ATTACHMENT 2

Town Manager
David A. Mekarski, AICP

Town Attorney
Sally G. Hankins

Chief of Police
Cynthia A. McAlister

Town Clerk
Diana Hays, CMC

Department Directors
Hooper McCann, Administration
Dale Lehnig, Engineering, Planning & Development
Elizabeth Krens, Finance
Sharon Rauch, Human Resources
Shannon Bohince, Information Technology
Don Dooley, Planning and Economic Development
Jason Didawick, Public Works

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TOWN OF PURCELLVILLE
IN

LOUDOUN COUNTY, VIRGINIA

RESOLUTION NO. 22-04-01 | **PRESENTED:** **April 26, 2022**
ADOPTED:

A RESOLUTION: ADOPTING THE BUDGET FOR FISCAL YEAR 2023 SUBJECT TO CHANGES AS DIRECTED BY TOWN COUNCIL; ADDRESSING AMENDMENTS TO THE BUDGET BY COUNCIL RESOLUTION; AUTHORIZING AND DIRECTING THE TOWN MANAGER TO TAKE ALL STEPS NECESSARY AND PRUDENT TO EFFECTUATE IMPLEMENTATION OF THIS RESOLUTION

WHEREAS, pursuant to Section 15.2-2503 of the Code of Virginia (1950), as amended, the Town Council must approve for fiscal planning purposes a budget that contains a complete and itemized classified plan of all contemplated expenditures, all estimated revenues, and all estimated borrowings for the Town during the fiscal year beginning July 1, 2022 and ending June 30, 2023 **("FY 2023")**; and

WHEREAS, the Town Manager prepared for FY 2023 a budget entitled *Proposed Fiscal Year 2023 Fiscal Plan and & Capital Improvement Program Fiscal Year 2023-2027* **("FY 2023 Budget")**, which was the subject of a duly advertised Town Council public hearing, and was considered and discussed by Town Council through budget work sessions; and

WHEREAS, as a result of several budget work sessions, the Town Council directed that certain changes be made to the FY 2023 Budget, which changes are set forth in a document entitled *Summary of Changes to the FY 2023 Budget*.

NOW, THEREFORE, the Council of the Town of Purcellville, Virginia hereby resolves:

SECTION I. The FY 2023 Budget is hereby approved and adopted in its entirety subject to the incorporation by Staff of all changes listed in the *Summary of Changes to the FY 2023 Budget.* The FY 2023 Budget shall include fund categories and budgeted expenditures for such fund categories as follows: General Fund, **$12,591,139**; Parks and Recreation Fund, **$726,284**; Utility Funds (includes Water Fund and Wastewater Fund), **$7,998,297**; and Capital Projects Funds, **$2,545,454**.

SECTION II. Amendments to the adopted FY 2023 Budget may be enacted by the Town Council by resolution from time to time.

SECTION III. The Town Manager is hereby authorized and directed to take all appropriate administrative actions necessary and prudent to effectuate implementation of this Resolution including, but not limited to, transferring money within and between funds, increasing the budget upon approval of Grants and donations funded by others, paying all short and long-term debt due, and establishing necessary encumbrances at the end of the fiscal year.

SECTION IV. All prior budgets, ordinances, and resolutions in conflict herewith are hereby repealed.

SECTION V. If any provision of this Resolution is declared invalid, the decision shall not affect the validity of the Resolution as a whole or any remaining provisions of the Resolution.

SECTION VI. This Resolution shall be effective July 1, 2022.

PASSED THIS ____ DAY OF _______, 2022

____
Kwasi A. Fraser, Mayor
Town of Purcellville

ATTEST:

