

CITY
of
MANASSAS PARK



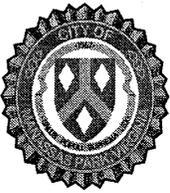
ANNUAL ADOPTED
BUDGETS

Fiscal Year 2009-2010

CITY OF MANASSAS PARK
ANNUAL ADOPTED BUDGETS
Fiscal year 2009-2010

Table of Contents

City Manager’s Budget Message	i-v
<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 2009-10 Real Property Assessment Report	51-65



CITY OF MANASSAS PARK

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Mayor:
Frank Jones

Vice Mayor:
Bryan E. Polk

City Manager:
Mercury T. Payton

Council Members:
Michael R. Bunner
Peter J. Farrell
Fran D. Kassinger
Keith D. Miller
Suhas Naddoni

May 20, 2009

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) 2009-2010 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 Fees), 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 here. The City's General Fund budget includes a transfer to the Schools' Operating and Debt Service Funds in accordance with the revenue sharing agreement, as well as funding for required debt service.

The City, along with most of its neighboring jurisdictions, is experiencing the unprecedented effects of one of the worst real estate collapses and economic recessions in our Country's history. We began preparation for the fiscal effects in January 2008 with the implementation of a hiring freeze. In anticipation of massive reductions in our residential real estate values, in September 2008, we reduced budgeted expenditures for FY 2009 by over \$1,000,000 and shifted our real estate tax assessment date from January 1 to July 1. By taking these actions at such an early stage we were able to mitigate the effects on our workforce and maintain services to our Citizens.

Attempting to balance the City's budgets with severely declining revenues, while maintaining vital services to our Citizens, led to the most challenging budget process we have faced. The approved budgets presented in this document represent hundreds of hours of staff time in preparing significantly reduced budgets in terms of dollar amounts while attempting to maintain the quality of services our Citizens expect.

The City's Finance staff operated with direction to prepare the General Fund budget under two basic guidelines: (1) no increase in the average residential tax bill and (2) no use of fund balance. The following statistics relate to the FY 2010 assessed values (for a complete report on this information, see Appendix A):

- For FY 2009-2010, the overall assessed value of locally-assessed real property declined 31.34%. This follows an 8.77% decline for FY 2008-2009.

- Procedural and methodology changes for the 2009 assessments included moving the effective date for assessments from January 1 to July 1 to align with the City’s fiscal year budget and the inclusion of the sale of bank-owned properties among the sales considered before assessment changes for 2009 were determined.
 - The 2009 assessments, therefore, will become effective July 1, 2009, and affect the FY 2009-2010 budget (with real estate taxes payable in two installments by December 5, 2009, and June 5, 2010).
- Assessed values for residential properties, on average, depreciated by 41%
- The average commercial/industrial property appreciated 1.27%

With an average decline in residential properties of 41%, a tax rate of \$2.10 would generate a flat tax bill to the average residential property owner. However, due to the extremes of variation in declines of various residential properties (from 26% to 56% declines) a significant number of residential property owners would see a major increase in their tax bills. Although, not the direction given, staff and the Governing Body was aware of this burden and not interested in seeing a rate increase of that magnitude.

Alternatively, a tax rate of \$1.82 was the amount calculated that would generate the same amount of property tax revenue for FY 2010 as the prior year. Again, this rate was considered too high for the same reasons as stated above. Additionally, with commercial property owners seeing an average increase in property values of 1.27%, any increase in the tax rate would produce a higher tax bill for those nonresidential taxpayers.

Upon completion of initial budget projections, a \$1.75 real estate tax rate was necessary to fund operations. The impact to commercial/industrial property owners was still a major concern to City management and the Governing Body. In order to alleviate the tax increase faced by commercial/industrial property owners, the cost of the garbage collection contract was moved out of the General Fund to the Water & Sewer Fund. This had the effect of reducing the required tax rate by approximately 7 cents. While a similar fee will be charged to residential property owners through their monthly water and sewer bill, this was a true tax rate reduction for our commercial/industrial property owners. They will not be billed for this fee as these nonresidential property owners currently contract on their own for garbage collection services.

At the completion of the budget process, a real estate tax rate of \$1.65 was proposed to fund operations of the General Fund. This rate includes \$0.04 dedicated to City debt service. The approved real estate tax rate is significantly lower than anticipated and was made possible through the diligent efforts of all City employees. I commend the Department Directors for “scrubbing” their budgets and “outside the box” thinking.

It should be noted that City employees are bearing the burden of budget reductions through no pay increases; increasing their share of healthcare coverage and elimination of other benefits; additional workload due to the hiring freeze - the City is currently operating with 13 fewer employees (FY 2010 budget has a total of 16 fewer positions – over 10% reduction in the workforce).

Also, City employees assisted in other ways to help us through this budget crisis. In January 2009, City Management met with all City employees to inform them of the budget situation and to solicit their input in the form of suggestions for budget reductions. We received a number of valuable suggestions and have implemented those where possible. We will continue to analyze other suggestions and implement those when feasible.

The following is a summary of the City's Adopted FY2010 budgets, excluding the School's budgets:

Fund:	FY 2009	FY 2010	Increase (Decrease)	
	Budget	Budget	\$	%
General Fund (see note below)	\$ 38,931,042	\$ 35,548,859	\$ (3,382,183)	-8.7%
Capital Projects Fund	28,699,244	25,616,516	(3,082,728)	-10.7%
Debt Service Fund	907,452	980,345	72,893	8.0%
Water, Sewer & Garbage Collection Fund	6,806,788	6,247,702	(559,086)	-8.2%
Water & Sewer Capital Improvements Fund	3,428,571	3,368,466	(60,105)	-1.8%
PRTC Trust Fund	1,191,582	1,207,796	16,214	1.4%
Bull Run Alcohol Safety Action Program	1,175,097	1,198,536	23,439	2.0%
Totals	\$ 81,139,776	\$ 74,168,219	\$ (6,971,557)	-8.6%
Note: The General Fund budget include transfers to Manassas Park City Schools of:	\$ 17,372,315	\$ 16,113,914	\$ (1,258,400)	-7.2%

General Fund Information:

It should be noted, that the \$1.65 tax rate does not generate an increased tax bill for the average residential property owner. In fact, approximately 45% of our residential taxpayers will see decreases in their tax bills ranging from \$1,000 to \$1,300 (including the Garbage Collection Fee).

The General Fund budget has been reduced by 9% or \$3.38 million. The primary reason for that has already been mentioned – real estate property value decline. Even with the tax rate increase, the City expects real estate property tax revenue to drop \$2 million in FY 2010.

Other General Fund highlights

- No pay increases for employees.
- 50% increase in employees' share of healthcare costs. In addition to that increase, certain employees (based on their plan) will have significantly more costs to cover.
- Elimination of City contribution to employee's 457 plan.
- A hiring freeze was implemented in January 2008, continuing into Fiscal Year 2008-2009 will now be extended through Fiscal Year 2009-2010 as necessary. Thirteen positions are currently unfunded due to freeze.

- As noted above, significant expenditure cuts were made by all Departments. The Department of Public Works cancelled certain maintenance contracts with employees to pick up the work load. Travel/education was scaled back to include only essential training needed to maintain licensing and required certifications.
- Reorganization of Department of Public Works and the Department of Building Inspections. This reorganization, which will create efficiency by enhancing project oversight, consolidates the inspections process and streamlines management. Regrettably, this merger will also have the effect of a reduction in force by three employees.
- Additional capital needs transferred to the Capital Projects Fund. Also, an administrative transfer was developed for the Capital Projects Fund as a means of reimbursing the General Fund for costs incurred.

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 provided for within the "transfers" portion of the General Fund budget. Capital Projects will be funded from PRTC and the Virginia Department of Transportation (VDOT). The Capital Projects Fund also has a transfer to the Debt Service Fund provided.

Water & Sewer Fund Information:

The Water & Sewer Fund budget has been prepared for the first time in recent history without appropriating fund balance. The operating budget declined by 8% or \$560,000. All required capital needs as well as debt service to the Upper Occoquan Sewage Authority (UOSA).

As mentioned earlier in this letter, a Garbage Collection fee has been implemented in lieu of an additional \$0.07 tax levy. That program has been included in this Fund, as the fee will be billed on the monthly water and sewer bills for residential customers. The fee will be \$14.63/month for residences with curbside pickup and \$8/ month for residences with dumpster service. A \$4 monthly rate will be available for Citizens who qualify for real estate tax relief for the elderly and disabled persons under Virginia Code Section 58.1-3210 or those residing at Park Place Senior Apartments (a Low Income Housing Tax Credit property as defined by the Virginia Housing Development Authority).

The Garbage Collection Fee is simply a pass-through of the costs of the City's garbage collection contract with the service provider. The fee does not generate any profit for the City. In past years, this charge was included in the General Fund real estate tax rate. The primary reason for this change is to try and mitigate the effects of the tax rate increase on commercial/ industrial property owners.

Conclusion:

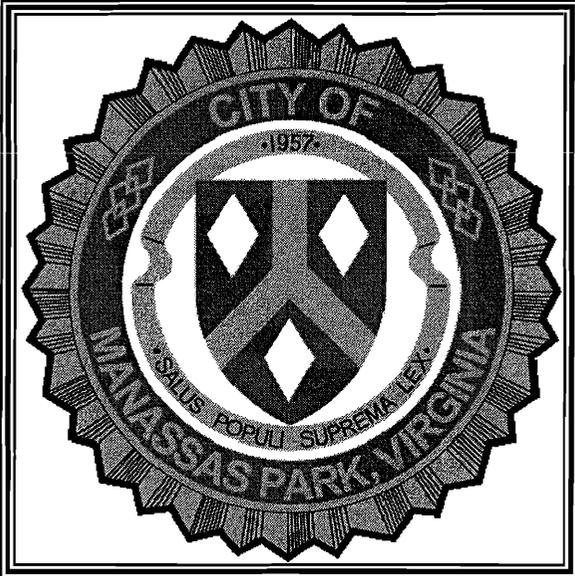
This budget document represents the end result of over six months of teamwork by the entire City staff, including the Governing Body, to address the needs of our community. Through their diligent efforts, I believe we have met the extremely difficult challenges in preparing the FY 2010 budgets. Primarily, how to counter the significant loss of revenue in the General Fund as a result of drastically reduced property taxes and continue to provide quality services to our Citizens.

I would like to sincerely thank the Governing Body for their oversight and concern for every Citizen. I would especially like to thank and commend all City employees for the sacrifices they have made in helping to balance the City's budgets. Without their work, the Governing Body would not be able to make its difficult, informed decisions.

Respectfully submitted,

A handwritten signature in black ink, reading "Mercury T. Payton". The signature is written in a cursive style with a long, sweeping tail that extends to the right.

Mercury T. Payton,
City Manager



City of Manassas Park

Summary of Adopted Budgets - All Funds

Fund:	FY 2010		Increase	
	FY 2009 Adopted Budget	FY 2010 Adopted Budget	(Decrease)	
			\$	%
General Fund (see note below)	\$ 38,931,042	\$ 35,548,859	\$ (3,382,183)	-8.7%
Capital Projects Fund	28,699,244	25,616,516	(3,082,728)	-10.7%
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Totals	\$ 81,139,776	\$ 74,168,219	\$ (6,971,557)	-8.6%
Note: The General Fund budget include transfers to Manassas Park City Schools of:	\$ 17,372,315	\$ 16,113,914	\$ (1,258,400)	-7.2%



General Fund

**CITY OF MANASSAS PARK
GENERAL FUND SUMMARY**

	FY 2008		FY 2009		FY 2010
	ACTUAL	Adopted Budget	Estimated Actual	Adopted Budget	Adopted Budget
TOTAL REVENUE (p. 3-5)	\$ 37,709,759	\$ 38,931,042	\$ 37,503,890	\$ 35,548,859	
EXPENDITURES by DEPT:					
GOVERNING BODY (p. 7)	234,890	223,930	216,534	211,750	
CITY MANAGER (p. 9)	587,789	306,066	306,297	295,778	
COMMISSIONER OF REVENUE (p. 11)	351,157	409,809	316,296	341,389	
TREASURER (p. 13)	385,770	401,326	386,752	374,153	
FINANCE (p. 15)	591,240	566,846	553,348	549,532	
INFORMATION TECHNOLOGY (p. 17)	699,097	752,227	523,177	509,731	
HUMAN RESOURCES (p. 19)	6,758	247,952	185,082	180,658	
REGISTRAR (p. 21)	128,581	139,723	137,148	139,306	
PLANNING & ZONING (p. 23)	-	210,255	159,949	142,380	
AUDIT, LEGAL & INSURANCE (p. 25)	785,933	685,000	760,000	660,000	
POLICE DEPARTMENT (p. 27)	3,315,038	3,272,385	3,298,837	3,150,403	
E911 (p. 27)	406,756	574,842	554,815	577,566	
ANIMAL CONTROL (p. 27)	121,946	133,201	132,611	128,492	
TOTAL LAW ENFORCEMENT	3,843,740	3,980,428	3,986,263	3,856,461	
FIRE AND RESCUE SERVICES (p. 29)	2,328,338	2,398,529	2,386,028	2,252,993	
DEPARTMENT OF PUBLIC WORKS					
ENGINEERING (p. 32)	79,314	70,000	7,000		In Cap. Proj. Fund
STREET DEPARTMENT (p. 32)	542,794	546,481	459,325	430,645	
GARAGE (p. 32)	495,768	518,821	443,738	538,218	
REFUSE DISPOSAL (p. 33)	715,606	700,000	685,000		In Water & Sewer Fund
BUILDINGS & GROUNDS (p. 33)	686,445	615,153	640,592	550,345	
BUILDING INSPECTIONS (p. 33)	605,264	472,685	271,951	196,323	
TOTAL DPW	3,125,191	2,923,140	2,507,606	1,715,531	
SOCIAL SERVICES (p. 35)	2,609,043	3,083,498	2,657,641	2,644,284	
PARKS & RECREATION (p. 37)	1,663,225	1,857,117	1,651,618	1,970,967	
TRANSFERS (p. 39)					
TRANSFER TO DEBT SERVICE FUND	1,813,605	907,452	942,029	960,345	
TRANSFER TO SCHOOL BOARD	17,456,543	17,372,315	17,271,538	16,113,914	
TOTAL TRANSFERS	19,270,148	18,279,767	18,213,567	17,074,259	
REGIONAL SERVICES (p.39)	2,493,987	2,465,428	2,465,428	2,629,687	
TOTAL EXPENDITURES	39,104,886	38,931,042	37,412,734	35,548,859	
Excess revenue over (under) expenditures	\$ (1,395,127)	\$ 0	\$ 91,156	\$ (0)	

Revenue proposes a \$1.61 general tax levy plus \$0 .04 for Debt Service

Garbage Collection would be separate from General Fund and have a user fee in the Water & Sewer Fund

