense: The unspent Budget of \$1.7M which is \$1.3M is Governmental and \$0.4M is Utility. Encumbrances are \$0.1M leaving \$1.6M unencumbered.

Deficit: The net deficit is (\$1.0M). Of this amount, General Fund is (\$0.5M), P&R is +\$0.1M, Water is +\$0.2M, and Wastewater is (\$0.7M).

The General Fund deficit is driven by (\$0.5M) for Meals Tax.

The Utility Fund deficit is (\$0.6M) reflects slowing commercial growth (Availabilities).

**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: Preliminary Budget vs. Actuals CIP Expenditures for period ending June 30, 2020**

Dollars are shown in millions (\$M).

<b>CIP Fund</b>	<b>FY 2020 Revised Budget</b>	<b>FY 2020 YTD Actuals*</b>	<b>Actual vs Budget</b>
General CIP	\$9.422	\$2.334	\$7.088
Parks & Rec CIP	\$0.044	\$0.000	\$0.044
Water CIP	\$1.890	\$0.393	\$1.497
Wastewater CIP	\$1.166	\$0.136	\$1.030
<b>Total CIP</b>	<b>\$12.522</b>	<b>\$2.863</b>	<b>\$9.658</b>

Note \*: Actuals exclude Encumbrances of \$2.682M. Available Budget is \$6.977M 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 June 30, 2020**

<b>Fund</b>	<b>FY 2020 Revised Budget</b>	<b>FY 2020 YTD Actuals</b>	<b>Vacancies</b>
Governmental FTE	67	62	5
Utilities FTE	18	18	0
<b>Total FTE</b>	<b>85</b>	<b>80</b>	<b>5</b>

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

**ATTACHMENTS:**

1. Preliminary FY 2020 4Q (Jun YTD) Operating Revenue Status Report
2. Preliminary FY 2020 4Q (Jun YTD) Operating Expense Status Report

Town of Purcellville, Virginia  
 FY20 Budget Operating Revenue  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On or Near Target >98%  
 Under Achieved >75% & <98%  
 Misc

OPERATING REVENUE	Current Year				vs Prior Year		
	Revised Budget	4Q YTD Actual	Actual v Budget Fav/(Unfav)	% Used	4Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
<b>GENERAL (G) FUND</b>							
Real Estate Tax	3,102,320	3,262,154	159,834	105.2%	3,064,210	197,945	106.5%
Personal Property Tax	639,879	539,081	(100,798)	84.2%	698,905	(159,824)	77.1%
Property Tax	3,742,199	3,801,235	59,036	101.6%	3,763,115	38,121	101.0%
Meals Tax	2,165,382	1,687,049	(478,333)	77.9%	2,206,283	(519,234)	76.5%
Business License	806,429	854,923	48,494	106.0%	888,515	(33,591)	96.2%
Cigarette Tax	207,592	217,575	9,983	104.8%	209,943	7,632	103.6%
Vehicle License	170,000	175,910	5,910	103.5%	181,409	(5,499)	97.0%
Franchise Tax	340,000	287,906	(52,094)	84.7%	356,412	(68,506)	80.8%
Utility Tax	220,000	200,326	(19,674)	91.1%	222,898	(22,571)	89.9%
Sales Tax	1,217,052	1,197,868	(19,184)	98.4%	1,225,507	(27,640)	97.7%
Other Local Tax	12,240	12,019	(221)	98.2%	13,103	(1,084)	91.7%
Other Local Taxes	5,138,695	4,633,576	(505,119)	90.2%	5,304,070	(670,494)	87.4%
Permits, Fees, Licenses	101,000	113,099	12,099	112.0%	91,405	21,694	123.7%
Fines & Forfeitures	44,100	45,866	1,766	104.0%	50,466	(4,600)	90.9%
Use of Money & Property - G	102,000	95,766	(6,234)	93.9%	95,278	488	100.5%
Miscellaneous - G	89,200	84,928	(4,272)	95.2%	217,908	(132,980)	39.0%
Reserves-CIP - G	200,000	0	(200,000)	0.0% (a)	0	0	
Reserves - G	96,300	0	(96,300)	0.0% (a)	0	0	
Reserves-Restricted - G	544,511	0	(544,511)	0.0% (a)	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	693,010	2,271	100.3%	665,739	27,271	104.1%
Law Enforcement / VA	114,156	121,023	6,867	106.0%	114,915	6,109	105.3%
Communications Tax	130,000	122,444	(7,556)	94.2%	136,605	(14,161)	89.6%
Inter-Governmental / State - G	41,500	42,006	506	101.2%	60,545	(18,538)	69.4%
Inter-Governmental / Fed - G	337,876	19,376	(318,500)	5.7% (b)	32,640	(13,264)	59.4%
Inter-Governmental - G	1,516,024	1,199,612	(316,412)	79.1%	1,229,255	(29,643)	97.6%
<b>GENERAL FUND</b>	<b>11,574,029</b>	<b>9,974,083</b>	<b>(1,599,946)</b>	<b>86.2%</b>	<b>10,751,497</b>	<b>(777,414)</b>	<b>92.8%</b>
Excludes Reserves	10,733,218	9,974,083	(759,135)	92.9% (a)	10,751,497	(777,414)	92.8%
						Year over Year %	-7.2%

