

TOWN OF VIENNA

FYE 2016



MID YEAR

FINANCIAL REPORT

February 8, 2016

Town of Vienna
MID-YEAR FINANCIAL REPORT FY 2016

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TOWN OF VIENNA

MEMORANDUM

TO: Mayor and Council

FROM: Karen Spence, Director of Finance / Treasurer

CC: Mercury Payton, Town Manager

DATE: January 25, 2016

SUBJECT: FYE 2016 Mid-Year Financial Report Summary

FISCAL YEAR 2015

The Town ended 2015 in financially stable condition. General and Debt Service Funds ended the year with combined revenues of \$24,184,819 a decrease of \$81,085 or 0.3% from the previous year. The decrease in the combined funds was mainly due to the bond issue premium from 2014, partially offset by favorable local tax receipts. Additionally, meals taxes rose \$76,236 or 3.4%.

The meals taxes increase was mainly due to a number of new restaurants and general increased business. Total assessed taxable property values for Tax Year 2014 (Fiscal Year 2015) totaled \$4,168,079,900, an increase of 5.8% from the previous year. Property taxes as a percentage of total revenues and transfers decreased to 42.2% from 42.7% as the tax rate stayed constant from the year before. Current year collected property taxes totaled 99.8% of the tax levy, making last year the 21st consecutive year in which current year tax collections exceeded 99%.

Total expenditures and transfers of the General and Debt Service Funds were down by \$1,283,135 or 4.8% from the preceding year. The decrease was due to lower fuel costs and some unfilled positions during the year.

GENERAL FUND BALANCE

The unassigned General Fund Balance ended the year at \$4,768,169, an increase of \$525,031. The unassigned balance is 20.4% of FY 2016's General Fund budget and is equivalent to 75 calendar days of expenditures.

WATER AND SEWER FUND

Water and Sewer operating revenues increased \$32,664 from 2014 or 0.5%, ending the year at \$7,018,076. This was primarily due to the adjustment in Water and Sewer rates to the block rate structure. Operating expenses ended the year at \$5,711,125, a decrease of \$193,510 or 3.3%. This decrease was mainly due to continued positive results from negotiating sewer rates and a favorable rate true-up for wholesale water purchases. This resulted in operating income of \$1,563,688 compared to operating income of \$1,080,777 in FY 2014. After non-operating revenues of \$264,630 and net transfers in of \$235,691, the fund had a positive change in net position of \$2,064,279 compared to an increase in net position of \$492,865 in FY 2014. Net position ended the year at \$8,765,336, an increase from the preceding year of \$2,064,279 or 30.8%.

FY 2016 MID-YEAR HIGHLIGHTS

Tax Year 2015 Taxable Property Values: Up 5.4%

- Residential up 6.5%
- Commercial 0.8%

Delinquent Tax Balances: Down 6.8% to \$82,830 from last year, due to collection of several large accounts in 2015. This represents 0.83% of the total levy.

General Fund Revenues: 61.5% of budget recognized by December 2015 vs. 65.9% last year

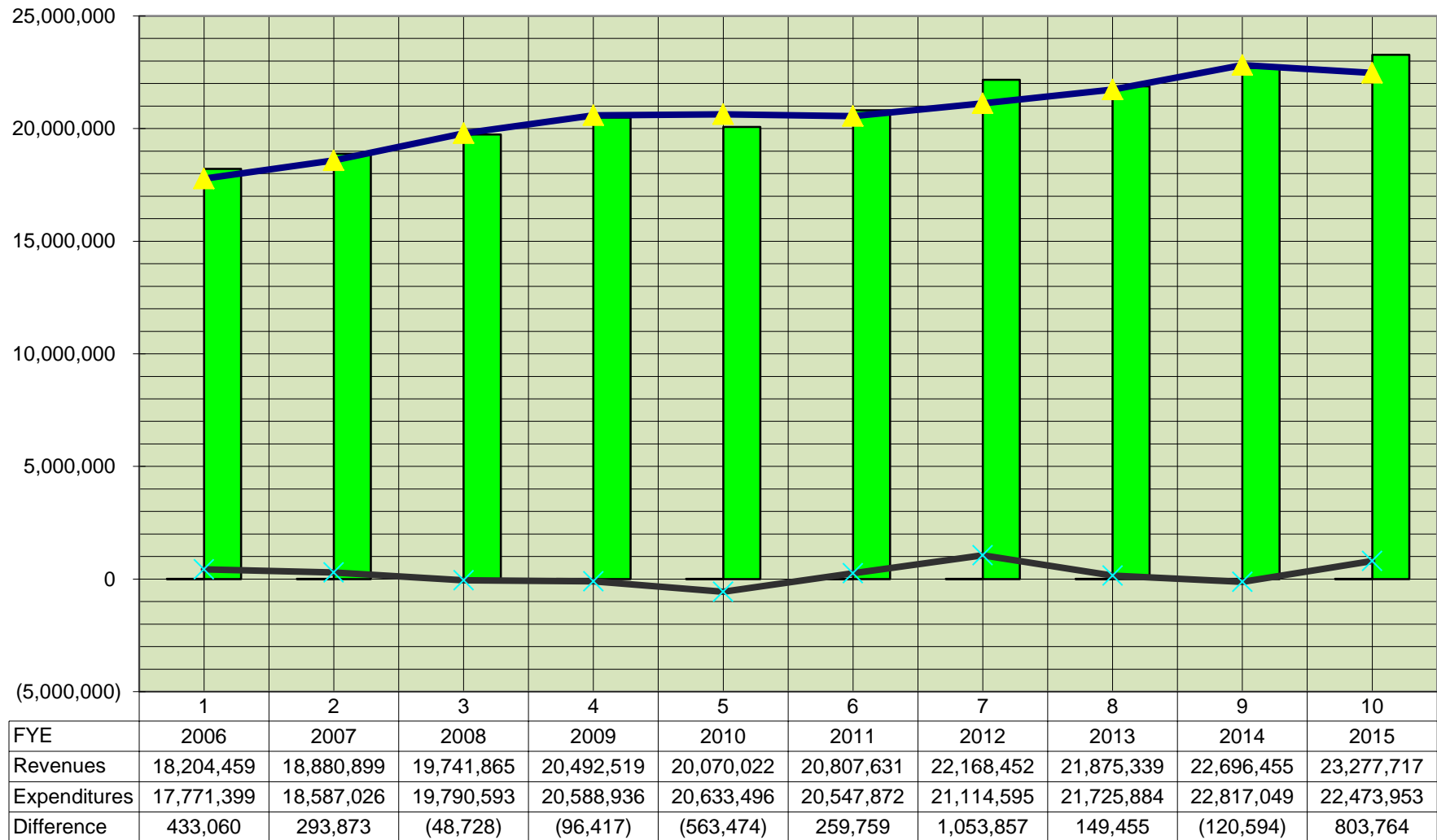
General Fund Expenditures: 54.8% of budget expended by December 2015 vs. 49.4% last year

Meal and Lodging Tax Collections: Up 5.9% over last year.

