



BUDGET STATUS REPORT

SUBJECT: Fiscal Year 2021 (FY21) - First Quarter (1Q)
Period ending September 30, 2020

DATE OF REPORT: October 30, 2020

STAFF CONTACTS: Linda Jackson, Financial Analyst
Elizabeth Krens, Director of Finance

The Coronavirus pandemic that impacted FY20 continued into the first quarter of FY21 impacting both revenues and expenditures. To mitigate fiscal impacts related to emergency, the Town Manager established additional cost controls, deferred and curtailed non-essential services and Council certified CARES Act spending plans that will utilize federal funding to support our community. All tax and fee rate increases initially considered in the FY21 budget were deferred due to COVID. To date, most revenue categories remains in line with the prior year, however, taxpayer/customer account delinquencies have increased. The Town Manager has temporarily suspended utility account collection processes such as late fees and service disconnects during the health emergency. Staff will continue to monitor inflows closely as the pandemic has created a high degree of economic uncertainty and the length of the national emergency and the Governor's phasing guidelines may impact revenues beyond the first quarter.

OVERVIEW:

Given the extraordinary circumstances of the Coronavirus pandemic, Council adopted an Interim Emergency Appropriation for the First Quarter (1Q) of FY21 on June 9, 2020. On September 22, 2020, Council adopted the balance of the FY21 budget (2Q-4Q). This report is based on the full FY21 appropriation (1Q-4Q). The attached FY21 Year-to-date Budget Status report for the first 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 at the 25% point (i.e., 3 of 12 months). Comparisons are displayed for year-to-date (YTD) relative to Prior Year (PY) as well as to Budget.

REVENUE DASHBOARD FOR 1Q:

<u>Top Ten Revenue</u>	<u>Status</u>	<u>Notes</u>
Real Estate Property Tax	Unknown at this time	Taxes are not due until Dec-20 & Jun-21.
Personal Property Tax	Unknown at this time	Taxes are not due until Jun-21.
Meals Tax	Good to Go; On Target for YTD	High degree of uncertainty due to COVID.
Business License	Unknown at this time	Taxes are not due until Mar-21.
Sales Tax	Good to Go; On Target for YTD	
Parks & Rec	Warning; Bad; Missing YTD Target	Unfavorable in Use of Property and Events due to COVID
Water Availabilities	Good to Go; On Target for YTD	Another \$193K needed to meet the annual target
Water Fees	Caution; Near YTD Target	(\$5K) Suspended Penalties & Interest collections
Wastewater Availabilities	Good to Go; On Target for YTD	Another \$162K needed to meet the annual target
Wastewater Fees	Good to Go; On Target for YTD	

Legend:

- Warning; Bad; Missing YTD Target
- Caution; Near YTD Target
- Good to Go; On Target for YTD
- Unknown at this time

OPERATING HIGHLIGHTS:

			
Total	Governmental	Water	Wastewater
<ul style="list-style-type: none"> •Revenue is: •On Trend •3.4M YTD •16% of Budget •0.9M higher than FY20 •38% higher than FY20 •Expense is: •Cost contained •\$4.2M YTD •20% of Budget Used •(\$1.6M) less than FY20 •(28%) less than FY20 	<ul style="list-style-type: none"> •Revenue is: •Higher due CARES Funds •\$1.7M •13% of Budget •\$0.4M higher than FY20 •28% higher than FY20 •Expense is: •On trend •\$2.7M •21% of Budget Used •(\$0.2M) less than FY20 •(8%) less than FY20 	<ul style="list-style-type: none"> •Revenue is: •On trend •\$0.8M •23% of Budget •\$0.3M higher than FY20 •61% higher than FY20 •Expense is: •On trend •\$0.6M •17% of Budget Used •(\$0.4M) less than FY20 •(38%) less than FY20 	<ul style="list-style-type: none"> •Revenue is: •On trend •\$0.9M •20% of Budget •\$0.3M higher than FY20 •43% higher than FY20 •Expense is : •On trend •\$0.9M •19% of Budget Used •(\$1.0M) less than FY20 •(54%) less than to FY20

YEAR-OVER-YEAR COMPARISON:

This report provides the YTD (FY 2021) Comparison over the Prior Year YTD (FY 2020) Actuals for Operating Revenue and Expenditures. Relative to last Fiscal Year, we are favorable \$0.9M in Revenue and favorable in expense by \$1.6M.

Table 1: FY 2021 Operating Fund for period ending September 30, 2020

Dollars are shown in millions (\$M).

Fund	FY 2020 YTD Actuals (\$M)	FY 2021 YTD Actuals (\$M)	Fav/ (Unfav)
Governmental Revenue	\$1.322	\$1.687	\$0.365
Governmental Expenditures	\$2.981	\$2.748	\$0.232
Utilities Fund Revenue	\$1.116	\$1.690	\$0.574
Utilities Fund Expenditures	\$2.828	\$1.449	\$1.379
Total Revenue	\$2.439	\$3.377	\$0.938
Total Expenditures	\$5.809	\$4.198	\$1.611

Governmental
Fund

Revenues: The General Fund increased \$0.423M while Parks and Rec (P&R) decreased (\$0.058M).

General Fund revenue increase was primarily driven by Federal CARES Relief funding. This was offset by a decline in real and personal property tax collections due to due date extensions from June 5 to late June and the suspension of late payment penalties until August 5th to provide relief to taxpayers impacted by the virus.

P&R Fund revenue decrease of (\$58K) was driven by COVID related program impacts: (\$43K) Wine and Food Festival, (\$12K) Rent, (\$3K) Train Station income.

Expenditures: Current Year Governmental expenditures are \$0.232M lower than the prior year.

General Fund expenditures were \$0.12M lower than the prior year. While CARES funded expenses increased \$492K, the fund saw debt service savings of \$372K following the spring 2020 refinancing and reduced CIP cash spending of \$200K.