____
Diana Hays, Town Clerk

SUMMARY OF CHANGES TO THE FY 2023 BUDGET
As of April 12, 2022

Operating, CIP, & Total Budget **by Fund**	**FY23 Manager Proposed** 3/16/2022	**Town Council Recommended** as of 4/12/2022	**Change $**	**Change %**
GF OPERATING BUDGET	$12,789,042	$12,591,139	($197,903)	-1.5%
PR OPERATING BUDGET	$727,845	$726,284	($1,561)	-0.2%
GOVT OPERATING FUNDS	***$13,516,887***	***$13,317,423***	***($199,464)***	***-1.5%***
WF OPERATING BUDGET	$3,839,259	$3,913,216	$73,957	1.9%
WWF OPERATING BUDGET	$4,085,081	$4,085,081	$0	0.0%
UTILITY OPERATING FUNDS	***$7,924,340***	***$7,998,297***	***$73,957***	***0.9%***
ALL OPERATING FUNDS	***$21,441,227***	***$21,315,720***	***($125,507)***	***-0.6%***
GF CIP BUDGET	$916,728	$916,728	$0	0.0%
PR CIP BUDGET	$585,918	$585,918	$0	0.0%
WF CIP BUDGET	$777,538	$777,538	$0	0.0%
WWF CIP BUDGET	$265,270	$265,270	$0	0.0%
ALL CIP FUNDS	***$2,545,454***	***$2,545,454***	***$0***	***0.0%***
GF TOTAL BUDGET	**$13,705,770**	**$13,507,867**	**($197,903)**	-1.4%
PR TOTAL BUDGET	**$1,313,763**	**$1,312,202**	**($1,561)**	-0.1%
WF TOTAL BUDGET	**$4,616,797**	**$4,690,754**	**$73,957**	1.6%
WWF TOTAL BUDGET	**$4,350,351**	**$4,350,351**	**$0**	0.0%
ALL TOTAL FUNDS	***$23,986,681***	***$23,861,174***	***($125,507)***	***-0.5%***

Note: Op Budget Transfer to CIP is Cash Funded CIP & is counted in both Op Exp & CIP.

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - EXPENDITURES
As of April 12, 2022

by Fund	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change $	Change %
GF Operating Expenditures Budget	$6,542,575	$6,344,672	**($197,903)**	-3%
P&R Operating Expenditures Budget	$173,170	$171,609	**($1,561)**	-1%
WF Operating Expenditures Budget	$1,253,024	$1,326,981	**$73,957**	6%
WWF Operating Expenditures Budget	$1,522,505	$1,522,505	**$0**	0%
TOTAL	**$9,491,274**	**$9,365,767**	**($125,507)**	**-1%**

by Item	Account Title	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	TOTAL	Change %	General	P&R	Water	Wastewater
One-time Pay for Performance -1%	Salary + SS Tax	$8,119,691	$8,053,416	**($66,275)**	-1%	($51,569)	($1,561)	($7,043)	($6,102)
Vacancy Lapse	Salary	$0	($150,000)	**($150,000)**		($150,000)	$0	$0	$0
Revised Indirect Allocation split	Utility Chargeback	$905,000	$905,000	**$0**	0%	$0	$0	$81,000	($81,000)
Vehicles moved from Admin to EP&D	Leased Veh-	$13,200	$13,200	**$0**	0%	$0	$0	$0	$0
Changed vehicle #	Leased Veh-Police	$89,134	$92,300	**$3,166**	4%	$3,166	$0	$0	$0
CPAC new in FY23 per 3/9/22 email	General Expenses	$0	$500	**$500**		$500	$0	$0	$0
WW Lab HVAC BA 22-026 (Mar)	Facility/Equipment	$65,000	$15,000	**($50,000)**	-77%	$0	$0	$0	($50,000)
Surplus for balancing	Budgetary Surplus	$297,249	$434,351	**$137,102**	46%	$0	$0	$0	$137,102
Pace Training Days	Software Maintenance Services	$2,000	$2,000	**$0**	0%	$0	$0	$0	$0
Total Change TOTAL		**$9,491,274**	**$9,365,767**	**($125,507)**	**-1%**	**($197,903)**	**($1,561)**	**$73,957**	**$0**

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - REVENUE BY ACCOUNT
As of April 12, 2022

Fund	Account #	Account Title	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change $	Change %	Notes
General	10300000 311101	Real Estate Tax	$3,836,814	$3,662,814	($174,000)	-5%	one-cent reduction
General	10300000 398100	Reserves	$619,518	$595,615	($23,903)	-4%	to balance budget
GF Operating Revenue Budget		**Total**	**$4,456,332**	**$4,258,429**	**($197,903)**	**-4%**	
Parks & Rec	20310000 398200	Reserves	$42,974	$41,413	($1,561)	-4%	to balance budget
P&R Operating Revenue Budget		**Total**	**$42,974**	**$41,413**	**($1,561)**	**-4%**	
Water	51350000 398501	Reserves	$35,834	$109,791	$73,957	206%	to balance budget
WF Operating Revenue Budget		**Total**	**$35,834**	**$109,791**	**$73,957**	**206%**	
Wastewater	52360000 398502	Reserves	$0	$0	$0		No change.
TOTAL			**$4,535,140**	**$4,409,633**	**($125,507)**	**-3%**	

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - EXPENDITURE BY ACCOUNT
As of April 12, 2022