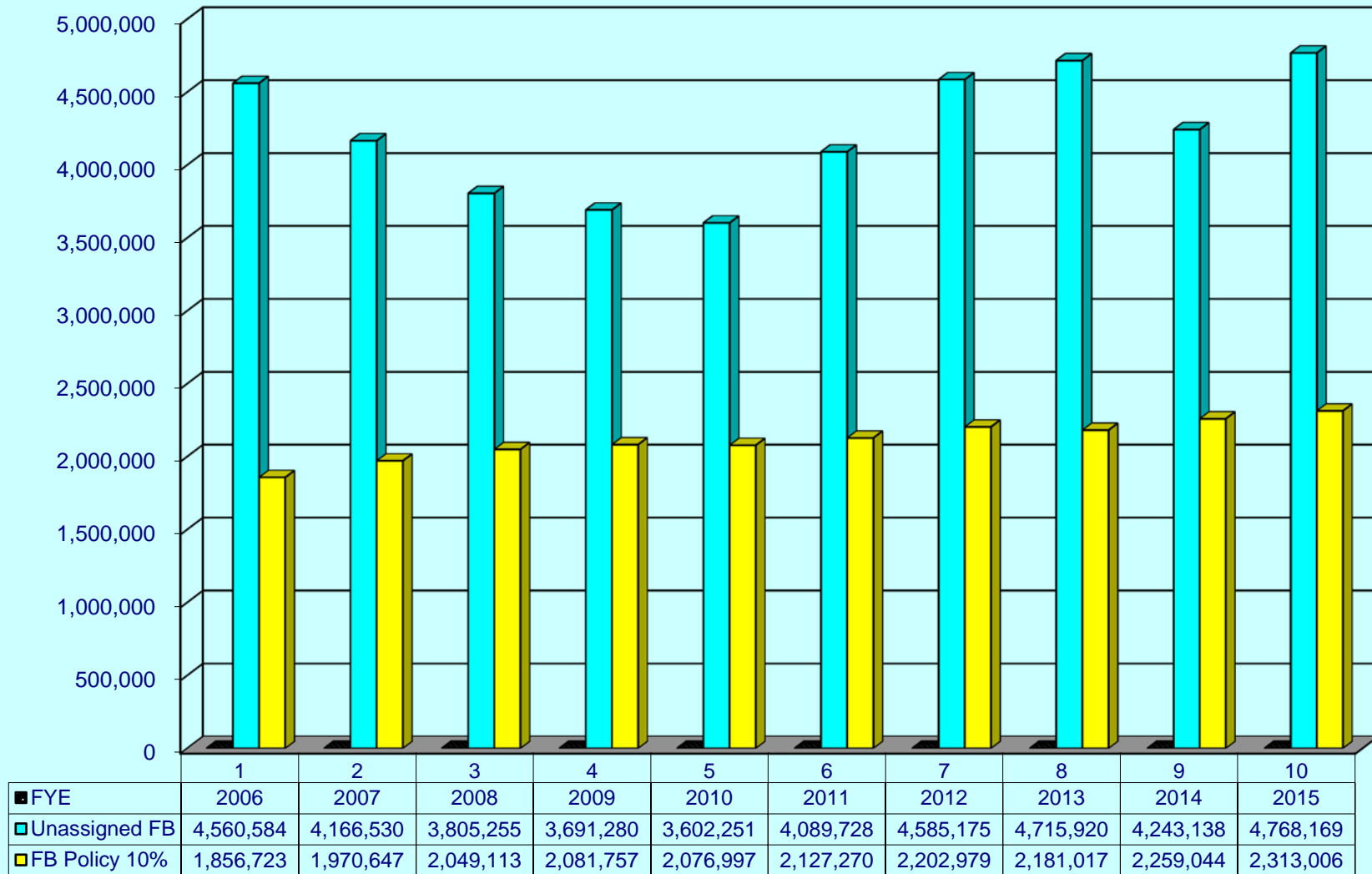
Water and Sewer Revenues: 53.9% of budget recognized by December 2015 vs. 51.9% last year

Water and Sewer Expenditures: 31.2% of budget expended by December 2015 vs. 30.3% last year

Town of Vienna
General Fund Revenues & Expenditures



Town of Vienna
General Fund Unassigned Balances



Town of Vienna
Proposed Uses of FYE 2015 General Fund's Unassigned Balance

Unassigned General Fund Balance 20.6% of Exp (Note)	\$	4,768,169
1 "Rainy Day" Reserve	\$	(4,218,169)
2 Reserve for FYE 2016 Budget Support	\$	(550,000)
Subtotal	\$	(4,768,169)
Balance:	\$	-

Note:

Unassigned Balance is after the following reserves have been deducted:

Non-Spendable

Inventory	\$	120,676
Prepaid Items	\$	125,066

Restricted

PEG Funds Reserve	\$	621,991
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Committed

Vehicle Replacement Reserve	\$	700,000
FYE 2015 General Fund Budget Support	\$	550,000
Capital Lease Proceeds	\$	102,019
New Financial System Reserve	\$	156,460

Assigned

Prior Year Requested Carry Forward Reserve	\$	231,000
Wright Building Net Income Reserve ***	\$	873,277
Federal Asset Forfeiture Fund Reserves	\$	388,906
State Asset Forfeiture Fund Reserves	\$	204,200
Other Post-Employment Benefits	\$	344,681

Total	\$	4,418,276
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Total General Fund Unassigned Balance	\$	9,186,445
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TOWN OF VIENNA REAL PROPERTY VALUES
TAX YEARS 2004 - 2013
(January 1st Values Exclusive of Subsequent Changes)