Notes:

(a) Reserves in Budget only. (b) Budget includes CARES/CRF funding of \$320K.

Town of Purcellville, Virginia  
 FY20 Budget Operating Revenue  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On or Near Target >98%  
 Under Achieved >75% & <98%  
 Misc

<u>OPERATING REVENUE</u>	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>SPECIAL PARKS &amp; REC (P&amp;R) FUND</b>							
Special Tax District	423,544	439,241	15,697	103.7%	425,100	14,141	103.3%
Use of Money & Property	52,500	41,890	(10,610)	79.8%	29,680	12,210	141.1%
Miscellaneous - P&R	52,810	45,569	(7,241)	86.3%	15,263	30,306	298.6%
Inter-Governmental - P&R	5,000	0	(5,000)	0.0%	656	(656)	0.0%
Reserves-CIP - P&R	0	0	0		0	0	
Reserves - P&R	75,000	0	(75,000)	0.0%	0	0	
Reserves-Restricted - P&R	0	0	0		0	0	
Transfer from Other Funds - P&R	57,000	7,000	(50,000)	12.3%	0	7,000	
<b>PARKS &amp; REC FUND</b>	<b>665,854</b>	<b>533,699</b>	<b>(132,155)</b>	<b>80.2%</b>	<b>470,698</b>	<b>63,001</b>	113.4%
<i>Excludes Reserves</i>	<i>590,854</i>	<i>533,699</i>	<i>(57,155)</i>	<i>90.3%</i>	<i>470,698</i>	<i>63,001</i>	113.4%
						<i>Year over Year %</i>	13.4%

Notes:

(a) Reserves in Budget only.

Town of Purcellville, Virginia  
 FY20 Budget Operating Revenue  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On or Near Target >98%  
 Under Achieved >75% & <98%  
 Misc

	Current Year				vs Prior Year		
	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>OPERATING REVENUE</b>							
<b>WATER (W) FUND</b>							
Water Availabilities	656,727	579,465	(77,262)	88.2%	1,107,422	(527,957)	52.3%
Water Fees	2,304,716	2,280,082	(24,634)	98.9%	2,193,299	86,783	104.0%
Miscellaneous - W	186,000	241,727	55,727	130.0%	246,263	(4,536)	98.2%
Investment Income - W	80,000	80,099	99	100.1%	93,100	(13,001)	86.0%
Reserves-CIP - W	0	0	0		0	0	
Reserves - W	0	0	0		0	0	
Reserves-Restricted - W	66,149	0	(66,149)	0.0%	0	0	
Transfer from Other Funds - W	0	0	0		0	0	
<b>WATER FUND</b>	<b>3,293,592</b>	<b>3,181,374</b>	<b>(112,218)</b>	<b>96.6%</b>	<b>3,640,085</b>	<b>(458,711)</b>	<b>87.4%</b>
<i>Excludes Reserves</i>	<i>3,227,443</i>	<i>3,181,374</i>	<i>(46,069)</i>	<i>98.6%</i>	<i>3,640,085</i>	<i>(458,711)</i>	<i>87.4%</i>
						<i>Year over Year %</i>	<i>-12.6%</i>

Town of Purcellville, Virginia  
 FY20 Budget Operating Revenue  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On or Near Target >98%  
 Under Achieved >75% & <98%  
 Misc

