

TOWN OF VIENNA

FYE 2019



MID YEAR

FINANCIAL REPORT

January 14, 2019

TOWN OF VIENNA
MID-YEAR FINANCIAL REPORT FY 2019

Report Summary	Pages 1 – 2
General Fund Revenue, Expenditure and Fund Balance Trends	Pages 3 – 6
Proposed Uses of FYE 2018 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 2019 General Fund Forecast	Pages 12 – 13
FY 2019 Water & Sewer Fund Forecast	Pages 14 – 15
General Obligation Debt Forecast	Pages 16 – 17
General Obligation Debt Coverage	Pages 18
BPOL Results: December 2018 vs. December 2017	Page 19

Appendices

A. Revenue Reports - December 2018

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

B. Expenditure Reports including Encumbrances - December 2018

- 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 14, 2019

SUBJECT: FY 2018-19 Mid-Year Financial Report Summary

FISCAL YEAR 2018

The Town ended 2018 in financially stable condition. General and Debt Service Funds ended the year with combined revenues of \$25,909,319 an increase of \$1,010,732 or 4.1% over the previous year. The General Fund revenue increased mainly due to increases in real estate taxes, service charges mainly at the newly renovated community center and revenue from the use of money and property in the General Fund, plus a 4.5% increase in meals taxes in the Debt Service fund. This was partially offset by slight decreases in fines and forfeitures and telecommunications taxes.

Total assessed taxable property values for Tax Year 2017 (Fiscal Year 2018) totaled \$4,763,472,880, an increase of 3.0% from the previous year. Property taxes as a percentage of total revenues and transfers decreased to 44.6% from 45.1% as a result of the increases in service charges and revenue from the use of money and property. Current year collected property taxes totaled 99.8% of the tax levy, making last year the 24th consecutive year in which current year tax collections exceeded 99%.

Total expenditures and transfers in the General and Debt Service Funds increased by \$542,756 or 2.0% from the preceding year. The increase was due mainly to salary and health insurance increases and increases in expenditures for increased Parks and Recreation activity associated with the renovated community center in the General Fund, partially offset by decreasing debt payments as bond issues mature.

GENERAL FUND BALANCE

The unassigned General Fund Balance ended the year at \$4,578,960 an increase of \$109,720 or 2.5%. The unassigned balance is 18.0% of FY 2019's General Fund budget

and is equivalent to 66 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 eighth consecutive year.

WATER AND SEWER FUND

Water and Sewer operating revenues increased \$139,659 from 2017 or 1.9%, ending the year at \$7,526,619. This was primarily due to an increase in availability fees. Operating expenses ended the year at \$6,893,853, a decrease of \$126,229 or 1.8%. This decrease was mainly due to adjustments for the new pension statements partially offset by increased sewer treatment costs. This resulted in operating income of \$632,766 compared to operating income of \$366,878 in 2017. After non-operating revenues of \$356,244 and net transfers in of \$1,248,325, the fund had a positive change in net position of \$2,273,335 compared to an increase in net position of \$522,272 in FY 2017. Net position ended the year at \$11,961,608, an increase from the preceding year of 21.9%.

FY 2019 MID-YEAR HIGHLIGHTS

Tax Year 2019 Taxable Property Values: Up 5.0%

- Residential up 4.5%
- Commercial up 7.3%

Delinquent Tax Balances: Increased 19.5% to \$128,803, an increase of \$20,977 from last year. The increase resulted mainly from the assessment increase plus increases in commercial balances. This represents 1.14% of the total levy.

General Fund Revenues: 62.4% of budget recognized by December 2018 vs. 64.1% last year

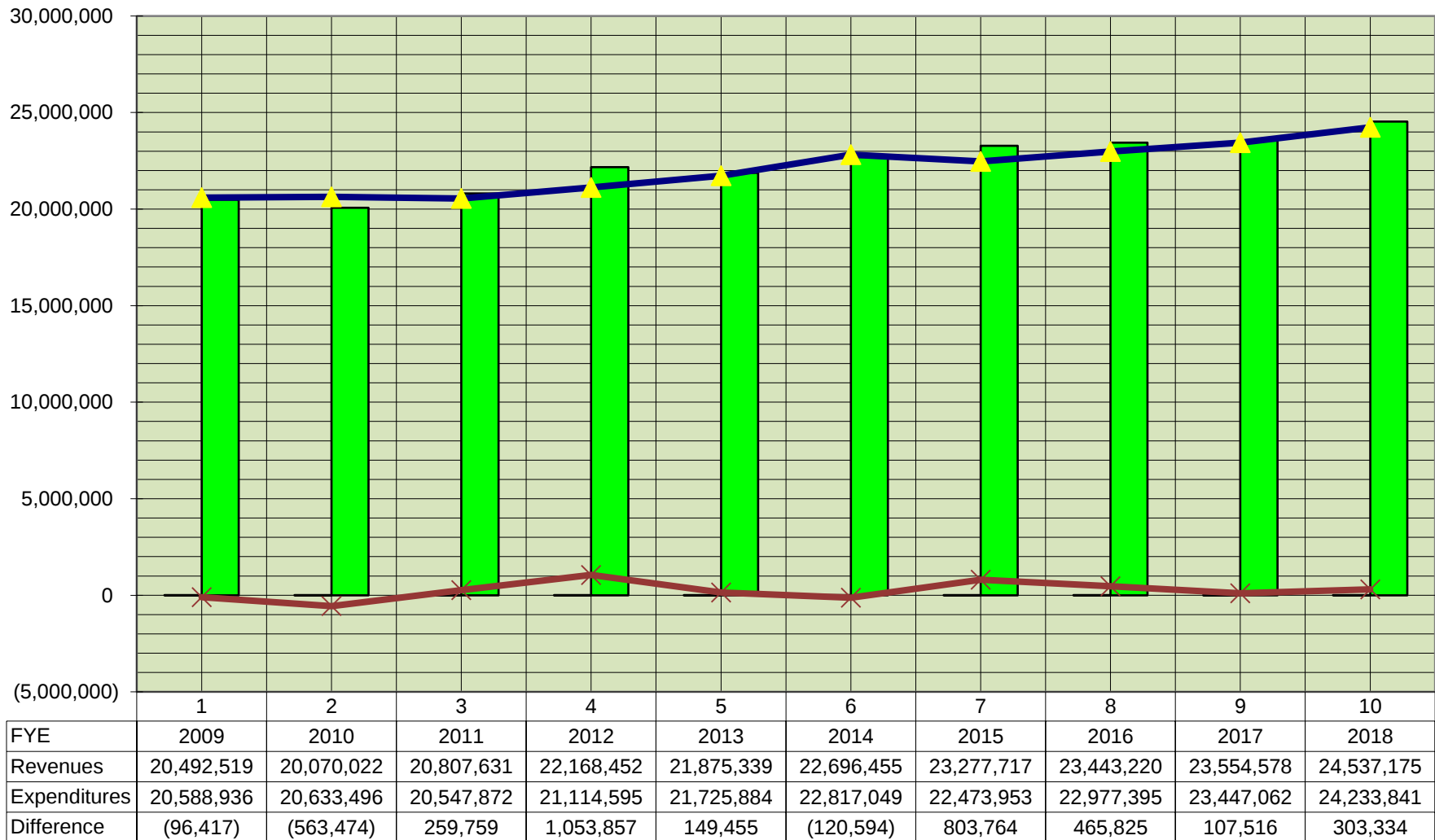
General Fund Expenditures: 54.2% of budget expended or committed by December 2018 vs. 53.8% last year

Meal and Lodging Tax Collections: Up 5.7% over last year as of December 2018

Water and Sewer Revenues: 47.7% of budget recognized by December 2018 vs. 48.9% last year

Water and Sewer Expenditures: 43.0% of budget expended or committed by December 2018 vs. 39.0% last year

