

City of Manassas Park

Fiscal Year
2014-2015

Adopted Budgets



CITY OF MANASSAS PARK
APPROVED BUDGETS
Fiscal Year 2015

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Overview - All Funds

- * City Manager's Budget Message ***
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- * Funded Positions by Department ***



CITY OF MANASSAS PARK

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Mayor:
Frank Jones

Vice Mayor:
Bryan E. Polk

City Manager:
Dean Crowhurst

Council Members:
Keith D. Miller
Suhas Naddoni
Preston Banks
Jeanette Rishell
Donald Shoemaker

March 31, 2014

Revised May 15, 2014 for Adopted Budget

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, I hereby submit for your review the Proposed Budgets for the City of Manassas Park for the Fiscal (FY) Year Ending June 30, 2015. This document includes balanced budgets for the City's General Fund, Capital Projects Fund, Debt Service Fund, Water & Sewer Fund, Storm Water Management Fund, Garbage Collection Fund, Potomac & Rappahannock Transportation Commission (PRTC) Trust Fund and Bull Run Alcohol Safety Action Program (ASAP) Fund.

As always, our primary focus in preparing the City's budgets is to provide the best services to our citizens at an optimal cost. Specifically the FY 2015 budget addresses a number of competing needs that due to the recession have been neglected for the past few years. This included:

- 1) Reducing the real estate property tax rate
- 2) Continuing to restore General Fund fund balance to 15%
- 3) Providing for significant increases in debt service for FY 2015 and 2016
- 4) Providing much needed pay increases for employees to be competitive with surrounding jurisdictions
- 5) Providing for capital needs that have been neglected for several years for budgetary reasons

The recommended FY 2015 proposed budget is balanced and addresses all 5 of these competing needs as follows:

- 1) The real estate property tax rate will be reduced by 7 cents in FY 2015. The adopted tax rate for FY2015 of \$1.55 is a 10 cent reduction.
- 2) If the scheduled up-front proffers are received as scheduled, the General Fund fund balance will be restored to 15%. (See "**Note**" below)

- 3) The \$1.2 million increase in debt service in FY 2015 will be covered.
 - We have projected FY 2016 numbers and will also be able to cover the expected \$1.9 million increase in that year.
- 4) A decompression plan and a 1.5% COLA for employees will be implemented
 - We are also proposing an additional 1% COLA for all public safety officers, excluding the two chiefs.
 - We have a high regard and value all our employees, but budget constraints allow us to only do so much. This additional 1% for public safety officers reflects the high cost of training these individuals and our attempt to be competitive with surrounding jurisdictions.
- 5) In addition to providing for road and street infrastructure improvements which are funded from VDOT and our gas tax revenue through PRTC, \$1.1 million will be provided in FY 2015 for capital needs throughout the City. This includes scanning equipment for the voter registrar; E-911 upgrade; police cruisers and fleet replacement leases; fire & rescue gear; software implementation; improvements at the Community Center and our parks; and additional funding for School capital needs (see further detail under “Other General Fund Highlights - Schools” below).

The funding that allows us to provide for all these needs is primarily a result of the projected increase in assessed values for FY 2015 of 10%.

Note: The Governing Body dedicated proffers to cover the debt service increases in FY 2015/FY 2016 and to restore the fund balance. If the \$4.56 million in upfront proffers from the Palisades is received as expected in Spring of 2014, this budget proposes using proffer dollars for exactly those purposes:

- In FY 2014, \$2,300,000 (one time use) would be used to restore fund balance
- In FY 2016, \$350,000 (one-time use) would be used to cover an increase in debt service

This budget proposal/plan projects over \$2.3 million in the Capital Projects Fund at the end of FY 2015 to provide for the City’s future capital needs. Additional proffers (\$3.5 million) are expected from the other approved developments.

Please note that while the up-front proffers anticipated to be received in Spring of 2014 allow us to get to the 15% fund balance in the General Fund, it has no other impact on the City budgets if it does not come in as expected. That is to say, all recommended expenditures, except for the transfer from the Capital Projects Fund to the General Fund for fund balance restoration, can be made.

Other General Fund highlights:

- City Manager review resulted in Departmental budget requests being reduced by over \$350,000
- Eliminate subsidy to Solid Waste Fund by increasing garbage collection fee - offset by 1 cent reduction in tax rate (part of overall 7 cent proposed reduction). See Solid Waste Fund information below.
- **Schools:**
The budgets for Manassas Park City School Funds, approved by the School Board, are in a separate document and not included here. However, the City's General Fund provides local support for operations as well as paying the debt service on School bonds.

Under the Financial Plan approved by the Governing Body in January 2012, the City would pay an additional half-percent increase in FY 2015 over the FY 2014 amount. In the School Board's Budget presentation on March 25 to the Governing Body, we were apprised of a request for an additional \$2 million or 18.6% increase.

