

TOWN OF VIENNA

FYE 2018



MID YEAR

FINANCIAL REPORT

January 22, 2018

TOWN OF VIENNA
MID-YEAR FINANCIAL REPORT FY 2018

Report Summary	Pages 1 - 2
General Fund Revenue, Expenditure and Fund Balance Trends	Pages 3 - 6
Proposed Uses of FYE 2017 General Fund Balance and Reserve Balance	Page 7
Real Property Assessed Value Trends	Pages 8 - 10
Unpaid / Delinquent Real Estate Tax Balances	Page 11
FY 2018 General Fund Forecast	Pages 12 - 13
FY 2018 Water & Sewer Fund Forecast	Pages 14 - 15
General Obligation Debt Forecast	Pages 16 - 17
General Obligation Debt Coverage	Pages 18
BPOL Results: December 2017 vs. December 2016	Page 19

Appendices

A. Revenue Report - December 2017

- General Fund
- Debt Service Fund
- Water & Sewer Fund
- Stormwater Fund


B. Expenditure Report including Encumbrances - December 2017

- General Fund
- Debt Service Fund
- Water & Sewer Fund
- Stormwater Fund

TOWN OF VIENNA

MEMORANDUM

TO: Mayor and Council

FROM: Marion Serfass, Director of Finance / Treasurer 

CC: Mercury Payton, Town Manager

DATE: January 22, 2018

SUBJECT: FY 2017-18 Mid-Year Financial Report Summary

FISCAL YEAR 2017

The Town ended 2017 in financially stable condition. General and Debt Service Funds ended the year with combined revenues of \$24,898,578 a decrease of \$168,900 or 0.7% from the previous year. The General Fund revenue decreased mainly due to lower bank stock taxes, and a one-time donation in 2016. This was partially offset by an increase in meals taxes in the Debt Service Fund of \$170,500 or 6.8% over 2016. The meals taxes increase was mainly due to the effect of new restaurants that opened in 2016 with a full year of operation.

Total assessed taxable property values for Tax Year 2016 (Fiscal Year 2017) totaled \$4,625,397,360, an increase of 5.3% from the previous year. Property taxes as a percentage of total revenues and transfers increased to 45.1% from 42.1% as a result of the increase in assessed values. Current year collected property taxes totaled 99.8% of the tax levy, making last year the 23rd consecutive year in which current year tax collections exceeded 99%.

Total expenditures and transfers in the General and Debt Service Funds increased by \$609,705 or 2.4% from the preceding year. The increase was due mainly to increased costs of landfill fees and salary increases in the General Fund, and the effect of the first 2016 bond payment in the Debt Service Fund.

GENERAL FUND BALANCE

The unassigned General Fund Balance ended the year at \$4,469,240 a decrease of \$298,929 or 6.3%. The unassigned balance is 18.4% of FY 2018's General Fund budget and is equivalent to 67 calendar days of expenditures. Another measure of the

unassigned General Fund balance is the GFOA recommended best practice of having an unassigned balance of two months of expenditures, or 16.7%. The Town's unassigned General Fund balance exceeds this measure by over 1% for the seventh consecutive year.

WATER AND SEWER FUND

Water and Sewer operating revenues increased \$484,355 from 2016 or 7.0%, ending the year at \$7,386,960. This was primarily due to an increase in availability fees and contributed capital. Operating expenses ended the year at \$7,020,082, an increase of \$927,140 or 15.2%. This increase was mainly due to increased sewer treatment costs. This resulted in operating income of \$366,878 compared to operating income of \$809,663 in 2016. After non-operating revenues of \$326,542 and net transfers out of \$657,548, the fund had a positive change in net position of \$522,272 compared to an increase in net position of \$606,519 in FY 2016. Net position ended the year at \$9,894,127, an increase from the preceding year of 5.6%.

FY 2018 MID-YEAR HIGHLIGHTS

Tax Year 2017 Taxable Property Values: Up 3.0%

- Residential up 2.7%
- Commercial up 4.1%

Delinquent Tax Balances: Increased 3.5% to \$107,826, an increase of \$32,807 from last year. The increase resulted mainly from the assessment increase in 2017. This represents 1.01% of the total levy.

General Fund Revenues: 61.4% of budget recognized by December 2017 vs. 64.3% last year

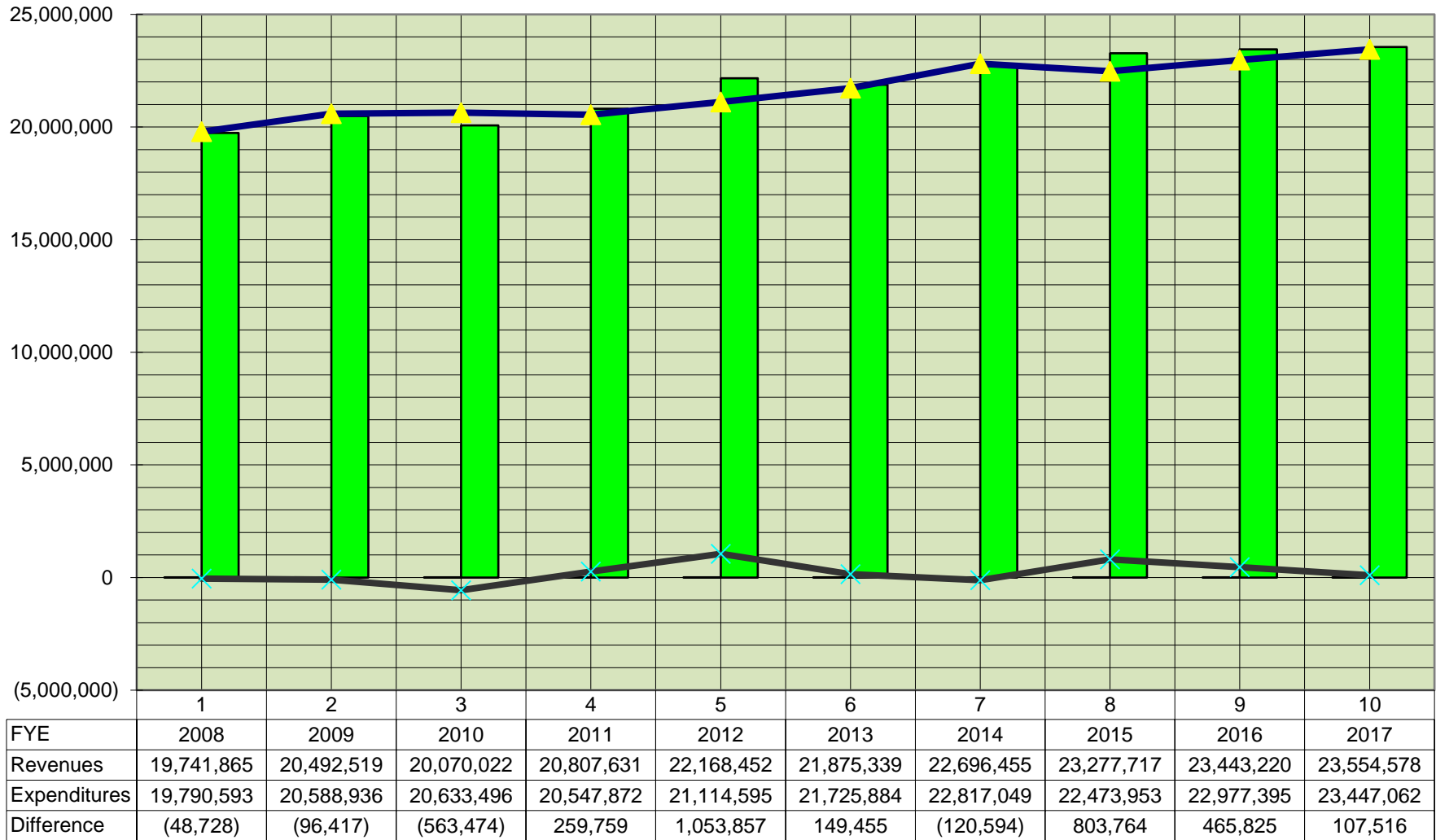
General Fund Expenditures: 53.8% of budget expended by December 2017 vs. 58.1% last year

Meal and Lodging Tax Collections: Up 3.9% over last year as of December 2017

Water and Sewer Revenues: 48.9% of budget recognized by December 2017 vs. 54.5% last year

Water and Sewer Expenditures: 39.0% of budget expended by December 2017 vs. 48.1% last year

Town of Vienna
General Fund Revenues & Expenditures



SELECTED GENERAL FUND REVENUE TRENDS

Fiscal Year	Real Property	% Chg	Local Sales	% Chg	Consumer Utility	% Chg	Business & Occupation License	% Chg	Meals & Lodging Tax	% Chg
2017	\$ 10,622,903	4.7%	\$ 1,425,248	-4.0%	\$ 654,778	-0.7%	\$ 2,258,387	1.7%	\$ 2,691,356	6.8%
2016	10,149,056	3.3%	1,484,216	1.3%	659,320	-1.3%	2,221,072	-4.9%	2,520,856	7.7%
2015	9,824,996	6.7%	1,465,129	8.5%	668,218	0.2%	2,334,987	0.3%	2,339,686	3.4%
2014	9,210,898	-0.7%	1,350,263	2.2%	667,116	1.0%	2,329,139	5.0%	2,263,450	2.3%
2013	9,280,201	2.9%	1,320,803	4.9%	660,323	2.2%	2,217,307	-3.1%	2,212,543	9.7%
2012	9,017,905	4.5%	1,259,235	-5.8%	645,869	-2.3%	2,288,730	16.5%	2,016,210	12.3%
2011	8,633,014	-0.6%	1,336,821	4.0%	660,823	0.6%	1,964,360	-0.5%	1,795,855	5.7%
2010	8,689,481	2.5%	1,285,506	5.0%	656,858	-0.5%	1,973,781	-10.4%	1,698,298	0.4%
2009	8,473,707	7.9%	1,224,471	0.8%	659,932	-0.1%	2,204,093	5.2%	1,691,961	-29.1%
2008	7,850,154	10.8%	1,214,258	1.4%	660,742	-42.7%	2,095,137	5.0%	2,385,355	2.1%
Ten Year Average		4.2%		1.8%		-0.1% (A)		1.5%		2.1% (B)