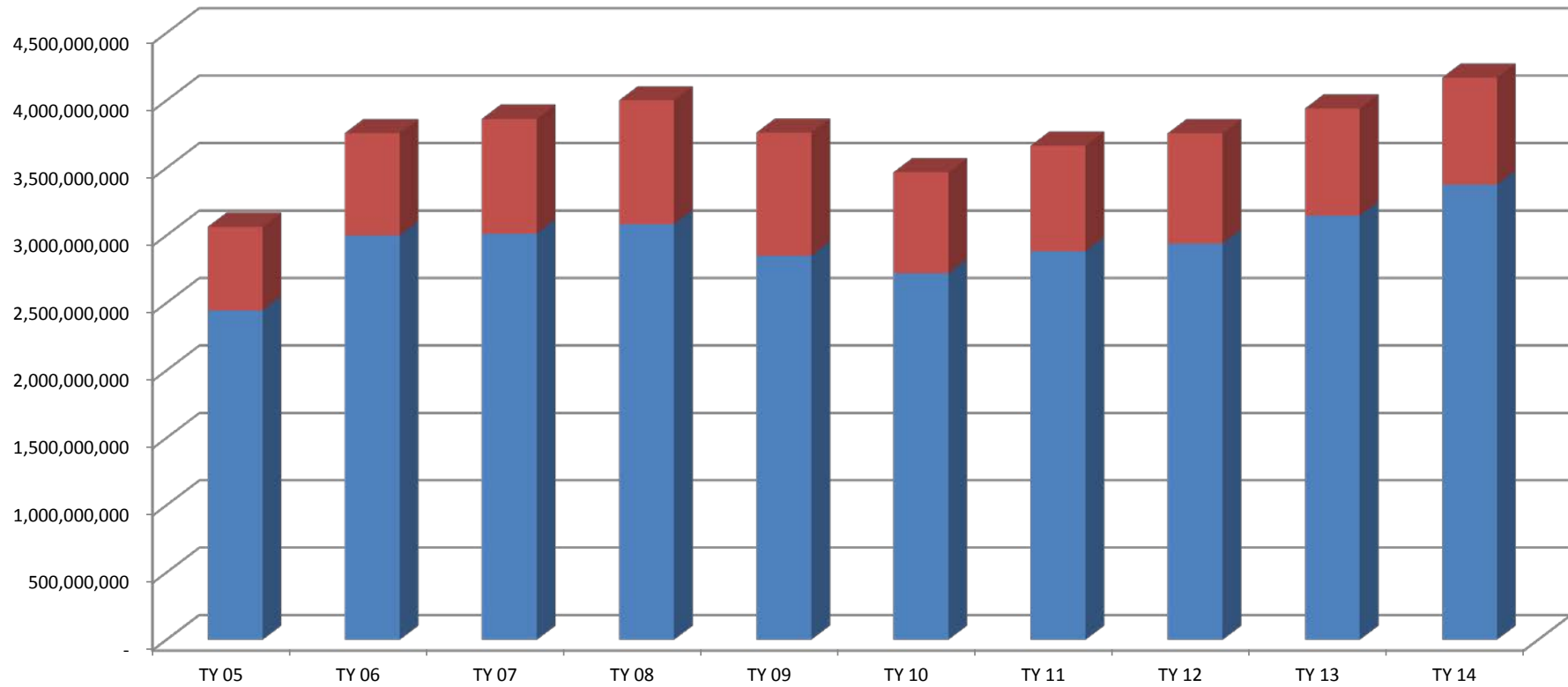
<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Residential Valuation</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Non-Resident. Value</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Total Value (w/o PSC)</u>	<u>% Chng</u>	<u>PSC Values</u>	<u>Percent Change</u>	<u>% Of Total</u>
2006	2005	2,443,581,170	23.6%	79.8%	619,369,310	16.5%	20.2%	3,062,950,480	22.1%	30,207,955	-0.3%	1.0%
2007	2006	2,999,245,800	22.7%	79.8%	758,064,360	22.4%	20.2%	3,757,310,160	22.7%	32,206,330	6.6%	0.8%
2008	2007	3,013,339,010	0.5%	78.0%	850,431,290	12.2%	22.0%	3,863,770,300	2.8%	39,616,343	23.0%	1.0%
2009	2008	3,083,929,210	2.3%	77.1%	916,094,770	7.7%	22.9%	4,000,023,980	3.5%	40,806,556	3.0%	1.0%
2010	2009	2,849,282,170	-7.6%	75.8%	911,236,150	-0.5%	24.2%	3,760,518,320	-6.0%	40,475,624	-0.8%	1.1%
2011	2010	2,717,606,930	-4.6%	78.4%	749,449,060	-17.8%	21.6%	3,467,055,990	-7.8%	39,591,839	-2.2%	1.1%
2012	2011	2,882,643,120	6.1%	78.7%	781,605,930	4.3%	21.3%	3,664,249,050	5.7%	36,325,461	-8.3%	1.0%
2013	2012	2,940,319,620	2.0%	78.3%	815,980,290	4.4%	21.7%	3,756,299,910	2.5%	37,193,940	2.4%	1.0%
2014	2013	3,145,870,570	7.0%	79.2%	793,504,690	-2.8%	20.1%	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%	19.0%	4,168,079,900	5.8%	37,186,660	3.9%	0.9%
Ten Year Average			5.9%	78.5%		4.6%	21.3%		5.6%		2.4%	1.0%

Town of Vienna Percent Change in Taxable Values



Residential Value	23.6%	22.7%	0.5%	2.3%	-7.6%	-4.6%	6.1%	2.0%	7.0%	7.3%
Non-Resident. Value	16.5%	22.4%	12.2%	7.7%	-0.5%	-17.8%	4.3%	4.4%	-2.8%	-0.1%
Total	22.1%	22.7%	2.8%	3.5%	-6.0%	-7.8%	5.7%	2.5%	4.9%	5.8%

Town of Vienna Taxable Property Values



	TY 2005	TY 2006	TY 2007	TY 2008	TY 2009	TY 2010	TY 2011	TY 2012	TY 2013	TY 2014
Total Values	3,062,950,480	3,757,310,160	3,863,770,300	4,000,023,980	3,760,518,320	3,467,055,990	3,664,249,050	3,756,299,910	3,939,375,260	3,939,375,260
Non-Residential	619,369,310	758,064,360	850,431,290	916,094,770	911,236,150	749,449,060	781,605,930	815,980,290	826,943,320	826,943,320
Residential	2,443,581,170	2,999,245,800	3,013,339,010	3,083,929,210	2,849,282,170	2,717,606,930	2,882,643,120	2,940,319,620	3,112,431,940	3,112,431,940

Town of Vienna
Unpaid & Delinquent Real Estate Tax Balances
December 2014 vs. December 2015

	December <u>2014</u>		December <u>2015</u>
Tax Years Thru 2011	\$7,030	Tax Years Thru 2011	\$5,622
Tax Year 2012	\$2,355	Tax Year 2012	\$995
Tax Year 2013	\$6,777	Tax Year 2013	\$2,711
Tax Year 2014	\$72,680	Tax Year 2014	\$5,799
		Tax Year 2015	\$67,703
TOTAL	\$88,842		\$82,830
	Increase/(Decrease)		
	Percent Change		
			-6.8%
Delinquent Balance As Percent of Annual Levy:	0.92%		0.83%

**TOWN OF VIENNA
GENERAL FUND FORECAST FY 2015**

As of 12/31/15

	FYE 15 Actual	FYE 16 Adopted Budget	FYE 16 Forecast	Variance Fav / (Unfav)	FYE 16 Forecast % Budget	FYE 16 Forecast % FYE 14 Actual
<u>REVENUES</u>						
General property taxes	9,824,997	10,025,070	10,195,109	170,039	102%	104%
Other local taxes	6,639,032	6,521,990	6,574,603	52,613	101%	99%
Permits, fees and licenses	195,316	179,500	168,947	(10,553)	94%	86%
Fines and forfeitures	445,736	461,000	357,174	(103,826)	77%	80%
Revenue from use of money and property	244,998	125,000	149,952	24,952	120%	61%
Charges for Services	764,917	820,000	490,539	(329,461)	60%	64%
Miscellaneous	319,596	179,750	291,348	111,598	162%	91%
Intergovernmental - State	3,257,024	3,195,900	3,282,069	86,169	103%	101%
Intergovernmental - Federal	116,075	113,500	113,500	-	100%	98%
Total Operating Revenues	21,807,690	21,621,710	21,623,242	1,532	100%	99%
<u>EXPENDITURES</u>						
General Government Admin	4,543,098	4,787,920	4,719,854	68,066	99%	104%
Public Safety	6,372,912	6,445,590	6,393,178	52,412	99%	100%
Public Works	6,589,108	6,918,030	7,074,136	(156,106)	102%	107%
Health & Welfare	236,416	237,300	245,171	(7,871)	103%	104%
Parks & Recreation	2,946,390	3,049,730	3,039,597	10,133	100%	103%
Community Develop	700,526	825,670	791,146	34,524	96%	113%
Debt Service	632,210	656,590	656,590	-	100%	104%
Capital Lease & PC Purchases	453,291	50,000	50,000	-		0%
Reserves - PEG and Other	-	200,880	200,880	-		
Other	-					
Total Operating Expenditures	22,473,951	23,171,710	23,170,552	1,158	100%	103%
Other Sources & Uses						
Transfers In	900,000	1,550,000	1,000,000	(550,000)		
Transfers Out	-	-	-	-		
Capital Lease Proceeds	570,028	-	700,000	700,000		
Total	1,470,028	1,550,000	1,700,000	150,000		
Revenues Over / (Under) Expenditures			152,690	152,690		
Less Other Sources & Uses			(150,000)			
Revenues Over / (Under) Expenditures would equal			2,690			