P&R expenditures were \$0.11M lower than the prior year. This was primarily due to program cost savings and reduced cash CIP spending of \$75k.

Utility
Fund

Revenues: Utility revenues increased \$.57M over the prior year. This change was driven by the timing of new Connections (Availabilities).

Expenditures: Utility expenditures were \$1.4M lower than prior year. This was primarily due to debt service savings of \$371K following the spring 2020 refinancing, reduced CIP cash spending of \$756K and capital asset replacement savings of \$162K.

BUDGET VS. ACTUALS:

Table 2: FY 2021 Operating Fund for period ending September 30, 2020

Dollars are shown in millions (\$M).

Fund	FY 2021 Revised Budget*	FY 2021 YTD Actuals**	Available Budget
Governmental Revenue	\$13.396	\$1.687	\$11.710
Governmental Expenditures	\$13.396	\$2.748	\$10.648
Surplus/(Deficit)		(\$1.061)	
Utilities Fund Revenue	\$7.907	\$1.690	\$6.216
Utilities Fund Expenditures	\$7.907	\$1.449	\$6.457
Surplus/(Deficit)		\$0.241	
Total Revenue	\$21.303	\$3.377	\$17.926
Total Expenditures	\$21.303	\$4.198	\$17.105
Total Surplus/(Deficit)		(\$0.821)	

Notes:

*Revised Budget equals the Adopted Budget plus Amendments including prior year carry over \$0.421M.

** Actual expenditures exclude Encumbrances of \$0.568M leaving a balance of \$16.537M.

**Operating
Budget vs.
Actuals**

Revenue:

Governmental revenue is on track based on collection cycles.

Utility Revenue is on track, however, availability timing is exceeding expectations for the first quarter.

Expenditures: Are within spending allocations for the first quarter in all funds.

Deficit: The net YTD deficit is (\$0.8M). Of this amount, General Fund is (\$0.9M), P&R is (\$0.1M), Water is +\$0.2M, and Wastewater is \$0M.

The General Fund deficit is as expected due to the timing of property tax collections. Property tax is collected in December and June.

The Utility Fund surplus reflects the timing of 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: Budget vs. Actuals CIP Expenditures for period ending September 30, 2020

Dollars are shown in millions (\$M).

CIP Expenditures	FY 2021 Revised Budget*	FY 2021 YTD Actuals**	Available Budget
General CIP	\$7.506	\$0.271	\$7.234
Parks & Rec CIP	\$0.344	\$0.000	\$0.344
Water CIP	\$1.500	\$0.467	\$1.033
Wastewater CIP	\$1.458	\$0.003	\$1.455
Total CIP	\$10.808	\$0.741	\$10.067

Notes:

* Revised Budget equals the Adopted Budget plus Amendments including prior year carry over of \$9.188M.

**Actual expenditures exclude Encumbrances of \$2.055M M leaving a balance of \$8.012M.

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

Table 4: FY 2021 FTE for period ending September 30, 2020

Fund	FY 2021 Revised Budget	FY 2021 YTD Actuals	Vacancies
Governmental FTE	67	60	7
Utilities FTE	18	19	-1
Total FTE	85	79	6

Of the net 6 vacancies, 6 are in the Police Department, 1 Director of Planning and Economic Development, with a partial offset of (1) temporary over hire in Water during the State of Emergency.

ATTACHMENTS:

1. FY 2021 1Q (Sep YTD) Operating Revenue Status Report
2. FY 2021 1Q (Sep YTD) Operating Expense Status Report

Town of Purcellville, Virginia
 Budget Status for Operating Revenue (FY21)
 First Quarter ending September 30, 2020

	Current Year				vs Prior Year			vs YTD Budget		
	Revised Budget	YTD Actual	Available Budget	% Used	1Q PY Actual (FY20)	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr	YTD Budget	Fav/(Unfav)	% of YTD Budget
OPERATING REVENUE										
GENERAL (G) FUND										
Real Estate Tax	3,334,075	17,632	3,316,443	0.5%	23,706	(6,074)	74.4%	0	17,632	
Personal Property Tax	696,319	22,526	673,793	3.2%	80,178	(57,651)	28.1%	0	22,526	
Property Tax	4,030,394	40,158	3,990,236	1.0%	103,883	(63,725)	38.7%	0	40,158	
Meals Tax	2,191,518	386,510	1,805,008	17.6%	399,743	(13,233)	96.7%	365,253	21,257	106% ✓
Business License	810,000	17,560	792,440	2.2%	6,742	10,817	260.4%	0	17,560	
Cigarette Tax	204,793	61,905	142,888	30.2%	55,371	6,534	111.8%	34,132	27,772	181% ✓
Vehicle License	180,000	25,373	154,627	14.1%	27,498	(2,126)	92.3%	0	25,373	
Franchise Tax	360,000	0	360,000	0.0%	0	0		0	0	
Utility Tax	220,000	37,859	182,141	17.2%	40,759	(2,900)	92.9%	36,667	1,193	103% ✓
Sales Tax	1,308,053	116,604	1,191,449	8.9%	111,107	5,497	104.9%	109,004	7,600	107% ✓
Other Local Tax	12,360	2,436	9,924	19.7%	3,226	(790)	75.5%	2,060	376	118% ✓
Other Local Taxes	5,286,724	648,247	4,638,477	12.3%	644,446	3,801	100.6%	547,116	101,130	118% ✓
Permits, Fees, Licenses	71,000	25,317	45,683	35.7%	15,890	9,427	159.3%	11,833	13,483	214% ✓
Fines & Forfeitures	52,100	9,019	43,081	17.3%	9,347	(327)	96.5%	8,683	336	104% ✓
Use of Money & Property - G	102,000	16,544	85,456	16.2%	29,798	(13,254)	55.5%	17,000	(456)	97% ▲
Miscellaneous - G	35,700	806	34,894	2.3%	10,889	(10,083)	7.4%	5,950	(5,144)	14% ▼
Reserves-CIP - G	0	0	0		0	0		0	0	
Reserves - G	240,885	0	240,885	0.0%	0	0		0	0	
Reserves-Restricted - G	295,725	0	295,725	0.0%	0	0		0	0	
Transfer from Other Funds - G	0	0	0		0	0		0	0	
Inter-Governmental / County - G	0	0	0		0	0		0	0	
VDOT	0	0	0		0	0		0	0	
PPTRA	201,753	201,753	(0)	100.0%	201,753	0	100.0%	201,753	0	100% ✓
Street Revenue / VA	693,010	173,159	519,851	25.0%	173,252	(93)	99.9%	173,253	(94)	100% ✓
Law Enforcement / VA	118,600	29,652	88,948	25.0%	29,652	0	100.0%	29,650	2	100% ✓
Communications Tax	130,000	12,541	117,459	9.6%	11,471	1,071	109.3%	10,833	1,708	116% ✓
Inter-Governmental / State - G	57,400	29,448	27,952	51.3%	30,324	(876)	97.1%	14,350	15,098	205% ✓
Inter-Governmental / Fed - G	1,463,864	498,163	965,701	34.0%	1,500	496,663	33210.9%	365,966	132,197	136% ✓
Inter+Governmental + G	2,664,627	944,717	1,719,910	35.5%	447,953	1,392,669	210.9%	795,805	1,740,522	119% ✓
GENERAL FUND	12,779,155	1,684,807	11,094,348	13.2%	1,262,205	422,603	133.5%	1,386,388	298,420	122% ✓
<i>Excludes Reserves</i>	<i>12,242,545</i>	<i>1,684,807</i>	<i>10,557,738</i>	<i>13.8%</i>	<i>1,262,205</i>	<i>422,603</i>	<i>133.5%</i>			