Fiscal Year	Motor Vehicle License	% Chg	Bank Franchise	% Chg	Tobacco	% Chg	Other Taxes	% Chg	Total	% Chg
2017	\$ 364,648	-4.9%	\$ 1,100,576	-22.3%	\$ 233,877	-6.1%	\$ 475,290	23.3%	\$ 19,827,063	1.8%
2016	383,469	4.2%	1,416,573	22.8%	249,175	-4.9%	385,483	-0.3%	19,469,220	3.5%
2015	\$ 368,070	3.9%	\$ 1,153,976	65.4%	\$ 262,035	-13.3%	\$ 386,617	4.0%	18,803,714	7.2%
2014	354,312	-9.1%	697,798	-8.4%	302,198	-6.7%	371,635	2.8%	17,546,809	0.1%
2013	\$ 389,640	1.8%	\$ 761,646	-3.6%	\$ 323,901	-6.7%	\$ 361,486	-3.2%	17,527,850	2.4%
2012	382,597	10.0%	789,721	-9.0%	347,078	-0.9%	373,357	6.6%	17,120,702	5.0%
2011	\$ 347,963		\$ 867,459	55.6%	\$ 350,098	-2.7%	\$ 350,190	-3.4%	16,306,583	4.6%
2010	-		557,561	25.6%	359,962	-11.7%	362,466	11.3%	15,583,913	1.0%
2009	\$ -		\$ 444,050	5.6%	\$ 407,741	-5.2%	\$ 325,635	2.1%	15,431,590	0.3%
2008	12,213	-94.7%	420,385	-1.1%	429,906	30.3%	318,819	4.7%	15,386,969	11.8%
Ten Year Average		1.0% (C)		13.1%		-2.8%		4.8%		3.8%

(A) Tax base changed in 2009; 9 year average

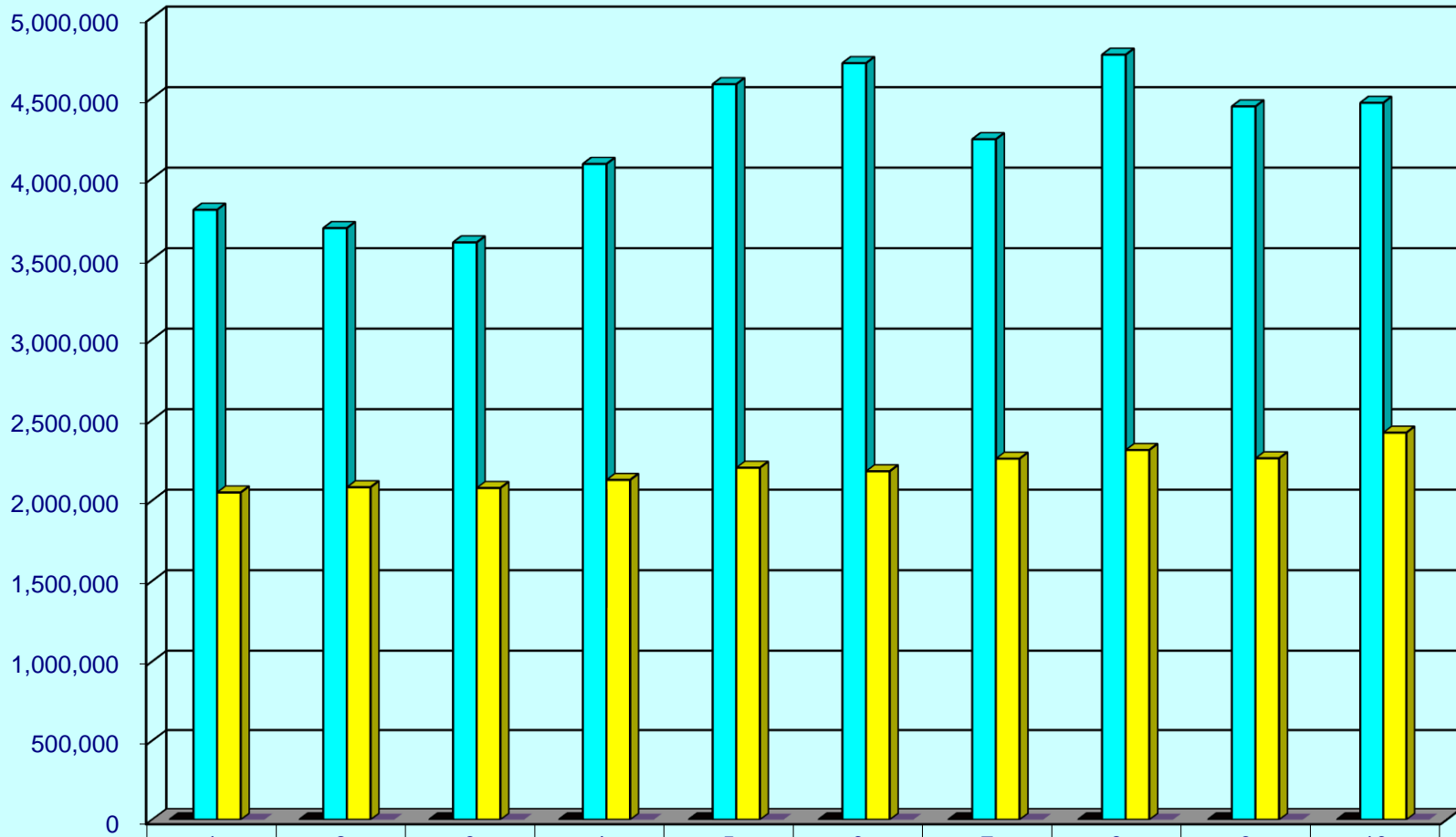
(B) Tax rate decrease from 4% to 3% for FY 2009

(C) No fee imposed 2008-2010; 6 year average

SELECTED GENERAL FUND EXPENDITURE TRENDS

	General Government Administration	<i>Percent Change</i>	Public Safety	<i>Percent Change</i>	Public Works	<i>Percent Change</i>
2017	4,635,247	-0.9%	6,994,087	-0.3%	7,997,698	7.6%
2016	4,676,681	3.8%	7,014,272	2.1%	7,436,218	5.3%
2015	4,505,608	1.0%	6,867,167	-5.4%	7,063,724	-4.3%
2014	4,462,089	10.9%	7,262,830	13.3%	7,381,367	5.8%
2013	4,022,335	9.8%	6,408,461	5.2%	6,978,990	3.2%
2012	3,663,319	2.6%	6,089,459	6.4%	6,765,678	-2.1%
2011	3,569,339	0.7%	5,725,283	-2.1%	6,914,263	4.5%
2010	3,545,989	6.9%	5,850,604	-2.0%	6,617,842	-3.3%
2009	3,317,553	1.0%	5,968,972	4.4%	6,847,062	7.2%
2008	3,284,008	6.8%	5,714,956	8.9%	6,388,010	4.1%
Ten Year Average		4.3%		3.1%		2.8%
	Health and Welfare	<i>Percent Change</i>	Parks, Recreation, and Cultural	<i>Percent Change</i>	Community Development	<i>Percent Change</i>
2017	232,186	-3.2%	2,832,486	-8.1%	840,890	7.2%
2016	239,830	1.4%	3,083,069	4.6%	784,698	10.4%
2015	236,416	-1.7%	2,946,390	1.5%	711,077	-16.5%
2014	240,455	-7.9%	2,903,353	4.7%	851,558	-1.4%
2013	261,088	-5.1%	2,773,680	-5.5%	863,286	0.0%
2012	275,187	-3.2%	2,935,398	4.7%	863,380	19.4%
2011	284,147	-2.0%	2,803,448	2.7%	722,868	-0.7%
2010	290,027	-0.5%	2,729,770	3.0%	728,309	-1.9%
2009	291,386	-0.9%	2,651,234	-7.4%	742,287	1.7%
2008	294,054	-3.7%	2,863,952	7.0%	729,537	7.9%

Town of Vienna
General Fund Unassigned Balances



FYE	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Unassigned FB	3,805,255	3,691,280	3,602,251	4,089,728	4,585,175	4,715,920	4,243,138	4,768,169	4,447,066	4,469,240
FB Policy 10%	2,049,113	2,081,757	2,076,997	2,127,270	2,202,979	2,181,017	2,259,044	2,313,006	2,261,432	2,420,731
Unassigned FB %	18.6%	17.7%	17.3%	19.2%	20.8%	21.6%	18.8%	20.6%	19.7%	18.5%

