

CITY
of
MANASSAS PARK



ANNUAL ADOPTED
BUDGETS

Fiscal Year 2010-2011

CITY OF MANASSAS PARK
ANNUAL ADOPTED BUDGETS
Fiscal year 2010-2011

Table of Contents

City Manager's Budget Message	i-ii
<u>Summary of Adopted Budgets – All Funds</u>	1
<u>General Fund:</u>	
Summary	2
Revenues	3-5
<u>Expenditures by Department:</u>	
Governing Body and City Clerk	6-7
City Manager/Management Services	8-9
Commissioner of Revenue	10-11
Treasurer	12-13
Finance	14-15
Information Technology	16-17
Human Resources	18-19
Registrar	20-21
Planning & Zoning	22-23
Audit, Legal Services and Insurance	24-25
Law Enforcement (Police, Code Enforcement, E-911, Animal Control)	26-27
Fire & Rescue Services	28-29
Public Works (Streets, Garage, Buildings & Grounds, Building Inspect.)	30-33
Social Services	34-35
Parks & Recreation	36-37
Transfers (Debt Service and Schools) and Regional Services	38-39
Capital Projects Fund	40-41
Debt Service Fund	42-43
Water & Sewer Fund	44-46
PRTC Trust Fund	47-48
Bull Run ASAP	49-50
Appendix A:	
FY 2010-11 Real Property Assessment Report	51-67

CITY OF MANASSAS PARK

City Hall • One Park Center Court • Manassas Park, Virginia 20111-2395
(703) 335-8800 • Fax (703) 335-0053
www.cityofmanassaspark.us

Mayor:
Frank Jones

Vice Mayor:
Bryan E. Polk

Council Members:
Michael R. Bunner
Fran D. Kassinger
Keith D. Miller
Suhas Naddoni
William J. Treuting

City Manager:
Mercury T. Payton

May 18, 2010

To the Mayor, Governing Body Members and Citizens of Manassas Park:

In accordance with the City Charter and related laws of the Commonwealth of Virginia, the City of Manassas Park's Fiscal Year (FY) 2010-2011 Adopted Budgets are hereby submitted. This document includes balanced budgets for the City's General Fund, Capital Projects Fund, Debt Service Fund, Water & Sewer Fund (including garbage collection), Potomac & Rappahannock Transportation Commission (PRTC) Trust Fund and the Bull Run Alcohol Safety Action Program (ASAP) Fund.

The budgets for the various Manassas Park City School Funds, approved by the School Board, are in a separate document and not included in this document. The City's General Fund budget includes a transfer to fund the Schools' Operating and Debt Service Funds in accordance with the revenue sharing agreement.

The City, along with most of its neighboring jurisdictions, is continuing to experience the after-effects of one of the worst real estate collapses and economic recessions in our Country's history. We have been taking fiscal actions since January 2008 with the implementation of a hiring freeze that continues in effect through FY 2011. We have reduced the City's General Fund budget in FY 2011 by \$1.86 million. This follows the FY 2010 budget reduction of over \$3.31 million.

Attempting to balance the City's budgets with severely declining revenues, while maintaining vital services to our Citizens, continues to challenge us to provide an acceptable budget, balancing those services with an appropriate property tax rate. The approved budgets presented in this document represent hundreds of hours of staff time spent to reduce budgets in terms of dollar amounts, as well as staffing, while attempting to maintain the quality of services our Citizens deserve and expect.

The City's Finance staff operated with direction to prepare the General Fund budget under two basic guidelines: no increase in the property tax rate and no increases in operating budgets. In order to achieve this, the City implemented a reduction in the work force of 20 positions – 13 were filled when the reduction in force was implemented.

A summary of the City's Adopted FY2011 budgets can be found on page 1. Below are some highlights of the FY 2011 budget:

General Fund Information:

As noted above, the General Fund budget has been reduced by \$1.86 million due to declining revenues.

- There is an overall 5.41% decline in property values.

- There is no increase in the property tax rate. This should provide our commercial property owners some reduction in their tax bill as commercial property (on average) is declining by 13%.
- The City must make-up a \$1.8 million General Fund unreserved fund balance deficit. While it is not feasible to do this in one year, we need to budget to reduce this fund balance deficit over the next few years. This budget makes up a third of that, over FY 2010 and 2011.
- All FY 2011 departmental operating budgets (except Human Resources and Parks & Recreation) are less than FY 2010 budget, before effects of the reduction in force are considered.
 - The Human Resources budget is slightly higher due to the Director position filled for an entire year in FY 2011.
 - Parks & Recreation budget is higher due to costs of operating the Community Center – primarily utilities, but are offset by additional revenue from the facility.
- This budget includes the impact of a reduction in force of 20 positions, which affected the lives of 13 valued employees. While impacting our service delivery to Citizens, the reduction in force will save the City over \$1 million in FY 2011.
- City employees will continue to feel the effects of budget reductions:
 - No pay increases for the second consecutive year.
 - Increased cost of healthcare.
 - Increased work load with continuation of the hiring freeze implemented in January 2008 and more significantly with the effect of the reduction in force.

Capital Projects Fund and Debt Service Fund Information:

The Capital Projects Fund and Debt Service Fund are balanced as presented. The City's debt service payments are in the "Transfers" portion of the General Fund budget. Capital Projects will be funded primarily from PRTC and the Virginia Department of Transportation (VDOT) and remaining fund balance. The Capital Projects Fund also has a transfer to the Debt Service Fund provided.

Water & Sewer Fund Information:

The Water & Sewer Fund budget is balanced, without appropriating fund balance. The budget has been reduced \$111,000 and the capital budget by \$840,000. All required capital needs as well as debt service are provided for within this budget.

Conclusion:

This budget represents the culmination of hundreds of hours of work by City staff and the Governing Body to address the needs of our Citizens. Through their all their efforts, we have once again overcome significant obstacles in preparing the FY 2011 budget. I would like to extend my sincere thanks to the Department Directors for their continuing contributions. I would also like to thank the Governing Body for their role in this budget process. They make difficult decisions that affect the lives of our Citizens as well as City employees.

Respectfully submitted,


Mercury T. Payton,
City Manager

City of Manassas Park
SUMMARY OF ADOPTED BUDGETS
FY 2011

Fund:	FY 2010	FY 2011	Increase	
	Adopted Budget	Adopted Budget	(Decrease) \$	%
General Fund (see note below)	\$ 35,548,859	\$ 33,692,690	\$ (1,856,169)	-5.2%
Capital Projects Fund	25,616,516	5,271,685	(20,344,831)	-79.4%
Debt Service Fund	980,345	775,996	(204,349)	-20.8%
Water, Sewer & Garbage Collection Fund	6,247,702	6,136,301	(111,401)	-1.8%
Water & Sewer Capital Improvements Fund	3,368,466	2,527,282	(841,184)	-25.0%
PRTC Trust Fund	1,207,796	1,711,163	503,367	41.7%
Bull Run Alcohol Safety Action Program	1,198,536	1,241,000	42,464	3.5%
Total - City Funds	74,168,220	51,356,117	(22,812,103)	-30.8%
<u>School Budgets: (No detail included in this document)</u>				
Operating Fund	28,476,437	27,847,919	(628,518)	-2.2%
Food Service Fund	1,249,391	1,310,577	61,186	4.9%
Debt Service Fund	4,788,233	4,631,497	(156,736)	-3.3%
Medical Trust Fund	20,000	-	(20,000)	-100.0%
Totals	\$ 108,702,281	\$ 85,146,110	\$ (23,556,171)	-21.7%
Note: The General Fund budget include transfers to Manassas Park City Schools of:	\$ 16,113,914	\$ 15,075,195	\$ (1,038,719)	-6.4%

**CITY OF MANASSAS PARK
GENERAL FUND SUMMARY**

	FY 2009 ACTUAL	FY 2010		FY 2011 Adopted Budget
		Adopted Budget	Estimated Actual	
TOTAL REVENUE (p. 3-5)	\$ 35,840,042	\$ 35,548,859	\$ 33,635,543	\$ 33,692,690
EXPENDITURES by DEPT:				
GOVERNING BODY (p. 7)	224,967	211,750	208,535	208,980
CITY MANAGER (p. 9)	345,104	295,778	280,137	239,628
COMMISSIONER OF REVENUE (p. 11)	325,872	341,389	322,734	302,268
TREASURER (p. 13)	407,469	374,153	372,071	334,001
FINANCE (p. 15)	589,217	549,532	554,456	476,768
INFORMATION TECHNOLOGY (p. 17)	479,517	509,731	452,733	432,728
HUMAN RESOURCES (p. 19)	192,049	180,658	160,758	194,745
REGISTRAR (p. 21)	133,962	139,306	124,800	109,252
PLANNING & ZONING (p. 23)	150,188	142,380	121,884	124,375
AUDIT, LEGAL & INSURANCE (p. 25)	922,331	660,000	695,000	685,000
POLICE DEPARTMENT (p. 27)	3,315,140	3,150,403	3,029,182	2,900,363
E911 (p. 27)	550,543	577,566	604,459	771,965
ANIMAL CONTROL (p. 27)	99,365	128,492	46,000	106,334
TOTAL LAW ENFORCEMENT	3,965,048	3,856,461	3,679,641	3,778,662
FIRE AND RESCUE SERVICES (p. 29)	2,429,620	2,252,993	2,207,944	2,245,432
DEPARTMENT OF PUBLIC WORKS				
ENGINEERING (p. 32)	2,661			
STREET DEPARTMENT (p. 32)	405,544	430,645	723,849	567,538
GARAGE (p. 32)	425,998	538,218	460,395	283,800
REFUSE DISPOSAL (p. 33)	764,550			
BUILDINGS & GROUNDS (p. 33)	752,365	550,345	622,047	341,136
BUILDING INSPECTIONS (p. 33)	276,773	196,323	193,916	198,445
TOTAL DPW	2,627,891	1,715,531	2,000,207	1,390,919
SOCIAL SERVICES (p. 35)	2,628,067	2,644,284	2,349,248	2,350,601
PARKS & RECREATION (p. 37)	1,517,221	1,970,967	1,765,902	2,196,161
TRANSFERS (p. 39)				
TRANSFER TO OTHER FUNDS	942,029	960,345	1,354,731	1,004,348
TRANSFER TO SCHOOL BOARD	17,372,315	16,113,914	14,354,602	15,075,195
TOTAL TRANSFERS	18,314,344	17,074,259	15,709,333	16,079,543
REGIONAL SERVICES (p.39)	2,451,274	2,629,687	2,630,160	2,543,627
TOTAL EXPENDITURES	37,704,140	35,548,859	33,635,543	33,692,690
Excess revenue over (under) expenditures	\$ (1,864,098)	\$ 0	\$ (0)	\$ (0)

CITY OF MANASSAS PARK
GENERAL FUND - REVENUES
ADOPTED BUDGET FY 2011

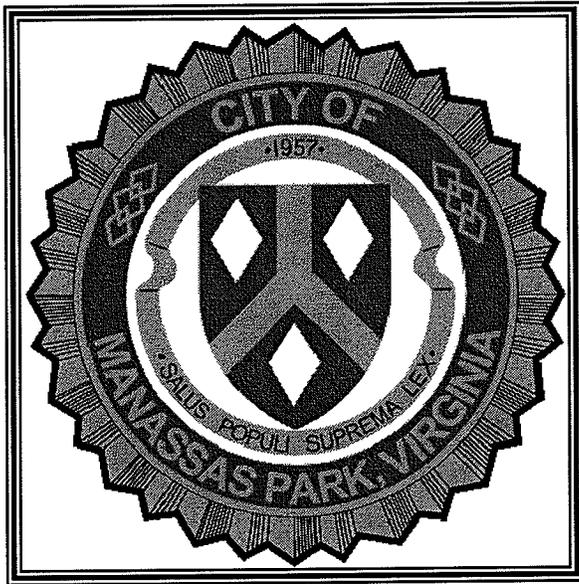
	FY 2009 Actual	FY 2010			FY 2011 Adopted Budget
		Adopted Budget	Actual -2/28/10	Projected Revenue	
CURRENT REAL ESTATE TAX (net of relief)	\$ 17,915,009	\$ 16,812,058	\$ 8,427,277	\$ 16,612,057	\$ 16,106,043
DELINQUENT REAL ESTATE TAX	824,958	350,000	480,042	822,929	500,000
TOTAL DEPARTMENT	18,739,967	17,162,058	8,907,319	17,434,986	16,606,043
CURRENT REAL P/S PROPERTY TAX	326,171	300,000	356,644	400,000	475,000
CURRENT PERSONAL PROPERTY TAX	2,959,907	3,050,000	2,336,498	2,556,498	2,700,000
DELINQUENT PERSONAL PROPERTY	192,661	165,000	109,212	163,818	165,000
TOTAL DEPARTMENT	3,152,568	3,215,000	2,445,710	2,720,316	2,865,000
PENALTIES - ALL PROPERTY TAXES	181,880	225,000	105,213	252,511	180,000
INTEREST - ALL PROPERTY TAXES	145,569	125,000	62,659	99,778	100,000
TOTAL DEPARTMENT	327,449	350,000	167,872	352,289	280,000
LOCAL SALES TAX	1,404,092	1,900,000	443,979	1,275,000	1,500,000
UTILITY TAXES - ELECTRIC	454,221	463,500	161,252	472,001	463,500
UTILITY TAXES - GAS	233,033	216,300	79,046	187,910	210,000
UTILITY TAXES - CONSUMPTION	42,234	65,000	10,605	29,309	45,000
COMMUNICATIONS TAX (HB568)	762,507	860,000	313,487	690,000	750,000
TOTAL DEPARTMENT	1,491,995	1,604,800	564,390	1,379,220	1,468,500
BUSINESS LICENSES	715,561	875,000	119,775	720,000	750,000
MOTOR VEHICLE LICENSES	264,669	275,000	245,372	267,372	250,000
BANK STOCK TAXES	26,764	30,000	-	27,000	25,000
RECORDATION TAXES	278,014	300,000	81,877	180,682	275,000
CIGARETTE TAX	352,935	400,000	242,523	415,754	400,000
MEALS TAX	275,082	330,000	157,187	309,914	300,000
TOTAL DEPARTMENT	1,913,025	2,210,000	846,734	1,920,722	2,000,000
INTEREST EARNED	160,373	175,000	79,806	119,709	50,000
PERSONAL PROPERTY TAX RELIEF	1,368,393	1,250,000	1,094,714	1,299,973	1,100,000
TAX ON DEEDS	128,853	100,000	23,485	100,000	100,000
ROLLING STOCK TAX	3,874	3,167	-	3,200	3,167
TOTAL DEPARTMENT	1,501,120	1,353,167	1,118,199	1,403,173	1,203,167
TOTAL GENERAL NON-AGENCY REV.	29,016,760	28,270,025	14,930,653	27,005,415	26,447,710
 <i>Transfer to City Schools</i> 57% of Non-Agency Revenue - (p. 39) (Per Revenue Sharing Agreement)	 \$ 16,539,553	 \$ 16,113,914	 \$ 8,510,472	 \$ 15,393,086	 \$ 15,075,195