CITY OF MANASSAS PARK
GENERAL FUND - REVENUES
Adopted BUDGET FY 2010

	FY 2008		FY 2009		FY 2010
	Actual	Adopted Budget	Actual -12/31/08	Projected Revenue	Adopted Budget
CURRENT REAL ESTATE TAX (net of relief)	\$ 18,316,811	\$ 18,887,028	\$ 9,335,076	\$ 18,809,192	\$ 16,812,058
DELINQUENT REAL ESTATE TAX	717,899	300,000	683,476	762,567	350,000
TOTAL DEPARTMENT	19,034,710	19,187,028	10,018,552	19,571,759	17,162,058
CURRENT REAL P/S PROPERTY TAX	275,728	285,000	326,171	326,171	300,000
CURRENT PERSONAL PROPERTY TAX	2,994,516	3,050,000	2,789,316	2,868,533	3,050,000
DELINQUENT PERSONAL PROPERTY	248,332	165,000	135,846	165,000	165,000
TOTAL DEPARTMENT	3,242,848	3,215,000	2,925,162	3,033,533	3,215,000
PENALTIES - ALL PROPERTY TAXES	202,675	225,000	118,245	185,000	225,000
INTEREST - ALL PROPERTY TAXES	117,501	112,750	88,616	160,000	125,000
TOTAL DEPARTMENT	320,176	337,750	206,861	345,000	350,000
LOCAL SALES TAX	1,757,187	2,075,000	839,482	1,850,000	1,900,000
UTILITY TAXES - ELECTRIC	504,011	463,500	231,148	475,000	463,500
UTILITY TAXES - GAS	218,139	216,300	83,380	205,000	216,300
UTILITY TAXES - CONSUMPTION	32,898	65,000	20,776	40,000	65,000
COMMUNICATIONS TAX (HB568)	782,221	860,000	464,931	900,000	860,000
TOTAL DEPARTMENT	1,537,269	1,604,800	800,235	1,620,000	1,604,800
BUSINESS LICENSES	748,004	875,000	64,319	825,000	875,000
MOTOR VEHICLE LICENSES	272,922	275,000	231,743	260,000	275,000
BANK STOCK TAXES	47,914	30,000	-	30,000	30,000
RECORDATION TAXES	275,991	400,000	172,893	345,786	300,000
CIGARETTE TAX	369,845	400,000	176,535	353,070	400,000
MEALS TAX	295,082	330,000	148,573	297,146	330,000
E-911 REVENUE	3	-	-	-	-
TOTAL DEPARTMENT	2,009,761	2,310,000	794,063	2,111,002	2,210,000
INTEREST EARNED	296,428	110,000	-	175,000	175,000
PERSONAL PROPERTY TAX RELIEF	1,368,393	1,250,000	1,094,714	1,299,973	1,250,000
TAX ON DEEDS	108,699	100,000	81,122	140,000	100,000
ROLLING STOCK TAX	3,507	3,167	3,507	3,507	3,167
TOTAL DEPARTMENT	1,480,599	1,353,167	1,179,343	1,443,480	1,353,167
TOTAL GENERAL NON-AGENCY REV.	29,954,706	30,477,745	17,089,869	30,300,945	28,270,025

Transfer to City Schools
57% of Non-Agency Revenue - (p. 39)
(Per Revenue Sharing Agreement)

	\$ 17,074,182	\$ 17,372,315	\$ 9,741,225	\$ 17,271,538	\$ 16,113,914
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GENERAL FUND - REVENUES
Adopted BUDGET FY 2010

	FY 2008		FY 2009		FY 2010
	Actual	Adopted Budget	Actual -12/31/08	Projected Revenue	Adopted Budget
PERMITS AND OTHER LICENSES					
ANIMAL LICENSES	\$ 1,925	\$ 2,000	\$ 855	\$ 2,200	\$ 2,000
COURT TRANSFER FEES	712	600	560	1,120	600
ZONING AND SUBDIVISION PERMIT	-	5,000	-	2,500	5,000
BUILDING PERMITS	164,173	75,000	15,164	30,328	35,000
SITE INSPECTION FEES	-	30,000	-	10,000	20,000
SIGN PERMITS	1,400	2,000	400	1,000	2,000
CERTIFICATE OF OCCUPANCY	400	-	50	300	-
CONCEALED WEAPONS PERMITS	964	500	632	1,264	500
DUMPSTER/STORAGE CONTAINER	-	50	-	-	50
YARD SALE PERMITS	173	130	69	138	130
CONDITIONAL USE PERMIT	4,657	500	2,000	3,000	500
SUBDIVISION PLATS	-	900	-	500	810
HOME OCCUPATION PERMITS	2,050	5,000	1,500	3,500	5,000
DOCUMENT SALES	594	1,200	800	1,500	1,200
TOTAL DEPARTMENT	177,048	122,880	22,030	57,350	72,790
FINES & FORFEITURES					
COURT FINES/FORFEITURES	228,319	370,000	121,464	325,000	350,000
PARKING FINES	37,282	37,500	12,751	35,000	37,500
COURT MAINTENANCE FEES	154	100	34	100	100
COURTHOUSE SECURITY FUND	10,439	4,120	6,647	13,294	4,120
TICKET FEES FOR BLDG/ZONING VIOLATIONS	1,801	2,440	17,815	35,630	25,000
TOTAL DEPARTMENT	277,995	414,160	158,711	409,024	416,720
COMMUTER RAIL PARKING FEE	128,775	75,000	33,803	67,606	66,150
CHARGES FOR PARKS AND REC					
RECREATION CENTER REVENUES	27,121	32,960	15,105	30,210	32,960
COMMUNITY CENTER REVENUE	-	-	-	-	513,472
POOL REVENUE-COSTELLO	11,995	-	-	-	-
SPORTS REVENUE	5,895	25,000	-	10,000	25,000
FOOTBALL LEAGUE - SPONSOR/DONATIONS	6,982	-	-	-	-
PARKS & SPECIAL EVENTS REVENUE	1,815	-	1,156	2,312	-
EXTENDED CARE REVENUE	214,939	262,500	119,210	260,000	262,500
POOL REVENUE-SIGNAL BAY	137,745	185,000	95,263	190,526	185,000
SIGNAL HILL PARK REVENUE	15,584	30,000	9,951	25,000	30,000
PROGRAM REVENUE	203,100	50,000	36,696	73,392	50,000
OFFICE FOR TEENS - REVENUE	-	15,000	-	15,000	15,000
SPECIAL EVENTS DONATION/SPONSORS	12,139	75,000	10,120	50,000	75,000
SOCIAL SERVICES - EXTEND CARE	-	12,500	-	12,500	12,500
TOTAL DEPARTMENT	637,315	687,960	287,501	668,940	1,201,432
CHARGES FOR SERVICES					
EMS COST RECOVERY	68,538	449,125	98,528	300,000	300,000
DEBT SERVICE LEVY (4 cents)	-	-	-	-	436,323
REFUSE & RECYCLING COLLECTION	664,340	696,707	-	682,199	Separate Fund
TOTAL DEPARTMENT	732,878	1,145,832	98,528	982,199	736,323
EXPENDITURE REFUNDS					
SCHOOL BOARD - GASOLINE PAYMENT	-	5,000	3,135	6,270	2,500
EXPENDITURE REFUNDS/REBATES	4,784	75,000	8,926	25,000	12,000
TOTAL DEPARTMENT	4,784	80,000	12,061	31,270	14,500
MISCELLANEOUS REVENUE					
SALE OF SURPLUS EQUIP/ASSETS	639	10,000	2,703	5,406	10,000
FIRE DONATIONS/MISC REVENUE	618	-	266	750	-
COLLECTION ADMIN FEES	25,786	10,000	7,095	20,000	10,000
OTHER REVENUE	820,607	15,000	7,163	14,326	15,000
CASH - OVER/UNDER	188	-	141	282	-
NSF CHECK FEE	4,257	1,000	1,337	5,500	1,000
PROFFERS (reimburse atty fees)	-	100,000	-	-	-
SITE PLAN REVIEW	17,818	100,000	8,341	13,500	-
CHARGES FOR SERVICES-FISCAL AGENT	19,428	20,000	7,991	15,982	16,000
RENTAL OF CITY OWNED HOUSES	-	-	-	-	20,000

GENERAL FUND - REVENUES
Adopted BUDGET FY 2010

	FY 2008		FY 2009		FY 2010
	Actual	Adopted Budget	Actual -12/31/08	Projected Revenue	Adopted Budget
<u>MISCELLANEOUS REVENUE (Continued)</u>					
DSS - UTILITIES	\$ -	\$ 4,244	\$ -	\$ -	\$ 4,244
CHANGE IN PRTC JOINT VENTURE	381,415	250,000	-	250,000	-
DSS DONATIONS/CONTRIBUTIONS	-	45,000	-	20,000	45,000
RECOVERIES & REBATES - SCHOOL	(6,599)	80,000	-	80,000	80,000
INSURANCE CLAIMS & RECOVERIES	30,598	15,000	14,290	20,000	15,000
TOTAL DEPARTMENT	1,294,755	650,244	49,327	445,746	216,244
ATTORNEY FEES - DELINQUENCIES	9,047	12,500	4,005	8,010	10,000
<u>STATE REIMBURSEMENTS</u>					
COMMISSIONER OF REVENUE	91,587	88,000	38,306	88,000	88,000
TREASURER	80,021	80,000	30,232	75,000	80,000
ELECTORAL BOARD	57,199	51,708	4,319	50,000	51,708
TOTAL DEPARTMENT	228,807	219,708	72,857	213,000	219,708
<u>WELFARE</u>					
RENT - DSS	-	37,000	-	-	-
WELFARE REVENUE-STATE & FED	1,115,717	1,642,036	495,848	1,282,874	1,349,900
CSA REIMBURSEMENT	528,262	641,700	286,849	641,700	598,000
TOTAL DEPARTMENT	1,643,979	2,320,736	782,697	1,924,574	1,947,900
<u>OTHER CATEGORICAL AID</u>					
JUVENILE DETENTION (VJCCCA)	-	29,763	-	29,763	29,763
STREET MAINTENANCE	582,368	600,000	306,134	600,000	500,000
LITTER CONTROL	6,508	-	-	6,300	5,000
GRANT REVENUES	236,648	25,000	7,079	14,158	25,000
TWO-FOR-LIFE GRANT	16,408	9,802	-	9,802	9,802
AID TO LOCALITIES-VA FIRE PROGRAM	-	27,125	28,002	28,002	27,125
PARKS AND RECREATION GRANT	5,552	-	8,505	8,505	10,005
GANG TASK FORCE	77,511	70,500	38,123	76,246	70,500
ODP GRANT	50,069	31,136	-	30,000	31,136
FIRE FUNDS	27,125	-	-	-	-
EMERGENCY PET SHELTER GRANT	-	-	-	-	25,000
JAG GRANT (STIMULUS MONEY - Law Enforce.)	-	-	-	-	20,040
AUTO RENTAL TAX	73,090	35,000	17,435	49,796	35,000
HOMELAND SECURITY GRANT	20,669	25,070	75,468	102,655	25,070
HOUSE BILL #599 (LAW ENFORCEMENT)	499,141	520,000	118,531	475,000	492,000
TOTAL DEPARTMENT	1,595,089	1,373,396	599,277	1,430,227	1,305,441
<u>TRANSFERS & ADMIN FEE</u>					
TRANSFER FROM CAP PROJECTS FUND - INT	-	340,000	-	340,000	250,000
TRANSFER FROM CAP, PROJECTS - REIMBURSE.	45,000	-	-	-	-
PROCEEDS FROM CAPITAL LEASE	209,581	-	-	-	-
APPROPRIATION OF FUND BALANCE	-	385,881	-	-	-
TRANSFER FROM WATER AND SEWER - ADMIN.	550,000	625,000	-	625,000	821,625
TRANSFER FROM EMERGENCY RESERVE (5%)	220,000	-	-	-	-
TOTAL DEPARTMENT	1,024,581	1,350,881	-	965,000	1,071,625
TOTAL GENERAL AGENCY REVENUE	7,755,053	8,453,297	2,120,797	7,202,946	7,278,833
TOTAL REVENUE - General Fund	\$ 37,709,759	\$ 38,931,042	\$ 19,210,666	\$ 37,503,890	\$ 35,548,859



***General Fund
Departmental Budgets***



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 2009</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 2010, the salary is \$9,200 (\$9,800 for Mayor).

Operations :

- The FY 2010 budget reflects a \$12,180 decrease from the FY 2009 budget, primarily from reductions in the line-items for Awards, Professional Services and Dues/ Memberships.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
GOVERNING BODY					
SALARIES/WAGES	\$ 147,602	\$ 145,510	\$ 72,695	\$ 145,390	\$ 145,517
FICA	11,262	11,131	5,541	11,082	11,132
RETIREMENT	10,202	10,203	5,160	10,320	10,322
457 MATCH	390	390	180	360	-
GROUP HEALTH	3,850	3,843	2,036	4,071	4,176
LIFE INSURANCE	314	353	133	266	353
AWARDS/MISC	2,976	5,000	-	1,500	250
PROFESSIONAL SERVICES	13,543	4,000	4,961	6,011	1,500
PRINTING/BINDING	-	2,000	639	1,500	2,000
ADVERTISING	4,162	3,000	1,103	2,700	3,000
POSTAGE	219	500	54	250	500
TELECOMMUNICATIONS	1,798	-	550	900	-
TRAVEL/EDUCATION	2,020	2,000	592	1,250	2,000
DUES/MEMBERSHIPS	20,931	26,000	21,178	21,178	21,000
OFFICE SUPPLIES	1,767	2,000	462	800	2,000
BOOKS/SUBSCRIPTIONS	6,551	3,000	1,172	2,000	3,000
PAYMENT TO NVPDC	6,550	5,000	3,478	6,955	5,000
CAPITAL OUTLAY-COMPUTERS	753	-	-	-	-
--TOTAL DEPARTMENT--	\$ 234,890	\$ 223,930	\$ 119,935	\$ 216,534	\$ 211,750

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 2009</u>
	Full-time	Full-time
City Manager	3 *	3 *

* Excludes 1 frozen position (Deputy City Manager)

Operations :

- The FY 2010 budget reflects a decrease of \$10,288 from FY 2009, due to reductions in a number of line-items, including Group Health Insurance, Dues/Memberships, Postage and Printing/Binding.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
CITY MANAGER					
SALARIES/WAGES *	\$ 355,405	\$ 212,429	\$ 105,914	\$ 211,828	\$ 212,347
FICA	24,975	14,711	6,656	13,313	14,705
RETIREMENT	44,166	27,233	13,611	27,222	27,223
457 MATCH	1,470	1,170	360	720	-
GROUP HEALTH	19,990	22,387	9,188	18,377	19,368
LIFE INSURANCE	1,339	1,635	350	701	1,635
TUITION ASSISTANCE	7,821	-	-	570	-
EMPLOYEE AWARDS	4,135	1,000	-	350	1,000
PRINTING/BINDING	4,661	3,000	30	500	1,000
ADVERTISING	1,583	-	-	-	-
POSTAGE	1,479	3,000	83	250	1,000
TRAVEL/EDUCATION	10,491	8,000	330	1,250	8,000
DUES/MEMBERSHIPS	17,821	7,500	9,015	9,015	6,500
ECONOMIC DEVELOPMENT GRANT	88,114	-	9,000	21,152	-
OFFICE SUPPLIES	3,886	3,500	369	800	2,500
UNIFORMS/CLOTHING	129	-	-	-	-
BOOKS/SUBSCRIPTIONS	324	500	191	250	500
--TOTAL DEPARTMENT--	\$ 587,789	\$ 306,066	\$ 155,098	\$ 306,297	\$ 295,778

* Salaries for FY 2009 reflect move of HR Manager to separate Dept; Management Analyst position to Finance Dept.; and Deputy City Manager not funded.