Town of Vienna
Proposed Uses of FYE 2017 General Fund's Unassigned Balance

Unassigned General Fund Balance 18.5% of Exp	\$	4,469,240
1 "Rainy Day" Reserve	\$	(3,919,240)
2 Reserve for FYE 2018 Budget Support	\$	(550,000)
Subtotal	\$	<u>(4,469,240)</u>
Balance:	\$	<u><u>-</u></u>

Note:

Unassigned Balance is after the following reserves have been deducted:

Non-Spendable

Inventory	\$	111,338
-----------	----	---------

Restricted

PEG Funds Reserve	\$	975,373
-------------------	----	---------

E-911	\$	45,200
-------	----	--------

Committed

Vehicle Replacement Reserve	\$	700,000
-----------------------------	----	---------

FYE 2018 General Fund Budget Support	\$	550,000
--------------------------------------	----	---------

New Financial System Reserve	\$	156,460
------------------------------	----	---------

Assigned

Encumbrances	\$	74,450
--------------	----	--------

Prior Year Requested Carry Forward Reserve	\$	101,100
--	----	---------

Federal Asset Forfeiture Fund Reserves	\$	371,065
--	----	---------

State Asset Forfeiture Fund Reserves	\$	266,388
--------------------------------------	----	---------

Other Post-Employment Benefits	\$	445,238
--------------------------------	----	---------

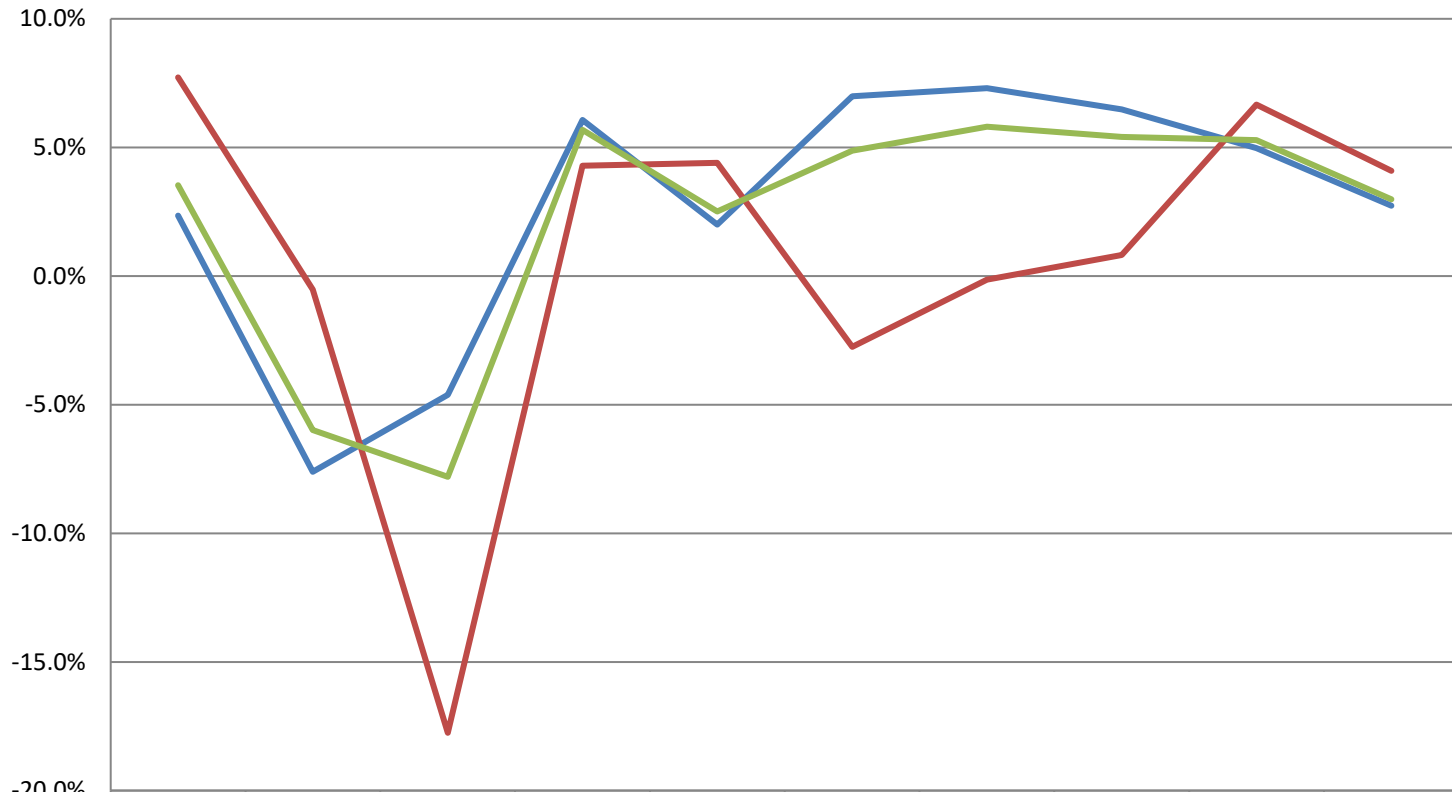
Total	\$	<u><u>3,796,612</u></u>
-------	----	-------------------------

Total General Fund Unassigned Balance	\$	<u><u>8,265,852</u></u>
--	-----------	--------------------------------

TOWN OF VIENNA REAL PROPERTY VALUES
TAX YEARS 2008 - 2017
(February 1st Values Exclusive of Subsequent Changes)

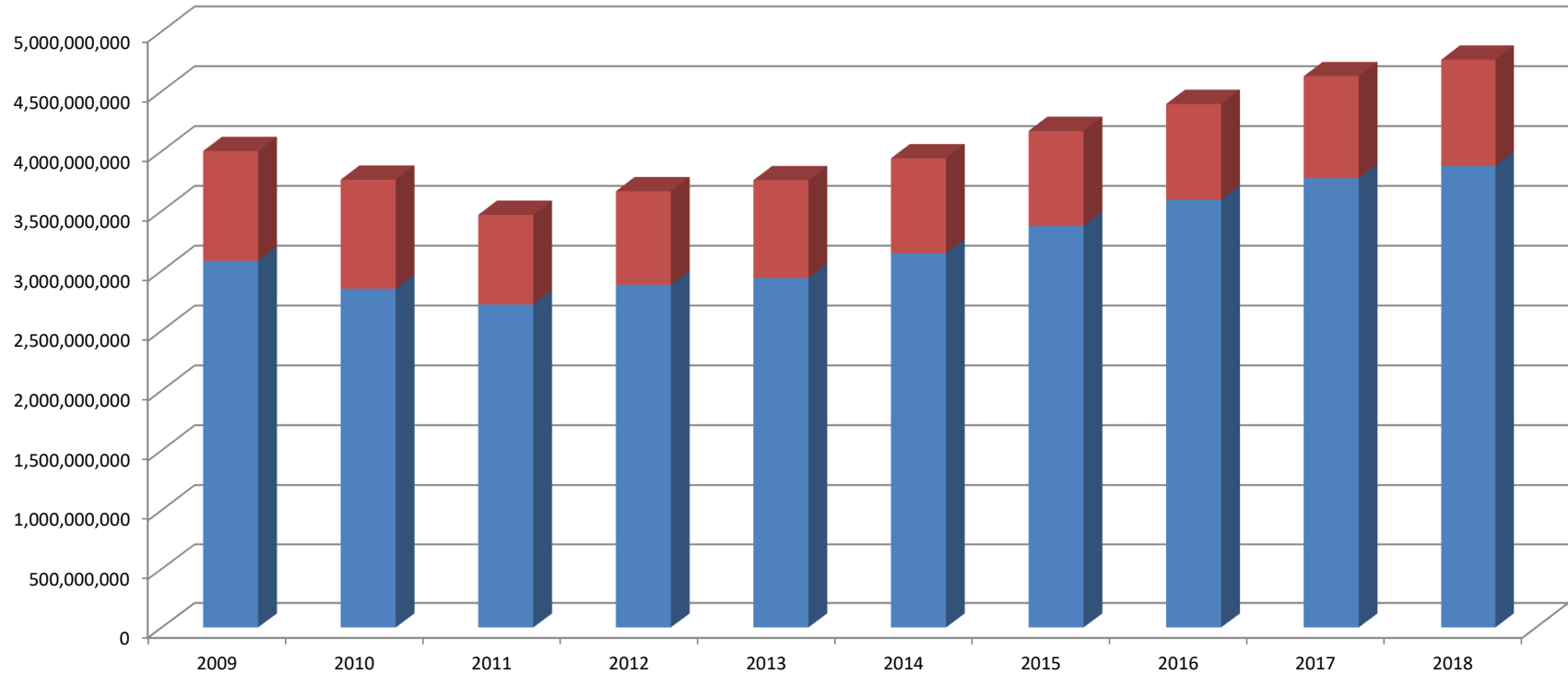
<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Residential Valuation</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Non-Resident. Value</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Total Value (w/o PSC)</u>	<u>% Chng</u>	<u>PSC Values</u>	<u>Percent Change</u>	<u>% Of Total</u>
2009	2008	3,083,929,210	2.3%	76.3%	916,094,770	7.7%	22.7%	4,000,023,980	3.5%	40,806,556	3.0%	1.0%
2010	2009	2,849,282,170	-7.6%	75.0%	911,236,150	-0.5%	24.0%	3,760,518,320	-6.0%	40,475,624	-0.8%	1.1%
2011	2010	2,717,606,930	-4.6%	77.5%	749,449,060	-17.8%	21.4%	3,467,055,990	-7.8%	39,591,839	-2.2%	1.1%
2012	2011	2,882,643,120	6.1%	77.9%	781,605,930	4.3%	21.1%	3,664,249,050	5.7%	36,325,461	-8.3%	1.0%
2013	2012	2,940,319,620	2.0%	77.5%	815,980,290	4.4%	21.5%	3,756,299,910	2.5%	37,193,940	2.4%	1.0%
2014	2013	3,145,870,570	7.0%	79.1%	793,504,690	-2.8%	20.0%	3,939,375,260	4.9%	35,775,929	-3.8%	0.9%
2015	2014	3,375,642,810	7.3%	80.3%	792,437,090	-0.1%	18.8%	4,168,079,900	5.8%	37,186,660	3.9%	0.9%
2016	2015	3,594,403,590	6.5%	81.1%	798,902,200	0.8%	18.0%	4,393,305,790	5.4%	39,797,131	7.0%	0.9%
2017	2016	3,773,234,870	5.0%	80.8%	852,162,490	6.7%	18.3%	4,625,397,360	5.3%	41,866,928	5.2%	0.9%
2018	2017	3,876,472,960	2.7%	80.7%	886,999,920	4.1%	18.5%	4,763,472,880	3.0%	42,979,305	2.7%	0.9%
Ten Year Average			2.7%	78.6%		0.7%	20.4%		2.2%		3.0%	1.0%