GENERAL FUND - REVENUES
ADOPTED BUDGET FY 2011

	FY 2009 Actual	FY 2010		Projected Revenue	FY 2011 Adopted Budget
		Adopted Budget	Actual -2/28/10		
PERMITS AND OTHER LICENSES					
ANIMAL LICENSES	\$ 3,750	\$ 2,000	\$ 2,710	\$ 4,065	\$ 2,000
COURT TRANSFER FEES	978	600	230	500	600
ZONING AND SUBDIVISION PERMIT	-	5,000	-	-	-
BUILDING PERMITS	28,369	35,000	14,903	22,355	30,000
SITE INSPECTION FEES	-	20,000	4,445	10,668	10,000
SIGN PERMITS	1,200	2,000	900	1,350	1,000
CERTIFICATE OF OCCUPANCY	850	-	1,250	1,500	750
CONCEALED WEAPONS PERMITS	1,297	500	432	648	750
DUMPSTER/STORAGE CONTAINER	-	50	-	-	-
YARD SALE PERMITS	117	130	95	130	130
CONDITIONAL USE PERMIT	2,000	500	1,000	2,000	500
SUBDIVISION PLATS	-	810	-	-	-
HOME OCCUPATION PERMITS	3,449	5,000	2,200	3,300	3,500
DOCUMENT SALES	1,153	1,200	200	1,000	1,000
TOTAL DEPARTMENT	43,163	72,790	28,365	47,516	50,230
FINES & FORFEITURES					
COURT FINES/FORFEITURES	307,314	350,000	145,473	248,210	300,000
PARKING FINES	20,046	37,500	10,701	19,052	20,000
COURT MAINTENANCE FEES	110	100	11	100	100
COURTHOUSE SECURITY FUND	18,263	4,120	10,486	15,729	15,000
TICKET FEES FOR BLDG/ZONING VIOLATIONS	32,559	25,000	10,441	17,662	20,000
TOTAL DEPARTMENT	378,292	416,720	177,112	300,752	355,100
COMMUTER RAIL PARKING FEE	3,220	66,150	35,494	66,150	66,150
CHARGES FOR PARKS AND REC					
RECREATION CENTER REVENUES	28,286	32,960	-	-	25,000
COMMUNITY CENTER REVENUE	-	513,472	39,612	325,000	850,000
SPORTS REVENUE	470	25,000	-	10,000	10,000
PARKS & SPECIAL EVENTS REVENUE	1,864	-	557	557	-
EXTENDED CARE REVENUE	237,263	262,500	132,366	213,549	225,000
POOL REVENUE-SIGNAL BAY	136,742	185,000	89,090	140,000	140,000
SIGNAL HILL PARK REVENUE	14,759	30,000	10,449	20,000	20,000
PROGRAM REVENUE	75,448	50,000	42,490	73,735	75,000
OFFICE FOR TEENS - REVENUE	-	15,000	-	-	-
SPECIAL EVENTS DONATION/SPONSORS	10,596	75,000	3,820	6,500	500
SOCIAL SERVICES - EXTEND CARE	11,350	12,500	-	12,500	12,500
TOTAL DEPARTMENT	516,778	1,201,432	318,384	801,841	1,358,000
CHARGES FOR SERVICES					
EMS COST RECOVERY	219,757	300,000	155,605	266,751	275,000
DEBT SERVICE LEVY (4 cents)	-	436,323	-	431,259	418,321
REFUSE & RECYCLING COLLECTION	696,707	-	In Water & Sewer Fund	-	-
TOTAL DEPARTMENT	916,464	736,323	155,605	698,011	693,321
EXPENDITURE REFUNDS					
SCHOOL BOARD - GASOLINE PAYMENT	-	2,500	-	-	-
EXPENDITURE REFUNDS/REBATES	9,419	12,000	7,092	9,000	9,000
TOTAL DEPARTMENT	9,419	14,500	7,092	9,000	9,000
MISCELLANEOUS REVENUE					
SALE OF SURPLUS EQUIP/ASSETS	3,486	10,000	34,877	35,000	7,500
FIRE DONATIONS/MISC REVENUE	1,144	-	6,417	7,000	-
COLLECTION ADMIN FEES	28,668	10,000	8,648	12,972	10,000
OTHER REVENUE	24,474	15,000	24,493	36,740	20,000
CASH - OVER/UNDER	90	-	50	50	-
NSF CHECK FEE	7,296	1,000	3,577	5,366	2,500
PROFFERS (reimburse atty fees)	-	-	-	-	-
SITE PLAN REVIEW	10,941	-	29,351	30,000	-
CHARGES FOR SERVICES-FISCAL AGENT (ASAP)	12,347	16,000	11,486	17,229	16,000
RENTAL OF CITY OWNED HOUSES	-	20,000	-	-	-

GENERAL FUND - REVENUES
ADOPTED BUDGET FY 2011

	FY 2009 Actual	FY 2010			FY 2011 Adopted Budget
		Adopted Budget	Actual -2/28/10	Projected Revenue	
MISCELLANEOUS REVENUE (Continued)					
CHANGE IN PRTC JOINT VENTURE	437,834	-	-	250,000	200,000
DSS DONATIONS/CONTRIBUTIONS	-	45,000	-	-	-
RECOVERIES & REBATES - SCHOOL	-	80,000	-	50,000	60,000
INSURANCE CLAIMS & RECOVERIES	17,193	15,000	3,618	10,000	10,000
TOTAL DEPARTMENT	543,473	212,000	122,517	454,356	326,000
ATTORNEY FEES - DELINQUENCIES	5,952	10,000	1,494	5,000	5,000
STATE REIMBURSEMENTS					
COMMISSIONER OF REVENUE	92,879	88,000	45,961	88,000	88,000
TREASURER	78,940	80,000	40,454	75,000	75,000
ELECTORAL BOARD	54,064	51,708	-	50,000	50,000
TOTAL DEPARTMENT	225,883	219,708	86,415	213,000	213,000
WELFARE					
VHDA REIMBURSEMENT	3,073	-	-	-	3,500
DSS OPERATING EXP. REIMBURSEMENT	-	4,244	-	60,000	60,000
WELFARE REVENUE-STATE & FED	981,968	1,349,900	558,254	1,006,076	1,135,442
CSA REIMBURSEMENT	682,831	598,000	43,407	575,000	575,000
TOTAL DEPARTMENT	1,667,872	1,952,144	601,661	1,641,076	1,773,942
OTHER CATEGORICAL AID					
JUVENILE DETENTION (VJCCCA)	-	29,763	-	29,763	29,763
STREET MAINTENANCE	612,268	500,000	307,186	500,000	500,000
LITTER CONTROL	6,337	5,000	-	6,300	5,000
GRANT REVENUES	1,843	25,000	139,177	145,000	25,000
COPS FAST GRANT	17,284	-	-	-	-
TWO-FOR-LIFE GRANT	10,325	9,802	-	9,802	9,802
AID TO LOCALITIES-VA FIRE PROGRAM	28,002	27,125	28,389	28,389	28,000
PARKS AND RECREATION GRANT	12,905	10,005	-	13,152	13,000
GANG TASK FORCE	99,077	70,500	12,687	83,507	80,000
ODP GRANT	-	31,136	-	-	-
EMERGENCY PET SHELTER GRANT	-	25,000	-	25,000	-
JAG GRANT (STIMULUS MONEY - Law Enforce.)	-	20,040	-	20,040	-
AUTO RENTAL TAX	70,911	35,000	19,305	35,000	35,000
HOMELAND SECURITY GRANT (UASI)	229,264	25,070	(49,151)	(49,151)	-
HOUSE BILL #599 (LAW ENFORCEMENT)	459,550	492,000	229,093	475,000	435,067
TOTAL DEPARTMENT	1,547,766	1,305,441	686,686	1,321,802	1,160,632
TRANSFERS & ADMIN FEE					
TRANSFER FROM CAP PROJECTS FUND - INT	340,000	250,000	-	250,000	250,000
TRANSFER FROM WATER AND SEWER - ADMIN.	625,000	821,625	-	821,625	984,604
TRANSFER FROM EMERGENCY RESERVE (5%)	-	-	-	-	-
TOTAL DEPARTMENT	965,000	1,071,625	-	1,071,625	1,234,604
TOTAL GENERAL AGENCY REVENUE	6,823,282	7,278,834	2,220,825	6,630,128	7,244,980
TOTAL REVENUE - General Fund	\$ 35,840,042	\$ 35,548,859	\$ 17,151,478	\$ 33,635,543	\$ 33,692,690



GOVERNING BODY & CITY CLERK

The Governing Body sets policies and procedures as identified in the Adopted Budget, the City Code and Charter, and through specific directives. The Mayor and six Council Members are elected every two years on an at-large basis.

The City Clerk serves as the link between the Governing Body and the citizens of the City. The Clerk ensures that all Governing Body activities are in accordance within the framework of the Constitution, the laws of the Commonwealth of Virginia, and the City Code and Charter of Manassas Park, and to document those actions accordingly.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	<u>Full-time</u>	<u>Full-time</u>
Governing Body & City Clerk	1	1

Note: Governing Body members are considered part-time employees, receiving no benefits. The annual salary of Governing Body members is set by the General Assembly of the Commonwealth of Virginia. For FY 2011, the salary is \$9,200 (\$9,800 for Mayor).

Operations :

- The FY 2011 budget reflects a \$3,770 decrease from the FY 2010 budget, primarily from reductions in the line-items for Printing, Advertising and Books/Subscriptions.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	FY 2011 Adopted
<u>GOVERNING BODY</u>					
SALARIES/WAGES	\$ 147,281	\$ 145,517	\$ 86,146	\$ 145,517	\$ 145,517
FICA	11,226	11,132	6,535	11,132	11,132
RETIREMENT	10,621	10,322	6,149	10,322	11,707
457 MATCH	390	-	-	-	-
GROUP HEALTH	4,200	4,176	2,631	4,176	5,021
LIFE INSURANCE	273	353	128	353	353
AWARDS/MISC	5,073	250	2,785	250	250
PROFESSIONAL SERVICES	6,011	1,500	1,400	1,000	1,000
PRINTING/BINDING	639	2,000	-	1,000	1,500
ADVERTISING	5,442	3,000	1,199	3,000	2,500
POSTAGE	193	500	101	500	500
TELECOMMUNICATIONS	1,468	-	450	450	-
TRAVEL/EDUCATION	1,021	2,000	118	200	-
DUES/MEMBERSHIPS	21,188	21,000	21,379	21,379	21,000
OFFICE SUPPLIES	714	2,000	682	1,023	1,500
BOOKS/SUBSCRIPTIONS	2,271	3,000	3,002	3,002	2,000
PAYMENT TO NVPDC	6,955	5,000	5,231	5,231	5,000
--TOTAL DEPARTMENT--	\$ 224,967	\$ 211,750	\$ 137,936	\$ 208,535	\$ 208,980

CITY MANAGER

The City Manager facilitates the effective communication and implementation of the policies and procedures set forth by the Governing Body as identified in the Adopted Budget, the City Code and Charter, and through specific directives. The office advises the Governing Body with regard to the financial condition of the city, its future needs, and all matters related to its proper administration.

The City Manager must propose and submit an annual budget to the Governing Body and, once approved, is responsible for its implementation. The City Manager directs and supervises the administration of all Departments, offices, and agencies of the city, except as otherwise provided in the City's Charter.

The City Manager directs and supervises efforts to facilitate the effective communication in the community and region. Community relations are managed with the goal of keeping residents and the media informed of current municipal services and activities.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
City Manager	3	2

FY 2011 Salary and benefit costs are down \$47,400 due to transfer of employee to another department.

Operations :

- The FY 2011 operating cost budget reflects a decrease of \$9,907 from FY 2010, primarily due to reductions in Travel/Education.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010		Estimated Actual	FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010		
CITY MANAGER					
SALARIES/WAGES *	\$ 214,954	\$ 212,347	125,448	\$ 201,020	\$ 177,091
FICA	14,747	14,705	8,340	15,378	13,547
RETIREMENT	28,162	27,223	16,235	27,223	25,749
457 MATCH	780	-	-	-	-
GROUP HEALTH	20,489	19,368	5,770	14,526	11,013
LIFE INSURANCE	725	1,635	338	543	478
TUITION ASSISTANCE	570	-	-	-	-
PROFESSIONAL SERVICES	-	-	3,000	3,000	-
EMPLOYEE AWARDS	195	1,000	241	250	250
PRINTING/BINDING	1,093	1,000	377	500	500
ADVERTISING	-	-	507	507	-
POSTAGE	186	1,000	40	250	500
TRAVEL/EDUCATION	2,051	8,000	1,719	2,000	1,000
DUES/MEMBERSHIPS	9,165	6,500	9,351	9,351	6,500
ECONOMIC DEVELOPMENT GRANT	50,240	-	4,680	4,680	-
OFFICE SUPPLIES	1,411	2,500	263	800	2,500
UNIFORMS/CLOTHING	81	-	10	10	-
BOOKS/SUBSCRIPTIONS	255	500	50	100	500
--TOTAL DEPARTMENT--	\$ 345,104	\$ 295,778	\$ 176,369	\$ 280,137	\$ 239,628

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue Office performs all duties prescribed by the laws of the Commonwealth relating to the assessment of property and taxes in a fair and equitable manner. The Department diligently and carefully maintains all records in the office to ensure accuracy and thoroughness.

The Commissioner of the Revenue serves a four-year term at the pleasure of the voters of the City of Manassas Park.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Commissioner of the Revenue	5	4

FY 2011 Salary and benefit costs are down \$38,775 due to the reduction in force of one position in the department.

Operations :

- The FY 2011 operating cost budget is equivalent to the prior year budget.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	FY 2011 Adopted
<u>COMMISSIONER OF REVENUE</u>					
SALARIES/WAGES	\$ 235,431	\$ 240,677	140,648	\$ 236,797	\$ 208,042
OVERTIME	1,369	5,000		-	2,000
FICA	17,519	18,412	9,885	18,115	15,915
RETIREMENT	31,326	30,855	18,385	30,357	30,249
457 MATCH	855	-		-	-
GROUP HEALTH	28,543	26,304	17,681	26,522	27,046
LIFE INSURANCE	806	1,342	383	639	562
MAINTENANCE SERVICE CONTRACT	1,804	1,200	-	1,000	1,804
PRINTING	479	3,000	701	1,000	7,000
ADVERTISING	374	1,000	-	300	500
POSTAGE	3,548	6,000	2,303	3,500	5,000
TRAVEL/EDUCATION	227	500	569	569	-
DUES/MEMBERSHIPS	785	1,000	700	785	1,000
OFFICE SUPPLIES	2,228	5,000	1,724	2,500	2,500
BOOKS/SUBSCRIPTIONS	393	600	302	400	400
CAPITAL OUTLAY	185	500	-	250	250
--TOTAL DEPARTMENT--	\$ 325,872	\$ 341,389	\$ 193,281	\$ 322,734	\$ 302,268

TREASURER

The Treasurer's Office is responsible for the cash management of City funds. They accept funds from residents, businesses, and other governmental units for payment of taxes, utilities, permits and licenses, reimbursements, and appropriations on behalf of the City and School Division. The Department manages the disbursement, as well as, investment of local funds.

The Treasurer serves a four-year term at the pleasure of the voters of the City of Manassas Park.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Treasurer	5	4

FY 2011 Salary and benefit costs are down \$34,652 due to the reduction in force of one position in the department

Operations :

- The FY 2011 operating cost budget reflects a decrease of \$5,500 from FY 2009, mainly due to a reduction in Professional Services.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	FY 2011 Adopted
TREASURER					
SALARIES/WAGES	\$ 257,272	\$ 237,099	139,517	\$ 237,087	\$ 203,840
OVERTIME	464	600	177	450	-
FICA	19,064	18,138	9,939	18,172	15,594
RETIREMENT	32,112	30,396	18,110	30,396	29,638
457 MATCH	1,770	-	-	-	-
GROUP HEALTH	33,836	28,644	19,984	32,820	31,753
LIFE INSURANCE	826	1,151	377	640	550
PROFESSIONAL SERVICES	27,008	27,000	7,526	22,000	22,000
REPAIRS AND MAINTENANCE	783	400	372	400	400
PRINTING/BINDING	2,912	4,000	2,795	4,000	4,000
ADVERTISING	930	500	173	500	500
POSTAGE	17,446	13,500	3,730	13,500	13,500
SURETY BONDS	675	1,500	100	500	1,000
TRAVEL/EDUCATION	628	500	183	183	500
DUES/MEMBERSHIPS	685	700	780	780	700
BANK SERVICE CHARGES	2,324	2,000	6,472	7,500	2,000
CREDIT CARD EXPENSE	2,941	1,000	(1,739)	(3,000)	1,000
AUTO LICENSE DECALS	4,009	4,200	5,193	5,193	4,200
DOG LICENSE TAGS	168	225	75	100	225
OFFICE SUPPLIES	1,483	2,000	232	750	2,000
BOOKS/SUBSCRIPTIONS	133	100	88	100	100
CAPITAL OUTLAY	-	500	-	-	500
--TOTAL DEPARTMENT--	\$ 407,469	\$ 374,153	\$ 214,085	\$ 372,071	\$ 334,001

FINANCE

The Finance Department provides for the general financial management of the City including budgeting, assessing, accounting and financial reporting, purchasing, accounts payable, water & sewer billing and grants management. Grants administration for Federal, State, and other funding opportunities are sought and administered by the Department. The Department develops and implements the City's financial policies and procedures and responds to public inquiries concerning financial operations.

The Finance Department maximizes City resources by identifying cost saving measures and making improvements to the budget process while developing and monitoring the City's annual operating and capital budgets.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>		<u>FY 2011</u>	
	Full-time	Part-time	Full-time	Part-time
Finance	5	1	4	1

FY 2011 Salary and benefit costs are down \$70,864 due to the reduction in force of one position in the department.

Operations :

- The FY 2011 operating cost budget reflects a decrease of \$1,900 from FY 2009, due to reductions in Office Supplies and Travel/Education and Dues/Memberships.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
FINANCE					
SALARIES/WAGES	\$ 430,185	\$ 422,802	251,668	\$ 427,685	\$ 359,960
PART-TIME WAGES	38,120	28,782	22,367	30,046	28,782
FICA	34,581	33,241	19,744	35,016	28,364
RETIREMENT	55,786	54,203	32,297	54,203	51,640
457 MATCH	1,545	-	-	-	-
GROUP HEALTH	209	-	-	-	-
LIFE INSURANCE	1,436	1,554	673	1,155	972
PROFESSIONAL SERVICES - Assessing	2,927	2,500	-	2,000	2,500
PRINTING/BINDING - Assessment notices	2,325	2,000	449	2,000	2,000
POSTAGE - Assessment notices	1,916	1,500	424	1,500	1,500
TRAVEL/EDUCATION	223	500	-	-	-
DUES/MEMBERSHIP	185	700	190	200	250
OFFICE SUPPLIES	1,060	1,750	496	650	800
BULL RUN ASAP/FRINGES	18,719	-	(59,246)	-	-
--TOTAL DEPARTMENT--	\$ 589,217	\$ 549,532	\$ 269,062	\$ 554,456	\$ 476,768

INFORMATION TECHNOLOGY

The Information Technology (IT) Department provides leadership and guidance to all City Departments in the introduction and use of new technologies to enhance City services to citizens. The staff provides an array of technical services and products for staff, management, elected officials and citizens.