MEALS TAX REVENUES: FYE 2014 - 2015					FYE 16 Fct Forecast	FYE 16 Fct Forecast
	FYE 15 Actual	FYE 16 Budget	FYE 16 Forecast	Variance Fav / (Unfav)	% Budget	% FYE 14 Act
Meals Tax Revenue	2,339,686	2,299,960	2,436,480	136,520	105.9%	104%

Town of Vienna

As of 12/31/15

Projected General Fund FYE 2016 Revenue Variance \$ **1,532**

As Percent of GF Budget: **0.01%**

Significant Favorable Revenue Estimates:

Property Taxes	188,700
Donations	111,600
Categorical State Support	86,200
Sales Taxes	59,100
Interest and Concessions	25,000
Other	35,464
Subtotal	506,064

Significant Unfavorable Revenue Estimates:

Parks and Rec Fees	(329,500)
Court Fines	(107,000)
Tobacco Tax	(36,400)
Other	(31,632)
Subtotal	(504,532)

Total \$ **1,532**

Projected General Fund FYE 2016 Expenditure Variance: \$ **1,158**

As Percent of GF Budget: **0.005%**

Significant Favorable Expenditure Estimates:

General Government / Admin	68,100
Public Safety	52,400
Other	44,629
Subtotal	165,129

Significant Unfavorable Expenditure Estimates:

Public Works	(156,100)
Tax Relief	(7,871)
Subtotal	(163,971)

Total \$ **1,158**

NET FORECASTED SURPLUS \$ **2,690**

Town of Vienna
Water and Sewer Forecast
Full Year Forecast
12/31/2015

	WATER			SEWER			TOTAL		
	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)
Water Revenue	3,958,348	3,925,000	33,348				3,958,348	3,925,000	33,348
Sewer Revenue				2,846,142	2,810,000	36,142	2,846,142	2,810,000	36,142
Other Revenue	218,950	146,363	72,587	115,048	136,637	(21,589)	333,998	283,000	50,998
Total Revenue	4,177,297	4,071,363	105,934	2,961,190	2,946,637	14,553	7,138,488	7,018,000	120,488
Wages and Benefits	980,256	879,037	(101,219)	899,344	826,193	(73,151)	1,879,600	1,705,230	(174,370)
Water Purchases	1,690,000	1,800,000	110,000			-	1,690,000	1,800,000	110,000
Sewer Treatment			-	1,665,528	1,721,160	55,632	1,665,528	1,721,160	55,632
Other Operational Supplies	397,586	377,263	(20,323)	181,819	182,317	498	579,405	559,580	(19,825)
Debt Service	1,696	1,696	-	1,514	1,514	-	3,210	3,210	-
Transfers out	634,543	634,543	-	566,787	566,787	-	1,201,330	1,201,330	-
Total Expenditures	3,704,080	3,692,538	(11,542)	3,314,993	3,297,972	(17,021)	7,019,073	6,990,510	(28,563)
Change in Net Assets	473,217	378,825	94,393	(353,803)	(351,335)	(2,468)	119,415	27,490	91,925

Town of Vienna
Trends: July - December, 2015

12/31/2015	\$	120,488
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Significant Favorable Revenue Estimates to Budget

Development-Related Charges	51,000	
Sewer Revenue	36,100	
Water Revenue	33,300	
Other	88	
 Subtotal	 \$ 120,488	

Significant Unfavorable Revenue Estimates to Budget:

None

Subtotal	-	
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Total	\$	120,488
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Projected Water and Sewer Fund Expenditure Variance:	\$	(28,563)
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Significant Favorable Expenditure Estimates to Budget:

Water Purchases	110,000	
Sewer Treatment Costs	55,600	
Subtotal	165,600	

Significant Unfavorable Expenditure Estimates to Budget:

Overtime	(113,700)	
Wages and benefits	(60,700)	
Other	(19,763)	
Subtotal	(194,163)	

Total	\$	(28,563)
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NET FORECASTED SURPLUS	\$	91,925
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Town of Vienna

GENERAL OBLIGATION DEBT ISSUE MODELING ASSUMPTIONS

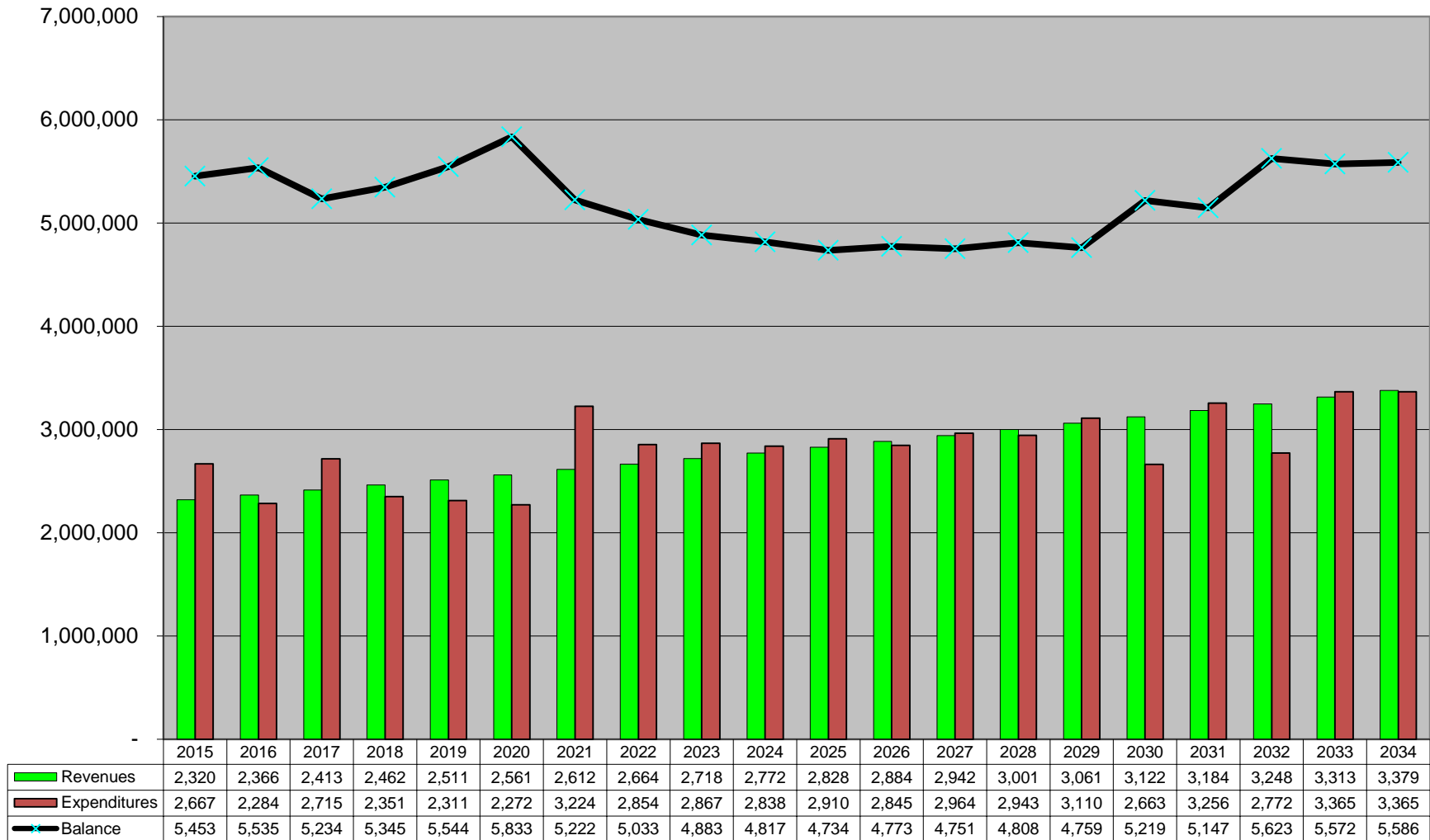
Through December, Meals and Lodging tax collections are up by 5.9% over December last year.