Town of Vienna Percent Change in Taxable Values



Residential Value	2.3%	-7.6%	-4.6%	6.1%	2.0%	7.0%	7.3%	6.5%	5.0%	2.7%
Non-Resident. Value	7.7%	-0.5%	-17.8%	4.3%	4.4%	-2.8%	-0.1%	0.8%	6.7%	4.1%
Total	3.5%	-6.0%	-7.8%	5.7%	2.5%	4.9%	5.8%	5.4%	5.3%	3.0%

Town of Vienna Taxable Property Values



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Residential	3,083,929,210	2,849,282,170	2,717,606,930	2,882,643,120	2,940,319,620	3,145,870,570	3,375,642,810	3,594,403,590	3,773,234,870	3,876,472,960
Non-Residential	916,094,770	911,236,150	749,449,060	781,605,930	815,980,290	793,504,690	792,437,090	798,902,200	852,162,490	886,999,920
Total Values	4,000,023,980	3,760,518,320	3,467,055,990	3,664,249,050	3,756,299,910	3,939,375,260	4,168,079,900	4,393,305,790	4,625,397,360	4,763,472,880

Town of Vienna
Unpaid & Delinquent Real Estate Tax Balances
December 2016 vs. December 2017

	<u>December</u> <u>2016</u>		<u>December</u> <u>2017</u>
Tax Years Thru 2013	\$9,307	Tax Years Thru 2013	\$8,828
Tax Year 2014	\$3,598	Tax Year 2014	\$2,428
Tax Year 2015	\$15,573	Tax Year 2015	\$12,350
Tax Year 2016	\$75,690	Tax Year 2016	\$16,031
		Tax Year 2017	\$68,189
TOTAL	\$104,168		\$107,826
		Increase/(Decrease)	\$3,658
		Percent Change	3.5%
Delinquent Balance As			
Percent of Annual Levy:	1.00%		1.01%

**TOWN OF VIENNA
GENERAL FUND FORECAST FY 2018**

As of 12/31/17

	FYE 17 <u>Actual</u>	FYE 18 <u>Adopted Budget</u>	FYE 18 <u>Forecast</u>	Variance <u>Fav / (Unfav)</u>	FYE 18 <u>Forecast % Budget</u>	FYE 18 <u>Forecast % FYE 17 Actual</u>
REVENUES						
General property taxes	10,583,299	10,840,000	10,925,433	85,433	100.8%	103.2%
Other local taxes	6,552,407	6,681,000	6,755,960	74,960	101.1%	103.1%
Permits, fees and licenses	223,839	242,200	257,112	14,912	106.2%	114.9%
Fines and forfeitures	427,408	409,000	424,545	15,545	103.8%	99.3%
Revenue from use of money and property	126,870	152,000	160,570	8,570	105.6%	126.6%
Charges for Services	541,933	770,000	759,477	(10,523)	98.6%	140.1%
Miscellaneous	313,015	109,800	188,442	78,642	171.6%	60.2%
Intergovernmental - State	3,268,326	3,278,410	3,199,641	(78,769)	97.6%	97.9%
Intergovernmental - Federal	99,483	85,000	100,553	15,553	118.3%	101.1%
Total Operating Revenues	22,136,578	22,567,410	22,771,733	204,323	100.9%	102.9%
EXPENDITURES						
General Government Admin	4,665,628	4,885,700	4,886,383	(683)	100.0%	104.7%
Public Safety	6,510,565	6,552,050	6,554,671	(2,621)	100.0%	100.7%
Public Works	6,962,355	7,443,890	7,260,520	183,370	97.5%	104.3%
Health & Welfare	232,186	234,700	226,000	8,700	96.3%	97.3%
Parks & Recreation	2,801,669	3,295,270	3,251,504	43,766	98.7%	116.1%
Community Develop	828,840	964,600	859,202	105,398	89.1%	103.7%
Capital Lease Veh & PC Purchases	737,757	700,000	700,000	-	100.0%	94.9%
Reserves	49,695	131,100	50,000	81,100	38.1%	100.6%
Total Operating Expenditures	22,788,694	24,207,310	23,788,280	419,030	98.3%	104.4%
Other Sources & Uses						
Transfers In	900,000	950,000	950,000	-		
Transfers Out	(658,370)	(626,100)	(626,100)	-		
Capital Lease Proceeds	518,000	700,000	700,000	-		
Total	759,630	1,023,900	1,023,900	-		
Prior Yr Cap Lease / Prior Year Surplus	214,500	616,000		(616,000)		
Revenues Over / (Under) Expenditures	322,014	-	7,353	7,353		

MEALS TAX REVENUE FORECAST FY 2017						
	FYE 17 <u>Actual</u>	FYE 18 <u>Budget</u>	FYE 18 <u>Forecast</u>	Variance <u>Fav / (Unfav)</u>	FYE 18 <u>Forecast % Budget</u>	FYE 18 <u>Forecast % FYE 17 Actual</u>
Meals Tax Revenue	2,691,356	2,600,000	2,797,530	197,530	107.6%	103.9%

Town of Vienna

Trends As of 12/31/17:

Projected General Fund FYE 2018 Revenue Variance **\$ 204,323**

As Percent of GF Budget: **0.84%**

Significant Favorable Revenue Estimates:

Property Taxes	\$	85,400
State Sales Taxes		82,300
Donations, Asset Sales, Forfeitures		80,200
Other Local Taxes		63,400
Interest Earnings		45,300
Zoning Fees		29,900
Other		36,972
Subtotal		423,472

Significant Unfavorable Revenue Estimates:

VDOT Street Maintenance Support	\$	(44,800)
Communications Sales and Use Tax		(35,500)
Bank Stock Taxes		(50,000)
Concessions, Rentals, Cell Phone Tower		(36,700)
Other		(52,149)
Subtotal		(219,149)

Total **\$ 204,323**

Projected General Fund FYE 2018 Expenditure & Transfers Variance: **\$ 419,030**

As Percent of GF Budget: **1.76%**

Significant Favorable Expenditure & Transfer Estimates:

Public Works	\$	183,370
Planning and Zoning		105,400
Parks and Recreation		43,800
Other		89,764
Subtotal		422,334

Significant Unfavorable Expenditure & Transfer Estimates:

Other	\$	(3,304)
Subtotal		(3,304)

Total **\$ 419,030**

USE OF PRIOR YEAR SURPLUS	\$ (616,000)
----------------------------------	---------------------

NET FORECASTED SURPLUS	\$ 7,353
-------------------------------	-----------------

**Town of Vienna
Water and Sewer Forecast FY 2017-18**

	WATER			SEWER			TOTAL		
	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)
Water Revenue	4,183,973	4,314,999	(131,026)				4,183,973	4,314,999	(131,026)
Sewer Revenue				3,189,347	3,312,001	(122,654)	3,189,347	3,312,001	(122,654)
Other Revenue	382,535	274,412	108,123	234,366	222,348	12,018	616,901	496,760	120,141
Total Revenue	4,566,508	4,589,411	(22,903)	3,423,712	3,534,349	(110,637)	7,990,220	8,123,760	(133,540)
Wages and Benefits	980,720	998,715	17,995	952,628	962,875	10,247	1,933,348	1,961,590	28,242
Water Purchases	1,608,900	1,650,000	41,100			-	1,608,900	1,650,000	41,100
Sewer Treatment			-	2,315,342	2,363,760	48,418	2,315,342	2,363,760	48,418
Other Operational Supplies	593,631	604,660	11,029	226,119	240,870	14,751	819,750	845,530	25,780
Debt Service	1,631	1,631	-	1,789	1,789	-	3,420	3,420	-
Transfers out	619,842	619,842	-	679,618	679,618	-	1,299,460	1,299,460	-
Total Expenditures	3,804,725	3,874,849	70,124	4,175,495	4,248,911	73,416	7,980,220	8,123,760	143,540
Change in Net Assets	761,784	714,562	47,221	(751,783)	(714,562)	(37,221)	10,000	-	10,000

Town of Vienna

Trends As of 12/31/17:

Projected Water and Sewer Fund 2018 Revenue Variance \$ (133,540)