IT services include development and implementation of the strategic IT plan, centralized computer support for municipal functions, development and implementation of e-government applications. The Department is also responsible for software/database analysis and design, security of electronically-stored information, microcomputer and peripheral support, and local and wide-area network communication design and implementation.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Information Technology	2	1

FY 2011 Salary and benefit costs are down \$63,003 due to the reduction in force of one position in the department, and one employee opting out of the City's healthcare plan.

Operations :

- The FY 2011 budget reflects a decrease of \$14,000 from FY 2010, primarily due to reductions in a number of line-items.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				FY 2011 Adopted
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	
<u>INFORMATION TECHNOLOGY</u>					
SALARIES/WAGES	\$ 110,574	\$ 103,210	60,732	\$ 89,615	\$ 63,960
OVERTIME	464	2,000	1,871	2,000	2,000
FICA	8,085	8,049	4,645	7,009	5,046
RETIREMENT	14,322	13,231	7,883	11,489	9,300
457 MATCH	-	-	-	-	-
GROUP HEALTH	19,541	16,620	4,133	4,624	-
LIFE INSURANCE	370	372	164	242	173
PROFESSIONAL SERVICES	5,348	15,000	7,703	8,000	12,000
MAINTENANCE SERVICE CONTRACT	37,681	58,000	66,847	70,000	58,000
PRINTING/BINDING	45	50	-	-	50
DATA PROCESSING	20,494	57,000	18,464	27,696	50,000
POSTAGE	147	100	37	100	100
TELECOMMUNICATIONS	4,841	190,000	-	190,000	190,000
VOIP/Telephone	54,053	-	34,624	-	-
Wireless	63,509	-	30,753	-	-
Internet	21,240	-	13,043	-	-
E-911	33,111	-	18,576	-	-
Long distance	5,021	-	2,353	-	-
Other telecom	23,795	-	13,224	-	-
TRAVEL/EDUCATION	3,289	2,500	3,285	3,500	1,500
COPIER	20,887	15,000	13,269	15,000	15,000
POSTAGE METER	3,218	3,600	2,339	3,600	3,600
AS/400 COMPUTER	8,389	18,000	7,005	12,009	15,000
MISC OFFICE EQUIPMENT	403	-	-	-	-
OFFICE SUPPLIES	(466)	1,000	572	700	1,000
BOOKS/SUBSCRIPTIONS	14,590	6,000	7,150	7,150	6,000
CAPITAL OUTLAY - H/W	4,809	Capital Proj. Fund	1,472	-	Capital Proj. Fund
CAPITAL OUTLAY - S/W	1,757	"	-	-	"
CAPITAL OUTLAY - INFRASTRUCTURE	-	"	-	-	"
--TOTAL DEPARTMENT--	\$ 479,517	\$ 509,731	\$ 320,144	\$ 452,733	\$ 432,728

HUMAN RESOURCES

The City's Human Resources (HR) function was centralized during FY 2008 with the establishment of the City's very first Human Resources Manager position. The position was budgeted through the City Manager's Office and subsequently filled in August 2007. FY 2009 was the first year of HR operations as a separate and distinct department.

The HR mission is to support the City's strategic objectives by coordinating efforts in attracting, retaining and maximizing the potential of a customer-friendly, mission-focused workforce.

HR is responsible for payroll, benefits administration, employee relations, recruitment, classification and compensation, HR and payroll information systems, city-wide employee training, personnel policies and procedures, and safety.

BUDGET HIGHLIGHTS

Personnel:

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Human Resources	2	2

FY 2011 Salary and benefit costs increased \$23,237 primarily due to a full year of salary and benefits for the HR Director position which was budgeted for 10 months in FY 2010.

Operations:

- The FY 2011 operating cost budget reflects a decrease of \$9,150 from FY 2010, due in large part to the elimination of the Tuition Assistance program and reduction in City-wide training.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010		Estimated Actual	FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010		
<u>HUMAN RESOURCES</u>					
SALARIES/WAGES	\$ 134,996	\$ 125,140	38,139	\$ 93,390	\$ 141,933
PART TIME WAGES	82	500	-	-	-
FICA	10,068	10,614	2,651	7,144	10,858
RETIREMENT	16,200	16,043	4,806	11,973	20,637
457 MATCH	750	-	-	-	-
GROUP HEALTH	13,875	13,860	6,322	11,772	16,034
LIFE INSURANCE	417	451	101	252	383
UNEMPLOYMENT	7,288	-	21,590	25,000	-
TUITION ASSISTANCE	2,175	6,000	531	797	-
PROFESSIONAL SERVICES			2,462	2,462	-
PRINTING/BINDING	1,215	1,200	45	150	500
ADVERTISING	1,264	500	828	1,200	1,000
POSTAGE	355	300	77	200	200
TRAVEL/EDUCATION	88	500	1,968	1,968	-
CITY WIDE TRAINING	1,779	3,500	2,950	3,000	1,500
DUES/MEMBERSHIPS	330	750	305	350	500
OFFICE SUPPLIES	799	800	906	1,000	800
BOOKS/SUBSCRIPTIONS	368	500	-	100	400
--TOTAL DEPARTMENT--	\$ 192,049	\$ 180,658	\$ 83,681	\$ 160,758	\$ 194,745

REGISTRAR

The Registrar's Office ensures the voting rights of City of Manassas Park residents by collecting and maintaining voter registration data and overseeing scheduled elections of local, state, and federal officials.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>		<u>FY 2011</u>	
	Full-time	Part-time	Full-time	Part-time
Registrar	1	2	1	1

FY 2011 Salary and benefit costs are down \$29,188 due to the reduction in force of one part-time position in the department and reducing the hours of the other part-time position.

Operations :

- There were no significant changes in the operating cost line-items of the Registrar's budget.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
REGISTRAR					
SALARIES/WAGES	\$ 66,268	\$ 66,554	39,323	\$ 66,554	\$ 66,554
PART-TIME WAGES	32,620	33,607	16,892	27,450	9,758
ELECTION OFFICIALS STIPEND	6,040	8,200	1,985	5,000	3,730
FICA	7,548	7,088	4,290	7,191	5,264
RETIREMENT	7,792	7,570	4,511	7,570	8,586
LIFE INSURANCE	201	240	94	180	180
PROFESSIONAL SERVICES	2,756	4,096	1,370	3,000	4,560
MAINTENANCE SERVICE CONTRACT	4,596	4,000	1,850	3,000	4,700
PRINTING	1,253	2,000	383	1,000	1,650
ADVERTISING	623	950	140	500	500
POSTAGE	1,311	1,200	523	900	900
TRAVEL/EDUCATION	2,119	3,000	499	1,655	2,000
DUES/MEMBERSHIPS	200	200	170	200	270
OFFICE SUPPLIES	635	600	264	600	600
--TOTAL DEPARTMENT--	\$ 133,962	\$ 139,306	\$ 72,295	\$ 124,800	\$ 109,252

PLANNING & ZONING

The Planning & Zoning Department provides services related to development within the City, including compliance with established and accepted ordinances and installation and use of facilities.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Planning & Zoning	1	1

There were no significant changes in the personnel costs of this budget.

Operations :

- The FY 2011 operating costs budget reflects a decrease of \$20,600 from the prior year budget, primarily due to a significant reduction in Professional Services, as well as other decreases in a number of line-items.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
PLANNING & ZONING					
SALARIES/WAGES	93,989 \$	77,709	45,723 \$	77,699 \$	77,709
FICA	6,921	5,945	3,202	5,944	5,945
RETIREMENT	12,463	9,962	5,935	9,962	11,299
457 MATCH	390	-	-	-	-
GROUP HEALTH	14,123	9,684	5,770	9,684	11,013
LIFE INSURANCE	321	280	124	210	210
PROFESSIONAL SERVICES	17,363	29,000	3,568	15,000	15,000
PRINTING/BINDING	120	-	292	292	-
ADVERTISING	1,532	3,000	676	1,000	1,500
POSTAGE	350	1,500	69	400	500
TRAVEL/EDUCATION	580	800	593	593	-
DUES/MEMBERSHIPS	310	1,000	150	300	300
OFFICE SUPPLIES	666	1,500	281	300	400
BOOKS/SUBSCRIPTIONS	1,060	1,000	35	500	500
CAPITAL OUTLAY		1,000	-	-	-
--TOTAL DEPARTMENT--	\$ 150,188	\$ 142,380	\$ 66,418	\$ 121,884	124,375

LEGAL SERVICES, AUDIT & INSURANCE

These are budgets for contracted services:

Legal Services includes the City Attorney, who provides general legal advice to the Governing Body, City staff and appointed committees and boards. In addition, Legal Services includes outside counsel who represents the City before state and federal courts and various administrative agencies and prosecutes misdemeanors and traffic infractions.

The Audit budget provides for an annual independent audit of the City's financial and administrative affairs as required by City Code.

The Insurance budget provides for property and liability coverage in order to safeguard the City's assets. The City's portion of health insurance costs are reflected in the individual departmental budgets.

BUDGET HIGHLIGHTS

Personnel :

No city personnel included in these budgets.

Operations :

- Legal Services: The FY 2011 budget reflects a \$25,000 decrease from the FY 2010 budget. FY 2010 costs are expected to be less than FY 2009 due to nonrecurring costs associated with completed legal consultations.
- Auditor: The FY 2011 budget reflects no change in comparison with FY 2010 for auditor services.
- Insurance: The FY 2011 budget reflects a \$50,000 increase in comparison with the FY 2010 budget for the City's insurance coverage.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
<u>AUDIT, LEGAL SERVICES & INSURANCE</u>					
PROFESSIONAL SERVICES - AUDIT	\$ 44,750	\$ 35,000	\$ 55,500	\$ 45,000	\$ 35,000
CITY ATTORNEY/GENERAL MATTERS	559,318	375,000	228,323	350,000	350,000
INSURANCE	318,263	250,000	257,126	300,000	300,000
--TOTAL DEPARTMENT--	\$ 922,331	\$ 660,000	\$ 540,949	\$ 695,000	\$ 685,000

LAW ENFORCEMENT

The Law Enforcement functions for the City of Manassas Park - Police services, Code Enforcement, Emergency 911 Communications, and Animal Control – are to protect life, property, and civil order while creating and maintaining a proactive partnership with our residential and business community in an effort to enhance public safety and reduce incidence of crime in the City of Manassas Park.

BUDGET HIGHLIGHTS

Personnel:

	FY 2010		FY 2011	
	Full-time	Part-time	Full-time	Part-time
Police/Code Enforcement	36	2	35.5	1
E-911	9	-	9	-
Animal Control	1	-	0.5	-

Overall FY 2011 Salary and benefit costs for Law Enforcement are down \$126,249, primarily due to the reduction in force of 1 full-time administrative position and 1 part-time position.

Operations:

- The total Law Enforcement operating costs budget reflects an increase of \$48,450 from the prior year, due to a number of changes in various line items within the budgets.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	FY 2011 Adopted
POLICE DEPARTMENT					
SALARIES/WAGES	\$ 1,892,423	\$ 1,881,351	1,211,791	\$ 2,048,730	\$ 1,813,941
SALARIES - CODE ENFORCEMENT	162,215	160,930	-	Included above	In E-911
OVERTIME	98,524	150,000	46,185	95,000	150,000
DMV GRANT OVERTIME	50,517	25,000	(4,194)	15,000	25,000
REIMBURSABLE OVERTIME	-	-	11,092	12,000	-
PART TIME WAGES	19,419	42,671	13,164	21,392	20,000
FICA	164,735	172,886	94,367	167,697	153,684
RETIREMENT	264,279	260,815	149,031	262,647	262,607
457 MATCH	12,195	-	-	-	-
GROUP HEALTH	253,050	229,128	116,177	201,210	209,034
LIFE INSURANCE	7,239	8,422	3,209	5,532	4,898
CLOTHING ALLOWANCE	-	1,200	1,200	1,200	1,200
PROFESSIONAL HEALTH SERVICES	4,977	6,000	1,873	4,000	6,000
PROFESSIONAL SERVICES	1,138	5,000	1,595	2,500	5,000
MAINTENANCE SERVICE CONTRACT	25,631	60,000	15,085	30,000	60,000
PRINTING/BINDING	725	3,000	2,711	3,000	3,000
ADVERTISING	-	1,000	-	-	1,000
POSTAGE	2,940	5,000	1,612	2,000	5,000
TRAVEL/EDUCATION	(1,922)	4,000	4,038	4,038	4,000
DUES/MEMBERSHIPS	37,461	44,000	34,279	35,000	44,000
OFFICE SUPPLIES	10,501	12,500	3,889	6,667	12,500
CLEANING SUPPLIES	3,091	4,500	1,864	3,000	4,500
VEHICLE PARTS/SUPPLIES	26,903	5,000	198	2,000	5,000
PUBLIC SAFETY SUPPLIES	46,072	70,000	10,424	50,000	70,000
UNIFORMS	21,611	43,000	7,682	25,000	43,000
BOOKS/SUBSCRIPTIONS	2,130	3,000	2,409	2,500	3,000
PUBLIC SAFETY SUPPLIES - K-9	3,330	4,000	4,070	4,070	4,000
CAPITAL OUTLAY - VEHICLES & PRINC.	193,487	-	In Cap. Proj. Fund	-	-
CAPITAL LEASE - PRINCIPAL	-	-	In Cap. Proj. Fund	-	-
CRIMINAL JUSTICE GRANT DISB.	12,469	25,000	9,430	25,000	25,000
OVERALL BUDGET REDUCTIONS	-	(77,000)	-	-	(35,000)
--TOTAL DEPARTMENT--	3,315,140	3,150,403	1,743,181	3,029,182	2,900,363
E911 & Code Enforcement					
SALARIES/WAGES	380,608	373,672	245,658	409,979	522,007
OVERTIME	18,385	25,000	12,622	17,500	25,000
FICA	29,731	28,586	18,953	32,702	27,622
RETIREMENT	53,994	47,905	35,086	52,559	76,517
457 MATCH	1,020	-	-	-	-
GROUP HEALTH	35,006	31,908	21,257	34,011	52,855
LIFE INSURANCE	1,389	1,345	730	1,107	1,313
MAINTENANCE SERVICE CONTRACT	26,582	52,000	11,559	52,000	52,000
PRINTING/BINDING	-	1,000	246	500	1,000
POSTAGE & ADVERTISING	10	650	-	100	650
TELECOMMUNICATIONS	-	8,000	-	-	8,000
OFFICE SUPPLIES	1,960	2,000	1,881	2,000	2,000
UNIFORMS/CLOTHING & BOOKS/SUBS.	1,858	5,500	53	2,000	3,000
--TOTAL DEPARTMENT--	550,543	577,566	348,045	604,459	771,965
ANIMAL CONTROL					
SALARIES/WAGE	39,760	55,869	-	-	35,890
FICA	2,846	4,274	-	-	2,746
RETIREMENT	5,371	7,162	-	-	4,601
457 MATCH	285	-	-	-	-
GROUP HEALTH	8,171	6,936	-	-	-
LIFE INSURANCE	138	201	-	-	97
CONTRACTED SERVICES	42,120	51,900	14,040	45,000	62,000
OFFICE SUPPLIES	203	550	-	-	-
UNIFORMS/CLOTHING & BOOKS/SUBS.	206	600	-	-	-
ANIMAL WARDEN SUPPLIES	265	1,000	791	1,000	1,000
--TOTAL DEPARTMENT--	99,365	128,492	14,831	46,000	106,334
TOTAL LAW ENFORCEMENT	\$ 3,965,048	\$ 3,856,461	\$ 2,106,057	\$ 3,679,641	\$ 3,778,662

FIRE & RESCUE SERVICES

Fire & Rescue Services ensures the safety and security of City of Manassas Park residents by providing fire suppression and mitigation services, as well as responding to and providing quality service at medical emergencies.

BUDGET HIGHLIGHTS

Personnel:

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Fire & Rescue Services	28	27

FY 2011 Salary and benefit costs are down \$7,561, primarily due to the reduction in force of 1 administrative position offset by an increase in healthcare insurance costs for the department.