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 2009</u>
	Full-time	Full-time
Commissioner of the Revenue	5 *	6

* Excludes 1 frozen position (Business License Auditor)

Operations :

- The FY 2010 budget reflects a decrease of \$68,420 from FY 2009, primarily due to the reduced salaries and related benefits from the frozen position, and a reduction in Printing costs.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>COMMISSIONER OF REVENUE</u>					
SALARIES/WAGES	\$ 256,885	\$ 293,726	\$ 112,681	\$ 225,361	\$ 240,677
OVERTIME	1,053	5,000	1,369	2,738	5,000
FICA	19,366	22,470	8,470	16,940	18,412
RETIREMENT	33,007	37,656	14,670	29,340	30,855
457 MATCH	1,080	1,170	435	870	-
GROUP HEALTH	18,602	19,321	12,021	24,041	26,304
LIFE INSURANCE	1,021	1,341	378	755	1,342
MAINTENANCE SERVICE CONTRACT	1,699	1,200	-	1,200	1,200
PRINTING	1,998	10,125	-	2,000	3,000
ADVERTISING	1,439	1,000	-	1,000	1,000
POSTAGE	6,281	6,000	972	6,000	6,000
TRAVEL/EDUCATION	1,176	1,000	50	250	500
DUES/MEMBERSHIPS	1,140	1,000	520	1,000	1,000
OFFICE SUPPLIES	4,392	7,700	687	4,000	5,000
UNIFORMS/CLOTHING	44	-	-	-	-
BOOKS/SUBSCRIPTIONS	484	600	86	300	600
CAPITAL OUTLAY	1,490	500	-	500	500
--TOTAL DEPARTMENT--	\$ 351,157	\$ 409,809	\$ 152,338	\$ 316,296	\$ 341,389

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 2009</u>
	Full-time	Full-time
Treasurer	5	5

Operations :

- The FY 2010 budget reflects a decrease of \$27,172 from FY 2009, due in large part to reduction of salaries and related benefits as a result of a change in personnel.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
TREASURER					
SALARIES/WAGES	\$ 248,389	\$ 252,127	\$ 124,883	\$ 249,765	\$ 237,099
OVERTIME	272	600	464	600	600
FICA	18,485	19,288	9,289	18,328	18,138
RETIREMENT	31,689	32,323	16,028	31,556	30,396
457 MATCH	1,950	1,560	900	1,410	-
GROUP HEALTH	32,774	34,652	17,447	28,644	28,644
LIFE INSURANCE	976	1,151	413	825	1,151
PROFESSIONAL SERVICES	33,846	27,000	10,802	22,000	27,000
REPAIRS AND MAINTENANCE	1,007	400	372	400	400
PRINTING/BINDING	3,549	4,000	775	4,000	4,000
ADVERTISING	-	500	818	818	500
POSTAGE	15,053	13,500	13,399	15,000	13,500
SURETY BONDS	675	1,500	675	1,500	1,500
TRAVEL/EDUCATION	79	1,000	628	628	500
DUES/MEMBERSHIPS	450	700	675	700	700
BANK SERVICE CHARGES	(59)	2,000	(16)	1,000	2,000
CREDIT CARD EXPENSE	(9,928)	1,000	(7,888)	3,000	1,000
AUTO LICENSE DECALS	3,948	4,200	4,009	4,200	4,200
DOG LICENSE TAGS	127	225	-	225	225
OFFICE SUPPLIES	1,441	2,500	304	1,500	2,000
UNIFORMS	-	-	53	53	-
BOOKS/SUBSCRIPTIONS	95	100	-	100	100
CAPITAL OUTLAY	952	1,000	-	500	500
--TOTAL DEPARTMENT--	\$ 385,770	\$ 401,326	\$ 194,027	\$ 386,752	\$ 374,153

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 2009</u>	
	Full-time	Part-time	Full-time	Part-time
Finance	5	1	5	1

Operations :

- The FY 2010 budget reflects a decrease of \$17,315 from FY 2009, due mainly to a reduced budget for Group Health insurance as a result of fewer employees participating in the City's insurance program.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
ASSESSOR					
SALARIES	\$ 72,528		INCLUDED WITH FINANCE BUDGET		
FICA	5,692				
RETIREMENT	8,300				
457 MATCH	180				
LIFE INSURANCE	268				
PROFESSIONAL SERVICES	29,460				
PRINTING/BINDING	1,416				
ADVERTISING	25				
POSTAGE	1,627				
TRAVEL/EDUCATION	231				
OFFICE SUPPLIES	45				
--TOTAL DEPARTMENT--	\$ 119,772	-			-
FINANCE					
SALARIES/WAGES	\$ 338,492	\$ 428,625	\$ 213,567	\$ 427,134	\$ 422,802
OVERTIME	354	-	-	-	-
PART-TIME WAGES	40,397	28,824	18,543	33,000	28,782
FICA	27,350	33,689	16,534	33,069	33,241
RETIREMENT	42,921	54,950	27,102	54,205	54,203
457 MATCH	1,350	1,560	720	1,440	-
GROUP HEALTH	12,572	11,194	105	105	-
LIFE INSURANCE	1,322	1,554	698	1,395	1,554
PROFESSIONAL SERVICES - Assessing	720	500	-	-	2,500
PRINTING/BINDING - assessment notices	2,116	1,000	534	600	2,000
POSTAGE - assessment notices	609	500	149	250	1,500
TRAVEL/EDUCATION	1,116	1,250	167	200	500
DUES/MEMBERSHIP	250	700	185	200	700
OFFICE SUPPLIES	1,899	2,500	528	1,750	1,750
BULL RUN ASAP/FRINGES	-	-	12,432	-	-
--TOTAL DEPARTMENT--	\$ 471,468	\$ 566,846	\$ 291,265	\$ 553,348	\$ 549,532

* Salaries for FY 2009 reflect move of Payroll Specialist to HR Dept; addition of Management Analyst position from City Manager Dept.; and Assessor.

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 2009</u>
	Full-time	Full-time
Information Technology	2 *	3

* Excludes 1 frozen position (IT Director)

Operations :

- The FY 2010 budget reflects a decrease of \$242,496 from FY 2009, primarily due to reduced salaries and related benefits as a result of the frozen position, data processing and telecommunications line items.
- Further budget reductions were made by shifting IT related capital costs to the Capital Projects Fund budget.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>INFORMATION TECHNOLOGY</u>					
SALARIES/WAGES	\$ 133,089	\$ 174,550	\$ 59,378	\$ 109,100	\$ 103,210
OVERTIME	769	2,000	425	1,000	2,000
FICA	9,829	13,353	4,364	8,346	8,049
RETIREMENT	15,617	22,377	7,321	13,986	13,231
457 MATCH	-	780	-	-	-
GROUP HEALTH	19,889	29,789	10,128	19,528	16,620
LIFE INSURANCE	469	628	190	628	372
PROFESSIONAL SERVICES	92,842	22,000	2,920	6,000	15,000
MAINTENANCE SERVICE CONTRACT	16,044	58,000	25,699	35,000	58,000
PRINTING/BINDING	44	50	-	-	50
DATA PROCESSING	69,543	105,000	12,709	45,000	57,000
POSTAGE	94	100	115	200	100
TELECOMMUNICATIONS	(76)	215,000	4,599	205,000	190,000
VOIP/Telephone	58,044	-	24,817	-	-
Wireless	78,199	-	22,143	-	-
Internet	26,011	-	9,790	-	-
E-911	30,304	-	16,829	-	-
Long distance	4,360	-	1,919	-	-
Other telecom	45,126	-	10,878	-	-
TRAVEL/EDUCATION	9,315	2,500	1,339	3,289	2,500
COPIER	20,910	15,000	8,297	16,000	15,000
POSTAGE METER	3,262	3,600	1,560	3,600	3,600
AS/400 COMPUTER	9,016	18,000	5,807	15,000	18,000
MISC OFFICE EQUIPMENT	9,089	2,000	182	-	-
OFFICE SUPPLIES	9,029	7,000	(601)	500	1,000
BOOKS/SUBSCRIPTIONS	8,205	20,000	13,377	15,000	6,000
CAPITAL OUTLAY - H/W	9,056	20,500	2,844	15,000	Capital Proj. Fund
CAPITAL OUTLAY - S/W	13,873	10,000	1,757	7,500	"
CAPITAL OUTLAY - INFRASTRUCTURE	7,145	10,000	-	3,500	"
--TOTAL DEPARTMENT--	\$ 699,097	\$ 752,227	\$ 248,787	\$ 523,177	\$ 509,731

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 2009</u>
	Full-time	Full-time
Human Resources	2	2

Operations:

- The FY 2010 budget reflects a decrease of \$67,294 from FY 2009, due in large part to the elimination of the Public Safety – Experience Differential and reduction in the City Wide Training line items.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>HUMAN RESOURCES</u>					
SALARIES/WAGES	\$ 5,103	\$ 132,539	\$ 66,152	\$ 132,305	\$ 125,140
PART TIME WAGES	(1,748)	500	82	164	500
FICA	(527)	10,721	4,950	9,900	10,614
RETIREMENT	98	16,991	8,507	17,014	16,043
457 MATCH	240	780	360	780	-
GROUP HEALTH	76	8,128	6,381	12,762	13,860
LIFE INSURANCE	1,909	477	219	438	451
UNEMPLOYMENT	1,323	-	669	669	-
TUITION ASSISTANCE	-	8,000	-	4,000	6,000
PRINTING/BINDING	-	1,500	669	1,000	1,200
ADVERTISING	-	4,000	-	2,000	500
POSTAGE	-	500	121	200	300
TRAVEL/EDUCATION	-	1,500	-	500	500
CITY WIDE TRAINING	-	20,000	841	1,500	3,500
DUES/MEMBERSHIPS	-	750	330	500	750
OFFICE SUPPLIES	284	800	400	850	800
BOOKS/SUBSCRIPTIONS	-	500	-	500	500
PUBLIC SAFETY - EXPERIENCE DIFF.	-	40,265	-	-	-
--TOTAL DEPARTMENT--	\$ 6,758	\$ 247,952	\$ 89,681	\$ 185,082	\$ 180,658

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 2009</u>	
	Full-time	Part-time	Full-time	Part-time
Registrar	1	2	1	2

Operations :

- The FY 2010 budget reflects an overall decrease of \$417 from FY 2009, as a result of a number of relatively minor changes within various line items.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
REGISTRAR					
SALARIES/WAGES	\$ 66,636	\$ 66,571	\$ 32,938	\$ 65,876	\$ 66,554
PART-TIME WAGES	26,442	33,614	16,989	33,978	33,607
ELECTION OFFICIALS STIPEND	5,760	8,200	4,450	8,900	8,200
FICA	7,113	7,090	3,811	7,622	7,088
RETIREMENT	7,485	7,573	3,786	7,571	7,570
457 MATCH	-	390	-	-	-
LIFE INSURANCE	230	240	97	195	240
PROFESSIONAL SERVICES	3,850	4,296	1,128	3,000	4,096
MAINTENANCE SERVICE CONTRACT	4,740	5,000	3,116	4,000	4,000
PRINTING	992	2,300	891	1,750	2,000
ADVERTISING	1,336	950	473	800	950
POSTAGE	773	1,050	948	1,100	1,200
TRAVEL/EDUCATION	2,514	1,640	1,655	1,655	3,000
DUES/MEMBERSHIPS	200	150	-	200	200
OFFICE SUPPLIES	510	660	169	500	600
--TOTAL DEPARTMENT--	\$ 128,581	\$ 139,723	\$ 70,451	\$ 137,148	\$ 139,306

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.

This Department was included with Building Inspections prior to FY 2009.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>	<u>FY 2009</u>
	Full-time	Full-time
Planning & Zoning	1	2

Note: Reduction in staff due to the elimination of the Administrative Assistant position.

Operations :

- The FY 2010 budget reflects a decrease of \$67,875 from FY 2009, primarily due to reduced Salaries and Benefits resulting from the elimination of the position noted above.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
PLANNING & ZONING					
SALARIES/WAGES	IN BUILDING	\$ 120,027	\$ 50,688	\$ 100,714	\$ 77,709
FICA	INSPECTION	9,182	3,876	7,705	5,945
RETIREMENT	BUDGET	15,387	6,946	12,911	9,962
457 MATCH		390	180	390	-
GROUP HEALTH		15,037	8,018	13,152	9,684
LIFE INSURANCE		432	179	357	280
PROFESSIONAL SERVICES		40,000	4,797	20,000	29,000
PRINTING/BINDING			120	120	-
ADVERTISING		3,000	839	2,000	3,000
POSTAGE		1,500	34	800	1,500
TRAVEL/EDUCATION		800	-	500	800
DUES/MEMBERSHIPS		1,000	50	500	1,000
OFFICE SUPPLIES		1,500	139	300	1,500
BOOKS/SUBSCRIPTIONS		1,000	357	500	1,000
CAPITAL OUTLAY		1,000	-	-	1,000
--TOTAL DEPARTMENT--		\$ -	\$ 76,224	\$ 159,949	\$ 142,380

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 2010 budget reflects a \$25,000 decrease from the FY 2009 budget. FY 2010 costs are expected to be less than FY 2009 due to nonrecurring costs associated with completed legal consultations relating to Park Center project and the Community Center building design/construction.
- Auditor: The FY 2010 budget reflects no change in comparison with FY 2009 for auditor services.
- Insurance: The FY 2010 budget reflects no change in comparison with FY 2009 budget for the City's insurance coverage.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>AUDIT, LEGAL SERVICES & INSURANCE</u>					
PROFESSIONAL SERVICES - AUDIT	\$ 38,000	\$ 35,000	\$ 3,000	\$ 35,000	\$ 35,000
CITY ATTORNEY/GENERAL MATTERS	458,666	400,000	201,366	425,000	375,000
INSURANCE	289,267	250,000	237,373	300,000	250,000
--TOTAL DEPARTMENT--	\$ 785,933	\$ 685,000	\$ 441,739	\$ 760,000	\$ 660,000

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:

	<u>FY 2010</u>		<u>FY 2009</u>	
	Full-time	Part-time	Full-time	Part-time
Police/Code Enforcement	36*	2	37	2
E-911	9	-	9	-
Animal Control	1	-	1	-

* Excludes 1 frozen position (Police Officer)

Operations:

- The total Law Enforcement budget reflects a decrease of \$123,967 from FY 2009, due to a number of changes in various line items within the budgets. In addition to reductions in salary and benefits related to the frozen position, there were reductions in capital costs as a result of transferring those to the Capital Projects Fund.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
POLICE DEPARTMENT					
SALARIES/WAGES	\$ 1,904,745	\$ 1,941,699	\$ 940,204	\$ 1,880,409	\$ 1,881,351
SALARIES - CODE ENFORCEMENT	3,200		80,214	160,428	160,930
OVERTIME	65,055	143,000	48,915	97,829	150,000
DMV GRANT OVERTIME & REIMBURSED	31,105	25,000	7,981	35,782	25,000
PART TIME WAGES	26,265	42,662	13,621	27,242	42,671
FICA	150,504	164,656	80,935	168,429	172,886
RETIREMENT	236,015	236,188	128,465	260,633	260,815
457 MATCH	12,015	9,750	5,700	11,400	-
GROUP HEALTH	190,648	193,109	120,353	231,620	229,128
LIFE INSURANCE	7,269	8,422	3,482	6,964	8,422
CLOTHING ALLOWANCE	1,200	1,200	-	1,000	1,200
PROFESSIONAL HEALTH SERVICES	3,959	6,000	1,640	4,000	6,000
PROFESSIONAL SERVICES	7,183	5,000	900	2,500	5,000
MAINTENANCE SERVICE CONTRACT	32,035	60,000	5,328	15,600	60,000
PRINTING/BINDING	3,966	3,000	-	1,000	3,000
ADVERTISING	343	1,000	-	500	1,000
POSTAGE	2,947	5,000	1,414	2,500	5,000
TRAVEL/EDUCATION	9,331	4,000	(4,875)	-	4,000
DUES/MEMBERSHIPS	40,589	44,000	15,960	40,000	44,000
OFFICE SUPPLIES	13,117	12,500	2,883	8,000	12,500
CLEANING SUPPLIES	2,708	4,500	1,123	3,000	4,500
VEHICLE PARTS/SUPPLIES	30,963	25,000	10,030	22,500	5,000
PUBLIC SAFETY SUPPLIES	45,220	70,000	16,025	52,000	70,000
UNIFORMS	33,806	43,000	14,081	40,000	43,000
BOOKS/SUBSCRIPTIONS	3,526	3,000	1,066	2,000	3,000
PUBLIC SAFETY SUPPLIES - K-9	-	4,000	-	4,000	4,000
CAPITAL OUTLAY - VEHICLES & PRINC.	437,428	191,700	152,731	194,500	Cap. Proj. Fund
CRIMINAL JUSTICE GRANT DISB.	2,113	25,000	-	25,000	25,000
OVERALL BUDGET REDUCTIONS	17,784	-	-	-	(77,000)
--TOTAL DEPARTMENT--	3,315,038	3,272,385	1,648,176	3,298,837	3,150,403
E911					
SALARIES/WAGES	279,335	371,647	174,066	366,133	373,672
OVERTIME	13,461	25,000	7,576	20,000	25,000
FICA	22,173	28,431	13,574	27,149	28,586
RETIREMENT	34,593	47,645	23,753	47,505	47,905
457 MATCH	885	1,170	495	990	-
GROUP HEALTH	10,137	30,461	14,333	28,666	31,908
LIFE INSURANCE	1,071	1,338	611	1,222	1,345
MAINTENANCE SERVICE CONTRACT	38,048	52,000	8,704	52,000	52,000
PRINTING/BINDING	541	1,000	-	1,000	1,000
POSTAGE & ADVERTISING	277	650	-	650	650
TELECOMMUNICATIONS	-	8,000	-	4,000	8,000
OFFICE SUPPLIES	3,045	2,000	344	1,500	2,000
UNIFORMS/CLOTHING & BOOKS/SUBS.	3,190	5,500	642	4,000	5,500
--TOTAL DEPARTMENT--	406,756	574,842	244,099	554,815	577,566
ANIMAL CONTROL					
SALARIES/WAGE	55,846	55,920	27,900	55,800	55,869
OVERTIME	943	-	-	-	-
FICA	4,147	4,278	1,994	3,988	4,274
RETIREMENT	7,080	7,169	3,581	7,162	7,162
457 MATCH	390	390	180	360	-
GROUP HEALTH	10,393	11,194	5,416	10,833	6,936
LIFE INSURANCE	218	201	92	184	201
CONTRACTED SERVICES	42,197	51,900	-	51,900	51,900
TRAVEL/EDUCATION	130	-	235	235	-
OFFICE SUPPLIES	329	550	159	550	550
UNIFORMS/CLOTHING & BOOKS/SUBS.	77	600	-	600	600
ANIMAL WARDEN SUPPLIES	196	1,000	168	1,000	1,000
--TOTAL DEPARTMENT--	121,946	133,201	39,726	132,611	128,492
TOTAL LAW ENFORCEMENT	\$ 3,843,740	\$ 3,980,428	\$ 1,932,001	\$ 3,986,263	\$ 3,856,461

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 2009</u>
	Full-time	Full-time
Fire & Rescue Services	28 *	29

* Excludes 1 frozen position (Fire Lieutenant)

Operations:

- The FY 2010 budget reflects a decrease of \$145,536 from FY 2009, due to the reduction in salaries and benefits for the frozen position, deferral of the accreditation process and the transfer of capital outlay to the Capital Project Fund.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>FIRE AND RESCUE SERVICES</u>					
SALARIES/WAGES	\$ 1,532,328	\$ 1,588,529	\$ 790,289	\$ 1,580,577	\$ 1,520,867
OVERTIME	44,773	80,000	57,698	80,000	80,000
FIRE MARSHALL SUPPLEMENT	1,246	1,800	831	1,800	1,800
FICA	118,428	126,136	63,592	127,184	122,604
RETIREMENT	191,054	201,294	101,979	203,958	194,975
457 MATCH	7,185	7,410	4,020	8,040	-
GROUP HEALTH	159,053	175,238	87,850	175,701	138,624
LIFE INSURANCE	5,883	7,196	2,625	5,250	7,196
ALS INCENTIVE PAY	17,847	34,000	11,846	23,693	40,000
ACCREDITATION		11,000	-	-	-
PROFESSIONAL HEALTH SERVICES	10,745	12,000	-	12,000	12,000
PROFESSIONAL SERVICES	351	1,000	179	1,000	1,000
REPAIRS/MAINTENANCE	42,481	35,000	12,143	30,000	35,000
MAINTENANCE SERVICE CONTRACT	18,516	23,000	13,230	23,000	23,000
PRINTING/AUDIO-VISUAL AIDS	2,174	2,500	1,115	2,500	2,500
ADVERTISING	1,240	1,500	536	1,000	1,500
POSTAGE	1,074	1,500	245	800	1,500
TRAVEL/EDUCATION	4,639	6,000	423	5,000	6,000
DUES/MEMBERSHIPS	628	3,500	2,075	3,500	3,500
OFFICE SUPPLIES	3,436	4,000	1,243	3,000	4,000
MED./LAB SUPPLIES - AID TO LOCALITIES	26,785	27,125	10,364	27,125	27,125
MEDICAL/LAB SUPPLIES - 4 FOR LIFE	16,811	9,802	4,925	9,802	9,802
MEDICAL/LAB SUPPLIES	9,387	10,000	4,016	10,000	10,000
CLEANING SUPPLIES	3,044	4,000	1,772	4,000	4,000
VEHICLE PARTS/SUPPLIES	1,307	1,500	132	1,500	-
UNIFORMS	12,625	12,000	1,085	10,000	12,000
BOOKS/SUBSCRIPTIONS	1,451	1,500		1,000	1,500
PURCHASE OF EQUIPMENT	8,340	10,000	4,629	10,000	Cap. Proj. Fund
CAPITAL OUTLAY		-	24,599	24,599	-
EMERGENCY OPERATIONS	85,507	-	-	-	(7,500)
--TOTAL DEPARTMENT--	\$ 2,328,338	\$ 2,398,529	\$ 1,203,440	\$ 2,386,028	\$ 2,252,993

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.

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.

- Building Inspections has been incorporated into DPW in FY 2010 as part of an overall reorganization of these departments. For presentation/comparison purposes, prior year financial information for Building Inspections has also been reflected here.

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 2009</u>
	Full-time	Full-time
Administration (allocated to divisions)	4	4
Street Maintenance	3	4
Fleet Management	3	2
Building & Grounds	4	1.5
Building Inspections	<u>2</u>	<u>3</u>
Total – DPW (General Fund)	16	14.5
Water & Sewer	14	13.5

Note: Changes in staffing are due to the following:

- Transfer of 4 Parks & Recreation employees to DPW (1 to Fleet Management and 3 to Buildings & Grounds).
- Reduction in force of 1 position in Streets, 1 position split 50/50 between Water & Sewer and Buildings & Grounds, and 1 position in Building Inspections.

Also, for both FY 2009 and 2010, the Streets and Buildings & Grounds divisions each have one frozen position which is excluded from the personnel counts.

Staffing changes were made as part of the reorganization of DPW, resulting in significant cost reductions. Although DPW General Fund staff increased, the 4 positions transferred from Parks & Recreation were not replaced in that Department.

Operations:

- The FY 2010 DPW budget reflects an overall decrease of \$1,207,609 from FY 2009, resulting primarily from:
 - Moving the Garbage Collection contract (\$700,000) to the Water & Sewer Fund;
 - Moving Engineering Costs (\$70,000) to the Capital Projects Fund
 - Net reduction in salaries and related benefits (\$194,000) as a result of staffing changes as noted above.
 - Contractual services for landscaping services (\$140,000), City Hall cleaning and other miscellaneous contracts (\$22,000), and certain Repairs/Maintenance items (\$52,000) were eliminated or scaled back as a result of the transfer of employees from the Parks & Recreation Department

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
ENGINEERING					
CIVIL ENGINEERING	\$ 64,206	\$ 60,000	\$ -	\$ 5,000	Cap. Proj. Fund
GENERAL ENGINEERING	15,108	10,000	-	2,000	Cap. Proj. Fund
--TOTAL DEPARTMENT--	79,314	70,000	-	7,000	-
STREET DEPARTMENT					
SALARIES/WAGES	262,542	228,860	117,211	228,860	190,019
SALARIES - SNOW REMOVAL	-	10,000	-	5,000	10,000
OVERTIME	24,414	14,000	11,503	14,000	14,000
OVERTIME - SNOW REMOVAL	-	19,550	-	19,550	10,000
FICA	21,076	17,508	9,425	18,849	17,137
RETIREMENT	25,011	29,340	10,161	29,340	24,360
457 MATCH	1,170	956	540	956	-
GROUP HEALTH	41,254	34,163	19,933	39,866	32,413
LIFE INSURANCE	771	824	262	824	684
PROFESSIONAL SERVICES	24,482	40,000	2,830	17,500	24,000
Contractual SERVICES	26,368	18,500	4,053	13,500	18,500
Contractual SERVICES - SNOW	-	10,000	-	-	10,000
REPAIRS & MAINTENANCE	64,862	60,000	30,753	43,500	43,500
ADVERTISING	339	1,100	-	-	-
STREET LIGHTS	441	1,650	60	100	-
RENTS/LEASES	4,011	7,350	2,667	5,000	7,350
TRAVEL/EDUCATION	240	5,000	320	2,000	-
OFFICE SUPPLIES	536	600	116	500	600
REPAIR/MAINTENANCE SUPPLIES	36,316	27,500	808	11,000	11,000
UNIFORMS/CLOTHING	5,546	6,000	196	2,500	6,000
STREET SIGNS	1,415	6,600	1,160	3,000	6,600
VPDES STORMWATER COMPLIANCE	1,416	5,000	-	1,500	2,500
CAPITAL LEASE	583	1,980	-	1,980	1,980
--TOTAL DEPARTMENT--	542,794	546,481	211,997	459,325	430,645
GARAGE					
SALARIES/WAGES	133,620	125,892	59,408	118,816	155,750
OVERTIME	18,559	25,000	9,780	20,000	18,000
OVERTIME - SNOW REMOVAL	-	6,000	-	2,000	2,000
FICA	11,319	12,002	5,120	10,772	13,445
RETIREMENT	15,690	16,139	6,892	13,784	19,967
457 MATCH	780	780	330	780	-
GROUP HEALTH	15,973	15,555	8,267	15,500	7,145
LIFE INSURANCE	483	453	177	453	561
PROFESSIONAL SERVICES	855	-	1,533	1,533	-
CONTRACTUAL SERVICES	200	2,500	2,512	2,500	2,500
REPAIRS AND MAINTENANCE	12,065	60,000	15,531	45,000	60,000
PRINTING/BINDING	52	550	-	-	-
ADVERTISING	70	550	-	-	-
TRAVEL/EDUCATION	-	6,000	-	-	-
OFFICE SUPPLIES	697	550	24	300	550
MEDICAL SUPPLIES	216	300	65	200	300
REPAIR/MAINTENANCE SUPPLIES	36,390	-	511	600	-
GAS/OIL/GREASE/ANTI-FREEZE	211,237	180,000	84,292	170,000	180,000
VEHICLE PARTS/SUPPLIES	33,368	63,000	6,565	40,000	75,000
UNIFORMS/CLOTHING	4,194	3,000	733	1,500	3,000
BOOKS AND SUBSCRIPTIONS	-	550	-	-	-
--TOTAL DEPARTMENT--	495,768	518,821	201,740	443,738	538,218

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009		FY 2010 Adopted	
		Adopted Budget	Actual 12/31/2008		Estimated Actual
REFUSE DISPOSAL					
PROFESSIONAL SERVICES	\$ 7,614	\$ 10,000	\$ 9,967	\$ 10,000	Separate Fund
CONTRACTUAL SERVICES	707,992	690,000	302,391	675,000	Separate Fund
--TOTAL DEPARTMENT--	715,606	700,000	312,358	685,000	-
BUILDINGS AND GROUNDS					
SALARIES/WAGES	148,884	121,936	74,018	148,036	214,626
OVERTIME	8,837	7,000	1,265	3,500	7,000
OVERTIME - SNOW REMOVAL	-	3,740	-	2,500	3,740
FICA	11,802	10,150	5,598	11,784	17,240
RETIREMENT	9,235	13,453	4,630	9,259	27,515
457 MATCH	225	956	75	150	-
GROUP HEALTH	9,766	7,330	7,104	14,209	13,801
LIFE INSURANCE	284	439	119	439	773
PROFESSIONAL SERVICES	22,189	6,200	13,415	13,415	6,200
Contractual SERVICES	165,653	160,000	136,328	143,000	23,000
REPAIRS & MAINTENANCE	76,358	60,000	24,274	60,000	24,000
MAINTENANCE SERVICE CONTRACT	7,304	18,000	5,392	12,000	12,000
ELECTRICAL SERVICES	157,571	155,000	80,055	155,000	155,000
HEATING SERVICES	50,162	30,000	19,323	52,000	30,000
WATER AND SEWER SERVICES	8,693	7,500	3,492	7,500	7,500
TRAVEL/EDUCATION	18	1,500	-	-	-
OFFICE SUPPLIES	777	650	-	500	650
CLEANING SUPPLIES	20	500	-	300	500
GRAFITTI REMOVAL	4,103	7,000	-	3,000	3,000
REPAIR/MAINTENANCE SUPPLIES	2,892	3,000	630	3,000	3,000
UNIFORMS/CLOTHING	1,672	800	903	1,000	800
--TOTAL DEPARTMENT--	686,445	615,153	376,622	640,592	550,345
BUILDING INSPECTIONS					
SALARIES/WAGES	440,026	364,578	103,839	207,678	152,256
FICA	32,842	27,890	7,786	15,572	11,648
RETIREMENT	56,561	46,739	13,327	26,654	19,519
457 MATCH	2,475	1,170	540	1,080	-
GROUP HEALTH	44,045	23,096	7,834	15,668	8,352
LIFE INSURANCE	1,748	1,312	343	686	548
PROFESSIONAL SERVICES	11,663	-	113	113	-
PRINTING/BINDING	1,220	1,200	-	500	1,200
ADVERTISING	2,165	-	-	-	-
POSTAGE	3,246	2,500	223	2,000	1,000
TRAVEL/EDUCATION	4,226	1,000	520	1,000	-
DUES/MEMBERSHIPS	538	500	-	250	500
OFFICE SUPPLIES	1,149	1,900	336	500	1,000
VEHICLE PARTS/SUPPLIES	676	500	16	100	-
BOOKS/SUBSCRIPTIONS	214	300	-	150	300
CAPITAL OUTLAY	2,470	-	-	-	-
--TOTAL DEPARTMENT--	605,264	472,685	134,876	271,951	196,323
TOTAL DPW	\$ 3,125,191	\$ 2,923,140	\$ 1,237,593	\$ 2,507,606	\$ 1,715,531

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 2009</u>	
	Full-time	Part-time	Full-time	Part-time
Social Services	14*	1*	16	1

* Full-time and Part-time each excludes 1 frozen position (Translator and Eligibility Aide. Also, one Full-time position was changed to a Part-time position.

Operations:

- The FY 2010 budget reflects a decrease of \$439,214 from FY 2009, primarily due to reduced salaries and related benefits as a result of the frozen positions. Additional reductions were made in various programs, including Day Care Title XX, Jobs Purchase, Adoptions Subsidy Funds, Adult Services, Protective Services – Adult, Income Eligible Day Care and At Risk Pool (CSA-CPMT).