Town of Vienna
General Fund Revenues & Expenditures

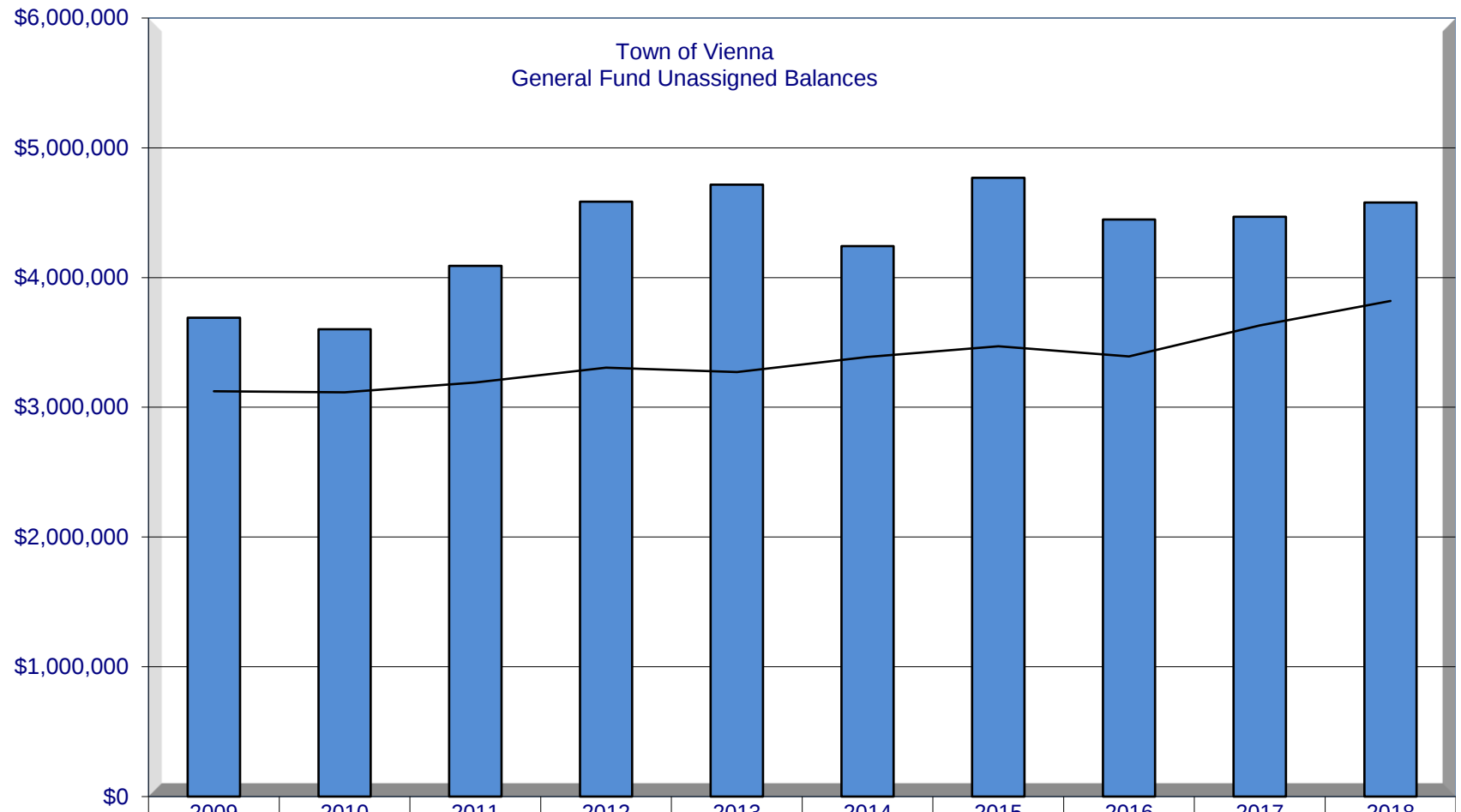


SELECTED GENERAL FUND EXPENDITURE TRENDS

	General Government Administration	% <i>Change</i>	Public Safety	% <i>Change</i>	Public Works	% <i>Change</i>
2018	4,792,803	3.4%	7,237,225	3.5%	7,595,087	-5.0%
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%
Ten Year Average		3.9%		2.5%		1.9%

	Tax Relief (Health and Welfare)	% <i>Change</i>	Parks, Recreation, and Cultural	% <i>Change</i>	Community Development	% <i>Change</i>
2018	222,844	-4.0%	3,247,183	14.6%	955,082	13.6%
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%
Ten Year Average		-2.7%		1.5%		3.2%

Total	% <i>Change</i>
24,050,224	2.2%
23,532,594	1.3%
23,234,768	4.1%
22,330,382	-3.3%
23,101,652	8.4%
21,307,840	3.5%
20,592,421	2.9%
20,019,348	1.3%
19,762,541	-0.3%
19,818,494	2.8%
	2.3%



Unassigned FB	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	4,578,960
FB Policy 15%	3,122,635	3,115,495	3,190,905	3,304,468	3,271,526	3,388,566	3,469,509	3,392,148	3,631,097	3,819,464

Town of Vienna
Proposed Uses of FYE 2018 General Fund's Unassigned Balance

Unassigned General Fund Balance 18.0% of 2019 Budget		\$	4,578,960
1	"Rainy Day" Reserve	\$	(4,028,960)
2	Reserve for FYE 2019 Budget Support	\$	(550,000)
Subtotal		\$	(4,578,960)
Balance:		\$	-

Note:

Unassigned Balance is after the following reserves have been deducted:

Non-Spendable

Inventory	\$	113,876
Prepaid Items	\$	10,359

Restricted

PEG Funds Reserve	\$	1,095,835
E-911	\$	69,661

Committed

Vehicle Replacement Reserve	\$	730,000
Subsequent Year Budget Support	\$	550,000

Assigned

Encumbrances	\$	140,413
Prior Year Requested Carry Forward Reserve	\$	109,250
Federal Asset Forfeiture Fund Reserves	\$	387,597
State Asset Forfeiture Fund Reserves	\$	297,285
Other Post-Employment Benefits	\$	485,950

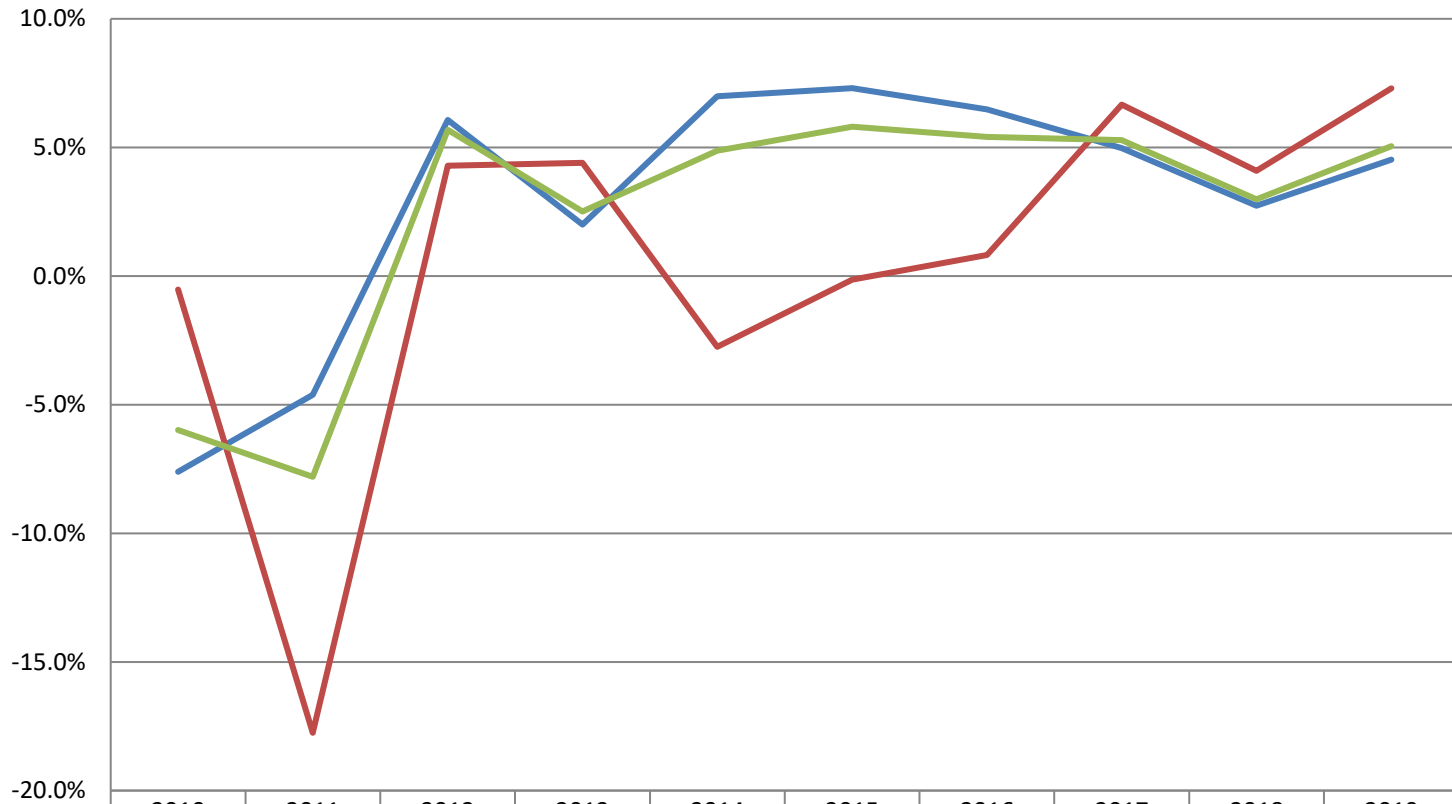
Total	\$	3,990,226
--------------	-----------	------------------