Operations:

- FY 2011 total operating costs remain the same as the prior year.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
<u>FIRE AND RESCUE SERVICES</u>					
SALARIES/WAGES	\$ 1,588,521	\$ 1,520,867	887,729	\$ 1,510,212	\$ 1,484,361
OVERTIME	85,081	80,000	55,749	85,000	80,000
FIRE MARSHALL SUPPLEMENT	969	1,800	-	1,000	1,800
FICA	125,893	122,604	69,647	122,110	119,811
RETIREMENT	205,758	194,975	114,377	193,609	214,614
457 MATCH	8,685	-	-	-	-
GROUP HEALTH	179,493	138,624	97,229	128,955	157,911
LIFE INSURANCE	5,297	7,196	2,383	4,078	4,008
ALS INCENTIVE PAY	27,478	40,000	19,293	31,351	36,000
PROFESSIONAL HEALTH SERVICES	7,965	12,000	661	8,000	10,000
PROFESSIONAL SERVICES	645	1,000	998	1,000	1,000
REPAIRS/MAINTENANCE	29,489	35,000	20,332	30,498	35,000
MAINTENANCE SERVICE CONTRACT	19,438	23,000	14,270	20,000	23,000
PRINTING/AUDIO-VISUAL AIDS	2,052	2,500	1,400	2,000	2,500
ADVERTISING	1,113	1,500	144	1,000	1,500
POSTAGE	632	1,500	483	800	1,500
TRAVEL/EDUCATION	1,568	6,000	1,756	2,000	3,000
DUES/MEMBERSHIPS	3,609	3,500	950	3,000	3,500
OFFICE SUPPLIES	3,928	4,000	2,119	3,000	3,000
MED/LAB SUPPL. - AID TO LOCALITIES	17,300	27,125	10,522	27,125	27,125
MEDICAL/LAB SUPPLIES - 4 FOR LIFE	7,726	9,802	9,500	9,802	9,802
MEDICAL/LAB SUPPLIES	10,284	10,000	8,599	10,000	10,000
CLEANING SUPPLIES	3,715	4,000	2,524	4,000	4,000
VEHICLE PARTS/SUPPLIES	3,279	-	904	904	1,000
UNIFORMS	3,796	12,000	5,395	7,500	10,000
BOOKS/SUBSCRIPTIONS	1,121	1,500	913	1,000	1,000
PURCHASE OF EQUIPMENT	8,120	-	Cap. Proj. Fund	-	-
CAPITAL OUTLAY	-	-	9,426	-	-
EMERGENCY OPERATIONS	76,665	(7,500)	-	-	-
--TOTAL DEPARTMENT--	\$ 2,429,620	\$ 2,252,993	\$ 1,337,303	\$ 2,207,944	\$ 2,245,432

PUBLIC WORKS

The Department of Public Works (DPW) consists of the following Divisions:

Street Maintenance provides for continuous improvement of the safety of City streets.

Fleet Management ensures the safety and full-service life for City vehicles through preventative maintenance and repairs. For FY 2011 the maintenance and repairs function will be outsourced to local vendors.

Building & Grounds provides regular maintenance and improvements to facilities and grounds owned by the City.

Building Inspections ensures a high level of safety for residents and businesses. They provide proactive services to assist property owners in complying with established and accepted construction/building ordinances and codes.

Note: The City's Water & Sewer operations are part of DPW. They are budgeted in a separate Enterprise Fund, included in this document on pages 44-46.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Administration (allocated to divisions)	4	3
Street Maintenance	3	6
Fleet Management	3	-
Building & Grounds	4	-
Building Inspections	<u>2</u>	<u>2</u>
Total – DPW (General Fund)	16	11
Water & Sewer	14*	13*

* Includes 2 billing clerks that report to the Finance Department

Staffing changes are a result of resignations and the reduction in force previously mentioned. These changes reduce the salaries and benefits cost by \$377,468. However, this reduction will come at a cost in terms of reduced services to our Citizens.

While there is a division noted above between General Fund employees and Water & Sewer Fund employees, in practice there is none. Employees are cross-trained and work in respective areas as needed.

Operations:

While there are numerous changes within line items of the various budgets for DPW, the FY 2011 operating cost budget remain virtually equal to the prior year. It is important to note that the prior year had a reduction of over \$1.2 million.

The fleet maintenance function (Garage) will be outsourced to local vendors in FY 2011.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010		Estimated Actual	FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010		
ENGINEERING					
CIVIL ENGINEERING	\$ 2,661	In Capital Projects Fund			
GENERAL ENGINEERING	-				
--TOTAL DEPARTMENT--	2,661	-	-	-	-
STREET DEPARTMENT					
SALARIES/WAGES	238,352	190,019	112,559	180,047	298,888
SALARIES - SNOW REMOVAL	-	10,000	-	-	10,000
OVERTIME	21,563	14,000	14,218	14,218	39,000
OVERTIME - SNOW REMOVAL	1,004	10,000	4,429	15,000	15,740
FICA	19,119	17,137	9,407	16,009	27,818
RETIREMENT	20,769	24,360	8,919	23,082	43,458
457 MATCH	1,170	-	-	-	-
GROUP HEALTH	40,727	32,413	17,266	29,331	32,828
LIFE INSURANCE	534	684	186	486	807
PROFESSIONAL SERVICES	2,830	24,000	6,839	8,000	20,000
Contractual SERVICES	6,654	18,500	241	5,000	10,000
Contractual SERVICES - SNOW	-	10,000	-	367,000	10,000
REPAIRS & MAINTENANCE	29,470	43,500	40,630	43,500	35,000
STREET LIGHTS	144	-	98	100	100
RENTS/LEASES	4,502	7,350	3,095	4,500	4,500
TRAVEL/EDUCATION	366	-	126	126	-
OFFICE SUPPLIES	116	600	311	450	400
REPAIR/MAINTENANCE SUPPLIES	12,810	11,000	10,978	11,000	11,000
UNIFORMS/CLOTHING	655	6,000	845	1,000	2,500
STREET SIGNS	4,359	6,600	1,518	4,000	4,000
VPDES STORMWATER COMPLIANCE	400	2,500	637	1,000	1,500
CAPITAL LEASE	-	1,980	-	-	-
--TOTAL DEPARTMENT--	405,544	430,645	232,302	723,849	567,538
GARAGE					
SALARIES/WAGES	128,151	155,750	95,826	133,429	Moved to Streets
OVERTIME	20,246	18,000	12,325	16,500	" "
OVERTIME - SNOW REMOVAL	1,708	2,000	5,644	2,000	" "
FICA	11,129	13,445	8,426	11,623	" "
RETIREMENT	16,151	19,967	12,609	17,106	" "
457 MATCH	555	-	-	-	" "
GROUP HEALTH	16,187	7,145	8,458	14,886	" "
LIFE INSURANCE	416	561	263	360	" "
PROFESSIONAL SERVICES	1,533	-	-	-	-
CONTRACTUAL SERVICES	2,569	2,500	2,492	2,500	2,500
REPAIRS AND MAINTENANCE	27,932	60,000	36,804	40,000	50,000
ADVERTISING	249	-	-	-	-
TRAVEL/EDUCATION	-	-	142	142	-
OFFICE SUPPLIES	87	550	390	500	400
MEDICAL SUPPLIES	106	300	-	100	200
REPAIR/MAINTENANCE SUPPLIES	533	-	79	250	200
GAS/OIL/GREASE/ANTI-FREEZE	151,078	180,000	78,568	150,000	160,000
VEHICLE PARTS/SUPPLIES	46,635	75,000	59,438	70,000	70,000
UNIFORMS/CLOTHING	733	3,000	816	1,000	500
--TOTAL DEPARTMENT--	425,998	538,218	322,280	460,395	283,800

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010		Estimated Actual	FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010		
REFUSE DISPOSAL					
PROFESSIONAL SERVICES	\$ 10,467	In Water & Sewer Fund			
CONTRACTUAL SERVICES	754,083				
--TOTAL DEPARTMENT--	764,550	-	-	-	-
BUILDINGS AND GROUNDS					
SALARIES/WAGES	192,323	214,626	130,698	224,163	Moved to Streets
OVERTIME	5,360	7,000	7,575	7,575	" "
OVERTIME - SNOW REMOVAL	442	3,740	2,122	2,500	" "
FICA	14,805	17,240	10,729	17,919	" "
RETIREMENT	14,487	27,515	11,238	28,738	" "
457 MATCH	75	-	-	-	" "
GROUP HEALTH	18,748	13,801	13,778	18,724	" "
LIFE INSURANCE	373	773	234	605	" "
PROFESSIONAL SERVICES	14,929	6,200	4,593	6,200	6,200
Contractual SERVICES	141,635	23,000	10,341	23,000	23,000
REPAIRS & MAINTENANCE	63,644	24,000	36,389	24,000	24,000
MAINTENANCE SERVICE CONTRACT	6,075	12,000	6,218	12,000	12,000
ELECTRICAL SERVICES	203,135	155,000	120,198	180,297	200,000
HEATING SERVICES	61,671	30,000	45,666	60,000	60,000
WATER AND SEWER SERVICES	9,495	7,500	6,743	9,000	10,000
TRAVEL/EDUCATION	-	-	126	126	-
OFFICE SUPPLIES	151	650	462	500	336
CLEANING SUPPLIES	782	500	9	300	300
GRAFITTI REMOVAL	-	3,000	524	1,500	1,500
REPAIR/MAINTENANCE SUPPLIES	3,242	3,000	4,076	4,100	3,000
UNIFORMS/CLOTHING	993	800	741	800	800
--TOTAL DEPARTMENT--	752,365	550,345	412,460	622,047	341,136
BUILDING INSPECTIONS					
SALARIES/WAGES	214,135	152,256	92,205	152,256	152,256
FICA	16,059	11,648	6,924	11,648	11,648
RETIREMENT	27,224	19,519	11,630	19,519	22,138
457 MATCH	1,170	-	-	-	-
GROUP HEALTH	15,925	8,352	9,497	8,832	10,042
LIFE INSURANCE	701	548	242	411	411
PROFESSIONAL SERVICES	113	-	-	-	-
PRINTING/BINDING	55	1,200	-	100	500
POSTAGE	289	1,000	16	350	500
TRAVEL/EDUCATION	520	-	-	-	-
DUES/MEMBERSHIPS	50	500	-	250	250
OFFICE SUPPLIES	516	1,000	159	300	400
VEHICLE PARTS/SUPPLIES	16	-	-	-	-
BOOKS/SUBSCRIPTIONS	-	300	-	250	300
--TOTAL DEPARTMENT--	276,773	196,323	120,673	193,916	198,445
TOTAL DPW	\$ 2,627,891	\$ 1,715,531	\$ 1,087,715	\$ 2,000,207	\$ 1,390,919

SOCIAL SERVICES

The Department of Social Services provides time-sensitive, long-term solutions to problems facing needy residents. The Department develops, manages, and assists Federal and State initiatives designed to mitigate potential hindrances to positive quality of life for all eligible citizens. The Department utilizes numerous resources in a caring, professional manner, while providing a network of protection, support, and temporary financial assistance.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>		<u>FY 2011</u>	
	Full-time	Part-time	Full-time	Part-time
Social Services	14	1	12	-

FY 2011 Salary and benefit costs are down \$160,148 primarily due to the reduction in force of 2 full-time positions and 1 part-time position in the department.

Operations:

- The FY 2011 operating costs budget reflects a decrease of \$133,535 from FY 2010, primarily due to reductions in various programs, including Day Care Title XX and At Risk Pool (CSA-CPMT). These reductions were offset by an increase in the budget for Income Eligible Day Care program costs.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2010				
	FY 2009 ACTUAL	Adopted Budget	Actual 2/28/2010	Estimated Actual	FY 2011 Adopted
<u>SOCIAL SERVICES</u>					
SALARIES/WAGES	\$ 670,020	\$ 745,077	400,653	\$ 698,853	\$ 644,654
OVERTIME (Stimulus funds)	-	-	7,830	10,000	-
PART-TIME WAGES	25,227	24,577	14,463	24,578	-
STANDBY/ONCALL PAY	426	1,000	98	500	1,000
FICA	51,278	58,955	30,732	55,381	49,393
RETIREMENT	87,007	95,519	52,957	89,593	93,733
457 MATCH	1,755	-	-	-	-
GROUP HEALTH	93,483	88,680	39,085	69,862	65,822
LIFE INSURANCE	2,274	2,682	1,105	1,887	1,741
PROFESSIONAL HEALTH SERVICES	43	-	1,507	1,600	-
PROFESSIONAL SERVICES - LEGAL	27,500	27,500	27,384	27,500	27,500
COMM SERVICES	14,950	-	-	-	-
PROFESSIONAL SERVICES	1,780	5,000	1,879	2,819	5,000
MAINTENANCE SERVICE CONTRACT	-	1,450	-	750	1,000
PRINTING/BINDING	293	800	525	600	800
ADVERTISING	50	500	-	50	500
UTILITIES	2,013	-	-	-	-
POSTAGE	2,175	4,500	1,429	2,144	2,500
TELECOMMUNICATIONS	145	500	99	200	250
RENTS/LEASES	3,493	-	919	1,000	3,500
TRAVEL/EDUCATION	4,563	3,000	2,600	3,000	3,000
GENERAL RELIEF	(229)	500	-	-	500
AUX. GRANT - DISABLED	3,114	5,000	3,633	4,000	5,000
FOSTER CARE AID	6,635	10,000	5,520	7,500	10,000
EMERGENCY ASSISTANCE/FEMA	5,536	2,500	5,772	6,000	3,000
REFUGEE SETTLEMENT	726	2,500	304	750	2,500
DAY CARE TITLE XX	121,836	312,985	51,411	88,133	125,000
JOBS PURCHASE	12,359	15,000	6,262	10,735	15,000
SPECIAL NEEDS ADOPTION	49,712	50,000	31,968	54,802	50,000
ADOPTION SUBSIDY FUNDS	6,572	10,000	4,448	7,625	10,000
ADULT SERVICES	11,571	10,000	4,503	7,719	10,000
PROTECTIVE SERVICES - CHILDREN	4,511	19,500	5,054	8,664	19,500
FAMILY SERVICES	350	1,000	118	202	300
PROTECTIVE SERVICES - ADULT	7,730	15,000	4,219	7,233	10,000
INCOME ELIGIBLE DAY CARE	101,439	41,600	94,548	141,822	150,000
PREVENTION	104	1,000	-	-	-
SLH	398	700	-	400	700
AT RISK POOL (CSA-CPMT)	1,272,718	1,040,000	631,363	1,000,000	1,000,000
DUES/MEMBERSHIPS	415	400	95	400	400
EXPEND FROM CONTRIBUTIONS	(1,791)	-	-	-	-
QUALITY DAY CARE INITIATIVE	25,090	31,400	1,252	2,146	30,250
OFFICE SUPPLIES	8,064	8,000	7,213	8,000	600
VEHICLE REPAIRS/SUPPLIES	713	-	-	-	-
BOOKS/SUBSCRIPTIONS	-	300	-	300	300
CSA ADMINISTRATION	2,019	7,159	(4,542)	2,500	7,159
--TOTAL DEPARTMENT--	\$ 2,628,067	\$ 2,644,284	\$ 1,436,406	\$ 2,349,248	\$ 2,350,601

PARKS & RECREATION

The Department of Parks & Recreation provides the residents of Manassas Park with an enhanced quality of life through the delivery of diverse educational, recreational, and enrichment activities and services, as well as maintains and improves community parks and recreation centers. The Department is committed to the provision of quality leisure services for the residents of Manassas Park and to the improvement of public understanding of the significance of leisure in a full and meaningful life. Facilities will be made available to provide every citizen of Manassas Park the freedom to enrich their lives through recreational activities and leisure opportunities.

The new Community Center, operated by the Parks & Recreation Department opened its doors in January 2010, significantly expanding the scope of services provided to our Citizens.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>		<u>FY 2011</u>	
	Full-time	Part-time	Full-time	Part-time
Parks & Recreation	12	19	11	19
Community Center	8	11	5	20

Staffing changes are a result of resignations and the reduction in force. While there is a slight overall increase in these costs (\$8,579), the FY 2011 is a significant reduction in the amount that would need to be budgeted under the original staffing plans. This is due to FY 2010 salaries and benefits for the full-time Community Center positions being budgeted for only part of the fiscal year, in some cases for only 50% - the amount of time the Community Center was projected to be open for the year.

The Part-time count represents an estimate of the individual positions as grouped for budget preparation. The actual number is typically higher since certain positions (extended care aids, seasonal crew leaders, etc) are grouped as one position, although several are hired.