The chart previous indicates the Town's ability to issue debt with the following assumptions:

1. Meals and Lodging tax rate remains constant at 3%.
2. Meals and Lodging tax revenue assumed to increase 1% per year.
3. Debt issuance of \$6.5M or less every two years beginning in 2016 through 2030 financing Capital Improvements as prioritized by Town Manager and Town Council.
4. Through 2030 unmet needs (unfunded) of \$20,605,000 exist at this time.
5. Financing is assumed for 15 year term at 5% for 2016 and 6% for all out years.
6. The Water and Sewer portion of the debt issuance is held constant at 20%.

**Scenario 2: Police Station construction
single phase**

DSF Cash Flow: every 2 year Debt Issues: 2% MLT
\$ 57,930,000 total debt issue 4.5 & 6% Int Rate, 20% from WSF
2016, 2018, 2020, 2022, 2024, 2026, 2028, 2030, 2032, 2034



Town of Vienna
BPOL Returns: 2015 Compared to 2014

Comparison of Reported Gross Receipts								
<u>Code</u>	<u>Title</u>	<u>2015 Number</u>	<u>2015 Gross Receipts</u>	<u>Percent of Total</u>	<u>2014 Number</u>	<u>2014 Gross Receipts</u>	<u>Dollar Change</u>	<u>Percent Variance</u>
8-8	Rental By Owner	268	\$64,370,337	7.16%	276	\$60,592,559	\$3,777,778	6.2%
8-9	Public Utilities	53	\$15,470,461	1.72%	41	\$15,793,838	(\$323,377)	-2.0%
8-10	Wholesale Merchants	44	\$35,994,813	4.00%	49	\$58,449,262	(\$22,454,449)	-38.4%
8-112	Contractors/Developers	316	\$99,968,847	11.11%	336	\$105,933,347	(\$5,964,500)	-5.6%
8-113	Financial/Professional Services	424	\$161,619,276	17.97%	439	\$174,591,970	(\$12,972,694)	-7.4%
8-114	Business/Personal Services	781	\$169,883,608	18.88%	790	\$180,387,906	(\$10,504,298)	-5.8%
8-115	Retail	413	\$351,875,868	39.11%	405	\$349,611,577	\$2,264,291	0.6%
8-331	Vending & Slot Machines	6	\$411,903	0.05%	2	\$484,128	(\$72,225)	-14.9%
Total		2,305	\$899,595,113	100.00%	2,338	\$945,844,588	(\$46,249,474)	-4.9%

Comparison of Tax Collections						
<u>Code</u>	<u>Title</u>	<u>2015 Revenues</u>	<u>Percent of Total</u>	<u>2014 Revenues</u>	<u>Dollar Change</u>	<u>Percent Variance</u>
8-8	Rental By Owner	\$110,024	5%	\$103,897	\$6,127	5.9%
8-9	Public Utilities	\$77,585	4%	\$79,085	(\$1,500)	-1.9%
8-10	Wholesale Merchants	\$36,199	2%	\$58,950	(\$22,751)	-38.6%
8-112	Contractors/Developers	\$122,745	6%	\$135,763	(\$13,018)	-9.6%
8-113	Financial/Professional Services	\$852,817	39%	\$911,586	(\$58,769)	-6.4%
8-114	Business/Personal Services	\$384,184	18%	\$443,368	(\$59,184)	-13.3%
8-115	Retail	\$606,233	28%	\$607,254	(\$1,021)	-0.2%
8-331	Vending & Slot Machines	\$661	0%	\$726	(\$65)	-9.0%
Total		\$2,190,447	100%	\$2,340,629	(\$150,183)	-6.4%