	Current Year				vs Prior Year		
	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>OPERATING REVENUE</b>							
<b>WASTEWATER (WW) FUND</b>							
Wastewater Availabilities	171,968	59,814	(112,154)	34.8%	786,738	(726,924)	7.6%
Wastewater Fees	3,175,058	3,189,503	14,445	100.5%	3,070,505	118,997	103.9%
Miscellaneous - WW	6,700	26,126	19,426	389.9%	19,292	6,834	135.4%
Investment Income - WW	75,000	73,556	(1,444)	98.1%	88,758	(15,202)	82.9%
Reserves-CIP - WW	536,780	0	(536,780)	0.0% (a)	0	0	
Reserves - WW	112,324	0	(112,324)	0.0% (a)	0	0	
Reserves-Restricted - WW	107,827	0	(107,827)	0.0% (a)	0	0	
Transfer from Other Funds - WW	0	0	0		0	0	
<b>WASTEWATER FUND</b>	<b>4,185,657</b>	<b>3,348,998</b>	<b>(836,659)</b>	<b>80.0%</b>	<b>3,965,293</b>	<b>(616,294)</b>	<b>84.5%</b>
<i>Excludes Reserves</i>	<i>3,428,726</i>	<i>3,348,998</i>	<i>(79,728)</i>	<i>97.7% (a)</i>	<i>3,965,293</i>	<i>(616,294)</i>	<i>84.5%</i>
						<i>Year over Year %</i>	<i>-15.5%</i>

Notes:

(a) Reserves in Budget only.

Town of Purcellville, Virginia  
 FY20 Budget Operating Revenue  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On or Near Target >98%  
 Under Achieved >75% & <98%  
 Misc

	Current Year				vs Prior Year		
	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>OPERATING REVENUE</b>							
SUMMARY by FUND							
General	11,574,029	9,974,083	(1,599,946)	86.2%	10,751,497	(777,414)	92.8%
Parks & Rec	665,854	533,699	(132,155)	80.2%	470,698	63,001	113.4%
Water	3,293,592	3,181,374	(112,218)	96.6%	3,640,085	(458,711)	87.4%
Wastewater	4,185,657	3,348,998	(836,659)	80.0%	3,965,293	(616,294)	84.5%
<b>TOTAL</b>	<b>19,719,132</b>	<b>17,038,154</b>	<b>(2,680,978)</b>	<b>86.4%</b>	<b>18,827,572</b>	<b>(1,789,418)</b>	<b>90.5%</b>
						Year over Year %	-9.5%
Governmental	12,239,883	10,507,782	(1,732,101)	85.8%	11,222,195	(714,413)	93.6%
Utility	7,479,249	6,530,372	(948,877)	87.3%	7,605,377	(1,075,005)	85.9%
<b>TOTAL</b>	<b>19,719,132</b>	<b>17,038,154</b>	<b>(2,680,978)</b>	<b>86.4%</b>	<b>18,827,572</b>	<b>(1,789,418)</b>	<b>90.5%</b>
Reserves	1,738,891	0	(1,738,891)	0.0% (a)	0	0	
Excl Reserves	17,980,241	17,038,154	(942,087)	94.8% (a)	18,827,572	(1,789,418)	90.5%

Notes:

(a) Reserves in Budget only.