Total General Fund Balance	\$	8,569,186
-----------------------------------	-----------	------------------

TOWN OF VIENNA REAL PROPERTY VALUES
TAX YEARS 2009 - 2018
(January 1st Values Exclusive of Subsequent Changes)

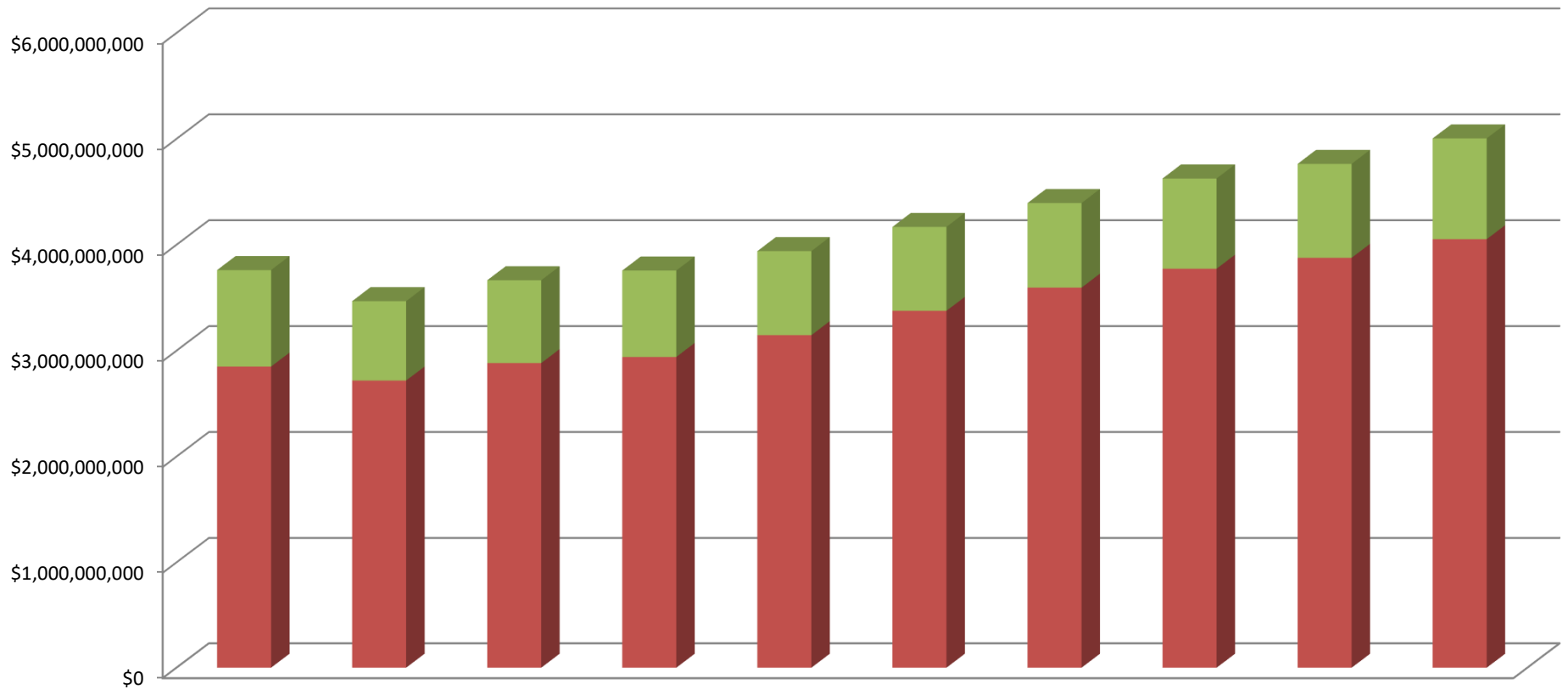
<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Residential Valuation</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Non-Resident. Value</u>	<u>% Chng</u>	<u>% Of Total</u>	<u>Total Value (w/o PSC)</u>	<u>% Chng</u>	<u>PSC Values</u>	<u>Percent Change</u>	<u>% Of Total</u>
2010	2009	2,849,282,170	-7.6%	75.0%	911,236,150	-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%
2019	2018	4,052,058,350	4.5%	80.3%	951,718,580	7.3%	18.9%	5,003,776,930	5.0%	44,242,869	2.9%	0.9%
Ten Year Average			2.9%	79.0%		0.6%	20.0%		2.4%		0.9%	1.0%
Eight Yrs w/o 2010 - 20			5.1%	79.7%		3.1%	19.4%		4.7%		1.5%	0.9%

Town of Vienna Percent Change in Taxable Values



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Residential Value	-7.6%	-4.6%	6.1%	2.0%	7.0%	7.3%	6.5%	5.0%	2.7%	4.5%
Non-Resident. Value	-0.5%	-17.8%	4.3%	4.4%	-2.8%	-0.1%	0.8%	6.7%	4.1%	7.3%
Total	-6.0%	-7.8%	5.7%	2.5%	4.9%	5.8%	5.4%	5.3%	3.0%	5.0%

Town of Vienna Taxable Property Values



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Residential	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	4,052,058,350
Commercial	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	951,718,580
Total Values	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	5,003,776,930

Commercial % Total	24.2%	21.6%	21.3%	21.7%	20.1%	19.0%	18.2%	18.4%	18.6%	19.0%
--------------------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------

Town of Vienna
Unpaid & Delinquent Real Estate Tax Balances
December 2017 vs. December 2018

	December 2017			December 2018		
	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial</u>	<u>Total</u>
Tax Years Thru 2014	\$11,256	\$0	\$11,256	\$8,619	\$0	\$8,619
Tax Year 2015	\$2,513	\$9,837	\$12,350	\$1,061	\$9,837	\$10,898
Tax Year 2016	\$5,953	\$10,078	\$16,031	\$2,636	\$10,078	\$12,714
Tax Year 2017	\$55,297	\$12,892	\$68,189	\$3,075	\$10,453	\$13,528
Tax Year 2018				\$62,841	\$20,202	\$83,044
TOTAL	\$75,019	\$32,807	<u>\$107,826</u>	\$78,233	\$50,570	<u>\$128,803</u>
Increase/(Decrease)				\$20,977		
Percent Change				4.3%	54.1%	19.5%
Delinquent Balance As Percent of Annual Levy:				1.01%		
				1.14%		

**TOWN OF VIENNA
GENERAL FUND FORECAST FY 2019**

As of 12/31/18

	FYE 18 Actual	FYE 19 Adopted Budget	FYE 19 Forecast	Variance Fav / (Unfav)	FYE 19 Forecast % Budget	FYE 19 Forecast % FYE 18 Actual
REVENUES						
General property taxes	10,909,329	11,396,490	11,449,516	53,026	100.5%	105.0%
Other local taxes	6,690,924	6,730,000	6,672,917	(57,083)	99.2%	99.7%
Permits, fees and licenses	290,406	314,000	297,294	(16,706)	94.7%	102.4%
Fines and forfeitures	384,788	417,000	354,852	(62,148)	85.1%	92.2%
Revenue from use of money and property	272,405	279,500	487,692	208,192	174.5%	179.0%
Charges for Services	740,912	969,600	1,048,031	78,431	108.1%	141.5%
Miscellaneous	355,050	109,800	187,675	77,875	170.9%	52.9%
Intergovernmental - State	3,189,565	3,213,560	3,231,932	18,372	100.6%	101.3%
Intergovernmental - Federal	147,894	85,000	101,389	16,389	119.3%	68.6%
Total Operating Revenues	22,981,273	23,514,950	23,831,299	316,349	101.3%	103.7%
EXPENDITURES						
General Government Admin	4,843,841	5,022,640	4,978,913	43,727	99.1%	102.8%
Public Safety	6,539,520	6,714,980	6,701,550	13,430	99.8%	102.5%
Public Works	7,077,261	7,636,190	7,407,104	229,086	97.0%	104.7%
Health & Welfare	222,844	219,040	208,088	10,952	95.0%	93.4%
Parks & Recreation	3,196,663	3,618,540	3,582,355	36,185	99.0%	112.1%
Community Develop	943,532	1,056,700	1,024,999	31,701	97.0%	108.6%
Debt Service				-		
Capital Lease Veh & PC Purchases	735,578	940,000	634,600	305,400	67.5%	86.3%
Reserves	48,505	255,000	255,000	-	100.0%	525.7%
Total Operating Expenditures	23,607,744	25,463,090	24,792,608	670,482	97.4%	105.0%
Other Sources & Uses						
Transfers In	950,000	980,000	980,000	-		
Transfers Out	(626,100)	(621,860)	(621,860)	-		
Capital Lease Proceeds	605,900	890,000	631,579	(258,421)		
Total	929,800	1,248,140	989,719	(258,421)		
Prior Yr Cap Lease / Prior Year Surplus		700,000				
Revenues Over / (Under) Expenditures	303,329	-	28,410	728,410		