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>SOCIAL SERVICES</u>					
SALARIES/WAGES	\$ 706,521	\$ 829,024	\$ 358,963	\$ 702,053	\$ 745,077
OVERTIME	1,449	-	-	-	-
PART-TIME WAGES	38,700	18,907	12,277	18,907	24,577
STANDBY/ONCALL PAY	8,386	3,000	98	3,000	1,000
FICA	55,447	64,867	27,352	55,383	58,955
RETIREMENT	85,897	106,281	45,217	90,433	95,519
457 MATCH	1,842	780	825	780	-
GROUP HEALTH	89,876	118,128	50,542	101,084	88,680
LIFE INSURANCE	2,649	2,984	1,164	2,328	2,682
PROFESSIONAL HEALTH SERVICES	111	-	43	43	-
PROFESSIONAL SERVICES - LEGAL	27,500	27,500	27,500	27,500	27,500
COMM SERVICES	22,825	24,388	-	24,388	-
PROFESSIONAL SERVICES	1,140	-	448	800	5,000
LAUNDRY/HOUSEKEEPING	11	-	-	-	-
MAINTENANCE SERVICE CONTRACT	1,350	1,450	-	1,000	1,450
PRINTING/BINDING	1,472	1,319	401	500	800
ADVERTISING	175	1,000	50	500	500
UTILITIES	7,808	8,810	2,013	2,013	-
POSTAGE	3,378	4,500	1,242	3,500	4,500
TELECOMMUNICATIONS	199	500	88	300	500
RENTS/LEASES	16,599	37,000	2,220	3,000	-
TRAVEL/EDUCATION	7,909	5,000	1,533	4,000	3,000
GENERAL RELIEF	500	500	-	500	500
AUX. GRANT - DISABLED	-	1,500	-	1,500	5,000
FOSTER CARE AID	8,285	10,000	1,954	5,000	10,000
EMERGENCY ASSISTANCE	57	5,000	2,553	5,000	2,500
REFUGEE SETTLEMENT	1,210	2,500	726	1,000	2,500
DAY CARE TITLE XX	237,361	375,000	66,862	250,000	312,985
JOBS PURCHASE	7,041	42,200	2,796	25,000	15,000
FUEL ASSISTANCE	-	3,500	-	-	-
SPECIAL NEEDS ADOPTION	45,318	32,300	25,748	38,408	50,000
ADOPTION SUBSIDY FUNDS	8,252	39,500	3,336	10,000	10,000
ADULT SERVICES	1,204	31,200	1,864	15,000	10,000
PROTECTIVE SERVICES - CHILDREN	18,022	19,500	4,703	10,000	19,500
FAMILY SERVICES	894	5,200	23	3,000	1,000
PROTECTIVE SERVICES - ADULT	4,812	49,000	4,567	15,000	15,000
INCOME ELIGIBLE DAY CARE	163,087	41,600	34,658	78,900	41,600
PREVENTION	-	2,100	-	1,000	1,000
SLH	656	700	398	500	700
AT RISK POOL (CSA-CPMT)	984,317	1,116,000	458,626	1,116,000	1,040,000
DUES/MEMBERSHIPS	630	400	40	400	400
QUALITY DAY CARE INITIATIVE	29,968	31,400	19,392	31,400	31,400
OFFICE SUPPLIES	10,364	10,400	3,676	8,267	8,000
REPAIR/MAINTENANCE SUPPLIES	10	-	-	-	-
VEHICLE REPAIRS/SUPPLIES	3,092	1,100	242	500	-
BOOKS/SUBSCRIPTIONS	186	300	-	300	300
CSA ADMINISTRATION	2,533	7,159	1,621	3,500	7,159
CAPITAL OUTLAY	-	-	(4,598)	(4,046)	-
--TOTAL DEPARTMENT--	\$ 2,609,043	\$ 3,083,498	\$ 1,161,165	\$ 2,657,641	\$ 2,644,284

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.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2010</u>		<u>FY 2009</u>	
	Full-time	Part-time	Full-time	Part-time
Parks & Recreation - current	12 *	19	19 **	19
Community Center	8	11	-	-

* Excludes 4 frozen positions (2 Program Coordinators and 2 Recreation Specialists).

** Excluded 1 frozen position (Recreation Specialist).

This results in a reduction of 3 positions due to the hiring freeze from FY 2009 to FY 2010. FY 2010 also reflects the reduction of personnel as a result of 4 employees transferred to DPW, as noted on page 30. The net effect on Parks & Recreation current staff is a reduction of 7 positions.

The Community Center is scheduled to open in January 2010. Full-time staff will be needed prior to the opening date for marketing purposes as well as final preparations to ensure that the facility will be fully operational upon opening. New staff will be hired with anticipated hiring dates of October 1 (3 positions); November 15 (1 position); and December 15 (4 positions). Part-time staff will be hired as close to the opening date as feasible.

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

Operations:

- The FY 2010 budget reflects an overall increase of \$113,850 from FY 2009, primarily due to costs associated with the opening and operations of the new Community Center. The Department has made significant reductions in their existing operations.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
<u>PARKS AND RECREATION</u>					
SALARIES/WAGES	\$ 805,765	\$ 821,987	\$ 420,112	\$ 729,368	\$ 773,008
PART-TIME WAGES	220,223	272,351	100,622	250,000	470,208
OVERTIME	-	-	1,799	179	-
FICA	76,525	83,717	39,039	74,935	95,106
RETIREMENT	99,053	105,379	48,406	96,811	99,100
457 MATCH	2,340	1,560	900	1,560	-
GROUP HEALTH	75,051	63,414	43,459	60,210	92,622
LIFE INSURANCE	3,041	2,959	1,246	2,959	2,783
CONTRACTUAL SERVICES	116,719	115,000	107,352	115,000	121,430
REPAIRS & MAINTENANCE	91,975	140,000	77,615	110,000	-
PRINTING/BINDING	3,525	10,000	-	10,000	42,900
ADVERTISING	1,710	4,000	244	4,000	15,000
WATER & SEWER	13,695	25,000	8,529	25,000	33,161
POSTAGE	748	3,500	296	3,500	7,900
TRAVEL/EDUCATION	5,697	3,000	83	1,000	6,300
DUES & MEMBERSHIPS	1,989	2,500	1,205	2,500	2,500
JULY 4TH CONTRACTS	20,345	21,000	20,674	21,000	15,000
FALL FESTIVAL	2,603	3,000	-	-	-
EXTENDED CARE	6,978	11,000	4,050	11,000	9,000
COSTELLO - INDOOR POOL EQUIPMENT	289	-	-	-	59,350
SIGNAL BAY POOL OPERATION	(134)	2,000	261	2,000	2,000
SIGNAL BAY EQUIPMENT	2,221	5,000	580	5,000	5,000
RECREATION CENTER OPERATIONS	4,599	4,000	794	4,000	4,000
PRESCHOOL	1,278	1,500	335	1,500	1,500
SEASONAL EVENTS	15,420	50,000	14,938	15,000	5,000
SENIORS	617	1,200	157	157	-
PROGRAMS - OTHER	50,106	25,000	5,489	25,000	20,000
PROGRAMS - SPORTS	1,118	20,000	8,907	20,000	25,000
OFFICE OF TEENS EXP	13,188	15,000	3,036	15,000	15,000
MISC EXPENDITURE REFUNDS	5,411	9,800	2,067	9,800	9,800
OFFICE SUPPLIES	4,741	6,500	1,788	6,500	10,000
JANITORIAL SUPPLIES	1,951	7,000	2,974	7,000	18,300
VEHICLE PARTS/SUPPLIES	2,915	5,000	770	5,000	-
UNIFORMS	4,384	5,000	1,134	5,000	5,000
BOOKS AND SUBSCRIPTIONS	194	750	-	750	-
COSTELLO PARK CONCESSION	3,493	-	-	-	-
SIGNAL BAY POOL CONCESSION	3,452	-	-	-	-
RECREATION EQUIPMENT	-	10,000	694	695	5,000
CAPITAL OUTLAY	-	-	10,193	10,193	-
--TOTAL DEPARTMENT--	\$ 1,663,225	\$ 1,857,117	\$ 929,748	\$ 1,651,618	\$ 1,970,967

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 2010 budget reflects a \$52,893 increase from the FY 2009 budget. The amount budgeted provides the required debt service payments due. See the Debt Service Fund (pages 42-43) for further detail.
- The transfer to the Schools is \$1,258,401 less in FY 2010, almost entirely due to the decline in real estate property tax revenue as a result of the 32.4% average decline in the City's real estate value.

REGIONAL SERVICES

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

BUDGET HIGHLIGHTS

Personnel :

- None

Operations :

- The FY 2010 budget reflects a \$164,259 increase over the FY 2009 budget. The amounts budgeted are based on projections provided by the County.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2010**

	FY 2008 ACTUAL	FY 2009			FY 2010 Adopted
		Adopted Budget	Actual 12/31/2008	Estimated Actual	
TRANSFERS					
TRANSFER TO DEBT SERVICE FUND	\$ 1,813,605	\$ 907,452	\$ -	\$ 942,029	\$ 960,345
APPROPRIATIONS TO SCHOOL BOARD	17,456,543	17,372,315	-	17,271,538	16,113,914
--TOTAL DEPARTMENT--	\$ 19,270,148	\$ 18,279,767	\$ -	\$ 18,213,567	\$ 17,074,259
REGIONAL SERVICES					
COURTS	49,781	139,083	81,130	139,083	170,719
COMPREHENSIVE COMM CORRECT, SHERIFF	6,724	13,390	4,309	13,390	6,926
COMMONWEALTH ATTORNEY	204,972	218,002	127,169	218,002	218,736
JUVENILE DETENTION HOME	97,603	99,280	57,911	99,280	104,975
JAIL	127,034	105,824	14,033	105,824	108,999
VJCCC	490,676	367,602	121,615	367,602	500,000
LOCAL HEALTH	29,799	61,912	-	61,912	30,693
COMMUNITY SERVICES/MENTAL HEALTH	47,160	49,946	49,946	49,946	48,575
AGENCY ON AGING	685,296	666,539	388,815	666,539	684,447
OUTREACH TO DETENTION	121,956	124,115	72,401	124,115	107,271
COOPERATIVE EXTENSION	10,416	8,639	5,040	8,639	12,381
PUBLIC HEALTH	40,512	27,488	16,037	27,488	35,773
CONTRIBUTIONS TO NVCC	21,960	23,197	13,531	23,197	26,741
CONTRIBUTION TO LIBRARY	14,302	15,122	7,586	15,122	14,731
	545,796	545,288	318,087	545,288	558,720
--TOTAL DEPARTMENT--	\$ 2,493,987	\$ 2,465,428	\$ 1,277,610	\$ 2,465,428	\$ 2,629,687
TOTAL GENERAL FUND EXPEND.	\$ 39,710,150	\$ 38,931,042	\$ 9,715,975	\$ 37,412,734	\$ 35,548,859



Capital Projects Fund

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 2010 budget reflects the re-budgeting of approximately \$20,000,000 for the Community Center. Other capital items are detailed on the facing page.

**CITY OF MANASSAS PARK
CAPITAL PROJECTS FUND
ADOPTED BUDGET FY 2010**

	Actual FY/2008	Adopted Budget	FYE 2009		FY 2010 Adopted Budget
			Actual On 3/31/2008	Projected	
REVENUES					
INTEREST REVENUE	\$ 275,973	\$ 585,000	\$ -	\$ 300,000	\$ 25,000
VDOT REIMBURSEMENT	-	300,000	416,099	416,099	-
PROFFERS	2,740,000	-	-	-	-
CONNER HOUSE GRANT & AMBULANCE GRANT	4,408	75,000	-	-	-
PARK CTR - MANASSAS DR STREET IMP	-	600,000	-	-	600,000
VDOT & FEDERAL FUNDS - MANASSAS DR/EUCLID	-	1,300,000	-	190,000	1,600,000
PRTC MOTOR FUELS TAX FUND	141,340	450,000	400,000	450,000	500,000
LOAN PROCEEDS - Parks Bonds	21,599,225	-	-	-	-
TRANSFER FROM WATER FUND - OPER. CENTER	-	1,500,000	-	-	-
CAPITAL PROJ. FUND - FUND BALANCE	6,629,213	23,889,244	-	26,237,929	22,891,516
TOTAL REVENUE	31,390,159	28,699,244	816,099	27,594,028	25,616,516
EXPENDITURES					
TRANSFER TO EMERGENCY RESERVE	220,000	-	-	-	-
TRANSFER TO GENERAL FUND	45,000	340,000	-	340,000	250,000
TRANSFER TO DEBT SERVICE FUND	-	-	-	-	20,000
TRANSFER TO SCHOOLS FOR PROFFERS	1,178,200	-	-	-	-
FIRE SUPPRESSION VEHICLE/AMBULANCE	22,993	150,000	-	159,800	40,000
FIRE EQUIPMENT	-	-	-	-	10,000
WESTEND SIDEWALKS (PRTC)	32,893	75,000	6,311	75,000	-
SALT SHED	16,275	-	-	-	-
POLICE STATION CONSTRUCTION	321,227	-	114,692	114,692	-
MANASSAS DR STREETScape (Park Center project)	-	600,000	-	-	600,000
ADDITIONAL STREET PROJECTS	1,371	6,244	975	6,244	117,500
ENGINEERING - STREET PROJECTS	-	-	-	-	15,000
STREET IMPROVE RESEALING	213,080	375,000	9,263	375,000	25,000
SIGNAL HILL/COSTELLO EQUIPMENT REPLACEMENT	-	-	-	-	45,000
TRAFF SIG MANASSAS DR (Proffered)	79,030	-	10,856	10,856	-
GENERATOR RELOCATION PROJECT	42,777	-	9,355	9,355	-
PARKS AND RECREATION FACILITY	278,504	22,500,000	1,597,169	2,750,000	19,406,783
WESTSIDE STREET IMPROVEMENTS	192,690	525,000	230,308	225,000	525,000
MANASSAS DR/EUCLID INTERSECTION	12,518	1,300,000	189,071	189,071	1,600,000
CAD/POLICE PAK SYSTEM	61,655	73,000	31,698	73,000	73,000
POLICE VEHICLES - LEASE PAYMENTS	-	-	-	-	181,200
POLICE - CAPITAL LEASE PRINCIPAL	-	-	-	-	10,500
RETENTION POND MAINTENANCE	156,394	150,000	119	119	150,000
MATHIS/MANASSAS INTERSECTION	80,730	-	14,373	14,373	1,210,000
IT - HARDWARE	-	-	-	-	20,500
IT - SOFTWARE	-	-	-	-	10,000
IT - INFRASTRUCTURE	-	-	-	-	10,000
IT - MISC OFFICE EQUIPMENT	-	-	-	-	2,000
EMERGENCY PET SHELTER EQUIPMENT (Grant)	-	-	-	-	25,000
RESERVE FOR DPW/W&S OPERATIONS CENTER	159,901	1,500,000	-	-	-
RESERVE FOR CONTINGENCY - Parks & DPW Facility	-	900,000	133,135	150,000	750,000
RESERVE FOR FUTURE YEARS CAPITAL	-	-	-	-	520,033
SR CITIZEN/HANDICAP ACCESS VAN	-	50,000	45,702	45,702	-
ZONONG RE-WRITE/COMPREHENSIVE PLAN	39,629	75,000	28,948	35,000	-
SOFTWARE LICENSES (1 time pmt)	-	80,000	-	50,000	-
SUNTRUST CAPITAL LEASE PMTS	276,918	-	(6,915)	(6,915)	-
MUNICIPAL FINANCIAL SOFTWARE	482,096	-	82,356	90,000	-
FIRE PUMPER	370,660	-	(4,133)	(4,133)	-
STORM WATER RETENTION POND -PARK CTR	301,780	-	-	-	-
CITY HALL OFFICE EXPANSION/RENOVATIONS	260,631	-	-	-	-
COMMUNITY INFRASTRUCTURE SECURITY	30,454	-	(561)	(561)	-
IT - COMPUTERS	131,958	-	-	-	-
PARKS & REC. POOLS	60,582	-	-	-	-
PARKS & REC. VEHICLES AND EQUIPMENT	25,112	-	-	-	-
COPIERS - DPR, CITY HALL	26,116	-	909	909	-
BUILD.& GROUNDS EQUIP. AND SALT SPREADERS	31,056	-	-	-	-
TOTAL EXPENDITURES	5,152,230	28,699,244	2,493,631	4,702,512	25,616,516
EXCESS REVENUES OVER (UNDER) EXPEND.	\$ 26,237,929	\$ -	\$ (1,677,532)	\$ 22,891,516	\$ -