Town of Purcellville, Virginia
 Budget Status for Operating Revenue (FY21)
 First Quarter ending September 30, 2020

	Current Year				vs Prior Year			vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
OPERATING REVENUE										
SPECIAL PARKS & REC (P&R) FUND										
Special Tax District	455,369	3,726	451,643	0.8%	3,104	622	120.1%	0	3,726	
Use of Money & Property	36,000	(1,590)	37,590	-4.4%	13,605	(15,195)	-11.7%	6,000	(7,590)	-27% ▶
Miscellaneous - P&R	14,928	0	14,928	0.0%	43,499	(43,499)	0.0%	2,488	(2,488)	0% ▶
Inter-Governmental - P&R	5,000	0	5,000	0.0%	0	0		1,250	(1,250)	0% ▶
Reserves-CIP - P&R	0	0	0		0	0		0	0	
Reserves - P&R	65,882	0	65,882	0.0%	0	0		0	0	
Reserves-Restricted - P&R	40,119	0	40,119	0.0%	0	0		0	0	
Transfer from Other Funds - P&R	0	0	0		0	0		0	0	
PARKS & REC FUND	617,298	2,136	615,162	0.3%	60,207	(58,071)	3.5%	9,738	(7,602)	22% ▶
<i>Excludes Reserves</i>	511,297	2,136	509,161	0.4%	60,207	(58,071)	3.5%			

Town of Purcellville, Virginia
 Budget Status for Operating Revenue (FY21)
 First Quarter ending September 30, 2020

	<u>Current Year</u>				<u>vs Prior Year</u>			<u>vs YTD Budget</u>		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
OPERATING REVENUE										
WATER (W) FUND										
Water Availabilities	579,465	386,310	193,155	66.7%	25,754	360,556	1500.0%	96,578	289,733	400%
Water Fees	2,318,042	369,713	1,948,329	15.9%	395,685	(25,972)	93.4%	386,340	(16,627)	96%
Miscellaneous - W	213,625	49,984	163,641	23.4%	60,040	(10,056)	83.3%	35,604	14,379	140%
Investment Income - W	86,000	11,118	74,882	12.9%	24,760	(13,643)	44.9%	14,333	(3,216)	78%
Reserves-CIP - W	100,000	0	100,000	0.0%	0	0		0	0	
Reserves - W	116,878	0	116,878	0.0%	0	0		0	0	
Reserves-Restricted - W	63,694	0	63,694	0.0%	0	0		0	0	
Transfer from Other Funds - W	0	0	0		0	0		0	0	
WATER FUND	3,477,704	817,124	2,660,580	23.5%	506,239	310,885	161.4%	532,855	284,269	153%
Excludes Reserves	3,197,132	817,124	2,380,008	25.6%	506,239	310,885	161.4%			

Town of Purcellville, Virginia
 Budget Status for Operating Revenue (FY21)
 First Quarter ending September 30, 2020

	Current Year				vs Prior Year			vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
OPERATING REVENUE										
WASTEWATER (WW) FUND										
Wastewater Availabilities	486,000	324,000	162,000	66.7%	21,600	302,400	1500.0%	81,000	243,000	400%
Wastewater Fees	3,193,684	538,386	2,655,298	16.9%	549,303	(10,917)	98.0%	532,281	6,105	101%
Miscellaneous - WW	36,925	1,379	35,546	3.7%	15,001	(13,622)	9.2%	6,154	(4,776)	22%
Investment Income - WW	80,000	9,339	70,661	11.7%	24,142	(14,803)	38.7%	13,333	(3,994)	70%
Reserves-CIP - WW	430,560	0	430,560	0.0%	0	0		0	0	
Reserves - WW	179,787	0	179,787	0.0%	0	0		0	0	
Reserves-Restricted - WW	21,901	0	21,901	0.0%	0	0		0	0	
Transfer from Other Funds - WW	0	0	0		0	0		0	0	
WASTEWATER FUND	4,428,857	873,103	3,555,754	19.7%	610,045	263,058	143.1%	632,768	240,335	138%
<i>Excludes Reserves</i>	<i>3,796,609</i>	<i>873,103</i>	<i>2,923,506</i>	23.0%	<i>610,045</i>	<i>263,058</i>	143.1%			