MEALS TAX REVENUE FORECAST FY 2019						
	FYE 18 Actual	FYE 19 Budget	FYE 19 Forecast	Variance Fav / (Unfav)	FYE 19 Forecast % Budget	FYE 19 Forecast % FYE 18 Actual
Meals Tax Revenue	2,811,930	2,700,000	2,896,539	196,539	107.3%	103.0%

Town of Vienna

Trends As of 12/31/18:

Projected General Fund FYE 2019 Revenue Variance **\$ 316,349**

As Percent of GF Budget: 1.24%

Significant Favorable Revenue Estimates:

Interest Earnings	\$ 132,800
VDOT Street Maintenance Support	91,200
Parks and Recreation Service Charges	82,500
Rentals / Franchise Fees	75,400
State Sales Taxes	63,100
Property Taxes	48,600
Donations	36,600
Other	132,775
Subtotal	662,975

Significant Unfavorable Revenue Estimates:

Bank Stock Taxes	(122,300)
Communications Sales and Use Tax	(87,300)
Court Fines	(66,600)
Tobacco and other Local Taxes	(38,100)
Other	(32,326)
Subtotal	(346,626)

Total **\$ 316,349**

Projected General Fund FYE 2019 Expenditure & Transfers Variance: **\$ 412,061**

As Percent of GF Budget: 1.62%

Significant Favorable Expenditure & Transfer Estimates:

Public Works	229,100
Capital Lease Purchases	46,979
General Government	43,700
Parks and Recreation	36,200
Planning and Zoning	31,700
Other	24,382
Subtotal	412,061

Significant Unfavorable Expenditure & Transfer Estimates:

Other	
Subtotal	-

Total **\$ 412,061**

USE OF PRIOR YEAR SURPLUS **\$ (700,000)**

NET FORECASTED SURPLUS **\$ 28,410**

Town of Vienna
Water and Sewer Forecast FY 2019

	WATER			SEWER			TOTAL		
	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)	Forecast	Budget	Variance Fav/(Unfav)
Water Revenue	4,265,764	4,256,450	9,314				4,265,764	4,256,450	9,314
Sewer Revenue				3,625,554	3,783,550	(157,996)	3,625,554	3,783,550	(157,996)
Other Revenue	329,867	294,436	35,431	254,184	266,754	(12,570)	584,050	561,190	22,860
Total Revenue	\$ 4,595,631	\$ 4,550,886	\$ 44,745	\$ 3,879,738	\$ 4,050,304	\$ (170,566)	\$ 8,475,369	\$ 8,601,190	\$ (125,821)
Wages and Benefits	995,095	1,096,178	101,083	987,620	1,044,902	57,282	1,982,715	2,141,080	158,365
Water Purchases	1,611,090	1,650,000	38,910			-	1,611,090	1,650,000	38,910
Sewer Treatment			-	2,220,000	2,125,420	(94,580)	2,220,000	2,125,420	(94,580)
Other Operational Supplies	592,832	614,315	21,483	214,037	237,685	23,648	806,869	852,000	45,131
Debt Service	1,917	1,917	-	2,343	2,343	-	4,260	4,260	-
Transfers out	822,794	822,794	-	1,005,637	1,004,182	(1,455)	1,828,430	1,826,975	(1,455)
Total Expenditures	\$ 4,023,728	\$ 4,185,204	\$ 161,475	\$ 4,429,636	\$ 4,414,532	\$ (15,104)	\$ 8,453,364	\$ 8,599,735	\$ 146,371
Change in Net Assets	\$ 571,903	\$ 365,683	\$ 206,220	\$ (549,898)	\$ (364,228)	\$ (185,670)	\$ 22,005	\$ 1,455	\$ 20,550

Town of Vienna

Trends As of 12/31/18:

<i>Projected Water and Sewer Fund 2019 Revenue Variance</i>	\$ (125,821)
--	---------------------

Significant Differences: Revenue Estimates to Budget

Sewer Revenue	(157,996)
Development-Related Charges	54,090
Water Revenue	9,314
Interest Revenue	5,688
Other	(36,918)
Total	\$ (125,821)

<i>Projected Water and Sewer Fund 2019 Expenditure Variance:</i>	\$ 146,371
---	-------------------

Significant Differences: Expenditure Estimates to Budget:

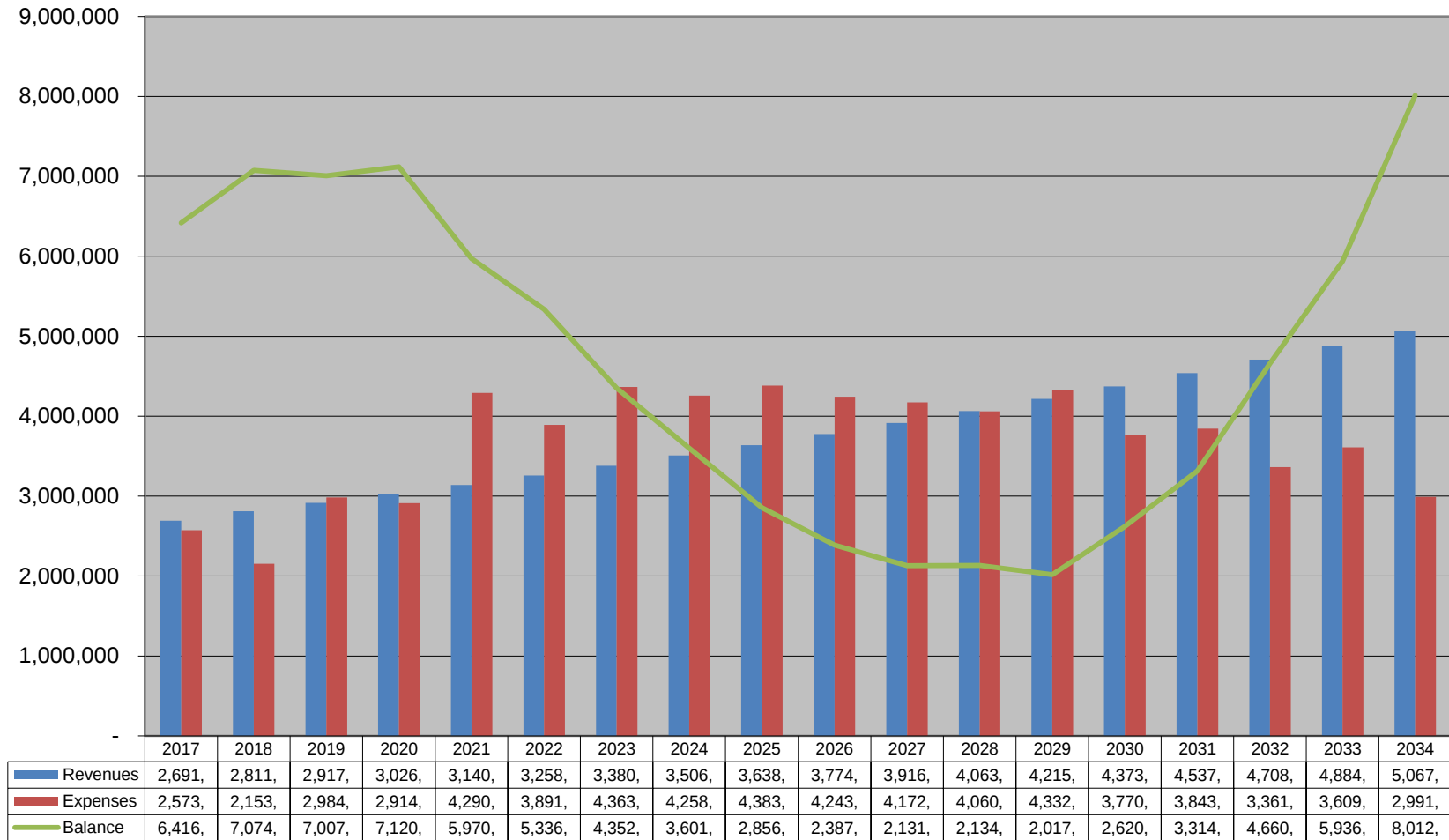
Wages and Benefits	158,365
Sewer Treatment	(94,580)
Water Purchases	38,910
Other	43,676
Total	\$ 146,371