Operations:

The FY 2011 budget reflects an overall increase of \$216,615 over FY 2010, primarily due to costs associated with the operations of the new Community Center. The Utilities budget alone accounts for \$200,000 of the budgeted increase.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
<u>PARKS AND RECREATION</u>					
SALARIES/WAGES	\$ 718,409	\$ 773,008	\$ 358,631	\$ 685,572	\$ 733,363
PART-TIME WAGES	176,131	470,208	144,730	410,186	520,208
OVERTIME	1,996	-	305	305	-
FICA	66,982	95,105	36,921	83,849	95,898
RETIREMENT	87,897	99,100	45,553	87,890	107,665
457 MATCH	1,755	-	-	-	-
GROUP HEALTH	79,637	92,622	38,056	76,363	82,290
LIFE INSURANCE	2,263	2,783	950	1,851	1,980
CONTRACTUAL SERVICES	127,974	121,430	103,260	121,430	182,506
REPAIRS & MAINTENANCE	92,587	-	5,443	6,000	40,000
PRINTING/BINDING	101	42,900	17,284	40,000	25,000
ADVERTISING	913	15,000	34,178	35,000	15,000
WATER & SEWER	11,548	33,161	12,918	33,000	25,000
UTILITIES - COMMUNITY CENTER	-	-	-	25,000	200,000
POSTAGE	760	7,900	518	7,900	1,500
TRAVEL/EDUCATION	83	6,300	353	1,000	1,000
DUES & MEMBERSHIPS	1,775	2,500	790	2,000	2,000
JULY 4TH CONTRACTS	28,174	15,000	17,486	21,000	15,000
EXTENDED CARE	8,213	9,000	4,529	6,794	9,000
COMMUNITY CENTER POOL	-	59,350	4,836	25,000	26,450
SIGNAL BAY POOL OPERATION	1,049	2,000	1,077	2,000	2,000
SIGNAL BAY EQUIPMENT	1,501	5,000	1,166	5,000	Capital Proj.
RECREATION CENTER OPERATIONS	794	4,000	2,198	4,000	4,000
PRESCHOOL	1,614	1,500	370	1,500	1,500
SEASONAL EVENTS	24,290	5,000	3,988	5,000	5,000
SENIORS	157	-	-	-	-
PROGRAMS - OTHER	11,925	20,000	700	20,000	20,000
PROGRAMS - SPORTS	26,758	25,000	18,272	20,000	25,000
OFFICE OF TEENS EXP	9,429	15,000	4,555	7,809	10,000
MISC EXPENDITURE REFUNDS	3,060	9,800	2,677	4,016	9,800
OFFICE SUPPLIES	6,266	10,000	3,172	5,438	10,000
JANITORIAL SUPPLIES	5,509	18,300	6,099	13,500	20,000
VEHICLE PARTS/SUPPLIES	1,325	-	-	-	-
UNIFORMS	5,459	5,000	7,066	7,500	5,000
RECREATION EQUIPMENT	694	5,000	-	-	-
CAPITAL OUTLAY	10,193	-	-	-	-
--TOTAL DEPARTMENT--	\$ 1,517,221	\$ 1,970,967	\$ 878,081	\$ 1,765,902	\$ 2,196,161

INTERFUND TRANSFERS

Interfund Transfers represent payments from the General Fund to other Funds, as well as the transfer to the Manassas Park City Schools, in accordance with the Revenue Sharing Agreement.

BUDGET HIGHLIGHTS

Personnel :

None

Operations :

The FY 2011 budget for debt service reflects a \$204,349 decrease from the prior year budget, as a result of required debt service payments due. This decrease is primarily due to refinancings that have occurred over the last 2 years. See the Debt Service Fund (pages 42-43) for further detail.

There is a \$248,352 transfer budgeted for the Budget Stabilization Fund. This is necessary to reduce the \$1.8 million deficit fund balance.

The transfer to the Schools is budgeted at \$1,038,719 less than FY 2010, in accordance with the revenue sharing agreement. This is based on 57% of the City's general non-agency revenue as shown on page 3 of this document. The reduction is basically due continuing decline in real estate property tax revenue as a result of the decline in the City's real estate value as well as anticipated reductions in various revenues from the State.

REGIONAL SERVICES

These are costs related to regional and shared services provided by Prince William County.

BUDGET HIGHLIGHTS

Personnel :

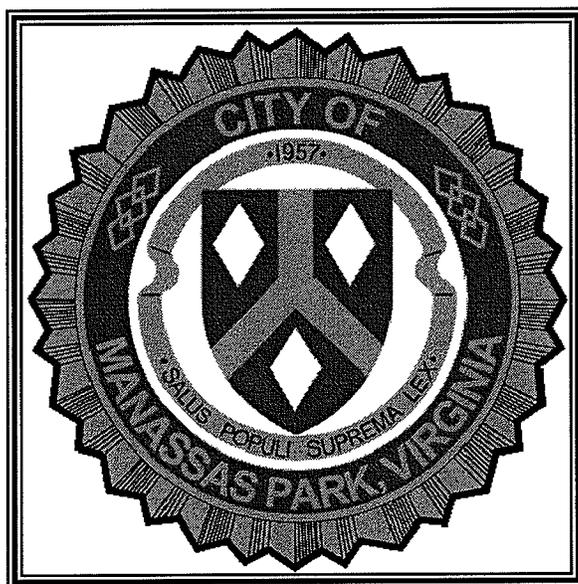
- None

Operations :

- The FY 2011 budget reflects a \$86,060 decrease from the FY 2010 budget. The amounts budgeted are based on projections provided by the County and other agencies.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2011**

	FY 2009 ACTUAL	FY 2010			FY 2011 Adopted
		Adopted Budget	Actual 2/28/2010	Estimated Actual	
TRANSFERS					
TO DEBT SERVICE FUND	\$ 942,029	\$ 960,345	\$ -	\$ 960,345	\$ 755,996
TO BUDGET STABILIZATION FUND	-	-	-	394,386	248,352
APPROPRIATIONS TO SCHOOL BOARD	17,372,315	16,113,914	-	14,354,602	15,075,195
--TOTAL DEPARTMENT--	\$ 18,314,344	\$ 17,074,259	\$ -	\$ 15,709,333	\$ 16,079,543
REGIONAL SERVICES					
COURTS	139,080	170,719	128,043	170,719	150,617
COMPREHENSIVE COMM CORRECT, SHERIFF	7,558	6,926	2,554	6,926	7,785
COMMONWEALTH ATTORNEY	218,004	218,736	164,052	218,736	216,718
JUVENILE DETENTION HOME	99,276	104,975	78,732	104,975	105,169
JAIL	67,174	108,999	50,749	108,999	112,269
VJCCC	459,786	500,000	287,539	500,000	500,000
LOCAL HEALTH	-	30,693	-	30,693	30,693
COMMUNITY SERVICES/MENTAL HEAL	49,946	48,575	48,575	48,575	51,444
AGENCY ON AGING	666,540	684,447	513,333	684,447	648,005
OUTREACH TO DETENTION	124,116	107,271	80,451	107,271	87,676
COOPERATIVE EXTENSION	8,640	12,381	9,288	12,381	10,912
PUBLIC HEALTH	27,492	35,773	26,829	35,773	29,839
CONTRIBUTIONS TO NVCC	23,196	26,741	20,052	26,741	33,119
CONTRIBUTION TO LIBRARY	15,172	14,731	15,204	15,205	15,628
--TOTAL DEPARTMENT--	\$ 2,451,274	\$ 2,629,687	\$ 1,844,441	\$ 2,630,160	\$ 2,543,627
TOTAL GENERAL FUND EXPEND.	\$ 37,704,140	\$ 35,548,859	\$ 10,764,223	\$ 33,635,543	\$ 33,692,690



CAPITAL PROJECTS FUND

The Capital Projects Fund provides for financial resources providing for the acquisition or construction of major capital facilities and infrastructure (other than those financed by proprietary funds).

This Fund is primarily financed through the sale of General Obligation bonds, as well as funding from various sources including Federal and State grants, contributions and other local funds.

BUDGET HIGHLIGHTS

Personnel :

- None.

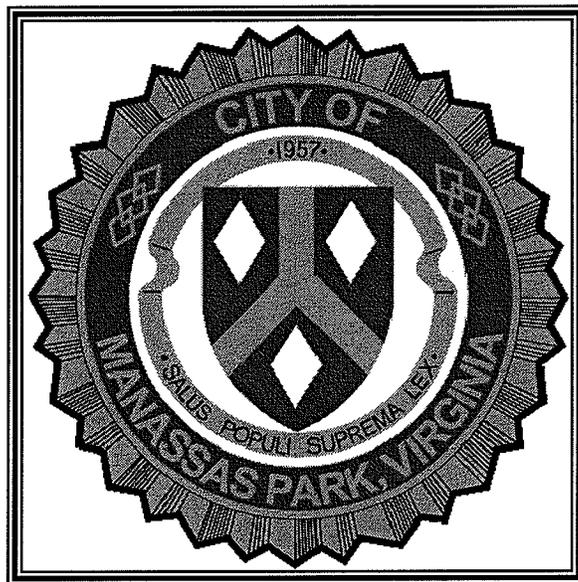
Capital Outlay :

- The FY 2011 budget reflects a \$20 million reduction over the prior year, primarily due to the completion of the Community Center in FY 2010 and no further capital costs are necessary for that project. The most significant project slated for FY 2011 is the Manassas Dr./ Euclid Dr. intersection widening and improvements. This project will be funded primarily by V-DOT and the City's gas tax revenue from PRTC.

**CITY OF MANASSAS PARK
CAPITAL PROJECTS FUND
ADOPTED BUDGET FY 2011**

	Actual FY/2009	Adopted Budget	FYE 2010		FY 2011 Adopted Budget
			Actual On 2/28/2010	Projected	
REVENUES					
INTEREST REVENUE	\$ 431,653	\$ 25,000	\$ 124,967	\$ 150,000	\$ 25,000
PROFFERS	-	-	170,000	170,000	-
PARK CTR - MANASSAS DR STREET IMP	-	600,000	-	-	-
VDOT & FEDERAL FUNDS - MANASSAS DR/EUCLID	475,282	1,600,000	108,708	108,708	2,813,000
PRTC MOTOR FUELS TAX FUND	-	500,000	885	400,000	1,000,000
GANG TASK FORCE REIMBURSEMENT	-	-	-	10,500	10,500
CAPITAL PROJ. FUND - FUND BALANCE	26,237,928	22,891,516	-	15,947,801	1,423,185
TOTAL REVENUE	27,144,863	25,616,516	404,560	16,787,009	5,271,685
EXPENDITURES					
TRANSFER TO GENERAL FUND	340,000	250,000	-	250,000	250,000
TRANSFER TO DEBT SERVICE FUND	-	20,000	-	20,000	20,000
FIRE SUPPRESSION VEHICLE/AMBULANCE	45,826	40,000	108,580	157,080 (a)	-
TECHNOLOGY INITIATIVE	42,124	-	-	-	10,000
FIRE EQUIPMENT	107	10,000	1,579	5,000	10,000
WESTEND SIDEWALKS (PRTC)	6,311	-	-	-	-
POLICE STATION CONSTRUCTION	114,692	-	-	-	-
MANASSAS DR STREETScape (Park Center project)	-	600,000	-	-	-
ADDITIONAL STREET PROJECTS	4,680	117,500	64,882	117,500	50,000
STREET IMPROVEMENTS	246,468	-	-	-	-
ENGINEERING - STREET PROJECTS	-	15,000	1,237	10,000	10,000
STREET IMPROVE RESEALING	106,302	25,000	20,416	25,000	50,000
SIGNAL HILL/COSTELLO EQUIPMENT REPLACEMENT	-	45,000	7,154	45,000	10,000
TRAFF SIG MANASSAS DR (Proffered)	15,916	-	-	-	-
GENERATOR RELOCATION PROJECT	9,355	-	-	10,000	-
PARKS AND RECREATION FACILITY	9,400,825	19,406,783	9,434,000	12,034,462	-
RESERVE FOR CONTINGENCY - Parks & DPW Facility	230,275	750,000	645,661	700,000	-
WESTSIDE STREET IMPROVEMENTS	-	525,000	4,928	4,928	-
MANASSAS DR/EUCLID INTERSECTION	327,083	1,600,000	11,234	3,959	3,075,000
CAD/POLICE PAK SYSTEM	37,095	73,000	8,778	70,000	70,000
POLICE VEHICLES - LEASE PAYMENTS	-	181,200	185,708	185,708	155,976
POLICE - CAPITAL LEASE PRINCIPAL (Reimbursed)	-	10,500	6,440	10,500	10,500
RETENTION POND MAINTENANCE	264	150,000	15,282	125,000	125,000
MATHIS/MANASSAS INTERSECTION	31,413	1,210,000	39,224	200,000	690,000
IT - HARDWARE	-	20,500	1,520	10,000	10,000
IT - SOFTWARE	-	10,000	2,319	5,000	5,000
IT - INFRASTRUCTURE	-	10,000	-	5,000	-
IT - MISC OFFICE EQUIPMENT	-	2,000	-	2,000	-
EMERGENCY PET SHELTER EQUIPMENT (Grant)	-	25,000	-	25,000	-
ECONOMIC DEVELOPMENT CONTRACT	-	-	-	-	50,000
RESERVE FOR FUTURE YEARS CAPITAL	-	520,033	-	1,342,687	665,209
SR CITIZEN/HANDICAP ACCESS VAN	45,702	-	-	-	-
ZONONG RE-WRITE/COMPREHENSIVE PLAN	28,948	-	-	-	-
MUNICIPAL FINANCIAL SOFTWARE	162,768	-	-	-	-
PARKS & REC. VEHICLES AND EQUIPMENT	-	-	-	-	5,000
COPIERS - DPR,CITY HALL	908	-	-	-	-
TOTAL EXPENDITURES	11,197,062	25,616,516	10,558,942	15,363,824	5,271,685
EXCESS REVENUES OVER (UNDER) EXPEND.	\$ 15,947,801	\$ -	\$ (10,154,382)	\$ 1,423,185	\$ -

(a) includes \$108,580 carryover from FY 2009 budget for ambulance purchase.



DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources and the payment of principal and interest for the City's general obligation indebtedness.

BUDGET HIGHLIGHTS

Personnel :

None.

Debt Service payments:

The FY 2010 budget reflects the payments due for each bond. Debt service requirements for the next 5 years, as well as total balances, are as follows:

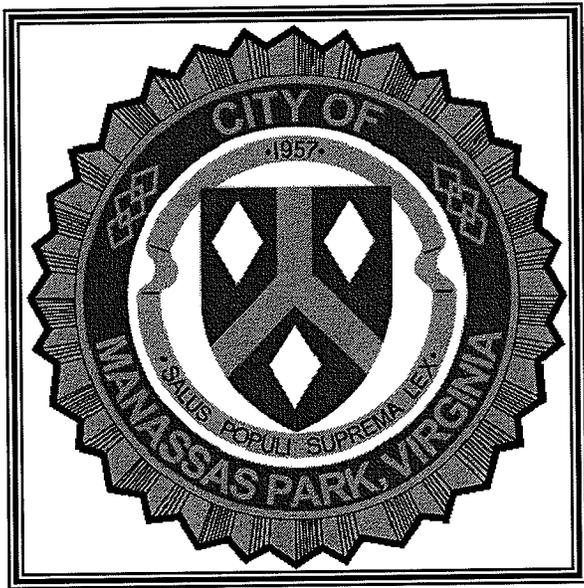
<u>General Fund supported Debt:</u>	Original Amount	Prin. Balance 6/1/2010	Annual Debt Service				
			FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
2008 GO Bonds - refinance	\$ 5,322,500	\$ 5,322,500	\$ 203,725	\$ 253,612	\$ 253,612	\$ 253,612	\$ 253,612
2008 GO Bonds - Community Ctr.	21,615,000	20,120,000	-	931,982	931,982	931,982	931,982
2005 VML/VACo Bonds *	15,000,000	11,840,000	522,383	522,383	522,383	522,383	1,002,583
2010 Lease Revenue Bonds **	1,800,000	1,800,000	49,889	84,637	84,638	84,637	84,638
Total General Fund supported debt		\$ 39,082,500	\$ 775,996	\$ 1,792,614	\$ 1,792,615	\$ 1,792,614	\$ 2,272,815

* Proceeds were used for payoff Fire Station BAN, Police Building and Parks Facility

** Total 2010 Lease Revenue Bonds of \$17,280,000, included refinancing of certain School Bonds and Water & Sewer Bonds

**CITY OF MANASSAS PARK
DEBT SERVICE FUND
ADOPTED BUDGET FY 2011**

Description	Actual FYE 2009	FY 2010		FY 2011
		Adopted Budget	Projected	Adopted Budget
Funding:				
Transfer from General Fund (a)	\$ 942,029	\$ 960,345	\$ 960,345	\$ 755,996
Transfer from Capital Projects Fund	-	20,000	20,000	20,000
Total Funding	\$ 942,029	\$ 980,345	\$ 980,345	\$ 775,996
Expenditures:				
General Obligation Series 2008 (\$32,240,000)	\$ 164,144	\$ 253,612	\$ 253,612	\$ 253,613
G O Series 2005 (\$15,000,000-City portion)	522,383	522,383	522,383	522,383
G O Series 1999 (\$10.755M)	212,950	204,350	204,350	-
Fire Truck - Quint - Alliance Bank (\$200K)	42,552	-	-	-
Total of Debt Service - City	\$ 942,029	\$ 980,345	\$ 980,345	\$ 775,996
Transfer from General Fund:				
4 cent Debt Levy	\$ -	\$ 436,323	\$ 431,259	\$ 418,321
General support	942,029	524,022	529,086	337,675
Total (a)	\$ 942,029	\$ 960,345	\$ 960,345	\$ 755,996



ENTERPRISE FUND (Water & Sewer Fund)

The Enterprise Fund (Water & Sewer Fund) is the City's single proprietary fund. This type of fund is used to report the same functions presented as business-type activities in the government-wide financial statements. An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services.