Debt Service Fund

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 6/30/2009	Annual Debt Service				
			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
2008 GO Bonds - refinance	\$ 5,322,500	\$ 5,322,500	\$ 253,612	\$ 253,612	\$ 253,612	\$ 253,612	\$ 253,613
2008 GO Bonds - Community Ctr.	21,615,000	21,615,000	-	-	1,181,869	1,200,869	1,318,556
2005 VML/VACo Bonds *	15,000,000	11,840,000	522,383	522,383	522,383	522,383	522,383
1999 GO & Refunding Bonds	10,755,000	200,000	204,350	-	-	-	-
Total General Fund supported debt		\$ 38,977,500	\$ 980,345	\$ 775,995	\$ 1,957,864	\$ 1,976,864	\$ 2,094,552

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

**CITY OF MANASSAS PARK
DEBT SERVICE FUND
ADOPTED BUDGET FY 2010**

Description	Actual FYE 2008	FY 2009		FY 2010
		Adopted Budget	Projected	Adopted Budget
Funding:				
Transfer from General Fund	\$ 1,813,605	\$ 907,452	\$ -	\$ 960,345
Transfer from Capital Projects Fund	-	-	-	20,000
Total Funding	\$ 1,813,605	\$ 907,452	\$ 942,029	\$ 980,345
Expenditures:				
General Obligation Series 2008 (\$32,240,000)	\$ -	\$ 864,900	\$ 164,144	\$ 253,612
G O Series 2005 (\$15,000,000-City portion)	1,004,568	-	522,383	522,383
G O Series 1999 (\$10.755M)	391,784	-	212,950	204,350
G O Series 1993 (\$4.8M)	311,088	-	-	-
G O Series 1992 (\$3.8M)	27,000	-	-	-
Other costs and bank admin. chgs	33,050	-	-	-
Fire Truck - Quint - Alliance Bank (\$200K)	46,115	42,552	42,552	-
Total of Debt Service - City	\$ 1,813,605	\$ 907,452	\$ 942,029	\$ 980,345



Water & Sewer Fund

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.

As detailed in the City Manager's Budget Message (pg. i – v), in FY 2010, the Garbage Collection activities were moved to the Water & Sewer Fund. In prior 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 2009</u>
	Full-time	Full-time
Water	11	10.5
Sewer	<u>3</u>	<u>3</u>
Total (included with DPW on p. 30)	14	13.5

Operations :

- The FY 2010 budget reflects a decrease of \$559,087 from the FY 2009 budget. This decrease is primarily due to the elimination of the transfer to the Capital Projects Fund for its share of a proposed DPW Operations Facility (\$1,500,000), offset by an increase in the administrative fee (\$196,625) and addition of the garbage collection contract costs (\$696,702). The increase in the administrative fee is mainly due to the addition of Fleet Management costs in the calculation of this fee.

Capital:

- The FY 2010 budget shows a \$60,105 decrease from FY 2009 for capital expenditures. This is attributable to changes in amounts required for various capital needs.

**CITY OF MANASSAS PARK
WATER, SEWER & GARBAGE COLLECTION FUND
ADOPTED BUDGET FY 2010**

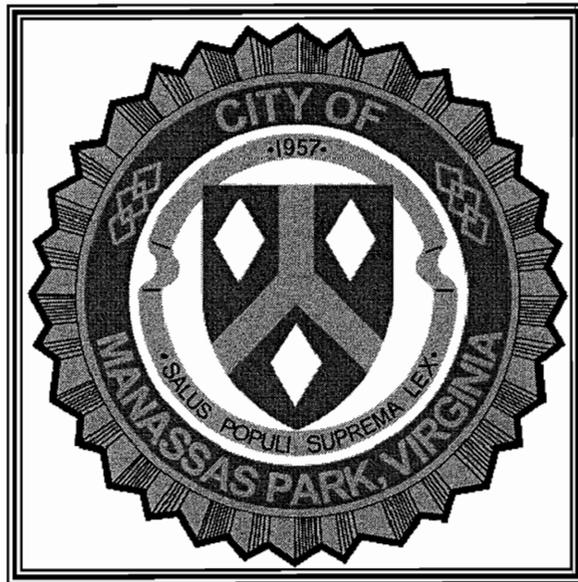
	Actual FY/2008	FY 2009 CURRENT YEAR			FY 2010
		Adopted Budget	Actual On 3/31/2009	Projected	Adopted Budget
REVENUES					
Water and Sewer Charges	\$ 3,468,738	\$ 4,926,788	\$ 3,127,731	\$ 4,270,308	\$ 5,105,000
Connect Fees	22,851	45,000	29,251	39,001	50,000
Penalties & Interest	95,234	85,000	65,543	87,391	90,000
UOSA Payments - Fairfax	35,823	65,000	35,789	71,578	70,000
Interest Earned	209,202	85,000	-	150,000	156,000
Antenna Space Lease	36,465	50,000	28,640	38,187	40,000
Approp. From Reserve	-	1,500,000	-	-	-
Garbage collection fee		Included with General Fund property tax in Prior Years			696,702
Sale of Water Meters	6,375	50,000	10,325	13,767	40,000
Total Revenue	3,874,688	6,806,788	3,297,279	4,670,231	6,247,702
EXPENDITURES					
TRANSFERS/GARBAGE COLLECTION					
GARBAGE COLLECTION CONTRACT		Included with General Fund (DPW) in Prior Years			696,702
TRANS. TO CPF - Building	-	1,500,000	-	-	-
TRANS. TO GENERAL FUND - Admin Fee	550,000	625,000	-	625,000	821,625
TOTAL DEPARTMENT	550,000	2,125,000	-	625,000	1,518,327
WATER					
WATER SALARIES/WAGES	557,649	555,400	408,480	558,973	569,830
WATER OVERTIME	39,747	52,000	17,981	24,606	50,000
OVERTIME SNOW REMOVAL	-	-	2,006	2,006	-
WATER WAGES PART/TIME	1,958	-	1,232	1,232	-
FICA	44,647	42,488	31,828	44,891	47,417
RETIREMENT	86,648	71,202	70,045	71,202	73,052
457 MATCH	1,245	1,112	1,260	1,724	-
GROUP HEALTH	57,686	58,241	48,934	59,241	52,714
LIFE INSURANCE	2,654	1,900	1,831	2,506	1,900
PROFESSIONAL SERVICES	40,965	12,375	27,353	30,000	15,000
STATE WATERWORKS ASSESSMENT	8,190	12,100	5,809	5,809	12,100
CONTRACTUAL SERVICES	33,087	22,688	17,967	21,000	24,000
REPAIRS & MAINTENANCE	96,235	77,138	46,299	56,299	51,000
PRINTING/BINDING	5,444	2,200	697	1,200	2,200
ADVERTISING	1,162	1,100	1,299	1,299	1,800
ELECTRICITY	44,868	37,400	21,541	28,721	40,000
WATER PURCHASE	526,086	569,476	551,819	735,759	450,459
NVPDC-OBWPM CONTRIBUTION	1,959	2,035	2,062	2,062	2,035
POSTAGE	9,468	16,500	13,758	16,000	18,500
TELECOMMUNICATIONS	1,885	11,550	1,557	2,157	5,000
RENTS/LEASES	-	500	222	500	500
TRAVEL/EDUCATION	326	7,700	3,235	4,250	2,000
DUES/MEMBERSHIPS	833	1,238	405	800	1,000
OFFICE SUPPLIES	2,232	908	1,093	1,200	1,500
REPAIR & MAINT SUPPLIES	20,993	16,500	17,911	19,000	24,000
UNIFORMS/CLOTHING	11,768	5,940	5,950	5,950	4,000
BOOKS/SUBSCRIPTIONS	-	248	-	-	241
LIFT STATION SUPPLIES	-	9,075	-	-	12,000
TOTAL DEPARTMENT	1,597,735	1,589,014	1,302,574	1,698,386	1,462,248
SEWER					
SEWER SALARIES/WAGES	105,137	161,986	70,989	97,143	158,792
SEWER-SALARIES/WAGES-OVERTIM	22,896	25,000	17,097	23,396	20,000
FICA	9,449	12,392	6,396	9,221	13,678
RETIREMENT	10,879	20,767	8,253	11,294	20,357
457 MATCH	390	488	270	369	-
GROUP HEALTH	18,855	29,579	15,048	20,592	17,143
LIFE INSURANCE	335	350	213	291	350
PROFESSIONAL SERVICES	47	6,500	493	1,000	6,500
CONTRACTED SERVICES	1,135	5,000	3,333	4,444	5,000
REPAIRS/MAINTENANCE	27,825	20,000	15,169	17,500	20,000
PRINTING/BINDING	4,505	2,600	1,736	2,000	2,600
ADVERTISING	-	825	-	-	825

	Actual FY 2008	FY 2009 CURRENT YEAR			FY 2010
		Adopted Budget	Actual On 3/31/2009	Projected	Adopted Budget
DATA PROCESSING	\$ -	\$ 1,925	\$ -	\$ -	\$ 1,560
ELECTRICITY	-	12,430	-	-	12,666
OPERATION/MAINTENANCE OF UOSA	898,087	775,328	1,052,350	1,052,350	1,038,975
UOSA MONITORING LABORATORY	25,528	24,000	13,504	13,504	10,000
UOSA RESERVE MAINTENANCE	185,027	400,000	219,421	300,000	215,828
POSTAGE	4,982	6,500	6,499	6,499	8,700
TELECOMMUNICATIONS	70	6,000	1,022	1,250	1,500
TRAVEL/EDUCATION	50	3,300	-	-	2,000
OFFICE SUPPLIES	592	700	233	450	700
REPAIRS AND MAINTENANCE SUPPLIES	6,041	10,000	449	1,000	10,000
UNIFORMS/CLOTHING	2,891	2,000	271	400	2,372
TOTAL DEPARTMENT	1,324,721	1,527,670	1,472,649	1,562,703	1,569,546
WATER/SEWER DEBT SERVICE					
GEN OBL REF BOND 1995 PRINCIPAL	85,000	90,000	90,000	90,000	100,000
GEN OBL REF BOND 1995 INTEREST	29,274	47,064	27,064	47,064	41,840
UOSA DEBT SERVICE 1995-A BONDS	1,268,663	1,428,040	1,388,682	1,428,040	1,555,741
TOTAL DEPARTMENT	1,382,937	1,565,104	1,505,746	1,565,104	1,697,581
TOTAL EXPENDITURES	4,855,393	6,806,788	4,280,969	5,451,194	6,247,701
EXCESS REVENUES OVER (UNDER) EXP.	\$ (980,705)	\$ -	\$ (983,690)	\$ (780,963)	\$ 0

**CITY OF MANASSAS PARK
WATER & SEWER CAPITAL IMPROVEMENTS FUND
ADOPTED BUDGET FY 2010**

	FY 2009 CURRENT YEAR				FY 2010
	Actual FY/2008	Adopted Budget	Actual On 3/31/2009	Projected	Adopted Budget
REVENUES					
Tap/Availability Fees	\$ 20,000	\$ 3,428,571	\$ 2,032,343	\$ 2,032,343	\$ 2,000,000
Proceeds from bonds	-	-	-	12,822,276	-
Appropriation of prior years unspent projects	-	-	-	-	1,368,466
Total funding available	20,000	3,428,571	2,032,343	14,854,619	3,368,466
CAPITAL EXPENDITURES					
WATER TANK RENOVATIONS	89,536	40,000	-	-	90,000
WATER SYSTEM IMPROVEMENTS	157,437	100,000	122,808	123,000	175,000
WELL SYSTEM ABANDONMENT	8,610	75,000	-	-	150,000
PURCHASE OF WATER CAPACITY - PWCSA	-	-	-	9,870,000	-
PURCHASE OF WATER CAPACITY - DEBT SVC	1,379	939,750	23,272	246,696	400,000
WATER PURCHASE	-	-	-	-	474,541
WATER MAIN/HYDRANT REPLACEMENT	2,766	525,000	88,325	100,000	961,675
WATER METER REPLACEMENT	-	370,000	369,820	369,820	250,000
UNACCOUNTED FOR WATER	-	100,000	4,047	4,047	96,000
I & I STUDY	-	100,000	-	-	100,000
MANHOLE DISHES	-	21,250	-	-	-
PUMP STATION GRINDER	-	100,000	-	-	-
MANHOLE REHAB	-	50,000	-	-	-
WATER CONNECTION CONSTRUCTION	-	-	-	-	225,000
CONTINGENCY	-	157,571	-	-	-
SEWER LINE/MANHOLE REHAB	10,178	650,000	-	-	171,250
SEWER SYSTEM MAINTENANCE	71,192	-	-	-	75,000
SCADA	-	200,000	-	-	200,000
--TOTAL DEPARTMENT--	341,098	3,428,571	608,272	10,713,563	3,368,466
EXCESS REVENUES OVER (UNDER) EXP.	\$ (321,098)	\$ -	\$ 1,424,071	\$ 4,141,056	\$ -

Water & Sewer Capital Improvements Fund - carryforward of unspent projects	\$ 4,141,056
Less appropriation to FY 2010 of prior years unspent projects	(1,368,466)
Carryforward of unspent projects deferred to future years	<u>\$ 2,772,590</u>



***PRTC Trust Fund &
Bull Run ASAP Budget***

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 2010**

	Actual FY 2008	FY 2009 Adopted Budget	FY 2010 Adopted Budget
<u>Revenue</u>			
PRTC Funds (Gas Tax Revenues)	\$ 955,260	\$ 1,191,582	\$ 1,207,796
<u>Expenditures</u>			
<u>City Projects</u>			
Westside Sidewalks (C.P. Fund)	\$ 200,000	\$ 75,000	\$ -
Street Improvements (C.P. Fund)	250,000	375,000	500,000 *
<u>PRTC Subsidies</u>			
Administration	8,794	9,200	11,100
OmniLink	136,692	158,500	157,600
Marketing	200	2,900	1,200
Local capital match	-	3,900	400
VRE	359,574	567,082	537,496
Total PRTC Expenditures	\$ 955,260	\$ 1,191,582	\$ 1,207,796

* 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 :

- None. Bull Run ASAP personnel are not considered City of Manassas Park employees.

Operations :

- The FY 2010 budget reflects a \$23,439 increase over the FY 2009 budget, primarily due increases in salaries and related benefits.