<i>NET FORECASTED SURPLUS</i>	\$ 20,549
--------------------------------------	------------------

CIP FY 2018 – 2034
Assumptions for Debt Model
Presentation 10/15/18

1. Debt Issuance every two years. Interest rate estimated at 3.5% for FY 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 3.75% a year.
3. Meals tax rate will remain at the current 3% rate.
4. Second 2018 debt offering for Mill Street, 440 Beulah and a potential property acquisition included in 2018-19. *(This has not happened as of 12/31/18, but is assumed in the model).*
5. Approximately \$1 million of the \$1.3 million bond premium received for the 2018 bonds is included to offset costs of the second 2018 borrowing. *(This has not happened as of 12/31/18, but is assumed in the model).*
6. The plan supports a \$14.3 million police station construction and project management in the 2020 bond.
7. Water and sewer projects, funded by water and sewer rates, increase to \$5.4 million per bond fund, inflated at 2% each subsequent bond fund.
8. A reserve for undergrounding power lines of \$0.5 million per bond issue begins with the 2024 bond issue.

DSF Cash Flow: every 2 year Debt Issues - as of 10/15/18



General Obligation Debt Coverage

Fiscal Year	Meals & Lodging Tax	Percent Change	Debt Payments		Debt Payments Total	Coverage Ratio	Active Issues										Number of Active Issues
			Principal	Interest			1996	1998	1999	2002	2006	2010	2012	2014	2016	2018	
2010	\$ 1,698,298	0.4%	1,419,782	378,452	\$ 1,798,234	0.94	X	X	X	X	X						5
2011	\$ 1,795,855	5.7%	1,419,782	382,295	\$ 1,802,077	1.00	X	X	X	X	X	X					6
2012	\$ 2,016,210	12.3%	1,436,137	361,963	\$ 1,798,100	1.12		X	X	X	X	X					5
2013	\$ 2,212,543	9.7%	1,436,137	265,789	\$ 1,701,926	1.30		X	X	X	X	X	X				6
2014	\$ 2,263,450	2.3%	1,478,062	402,798	\$ 1,880,860	1.20				X	X	X	X				4
2015	\$ 2,339,686	3.4%	1,871,335	406,644	\$ 2,277,979	1.03				*	X	X	X	X			4
2016	\$ 2,520,856	7.7%	1,600,095	365,389	\$ 1,965,484	1.28					X	X	X	X			4
2017	\$ 2,691,356	6.8%	2,259,000	593,617	\$ 2,852,617	0.94					X	X	X	X	X		5
2018	\$ 2,811,930	4.5%	1,937,000	522,987	\$ 2,459,987	1.14					X	X	X	X	X		5
2019 Fct	\$ 2,896,539	3.0%	2,580,000	890,249	\$ 3,470,249	0.83					X	X	X	X	X	X	6
10 Year Compounded Growth		70.6%	* Refinanced in 2014														
10 Year Average Growth		5.9%															

Town of Vienna
BPOL Returns: 2018 Compared to 2017

Comparison of Reported Gross Receipts						
<u>Code</u>	<u>Title</u>	<u>2018 Gross Receipts</u>	<u>Percent of Total</u>	<u>2017 Gross Receipts</u>	<u>Dollar Change</u>	<u>Percent Variance</u>
8-8	Rental By Owner	\$68,394,191	7.4%	\$64,346,919	\$4,047,272	6.3%
8-9	Public Utilities	\$11,621,789	1.3%	\$14,712,569	(\$3,090,780)	-21.0%
8-10	Wholesale Merchants	\$27,891,035	3.0%	\$29,874,997	(\$1,983,962)	-6.6%
8-112	Contractors/Developers	\$107,688,983	11.7%	\$103,981,774	\$3,707,209	3.6%
8-113	Financial/Professional Services	\$161,094,420	17.5%	\$162,212,299	(\$1,117,879)	-0.7%
8-114	Business/Personal Services	\$189,331,178	20.6%	\$182,766,367	\$6,564,811	3.6%
8-115	Retail	\$351,968,083	38.3%	\$352,465,908	(\$497,825)	-0.1%
8-331	Vending & Slot Machines	\$181,013	0.0%	\$230,750	(\$49,737)	-21.6%
Total		\$918,170,692	100.00%	\$910,591,583	\$7,579,109	0.8%

Comparison of Tax Collections							
		Rate per					
<u>Code</u>	<u>Title</u>	<u>\$100</u>	<u>2018</u>	<u>Percent</u>	<u>2017</u>	<u>Dollar Change</u>	<u>Percent</u>
			<u>Revenues</u>	<u>of Total</u>	<u>Revenues</u>		<u>Variance</u>
8-8	Rental By Owner	\$ 0.170	\$115,240	5.2%	\$108,636	\$6,604	6.1%
8-9	Public Utilities	\$ 0.005	\$58,470	2.6%	\$75,227	(\$16,757)	-22.3%
8-10	Wholesale Merchants	\$ 0.100	\$28,623	1.3%	\$30,118	(\$1,495)	-5.0%
8-112	Contractors/Developers	\$ 0.120	\$133,272	6.0%	\$127,526	\$5,746	4.5%
8-113	Financial/Professional Services	\$ 0.520	\$837,046	37.8%	\$836,260	\$786	0.1%
8-114	Business/Personal Services	\$ 0.220	\$420,188	19.0%	\$396,702	\$23,486	5.9%
8-115	Retail	\$ 0.170	\$620,243	28.0%	\$606,279	\$13,964	2.3%
8-331	Vending & Slot Machines	\$ 0.150	\$322	0.0%	\$406	(\$84)	-20.7%
Total			\$2,213,404	100%	\$2,181,154	\$32,250	1.5%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 1