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	Revised Budget	4Q YTD Actual	Actual v Budget	Encumbrance	Available Budget	% Used	4Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
<b>GENERAL (G) FUND</b>									
Administration Pay & Benefits	1,017,529	1,102,078	(84,549)	0	(84,549)	108.3%	971,415	(130,662)	113.5%
Administration Operating	97,902	77,173	20,729	10,369	10,360	89.4%	306,968	229,794	25.1%
Administration - Internal Services	254,042	235,301	18,741	9,432	9,309	96.3%	851	(234,450)	27653.5%
Administration - Legal	76,000	328,004	(252,004)	4,560	(256,564)	437.6%	92,451	(235,553)	354.8%
<b>TOTAL ADMINISTRATION</b>	<b>1,445,473</b>	<b>1,742,556</b>	<b>(297,083)</b>	<b>24,361</b>	<b>(321,444)</b>	<b>122.2%</b>	<b>1,371,685</b>	<b>(370,871)</b>	<b>127.0%</b>
Financial Administration	91,833	76,157	15,676	4,975	10,701	88.3%	62,074	(14,083)	122.7%
Finance Pay & Benefits	1,039,324	1,003,126	36,198	0	36,198	96.5%	914,454	(88,672)	109.7%
Finance Operating	99,172	82,560	16,612	5,661	10,951	89.0%	82,979	419	99.5%
<b>TOTAL FINANCE</b>	<b>1,230,329</b>	<b>1,161,843</b>	<b>68,486</b>	<b>10,636</b>	<b>57,850</b>	<b>95.3%</b>	<b>1,059,506</b>	<b>(102,336)</b>	<b>109.7%</b>
IT Pay & Benefits	318,176	321,559	(3,383)	0	(3,383)	101.1%	308,446	(13,113)	104.3%
IT Operating	159,283	113,329	45,954	15,418	30,536	80.8%	103,103	(10,226)	109.9%
<b>TOTAL IT</b>	<b>477,459</b>	<b>434,888</b>	<b>42,571</b>	<b>15,418</b>	<b>27,153</b>	<b>94.3%</b>	<b>411,549</b>	<b>(23,339)</b>	<b>105.7%</b>
Police Pay & Benefits	2,179,991	2,015,461	164,530	985	163,546	92.5%	1,985,965	(29,496)	101.5%
Police Operating	401,543	319,683	81,860	7,828	74,032	81.6%	404,181	84,498	79.1%
Fire & Rescue Pass-Through	116,000	118,143	(2,143)	0	(2,143)	101.8% *	116,745	(1,398)	101.2%
<b>TOTAL PUBLIC SAFETY</b>	<b>2,697,534</b>	<b>2,453,286</b>	<b>244,248</b>	<b>8,813</b>	<b>235,435</b>	<b>91.3%</b>	<b>2,506,891</b>	<b>53,604</b>	<b>97.9%</b>
Public Works Admin Pay & Benefits	372,617	367,599	5,018	0	5,018	98.7%	346,817	(20,782)	106.0%
Public Works Admin Operating	24,341	4,249	20,092	4,557	15,534	36.2%	8,970	4,721	47.4%
Public Works Engineering Pay & Benefits	561,875	575,493	(13,618)	0	(13,618)	102.4%	553,649	(21,844)	103.9%
Public Works Engineering Operating	69,543	26,119	43,424	25,709	17,715	74.5%	56,101	29,983	46.6%
Public Works Maintenance Pay & Benefits	990,546	994,751	(4,205)	0	(4,205)	100.4%	886,291	(108,460)	112.2%
Public Works Maintenance Operating	251,271	208,425	42,846	16,731	26,114	89.6%	195,407	(13,018)	106.7%
Streets - Town	154,250	66,576	87,674	15,403	72,271	53.1%	170,902	104,326	39.0%
Streets - State	901,618	657,658	243,960	(210,445)	454,404	49.6%	422,324	(235,334)	155.7%
Refuse / Trash	488,000	484,269	3,731	0	3,731	99.2%	462,412	(21,857)	104.7%
Town Hall	175,166	172,073	3,093	1,500	1,593	99.1%	155,218	(16,855)	110.9%
<b>TOTAL PUBLIC WORKS</b>	<b>3,989,227</b>	<b>3,557,213</b>	<b>432,015</b>	<b>(146,545)</b>	<b>578,559</b>	<b>85.5%</b>	<b>3,258,091</b>	<b>(299,121)</b>	<b>109.2%</b>
CARES/CRF Pay & Benefits	40,000	0	40,000	0	40,000	0.0%	0	0	0.0%
CARES/CRF Operating	110,000	36,400	73,600	970	72,630	34.0%	0	(36,400)	0.0%
CARES/CRF Bus Relief	170,000	8,718	161,282	0	161,282	5.1%	0	(8,718)	0.0%
<b>TOTAL CARES/CRF</b>	<b>320,000</b>	<b>45,117</b>	<b>274,883</b>	<b>970</b>	<b>273,913</b>	<b>14.4%</b>	<b>0</b>	<b>(45,117)</b>	<b>0.0%</b>
Community Dev Pay & Benefits	419,146	395,304	23,843	0	23,843	94.3%	395,422	118	100.0%
Community Dev Operating	100,053	20,081	79,972	20,826	59,146	40.9%	23,543	3,462	85.3%
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>519,199</b>	<b>415,384</b>	<b>103,815</b>	<b>20,826</b>	<b>82,989</b>	<b>84.0%</b>	<b>418,964</b>	<b>3,580</b>	<b>99.1%</b>