Town of Purcellville, Virginia
 Budget Status for Operating Revenue (FY21)
 First Quarter ending September 30, 2020

	Current Year				vs Prior Year				vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>Y/Y %</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
OPERATING REVENUE BY FUND											
General	12,779,155	1,684,807	11,094,348	13.2%	1,262,205	422,603	133.5%	33.5%	1,386,388	298,420	122%
Parks & Rec	617,298	2,136	615,162	0.3%	60,207	(58,071)	3.5%	-96.5%	9,738	(7,602)	22%
Water	3,477,704	817,124	2,660,580	23.5%	506,239	310,885	161.4%	61.4%	532,855	284,269	153%
Wastewater	4,428,857	873,103	3,555,754	19.7%	610,045	263,058	143.1%	43.1%	632,768	240,335	138%
TOTAL	21,303,014	3,377,171	17,925,843	15.9%	2,438,696	938,475	138.5%	38.5%	2,561,749	815,422	132%
GOVERNMENTAL / UTILITY OP REVENUE											
Governmental	13,396,453	1,686,943	11,709,510	12.6%	1,322,412	364,531	127.6%	27.6%	1,396,126	290,818	121%
Utility	7,906,561	1,690,228	6,216,333	21.4%	1,116,284	573,943	151.4%	51.4%	1,165,624	524,604	145%
TOTAL	21,303,014	3,377,171	17,925,843	15.9%	2,438,696	938,475	138.5%	38.5%	2,561,749	815,422	132%
OP REVENUE EXCLUDING RESERVES											
Reserves	1,555,431	0	1,555,431	0.0%							
<i>Excludes Reserves</i>	19,747,583	3,377,171	16,370,412	17.1%							

	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>Y/Y %</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
	CIP REVENUE										
General CIP	7,505,533	302,263	7,203,270	4.0%	461,932	(159,669)	65.4%	-35%	750,553	(448,290)	40%
Parks & Rec CIP	344,125	0	344,125	0.0%	0	0			34,413	(34,413)	0%
Water CIP	1,499,983	46,636	1,453,347	3.1%	223,958	(177,322)	20.8%	-79%	149,998	(103,362)	31%
Wastewater CIP	1,458,294	143	1,458,151	0.0%	537,966	(537,823)	0.0%	-100%	145,829	(145,686)	0%
TOTAL CIP	10,807,935	349,043	10,458,892	3.2%	1,223,857	(874,814)	28.5%	-71%	1,080,794	(731,751)	32%

	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Available Budget</u>	<u>% Used</u>	<u>1Q PY Actual (FY20)</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>Y/Y %</u>	<u>YTD Budget</u>	<u>Fav/(Unfav)</u>	<u>% of YTD Budget</u>
	TOTAL REVENUE										
General	20,284,688	1,987,071	18,297,617	9.8%	1,724,137	262,933	115.3%	15.3%	2,136,941	(149,870)	93%
Parks & Rec	961,423	2,136	959,287	0.2%	60,207	(58,071)	3.5%	-96.5%	44,151	(42,014)	5%
Water	4,977,687	863,760	4,113,927	17.4%	730,197	133,563	118.3%	18.3%	682,854	180,907	126%
Wastewater	5,887,151	873,247	5,013,904	14.8%	1,148,011	(274,765)	76.1%	-23.9%	778,598	94,649	112%
TOTAL (Op & CIP)	32,110,949	3,726,214	28,384,735	11.6%	3,662,553	63,660	101.7%	1.7%	3,642,543	83,671	102%

Town of Purcellville, Virginia
 Budget Status for Operating Expense (FY21)
 First Quarter ending September 30, 2020