FOR 2019 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	11,250,000	0	11,250,000	11,266,190.18	-16,190.18	100.1%
31122 PRIORYR REAL ESTATE TAXES	15,850	0	15,850	-6,415.48	22,265.48	-40.5%
31125 PUBLIC SVCE CORP TAXES	98,640	0	98,640	99,546.46	-906.46	100.9%
31128 PREASSESSED REAL ESTATE TAXES	0	0	0	303.91	-303.91	100.0%
31160 PENALTIES AND INTEREST	32,000	0	32,000	26,660.81	5,339.19	83.3%
31201 STATE SALES TAX	1,435,000	0	1,435,000	491,290.31	943,709.69	34.2%
31202 CONSUMER UTILITY TAXES	670,000	0	670,000	272,254.00	397,746.00	40.6%
31203 BUSINESS LICENSE TAXES	2,370,000	0	2,370,000	128,242.14	2,241,757.86	5.4%
31205 VEHICLE LICENSE FEES	420,000	0	420,000	373,282.98	46,717.02	88.9%
31206 BANK STOCK TAXES	1,200,000	0	1,200,000	.00	1,200,000.00	.0%
31208 TOBACCO TAXES	250,000	0	250,000	112,315.28	137,684.72	44.9%
31240 FRANCHISE TAX	33,000	97,500	130,500	56,875.00	73,625.00	43.6%
31241 TELECOMMUNICATIONS TAX	125,000	0	125,000	33,891.37	91,108.63	27.1%
31242 3% PEG GRANT/MEDIA GEN	165,000	0	165,000	40,948.36	124,051.64	24.8%
31243 UTILITY CONSUMPTION TAX	57,000	0	57,000	21,310.37	35,689.63	37.4%
31285 VLF PENALTY	5,000	0	5,000	4,045.00	955.00	80.9%
31301 ANIMAL LICENSE FEES	14,000	0	14,000	8,110.00	5,890.00	57.9%
31307 ZONING PERMIT FEES	80,000	0	80,000	49,325.00	30,675.00	61.7%
31308 BUILDING PERMIT FEES	100,000	0	100,000	41,683.35	58,316.65	41.7%
31319 SIGN PERMIT FEES	10,000	0	10,000	5,605.00	4,395.00	56.1%
31323 OCCUPANCY PERMIT FEES	75,000	0	75,000	12,225.00	62,775.00	16.3%
31333 A.R.B. FEES	5,000	0	5,000	1,900.00	3,100.00	38.0%
31335 STORMWATER MGT REVIEW FEE	30,000	0	30,000	10,480.00	19,520.00	34.9%
31401 COURT FINES	380,000	0	380,000	119,820.74	260,179.26	31.5%
31403 COURTHOUSE MTCE FEES	13,000	0	13,000	5,477.00	7,523.00	42.1%
31425 E-911 FEES	24,000	0	24,000	9,878.15	14,121.85	41.2%
31511 DEPOSIT ACCT INTEREST	0	0	0	2,333.70	-2,333.70	100.0%
31512 LGIP ACCT INTEREST	0	0	0	66,136.44	-66,136.44	100.0%
31513 INVESTMENT EARNINGS	70,000	0	70,000	.00	70,000.00	.0%
31515 N.R.BOND INTEREST	0	0	0	6,969.65	-6,969.65	100.0%
31516 SNAP INTEREST	0	0	0	2,218.57	-2,218.57	100.0%
31517 RESERVED INTEREST	0	0	0	1,275.59	-1,275.59	100.0%
31521 CONCESSIONS & RENTALS	50,000	0	50,000	52,529.00	-2,529.00	105.1%
31525 WTRTANK CELL PHONE RENTAL	159,500	-97,500	62,000	41,547.55	20,452.45	67.0%
31611 ADULT TRIPS	65,000	0	65,000	11,830.00	53,170.00	18.2%
31612 CAMPS	340,000	0	340,000	71,029.34	268,970.66	20.9%
31613 CLASSES	459,600	0	459,600	266,294.88	193,305.12	57.9%
31614 SPECIAL EVENTS	55,000	9,150	64,150	43,794.35	20,355.65	68.3%
31616 THEATER TICKETS	15,000	0	15,000	3,906.00	11,094.00	26.0%
31622 STREET CUT INSPECTION FEE	35,000	0	35,000	19,824.45	15,175.55	56.6%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud²

FOR 2019 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31834 RESERVED SALE PROCEEDS	70,000	1,065	71,065	18,291.88	52,773.12	25.7%
31835 FAIRFAX CO. CONTRIBUTION	32,300	0	32,300	32,300.00	.00	100.0%
31838 TEEN CENTER SALES	2,500	0	2,500	549.00	1,951.00	22.0%
31840 DONATIONS	0	32,364	32,364	33,855.20	-1,491.20	104.6%
31845 VIRGINIA ASSET FORF FUNDS	5,000	0	5,000	8,703.85	-3,703.85	174.1%
31899 MISCELLANEOUS RECEIPTS	0	0	0	-53,458.46	53,458.46	100.0%
TOTAL LOCAL REVENUE	20,216,390	42,579	20,258,969	13,815,175.92	6,443,793.08	68.2%
32 STATE REVENUE						
32207 ROLLING STOCK TAX	0	0	0	390.52	-390.52	100.0%
32230 COMM. SALES & USE TAX	1,000,000	0	1,000,000	308,948.22	691,051.78	30.9%
32410 POLICE SUPPORT (HB599)	388,000	0	388,000	201,278.00	186,722.00	51.9%
32411 H.I.D.T.A GRANT (POLICE)	7,500	0	7,500	3,750.00	3,750.00	50.0%
32420 STATE FIRE PROGRAM	52,450	0	52,450	.00	52,450.00	.0%
32429 LITTER CONTROL FUNDS	0	4,810	4,810	4,807.00	3.00	99.9%
32430 VDOT STREET MTCE SUPPORT	1,765,610	0	1,765,610	928,386.66	837,223.34	52.6%
TOTAL STATE REVENUE	3,213,560	4,810	3,218,370	1,447,560.40	1,770,809.60	45.0%
33 FEDERAL REVENUE						
33310 GANG TASK FORCE GRANT	65,000	0	65,000	.00	65,000.00	.0%
33321 DUI GRANT	5,000	0	5,000	10,806.45	-5,806.45	216.1%
33322 TRAFFIC ENFORCE GRANT '11	15,000	0	15,000	8,143.55	6,856.45	54.3%
TOTAL FEDERAL REVENUE	85,000	0	85,000	18,950.00	66,050.00	22.3%
34 NON-REVENUE REVENUE						
34101 POLICE OVRTIME REIMBURSE	0	0	0	3,080.00	-3,080.00	100.0%
34102 MISC REIMBURSEMENTS	0	0	0	15,484.56	-15,484.56	100.0%
34150 CAPITAL LEASE PROCEEDS	890,000	0	890,000	563,510.13	326,489.87	63.3%
34510 TRANSFER FROM W&S FUND	980,000	0	980,000	245,000.00	735,000.00	25.0%
34511 TRANSFER FM/TO DEBT SERVICE	-621,860	0	-621,860	.00	-621,860.00	.0%
34901 USE OF PRIOR YEAR SURPLUS	550,000	249,660	799,660	.00	799,660.00	.0%
34904 P.Y. ENCUMBRANCE RESERVE	150,000	59,000	209,000	.00	209,000.00	.0%
TOTAL NON-REVENUE REVENUE	1,948,140	308,660	2,256,800	827,074.69	1,429,725.31	36.6%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud³

FOR 2019 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	25,463,090	356,049	25,819,139	16,108,761.01	9,710,377.99	62.4%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 4

FOR 2019 06

ACCOUNTS FOR: 300 CAPITAL PROJECT FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31511 DEPOSIT ACCT INTEREST	0	0	0	20,387.81	-20,387.81	100.0%
31512 LGIP ACCT INTEREST	0	0	0	1,750.27	-1,750.27	100.0%
31516 SNAP INTEREST	0	0	0	42,364.49	-42,364.49	100.0%
31899 MISCELLANEOUS RECEIPTS	0	0	0	49,450.00	-49,450.00	100.0%
32550 SLAF FAIRFAX COUNTY	660,000	600,000	1,260,000	.00	1,260,000.00	.0%
TOTAL LOCAL REVENUE	660,000	600,000	1,260,000	113,952.57	1,146,047.43	9.0%
32 STATE REVENUE						
32430 VDOT STREET MTCE SUPPORT	16,346	0	16,346	.00	16,345.65	.0%
32441 NVTA REVENUE	-1,299,091	2,318,600	1,019,509	.00	1,019,508.92	.0%
32442 VDOT RS MARSHALL RD 108692	255,619	0	255,619	.00	255,619.04	.0%
32443 VDOT MAPLE AVE REBUILD	720,108	0	720,108	.00	720,108.41	.0%
32485 VDOT I-66 TMP	13,000	0	13,000	.00	13,000.00	.0%
32551 SLAF DEQ (ENVIRON QUAL)	660,000	0	660,000	-10,222.49	670,222.49	-1.5%
TOTAL STATE REVENUE	365,982	2,318,600	2,684,582	-10,222.49	2,694,804.51	-.4%
33 FEDERAL REVENUE						
33331 VDOTTRAFFIC SIGNAL DESIGN	778,895	0	778,895	.00	778,895.25	.0%
33340 SRTS - LOUISE ARCHER ES	0	0	0	-1,066.38	1,066.38	100.0%
33343 FREEMAN STORE BRIDGE REPLACE	74,400	0	74,400	.00	74,400.00	.0%
TOTAL FEDERAL REVENUE	853,295	0	853,295	-1,066.38	854,361.63	-.1%
34 NON-REVENUE REVENUE						
34140 BOND PROCEEDS	1,849,000	8,315,633	10,164,633	.00	10,164,632.71	.0%
34520 TRANSFER FROM/TO GEN FUND	-467,371	0	-467,371	.00	-467,370.61	.0%
34901 USE OF PRIOR YEAR SURPLUS	152,400	117,000	269,400	.00	269,400.00	.0%
TOTAL NON-REVENUE REVENUE	1,534,029	8,432,633	9,966,662	.00	9,966,662.10	.0%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud **5**

FOR 2019 06

ACCOUNTS FOR: 300 CAPITAL PROJECT FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
TOTAL CAPITAL PROJECT FUND	3,413,307	11,351,233	14,764,539	102,663.70	14,661,875.67	.7%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 6