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  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	Revised Budget	4Q YTD Actual	Actual v Budget	Encumbrance	Available Budget	% Used	4Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
<b>GENERAL (G) FUND</b>									
Council	85,588	67,290	18,298	0	18,298	78.6%	68,879	1,590	97.7%
Planning Commission	14,349	11,949	2,400	0	2,400	83.3%	13,227	1,278	90.3%
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%	1,011	351	65.3%
Architectural Review Board	3,768	3,230	538	0	538	85.7%	3,230	0	100.0%
Arts Committee	20,000	2,449	17,551	0	17,551	12.2%	19,706	17,257	12.4%
Environmental Special Programs	8,000	1,839	6,161	0	6,161	23.0%	3,265	1,426	56.3%
<b>TOTAL LEGISLATIVE &amp; ADVISORY</b>	<b>139,805</b>	<b>87,445</b>	<b>52,360</b>	<b>0</b>	<b>52,360</b>	<b>62.5%</b>	<b>109,319</b>	<b>21,874</b>	<b>80.0%</b>
<b>GENERAL OPERATING COST</b>	<b>10,819,026</b>	<b>9,897,732</b>	<b>921,294</b>	<b>(65,521)</b>	<b>986,815</b>	<b>90.9%</b>	<b>9,136,006</b>	<b>(761,726)</b>	<b>108.3%</b>
Retiree Benefits - G	69,300	63,364	5,936	0	5,936	91.4%	62,610	(754)	101.2%
Capital Asset Replacement (CARP) - G	135,131	109,563	25,568	15,533	10,035	92.6%	191,107	81,545	57.3%
Debt Retirement - G	1,202,841	1,201,307	1,534	0	1,534	99.9%	1,194,305	(7,002)	100.6%
Cash Funded CIP - G	200,000	200,000	0	0	0	100.0%	0	(200,000)	0.0%
Adjustments & Transfers - G	57,000	7,000	50,000	0	50,000	12.3%	0	(7,000)	0.0%
Contingency - G	77,183	0	77,183	0	77,183	0.0%	0	0	0.0%
Less Utility Chargeback - PW	0	0	0	0	0	0.0%	(928,589)	(928,589)	0.0%
Less Utility Chargeback - G	(986,452)	(986,452)	(0)	0	(0)	100.0%	0	986,452	0.0%
<b>GENERAL FUND NON-DEPARTMENTAL</b>	<b>755,003</b>	<b>594,782</b>	<b>160,221</b>	<b>15,533</b>	<b>144,688</b>	<b>80.8%</b>	<b>519,433</b>	<b>(75,348)</b>	<b>114.5%</b>
<b>TOTAL GENERAL FUND</b>	<b>11,574,029</b>	<b>10,492,514</b>	<b>1,081,515</b>	<b>(49,987)</b>	<b>1,131,503</b>	<b>90.2%</b>	<b>9,655,439</b>	<b>(837,075)</b>	<b>108.7%</b>
								Year over Year %	8.7%

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>SPECIAL PARKS &amp; REC (P&amp;R) FUND</b>									
Parks & Rec Pay & Benefits	179,239	169,799	9,440	0	9,440	94.7%	89,732	(80,067)	189.2%
Parks & Rec Management Op	51,150	13,798	37,352	2,000	35,352	30.9%	29,969	16,171	46.0%
Parks & Rec Advisory Board	3,000	15	2,985	0	2,985	0.5%	0	(15)	0.0%
Parks & Rec Skating Rink	43,000	21,855	21,145	2,610	18,534	56.9%	0	(21,855)	0.0%
Parks & Rec Train Station	43,415	32,743	10,672	640	10,032	76.9%	34,417	1,673	95.1%
Train Station Advisory Board	7,000	1,741	5,260	0	5,260	24.9%	0	(1,741)	0.0%
Fireman's Field Complex	56,650	29,078	27,572	422	27,150	52.1%	79,344	50,266	36.6%
Parks & Rec Programs	81,400	33,151	48,249	2,971	45,278	44.4%	45,844	12,693	72.3%
Parks & Rec Tree Commission	2,500	242	2,258	0	2,258	9.7%	393	151	61.7%
<b>PARKS &amp; REC OPERATING COST</b>	<b>467,354</b>	<b>302,423</b>	<b>164,931</b>	<b>8,643</b>	<b>156,288</b>	<b>66.6%</b>	<b>279,699</b>	<b>(22,724)</b>	<b>108.1%</b>
Retiree Benefits - P&R	0	0	0	0	0	0.0%	0	0	0.0%
Capital Asset Replacement (CARP) - P&R	75,000	40,141	34,859	0	34,859	53.5%	0	(40,141)	0.0%
Debt Retirement - P&R	106,866	106,866	1	0	1	100.0%	106,866	0	100.0%
Cash Funded CIP - P&R	0	0	0	0	0	0.0%	50,000	50,000	0.0%
Adjustments & Transfers - P&R	0	0	0	0	0	0.0%	0	0	0.0%
Contingency - P&R	16,634	0	16,634	0	16,634	0.0%	0	0	0.0%
<b>PARKS &amp; REC NON-DEPARTMENTAL</b>	<b>198,500</b>	<b>147,007</b>	<b>51,494</b>	<b>0</b>	<b>51,494</b>	<b>74.1%</b>	<b>156,866</b>	<b>9,859</b>	<b>93.7%</b>
<b>TOTAL SPECIAL PARKS &amp; REC FUND</b>	<b>665,854</b>	<b>449,429</b>	<b>216,425</b>	<b>8,643</b>	<b>207,781</b>	<b>68.8%</b>	<b>436,565</b>	<b>(12,865)</b>	<b>102.9%</b>
							<i>Year over Year %</i>		<i>2.9%</i>