The Water & Sewer Fund provides the citizens of Manassas Park with highest quality of potable drinking water on a consistent basis. The Fund also accounts for capital projects for the sanitary sewer system, water distribution system, and wastewater treatment plant. The projects are funded through revenues and fund balances of the fund.

The Garbage Collection activities are included in the Water & Sewer Fund (beginning in FY 2010). In previous years, the cost of the program was contained in the City's General Fund and supported by the property tax rate. A nominal user charge now provides the necessary funding for garbage collection activities.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2011</u>
	Full-time	Full-time
Water	11	11
Sewer	<u>3</u>	<u>2</u>
Total (included with DPW on p. 30)	14	13

FY 2011 Salary and benefit costs are down \$6,800 primarily due to the reduction in force of 1 full-time position, offset by increases in the costs for healthcare insurance and retirement.

Operations :

The FY 2011 operating costs budget reflects an overall decrease of \$104,601 from the FY 2010 budget. This decrease is due to a number of changes in various line items but can be accounted for by an increase in the administrative charge paid to the General Fund of \$163,000, netted with decreases in the following line items: Water purchase (\$50,000); Lift station supplies (\$12,000); Electricity (\$12,000); and Debt service (\$192,000) .

Capital:

- The FY 2011 budget shows an \$841,184 decrease from FY 2010 for capital expenditures, primarily due to overall reductions in capital spending due to the difficult economic times being experienced.

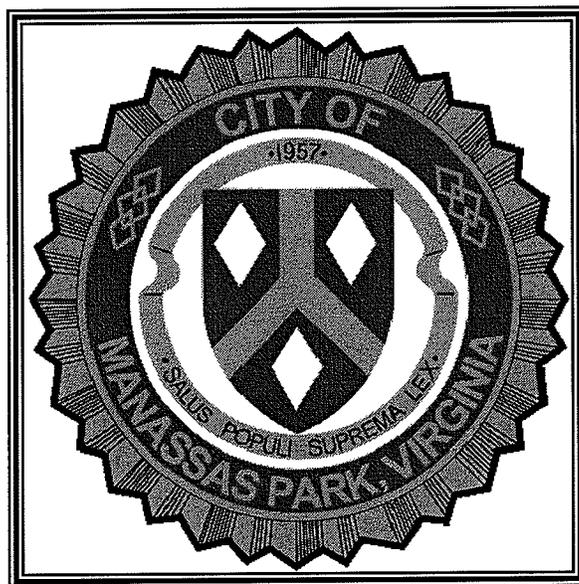
**CITY OF MANASSAS PARK
WATER, SEWER & GARBAGE COLLECTION FUND
PROPOSED BUDGET FY 2011**

	Actual FY/2009	Adopted Budget	FY 2010		FY 2011 Adopted Budget
			Actual On 2/28/2010	Projected	
REVENUES					
WATER & SEWER CHARGES	\$ 4,382,285	\$ 5,105,000	\$ 3,652,133	\$ 4,993,298	\$ 5,128,599
CONNECTION FEES	37,007	50,000	17,312	40,000	45,000
PENALTIES & INTEREST	93,191	90,000	96,835	145,000	125,000
UOSA PAYMENTS - FAIRFAX	35,789	70,000	26,839	35,000	36,000
INTEREST EARNINGS	95,882	156,000	-	90,000	50,000
ANTENNA LEASE	38,288	40,000	26,695	40,000	40,000
GARBAGE COLLECTION FEES	In General Fund	696,702	-	696,702	696,702
SALE OF WATER METERS	12,316	40,000	6,176	15,000	15,000
TOTAL REVENUE	4,694,758	6,247,702	3,825,990	6,055,000	6,136,301
EXPENDITURES					
TRANSFERS/GARBAGE COLLECTION					
GARBAGE COLLECTION CONTRACT	In General Fund	696,702	403,261	696,702	696,702
TRANS. TO GENERAL FUND - Admin Fee	625,000	821,625	-	821,625	984,604
TOTAL DEPARTMENT	625,000	1,518,327	403,261	1,518,327	1,681,306
WATER					
WATER SALARIES/WAGES	581,237	569,830	353,744	541,020	547,984
WATER OVERTIME	23,799	50,000	14,518	30,000	50,000
OVERTIME SNOW REMOVAL	2,006	-	25,055	25,055	-
WATER WAGES PART/TIME	1,301	-	-	-	-
FICA	43,966	47,417	28,402	45,600	45,746
RETIREMENT	97,066	73,052	59,342	79,123	79,677
457 MATCH	1,785	-	-	-	-
GROUP HEALTH	67,101	52,714	41,665	62,498	77,675
LIFE INSURANCE	2,513	1,900	1,264	1,933	1,900
PROFESSIONAL SERVICES	34,340	15,000	10,732	15,000	15,000
STATE WATERWORKS ASSESSMENT	7,745	12,100	7,759	8,000	12,100
CONTRACTUAL SERVICES	23,137	24,000	9,198	21,000	24,000
REPAIRS & MAINTENANCE	15,937	51,000	30,107	50,000	51,000
PRINTING/BINDING	1,723	2,200	1,482	2,000	2,200
ADVERTISING	1,299	1,800	-	1,500	1,800
ELECTRICITY	26,688	40,000	10,930	26,000	40,000
WATER PURCHASE (1/2 in Capital Fund for FY 2010 & 2011)	793,040	450,459	175,529	325,000	400,000
NVPDC-OBWPM CONTRIBUTION	2,062	2,035	1,790	2,062	2,035
POSTAGE	20,375	18,500	9,052	17,500	18,500
TELECOMMUNICATIONS	2,821	5,000	1,641	2,157	5,000
RENTS/LEASES	222	500	-	250	500
TRAVEL/EDUCATION	3,558	2,000	461	750	2,000
DUES/MEMBERSHIPS	862	1,000	707	800	1,000
OFFICE SUPPLIES	1,279	1,500	937	1,200	1,500
REPAIR & MAINT SUPPLIES	17,942	24,000	11,525	19,000	24,000
UNIFORMS/CLOTHING	6,040	4,000	3,657	4,000	4,000
BOOKS/SUBSCRIPTIONS	-	241	-	200	241
LIFT STATION SUPPLIES	-	12,000	-	-	-
TOTAL DEPARTMENT	1,779,844	1,462,248	799,497	1,281,647	1,407,858
SEWER					
SEWER SALARIES/WAGES	99,168	158,792	63,860	97,668	141,773
SEWER-SALARIES/WAGES-OVERTIME	23,068	20,000	14,628	20,000	20,000
OVERTIME SNOW REMOVAL	635	-	16,902	17,000	-
FICA	8,936	13,678	6,301	10,302	12,376
RETIREMENT	11,523	20,357	7,466	20,357	20,614
457 MATCH	390	-	-	-	-
GROUP HEALTH	20,608	17,143	11,888	17,832	20,339
LIFE INSURANCE	297	350	155	300	350
PROFESSIONAL SERVICES	6,385	6,500	6,048	6,000	6,500
CONTRACTED SERVICES	5,792	5,000	4,938	4,000	5,000
REPAIRS/MAINTENANCE	21,588	20,000	2,440	17,500	20,000
PRINTING/BINDING	2,761	2,600	1,370	2,500	2,600
ADVERTISING	-	825	-	-	825

	Actual FY/2009	FY 2010		FY 2011 Adopted Budget	
		Adopted Budget	Actual On 2/28/2010		Projected
DATA PROCESSING	\$ -	\$ 1,560	\$ 769	\$ 1,500	\$ 1,560
ELECTRICITY	-	12,666	-	-	-
OPERATION/MAINTENANCE OF UOSA	1,052,350	1,038,975	761,472	1,038,975	1,038,975
UOSA MONITORING LABORATORY	27,007	10,000	12,607	25,000	10,000
UOSA RESERVE MAINTENANCE	219,421	215,828	153,032	215,828	215,828
POSTAGE	9,672	8,700	5,852	14,045	8,700
TELECOMMUNICATIONS	1,022	1,500	-	1,250	1,500
TRAVEL/EDUCATION	-	2,000	172	500	2,000
OFFICE SUPPLIES	563	700	203	450	700
REPAIRS AND MAINTENANCE SUPPLIES	5,288	10,000	8,080	7,500	10,000
UNIFORMS/CLOTHING	1,103	2,372	1,482	1,500	2,372
TOTAL DEPARTMENT	1,517,577	1,569,546	1,079,665	1,520,007	1,542,011
WATER/SEWER DEBT SERVICE					
GEN OBL REF BOND 1995 PRINCIPAL	-	100,000	-	100,000	100,000
GEN OBL REF BOND 1995 INTEREST	54,771	41,840	-	41,840	36,781
GEN OBL REF BOND 2009 - In Capital FY 2010 & 2011	308,694	-	-	-	-
AMORTIZATION OF BOND ISSUE COST	12,188	-	-	-	-
UOSA DEBT SERVICE 1995-2007 Bonds	1,388,682	1,555,741	1,143,646	1,555,741	1,368,345
TOTAL DEPARTMENT	1,764,335	1,697,581	1,143,646	1,697,581	1,505,126
TOTAL EXPENDITURES	5,686,756	6,247,702	3,426,069	6,017,562	6,136,301
EXCESS REVENUES OVER (UNDER) EXP.	\$ (991,998)	\$ (0)	\$ 399,921	\$ 37,437	\$ (0)

**CITY OF MANASSAS PARK
WATER & SEWER CAPITAL IMPROVEMENTS FUND
PROPOSED BUDGET FY 2011**

	Actual FY/2009	FY 2010		FY 2011 Adopted Budget	
		Adopted Budget	Actual On 2/28/2010		Projected
REVENUES					
Tap/Availability Fees	\$ 2,032,343	\$ 2,000,000	\$ 167,242	\$ 167,242	\$ 150,000
Proceeds from bonds	13,083,663	-	-	-	-
Appropriation of prior years unspent projects (SNAP A/C	-	1,368,466	-	4,190,407	2,672,131
Total funding available	15,116,006	3,368,466	167,242	4,357,649	2,822,131
CAPITAL EXPENDITURES					
WATER TANK RENOVATIONS	-	90,000	108,285	108,285	40,000
WATER SYSTEM IMPROVEMENTS	255,866	175,000	155,463	155,463	60,000
WELL SYSTEM ABANDONMENT	-	150,000	9,219	19,800	-
PURCHASE OF WATER CAPACITY - PWCSA	9,870,000	-	-	-	-
BOND ISSUANCE COSTS	213,864	-	-	-	-
DEBT SERVICE - 2009 GO BONDS	-	400,000	-	371,990	530,282
WATER PURCHASE (1/2 in Capital Fund for FY 2010 & 2011)	23,272	474,541	175,529	325,000	400,000
WATER MAIN/HYDRANT REPLACEMENT	19,244	961,675	106,487	250,000	750,000
WATER METER REPLACEMENT	369,820	250,000	253,980	253,980	20,000
UNACCOUNTED FOR WATER	11,715	96,000	3,352	36,000	-
I & I STUDY	-	100,000	-	-	-
WATER CONNECTION CONSTRUCTION	157,401	225,000	-	-	325,000
SEWER LINE/MANHOLE REHAB	4,417	171,250	2,060	5,000	25,000
SEWER SYSTEM MAINTENANCE	-	75,000	5,781	10,000	60,000
SCADA	-	200,000	25,505	150,000	317,000
--TOTAL DEPARTMENT--	10,925,599	3,368,466	845,661	1,685,518	2,527,282
EXCESS REVENUES OVER (UNDER) EXP.	\$ 4,190,407	\$ -	\$ (678,419)	\$ 2,672,131	\$ 294,849



POTOMAC & RAPPAHANNOCK TRANSPORTATION COMMISSION (PRTC) TRUST
FUND

The PRTC Trust Fund accounts for the City's Gas Tax revenues, which are administered by the Potomac & Rappahannock Transportation Commission.

BUDGET HIGHLIGHTS

Personnel :

- None.

Operations :

- Required subsidies have been budgeted as provided by PRTC. Amounts budgeted for street improvements support those projects as budgeted in the City's Capital Project Fund.

**CITY OF MANASSAS PARK
PRTC TRUST FUND
ADOPTED BUDGET FY 2011**

	Actual FY 2009	FY 2010 Adopted Budget	FY 2011 Adopted Budget
<u>Revenue</u>			
PRTC Funds (Gas Tax Revenues)	\$ 955,260	\$ 1,207,796	\$ 1,711,163
<u>Expenditures</u>			
<u>City Projects</u>			
Westside Sidewalks (C.P. Fund)	\$ 200,000	\$ -	\$ -
Street Improvements (C.P. Fund)	250,000	500,000	1,000,000 *
<u>PRTC Subsidies</u>			
Administration	8,794	11,100	13,800
OmniLink	136,692	157,600	147,800
Marketing	200	1,200	4,800
Local capital match	-	400	-
VRE	359,574	537,496	544,763
Total PRTC Expenditures	\$ 955,260	\$ 1,207,796	\$ 1,711,163

* Resolution approved 10/21/08

BULL RUN – ALCOHOL SAFETY ACTION PROGRAM

The Bull Run Alcohol Safety Action Program (ASAP) offers probationary services to court-referred clients, generally for duration of 6 months to 3 years. Most clients are referred for DWI/DUI, Reckless Driving, and Misdemeanor Alcohol/ Drug offenses.

Court-referred clients needing substance abuse treatment are referred to licensed treatment providers. Bull Run ASAP also works within the community, and with other agencies, to help maintain a public information awareness regarding the problem of drunk driving, and other substance abuse problems.

BUDGET HIGHLIGHTS

Personnel :

- Bull Run ASAP personnel are not considered City of Manassas Park employees. There is an increase in salaries and benefits costs for the FY 2011 budget of \$56,064. This is primarily due to a \$35,000 increase in the Part-time wages budgeted.

Operations :

- The FY 2011 operating costs budget reflects a \$13,600 decrease from the prior year budget, primarily due elimination of the Awards/recognition line item (\$7,000) and a reduction in the Transfers & Refunds line (\$5,000).

**CITY OF MANASSAS PARK
BULL RUN - ALCOHOL SAFETY ACTION PROGRAM
ADOPTED BUDGET FY 2011**

	Actual FY 2009	FY 2010			FY 2011 Adopted BUDGET
		Adopted Budget	YTD ACTUAL 3/31/10	PROJECTED	
Expenditures					
Bull Run ASAP - Salaries	\$ 518,202	\$ 535,248	\$ 398,459	\$ 538,716	\$ 538,512
ASAP Part-time Wages/Salaries	156,454	125,000	110,532	162,564	160,000
FICA	49,916	50,509	36,699	51,542	53,436
Retirement (VRS)	65,716	68,619	51,464	68,620	78,300
457 Match	1,560	1,560	1,140	1,560	1,560
Group Health	76,012	80,000	55,250	73,696	83,687
VRS Life Insurance	1,692	2,000	1,084	1,446	3,505
Workers Comp.	1,078	1,300	1,384	1,384	1,300
Awards/recognition	0	7,000	0	0	0
Professional Services	2,377	2,500	2,745	3,448	2,500
Janitorial Services	17,520	17,000	13,000	17,260	17,500
Fiscal services	14,000	14,000	7,000	14,000	14,000
Contractual Services	2,103	4,000	1,250	1,520	2,100
Drug Testing	9,785	8,500	5,577	7,776	8,000
Repairs & maintenance	2,886	1,200	1,217	1,634	1,800
Maintenance Service Contracts	2,715	3,100	1,995	2,718	2,900
Printing/Binding	3,721	4,000	762	1,040	3,000
Public Info. & Education	6,191	6,500	6,838	8,000	8,000
Advertising	0	500	0	0	500
Electric & Heating	13,994	10,000	9,350	8,364	10,000
Water & Sewer	1,779	1,600	1,184	1,488	1,600
Postage	11,599	14,000	8,640	9,520	13,000
Telecommunications	8,883	8,500	6,793	8,540	9,000
Professional Liability Insurance	691	700	691	691	700
Rentals & Leases	114,762	136,900	100,364	133,956	138,000
Travel & Mileage	679	1,750	1,501	1,750	1,750
Substinance & Lodging	2,837	2,900	1,618	2,900	2,900
Convention & Education	112	1,000	350	700	1,000
Payment to VASAP	34,583	32,500	22,248	28,272	30,000
Memberships/Dues	618	800	250	618	700
Bank Charges	7,617	6,000	4,649	8,130	8,000
Office Supplies	16,860	14,000	9,992	13,404	14,000
Cleaning Supplies	507	300	428	600	600
Vehicle Fuel & Maintenance	4,395	4,900	2,607	3,216	4,000
Books/Subscriptions	292	150	133	150	150
Educational Supplies	716	10,000	4,915	9,410	10,000
Capital Outlay	4,140	3,000	622	1,246	3,000
Transfers & Refunds	17,067	17,000	6,733	9,836	12,000
Department Total	\$ 1,174,059	\$ 1,198,536	\$ 879,465	\$ 1,199,715	\$ 1,241,000

2010 REAL PROPERTY ASSESSMENT REPORT
MAY 3, 2010

Prepared by: RICHARD SANDERSON, CITY ASSESSOR

The purpose of this report is to provide you with information concerning changes in the City's real property tax base from 2009 to 2010. The 2010 assessments become effective July 1, 2010, and impact the fiscal year (FY) 2010-2011 budget (with real estate taxes payable in two installments due December 5, 2010, and June 5, 2011).