**CITY OF MANASSAS PARK
BULL RUN - ALCOHOL SAFETY ACTION PROGRAM
ADOPTED BUDGET FY 2010**

	FY 2009				FY 2010
	Actual FY 2008	Adopted Budget	YTD ACTUAL 3/31/09	PROJECTED	Adopted BUDGET
Expenditures					
Bull Run ASAP - Salaries	\$ 483,150	\$ 516,092	\$ 369,974	\$ 493,299	\$ 535,248
Overtime			8,291	11,054	-
ASAP Part-time Wages/Salaries	136,607	125,000	112,231	149,641	125,000
FICA	46,814	49,044	36,206	48,275	50,509
Retirement (VRS)	61,748	66,163	49,061	65,414	68,619
457 Match	1,560	1,560	1,140	1,520	1,560
Group Health	72,172	76,680	57,024	76,031	80,000
VRS Life Insurance	1,901	1,858	1,262	1,683	2,000
Workers Comp.	1,259	1,300	1,078	1,437	1,300
Awards/recognition	-	-	-	-	7,000
Professional Services	3,767	3,000	1,939	2,586	2,500
Janitorial Services	16,735	17,000	12,803	17,071	17,000
Fiscal services	17,500	14,000	7,000	9,333	14,000
Contractural Services	19,510	5,000	1,463	1,951	4,000
Drug Testing	10,151	8,000	7,230	9,640	8,500
Repairs & maintenance	3,247	1,200	1,972	2,629	1,200
Maintenance Service Contracts	2,452	3,100	1,834	2,446	3,100
Printing/Binding	2,855	3,000	2,773	3,697	4,000
Public Info. & Education	6,521	5,000	4,884	6,511	6,500
Advertising	2,318	500	-	-	500
Electric & Heating	12,669	10,000	10,266	13,688	10,000
Water & Sewer	1,651	1,800	1,185	1,580	1,600
Postage	8,498	10,000	8,159	10,878	14,000
Telecommunications	8,892	12,000	6,364	8,486	8,500
Professional Liability Insurance	691	700	691	921	700
Rentals & Leases	108,432	127,800	95,187	132,900	136,900
Travel & Mileage	725	2,000	543	1,750	1,750
Substinance & Lodging	2,078	2,500	1,521	2,900	2,900
Convention & Education	696	1,200	112	1,000	1,000
Payment to VASAP	67,223	65,000	22,057	32,500	32,500
Memberships/Dues	759	1,000	618	824	800
Bank Charges	5,589	6,000	104,770	5,800	6,000
Office Supplies	16,564	14,000	11,879	15,838	14,000
Cleaning Supplies	487	300	250	334	300
Vehicle Fuel & Maintenance	6,683	4,000	3,326	4,435	4,900
Books/Subscriptions	124	300	292	389	150
Educational Supplies	830	1,000	295	394	10,000
Capital Outlay	17,246	3,000	2,990	3,000	3,000
Transfers & Refunds	19,165	15,000	14,115	17,200	17,000
Department Total	\$ 1,169,268	\$ 1,175,097	\$ 962,784	\$ 1,159,035	\$ 1,198,536



Appendix A
***FY 2009-10 Real Property
Assessment Report***

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT
May 5, 2009

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 calendar year (CY) 2008 to fiscal year (FY) 2009-2010. 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.

The 2009 assessments, therefore, will become effective July 1, 2009, and affect the FY 2009-2010 budget (with real estate taxes payable in two installments by December 5, 2009, and June 5, 2010).

Executive Summary

- For FY 2009-2010, the overall assessed value of locally-assessed real property declined 31.34%, or \$505,332,400, from \$1,612,191,100 in 2008 to \$1,106,858,700 in 2009.
- Procedural and methodology changes for the 2009 assessments included moving the effective date for assessments from January 1 to July 1 to align with the City's fiscal year budget and the inclusion of the sale of bank-owned properties among the sales considered before assessment changes for 2009 were determined.
- Assessed values for single family residences, on average, depreciated by the following amounts for the 2009 assessments:
 - Single family detached home values depreciated 41.11%
 - Townhome values depreciated 39.94%
 - Residential condominium values depreciated 40.98%
- Net new growth in the amount of \$37.9 million was added to the City's real property tax base as a result of new development at Park Center (\$36 million), 9199 Enterprise Court Condominium (\$1.4 million) and new improvements to single family residences throughout the City during 2008. Without this new growth the City's tax base would have declined 33.70 %, instead of the 31.34% decline actually experienced.
- Of the 487 sales that took place in the City during CY 2008 that were used for determining 2009 residential assessments, 414, or 85.01%, were the sale of bank-owned properties that resulted from foreclosures.
- Foreclosures during CY 2008 affected 10% of the total number of residential properties located in the City.
- The average sale price for residential properties in the City declined 37.41%, from \$317,555 in CY 2007 to \$198,747 in CY 2008.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

- The median sale price (the midpoint) for residential properties in the City declined 49.02%, from \$343,278 in CY 2007 to \$175,000 in CY 2008.
- The real property tax base for commercial and industrial properties declined 2.26% overall, as a result of average appreciation of 1.27% and losses that resulted from the reclassification of properties for assessment purposes. The partially developed Park Center properties were classified as commercial property for the 2008 assessments but reclassified as multi-family apartments for the 2009 assessments.
- Attachment 1 is a summary of real property assessment changes from CY 2008 to FY 2009-2010 for each class of assessed property.
- Notices of Assessment for 2009 were mailed to individual property owners on April 22, 2009.

Overall Change in Real Property Tax Base

For FY 2009-2010, the overall assessed value of locally-assessed real property declined 31.34%, or \$505,332,400, from \$1,612,191,100 in 2008 to \$1,106,858,700 in 2009. This reduction follows an 8.77% decline for the 2008 assessments and is primarily the result of the continuing decline in residential property values that began in the third quarter CY 2007 and continued to depreciate at an unprecedented rate during 2008.

In all, real property depreciated by \$543,258,000 from 2008 to 2009. Value depreciation exceeded the overall decline in the city's real property tax base as a result of added new growth. Value appreciation or depreciation for each class of property is explained in greater detail further in this report and is exhibited on Attachment 1.

Net new growth in the amount of \$37.9 million was added to the City's real property tax base as a result of new development at Park Center (\$36 million), 9199 Enterprise Court Condominium (\$1.4 million) and new improvements to single family residences throughout the City during 2008. Without this new growth the City's tax base would have declined 33.70 %, instead of the 31.34% 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.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

Prior to the 2008 assessments there were basically two classes of assessed property: residential and commercial/industrial. For the 2008 assessments the classifications were expanded to nine to: (1) accommodate study and analysis for assessment purposes; and (2) facilitate the comparison of real estate market activities for the City with published statistics from sources like the Northern Virginia Association of Realtors who use similar classifications for residential properties. As a result, the residential property sales statistics for CY 2008 for the City were included in the Washington Post report on sales statistics by zip codes for Northern Virginia for the first time.

The contribution that commercial and industrial properties provide to the total real property tax base of the City increased from 12.61% in 2008 to 17.96% in 2009, primarily as a result of dramatic declines in residential property values.

Table 1 – Real Property Tax Base by Property Type (2007-2009)

Year	Residential	Commercial/Ind.	Total
2007	89.90%	10.10%	100.00%
2008	87.39%	12.61%	100.00%
2009	82.04%	17.96%	100.00%

Attachment 2 shows average, median and assessment ranges for each class of locally-assessed property for 2009.

Changes in the Residential Real Property Tax Base

The residential real property tax base declined 35.54%, or \$500,742,500, from \$1,408,859,900 in 2008 to \$908,117,400 in 2009. This decline was partially offset by residential new construction which added \$45,246,200, the majority being the new multi-family apartment development at Park Center. 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 41% for the 2009 assessments.

- The average single family detached home value depreciated 41.11%
- The average townhome value depreciated 39.94%
- The average residential condominium value depreciated 40.98%

Reductions in the value of residential properties for 2009 are consistent with similar reductions made by local assessors throughout Northern Virginia. While larger jurisdictions, especially counties, are reporting more moderate declines overall for residential properties, a closer look reveals that several submarkets or neighborhoods have similar declines. For example, in Loudoun County assessments for existing residential properties declined 14.7% from 2008 to 2009 countywide. However, a closer analysis reveals that in certain districts where high levels of foreclosures occurred, that resulted in bank-owned property sales, average assessment declines were substantially greater.

- Single family home assessments declined 27.4%, on average, in the Sterling district of Loudoun County.
- Townhome assessments declined 34.5% and 33.6%, on average, in the Leesburg and Sterling districts of Loudoun County, respectively.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

- Residential condominium assessments declined 43.4% and 33.8%, on average, in the Sterling and Leesburg districts of Loudoun County, respectively.

Each community has a separate and distinct real estate market. Part of the 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:

- 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.

When residential development occurred and the mortgage lending practices that prevailed during the marketing of these developments, that may have later lead to financial institutions foreclosing on some properties, will most likely be studied by housing analysts and economists for many years.

Multi-family residential apartments added approximately \$36 million to the real property tax base as a result of new construction at the Park Center development. The average assessed value for existing multi-family residential properties declined 5% as a result of increased operating expenses reported by property owners.

Public Relations: Attachment 3 is a list of average changes in assessed values from 2008 to 2009 for residential subdivisions through the City. The list was posted on the City Assessor webpage March 14 and the availability of the listing included as an insert in the water bills that arrived in homes approximately April 7. Notices of Assessment for 2009 were mailed to individual property owners on April 22, 2009.

Procedural and Methodology Changes for 2009 Assessments

Procedural Change. In a proactive response to news that real property assessments would decline substantially for 2009, the Governing Body adopted an ordinance on November 18, 2008, that changed the effective date for real estate assessments and real estate taxes from January 1 to July 1 each year to align the tax assessment year with the City's fiscal year budget. As a result the CY 2008 reassessment will last 18 months (January 1, 2008, through June 30, 2009) until the 2009 reassessment becomes effective July 1, 2009. This action allowed the City and Schools to delay an \$8.4 million budget shortfall that would have resulted. Virginia tax law allows governing bodies to change the effective date from January 1 to July 1 through the adoption of an ordinance changing the date. A majority of Virginia cities have a July 1 effective for real estate assessments.

Public Relations: A publication entitled “Questions and Answers About Aligning the Real Estate Tax Assessment Year with the Fiscal year Budget” was posted on the City’s main website on October 29 and availability of the publication was announced as part of a presentation on the City’s government access channel on Comcast in October.

An insert was include in the February 2009 water bill reminding property owners and citizens that the Governing Body had adopted an ordinance changing the effective date of real estate tax assessments to July 1.

An article appeared in the March 2009 issue of the City Newsletter reminding owners that notices of assessment would be mailed later this year as a result of a change in effective date of real estate tax assessment to July 1.

Methodology Change. Due to dramatically changing market conditions for residential properties, as evidenced by sales during the first six months of CY 2008, the OCA began to include the sale of bank-owned properties in the sales to be considered before determining assessments for 2009. Prior to this decision (for the CY 2008 assessments and earlier) sales involving financial institutions and lenders were disqualified from consideration.

Typically (pre-2007) sales involving banks or lenders made up less that 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. Foreclosure activities included:

- Pre-foreclosure sales where the owner attempts to sell the property before foreclosure proceedings begin, but the seller needs the lenders approval in order to sell because the mortgage loan balance is more than the potential sale price (sometimes called short sales);
- Foreclosures or trust deeds where the ownership of the property transfers from the owner to the lender or a substitute trustee; and
- Sale of bank-owned properties (sometimes called real estate owned or REO) that the lender or bank took back in the foreclosure process.

For the 2008 assessments, sales during CY 2007 were analyzed and sales of bank-owned properties reviewed but in the end they were not considered for the 2008 assessments because there were sufficient non-foreclosure related sales during CY 2007. Although there had been 188 foreclosures during CY 2007, only 41 bank-owned property sales had occurred, compared to 176 sales of residential properties that were not foreclosure related.

Because the sale of bank-owned properties became the prevailing market for residential properties during CY 2008 it was necessary to consider these sales for the 2009 assessments. Of the 487 sales that took place in the City during CY 2008 that were used for estimating 2009 residential property assessments, 414, or 85.01%, were the sale of bank-owned properties. As a result of dominating the local market for residential property a residential property owner who wanted to sell had to compete with bank-owned properties offered for sale at reduced prices.

The City of Manassas Park began discussing assessment changes for 2009 in August of 2008. The OCA reported on anticipated changes in 2009 assessments and the change in valuation methodology in

September after reviewing sales for the first six months of CY 2008 and conferring with local assessments in Northern Virginia and the Virginia Department of Taxation. On March 9, 2009, the International Association of Assessing Officers (IAAO) released an exposure draft of an IAAO Research Committee outline entitled "IAAO Sales Verification & Foreclosures" that includes similar methodology concerning foreclosures and foreclosure-related sales that was adopted by the OCA early enough to give advice to the Governing Body about how 2009 assessed values would be impacted.

Through the use of sales codes that designate whether an individual sale is qualified or disqualified from consideration, foreclosure sales and bank-owned property sales that took place during CY 2008 were identified. Previously only sales involving banks or lenders were identified and disqualified from consideration. The sales codes also accommodate for monitoring and reporting the number of each type of sale that occurs.

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 2009 assessments was available on the City Assessor webpage April 22, the same day that 2009 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 studies for the 2009 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 2009 assessments:

1. Changes in land and building assessed values for each residential subdivision in the City for assessment years 2003 through 2008 were analyzed. The result indicated that the majority of the increase in assessments during this period was allocated to increases in land assessments.
2. Residential land sales that took place during the three year period from January 1, 2006, through December 31, 2008, in the cities of Manassas Park and Manassas, and Prince William County were reviewed and analyzed.
3. Land values included as part of independent appraisal reports and the percentage that the appraised land value contributed to the total appraised value were reviewed.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

After giving consideration to the findings of these studies, the OCA allocated the reductions in assessment with the primary loss in value to the land component and a smaller reduction in the building component.

In a few rare cases (about 100 properties out of more than 4,000) the building value increased as a result of the land value reduction (ranging from \$1,000 to \$10,000). These cases are isolated to the larger homes that were built on relatively large lots in Blooms Crossing where overall values depreciated 26%, on average, from 2008 to 2009. While an increase in the building value seems unusual at first glance, the land values for these large lots had increased significantly over the last five years and more current construction cost indexes and independent appraisals indicate that the revised building values for 2009 are more accurate.

Ratio Study Comparing Assessed Values to Independent Appraised Values.

During the assessment review and appeal process for the CY 2008 assessments several property owners challenged their assessments by providing a copy of an independent appraisal of their property. The appraisal was not prepared specifically for use in challenging the assessment but as part of a recent purchase or refinancing of the subject property. Many of these appraisals indicated that appraised values were higher than the purchase prices.

The OCA posted a request for copies of independent appraisals on the City Assessor webpage in June 2008 and also placed an article in the July 2008 issue of the City Newsletter. As a result, 38 independent appraisals were analyzed and considered for the 2009 assessments.

By looking at these variations over time a pattern of decline was evidenced. That is to say, the variation of appraised value to sale price was greater in the first quarter of CY 2008 than in the third quarter, as an example. This analysis helped to confirm how residential properties were depreciating during CY 2008 and will help to support how assessment changes for 2009 were determined when the Virginia Department of Taxation conducts their assessment ratio study that considers CY 2008 sales.

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 statistics reflect all sales where a sales price was given. Fewer sales were considered before determining the 2009 assessments because the sale of property with new construction or other physical changes could not be compared to assessments that lacked these changes.

Number of Units Sold

The number of residential units sold increased 132.99%, from 388 units sold in CY 2007 to 904 units sold during CY 2008.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

Sales Volume

Sales volume (in dollars) for residential units sold increased 45.82%, from \$123,211,229 in CY 2007 to \$179,667,345 in CY 2008.

Average Sales Price

The average sale price for residential units declined 37.41%, from \$317,555 in CY 2007 to \$198,747 in CY 2008. 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 declined 49.02%, from \$343,278 in CY 2007 to \$175,000 in CY 2008. The median sale price was determined by arraying the sales prices from low to high and selecting the midpoint or middle value.

Residential Property Foreclosure Activities

As discussed in greater detail on pages 5 and 6, residential property foreclosure activities have greatly affected the value of residential properties throughout the City 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 three years. A total figure is shown in the far right column although the property in foreclosure may or may not have been the property sold later as a bank-owned property. For example, at the beginning of CY 2008, there were 151 bank-owned properties in the City before 414 properties were foreclosed on and 414 bank-owned properties were sold.