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	Revised Budget	4Q YTD Actual	Actual v Budget	Encumbrance	Available Budget	% Used	4Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
<b>OPERATING EXPENDITURES</b>									
<b>WATER (W) FUND</b>									
Water Fund Staff Pay & Benefits	1,393,559	1,435,021	(41,462)	0	(41,462)	103.0%	1,319,358	(115,662)	108.8%
Utility Chargeback - W	0	0	0	0	0	0.0%	0	0	0.0%
Plant - W	392,850	309,533	83,317	35,032	48,285	87.7%	318,399	8,866	97.2%
Plant - Other - W	289,802	212,496	77,306	42,208	35,098	87.9%	234,838	22,342	90.5%
Well	173,750	176,974	(3,224)	110	(3,334)	101.9%	221,532	44,557	79.9%
Meter Reading - W	53,701	53,739	(38)	85	(123)	100.2%	56,492	2,753	95.1%
Financial Administration - W	79,050	45,678	33,372	23,456	9,915	87.5%	43,622	(2,056)	104.7%
<b>WATER OPERATING COST</b>	<b>2,382,712</b>	<b>2,233,441</b>	<b>149,271</b>	<b>100,891</b>	<b>48,380</b>	<b>98.0%</b>	<b>2,194,242</b>	<b>(39,199)</b>	<b>101.8%</b>
Retiree Benefits - W	0	8,658	(8,658)	0	(8,658)	0.0%	0	(8,658)	0.0%
Capital Asset Replacement (CARP) - W	25,189	23,538	1,652	391	1,260	95.0%	4	(23,534)	609779.8%
Cash Funded CIP - W	220,400	220,400	0	0	0	100.0%	1,034,310	813,910	21.3%
Adjustments & Transfers - W	0	0	0	0	0	0.0%	0	0	0.0%
Contingency - W	124,089	0	124,089	0	124,089	0.0%	0	0	0.0%
Debt Retirement - W	541,203	539,203	2,000	0	2,000	99.6%	683,659	144,456	78.9%
<b>WATER NON-DEPARTMENTAL</b>	<b>910,881</b>	<b>791,799</b>	<b>119,082</b>	<b>391</b>	<b>118,691</b>	<b>87.0%</b>	<b>1,717,973</b>	<b>926,174</b>	<b>46.1%</b>
<b>TOTAL WATER FUND</b>	<b>3,293,593</b>	<b>3,025,240</b>	<b>268,353</b>	<b>101,283</b>	<b>167,070</b>	<b>94.9%</b>	<b>3,912,215</b>	<b>886,975</b>	<b>77.3%</b>
								Year over Year %	-22.7%

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	Revised Budget	4Q YTD Actual	Actual v Budget	Encumbrance	Available Budget	% Used	4Q PY Actual (FY19)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr
<b>OPERATING EXPENDITURES</b>									
<b>WASTEWATER (WW) FUND</b>									
Wastewater Fund Staff Pay & Benefits	1,379,276	1,351,476	27,800	0	27,800	98.0%	1,323,613	(27,864)	102.1%
Utility Chargeback - WW	0	0	0	0	0	0.0%	0	0	0.0%
Plant - WW	577,010	535,765	41,245	36,293	4,952	99.1%	347,528	(188,237)	154.2%
Lab	51,920	38,710	13,210	7,179	6,032	88.4%	30,848	(7,861)	125.5%
Plant - Other - WW	145,651	117,653	27,998	30,062	(2,064)	101.4%	62,175	(55,478)	189.2%
Pump Station	53,575	48,247	5,328	2,997	2,331	95.6%	33,728	(14,519)	143.0%
Meter Reading - WW	53,701	53,525	176	85	91	99.8%	54,771	1,246	97.7%
Financial Administration - WW	39,500	29,125	10,375	0	10,375	73.7%	43,622	14,497	66.8%
<b>WASTEWATER OPERATING COST</b>	<b>2,300,633</b>	<b>2,174,502</b>	<b>126,131</b>	<b>76,616</b>	<b>49,516</b>	<b>97.8%</b>	<b>1,896,285</b>	<b>(278,216)</b>	<b>114.7%</b>
Retiree Benefits - WW	0	5,265	(5,265)	0	(5,265)	0.0%	0	(5,265)	0.0%
Capital Asset Replacement (CARP) - WW	187,169	184,681	2,488	454	2,034	98.9%	0	(184,681)	0.0%
Cash Funded CIP - WW	536,780	536,780	0	0	0	100.0%	467,600	(69,180)	114.8%
Adjustments & Transfers - WW	0	0	0	0	0	0.0%	0	0	0.0%
Contingency - WW	107	0	107	0	107	0.0%	0	0	0.0%
Debt Retirement - WW	1,160,969	1,160,969	0	0	0	100.0%	1,794,193	633,224	64.7%
<b>WASTEWATER NON-DEPARTMENTAL</b>	<b>1,885,025</b>	<b>1,887,695</b>	<b>(2,670)</b>	<b>454</b>	<b>(3,124)</b>	<b>100.2%</b>	<b>2,261,793</b>	<b>374,098</b>	<b>83.5%</b>
<b>TOTAL WASTEWATER FUND</b>	<b>4,185,658</b>	<b>4,062,197</b>	<b>123,461</b>	<b>77,070</b>	<b>46,392</b>	<b>98.9%</b>	<b>4,158,078</b>	<b>95,882</b>	<b>97.7%</b>
							<i>Year over Year %</i>		<i>-2.3%</i>