OPERATING EXPENDITURES	Current Year						vs Prior Yea			vs YTD Budget		
	Revised Budget	YTD Actual	Actual v Budget Fav/(Unfav)	Encumbran ce	Available Budget	% Used	PY Actual	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr	YTD Budget	Fav/ (Unfav)	% of YTD Budget
GENERAL (G) FUND												
Administration Pay & Benefits	1,102,887	240,965	861,922	0	861,922	21.8%	238,087	(2,878)	101.2%	275,722	34,757	87.4% ✓
Administration Operating	76,074	8,645	67,429	9,005	58,424	23.2%	33,826	25,182	25.6%	19,019	10,374	45.5% ✓
Administration - Internal Services	287,600	161,431	126,169	30,038	96,131	66.6%	141,798	(19,633)	113.8%	71,900	(89,531)	224.5% ▶
Administration - Legal	76,000	27,400	48,600	0	48,600	36.1%	15,992	(11,408)	171.3%	19,000	(8,400)	144.2% ▶
TOTAL ADMINISTRATION	1,542,561	438,441	1,104,120	39,043	1,065,078	31.0%	429,704	(8,737)	102.0%	385,640	(52,800)	113.7% ▶
Financial Administration	79,000	18,640	60,360	13,010	47,350	40.1%	25,150	6,510	74.1%	19,750	1,110	94.4% ▲
Finance Pay & Benefits	1,011,208	208,155	803,053	0	803,053	20.6%	206,676	(1,479)	100.7%	252,802	44,647	82.3% ✓
Finance Operating	98,332	14,976	83,356	45,000	38,356	61.0%	14,311	(665)	104.6%	24,583	9,607	60.9% ✓
TOTAL FINANCE	1,188,540	241,770	946,770	58,010	888,759	25.2%	246,137	4,366	98.2%	297,135	55,365	81.4% ✓
IT Pay & Benefits	343,876	73,067	270,809	0	270,809	21.2%	68,038	(5,029)	107.4%	85,969	12,902	85.0% ✓
IT Operating	173,150	28,341	144,809	42,096	102,713	40.7%	24,214	(4,127)	117.0%	43,288	14,947	65.5% ✓
TOTAL IT	517,026	101,408	415,618	42,096	373,522	27.8%	92,252	(9,156)	109.9%	129,257	27,849	78.5% ✓
Police Pay & Benefits	2,444,014	452,125	1,991,889	3,451	1,988,438	18.6%	473,140	21,016	95.6%	611,004	158,879	74.0% ✓
Police Operating	384,320	98,998	285,322	9,023	276,299	28.1%	95,249	(3,749)	103.9%	96,080	(2,918)	103.0% ▶
Fire & Rescue Pass-Through	119,140	74,448	44,692	0	44,692	62.5% *	73,143	(1,305)	101.8%	29,785	(44,663)	250.0%
TOTAL PUBLIC SAFETY	2,947,474	625,571	2,321,903	12,474	2,309,429	21.6%	641,533	15,962	97.5%	736,869	111,298	84.9% ✓
Public Works Admin Pay & Benefits	1,164,500	255,412	909,088	0	909,088	21.9%	82,388	(173,024)	310.0%	291,125	35,713	87.7% ✓
Public Works Admin Operating	10,811	99	10,712	0	10,712	0.9%	1,298	1,199	7.6%	2,703	2,604	3.7% ✓
Public Works Maintenance Pay & Benefits	11,545	2,575	8,970	(319)	9,289	19.5%	224,599	222,024	1.1%	2,886	312	89.2% ✓
Public Works Maintenance Operating	251,236	29,868	221,368	14,459	206,909	17.6%	41,172	11,304	72.5%	62,809	32,941	47.6% ✓
Streets - Town	162,250	20,661	141,589	7,547	134,042	17.4%	21,688	1,027	95.3%	40,563	19,902	50.9% ✓
Streets - State	601,618	51,185	550,433	31,911	518,522	13.8%	73,907	22,723	69.3%	150,405	99,220	34.0% ✓
Refuse / Trash	590,000	141,188	448,812	0	448,812	23.9%	117,307	(23,881)	120.4%	147,500	6,312	95.7% ▲
Town Hall	142,315	19,965	122,350	27,095	95,255	33.1%	21,305	1,340	93.7%	35,579	15,614	56.1% ✓
TOTAL PUBLIC WORKS	2,934,275	520,953	2,413,322	80,693	2,332,629	20.5%	583,664	62,711	89.3%	733,569	212,616	71.0% ✓

Town of Purcellville, Virginia
 Budget Status for Operating Expense (FY21)
 First Quarter ending September 30, 2020

OPERATING EXPENDITURES	Current Year						vs Prior Year			vs YTD Budget		
	Revised Budget	YTD Actual	Actual v		Available Budget	% Used	PY Actual	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr	YTD Budget	Fav/ (Unfav)	% of YTD Budget
			Budget	Encumbran ce								
CARES/CRF Pay & Benefits	80,719	3,299	77,420	0	77,420	4.1%	0	(3,299)	0.0%	20,180	16,881	16.3% ✓
CARES/CRF Operating	422,899	22,199	400,700	3,089	397,612	6.0%	0	(22,199)	0.0%	105,725	83,526	21.0% ✓
CARES/CRF Bus Relief	1,194,914	466,620	728,294	12,492	715,802	40.1%	0	(466,620)	0.0%	298,729	(167,892)	156.2% ▶
TOTAL CARES/CRF	1,698,532	492,118	1,206,414	15,581	1,190,834	29.9%	0	(492,118)	0.0%	424,633	(67,485)	115.9% ▶
EngPlanDev Pay & Benefits	1,115,432	220,831	894,601	0	894,601	19.8%	0	(220,831)	0.0%	278,858	58,027	79.2% ✓
EngPlanDev	99,555	527	99,028	0	99,028	0.5%	0	(527)	0.0%	24,889	24,362	2.1% ✓
Public Works Engineering Pay & Benefits	0	0	0	(9)	9	0.0%	124,812	124,812	0.0%	0	0	
Public Works Engineering Operating	0	37	(37)	7,960	(7,997)	0.0%	4,271	4,234	0.9%	0	(37)	
Community Dev Pay & Benefits	0	0	0	0	0	0.0%	89,918	89,918	0.0%	0	0	
Community Dev Operating	41,000	0	41,000	0	41,000	0.0%	2,269	2,269	0.0%	10,250	10,250	0.0% ✓
TOTAL ENG, PLANNING, & DEVELOPMENT	1,255,987	221,395	1,034,592	7,951	1,026,642	18.3%	221,270	(124)	100.1%	313,997	92,602	70.5% ✓
Council	79,899	21,917	57,982	700	57,282	28.3%	20,186	(1,730)	108.6%	19,975	(1,942)	109.7% ▶
Planning Commission	13,749	2,949	10,800	0	10,800	21.4%	2,987	38	98.7%	3,437	488	85.8% ✓
Board of Zoning Appeals	100	0	100	0	100	0.0%	0	0	0.0%	25	25	0.0% ✓
Economic Development	8,900	0	8,900	0	8,900	0.0%	350	350	0.0%	2,225	2,225	0.0% ✓
Architectural Review Board	3,768	807	2,961	0	2,961	21.4%	807	0	100.0%	942	135	85.7% ✓
Arts Committee	20,000	10	19,990	0	19,990	0.0%	198	188	4.8%	5,000	4,990	0.2% ✓
Environmental Special Programs	8,000	0	8,000	0	8,000	0.0%	0	0	0.0%	2,000	2,000	0.0% ✓
TOTAL LEGISLATIVE & ADVISORY	134,416	25,683	108,733	700	108,033	19.6%	24,529	(1,154)	104.7%	33,604	7,921	76.4% ✓
GENERAL OPERATING COST	12,218,811	2,667,337	9,551,474	256,548	9,294,926	23.9%	2,239,088	(428,249)	119.1%	3,054,703	387,365	87.3% ✓
Retiree Benefits - G	68,716	22,427	46,289	0	46,289	32.6%	21,000	(1,427)	106.8%	17,179	(5,248)	130.5% ▶
Capital Asset Replacement (CARP) - G	130,000	30,615	99,385	18,108	81,277	37.5%	9,839	(20,776)	311.2%	32,500	1,885	94.2% ▲
Debt Retirement - G	1,244,305	131,293	1,113,012	0	1,113,012	10.6%	503,104	371,812	26.1%	311,076	179,783	42.2% ✓
Cash Funded CIP - G	0	0	0	0	0	0.0%	200,000	200,000	0.0%	0	0	
Adjustments & Transfers - G	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Contingency - G	106,850	0	106,850	0	106,850	0.0%	0	0	0.0%	26,713	26,713	0.0% ✓
Less Utility Chargeback - PW	0	0	0	0	0	0.0%	(246,613)	(246,613)	0.0%	0	0	
Less Utility Chargeback - G	(989,528)	(247,382)	(742,146)	0	(742,146)	25.0%	0	247,382	0.0%	(247,382)	(0)	100.0% ▲
GENERAL FUND NON-DEPARTMENTAL	560,343	(63,047)	623,390	18,108	605,282	-8.0%	487,330	550,378	-12.9%	140,086	203,133	-45.0% ✓
TOTAL GENERAL FUND	12,779,154	2,604,290	10,174,864	274,656	9,900,208	22.5%	2,726,419	122,129	95.5%	3,194,789	590,498	81.5% ✓
							Year over Year %		-4.5%			