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

All residential neighborhoods in the City experienced foreclosures and had bank-owned properties sales during CY 2008. The following top five residential neighborhoods had the most foreclosure activities in the City, representing almost 80% of all foreclosures in the City during CY 2008 (listed in descending order by number of foreclosures):

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

- 80 bank-owned properties were located in this neighborhood at the beginning of 2008;
- 223 properties were foreclosed on during 2008 (13.9% of all properties in the neighborhood); and
- 207 bank-owned properties were sold during 2008.

Belmont Station subdivision (townhome community built in 1994)

- 15 bank-owned properties were located in this neighborhood at the beginning of 2008;
- 34 properties were foreclosed on during 2008 (11.1% of all properties in neighborhood); and
- 40 bank-owned properties were sold during 2008.

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

- 11 bank-owned properties were located in this neighborhood at the beginning of 2008;
- 30 properties were foreclosed on during 2008 (10.3% of all properties in neighborhood); and
- 32 bank-owned properties were sold during 2008.

Mosby Ridge Section 2 subdivision (residential condominiums built 2003-2004)

- 9 bank-owned properties were located in this neighborhood at the beginning of 2008;
- 20 properties were foreclosed on during 2008 (20.8% of all properties in neighborhood); and
- 23 bank-owned properties were sold during 2008.

Mosby Ridge subdivision (residential condominiums built 1990-1997)

- No bank-owned properties were located in this neighborhood at the beginning of 2008;
- 17 properties were foreclosed on during 2008 (17.7% of all properties in neighborhood); and
- 15 bank-owned properties were sold during 2008.

Attachment 4 shows the foreclosure related activities in the City of Manassas Park during CY 2008 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 increased 1.27% for FY 2009-2010, the property tax base for commercial and industrial property declined 2.26% as a result of the reclassification of vacant commercial and industrial land to the residential class and to approximately \$1.4 million in added new construction value. Individual commercial and industrial property assessments were generally flat for 2009, except where some properties increased or decreased about five to ten percent. Where property values increased, these changes were not the result of an increased market demand for commercial or industrial property during 2008 but market corrections that were evidenced by appraisals, sales, and income-producing property experience reviewed for the period from 2004 through 2008.

Statements of income and expense were required by the owners of income-producing properties and 28% of the property owners who were required to submit a statement 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 about a 70% compliance rate 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 first time they had been asked to submit such a statement; and (2) they may not be fully aware of the consequences of non-compliance.

FY 2009-2010 REAL PROPERTY ASSESSMENT REPORT (continued)

Property owners had not been required to file these statements previously, 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.

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

Complied (survey filed)	51	28.02%
Submitted but not in compliance	2	1.10%
No submission	129	70.88%
Total that required compliance	182	100.00%
Owner-occupied properties	40	17.47%
Undeliverable	7	3.06%
Grand total	229	

The percentage of property owners who filed that owned and occupied their properties is calculated against the 229 total surveys sent during the week of October 13, 2008, and due November 17, 2008. Owners could also print these survey forms from the City Assessor webpage.

Each of the 229 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.”

The fourth quarter of 2008 saw caution expressed by many commercial and industrial property investors concerned with the possibility of foreclosures on commercial and industrial property loans. Such caution and worsening of the economy could cause valuation reductions for certain type of commercial and industrial properties, especially in retail and some service industries, in the year ahead.

The commercial and industrial real estate market will be monitored closely for the 2010 assessments. In order to get an accurate picture of how the economy is affecting property values 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.

ATTACHMENTS:

- 1 – FY 2009-2010 Property Assessment Change Summary
- 2 – FY 2009-2010 Property Assessment Averages, Medians & Ranges
- 3 – Average Change in Residential Real Property Assessed Values CY 2008 to FY 2009-2010
- 4 – Foreclosure Activities in the City of Manassas Park CY During CY 2008

FY 2009-2010 Real Property Assessment Change Summary

Real Property Classification	CY 2008 Assessments	FY 2009-2010 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	879,019,600	520,643,700	-358,375,900	-40.77	-995,800	-358,977,700	1,597,600
Single Family Townhouse	287,752,000	148,459,400	-139,292,600	-48.41	-26,100,200	-113,223,000	30,600
Residential Condominium	163,263,300	96,813,800	-66,449,500	-40.70	-22,300	-67,195,700	768,500
Subtotal Single Family Residential	1,330,034,900	765,916,900	-564,118,000	-42.41	-27,118,300	-539,396,400	2,396,700
Residential Multi-family	70,530,800	136,968,700	66,437,900	94.20	0	-4,782,700	71,220,600
Vacant Land - Residential	8,294,200	5,231,800	-3,062,400	-36.92	-1,252,800	-1,809,600	0
Total Residential Real Property	1,408,859,900	908,117,400	-500,742,500	-35.54	-28,371,100	-545,988,700	73,617,300
Commercial/Industrial Real Property ^{1/4}							
Commercial	65,835,100	56,012,800	-9,822,300	-14.92	-7,002,700	-3,271,000	451,400
Industrial	120,550,900	127,037,800	6,486,900	5.38	0	5,007,600	1,479,300
Vacant Land - Commercial	6,607,000	5,025,000	-1,582,000	-23.94	-3,716,000	65,600	2,068,400
Vacant Land - Industrial	10,338,200	10,665,700	327,500	3.17	-601,000	928,500	0
Total Commercial/Industrial Real Property	203,331,200	198,741,300	-4,589,900	-2.26	-11,319,700	2,730,700	3,999,100
Total Locally-assessed Taxable Real Property	1,612,191,100	1,106,858,700	-505,332,400	-31.34	-39,690,800	-543,258,000	77,616,400
Non-locally Assessed Taxable Real Property ^{1/9}							
State Corporation Commission-assessed Properties							
Electric Light & Power Corporations	13,122,500	13,884,900	762,400	5.81			
Gas Corporations	5,023,400	5,315,700	292,300	5.82			

FY 2009-2010 Real Property Assessment Change Summary

Real Property Classification	CY 2008 Assessments	FY 2009-2010 Assessments	(\$) Amount of Change	% Change	Loss (\$)	(\$) Amount of Appreciation/ (Depreciation)	New Growth (\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Telecommunications Companies	5,197,700	5,519,700	322,000	6.20			
Total SCC-assessed Properties	23,343,600	24,720,300	1,376,700	5.90			
Virginia Department of Taxation-assessed Properties							
Railroad Companies	2,009,700	2,046,200	36,500	1.82			
Total for All State-assessed Properties	25,353,300	26,766,500	1,413,200	5.57			
Grand Total Taxable Real Property Assessments	1,637,544,400	1,133,625,200	-503,919,200	-30.77			

Notes:

1 % 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. For example, calculating the depreciation for single family homes (line 1) is: (879,019,600 - 995,800) compared to (520,643,700-1597,600) = -358,977,700.

2 Loss is reclassification to multi-family class for reporting assessments for Manassas Park Village, which is valued for assessment purposes similar to an apartment community.

3 New is comprised of \$36,049,300 for new construction at Park Center and \$35,171,300 in new value from reclassified properties from Manassas Park Village (26,100,200) and reclassified commercial properties (\$9,071,100).

4 Loss related to the discovery of floodplain conditions and corrections to acreage sizes for certain parcels.

5 Column 2 for original 2008 CY assessments for commercial and industrial properties differ from those originally reported for CY 2008 due to corrections within the various classes of commercial and industrial properties (the overall total of \$202,331,200 is the same as reported for CY 2008). Commercial and industrial properties classes were estimated for 2008 and later refined.

6 Loss due to reclassification from commercial to multi-family residential at Park Center development for 2009.

7 Loss due to reclassification from vacant commercial land to multi-family residential at Park Center and loss to recognize land impacted by floodplain conditions.

8 New due to reclassification from vacant residential class for 2009.

9 Loss to tax exempt class.

10 CY 2008 assessments for non-locally assessed taxable real property (column 2) was estimated in March 2008. Actual assessments were released by the SCC and VDT in September 2008. 2009 assessments (column 3) have been estimated considering the actual 2008 assessments and 5-year assessment trends for these properties.

FY 2009-2010 Real Property Assessment Averages, Medians & Ranges by Classification

Real Property Classification	FY 2009-2010 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	520,643,700	2,439	213,466	147,100	64,200	447,100
Single Family Townhouse	148,459,400	906 ³	163,862	185,950	99,200	272,500
Residential Condominium	96,813,800	602	160,820	171,700	72,100	239,600
Subtotal Single Family Residential	765,916,900	3,947	194,050	152,400	64,200	447,100
Residential Multi-family	136,968,700	171 ⁴	150,350	152,475 ⁵	92,435	182,674
Vacant Land - Residential	5,231,800	18	290,656	15,450 ⁶	200	1,088,700
Total Residential Real Property	908,117,400	4,136 ⁷	219,564			
Commercial/Industrial Real Property						
Commercial	56,012,800	27	2,074,548	1,425,000	365,200	6,028,300
Industrial	127,037,800	210	604,942	237,250	119,700	4,253,100
Improved Commercial & Industrial Properties	183,050,600	237	772,365	247,700	119,700	6,028,300
Vacant Land - Commercial	5,025,000	5	1,005,000	815,400	500,000	1,695,300
Vacant Land - Industrial	10,665,700	16	666,606	356,300	10,500	4,046,900
Total Commercial/Industrial Real Property	198,741,300	258	770,315	303,350	10,500	6,028,300
Total Locally-assessed Taxable Real Property	1,106,858,700	4,394	251,902			

Notes:

- The average 2009 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.
- The median assessment for 2009 is the mid-point occurrence of assessed values ranked in descending order.
- 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 residential multi-family parcel count.
- Parcel count includes 4 parcels developed as multi-family communities and 167 rental townhouse units at Manassas Park Village.
- 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 2009 assessments there are 911 apartment units, which includes 247 units under construction at Park Center.
- Many residential vacant lots are small outlots that will not accommodate the construction of a new dwelling.
- This figure differs from the 4,114 residential units used to calculate the garbage collection user fee because 4 multi-family apartment parcels and 18 residential vacant land parcels are included here.

City of Manassas Park, Virginia

Office of the City Assessor

Average Change in Residential Real Property Assessed Values CY 2008 to FY 2009-2010*

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

	(1)	(2)	(3)	(4)	(5)
	Subdivision Name	Property Type	2008 Average Assessed Value	2009 Average Assessed Value	Average % Change
1	Blooms Crossing Sec. 1	Single Family Home	448,884	332,174	-26.0%
2	Blooms Crossing Sec. 2	Single Family Home	497,220	367,943	-26.0%
3	Blooms Crossing Sec. 3	Single Family Home	419,682	310,565	-26.0%
4	Blooms Crossing Sec. 4	Single Family Home	446,897	330,704	-26.0%
5	Blooms Crossing Sec. A, Phase 3	Single Family Home	425,687	315,008	-26.0%
6	Blooms Crossing Sec. B	Single Family Home	409,822	303,268	-26.0%
7	Blooms Crossing Sec. C	Single Family Home	513,939	380,315	-26.0%
8	Blooms Crossing Sec. D	Single Family Home	547,095	404,850	-26.0%
9	Burns Property	Single Family Home	414,216	306,520	-26.0%
10	Manassas Park (original)	Single Family Home	294,875	129,745	-56.0%
11	Manassas Park (newer/addt.)	Single Family Home	397,581	238,549	-40.0%
12	Belmont Station	Townhome	300,225	195,146	-35.0%
13	Blooms Crossing Sec. A	Townhome	309,983	201,489	-35.0%
14	Brandy Station	Townhome	259,218	114,056	-56.0%
15	Manassas Park Station	Townhome	406,992	264,545	-35.0%
16	Stoneridge II	Townhome	242,767	106,817	-56.0%
17	Stoneridge II Sec. 2	Townhome	252,463	111,084	-56.0%
18	Mosby Ridge	Residential Condominium	276,246	129,836	-53.0%
19	Mosby Ridge Sec. 2	Residential Condominium	315,914	148,480	-53.0%
20	Outlook Condominium	Residential Condominium	165,575	77,820	-53.0%
21	Reserve Condominium, The	Residential Condominium	269,226	183,074	-32.0%
22	Townes Condominium, The	Residential Condominium	316,793	215,419	-32.0%

Notes:

* Average assessment changes for each residential area and subdivision are shown. Individual changes may vary, especially if improvements were made during 2008 (e.g., constructed an addition, extra bathroom, deck, or finished the basement, etc.).

1 Burns Property is also known as Blooms Crossing Station.

2 Original homes in Manassas Park subdivision declined 56%, on average, while newer homes and those with substantial renovations or additions declined 40%.

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

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

5 Outlook Condominium is also known as Pinewood Park.

City of Manassas Park, Virginia
 Office of the City Assessor
Summary of Foreclosure Activities for CY 2008
 (Arranged by Neighborhood Number)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Subdivision Name	Nghd No.	Residential Property Type	Total No. Lots	Bank-owned Properties 1/1/2008	Number of Foreclosures	Bank-owned Properties Sales	Absolute Foreclosure Activities	% of Total Absolute Foreclosure Activities	Net Foreclosure Activities
Blooms Crossing Section 1	a1	Single Family Detached	185	4	6	9	19	10.27	1
Blooms Crossing Section 2	a2	Single Family Detached	124	5	4	4	13	10.48	5
Blooms Crossing Section 3	a3	Single Family Detached	50	2	8	9	19	38.00	1
Blooms Crossing Section 4	a4	Single Family Detached	197	5	8	10	23	11.68	3
Blooms Crossing Section A Phase 3	a5	Single Family Detached	47	0	3	3	6	12.77	0
Blooms Crossing Section B	a6	Single Family Detached	74	6	6	9	21	28.38	3
Blooms Crossing Section C	a7	Single Family Detached	41	0	2	1	3	7.32	1
Blooms Crossing Section D	a8	Single Family Detached	65	1	2	3	6	9.23	0
Burns Property (Blooms Crossing Station)	a9	Single Family Detached	56	0	4	4	8	14.29	0
Manassas Park	aa	Single Family Detached	1,600	80	223	207	510	31.88	96
Single Family Homes			2,439	103	266	259	628	25.75	110
Brandy Station /1	b2	Townhome	292	11	30	32	73	25.00	9
Stoneridge II	b3	Townhome	72	3	8	7	18	25.00	4
Stoneridge II Section 2	b4	Townhome	40	0	8	6	14	35.00	2
Belmont Station	b5	Townhome	306	15	34	40	89	29.08	9
Blooms Crossing Section A /2	b6	Townhome	131	1	9	9	19	14.50	1
Manassas Park Station	b7	Townhome	65	1	5	6	12	18.46	0
Townhomes			906	31	94	100	225	24.83	25
Outlook Condominium (Pinewood Park)	c1	Condominium	80	1	7	3	11	13.75	5
Mosby Ridge	c2	Condominium	96	0	17	15	32	33.33	2
Mosby Ridge II	c3	Condominium	96	9	20	23	52	54.17	6
Reserve Condominium, The	c4	Condominium	224	0	1	3	4	1.79	(2)
Townes Condominiums, The	c5	Condominium	106	7	9	11	27	25.47	5
Residential Condominiums			602	17	54	55	126	20.93	16
Grand Total			3,947	151	414	414	979	24.80	151

Notes:
 Neighborhood numbers shown in column 2 were assigned by the Office of the City Assessor.
 Total number of lots in each subdivision (column 4) differs from the number of dwelling units reported elsewhere as vacant lots are included here.
 /1 Brandy Station known as Brandy Station at Manassas Park Village and Cloisters at Brandy Court.
 /2 Blooms Crossing Section A, not including Phase 3 listed above.