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	Current Year						vs Prior Year		
	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>General Fund Departments</b>									
Admin	1,115,431	1,179,251	(63,820)	10,369	(74,189)	106.7%	1,278,383	99,132	92.2%
Adm/PW-Refuse	488,000	484,269	3,731	0	3,731	99.2%	462,412	(21,857)	104.7%
PW/Adm-TH/Misc	175,166	172,073	3,093	1,500	1,593	99.1%	155,218	(16,855)	110.9%
Internal Services	254,042	235,301	18,741	9,432	9,309	96.3%	851	(234,450)	27653.5%
Legal	76,000	328,004	(252,004)	4,560	(256,564)	437.6%	92,451	(235,553)	354.8%
Finance	1,230,329	1,161,843	68,486	10,636	57,850	95.3%	1,059,506	(102,336)	109.7%
IT	477,459	434,888	42,571	15,418	27,153	94.3%	411,549	(23,339)	105.7%
Public Safety-Police	2,581,534	2,335,143	246,391	8,813	237,578	90.8%	2,390,146	55,002	97.7%
Public Safety-F&R	116,000	118,143	(2,143)	0	(2,143)	101.8% *	116,745	(1,398)	101.2%
PW Admin	396,958	371,848	25,110	4,557	20,553	94.8%	355,787	(16,061)	104.5%
PW Eng	631,418	601,612	29,806	25,709	4,097	99.4%	609,751	8,139	98.7%
PW Maint	2,297,685	1,927,411	370,274	(178,311)	548,585	76.1%	1,674,924	(252,487)	115.1%
Legis/Adv	139,805	87,445	52,360	0	52,360	62.5%	109,319	21,874	80.0%
Comm Dev	519,199	415,384	103,815	20,826	82,989	84.0%	418,964	3,580	99.1%
<b>GF DEPT OP COST (excl Non-Dept)</b>	<b>10,499,026</b>	<b>9,852,615</b>	<b>646,411</b>	<b>(66,491)</b>	<b>712,902</b>	<b>93.2%</b>	<b>9,136,006</b>	<b>(716,609)</b>	<b>107.8%</b>
<b>Operating Cost by Fund</b>									
General Operating Cost	10,819,026	9,897,732	921,294	(65,521)	986,815	90.9%	9,136,006	(761,726)	108.3%
Parks & Rec Operating Cost	467,354	302,423	164,931	8,643	156,288	66.6%	279,699	(22,724)	108.1%
Water Operating Cost	2,382,712	2,233,441	149,271	100,891	48,380	98.0%	2,194,242	(39,199)	101.8%
Wastewater Operating Cost	2,300,633	2,174,502	126,131	76,616	49,516	97.8%	1,896,285	(278,216)	114.7%
<b>TOTAL OPERATING COST</b>	<b>15,969,725</b>	<b>14,608,098</b>	<b>1,361,627</b>	<b>120,629</b>	<b>1,240,997</b>	<b>92.2%</b>	<b>13,506,233</b>	<b>(1,101,866)</b>	<b>108.2%</b>
							Year over Year %		8.2%
<b>Non-Departmental Op by Fund</b>									
General Fund Non-Departmental	755,003	594,782	160,221	15,533	144,688	80.8% *	519,433	(75,348)	114.5%
Parks & Rec Non-Departmental	198,500	147,007	51,494	0	51,494	74.1%	156,866	9,859	93.7%
Water Non-Departmental	910,881	791,799	119,082	391	118,691	87.0%	1,717,973	926,174	46.1%
Wastewater Non-Departmental	1,885,025	1,887,695	(2,670)	454	(3,124)	100.2% *	2,261,793	374,098	83.5%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>3,749,409</b>	<b>3,421,282</b>	<b>328,127</b>	<b>16,379</b>	<b>311,749</b>	<b>91.7% *</b>	<b>4,656,064</b>	<b>1,234,783</b>	<b>73.5%</b>
							Year over Year %		-26.5%
<b>Total Op Cost by Fund</b>									
Total General Fund	11,574,029	10,492,514	1,081,515	(49,987)	1,131,503	90.2%	9,655,439	(837,075)	108.7%
Total Special Parks & Rec Fund	665,854	449,429	216,425	8,643	207,781	68.8%	436,565	(12,865)	102.9%
Total Water Fund	3,293,593	3,025,240	268,353	101,283	167,070	94.9%	3,912,215	886,975	77.3%
Total Wastewater Fund	4,185,658	4,062,197	123,461	77,070	46,392	98.9%	4,158,078	95,882	97.7%
<b>TOTAL OP COST</b>	<b>19,719,134</b>	<b>18,029,380</b>	<b>1,689,754</b>	<b>137,008</b>	<b>1,552,746</b>	<b>92.1%</b>	<b>18,162,297</b>	<b>132,917</b>	<b>99.3%</b>
Governmental	12,239,883	10,941,943	1,297,940	(41,344)	1,339,284	89.1%	10,092,004	(849,939)	108.4%
Utility	7,479,251	7,087,437	391,814	178,352	213,462	97.1%	8,070,293	982,856	87.8%
<b>TOTAL OP COST</b>	<b>19,719,134</b>	<b>18,029,380</b>	<b>1,689,754</b>	<b>137,008</b>	<b>1,552,746</b>	<b>92.1%</b>	<b>18,162,297</b>	<b>132,917</b>	<b>99.3%</b>