Town of Purcellville, Virginia
 Budget Status for Operating Expense (FY21)
 First Quarter ending September 30, 2020

OPERATING EXPENDITURES	Current Year						vs Prior Year			vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>PY Actual</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/ (Unfav)</u>	<u>% of YTD Budget</u>
SPECIAL PARKS & REC (P&R) FUND												
Parks & Rec Pay & Benefits	176,079	37,094	138,986	0	138,986	21.1%	33,703	(3,390)	110.1%	44,020	6,926	84.3% ✓
Parks & Rec Management Op	40,153	238	39,915	0	39,915	0.6%	9,249	9,011	2.6%	10,038	9,800	2.4% ✓
Parks & Rec Advisory Board	3,000	0	3,000	0	3,000	0.0%	0	0	0.0%	750	750	0.0% ✓
Parks & Rec Skating Rink	47,000	3,472	43,528	3,450	40,078	14.7%	1,324	(2,148)	262.2%	11,750	8,278	29.5% ✓
Parks & Rec Train Station	39,030	1,661	37,369	359	37,010	5.2%	6,918	5,256	24.0%	9,758	8,096	17.0% ✓
Train Station Advisory Board	12,260	360	11,900	0	11,900	2.9%	0	(360)	0.0%	3,065	2,705	11.7% ✓
Fireman's Field Complex	62,000	3,505	58,495	2,171	56,324	9.2%	12,487	8,982	28.1%	15,500	11,995	22.6% ✓
Parks & Rec Programs	81,400	1,855	79,545	2,274	77,271	5.1%	19,567	17,712	9.5%	20,350	18,495	9.1% ✓
Parks & Rec Tree Commission	2,500	0	2,500	0	2,500	0.0%	0	0	0.0%	625	625	0.0% ✓
PARKS & REC OPERATING COST	463,422	48,186	415,236	8,254	406,982	12.2%	83,249	35,063	57.9%	115,856	67,670	41.6% ✓
Retiree Benefits - P&R	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Capital Asset Replacement (CARP) - P&R	34,859	0	34,859	0	34,859	0.0%	0	0	0.0%	8,715	8,715	0.0% ✓
Debt Retirement - P&R	106,866	95,933	10,933	0	10,933	89.8%	95,933	0	100.0%	26,717	(69,216)	359.1% ▶
Cash Funded CIP - P&R	0	0	0	0	0	0.0%	75,000	75,000	0.0%	0	0	
Adjustments & Transfers - P&R	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Contingency - P&R	12,151	0	12,151	0	12,151	0.0%	0	0	0.0%	3,038	3,038	0.0% ✓
PARKS & REC NON-DEPARTMENTAL	153,876	95,933	57,943	0	57,943	62.3%	170,933	75,000	56.1%	38,469	(57,464)	249.4% ▶
TOTAL SPECIAL PARKS & REC FUND	617,298	144,118	473,180	8,254	464,926	24.7%	254,181	110,063	56.7%	154,325	10,206	93.4% ▲
							Year over Year %		-43.3%			

Town of Purcellville, Virginia
 Budget Status for Operating Expense (FY21)
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OPERATING EXPENDITURES	Current Year						vs Prior Year			vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>PY Actual</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/ (Unfav)</u>	<u>% of YTD Budget</u>
WATER (W) FUND												
Water Fund Staff Pay & Benefits	1,456,515	334,460	1,122,055	0	1,122,055	23.0%	330,859	(3,602)	101.1%	364,129	29,668	91.9% ▲
Utility Chargeback - W	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Plant - W	390,816	47,644	343,172	72,759	270,414	30.8%	50,275	2,632	94.8%	97,704	50,060	48.8% ✓
Plant - Other - W	294,919	34,986	259,933	38,607	221,326	25.0%	24,998	(9,988)	140.0%	73,730	38,744	47.5% ✓
Well	255,750	18,872	236,878	27,272	209,605	18.0%	52,510	33,637	35.9%	63,938	45,065	29.5% ✓
Meter Reading - W	43,500	3,288	40,213	12,875	27,338	37.2%	21,291	18,003	15.4%	10,875	7,588	30.2% ✓
Financial Administration - W	108,670	8,247	100,423	18,439	81,983	24.6%	7,269	(978)	113.5%	27,168	18,920	30.4% ✓
WATER OPERATING COST	2,550,170	447,497	2,102,673	169,952	1,932,721	24.2%	487,202	39,705	91.9%	637,543	190,045	70.2% ✓
Retiree Benefits - W	19,048	6,040	13,008	0	13,008	31.7%	0	(6,040)	0.0%	4,762	(1,278)	126.8% ▶
Capital Asset Replacement (CARP) - W	24,000	1,131	22,869	377	22,492	6.3%	1,138	7	99.4%	6,000	4,869	18.8% ✓
Cash Funded CIP - W	100,000	0	100,000	0	100,000	0.0%	220,400	220,400	0.0%	25,000	25,000	0.0% ✓
Adjustments & Transfers - W	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Contingency - W	123,958	0	123,958	0	123,958	0.0%	0	0	0.0%	30,990	30,990	0.0% ✓
Debt Retirement - W	660,528	133,102	527,426	0	527,426	20.2%	232,254	99,152	57.3%	165,132	32,030	80.6% ✓
WATER NON-DEPARTMENTAL	927,534	140,273	787,261	377	786,884	15.2%	453,792	313,519	30.9%	231,884	91,610	60.5% ✓
TOTAL WATER FUND	3,477,704	587,770	2,889,934	170,329	2,719,605	21.8%	940,994	353,224	62.5%	869,426	281,656	67.6% ✓
								Year over Year %	-37.5%			