Significant Differences: Revenue Estimates to Budget

Water Revenue	(131,026)
Sewer Revenue	(122,654)
Other	(4,177)
Development-Related Charges	124,318
Total	\$ (133,540)

Projected Water and Sewer Fund 2018 Expenditure Variance: \$ 143,540

Significant Favorable Expenditure Estimates to Budget:

Wages and Benefits	54,721
Sewer Treatment	48,418
Water Purchases	41,100
Other	25,780
Subtotal	170,019

Significant Unfavorable Expenditure Estimates to Budget:

Overtime	(26,479)
Subtotal	(26,479)

Total \$ 143,540

NET FORECASTED SURPLUS \$ 10,000

CIP FY 2018 – 2034

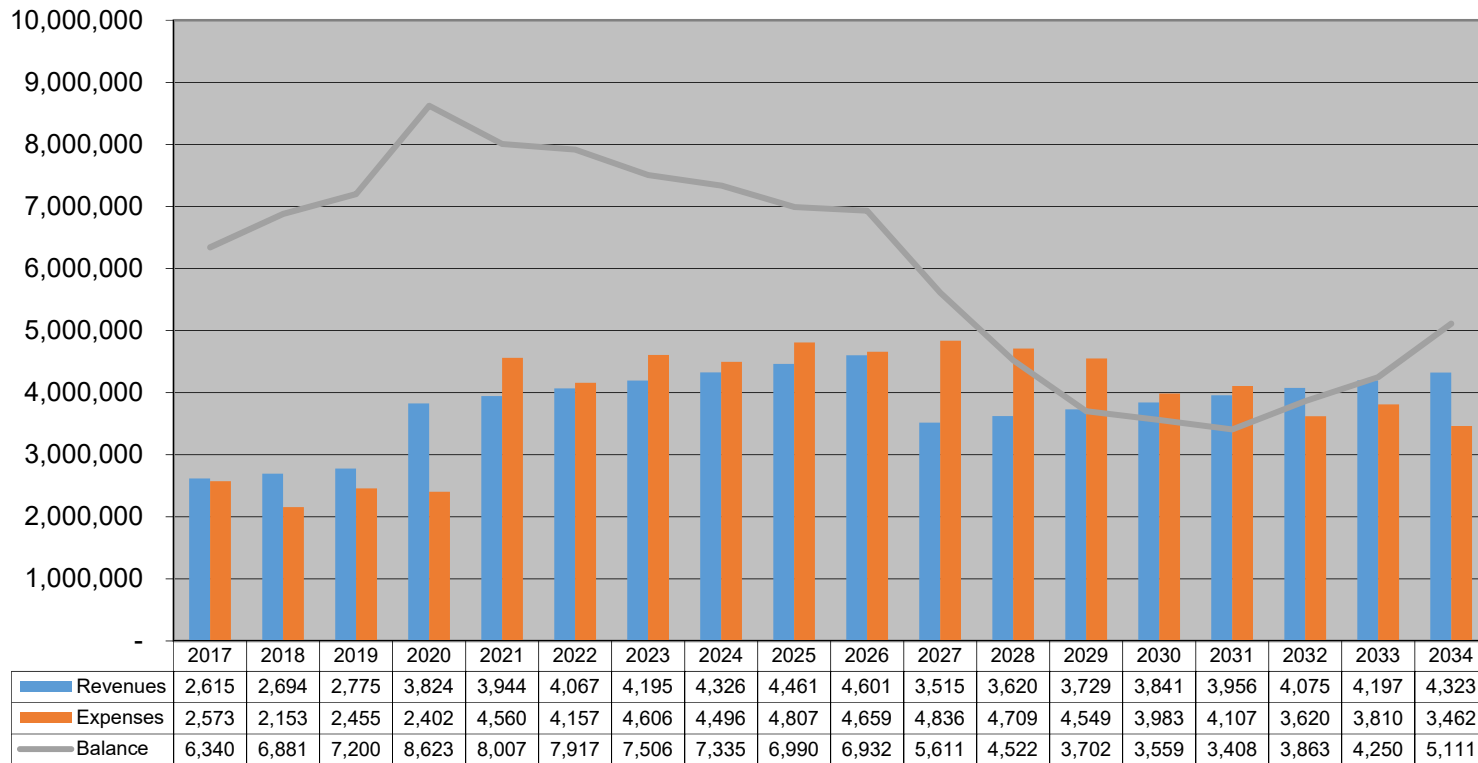
Assumptions

1. Debt Issuance every two years. Interest rate estimated at 3.5% for FY 2018-2020, 4.0% FY 2022, 4.5% for FY 2024-2026 and 5.0% for FY 2028-2034.
2. Meals tax revenue, which funds debt payments, projected to grow at 3.5% a year. Meals tax revenue have increased an average of 3.9% annually over the last 10 years.
3. Meals tax rate increases from 3% to 4% beginning for FY 2020-2028 (7 years) to fund the Downtown Library Parking Structure.
4. Downtown Library Parking Structure cost estimated at \$5.675M will be funded with the 1% increase in the meals tax rate for 7 years, funded by two bond funds: FY 2018 cover \$75k A&E, FY 2020 covers Construction and Consultant for \$5.6M.
5. Will finance \$2.5M capital costs to Fairfax Sewer in FY 2018-2022, \$3.0M in FY 2024-2028 and \$3.5M in FY 2030-2034. This is based on the County's projections and will be covered by the Water and Sewer fund.
6. Based on a needs assessment in 2013, a \$16.05M Police Station renovation is included in two bond funds for FY 2018 (\$1.8M) & FY 2020 (\$14.3M) covering A&E, Construction and Project Management.
7. An Operations & Maintenance Campus is included in FY 2034 (\$7.0M).

Debt Model

Includes Police Renovation, Downtown Library Parking Structure, 4% Meals Tax (7 years) and O&M Campus

DSF Cash Flow: every 2 year Debt Issues



General Obligation Debt Coverage

Fiscal Year	Meals & Lodging Tax	Percent Change	Debt Payments Total	Coverage Ratio	Active Issues							Number of Active Issues		
					1996	1998	1999	2002	2006	2010	2012		2014	2016
2009	\$ 1,691,961		\$ 1,953,011	0.87	X	X	X	X	X					(5)
2010	\$ 1,698,298	0.4%	\$ 1,798,234	0.94	X	X	X	X	X					(5)
2011	\$ 1,795,855	5.7%	\$ 1,802,077	1.00	X	X	X	X	X	X				(6)
2012	\$ 2,016,210	12.3%	\$ 1,798,100	1.12		X	X	X	X	X				(5)
2013	\$ 2,212,543	9.7%	\$ 1,701,926	1.30		X	X	X	X	X	X			(6)
2014	\$ 2,263,450	2.3%	\$ 1,880,860	1.20				X	X	X	X			(4)
2015	\$ 2,339,686	3.4%	\$ 2,277,979	1.03				*	X	X	X	X		(4)
2016	\$ 2,520,856	7.7%	\$ 1,965,484	1.28					X	X	X	X		(4)
2017	\$ 2,691,356	6.8%	\$ 2,852,617	0.94					X	X	X	X	X	(5)
2018 Fct (a)	\$ 2,797,530	3.9%	\$ 2,459,987	1.14					X	X	X	X	X	(5)
10 Year Compounded Growth		65.3%			* Refinanced in 2014									
10 Year Average Growth		5.8%												

(a) Does not include 2018 debt issuance

**Town of Vienna
BPOL Returns: 2017 Compared to 2016**

Comparison of Reported Gross Receipts						
<u>Code</u>	<u>Title</u>	<u>2017 Gross Receipts</u>	<u>Percent of Total</u>	<u>2016 Gross Receipts</u>	<u>Dollar Change</u>	<u>Percent Variance</u>
8-8	Rental By Owner	\$64,158,052	7.1%	\$62,904,384	\$1,253,668	2.0%
8-9	Public Utilities	\$14,354,796	1.6%	\$15,259,548	(\$904,752)	-5.9%
8-10	Wholesale Merchants	\$29,663,779	3.3%	\$26,216,708	\$3,447,071	13.1%
8-112	Contractors/Developers	\$100,203,534	11.1%	\$100,244,950	(\$41,416)	0.0%
8-113	Financial/Professional Services	\$161,508,124	17.9%	\$167,211,300	(\$5,703,176)	-3.4%
8-114	Business/Personal Services	\$180,099,860	20.0%	\$172,816,102	\$7,283,758	4.2%
8-115	Retail	\$352,040,306	39.0%	\$351,417,643	\$622,663	0.2%
8-331	Vending & Slot Machines	\$230,750	0.0%	\$226,262	\$4,488	2.0%
Total		\$902,259,201	100.00%	\$896,296,897	\$5,962,304	0.7%

Comparison of Tax Collections						
<u>Code</u>	<u>Title</u>	<u>2017 Revenues</u>	<u>Percent of Total</u>	<u>2016 Revenues</u>	<u>Dollar Change</u>	<u>Percent Variance</u>
8-8	Rental By Owner	\$109,110	5.0%	\$108,849	\$261	0.2%
8-9	Public Utilities	\$73,319	3.4%	\$76,576	(\$3,257)	-4.3%
8-10	Wholesale Merchants	\$29,925	1.4%	\$27,450	\$2,475	9.0%
8-112	Contractors/Developers	\$122,936	5.7%	\$122,859	\$77	0.1%
8-113	Financial/Professional Services	\$834,725	38.4%	\$886,180	(\$51,455)	-5.8%
8-114	Business/Personal Services	\$395,950	18.2%	\$398,749	(\$2,799)	-0.7%
8-115	Retail	\$607,748	28.0%	\$613,284	(\$5,536)	-0.9%
8-331	Vending & Slot Machines	\$396	0.0%	\$339	\$57	16.7%
Total		\$2,174,109	100%	\$2,234,286	(\$60,177)	-2.7%