As a result of the Governing Body's action in November 2008, the effective date for real estate tax assessments was changed from January 1 to July 1, beginning July 1, 2009, to align the assessment year with the City's fiscal year budget process.

Executive Summary

- For 2010, the overall assessed value of locally-assessed real property declined 5.41%, or \$59,930,000, from the originally reported land book figure of \$1,106,858,700 in 2009 to \$1,046,928,700 for 2010. 2.63%, or \$29,164,500, of this decline was the result of equalizing the 2009 assessments through the assessment review and appeal process. For the 2010 reassessment the 2009 equalized assessments declined another 2.85%, or \$30,765,500.
- Assessed values for existing single family residences, on average, depreciated by the following amounts for the 2010 assessments:
 - Single family detached home values depreciated 2.63%
 - Townhome values depreciated 1.01%
 - Residential condominium values depreciated 1.45%
- Net new growth in the amount of \$5.6 million was added to the City's real property tax base for the 2010 reassessment as a result of greater occupancy levels at the City Center apartments and Kent Village Shopping Center, the re-use of the former Farrish Auto Dealership as the Speedy Clean Carwash, and new improvements to single family residences throughout the City during 2009. Without this new growth the City's tax base would have declined 5.92%, instead of the 5.41% decline actually experienced.
- The number of recorded residential mortgage foreclosures in the City declined 60.39%, from 414 in calendar year (CY) 2008 to 164 foreclosures during CY 2009.
- The real property tax base for commercial and industrial properties declined 13.13% overall, as a result of value depreciation for this sector that ranged from 10 to 20%.

2010 Real Property Assessment Report (continued)

- The first foreclosure of an industrial property located in the City was recorded on October 28, 2009.
- Attachment 1 is a summary of real property assessment changes from 2009 to 2010 for each class of assessed property.

Overall Change in Real Property Tax Base

For 2010, the overall assessed value of locally-assessed real property declined 5.41%, or \$59,930,000, from the originally reported land book figure of \$1,106,858,700 in 2009 to \$1,046,928,700 for 2010. 2.63%, or \$29,164,500, of this decline was the result of equalizing the 2009 assessments through the assessment review and appeal process. For the 2010 reassessment the 2009 equalized assessments declined another 2.85%, or \$30,765,500. This 5.41% decline in the real property tax base for 2010 follows a 31.34% decline for the 2009 assessments and an 8.77% decline for 2008. The City's locally-assessed real estate has suffered a \$720.2 million loss (representing a 41.75% decline) since 2007 when the real estate tax base was \$1,767,088,100.

In all, real property depreciated by \$48,780,400 from 2009 to 2010. Value depreciation for each class of property is explained in greater detail further in this report and is exhibited numerically on Attachment 1.

Net new growth in the amount of \$5.6 million was added to the City's real property tax base for the 2010 reassessment as a result of greater occupancy levels at the City Center apartments and Kent Village Shopping Center, the re-use of the former Farrish Auto Dealership as the Speedy Clean Carwash, and new improvements to single family residences throughout the City during 2009. Without this new growth the City's tax base would have declined 5.92%, instead of the 5.41% decline actually experienced.

Net new growth is new value that results from new construction, changes in land use restrictions and zoning, and changes in the taxable status of formerly tax exempt properties to a taxable status after deducting losses due to fire and similar damages, down-zoning or intensified use restrictions, and changes in the taxable status of property from assessed to a tax exempt status.

Changes in the classification of property, except to and from tax exempt status, have no net effect on the total real property tax base. For example, if a vacant parcel of land assessed at \$60,000 is reclassified as commercial vacant land the assessment accounting would show a \$60,000 loss to the residential vacant land class and \$60,000 new to the commercial vacant land class, with no net result to the overall tax base.

The contribution that commercial and industrial properties (including multi-family apartments) provide to the total real property tax base of the City declined from 30.33% in 2009 to 27.86% for 2010, primarily as a result of declines in commercial and industrial property values.

Table 1 – Real Property Tax Base by Property Type (2007-2010)

Year	Residential	Commercial/Ind.	Total
2007	86.10%	13.90%	100.00%
2008	83.01%	16.99%	100.00%
2009	69.67%	30.33%	100.00%
2010	72.14%	27.86%	100.00%

Attachment 2 shows average, median and assessment ranges for each class of locally-assessed property for 2010.

Public Relations: On April 12 notices of assessment were mailed to all owners of property in the City of Manassas Park. Each notice included how the land, building, and total assessed value changed from 2009 to 2010, gave detailed information on how to challenge the 2010 assessment, and notified citizens of the May 4 public hearing on the real estate tax rate for FY 2010-2011.

Changes in the Residential Real Property Tax Base

The residential real property tax base (excluding multi-family apartments) declined 2.06%, or \$15,849,700, from \$777,148,700 in 2009 to \$755,299,000 in 2010. This decline was partially offset by residential new construction which added \$1,259,500, the majority being minor improvements to existing residential properties during 2009. The average assessed value for an existing single family residential property (including single family detached homes, townhomes, and residential condominiums, but not multi-family apartments) depreciated 2.17% for the 2010 assessments. Details for each type of residential property are as follows:

- The average single family detached home value depreciated 2.63%
- The average townhome value depreciated 1.01%
- The average residential condominium value depreciated 1.45%

Reductions in the value of residential properties for 2010 are consistent with similar reductions made by local assessors throughout Northern Virginia. The closer in jurisdictions of Arlington County and the cities of Alexandria and Falls Church have reported slightly higher declines than the outer suburbs. These same closer in jurisdictions did not experience the same degree of steep declines in residential property values that the outer suburbs experienced for the 2009 assessments. In comparing foreclosure activities in the City of other areas of the Commonwealth, activities peaked in the City in August 2008 while foreclosures in many others areas of the State peaked during 2009.

Each community has a separate and distinct real estate market. Part of that uniqueness depends on how the community developed (e.g., subdivision practices for such things as lots sizes for homes) and the housing stock (e.g., age and square feet of living area size and amenities). Some of the characteristics that make the City’s residential housing market unique are:

2010 Real Property Assessment Report (continued)

- 57.16% of residential properties were built in the last 20 years
- 27.31% of residential properties were built between 1990 and 2000.
- 19.89% of residential properties were built after 2000.

Attachment 3 is a list of average changes in assessed values from 2009 to 2010 for residential subdivisions throughout the City.

Valuation Methodology Considerations for 2010 Residential Property Assessments
Valuation Methodology Considerations. As with the 2009 assessment of residential property, the Manassas Park Office of the City Assessor (OCA) included most sales of bank-owned properties in the comparable sales that would be considered before determining assessments for 2010. Prior to the 2009 and earlier reassessments, all sales involving financial institutions and lenders were disqualified from consideration in determining assessments.

During the pre-2007 residential real estate market, sales involving banks or lenders made up less than 3% of property transactions during any given year. For example, nine residential properties in the City were foreclosed on during CY 2006. Starting in the last quarter of CY 2007 foreclosure activity became more prevalent in the City. See pages 7-9 for further details on foreclosure activities in the City from 2006 through 2009.

In monitoring residential real estate sales activities each month during CY 2009 it became evident that foreclosure related sales were becoming less prevalent. Sales statistics for the City during the time period from January 1 through June 30, 2009, showed that the number of residential mortgage foreclosures had declined 56.57% from the same period in 2008.

As a result, before the average level of assessment was determined for each residential neighborhood the following factors were also considered in addition to the standard assessment/sales ratio study:

- Residential appraisals for refinancing and mortgage loan purposes were compared to assessed values to determine an average ratio of appraised value to assessed value during CY 2009. In many cases appraised values were higher than sales prices and within a relevant range of the 2009 assessed values.
- Residential property sales were analyzed on a sales price per square foot of living area basis so that median sales prices per square foot of living area could be considered for each neighborhood. In some cases, especially with bank-owned property sales, sales that indicated a value less than the median price per square foot of living area were given less consideration in the reassessment process.

As foreclosures and related bank-owned property sales become less prevalent in the residential market, less weight will be given to such transactions and more weight given to typical market forces. The OCA's valuation methodology considerations for the 2010 assessments simply recognize current real estate market activities.

2010 Real Property Assessment Report (continued)

The reassessment for 2010 used generally accepted valuation principles and practices for the valuation of real property (both residential and non-residential) as recommended by the International Association of Assessing Officers (IAAO).

Public Relations: Beginning with the 2008 assessments the OCA has made a list of residential sales available that were considered before determining assessments. The list, arranged by property address, has been useful to property owners who want to review or challenge their assessments. The list of residential sales that were considered for the 2010 assessments was available on the City Assessor webpage April 13, the day after that 2010 notices of assessment were mailed.

Analysis and Studies Conducted

In addition to collecting, verifying, and analyzing properties sales as discussed earlier in this report, the OCA also conducted the following study for the 2010 assessments:

Land Value Study.

As part of the reassessment process the OCA must determine how year-to-year changes in assessed value will be allocated to land and building. Virginia tax law requires that assessors determine a land value, building value (sometimes called improvements, as they are improvements to the land), and report a total assessed value for each property. It is important to note that the total value change is determined first as property values (except for vacant land) are measured against sales which equate to the total value of a property. Once the total value change has been estimated, say for residential properties in a specific neighborhood, the assessor must decide how to allocate this change among the land value and building value components.

Before allocating assessment changes between land and building for the 2010 assessments:

1. Changes in land and building assessed values for each residential subdivision and non-residential development in the City for assessment years 2005 through 2009 were reviewed;
2. Residential and non-residential land sales that took place during the three year period from January 1, 2007, through December 31, 2009, in the City, Manassas City, and Prince William County were reviewed and analyzed; and
3. Land assessed values for 2009 for properties bordering the City with Manassas City and Prince William County were reviewed and compared to like-zoned land assessments for 2009 in these neighboring jurisdictions before determining how land assessments in the City would change for 2010.

After giving consideration to the findings of these studies, the OCA allocated the reductions in assessments with the primary loss in value to the building values and not the land. For the 2009 reassessment the majority of the decline in residential property values was to the land component and a smaller reduction assigned to the building component.

Residential Sales Statistics

The following sales statistics were compiled by the OCA from property transfer data available for the City of Manassas Park from the Prince William County Clerk of the Courts Office, Land Records Division. These sales include all residential property transfers that were considered for the 2010 assessments. Statistical reports for the City from other sources may vary due to the fact that fewer sales are considered for assessment purposes. Examples of sales not considered by the OCA include:

- Foreclosure sales
- Bank-owned property sales that indicated a sales price per square foot of living area less than the neighborhood median
- Sales of properties where new construction or other physical changes occurred, and therefore could not be compared to assessments that lacked these changes
- Other disqualifying factors (related parties to a transaction, divorce decree, undue duress, etc.)

Number of Units Sold

The number of residential units sold declined 11.5%, from 487 units sold in CY 2008 to 431 units sold during CY 2009.

Sales Volume

Sales volume (in dollars) for residential units sold declined 23.91%, from \$89,475,782 in CY 2008 to \$68,077,752 in CY 2009.

Average Sales Price

The average sale price for residential units declined 14.03%, from \$183,729 in CY 2008 to \$157,953 in CY 2009. The average sale price is determined by taking the sales volume in dollars and dividing by the total number of units sold.

Median Sales Price

The median sale price for residential units increased 15.63%, from \$160,000 in CY 2008 to \$185,000 in CY 2009. The median sale price was determined by arraying the sales prices from low to high and selecting the midpoint or middle value. Median sales price is typically a more reliable indication of market change as it is not affected by the size of extreme values, as is the case with the average sales price.

Residential Property Foreclosure Activities

Residential property foreclosure activities include:

- Pre-foreclosure sales where the owner attempts to sell the property before foreclosure proceedings begin, but the seller needs the lender's approval (often the first and second loan holders' approval) in order to sell because the mortgage loan balance is more than the potential sale price (sometimes called short sales);

2010 Real Property Assessment Report (continued)

- Foreclosures or trust deeds where the ownership of the property transfers from the owner to the lender or a substitute trustee; and
- Sales of bank-owned properties (sometimes called real estate owned or REO) that the lender or financial institution took back in the mortgage foreclosure process.

As also discussed on pages 4-5, residential property foreclosure activities have continued to affect the value of residential properties throughout the City for the 2010 assessments, but to a lesser degree than for the 2008 and 2009 assessments.

- The number of total recorded residential mortgage foreclosures as a percentage of the total number of single family homes in the City declined from 10.49% in CY 2009 to 4.16% during CY 2009.
- The number of bank-owned properties sales in the City declined 43.96%, from 414 in CY 2008 to 232 bank-owned property sales during CY 2009.
- Of the 595 sales that took place in the City during CY 2009 that were considered before determining 2010 residential property assessments, 45.18% were the sale of bank-owned properties that resulted from mortgage foreclosures. The number of bank-owned properties in the residential real estate market was at a much lower lever during CY 2009 than in CY 2008 when the sale of bank-owned properties represented 85.01% of the sales considered for the 2009 assessments.

Table 2 below shows the foreclosure activities (actual foreclosures and the resulting sale of bank-owned properties) in the City during the last four years. A total figure is shown in the far right column although the property in foreclosure may or may not have been the same property sold later as a bank-owned property.

Table 2 - Foreclosure-Related Sales (12 month activities for each CY shown)

Year	Foreclosures	Bank-owned	Total
2006	9	1	10
2007	188	41	229
2008	414	414	828
2009	164	232	396

As Table 2 above shows, residential mortgage foreclosures are starting to decline. However, industry experts do not expect foreclosures to go away entirely for several years. The following top five residential neighborhoods had the most foreclosure activities in the City, representing more than 70% of all foreclosures in the City during CY 2009 (listed in descending order by number of foreclosures):

2010 Real Property Assessment Report (continued)

Manassas Park subdivision (original single family Cape Cod homes built in the 1950s, with some having been renovated and substantially remodeled)

Year	Foreclosures	Foreclosures as % all parcels in nghd.	Bank-owned
2008	223	13.9%	207
2009	69	4.31%	113

Brandy Station subdivision (also known as Brandy Station at Manassas Park Village and the Cloisters at Brandy Court) (townhouse community built 1976-1987)

Year	Foreclosures	Foreclosures as % all parcels in nghd.	Bank-owned
2008	30	10.3%	32
2009	17	5.82%	18

Belmont Station subdivision (townhome community built in 1994)

Year	Foreclosures	Foreclosures as % all parcels in nghd.	Bank-owned
2008	34	11.1%	40
2009	11	3.59%	14

Mosby Ridge subdivision (residential condominiums built 1990-1997)

Year	Foreclosures	Foreclosures as % all parcels in nghd.	Bank-owned
2008	17	17.7%	15
2009	10	10.42%	14

Townes Condominiums (residential condominiums built 2005-2007)

Year	Foreclosures	Foreclosures as % all parcels in nghd.	Bank-owned
2008	9	8.26%	11
2009	8	7.55%	7

Attachment 4 shows the foreclosure related activities in the City of Manassas Park during CY 2009 for each residential neighborhood or subdivision.

Changes in the Commercial and Industrial Property Tax Base

While the assessed value for the average existing commercial and industrial property depreciated 13.08% for 2010, the property tax base for commercial and industrial property declined 13.13% as a result of the reductions in the values of commercial and industrial property as part of the assessment review and appeal process. Many commercial and industrial property experts expressed caution in the fall of 2008 as the general economy eroded and the lack of fully functioning credit markets created the

possibility of foreclosures and bankruptcies in the commercial and industrial property sector. CY 2008 income and expense experience for many property owners in the City indicate declining rental rates, increased concessions to make space competitive or keep tenants in place, increasing operating costs, and higher rates of return expected from investors who may want to take the risks associated with purchasing an income-producing property in an uncertain economy.

Declines in commercial and industrial assessments for 2010 for the City are consistent with declines experienced in other Northern Virginia suburban areas outside the Capital Beltway. For example the commercial and industrial property tax bases for the counties of Loudoun and Prince William declined 5.13% and 14.5%, respectively, and Manassas City 2010 assessments for non-residential properties declined 11.1%.

Statements of income and expense were required by the owners of income-producing properties and 48.86% of the property owners complied with this request. Owners who had fewer than 5 residential dwelling units or who did not lease any part of their property to others were not required to file a statement.