Town of Purcellville, Virginia  
 FY20 Budget Compliance Report for Operating Expense  
 Fiscal Year ending June 30, 2020  
 Fourth Quarter Pre-CAFR

Legend: On Target >85% & <100%  
 Low Spending <85%  
 Overrun >100%  
 Allowed

	<u>Revised Budget</u>	<u>4Q YTD Actual</u>	<u>Actual v Budget</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>4Q PY Actual (FY19)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>
<b>CIP Expenditures by Fund</b>									
General CIP	9,422,322	2,334,288	7,088,035	1,889,426	5,198,608	44.8%	836,675	(1,497,612)	279.0%
Parks & Rec CIP	44,125	0	44,125	0	44,125	0.0%	0	0	0.0%
Water CIP	1,890,378	392,817	1,497,561	785,832	711,730	62.3%	92,290	(300,527)	425.6%
Wastewater CIP	1,165,500	136,377	1,029,123	6,389	1,022,734	12.2%	21,000	(115,377)	649.4%
<b>TOTAL CIP</b>	<b>12,522,325</b>	<b>2,863,481</b>	<b>9,658,844</b>	<b>2,681,647</b>	<b>6,977,197</b>	<b>44.3%</b>	<b>949,966</b>	<b>(1,913,516)</b>	<b>301.4%</b>
<i>Year over Year</i>							<i>Year over Year %</i>		201.4%
<b>TOTAL (Op &amp; CIP) Expenditures by Fund</b>									
General	20,996,351	12,826,801	8,169,550	1,839,439	6,330,111	69.9%	10,492,115	(2,334,687)	122.3%
Parks & Rec	709,979	449,429	260,550	8,643	251,906	64.5%	436,565	(12,865)	102.9%
Water	5,183,971	3,418,057	1,765,914	887,114	878,800	83.0%	4,004,505	586,448	85.4%
Wastewater	5,351,158	4,198,574	1,152,585	83,459	1,069,126	80.0%	4,179,078	(19,495)	100.5%
<b>TOTAL (Op + CIP) Expenditures</b>	<b>32,241,459</b>	<b>20,892,861</b>	<b>11,348,598</b>	<b>2,818,655</b>	<b>8,529,943</b>	<b>73.5%</b>	<b>19,112,263</b>	<b>(1,780,598)</b>	<b>109.3%</b>
<i>Year over Year</i>							<i>Year over Year %</i>		9.3%
Governmental	21,706,330	13,276,231	8,430,099	1,848,082	6,582,017	69.7%	10,928,679	(2,347,551)	121.5%
Utility	10,535,129	7,616,631	2,918,498	970,573	1,947,926	81.5%	8,183,583	566,953	93.1%
<b>TOTAL (Op + CIP) Expenditures</b>	<b>32,241,459</b>	<b>20,892,861</b>	<b>11,348,598</b>	<b>2,818,655</b>	<b>8,529,943</b>	<b>73.5%</b>	<b>19,112,263</b>	<b>(1,780,598)</b>	<b>109.3%</b>