APPENDIX

REVENUE REPORTS

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 1
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31121 REAL ESTATE TAXES	10,710,000	0	10,710,000	10,759,584.48	-49,584.48	100.5%
31122 PRIORYR REAL ESTATE TAXES	10,000	0	10,000	-395.29	10,395.29	-4.0%
31125 PUBLIC SVCE CORP TAXES	92,000	0	92,000	96,703.44	-4,703.44	105.1%
31160 PENALTIES AND INTEREST	28,000	0	28,000	24,305.55	3,694.45	86.8%
31201 STATE SALES TAX	1,400,000	0	1,400,000	477,616.79	922,383.21	34.1%
31202 CONSUMER UTILITY TAXES	665,000	0	665,000	291,874.72	373,125.28	43.9%
31203 BUSINESS LICENSE TAXES	2,320,000	0	2,320,000	129,852.25	2,190,147.75	5.6%
31205 VEHICLE LICENSE TAXES	380,000	0	380,000	404,010.95	-24,010.95	106.3%
31206 BANK STOCK TAXES	1,250,000	0	1,250,000	.00	1,250,000.00	.0%
31208 TOBACCO TAXES	260,000	0	260,000	126,777.06	133,222.94	48.8%
31240 FIBER-OPTIC FRANCHISE TAX	32,000	0	32,000	.00	32,000.00	.0%
31241 TELECOMMUNICATIONS TAX	125,000	0	125,000	47,730.76	77,269.24	38.2%
31242 3% PEG GRANT/MEDIA GEN	150,000	0	150,000	42,936.46	107,063.54	28.6%
31243 UTILITY CONSUMPTION TAX	59,000	0	59,000	21,338.61	37,661.39	36.2%
31285 VLF PENALTY	40,000	0	40,000	18,894.33	21,105.67	47.2%
31301 ANIMAL LICENSE FEES	15,000	0	15,000	9,661.00	5,339.00	64.4%
31307 ZONING PERMIT FEES	35,000	0	35,000	46,975.00	-11,975.00	134.2%
31308 BUILDING PERMIT FEES	75,000	0	75,000	52,623.80	22,376.20	70.2%
31319 SIGN PERMIT FEES	7,200	0	7,200	4,370.00	2,830.00	60.7%
31323 OCCUPANCY PERMIT FEES	75,000	0	75,000	19,475.00	55,525.00	26.0%
31333 A.R.B. FEES	5,000	0	5,000	1,800.00	3,200.00	36.0%
31335 STORMWATER MGT REVIEW FEE	30,000	0	30,000	.00	30,000.00	.0%
31401 COURT FINES	375,000	0	375,000	154,040.83	220,959.17	41.1%
31403 COURTHOUSE MTCE FEES	13,000	0	13,000	5,333.00	7,667.00	41.0%
31425 E-911 FEES	21,000	0	21,000	13,314.07	7,685.93	63.4%
31511 DEPOSIT ACCT INTEREST	0	0	0	2,917.19	-2,917.19	100.0%
31512 LGIP ACCT INTEREST	0	0	0	25,297.13	-25,297.13	100.0%
31513 INVESTMENT EARNINGS	40,000	0	40,000	.00	40,000.00	.0%
31515 N.R.BOND INTEREST	0	0	0	3,709.21	-3,709.21	100.0%
31516 SNAP INTEREST	0	0	0	1,612.40	-1,612.40	100.0%
31517 RESERVED INTEREST	0	0	0	678.84	-678.84	100.0%
31521 CONCESSIONS & RENTALS	50,000	0	50,000	13,862.28	36,137.72	27.7%
31525 WTRTANK CELL PHONE RENTAL	62,000	0	62,000	18,492.72	43,507.28	29.8%
31611 ADULT TRIPS	60,000	0	60,000	8,479.32	51,520.68	14.1%
31612 CAMPS	275,000	0	275,000	24,022.30	250,977.70	8.7%
31613 CLASSES	400,000	0	400,000	201,631.88	198,368.12	50.4%
31614 SPECIAL EVENTS	0	6,370	6,370	20,966.00	-14,596.00	329.1%
31616 THEATER TICKETS	0	0	0	2,689.00	-2,689.00	100.0%
31622 STREET CUT INSPECTION FEE	35,000	0	35,000	27,536.10	7,463.90	78.7%
31818 P&R PRODUCT SALES	0	0	0	51.89	-51.89	100.0%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 2
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31833 RECYCLING REVENUE	0	0	0	883.23	-883.23	100.0%
31834 RESERVED SALE PROCEEDS	70,000	0	70,000	84,984.56	-14,984.56	121.4%
31835 FAIRFAX CO. CONTRIBUTION	32,300	0	32,300	32,300.00	.00	100.0%
31838 TEEN CENTER SALES	2,500	0	2,500	835.00	1,665.00	33.4%
31840 DONATIONS	0	21,823	21,823	20,338.28	1,484.72	93.2%
31845 VIRGINIA ASSET FORF FUNDS	5,000	0	5,000	19,833.02	-14,833.02	396.7%
31899 MISCELLANEOUS RECEIPTS	0	0	0	1,577.71	-1,577.71	100.0%
TOTAL LOCAL REVENUE	19,204,000	28,193	19,232,193	13,261,520.87	5,970,672.13	69.0%
<hr/>						
32 STATE REVENUE						
32207 ROLLING STOCK TAX	0	0	0	357.61	-357.61	100.0%
32230 COMM. SALES & USE TAX	1,020,000	0	1,020,000	331,255.44	688,744.56	32.5%
32410 POLICE SUPPORT (HB599)	388,000	0	388,000	194,096.00	193,904.00	50.0%
32411 H.I.D.T.A GRANT (POLICE)	7,500	0	7,500	1,875.00	5,625.00	25.0%
32420 STATE FIRE PROGRAM	50,910	0	50,910	52,444.00	-1,534.00	103.0%
32430 VDOT STREET MTCE SUPPORT	1,812,000	0	1,812,000	882,948.20	929,051.80	48.7%
TOTAL STATE REVENUE	3,278,410	0	3,278,410	1,462,976.25	1,815,433.75	44.6%
<hr/>						
33 FEDERAL REVENUE						
33310 GANG TASK FORCE GRANT	65,000	0	65,000	17,254.43	47,745.57	26.5%
33321 TRAFFICENFORCEGRANT2010	5,000	0	5,000	14,819.96	-9,819.96	296.4%
33322 TRAFFIC ENFORCE GRANT '11	15,000	0	15,000	8,519.28	6,480.72	56.8%
TOTAL FEDERAL REVENUE	85,000	0	85,000	40,593.67	44,406.33	47.8%
<hr/>						
34 NON-REVENUE REVENUE						
34101 POLICE OVRTIME REIMBURSE	0	5,720	5,720	13,900.08	-8,180.08	243.0%
34102 MISC REIMBURSEMENTS	0	760	760	864.09	-104.09	113.7%
34150 CAPITAL LEASE PROCEEDS	700,000	0	700,000	.00	700,000.00	.0%
34510 TRANSFER FROM W&S FUND	950,000	0	950,000	237,500.00	712,500.00	25.0%
34511 TRANSFER FM/TO DEBT SERVICE	-626,100	0	-626,100	.00	-626,100.00	.0%
34901 USE OF PRIOR YEAR SURPLUS	616,000	159,660	775,660	.00	775,660.00	.0%
34902 CARRY-FORWARD RESERVES	0	50,550	50,550	.00	50,550.00	.0%
TOTAL NON-REVENUE REVENUE	1,639,900	216,690	1,856,590	252,264.17	1,604,325.83	13.6%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 3
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL GENERAL FUND	24,207,310	244,883	24,452,193	15,017,354.96	9,434,838.04	61.4%

FOR 2018 06

ACCOUNTS FOR: 400 DEBT SERVICE FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>31 LOCAL REVENUE</u>						
31210 MEALS AND LODGING TAX	2,600,000	0	2,600,000	1,321,678.55	1,278,321.45	50.8%
31512 LGIP ACCT INTEREST	12,000	0	12,000	25,829.96	-13,829.96	215.2%
31899 MISCELLANEOUS RECEIPTS	0	0	0	40.00	-40.00	100.0%
TOTAL LOCAL REVENUE	2,612,000	0	2,612,000	1,347,548.51	1,264,451.49	51.6%
<u>33 FEDERAL REVENUE</u>						
33360 BUILDAMERICABONDSREBATE	36,000	0	36,000	16,296.98	19,703.02	45.3%
TOTAL FEDERAL REVENUE	36,000	0	36,000	16,296.98	19,703.02	45.3%
<u>34 NON-REVENUE REVENUE</u>						
34510 TRANSFER FROM W&S FUND	349,460	0	349,460	244,141.50	105,318.50	69.9%
34520 TRANSFER FROM/TO GEN FUND	626,100	0	626,100	.00	626,100.00	.0%
TOTAL NON-REVENUE REVENUE	975,560	0	975,560	244,141.50	731,418.50	25.0%
TOTAL DEBT SERVICE FUND	3,623,560	0	3,623,560	1,607,986.99	2,015,573.01	44.4%