FOR 2019 06

ACCOUNTS FOR: 400 DEBT SERVICE FUND	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31210 MEALS AND LODGING TAX	2,700,000	0	2,700,000	1,395,109.92	1,304,890.08	51.7%
31512 LGIP ACCT INTEREST	20,000	0	20,000	52,951.36	-32,951.36	264.8%
31899 MISCELLANEOUS RECEIPTS	0	0	0	20.00	-20.00	100.0%
TOTAL LOCAL REVENUE	2,720,000	0	2,720,000	1,448,081.28	1,271,918.72	53.2%
33 FEDERAL REVENUE						
33360 BUILDAMERICABONDSREBATE	33,000	0	33,000	17,718.38	15,281.62	53.7%
TOTAL FEDERAL REVENUE	33,000	0	33,000	17,718.38	15,281.62	53.7%
34 NON-REVENUE REVENUE						
34510 TRANSFER FROM W&S FUND	848,430	0	848,430	638,489.06	209,940.94	75.3%
34520 TRANSFER FROM/TO GEN FUND	621,860	0	621,860	.00	621,860.00	.0%
TOTAL NON-REVENUE REVENUE	1,470,290	0	1,470,290	638,489.06	831,800.94	43.4%
TOTAL DEBT SERVICE FUND	4,223,290	0	4,223,290	2,104,288.72	2,119,001.28	49.8%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 7

FOR 2019 06

ACCOUNTS FOR: 500 WATER AND SEWER	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31512 LGIP ACCT INTEREST	15,000	0	15,000	6,999.00	8,001.00	46.7%
31631 WATER CHARGES	3,878,000	0	3,878,000	1,934,645.93	1,943,354.07	49.9%
31632 SEWER CHARGES	3,321,000	0	3,321,000	1,576,599.68	1,744,400.32	47.5%
31633 ACCOUNT SERVICE CHARGES	841,000	0	841,000	429,413.61	411,586.39	51.1%
31635 RECONNECTION FEES	5,000	0	5,000	3,040.98	1,959.02	60.8%
31636 AVAILABILITY/F.F. CHARGES	150,000	0	150,000	50,562.50	99,437.50	33.7%
31637 CYCLE 6 BILLING REIMBURSE	78,000	0	78,000	20,532.00	57,468.00	26.3%
31638 INTEREST - DELINQUENT	63,190	0	63,190	21,712.92	41,477.08	34.4%
31831 SALE OF WATER METERS	140,000	0	140,000	72,110.00	67,890.00	51.5%
31834 RESERVED SALE PROCEEDS	0	0	0	761.88	-761.88	100.0%
31899 MISCELLANEOUS RECEIPTS	110,000	9,630	119,630	73,249.75	46,380.25	61.2%
TOTAL LOCAL REVENUE	8,601,190	9,630	8,610,820	4,189,628.25	4,421,191.75	48.7%
34 NON-REVENUE REVENUE						
34102 MISC REIMBURSEMENTS	0	0	0	420.00	-420.00	100.0%
34901 USE OF PRIOR YEAR SURPLUS	0	164,500	164,500	.00	164,500.00	.0%
TOTAL NON-REVENUE REVENUE	0	164,500	164,500	420.00	164,080.00	.3%
TOTAL WATER AND SEWER	8,601,190	174,130	8,775,320	4,190,048.25	4,585,271.75	47.7%

01/04/2019 14:24
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud
8

FOR 2019 06

ACCOUNTS FOR: 550 STORMWATER	ORIGINAL ESTIM REV	ESTIM REV ADJSTMTS	REVISED EST REV	ACTUAL YTD REVENUE	REMAINING REVENUE	PCT COLL
31 LOCAL REVENUE						
31280 STORM WATER FUND REV	364,000	0	364,000	400,409.14	-36,409.14	110.0%
31512 LGIP ACCT INTEREST	0	0	0	1,810.15	-1,810.15	100.0%
31899 MISCELLANEOUS RECEIPTS	0	960	960	-111.63	1,071.63	-11.6%
TOTAL LOCAL REVENUE	364,000	960	364,960	402,107.66	-37,147.66	110.2%
TOTAL STORMWATER	364,000	960	364,960	402,107.66	-37,147.66	110.2%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 1

FOR 2019 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	85,470	0	85,470	48,687.04	1,126.76	35,656.20	58.3%
11120 TOWN CLERK	293,830	0	293,830	134,393.32	11,710.55	147,726.13	49.7%
11130 BOARDS AND COMMISSIONS	55,150	0	55,150	24,990.23	.00	30,159.77	45.3%
11140 VIENNA PUBLIC ART COMMISSION	4,500	0	4,500	.00	.00	4,500.00	.0%
11150 DONATIONS & CONTRIBUTIONS	12,050	0	12,050	12,050.00	.00	.00	100.0%
TOTAL GENERAL GOVERNMENT	451,000	0	451,000	220,120.59	12,837.31	218,042.10	51.7%
102 GENERAL AND FINANCIAL ADMIN							
11211 TOWN MANAGER	366,270	0	366,270	179,053.35	760.00	186,456.65	49.1%
11221 LEGAL SERVICES	319,050	0	319,050	143,758.14	143,473.20	31,818.66	90.0%
11222 HUMAN RESOURCES	471,620	4,900	476,520	235,053.35	14,213.97	227,252.68	52.3%
11231 REVENUE OPERATIONS	441,080	-800	440,280	207,452.53	1,565.01	231,262.46	47.5%
11241 FINANCE ADMINISTRATION	700,000	-1,600	698,400	356,762.15	48,329.91	293,307.94	58.0%
11243 DISBURSEMENT OPERATIONS	206,950	0	206,950	93,012.34	.00	113,937.66	44.9%
11251 INFORMATION TECHNOLOGY	837,600	700	838,300	422,090.41	48,710.38	367,499.21	56.2%
11253 PURCHASING	173,030	2,400	175,430	72,953.20	.00	102,476.80	41.6%
11255 RISK MANAGEMENT	558,150	-5,370	552,780	350,146.26	13,071.00	189,562.74	65.7%
11260 PUBLIC INFORMATION	333,520	31,750	365,270	174,643.83	34,354.00	156,272.17	57.2%
11271 CENTRAL SERVICES	79,970	0	79,970	30,297.89	.00	49,672.11	37.9%
11275 GANG TASK FORCE	84,400	0	84,400	61,285.19	.00	23,114.81	72.6%
TOTAL GENERAL AND FINANCIAL ADMIN	4,571,640	31,980	4,603,620	2,326,508.64	304,477.47	1,972,633.89	57.2%
103 PUBLIC SAFETY							
13110 POLICE ADMINISTRATION	928,790	0	928,790	397,315.13	40,953.99	490,520.88	47.2%
13130 TRAFFIC	694,740	0	694,740	336,642.53	2,654.00	355,443.47	48.8%
13140 COMMUNICATIONS	1,161,430	0	1,161,430	590,595.65	23,899.57	546,934.78	52.9%
13180 PATROL	2,523,540	0	2,523,540	1,306,427.90	.00	1,217,112.10	51.8%
13181 PERS/PROPRTY/ANIM CONTROL	98,590	0	98,590	49,054.04	.00	49,535.96	49.8%
13182 INVESTIGATIONS	1,133,920	0	1,133,920	573,371.49	3,750.00	556,798.51	50.9%
13185 COMMUNITY SERVICES	111,520	10,990	122,510	58,099.30	558.87	63,851.47	47.9%
13220 VOLUNTEER FIRE DEPT	62,450	0	62,450	10,000.00	.00	52,450.00	16.0%
13305 SELECTIVE ENF-DWI ALCOHOL	0	0	0	13,275.04	.00	-13,275.04	100.0%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 2