Town of Purcellville, Virginia
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OPERATING EXPENDITURES	Current Year						vs Prior Year			vs YTD Budget		
	<u>Revised Budget</u>	<u>YTD Actual</u>	<u>Actual v Budget Fav/(Unfav)</u>	<u>Encumbrance</u>	<u>Available Budget</u>	<u>% Used</u>	<u>PY Actual</u>	<u>CY v PY Qtr Fav/(Unfav)</u>	<u>CY % of Prior Yr</u>	<u>YTD Budget</u>	<u>Fav/ (Unfav)</u>	<u>% of YTD Budget</u>
WASTEWATER (WW) FUND												
Wastewater Fund Staff Pay & Benefits	1,320,802	291,345	1,029,457	0	1,029,457	22.1%	317,903	26,557	91.6%	330,201	38,855	88.2% ✓
Utility Chargeback - WW	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Plant - WW	581,685	128,338	453,347	65,551	387,796	33.3%	117,656	(10,682)	109.1%	145,421	17,083	88.3% ✓
Lab	48,813	7,029	41,784	18,541	23,242	52.4%	11,965	4,936	58.7%	12,203	5,174	57.6% ✓
Plant - Other - WW	174,741	5,902	168,839	14,192	154,647	11.5%	8,532	2,630	69.2%	43,685	37,784	13.5% ✓
Pump Station	56,300	6,437	49,864	2,708	47,156	16.2%	17,614	11,178	36.5%	14,075	7,639	45.7% ✓
Meter Reading - WW	54,750	3,290	51,460	12,875	38,585	29.5%	21,208	17,919	15.5%	13,688	10,398	24.0% ✓
Financial Administration - WW	85,660	2,730	82,930	500	82,430	3.8%	7,269	4,539	37.6%	21,415	18,685	12.7% ✓
WASTEWATER OPERATING COST	2,322,751	445,071	1,877,680	114,368	1,763,312	24.1%	502,148	57,076	88.6%	580,688	135,616	76.6% ✓
Retiree Benefits - WW	7,722	2,448	5,274	0	5,274	31.7%	0	(2,448)	0.0%	1,931	(518)	126.8% ▶
Capital Asset Replacement (CARP) - WW	110,000	1,288	108,712	429	108,283	1.6%	163,220	161,932	0.8%	27,500	26,212	4.7% ✓
Cash Funded CIP - WW	430,560	0	430,560	0	430,560	0.0%	536,780	536,780	0.0%	107,640	107,640	0.0% ✓
Adjustments & Transfers - WW	0	0	0	0	0	0.0%	0	0	0.0%	0	0	
Contingency - WW	144,431	0	144,431	0	144,431	0.0%	0	0	0.0%	36,108	36,108	0.0% ✓
Debt Retirement - WW	1,413,393	412,795	1,000,598	0	1,000,598	29.2%	684,964	272,170	60.3%	353,348	(59,447)	116.8% ▶
WASTEWATER NON-DEPARTMENTAL	2,106,106	416,531	1,689,575	429	1,689,146	19.8%	1,384,964	968,433	30.1%	526,527	109,996	79.1% ✓
TOTAL WASTEWATER FUND	4,428,857	861,602	3,567,255	114,797	3,452,458	22.0%	1,887,112	1,025,509	45.7%	1,107,214	245,612	77.8% ✓
							Year over Year %		-54.3%			