Most Northern Virginia assessment offices have higher compliance rates when requesting income and expense statements. Two important differences are present in the case of owners or income-producing properties in the City: (1) this is the second year they have been asked to submit such a statement; and (2) they may not yet be fully aware of the consequences of non-compliance.

Prior to the 2008 assessments, property owners had not been required to file a statement of income and expense with the OCA, although they are required throughout Northern Virginia and a generally accepted discovery method in the appraisal and assessment of income-producing properties. Table 3 below shows the level of compliance with the OCA's request for the filing of income and expense surveys that were considered for the 2010 assessments for income-producing properties.

Table 3 – Compliance with Request for Submission of Income & Expense Survey

Complied (survey filed)	56	21.21%
Owner-occupied properties	73	27.65%
Subtotal compliant	129	48.86%
Submitted but not in compliance	2	0.76%
No submission	133	50.38%
Subtotal non-compliant	135	51.14%
Total that required compliance	264	100.00%
Undeliverable	4	1.49%
Grand total	268	

Income and expense surveys were mailed to the owners of income-producing commercial and industrial properties (including multi-family apartments) during the week of July 28, 2009. Property owners had until August 21, 2009, to file the completed forms with the OCA. Owners also had the ability to print these survey forms from the City Assessor webpage.

Each of the 268 statements of income and expense mailed to owners of income-producing properties in the City included a cover letter that, along with instructions for completing the form, stated:

“Failure to provide this information as requested will prevent the property owner from challenging the real estate assessment to the Office of the City Assessor, Board of Equalization, and Prince William County Circuit Court based upon the income and expenses attributed to the property for the assessment year affected.”

Public Relations: At the request of the Manassas Park Board of Equalization the OCA provided owners of income-producing properties a second change to file an income and expense statement. On January 7, 2010, the OCA sent a reminder letter and a survey form to each owner who had not responded by the August 21, 2009, deadline. This effort resulted in an additional 18 forms filed by property owners. This additional compliance is included in the figures shown in Table 3.

The commercial and industrial real estate market will be monitored closely for the 2011 assessments. In order to get accurate indications of the market for income-producing properties it is essential that the owners of income-producing properties comply with the OCA’s annual request for income and expense information. By complying with the request the assessment can take into consideration changes in rental rates or rental concessions, vacancy and collection loss, typical and extraordinary operating expenses, and capitalization rate expectations on the part of buyers and sellers of such properties.

Commercial and Industrial Property Foreclosures

The first foreclosure of an industrial property located in the City was recorded on October 28, 2009. Many commercial and industrial property experts began to express caution in the fall of 2008 as the general economy eroded and the lack of fully functioning credit markets created the possibility of foreclosures and bankruptcies in the commercial and industrial property sector. Commercial and industrial property foreclosure activities for the City and eight neighboring assessment jurisdictions are shown in Table 4.

Table 4 – CY 2009 Commercial & Industrial Property Foreclosure Activities

Jurisdiction	CY 2009 Foreclosure Activities	
	# Parcels	# Owners
Loudon County	48	25
Prince William County	10	10
Fairfax City	1	1
Fauquier County	1	1
Manassas Park City	1	1
Falls Church City	0	0
Manassas City	0	0
Fairfax County	No response	
Stafford County	No response	

Fairfax County is in the process of compiling information on foreclosed commercial and industrial properties and plans to cooperate with later requests by the OCA for such data. Although a relatively large number of foreclosure activities are shown for the counties of Loudoun and Prince William, the number of commercial and industrial properties foreclosed on represents less than 1% of the total parcel count for such properties for the 2010 assessments for these counties.

ATTACHMENTS:

- 1 – 2010 Property Assessment Change Summary
- 2 – 2010 Property Assessment Averages, Medians & Ranges
- 3 – Average Change in Residential Real Property Assessed Values 2009 to 2010
- 4 – Foreclosure Activities in the City of Manassas Park During CY 2009
- 5 – 2006 to 2009 Residential Sales by Price Range

City of Manassas Park, Virginia
Office of the City Assessor

ATTACHMENT 1

2010 Real Property Assessment Change Summary

Real Property Classification	2009 Assessments	2010 Assessments	(\$) Amount of Change	% Change	Loss (\$)	(\$) Amount of Appreciation/ (Depreciation)	New Growth (\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Locally-assessed Taxable Real Property							
Residential Real Property							
Single Family Detached Home	520,643,700	508,111,000	-12,532,700	-2.41	-52,100	-13,836,200	1,355,600
Single Family Townhouse	148,459,400	146,980,500	-1,478,900	-1.00	0	-1,508,500	29,600
Residential Condominium	96,813,800	95,411,600	-1,402,200	-1.45	-4,000	-1,403,400	5,200
Subtotal Single Family Residential	765,916,900	750,503,100	-15,413,800	-2.01	-56,100	-16,748,100	1,390,400
Vacant Land - Residential	5,231,800	4,795,900	-435,900	-8.33	-435,900	0	0
Total Residential Real Property	771,148,700	755,299,000	-15,849,700	-2.06	-492,000	-16,748,100	1,390,400
Commercial/Industrial Real Property ^{1/4}							
Commercial	56,012,800	53,455,200	-2,557,600	-4.57	-918,700	-2,531,500	892,600
Multi-family Apartment	136,968,700	112,322,600	-24,646,100	-17.99	-15,495,000	-12,594,200	3,443,100
Industrial	127,037,800	110,161,200	-16,876,600	-13.28	0	-16,906,600	30,000
Vacant Land - Commercial	5,025,000	9,071,900	4,046,900	80.54	0	0	4,046,900
Vacant Land - Industrial	10,665,700	6,618,800	-4,046,900	-37.94	-4,046,900	0	0
Total Commercial/Industrial Real Property	335,710,000	291,629,700	-44,080,300	-13.13	-20,460,600	-32,032,300	8,412,600
Total Locally-assessed Taxable Real Property	1,106,858,700	1,046,928,700	-59,930,000	-5.41	-20,952,600	-48,780,400	9,803,000
Non-locally Assessed Taxable Real Property ^{1/9}							
State Corporation Commission-assessed Properties							
Electric Light & Power Corporations	13,884,900	15,253,800	1,368,900	9.86			
Gas Corporations	5,315,700	5,860,100	544,400	10.24			
Telecommunications Companies	5,519,700	6,321,900	802,200	14.53			

City of Manassas Park, Virginia
Office of the City Assessor

2010 Real Property Assessment Change Summary

Real Property Classification	2009 Assessments	2010 Assessments	(\$) Amount of Change	% Change	Loss (\$)	(\$) Amount of Appreciation/Depreciation	New Growth (\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total SCC-assessed Properties	24,720,300	27,435,800	2,715,500	10.98			
Virginia Department of Taxation-assessed Properties							
Railroad Companies	2,046,200	2,159,300	113,100	5.53			
Total for All State-assessed Properties	26,766,500	29,595,100	2,828,600	10.57			
Grand Total Taxable Real Property Assessments	1,133,625,200	1,076,523,800	-57,101,400	-5.04			

Notes:

% Change (column 5) figures show change in year-to-year values from all sources. For appreciation and depreciation percentage figures see Assessment Report. Amount of Appreciation/Depreciation (column 7) is the difference between the sum of column 2 and column 6 and the column 3 less column 8.

- 1 Loss related to the discovery of floodplain conditions and correction to acreage size.
- 2 Loss due to cost to cure potentially contaminated site, correction to construction grade for a specific building, and recognition of floodplain conditions at another site.
- 3 Loss related to Board of Equalization reduction in 2009 assessed value to recognize a smaller degree of new construction value at Park Center development. While development was physically complete by July 1, 2009, City Center apartments and the retail center experienced difficulties with anticipated rent levels and occupancy.
- 4 New due to reclassification from vacant industrial land to vacant commercial land class for 2010.
- 5 Loss due to reclassification from vacant industrial land to vacant commercial land class for 2010.

City of Manassas Park, Virginia

Office of the City Assessor

2010 Real Property Assessment Averages, Medians & Ranges by Classification

ATTACHMENT 2

Real Property Classification	2010 Assessments	Parcel Count	Average Assessment /1	Median Assessment /2	Assessed Value Range	
					Low	High
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Locally-assessed Taxable Real Property						
Residential Real Property						
Single Family Detached Home	508,111,000	2,439	208,328	148,500	64,200	489,200
Single Family Townhouse	146,980,500	906 3	162,230	185,400	96,800	272,500
Residential Condominium	95,411,600	602	158,491	171,700	57,700	239,600
Subtotal Single Family Residential	750,503,100	3,947	190,145	156,800	57,700	489,200
Vacant Land - Residential	4,795,900	18	266,439	15,450 4	200	1,088,700
Total Residential Real Property	755,299,000	3,965	190,492			
Commercial/Industrial Real Property						
Commercial	53,455,200	28	1,909,114	1,425,000	328,700	5,425,800
Multi-family Apartment	112,322,600	171 5	123,296	126,182 6	80,110	133,881
Industrial	110,161,200	209	527,087	214,600	107,800	3,827,700
Improved Commercial & Industrial Properties	275,939,000	408	676,321	154,950	119,700	5,425,800
Vacant Land - Commercial	9,071,900	6	1,511,983	1,018,850	500,000	4,046,900
Vacant Land - Industrial	6,618,800	15	441,253	336,300	10,500	1,560,700
Total Commercial/Industrial Real Property	291,629,700	429	679,790		10,500	5,425,800
Total Locally-assessed Taxable Real Property	1,046,928,700	4,394	238,263		200	5,425,800

Notes:

- 1 The average 2010 assessment includes new construction and other changes. The average assessed values reported elsewhere for existing properties by classification do not include new construction and class changes.
- 2 The median assessment for 2010 is the mid-point occurrence of assessed values ranked in descending order.
- 3 167 rental townhome parcels at Manassas Park Village, which are valued for assessment purposes similar to an apartment community, are not included here but in the multi-family apartment parcel count.
- 4 Many residential vacant lots are small outlots that will not accommodate the construction of a new dwelling.
- 5 Parcel count includes 4 parcels developed as multi-family communities and 167 rental townhouse units at Manassas Park Village.
- 6 Average assessment (column 4) and median assessment (column 5) are reported as per unit and not per parcel. Because hundreds of units are typically on one parcel, using the per unit value is more comparable to other assessments. For the 2010 assessments there are 911 apartment units, which includes 247 units at City Center in the Park Center development.

City of Manassas Park, Virginia

ATTACHMENT 3

Office of the City Assessor

Average Change in Residential Real Property Assessed Values 2009 to 2010*

(Arranged by type of residential property and then listed alphabetically by subdivision name)

	(1)	(2)	(3)	(4)	(5)
	Subdivision Name	Property Type	2009 Average Assessed Value	2010 Average Assessed Value	Average % Change
1	Blooms Crossing Sec. 1	Single Family Home	332,174	331,908	-0.08%
2	Blooms Crossing Sec. 2	Single Family Home	367,943	367,685	-0.07%
3	Blooms Crossing Sec. 3	Single Family Home	310,565	303,267	-2.35%
4	Blooms Crossing Sec. 4	Single Family Home	330,704	322,800	-2.39%
5	Blooms Crossing Sec. A, Phase 3	Single Family Home	315,008	314,567	-0.14%
6	Blooms Crossing Sec. B	Single Family Home	303,268	302,025	-0.41%
7	Blooms Crossing Sec. C	Single Family Home	380,315	379,821	-0.13%
8	Blooms Crossing Sec. D	Single Family Home	404,850	403,595	-0.31%
9	Burns Property	Single Family Home	306,520	306,520	0.00%
10	Manassas Park (original)	Single Family Home	129,745	130,004	0.20%
11	Manassas Park (newer/addt.)	Single Family Home	238,549	194,656	-18.40%
12	Belmont Station	Townhome	195,146	194,463	-0.35%
13	Blooms Crossing Sec. A	Townhome	201,489	201,429	-0.03%
14	Brandy Station	Townhome	114,056	110,760	-2.89%
15	Manassas Park Station	Townhome	264,545	264,545	0.00%
16	Stoneridge II	Townhome	106,817	106,753	-0.06%
17	Stoneridge II Sec. 2	Townhome	111,084	103,153	-7.14%
18	Mosby Ridge	Residential Condominium	129,836	129,940	0.08%
19	Mosby Ridge Sec. 2	Residential Condominium	148,480	148,822	0.23%
20	Outlook Condominium	Residential Condominium	77,820	62,482	-19.71%
21	Reserve Condominium, The	Residential Condominium	183,074	183,037	-0.02%
22	Townes Condominium, The	Residential Condominium	215,419	213,416	-0.93%

Notes:

* Average assessment changes for each residential area and subdivision are shown. Individual changes may vary, especially if improvements were made during 2009 (e.g., constructed an addition, extra bathroom, deck, or finished the basement, etc.).

1 Burns Property is also known as Blooms Crossing Station.

2 Sales during CY 2009 showed that median assessed values were greater than median sales prices so assessments were reduced for 2010. This neighborhood declined 40% for the 2009 assessments while original homes in the Manassas Park neighborhood (row 10) declined 56% for 2009.

3 Blooms Crossing Section A, not including Phase 3 listed above on row 5.

4 Brandy Station is also known as Brandy Station at Manassas Park Village and Cloisters at Brandy Court.

5 Sales during CY 2009 showed that median assessed values were greater than median sales prices so assessments were reduced for 2010. Outlook Condominium is also known as Pinewood Park.

City of Manassas Park, Virginia
 Office of the City Assessor
Summary of Foreclosure Activities for CY 2009
 (Arranged by Property Type and Neighborhood Number)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Subdivision Name	Nghd No.	Residential Property Type	Total No. Lots	Number of Foreclosures	Bank-owned Properties Sales	Total Foreclosure Activities
1	Blooms Crossing Section 1	a1	Single Family Detached	185	2	5	7
2	Blooms Crossing Section 2	a2	Single Family Detached	124	4	7	11
3	Blooms Crossing Section 3	a3	Single Family Detached	50	6	7	13
4	Blooms Crossing Section 4	a4	Single Family Detached	197	2	3	5
5	Blooms Crossing Section A Phase 3	a5	Single Family Detached	47	0	1	1
6	Blooms Crossing Section B	a6	Single Family Detached	74	3	3	6
7	Blooms Crossing Section C	a7	Single Family Detached	41	2	2	4
8	Blooms Crossing Section D	a8	Single Family Detached	65	0	1	1
9	Burns Property (Blooms Crossing Station)	a9	Single Family Detached	56	2	4	6
10	Manassas Park (original)	aa	Single Family Detached	1,329	57	96	153
11	Manassas Park (newer/addt.)	ab	Single Family Detached	271	12	17	29
12							
13				2,439	90	146	236
14	Single Family Homes						
15	Brandy Station /1	b2	Townhome	292	17	18	35
16	Stoneridge II	b3	Townhome	72	5	7	12
17	Stoneridge II Section 2	b4	Townhome	40	2	4	6
18	Belmont Station	b5	Townhome	306	11	14	25
19	Blooms Crossing Section A /2	b6	Townhome	131	6	5	11
20	Manassas Park Station	b7	Townhome	65	4	3	7
21							
22	Townhomes			906	45	51	96
23							
24	Outlook Condominium (Pinewood Park)	c1	Condominium	80	5	8	13
25	Mosby Ridge	c2	Condominium	96	10	14	24
26	Mosby Ridge II	c3	Condominium	96	6	5	11
27	Reserve Condominium, The	c4	Condominium	224	0	1	1
28	Townes Condominiums, The	c5	Condominium	106	8	7	15
29							
30	Residential Condominiums			602	29	35	64
31							
32	Grand Total			3,947	164	232	396

Notes:
 Neighborhood numbers shown in column 2 were assigned by the Office of the City Assessor.
 /1 Brandy Station is also known as Brandy Station at Manassas Park Village and Cloisters at Brandy Court.
 /2 Blooms Crossing Section A, not including Phase 3 listed above on row 5.

City of Manassas Park, Virginia
Office of the City Assessor
2006-2009 Residential Sales by Price Range

ATTACHMENT 5

	Value Range (Dollars)	Number of Sales			
		CY 2006	CY 2007	CY 2008	CY 2009
	(1)	(2)	(3)	(4)	(5)
1	Under 100,000	1	1	94	151
2	100,000 - 149,999	0	1	266	170
3	150,000 - 199,999	8	19	172	121
4	200,000 - 249,999	18	62	115	40
5	250,000 - 299,999	63	216	109	57
6	300,000 - 349,999	150	116	84	32
7	350,000 - 399,999	136	32	42	20
8	400,000 - 449,999	50	30	11	4
9	450,000 - 499,999	50	24	3	0
10	500,000 - 549,999	38	5	4	0
11	550,000 - 599,999	10	5	3	0
12	600,000 and over	5	3	1	0
	Total	529	514	904	595

Note:

Sales include all residential property transactions where a sale amount is shown, including foreclosures, bank-owned property sales and sales that cannot be compared to assessed values in some cases (e.g., new construction since last reassessment).