FOR 2019 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	11,277.64	.00	-11,277.64	100.0%
TOTAL PUBLIC SAFETY	6,714,980	10,990	6,725,970	3,346,058.72	71,816.43	3,308,094.49	50.8%
104 PUBLIC WORKS							
14110 DPW ADMINISTRATION	730,400	8,610	739,010	377,820.63	40,170.45	321,018.92	56.6%
14120 STREET MAINTENANCE	1,837,690	75,000	1,912,690	1,043,213.29	200,273.59	669,203.12	65.0%
14130 GENERAL MAINTENANCE	1,109,140	0	1,109,140	435,522.80	158,342.67	515,274.53	53.5%
14133 SNOW REMOVAL	232,240	30,000	262,240	17,955.08	96,732.05	147,552.87	43.7%
14140 TRAFFIC ENGINEERING	348,820	45,000	393,820	160,159.67	53,968.56	179,691.77	54.4%
14150 VEHICLE AND EQUIPT MTCE	1,241,780	1,535	1,243,315	582,880.54	87,224.40	573,210.06	53.9%
14230 SANITATION	1,854,400	14,860	1,869,260	855,327.72	98,213.72	915,718.56	51.0%
14270 LEAF COLLECTION	56,020	0	56,020	46,055.27	.00	9,964.73	82.2%
14320 BUILDING MAINTENANCE	225,700	0	225,700	103,921.75	22,954.30	98,823.95	56.2%
TOTAL PUBLIC WORKS	7,636,190	175,005	7,811,195	3,622,856.75	757,879.74	3,430,458.51	56.1%
105 TAX RELIEF							
15330 TAX RELIEF PROGRAMS	214,000	0	214,000	184,504.62	.00	29,495.38	86.2%
15360 REVITAL. TAX EXEMP. PROG.	5,040	0	5,040	5,037.85	.00	2.15	100.0%
TOTAL TAX RELIEF	219,040	0	219,040	189,542.47	.00	29,497.53	86.5%
107 PARKS AND RECREATION							
17110 PARKS AND REC ADMINISTRATION	803,970	0	803,970	405,890.43	13,759.51	384,320.06	52.2%
17120 PARKS MAINTENANCE	1,177,800	12,899	1,190,699	547,495.96	41,446.28	601,756.76	49.5%
17130 COMMUNITY CENTER OPERATIONS	642,950	0	642,950	297,104.34	15,783.58	330,062.08	48.7%
17150 PROGRAMS	576,770	4,000	580,770	231,170.33	.00	349,599.67	39.8%
17155 SPECIAL EVENTS	154,300	26,120	180,420	91,879.41	11,695.60	76,844.99	57.4%
17160 TEEN CENTER PROGRAM	227,150	-700	226,450	78,639.14	1,894.24	145,916.62	35.6%
17250 HISTORIC PRESERVATION	35,600	0	35,600	19,730.23	526.86	15,342.91	56.9%
TOTAL PARKS AND RECREATION	3,618,540	42,319	3,660,859	1,671,909.84	85,106.07	1,903,843.09	48.0%
108 COMMUNITY DEVELOPMENT							

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 3

FOR 2019 06

ACCOUNTS FOR: 100 GENERAL FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
18110 PLANNING & ZONING DEPARTMENT	1,056,700	38,250	1,094,950	450,337.63	25,284.89	619,327.48	43.4%
TOTAL COMMUNITY DEVELOPMENT	1,056,700	38,250	1,094,950	450,337.63	25,284.89	619,327.48	43.4%
190 NON DEPARTMENTAL							
19141 GF CAPTL LEASE FINANCING	890,000	0	890,000	211,512.67	601,739.08	76,748.25	91.4%
19143 RESERVES	105,000	0	105,000	.00	.00	105,000.00	.0%
19144 PEG FUNDS DISTRIBUTION	150,000	59,000	209,000	.00	44,349.66	164,650.34	21.2%
19145 CLEARING ACCOUNTS	0	0	0	3,811.83	8,184.66	-11,996.49	100.0%
19150 PC REPLACEMENT RESERVE	50,000	0	50,000	29,615.74	8,667.80	11,716.46	76.6%
TOTAL NON DEPARTMENTAL	1,195,000	59,000	1,254,000	244,940.24	662,941.20	346,118.56	72.4%
TOTAL GENERAL FUND	25,463,090	357,544	25,820,634	12,072,274.88	1,920,343.11	11,828,015.65	54.2%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 4

FOR 2019 06

ACCOUNTS FOR: 300 CAPITAL PROJECT FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION							
39400 MISCELLANEOUS CAPITAL COSTS	2,203,823	91,969	2,295,791	2,400.00	2,400.00	2,290,991.43	.2%
39420 FACILITIES PROJECTS	-3,899,271	12,956,485	9,057,213	111,258.53	6,072,138.35	2,873,816.28	68.3%
39425 EQUIPMENT SYSTEM PROJECTS	-1,163,463	1,583,751	420,288	77,080.74	49,689.70	293,517.65	30.2%
39440 STREET PROJECTS	-2,543,598	4,029,179	1,485,581	35,196.26	393,450.54	1,056,934.34	28.9%
39445 SIDEWALK/CURB/GUTTER PROJECTS	-3,178,231	4,874,096	1,695,865	282,449.20	825,636.45	587,779.45	65.3%
39450 WATER PROJECTS	1,733,123	139,811	1,872,935	284,127.48	993,426.20	595,381.02	68.2%
39451 SEWER PROJECTS	2,905,144	355,241	3,260,385	.00	554,744.33	2,705,640.37	17.0%
39455 STORMWATER PROJECTS	1,606,802	3,422,339	5,029,141	141,092.81	534,301.69	4,353,746.46	13.4%
39470 PARKS PROJECTS	-1,287,877	2,044,857	756,980	22,250.74	76,618.44	658,110.97	13.1%
39490 PROJECT MANAGEMENT	146,385	0	146,385	.00	.00	146,384.69	.0%
TOTAL NO FUNCTION	-3,477,163	29,497,727	26,020,564	955,855.76	9,502,405.70	15,562,302.66	40.2%
TOTAL CAPITAL PROJECT FUND	-3,477,163	29,497,727	26,020,564	955,855.76	9,502,405.70	15,562,302.66	40.2%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 5

FOR 2019 06

ACCOUNTS FOR: 400 DEBT SERVICE FUND	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
000 NO FUNCTION							
49509 2006 G.O. DEBT RETIREMENT	368,420	0	368,420	19,258.62	.00	349,161.38	5.2%
49510 2010 BONDS RETIREMENT	439,210	0	439,210	389,201.25	.00	50,008.75	88.6%
49512 2012 G.O. BOND RETIREMENT	510,300	0	510,300	467,250.00	.00	43,050.00	91.6%
49514 2014 G.O. DEBT RETIREMENT	501,100	0	501,100	53,838.40	.00	447,261.60	10.7%
49516 2016 G.O. DEBT RETIREMENT	582,650	0	582,650	501,937.50	.00	80,712.50	86.1%
49518 2018 G.O. DEBT RETIREMENT	877,250	0	877,250	692,875.00	.00	184,375.00	79.0%
49590 EQUIPMENT REPLACEMENT	621,860	0	621,860	594,970.68	.00	26,889.32	95.7%
49599 RESERVE/FUTURE DEBT SVCE	322,500	0	322,500	.00	.00	322,500.00	.0%
TOTAL NO FUNCTION	4,223,290	0	4,223,290	2,719,331.45	.00	1,503,958.55	64.4%
TOTAL DEBT SERVICE FUND	4,223,290	0	4,223,290	2,719,331.45	.00	1,503,958.55	64.4%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 6

FOR 2019 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	4,279,520	76,730	4,356,250	1,782,571.42	327,885.42	2,245,793.16	48.4%
50112 METER SERVICES & WATER QUALIT	150	75,000	75,150	.00	123,629.56	-48,479.56	164.5%
50113 BILLING/CUSTOMER SERVICE	50	0	50	.00	16,384.32	-16,334.32	*****%
50114 SANITARY SEWER OPERATIONS	4,324,470	22,400	4,346,870	1,447,539.41	72,597.24	2,826,733.35	35.0%
50141 W&S INTERFUND TRANSFERS	-3,000	0	-3,000	.00	.00	-3,000.00	.0%
TOTAL WATER AND SEWER	8,601,190	174,130	8,775,320	3,230,110.83	540,496.54	5,004,712.63	43.0%
509 WATER AND SEWR CAPITAL LEASE							
59500 W&S VEH REPLACE PROG	0	0	0	3,901.49	.00	-3,901.49	100.0%
TOTAL WATER AND SEWR CAPITAL LEASE	0	0	0	3,901.49	.00	-3,901.49	100.0%
TOTAL WATER AND SEWER	8,601,190	174,130	8,775,320	3,234,012.32	540,496.54	5,000,811.14	43.0%

01/04/2019 15:32
mserfass

TOWN OF VIENNA, VA
YEAR-TO-DATE BUDGET REPORT

P
glytdbud 7

FOR 2019 06

ACCOUNTS FOR: 550 STORMWATER	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
551 STORMWATER							
55111 STORMWATER FUND ADMIN	364,000	960	364,960	142,585.48	84,133.90	138,240.62	62.1%
TOTAL STORMWATER	364,000	960	364,960	142,585.48	84,133.90	138,240.62	62.1%
TOTAL STORMWATER	364,000	960	364,960	142,585.48	84,133.90	138,240.62	62.1%