Town of Purcellville, Virginia
 Budget Status for Operating Expense (FY21)
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OPERATING EXPENDITURES	Current Year						vs Prior Year			vs YTD Budget		
	Revised Budget	YTD Actual	Actual v Budget Fav/(Unfav)	Encumbrance	Available Budget	% Used	PY Actual	CY v PY Qtr Fav/(Unfav)	CY % of Prior Yr	YTD Budget	Fav/ (Unfav)	% of YTD Budget
General Fund Departments												
Admin	1,178,961	249,610	929,351	9,005	920,346	21.9%	271,913	22,304	91.8%	294,740	45,131	84.7% ✓
Internal Services	287,600	161,431	126,169	30,038	96,131	66.6%	141,798	(19,633)	113.8%	71,900	(89,531)	224.5% ▶
Legal	76,000	27,400	48,600	0	48,600	36.1%	15,992	(11,408)	171.3%	19,000	(8,400)	144.2% ▶
Administration	1,542,561	438,441	1,104,120	39,043	1,065,078	31.0%	429,704	(8,737)	102.0%	385,640	(52,800)	113.7% ▶
Finance	1,188,540	241,770	946,770	58,010	888,759	25.2%	246,137	4,366	98.2%	297,135	55,365	81.4% ✓
IT	517,026	101,408	415,618	42,096	373,522	27.8%	92,252	(9,156)	109.9%	129,257	27,849	78.5% ✓
Public Safety-Police	2,828,334	551,123	2,277,211	12,474	2,264,737	19.9%	568,390	17,267	97.0%	707,084	155,961	77.9% ✓
Public Safety-F&R	119,140	74,448	44,692	0	44,692	62.5%	73,143	(1,305)	101.8%	29,785	(44,663)	250.0% ▶
PW Admin	1,175,311	255,511	919,800	0	919,800	21.7%	83,686	(171,825)	305.3%	293,828	38,316	87.0% ✓
PW Maint	1,026,649	104,288	922,361	53,598	868,763	15.4%	260,697	156,409	40.0%	256,662	152,374	40.6% ✓
PW/Adm-TH/Misc	142,315	19,965	122,350	27,095	95,255	33.1%	21,305	1,340	93.7%	35,579	15,614	56.1% ✓
Adm/PW-Refuse	590,000	141,188	448,812	0	448,812	23.9%	117,307	(23,881)	120.4%	147,500	6,312	95.7% ▲
PW	2,934,275	520,953	2,413,322	80,693	2,332,629	20.5%	482,995	(37,958)	107.9%	733,569	212,616	71.0% ✓
EngPlanDev	1,214,987	221,358	993,629	0	993,629	18.2%	0	(221,358)	0.0%	303,747	82,389	72.9% ✓
Comm Dev	41,000	0	41,000	0	41,000	0.0%	92,187	92,187	0.0%	10,250	10,250	0.0% ✓
EPD	1,255,987	221,358	1,034,629	0	1,034,629	17.6%	92,187	(129,170)	240.1%	313,997	92,639	70.5% ✓
Legis/Adv	134,416	25,683	108,733	700	108,033	19.6%	24,529	(1,154)	104.7%	33,604	7,921	76.4% ✓
CARES/CRF	1,698,532	492,118	1,206,414	15,581	1,190,834	29.9%	0	(492,118)	0.0%	424,633	(67,485)	115.9% ▶
GF DEPT OP COST (excl Non-Dept)	12,218,811	2,667,300	9,551,511	248,597	9,302,914	23.9%	2,009,336	(657,964)	132.7%	3,054,703	387,402	87.3% ✓
Operating Cost by Fund												
General Operating Cost	12,218,811	2,667,337	9,551,474	256,548	9,294,926	23.9%	2,239,088	(428,249)	119.1%	3,054,703	387,365	87.3% ✓
Parks & Rec Operating Cost	463,422	48,186	415,236	8,254	406,982	12.2%	83,249	35,063	57.9%	115,856	67,670	41.6% ✓
Water Operating Cost	2,550,170	447,497	2,102,673	169,952	1,932,721	24.2%	487,202	39,705	91.9%	637,543	190,045	70.2% ✓
Wastewater Operating Cost	2,322,751	445,071	1,877,680	114,368	1,763,312	24.1%	502,148	57,076	88.6%	580,688	135,616	76.6% ✓
TOTAL OPERATING COST	17,555,154	3,608,091	13,947,063	549,122	13,397,941	23.7%	3,311,687	(296,405)	109.0%	4,388,789	780,697	82.2% ✓
Non-Departmental Op by Fund												
General Fund Non-Departmental	560,343	(63,047)	623,390	18,108	605,282	-8.0% *	487,330	550,378	-12.9%	140,086	203,133	-45.0% ✓
Parks & Rec Non-Departmental	153,876	95,933	57,943	0	57,943	62.3%	170,933	75,000	56.1%	38,469	(57,464)	249.4% ▶
Water Non-Departmental	927,534	140,273	787,261	377	786,884	15.2%	453,792	313,519	30.9%	231,884	91,610	60.5% ✓
Wastewater Non-Departmental	2,106,106	416,531	1,689,575	429	1,689,146	19.8% *	1,384,964	968,433	30.1%	526,527	109,996	79.1% ✓
TOTAL NON-DEPARTMENTAL	3,747,859	589,689	3,158,170	18,914	3,139,255	16.2% *	2,497,019	1,907,330	23.6%	936,965	347,275	62.9% ✓
								Year over Ye	-76.4%			
Total Op Cost by Fund												
Total General Fund	12,779,154	2,604,290	10,174,864	274,656	9,900,208	22.5%	2,726,419	122,129	95.5%	3,194,789	590,498	81.5% ✓
Total Special Parks & Rec Fund	617,298	144,118	473,180	8,254	464,926	24.7%	254,181	110,063	56.7%	154,325	10,206	93.4% ▲
Total Water Fund	3,477,704	587,770	2,889,934	170,329	2,719,605	21.8%	940,994	353,224	62.5%	869,426	281,656	67.6% ✓
Total Wastewater Fund	4,428,857	861,602	3,567,255	114,797	3,452,458	22.0%	1,887,112	1,025,509	45.7%	1,107,214	245,612	77.8% ✓
TOTAL OP COST	21,303,013	4,197,781	17,105,232	568,036	16,537,197	22.4%	5,808,706	1,610,925	72.3%	5,325,753	1,127,973	78.8% ✓
Governmental	13,396,452	2,748,408	10,648,044	282,910	10,365,134	22.6%	2,980,600	232,192	92.2%	3,349,113	600,705	82.1% ✓
Utility	7,906,561	1,449,372	6,457,189	285,126	6,172,063	21.9%	2,828,105	1,378,733	51.2%	1,976,640	527,268	73.3% ✓
TOTAL OP COST	21,303,013	4,197,781	17,105,232	568,036	16,537,197	22.4%	5,808,706	1,610,925	72.3%	5,325,753	1,127,973	78.8% ✓
								Year over Year %	-27.7%			

Note *: Non-Departmental are on target with budget. Deficits are a result of timing and accounting anomalies.