FOR 2018 06

ACCOUNTS FOR: 500	WATER AND SEWER	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>31 LOCAL REVENUE</u>							
31512	LGIP ACCT INTEREST	6,000	0	6,000	4,683.21	1,316.79	78.1%
31631	WATER CHARGES	4,035,000	0	4,035,000	1,960,414.90	2,074,585.10	48.6%
31632	SEWER CHARGES	3,005,000	0	3,005,000	1,450,023.69	1,554,976.31	48.3%
31633	ACCOUNT SERVICE CHARGES	587,000	0	587,000	290,628.86	296,371.14	49.5%
31635	RECONNECTION FEES	5,000	0	5,000	550.00	4,450.00	11.0%
31636	AVAILABILITY/F.F. CHARGES	110,000	0	110,000	179,892.50	-69,892.50	163.5%
31637	CYCLE 6 BILLING REIMBURSE	78,000	0	78,000	.00	78,000.00	.0%
31638	INTEREST - DELINQUENT	60,000	0	60,000	5,286.69	54,713.31	8.8%
31831	SALE OF WATER METERS	137,760	0	137,760	97,185.00	40,575.00	70.5%
31834	RESERVED SALE PROCEEDS	0	0	0	2,890.89	-2,890.89	100.0%
31899	MISCELLANEOUS RECEIPTS	100,000	2,560	102,560	55,124.25	47,435.75	53.7%
TOTAL LOCAL REVENUE		8,123,760	2,560	8,126,320	4,046,679.99	4,079,640.01	49.8%
<u>34 NON-REVENUE REVENUE</u>							
34102	MISC REIMBURSEMENTS	0	0	0	301.73	-301.73	100.0%
34901	USE OF PRIOR YEAR SURPLUS	0	145,000	145,000	.00	145,000.00	.0%
TOTAL NON-REVENUE REVENUE		0	145,000	145,000	301.73	144,698.27	.2%
TOTAL WATER AND SEWER		8,123,760	147,560	8,271,320	4,046,981.72	4,224,338.28	48.9%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 8
glytdbud

FOR 2018 06

ACCOUNTS FOR: 550 STORMWATER	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<u>31 LOCAL REVENUE</u>						
31280 STORM WATER FUND REV	313,170	0	313,170	352,621.00	-39,451.00	112.6%
31512 LGIP ACCT INTEREST	0	0	0	677.96	-677.96	100.0%
31899 MISCELLANEOUS RECEIPTS	0	1,930	1,930	1,143.10	786.90	59.2%
TOTAL LOCAL REVENUE	313,170	1,930	315,100	354,442.06	-39,342.06	112.5%
<u>34 NON-REVENUE REVENUE</u>						
34901 USE OF PRIOR YEAR SURPLUS	69,660	0	69,660	.00	69,660.00	.0%
TOTAL NON-REVENUE REVENUE	69,660	0	69,660	.00	69,660.00	.0%
TOTAL STORMWATER	382,830	1,930	384,760	354,442.06	30,317.94	92.1%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 9
glytdbud

FOR 2018 06

ACCOUNTS FOR: 710	LOCAL RETIREMENT FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
31 LOCAL REVENUE							
<hr/>							
31512	LGIP ACCT INTEREST	0	0	0	11,876.54	-11,876.54	100.0%
31836	EMPLOYER CONTRIBUTIONS	0	0	0	96,999.00	-96,999.00	100.0%
	TOTAL LOCAL REVENUE	0	0	0	108,875.54	-108,875.54	100.0%
	TOTAL LOCAL RETIREMENT FUND	0	0	0	108,875.54	-108,875.54	100.0%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 10
glytddbud

FOR 2018 06

ACCOUNTS FOR: 720	POLICE RETIREMENT FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
31 LOCAL REVENUE							
<hr/>							
31512	LGIP ACCT INTEREST	0	0	0	15,887.00	-15,887.00	100.0%
31836	EMPLOYER CONTRIBUTIONS	0	0	0	75,099.64	-75,099.64	100.0%
31837	EMPLOYEE CONTRIBUTIONS	0	0	0	16,785.73	-16,785.73	100.0%
	TOTAL LOCAL REVENUE	0	0	0	107,772.37	-107,772.37	100.0%
	TOTAL POLICE RETIREMENT FUND	0	0	0	107,772.37	-107,772.37	100.0%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 11
glytdbud

FOR 2018 06

ACCOUNTS FOR: 730	GANG TASK FORCE FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
31 LOCAL REVENUE							
<hr/>							
31512	LGIP ACCT INTEREST	0	0	0	2,487.58	-2,487.58	100.0%
	TOTAL LOCAL REVENUE	0	0	0	2,487.58	-2,487.58	100.0%
	TOTAL GANG TASK FORCE FUND	0	0	0	2,487.58	-2,487.58	100.0%

01/08/2018 14:36
mserfass

TOWN OF VIENNA, VA
REPORT

P 12
glytdbud

FOR 2018 06

	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
GRAND TOTAL	38,144,687	394,373	38,539,060	21,399,854.21	17,139,206.22	55.5%
** END OF REPORT - Generated by Serfass, Marion **						

EXPENDITURE REPORTS

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 1
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL GOVERNMENT							
11110 TOWN COUNCIL	84,220	-50	84,170	47,991.91	.00	36,178.09	57.0%
11120 TOWN CLERK	279,520	-100	279,420	132,415.14	11,224.15	135,780.71	51.4%
11130 BOARDS AND COMMISSIONS	53,320	0	53,320	24,416.55	.00	28,903.45	45.8%
11140 VIENNA PUBLIC ART COMMISSION	5,000	0	5,000	.00	.00	5,000.00	.0%
11150 DONATIONS & CONTRIBUTIONS	12,050	0	12,050	11,550.00	.00	500.00	95.9%
TOTAL GENERAL GOVERNMENT	434,110	-150	433,960	216,373.60	11,224.15	206,362.25	52.4%
102 GENERAL AND FINANCIAL ADMIN							
11211 TOWN MANAGER	349,090	18,200	367,290	173,013.98	660.96	193,615.06	47.3%
11221 LEGAL SERVICES	295,280	-50	295,230	144,479.88	104,680.04	46,070.08	84.4%
11222 HUMAN RESOURCES	468,090	-230	467,860	203,506.45	7,631.84	256,721.71	45.1%
11231 REVENUE OPERATIONS	457,790	0	457,790	202,585.66	6,714.62	248,489.72	45.7%
11241 FINANCE ADMINISTRATION	682,200	14,800	697,000	367,590.76	45,604.98	283,804.26	59.3%
11243 DISBURSEMENT OPERATIONS	196,710	1,000	197,710	113,682.03	1,308.00	82,719.97	58.2%
11251 INFORMATION TECHNOLOGY	842,610	10,690	853,300	405,688.02	34,119.42	413,492.56	51.5%
11253 PURCHASING	165,640	0	165,640	79,065.27	.00	86,574.73	47.7%
11255 RISK MANAGEMENT	558,150	-6,400	551,750	382,949.02	.00	168,800.98	69.4%
11260 PUBLIC INFORMATION	285,690	44,990	330,680	193,117.96	40,184.02	97,378.02	70.6%
11271 CENTRAL SERVICES	61,150	0	61,150	35,107.04	1,501.36	24,541.60	59.9%
11275 GANG TASK FORCE	89,190	-10,500	78,690	48,035.22	.00	30,654.78	61.0%
TOTAL GENERAL AND FINANCIAL ADMIN	4,451,590	72,500	4,524,090	2,348,821.29	242,405.24	1,932,863.47	57.3%
103 PUBLIC SAFETY							
13110 POLICE ADMINISTRATION	923,060	60	923,120	345,221.63	52,391.39	525,506.98	43.1%
13130 TRAFFIC	740,460	3,921	744,381	298,918.09	2,188.00	443,274.91	40.5%
13140 COMMUNICATIONS	1,117,780	3,246	1,121,026	596,797.44	18,006.46	506,222.10	54.8%
13180 PATROL	2,369,400	5,315	2,374,715	1,230,240.18	.00	1,144,474.82	51.8%
13181 PERS/PROPRTY/ANIM CONTROL	89,530	0	89,530	46,711.50	.00	42,818.50	52.2%
13182 INVESTIGATIONS	1,143,630	1,992	1,145,622	616,239.55	5,250.00	524,132.45	54.2%
13185 COMMUNITY SERVICES	107,280	10,036	117,316	58,679.74	685.78	57,950.48	50.6%
13220 VOLUNTEER FIRE DEPT	60,910	0	60,910	62,444.00	.00	-1,534.00	102.5%
13305 SELECTIVE ENF-DWI ALCOHOL	0	0	0	10,704.52	.00	-10,704.52	100.0%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 2
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13307 SELECTIVE ENF- SPEED	0	0	0	9,053.81	.00	-9,053.81	100.0%
13391 ASSET FORFEITURE FUNDS VA	0	85,210	85,210	40,311.11	44,898.89	.00	100.0%
TOTAL PUBLIC SAFETY	6,552,050	109,780	6,661,830	3,315,321.57	123,420.52	3,223,087.91	51.6%
<hr/>							
104 PUBLIC WORKS							
14110 DPW ADMINISTRATION	725,720	650	726,370	348,166.73	7,743.47	370,459.80	49.0%
14120 STREET MAINTENANCE	1,887,630	1,500	1,889,130	727,414.86	203,704.34	958,010.80	49.3%
14130 GENERAL MAINTENANCE	1,045,230	1,500	1,046,730	572,041.96	29,087.96	445,600.08	57.4%
14133 SNOW REMOVAL	247,550	0	247,550	37,409.49	79,593.76	130,546.75	47.3%
14140 TRAFFIC ENGINEERING	357,800	1,500	359,300	124,713.15	67,487.50	167,099.35	53.5%
14150 VEHICLE AND EQUIPT MTCE	1,191,670	1,500	1,193,170	527,149.76	90,256.05	575,764.19	51.7%
14230 SANITATION	1,719,730	1,500	1,721,230	873,800.03	75,120.40	772,309.57	55.1%
14270 LEAF COLLECTION	84,730	0	84,730	28,185.80	.00	56,544.20	33.3%
14320 BUILDING MAINTENANCE	183,830	0	183,830	100,141.44	27,412.44	56,276.12	69.4%
TOTAL PUBLIC WORKS	7,443,890	8,150	7,452,040	3,339,023.22	580,405.92	3,532,610.86	52.6%
<hr/>							
105 TAX RELIEF							
15330 TAX RELIEF PROGRAMS	229,000	0	229,000	190,914.93	.00	38,085.07	83.4%
15360 REVITAL. TAX EXEMP. PROG.	5,700	0	5,700	3,331.84	.00	2,368.16	58.5%
TOTAL TAX RELIEF	234,700	0	234,700	194,246.77	.00	40,453.23	82.8%
<hr/>							
107 PARKS AND RECREATION							
17110 PARKS AND REC ADMINISTRATION	796,570	2,800	799,370	348,241.54	11,790.88	439,337.58	45.0%
17120 PARKS MAINTENANCE	1,103,640	100	1,103,740	493,365.57	68,828.47	541,545.96	50.9%
17130 COMMUNITY CENTER OPERATIONS	548,400	880	549,280	283,184.97	24,392.80	241,702.23	56.0%
17150 PROGRAMS	450,590	6,370	456,960	193,481.31	790.00	262,688.69	42.5%
17155 SPECIAL EVENTS	147,100	18,303	165,403	90,184.20	20,452.41	54,766.39	66.9%
17160 TEEN CENTER PROGRAM	213,470	0	213,470	89,702.37	3,634.56	120,133.07	43.7%
17250 HISTORIC PRESERVATION	35,500	0	35,500	6,296.18	544.00	28,659.82	19.3%
TOTAL PARKS AND RECREATION	3,295,270	28,453	3,323,723	1,504,456.14	130,433.12	1,688,833.74	49.2%
<hr/>							
108 COMMUNITY DEVELOPMENT							