APPENDIX

REVENUE REPORTS

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TOWN OF VIENNA, VA
REVENUES

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glytdbud

FOR 2016 06

ACCOUNTS FOR:
100 GENERAL FUND

31 LOCAL REVENUE

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31121 REAL ESTATE TAXES	-9,832,000	0	-9,832,000	-10,015,748.09	183,748.09	101.9%
31122 PRIORYR REAL ESTATE TAXES	-15,000	0	-15,000	2,259.33	-17,259.33	-15.1%
31125 PUBLIC SVCE CORP TAXES	-85,000	0	-85,000	-89,543.54	4,543.54	105.3%
31160 PENALTIES AND INTEREST	-35,000	0	-35,000	-23,536.03	-11,463.97	67.2%
31201 STATE SALES TAX	-1,375,000	0	-1,375,000	-504,494.87	-870,505.13	36.7%
31202 CONSUMER UTILITY TAXES	-665,000	0	-665,000	-264,057.32	-400,942.68	39.7%
31203 BUSINESS LICENSE TAXES	-2,400,000	0	-2,400,000	-91,298.23	-2,308,701.77	3.8%
31205 VEHICLE LICENSE TAXES	-375,000	0	-375,000	-375,281.23	-2,308,701.77	100.1%
31206 BANK STOCK TAXES	-1,130,000	0	-1,130,000	-2,321.00	-1,127,679.00	.2%
31208 TOBACCO TAXES	-280,000	0	-280,000	-131,168.05	-148,831.95	46.8%
31231 LICENSENFORCMENTREVENUE	-57,990	0	-57,990	-931.34	-57,058.66	1.6%
31240 FIBER-OPTIC FRANCHISE TAX	-33,000	0	-33,000	.00	-33,000.00	.0%
31241 TELECOMMUNICATIONS TAX	-100,000	0	-100,000	-49,248.00	-50,752.00	49.2%
31242 3% PEG GRANT/MEDIA GEN	-50,000	0	-50,000	-43,370.02	-6,629.98	86.7%
31243 UTILITY CONSUMPTION TAX	-56,000	0	-56,000	-20,101.77	-35,898.23	35.9%
31285 VLF PENALTY	-58,070	0	-58,070	-18,898.00	-39,172.00	32.5%
31301 ANIMAL LICENSE FEES	-15,000	0	-15,000	-10,403.00	-4,597.00	69.4%
31307 ZONING PERMIT FEES	-22,000	0	-22,000	-7,440.00	-14,560.00	33.8%
31308 BUILDING PERMIT FEES	-60,000	0	-60,000	-33,413.53	-26,586.47	55.7%
31319 SIGN PERMIT FEES	-6,000	0	-6,000	-5,325.00	-675.00	88.8%
31323 OCCUPANCY PERMIT FEES	-45,000	0	-45,000	-26,700.00	-18,300.00	59.3%
31333 A.R.B. FEES	-4,000	0	-4,000	-2,400.00	-1,600.00	60.0%
31335 STORMWATER MGT REVIEW FEE	-27,500	0	-27,500	-15,890.00	-11,610.00	57.8%
31401 COURT FINES	-445,000	0	-445,000	-141,270.37	-303,729.63	31.7%
31403 COURTHOUSE MTCE FEES	-10,000	0	-10,000	-3,032.00	-6,968.00	30.3%
31511 DEPOSIT ACCT INTEREST	0	0	0	-279.04	279.04	100.0%
31512 LGIP ACCT INTEREST	0	0	0	-9,277.70	9,277.70	100.0%
31513 INVESTMENT EARNINGS	-10,000	0	-10,000	.00	-10,000.00	.0%
31515 N.R.BOND INTEREST	0	0	0	-700.81	700.81	100.0%
31516 SNAP INTEREST	0	0	0	-301.03	301.03	100.0%
31517 RESERVED INTEREST	0	0	0	-128.26	128.26	100.0%
31521 CONCESSIONS & RENTALS	-5,000	0	-5,000	-7,986.25	2,986.25	159.7%
31525 WIRTKANK CELL PHONE RENTAL	-110,000	0	-110,000	-59,402.08	-50,597.92	54.0%
31611 ADULT PROGRAM FEES	-80,000	0	-80,000	-10,889.00	-69,111.00	13.6%
31612 YOUTH PROGRAM FEES	-270,000	0	-270,000	-53,320.96	-216,679.04	19.7%
31613 CLASS PROGRAM FEES	-445,000	0	-445,000	-136,689.21	-308,310.79	30.7%
31622 STREET CUT INSPECTION FEE	-25,000	0	-25,000	-19,023.65	-5,976.35	76.1%
31832 FEDERAL ASSET FORFEITURES	0	0	0	-10,447.53	10,447.53	100.0%
31833 RECYCLING REVENUE	-16,000	0	-16,000	-7,062.30	-8,937.70	44.1%
31834 RESERVED SALE PROCEEDS	-60,000	0	-60,000	-43,665.56	-16,334.44	72.8%

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TOWN OF VIENNA, VA
REVENUES

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FOR 2016 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31835 FAIRFAX CO. CONTRIBUTION	-32,300	0	-32,300	-32,300.00	.00	100.0%
31838 TEEN CENTER SALES	-2,500	0	-2,500	.00	-2,500.00	.0%
31840 DONATIONS	-15,000	-11,900	-26,900	-111,899.09	84,999.09	416.0%
31842 DONATIONS-SEEMAN MEMORIAL	0	0	0	-25.00	25.00	100.0%
31843 DONATIONS - EVENING IN WHITE	0	-16,850	-16,850	-17,649.99	799.99	104.7%
31845 VIRGINIA ASSET FORF FUNDS	-2,300	0	-2,300	-10,304.43	8,004.43	448.0%
31851 ALLEY VACATION FEES	0	0	0	-100.00	100.00	100.0%
31898 GO LOCAL FEES	0	0	0	-25.00	25.00	100.0%
31899 MISCELLANEOUS RECEIPTS	0	0	0	-2,207.34	2,207.34	100.0%
TOTAL LOCAL REVENUE	-18,254,660	-28,750	-18,283,410	-12,407,296.29	-5,876,113.71	67.9%
32 STATE REVENUE						
32207 ROLLING STOCK TAX	0	0	0	-60.47	60.47	100.0%
32230 COMM. SALES & USE TAX	-1,070,000	0	-1,070,000	-345,672.30	-724,327.70	32.3%
32410 POLICE SUPPORT (HB599)	-376,000	0	-376,000	-188,042.00	-187,958.00	50.0%
32411 H.I.D.T.A GRANT (POLICE)	-7,500	0	-7,500	.00	-7,500.00	.0%
32420 STATE FIRE PROGRAM	-42,400	0	-42,400	.00	-42,400.00	.0%
32430 VDOT STREET MTCE SUPPORT	-1,700,000	0	-1,700,000	-907,366.20	-792,633.80	53.4%
TOTAL STATE REVENUE	-3,195,900	0	-3,195,900	-1,441,140.97	-1,754,759.03	45.1%
33 FEDERAL REVENUE						
33310 GANG TASK FORCE GRANT	-98,500	0	-98,500	-3,898.81	-94,601.19	4.0%
33322 TRAFFIC ENFORCE GRANT '11	-15,000	0	-15,000	.00	-15,000.00	.0%
TOTAL FEDERAL REVENUE	-113,500	0	-113,500	-3,898.81	-109,601.19	3.4%
34 NON-REVENUE REVENUE						
34101 POLICE OVRTIME REIMBURSE	-6,000	-3,300	-9,300	-1,200.00	-8,100.00	12.9%
34102 MISC REIMBURSEMENTS	-10,000	-12,940	-22,940	-15,111.02	-7,828.98	65.9%
34510 TRANSFER FROM W&S FUND	-900,000	0	-900,000	-375,000.00	-525,000.00	41.7%
34901 USE OF PRIOR YEAR SURPLUS	-550,000	0	-550,000	.00	-550,000.00	.0%
34906 APPROP OF PEG RESERVES	-100,000	0	-100,000	.00	-100,000.00	.0%
TOTAL NON-REVENUE REVENUE	-1,566,000	-16,240	-1,582,240	-391,311.02	-1,190,928.98	24.7%



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TOWN OF VIENNA, VA
REVENUES

FOR 2016 06

ACCOUNTS FOR:

100 GENERAL FUND

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ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
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TOTAL GENERAL FUND

-23,130,060	-44,990	-23,175,050	-14,243,647.09	-8,931,402.91	61.5%
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FOR 2016 06