Fund	Account #	Account Title	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change $	Change %	Notes
General	18310000 405820	General Expenses	$0	$500	$500		CPAC new in FY23 per 3/9/22 email
General	19400040 405415	Leased Veh-Police	$89,134	$92,300	$3,166	4%	Changed Vehicle #
General	11211000 406180	Vehicle Maint	$500	$0	($500)	-100%	Vehicles moved from Admin to EP&D
General	11211000 406185	Vehicle Fuel	$200	$0	($200)	-100%	Vehicles moved from Admin to EP&D
General	18105000 406180	Vehicle Maint	$1,500	$2,000	$500	33%	Vehicles moved from Admin to EP&D
General	18105000 406185	Vehicle Fuel	$1,600	$1,800	$200	13%	Vehicles moved from Admin to EP&D
General	19400020 405415	Leased Veh-Admin	$4,800	$0	($4,800)	-100%	Vehicles moved from Admin to EP&D
General	19400052 405415	Leased Veh-Eng Pl & Dev	$4,600	$9,400	$4,800	104%	Vehicles moved from Admin to EP&D
General	13110000 401100	Police Salary		($150,000)	($150,000)		Vacancy Lapse
General	13110000 401100	Police Salary	$1,831,586	$1,817,612	($13,974)	-1%	One-time Pay for Performance -1%
General	13110000 402100	Social Security Tax	$138,801	$137,898	($903)	-1%	One-time Pay for Performance -1%
General	11210000 401100	Admin Salary	$1,038,341	$1,029,344	($8,997)	-1%	One-time Pay for Performance -1%
General	11210000 402100	Social Security Tax	$72,662	$72,343	($319)	0%	One-time Pay for Performance -1%
General	11241000 401100	Finance Salary	$875,692	$868,017	($7,675)	-1%	One-time Pay for Performance -1%
General	11241000 402100	Social Security Tax	$65,614	$65,116	($498)	-1%	One-time Pay for Performance -1%
General	11251000 401100	IT Salary	$422,975	$420,282	($2,693)	-1%	One-time Pay for Performance -1%
General	11251000 402100	Social Security Tax	$32,090	$31,964	($126)	0%	One-time Pay for Performance -1%
General	14105000 401100	Public Works Salary	$867,232	$859,899	($7,333)	-1%	One-time Pay for Performance -1%
General	14105000 402100	Social Security Tax	$66,076	$65,594	($482)	-1%	One-time Pay for Performance -1%
General	18100000 401100	Eng Plan & Dev Salary	$955,758	$947,641	($8,117)	-1%	One-time Pay for Performance -1%
General	18100000 402100	Social Security Tax	$71,414	$70,962	($452)	-1%	One-time Pay for Performance -1%
General	11210000 403450	Software Maintenance Services	$2,000	$0	($2,000)	-100%	Pace Training Days
General	11213000 403450	Software Maintenance Services	$0	$2,000	$2,000		Pace Training Days
GF Operating Expenditures Budget		**Total**	**$6,542,575**	**$6,344,672**	**($197,903)**	**-3%**	
Parks & Rec	27110000 401100	Parks & Rec Salary	$160,864	$159,414	($1,450)	-1%	One-time Pay for Performance -1%
Parks & Rec	27110000 402100	Social Security Tax	$12,306	$12,195	($111)	-1%	One-time Pay for Performance -1%
P&R Operating Expenditures Budget		**Total**	**$173,170**	**$171,609**	**($1,561)**	**-1%**	
Water	51510000 401100	Water Salary	$743,636	$737,093	($6,543)	-1%	One-time Pay for Performance -1%
Water	51510000 402100	Social Security Tax	$56,888	$56,388	($500)	-1%	One-time Pay for Performance -1%
Water	51510000 402900	Utility Chargeback	$452,500	$533,500	$81,000	18%	Revised Indirect Allocation split
WF Operating Expenditures Budget		**Total**	**$1,253,024**	**$1,326,981**	**$73,957**	**6%**	
Wastewater	52610000 401100	Wastewater Salary	$657,460	$651,792	($5,668)	-1%	One-time Pay for Performance -1%
Wastewater	52610000 402100	Social Security Tax	$50,296	$49,862	($434)	-1%	One-time Pay for Performance -1%
Wastewater	52610000 402900	Utility Chargeback	$452,500	$371,500	($81,000)	-18%	Revised Indirect Allocation split
Wastewater	52940000 408010	Facility/Equipment	$65,000	$15,000	($50,000)	-77%	WW Lab HVAC BA 22-026 (Mar)
Wastewater	52990000 491502	Budgetary Surplus	$297,249	$434,351	$137,102	46%	Surplus for balancing
WWF Operating Expenditures Budget		**Total**	**$1,522,505**	**$1,522,505**	**$0**	**0%**	
TOTAL			**$9,491,274**	**$9,365,767**	**($125,507)**	**-1%**	