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 3
glytdbud

FOR 2018 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18110 PLANNING & ZONING DEPARTMENT	964,600	52,150	1,016,750	405,888.28	54,835.86	556,025.86	45.3%
TOTAL COMMUNITY DEVELOPMENT	964,600	52,150	1,016,750	405,888.28	54,835.86	556,025.86	45.3%
<hr/>							
190 NON DEPARTMENTAL							
19141 GF CAPTL LEASE FINANCING	700,000	0	700,000	241,322.18	403,154.57	55,523.25	92.1%
19143 RESERVES	81,100	-26,000	55,100	.00	.00	55,100.00	.0%
19145 CLEARING ACCOUNTS	0	0	0	3,342.11	9,127.27	-12,469.38	100.0%
19150 PC REPLACEMENT RESERVE	50,000	0	50,000	16,946.20	8,655.58	24,398.22	51.2%
TOTAL NON DEPARTMENTAL	831,100	-26,000	805,100	261,610.49	420,937.42	122,552.09	84.8%
TOTAL GENERAL FUND	24,207,310	244,883	24,452,193	11,585,741.36	1,563,662.23	11,302,789.41	53.8%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 5
glytdbud

FOR 2018 06

ACCOUNTS FOR: 400	DEBT SERVICE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION								
49500	DS ADMINISTRATIVE COSTS	300	0	300	.00	.00	300.00	.0%
49509	2006 G.O. DEBT RETIREMENT	381,220	0	381,220	25,678.16	.00	355,541.84	6.7%
49510	2010 BONDS RETIREMENT	447,590	0	447,590	393,388.75	.00	54,201.25	87.9%
49512	2012 G.O. BOND RETIREMENT	518,700	0	518,700	471,450.00	.00	47,250.00	90.9%
49514	2014 G.O. DEBT RETIREMENT	554,470	0	554,470	5,509.03	.00	548,960.97	1.0%
49516	2016 G.O. DEBT RETIREMENT	593,025	0	593,025	506,087.50	.00	86,937.50	85.3%
49590	EQUIPMENT REPLACEMENT	626,100	0	626,100	624,292.07	.00	1,807.93	99.7%
49599	RESERVE/FUTURE DEBT SVCE	502,155	0	502,155	.00	.00	502,155.00	.0%
TOTAL NO FUNCTION		3,623,560	0	3,623,560	2,026,405.51	.00	1,597,154.49	55.9%
TOTAL DEBT SERVICE FUND		3,623,560	0	3,623,560	2,026,405.51	.00	1,597,154.49	55.9%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 6
glytdbud

FOR 2018 06

ACCOUNTS FOR: 500	WATER AND SEWER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
501 WATER AND SEWER								
50111	WATER OPERATIONS	3,874,780	120,000	3,994,780	1,636,883.07	284,128.24	2,073,768.69	48.1%
50112	METER SERVICES & WATER QUALIT	0	-2,300	-2,300	.00	22,345.70	-24,645.70	-971.6%
50113	BILLING/CUSTOMER SERVICE	0	10,720	10,720	.00	16,053.03	-5,333.03	149.7%
50114	SANITARY SEWER OPERATIONS	4,248,980	22,140	4,271,120	1,217,236.05	50,943.05	3,002,940.90	29.7%
50141	W&S INTERFUND TRANSFERS	0	-3,000	-3,000	.00	.00	-3,000.00	.0%
TOTAL WATER AND SEWER		8,123,760	147,560	8,271,320	2,854,119.12	373,470.02	5,043,730.86	39.0%
509 WATER AND SEWR CAPITAL LEASE								
59500	W&S VEH REPLACE PROG	0	0	0	.00	.00	.00	.0%
TOTAL WATER AND SEWR CAPITAL LEASE		0	0	0	.00	.00	.00	.0%
TOTAL WATER AND SEWER		8,123,760	147,560	8,271,320	2,854,119.12	373,470.02	5,043,730.86	39.0%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 7
glytdbud

FOR 2018 06

ACCOUNTS FOR: 550 STORMWATER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
551 STORMWATER							
55111 STORMWATER FUND ADMIN	382,830	1,930	384,760	107,376.78	110,762.70	166,620.52	56.7%
TOTAL STORMWATER	382,830	1,930	384,760	107,376.78	110,762.70	166,620.52	56.7%
TOTAL STORMWATER	382,830	1,930	384,760	107,376.78	110,762.70	166,620.52	56.7%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 8
glytdbud

FOR 2018 06

ACCOUNTS FOR: 710 LOCAL RETIREMENT FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
000 NO FUNCTION							
71000 LOCAL PENSION SYSTEM	-167,253	0	-167,253	88,479.00	.00	-255,731.57	-52.9%
TOTAL NO FUNCTION	-167,253	0	-167,253	88,479.00	.00	-255,731.57	-52.9%
TOTAL LOCAL RETIREMENT FUND	-167,253	0	-167,253	88,479.00	.00	-255,731.57	-52.9%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 9
glytdbud

FOR 2018 06

ACCOUNTS FOR: 720	POLICE RETIREMENT FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION								
72000	POLICE PENSION SYSTEM	-229,099	0	-229,099	144,593.78	4,500.00	-378,192.59	-65.1%
	TOTAL NO FUNCTION	-229,099	0	-229,099	144,593.78	4,500.00	-378,192.59	-65.1%
	TOTAL POLICE RETIREMENT FUND	-229,099	0	-229,099	144,593.78	4,500.00	-378,192.59	-65.1%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 10
glytdbud

FOR 2018 06

ACCOUNTS FOR: 730	GANG TASK FORCE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION								
73100	GANG TASK FORCE	0	0	0	66,871.64	9,561.48	-76,433.12	100.0%
	TOTAL NO FUNCTION	0	0	0	66,871.64	9,561.48	-76,433.12	100.0%
	TOTAL GANG TASK FORCE FUND	0	0	0	66,871.64	9,561.48	-76,433.12	100.0%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 11
glytddbud

FOR 2018 06

ACCOUNTS FOR: GFA	FOR: GOVERNMENTAL FIXED ASSETS	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION								
00000	NO DIVISION	0	0	0	93,670.58	.00	-93,670.58	100.0%
	TOTAL NO FUNCTION	0	0	0	93,670.58	.00	-93,670.58	100.0%
104 PUBLIC WORKS								
00000	NO DIVISION	0	0	0	23,970.00	.00	-23,970.00	100.0%
	TOTAL PUBLIC WORKS	0	0	0	23,970.00	.00	-23,970.00	100.0%
	TOTAL GOVERNMENTAL FIXED ASSETS	0	0	0	117,640.58	.00	-117,640.58	100.0%

01/08/2018 14:51
mserfass

TOWN OF VIENNA, VA
REPORT

P 12
glytdbud

FOR 2018 06

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	19,118,945	394,373	19,513,318	20,159,688.44	5,333,749.97	-5,980,120.06	130.6%

** END OF REPORT - Generated by Serfass, Marion **