ACCOUNTS FOR: 400 DEBT SERVICE FUND	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31210 MEALS AND LODGING TAX	-2,299,960	0	-2,299,960	-1,267,129.19	-1,032,830.81	55.1%
31511 DEPOSIT ACCT INTEREST	0	0	0	-1.60	1.60	100.0%
31512 LGIP ACCT INTEREST	-4,700	0	-4,700	-4,037.51	-662.49	85.9%
31899 MISCELLANEOUS RECEIPTS	0	0	0	-20.00	20.00	100.0%
TOTAL LOCAL REVENUE	-2,304,660	0	-2,304,660	-1,271,188.30	-1,033,471.70	55.2%
33 FEDERAL REVENUE						
33360 BUILDAMERICABONDSREBATE	-35,010	0	-35,010	.00	-35,010.00	.0%
TOTAL FEDERAL REVENUE	-35,010	0	-35,010	.00	-35,010.00	.0%
34 NON-REVENUE REVENUE						
34510 TRANSFER FROM W&S FUND	-301,330	0	-301,330	-202,290.10	-99,039.90	67.1%
TOTAL NON-REVENUE REVENUE	-301,330	0	-301,330	-202,290.10	-99,039.90	67.1%
TOTAL DEBT SERVICE FUND	-2,641,000	0	-2,641,000	-1,473,478.40	-1,167,521.60	55.8%

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TOWN OF VIENNA, VA
REVENUES



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FOR 2016 06

ACCOUNTS FOR:
500 WATER AND SEWER

	ORIGINAL ESTIM REV	ESTIM REV ADJUSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31511 DEPOSIT ACCT INTEREST	0	0	0	-5.81	5.81	100.0%
31512 LGIP ACCT INTEREST	-2,000	0	-2,000	-1,953.63	-46.37	97.7%
31631 WATER CHARGES	-3,925,000	0	-3,925,000	-1,861,074.69	-2,063,925.31	47.4%
31632 SEWER CHARGES	-2,810,000	0	-2,810,000	-1,384,086.15	-1,425,913.85	49.3%
31633 ACCOUNT SERVICE CHARGES	0	0	0	-294,584.03	294,584.03	100.0%
31634 EXCESS USE CHARGES	0	0	0	-311.61	311.61	100.0%
31635 RECONNECTION FEES	-4,000	0	-4,000	-2,225.00	-1,775.00	55.6%
31636 AVAILABILITY/F.F. CHARGES	-40,000	0	-40,000	-44,576.25	4,576.25	111.4%
31637 CYCLE 6 BILLING REIMBURSE	-72,000	0	-72,000	-19,563.56	-52,436.44	27.2%
31638 INTEREST - DELINQUENT	-40,000	0	-40,000	-31,004.65	-8,995.35	77.5%
31831 SALE OF WATER METERS	-70,000	0	-70,000	-81,450.00	11,450.00	116.4%
31899 MISCELLANEOUS RECEIPTS	-55,000	0	-55,000	-59,220.52	4,220.52	107.7%
TOTAL LOCAL REVENUE	-7,018,000	0	-7,018,000	-3,780,055.90	-3,237,944.10	53.9%
34 NON-REVENUE REVENUE						
34102 MISC REIMBURSEMENTS	0	0	0	-140.00	140.00	100.0%
TOTAL NON-REVENUE REVENUE	0	0	0	-140.00	140.00	100.0%
TOTAL WATER AND SEWER	-7,018,000	0	-7,018,000	-3,780,195.90	-3,237,804.10	53.9%

EXPENDITURE REPORTS

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TOWN OF VIENNA, VA
EXPENDITURES BY DIVISION

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FOR 2016 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
101 GENERAL GOVERNMENT							
1110 TOWN COUNCIL	84,450	150	84,600	48,663.52	.00	35,936.48	57.5%
11120 TOWN CLERK	272,710	0	272,710	133,845.34	8,371.58	130,493.08	52.1%
11130 BOARDS AND COMMISSIONS	50,690	0	50,690	26,385.45	.00	24,304.55	52.1%
11140 VIENNA PUBLIC ART COMMISSION	10,000	0	10,000	.00	.00	10,000.00	.0%
11150 DONATIONS & CONTRIBUTIONS	14,800	0	14,800	14,800.00	.00	.00	100.0%
TOTAL GENERAL GOVERNMENT	432,650	150	432,800	223,694.31	8,371.58	200,734.11	53.6%
102 GENERAL AND FINANCIAL ADMIN							
11211 TOWN MANAGER	335,960	0	335,960	168,270.66	1,411.97	166,277.37	50.5%
11221 LEGAL SERVICES	270,710	0	270,710	123,009.80	98,670.00	49,030.20	81.9%
11222 HUMAN RESOURCES	476,240	16,500	492,740	204,937.74	16,509.01	271,293.25	44.9%
11231 REVENUE OPERATIONS	502,280	0	502,280	210,985.14	8,144.46	283,150.40	43.6%
11241 FINANCE ADMINISTRATION	645,510	1,500	647,010	319,901.92	73,874.30	253,233.78	60.9%
11243 DISBURSEMENT OPERATIONS	192,760	1,500	194,260	105,630.97	1,980.64	86,648.39	55.4%
11251 INFORMATION TECHNOLOGY	757,160	1,500	758,660	358,291.30	23,886.81	376,481.89	50.4%
11253 PURCHASING	153,840	0	153,840	75,156.61	1,151.28	77,532.11	49.6%
11255 RISK MANAGEMENT	582,730	-15,000	567,730	327,978.18	1,917.03	237,834.79	58.1%
11260 PUBLIC INFORMATION	286,560	0	286,560	101,778.42	13,525.54	171,256.04	40.2%
11271 CENTRAL SERVICES	59,930	0	59,930	25,800.79	411.17	33,718.04	43.7%
11275 GANG TASK FORCE	85,440	0	85,440	46,279.74	.00	39,160.26	54.2%
TOTAL GENERAL AND FINANCIAL ADMIN	4,349,120	6,000	4,355,120	2,068,021.27	241,482.21	2,045,616.52	53.0%
103 PUBLIC SAFETY							
13110 POLICE ADMINISTRATION	909,020	1,500	910,520	406,396.54	54,532.58	449,590.88	50.6%
13130 TRAFFIC	704,920	4,030	708,950	274,340.33	2,806.54	431,803.13	39.1%
13140 COMMUNICATIONS	1,110,220	3,900	1,114,120	529,426.59	19,036.98	565,656.43	49.2%
13180 PATROL	2,289,850	5,500	2,295,350	1,255,518.80	.00	1,039,831.20	54.7%
13181 PERS/PROPERTY/ANIM CONTROL	90,050	1,500	91,550	47,376.25	.00	44,173.75	51.7%
13182 INVESTIGATIONS	1,129,490	3,140	1,132,630	528,971.43	6,000.00	597,658.57	47.2%
13185 COMMUNITY SERVICES	133,130	240	133,370	63,822.40	.00	69,547.60	47.9%
13220 VOLUNTEER FIRE DEPT	62,400	0	62,400	20,000.00	.00	42,400.00	32.1%
13301 GANG TASK FORCE GRANT	0	0	0	2,576.27	.00	-2,576.27	100.0%

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TOWN OF VIENNA, VA
EXPENDITURES BY DIVISION

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FOR 2016 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13305 SELECTIVE ENF-DWI ALCOHOL	0	0	0	7,673.58	.00	-7,673.58	100.0%
13307 SELECTIVE ENF- SPEED	0	0	0	5,492.13	.00	-5,492.13	100.0%
13391 ASSET FORFEITURE FUNDS VA	0	0	0	42,210.94	.00	-42,210.94	100.0%
TOTAL PUBLIC SAFETY	6,429,080	19,810	6,448,890	3,183,805.26	82,376.10	3,182,708.64	50.6%
104 PUBLIC WORKS							
14110 DPW ADMINISTRATION	666,310	2,220	668,530	407,322.46	29,050.21	232,157.33	65.3%
14120 STREET MAINTENANCE	1,685,940	2,320	1,688,260	745,265.92	429,456.25	513,537.83	69.6%
14130 GENERAL MAINTENANCE	1,086,790	15,000	1,101,790	433,592.11	124,543.43	543,654.46	50.7%
14133 SNOW REMOVAL	214,440	0	214,440	17,319.82	101,361.43	95,758.75	55.3%
14140 TRAFFIC ENGINEERING	314,840	1,500	316,340	124,924.13	27,015.01	164,400.86	48.0%
14150 VEHICLE AND EQUIPT MTCE	1,165,500	2,280	1,167,780	515,675.75	103,465.67	548,638.58	53.0%
14230 SANITATION	1,500,940	-8,500	1,492,440	733,161.60	85,757.99	673,520.41	54.9%
14270 LEAF COLLECTION	84,620	0	84,620	31,679.60	.00	52,940.40	37.4%
14320 BUILDING MAINTENANCE	188,830	-5,000	183,830	59,166.94	54,343.76	70,319.30	61.7%
TOTAL PUBLIC WORKS	6,908,210	9,820	6,918,030	3,068,108.33	954,993.75	2,894,927.92	58.2%
105 TAX RELIEF							
15330 TAX RELIEF PROGRAMS	229,500	0	229,500	229,032.24	.00	467.76	99.8%
15360 REVITAL. TAX EXEMP. PROG.	7,800	0	7,800	7,614.45	.00	185.55	97.6%
TOTAL TAX RELIEF	237,300	0	237,300	236,646.69	.00	653.31	99.7%
107 PARKS AND RECREATION							
17110 PARKS AND REC ADMINISTRATION	696,420	-4,690	691,730	338,987.94	16,756.30	335,985.76	51.4%
17120 PARKS MAINTENANCE	1,027,260	5,590	1,032,850	506,463.59	60,812.51	465,573.90	54.9%
17130 COMMUNITY CENTER OPERATIONS	473,350	2,040	475,390	214,802.41	21,302.22	239,285.37	49.7%
17150 PROGRAMS	449,680	2,220	449,900	200,848.11	27,822.38	221,229.51	50.8%
17155 SPECIAL EVENTS	148,400	28,050	176,450	94,817.53	19,191.10	62,441.37	64.6%
17160 TEEN CENTER PROGRAM	186,950	5,000	191,950	77,291.23	2,492.05	112,166.72	41.6%
17250 HISTORIC PRESERVATION	31,500	0	31,500	5,694.99	614.00	25,191.01	20.0%
TOTAL PARKS AND RECREATION	3,013,560	36,210	3,049,770	1,438,905.80	148,990.56	1,461,873.64	52.1%
108 COMMUNITY DEVELOPMENT							

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TOWN OF VIENNA, VA
EXPENDITURES BY DIVISION

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ACCOUNTS FOR:
100 GENERAL FUND

	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18110 PLANNING & ZONING DEPARTMENT	824,170	1,500	825,670	362,590.90	9,273.20	453,805.90	45.0%
TOTAL COMMUNITY DEVELOPMENT	824,170	1,500	825,670	362,590.90	9,273.20	453,805.90	45.0%
190 NON DEPARTMENTAL							
19141 GF CAPTL LEASE FINANCING	0	0	0	94,645.00	421,347.18	-515,992.18	100.0%
19143 RESERVES	79,380	-28,500	50,880	.00	.00	50,880.00	.0%
19144 PEG FUNDS DISTRIBUTION	150,000	0	150,000	45,474.82	68,212.23	36,312.95	75.8%
19145 CLEARING ACCOUNTS	0	0	0	-485.34	9,632.66	-9,147.32	100.0%
19150 PC REPLACEMENT RESERVE	50,000	0	50,000	28,470.11	4,000.00	17,529.89	64.9%
49590 EQUIPMENT REPLACEMENT	656,590	0	656,590	.00	.00	656,590.00	.0%
TOTAL NON DEPARTMENTAL	935,970	-28,500	907,470	168,104.59	503,192.07	236,173.34	74.0%
TOTAL GENERAL FUND	23,130,060	44,990	23,175,050	10,749,877.15	1,948,679.47	10,476,493.38	54.8%



	ORIGINAL APPROP	TRANSFRS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION							
49500 DS ADMINISTRATIVE COSTS	300	0	300	115.29	.00	184.71	38.4%
49509 2006 G.O. DEBT RETIREMENT	406,820	0	406,820	38,412.00	.00	368,408.00	9.4%
49510 2010 BONDS RETIREMENT	463,920	0	463,920	401,345.00	.00	62,575.00	86.5%
49512 2012 G.O. BOND RETIREMENT	535,500	0	535,500	479,850.00	.00	55,650.00	89.6%
49514 2014 G.O. DEBT RETIREMENT	912,870	0	912,870	71,436.05	.00	841,433.95	7.8%
49590 EQUIPMENT REPLACEMENT	0	0	0	656,575.14	.00	-656,575.14	100.0%
49599 RESERVE/FUTURE DEBT SVCE	321,590	0	321,590	.00	.00	321,590.00	.0%
TOTAL NO FUNCTION	2,641,000	0	2,641,000	1,647,733.48	.00	993,266.52	62.4%
TOTAL DEBT SERVICE FUND	2,641,000	0	2,641,000	1,647,733.48	.00	993,266.52	62.4%

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TOWN OF VIENNA, VA
EXPENDITURES BY DIVISION

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FOR 2016 06

ACCOUNTS FOR:
500 WATER AND SEWER

	ORIGINAL APPROP	TRANSFERS/ ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
501 WATER AND SEWER							
50111 WATER OPERATIONS	3,692,600	0	3,692,600	980,531.54	116,039.49	2,596,028.97	29.7%
50112 METER MTCE AND READING	0	0	0	256,082.49	39,616.40	-295,698.89	100.0%
50113 BILLING/CUSTOMER SERVICE	0	5,000	5,000	94,706.81	12,663.72	-102,370.53	2147.4%
50114 SEWER OPERATIONS	3,297,910	3,000	3,300,910	63,998.55	43,376.98	3,193,534.47	3.3%
50141 W&S INTERFUND TRANSFERS	0	-8,000	-8,000	571,331.70	.00	-579,331.70	-7141.6%
TOTAL WATER AND SEWER	6,990,510	0	6,990,510	1,966,651.09	211,696.59	4,812,162.32	31.2%
509 WATER AND SEWR CAPITAL LEASE							
59500 W&S VEH REPLACE PROG	0	0	0	3,210.08	.00	-3,210.08	100.0%
TOTAL WATER AND SEWR CAPITAL LEASE	0	0	0	3,210.08	.00	-3,210.08	100.0%
TOTAL WATER AND SEWER	6,990,510	0	6,990,510	1,969,861.17	211,696.59	4,808,952.24	31.2%