This is simply not feasible with our current financial situation and trying to meet the competing needs highlighted earlier in this letter. In order to provide the Schools with additional funding, I have proposed in this budget an additional \$335,000 transfer for Schools capital needs.

This additional capital funding was not approved in the final adopted budget, rather an overall increase in the School's operating transfer as noted below.

The total School funding (debt service, operations and capital) proposed is \$15,755,712. This represents a 4.2% increase in the overall funding for the Schools, equivalent to the City's total General Fund budget increase for FY 2015.

The FY 2015 adopted budget provides for total School funding of \$16,011,048, a 5.3% increase over FY 2014.

Capital Projects Fund and Debt Service Fund highlights:

The Capital Projects Fund and Debt Service Fund are balanced as presented. As noted above, street capital projects are funded from PRTC and the Virginia Department of Transportation (VDOT). Various public safety projects are funded by related state and federal organizations. Other capital needs are funded from the Capital Projects Fund reserves or the General Fund.

All of the City's (including School's) debt service payments are provided for by the General Fund. They are shown in the "transfers" portion of the General Fund budget.

Due to a bond refinancing by VPSA, the City received a \$719,000 one-time credit in debt service in January 2014. For budgetary purposes we will use that credit to reduce the transfer from the General Fund for the FY 2015 debt service. This will help to reduce the impact of the \$1.2 million debt service increase in FY 2015.

Enterprise Funds:

Water & Sewer Fund highlights:

Based on projections, as of June 30, 2014, the available reserves will be rebuilt to an acceptable level (6 months of operating expenditures plus 1 year's annual debt service). With that goal achieved, we are recommending a decrease in our water and sewer rates.

First, we recommend the monthly base fee be decreased 10.2% to \$46.70/month (currently \$52). This is an amount that will cover the Water & Sewer Fund's annual debt service over each of the next four years.

Additionally, we are proposing a rate decrease for residential apartment and condominium flat dwelling units. The total decrease is estimated at \$300,000, an approximate 4% reduction in total user charges for the Fund.

The FY 2015 Water & Sewer Fund budget is only 2% higher than FY2014, even with the proposed salary increases detailed above. All required capital needs as well as debt service are provided for in the Water & Sewer Capital Improvement Fund.

The proposed VRA bond refinancing has been reflected in the numbers and is expected to reduce the FY 2015 Water & Sewer Capital Improvement budget by \$65,000.

The Governing Body is deferring the implementation of the rate decrease until additional information can be provided. It is expected that they will approve a rate decrease in September of 2014.

Solid Waste Fund highlights:

This Fund was established in FY 2012 to account for the garbage collection fee and related costs; prior to that it was accounted for in the Water & Sewer Fund. In FY 2010 a garbage collection fee was established, in order to reduce the tax rate and mitigate the burden of the tax rate on commercial/industrial property owners. The collection fee is a pass-through of the costs of the City's garbage collection contract with the service provider; it also provides for administrative costs of the City in administering the service.

The garbage collection fee* was implemented in FY 2012 in lieu of an additional \$0.07 property tax levy. This fee has remained the same despite increased costs to the City for the contracted garbage collection services. This has resulted in a deficit situation in the Fund which is being covered by a subsidy from the General Fund.

** \$14.63/month for residences with curbside pickup and \$8/ month for residences with dumpster service. A \$4 monthly rate is 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).*

As noted under “Other General Fund highlights” above, we are proposing an 18% increase in the garbage collection fee in conjunction with a 1 cent reduction in the tax rate. To the residential homeowner this would be a monthly increase in their garbage collection fee of \$2.63 and a decrease in their property tax bill (allocated monthly) of \$2.29, based on a property value of \$275,000.

Along with the Water & Sewer rate decrease proposal noted above, the Governing Body is deferring action on the solid-waste rate increase until additional information can be provided. It is expected that they will make a decision on a rate increase in September of 2014.

Storm Water Management Fund highlights:

This Fund accounts for the City’s storm water management and control program that is required by state and federal water quality regulations. The Fund is funded by an annual “ERU” (Equivalent Residential Unit) fee that is included on property owners’ tax bills.

The FY 2015 budget proposes no significant changes to this program.

Conclusion:

I would like to thank and commend the Directors for their teamwork and the sacrifices they have made in helping to balance the City’s budgets. This budget document represents the culmination of four months’ worth of work and dedicated effort by those Directors to address the needs of the City. Through those efforts, I believe this budget provides for much desired relief to our residents and employees as well as providing quality services for the community.

I would also like to sincerely thank the Governing Body for their leadership and concern for every citizen and customer of the City of Manassas Park.

Respectfully submitted,


Dean Crowhurst,
City Manager

**City of Manassas Park
SUMMARY OF BUDGETS**

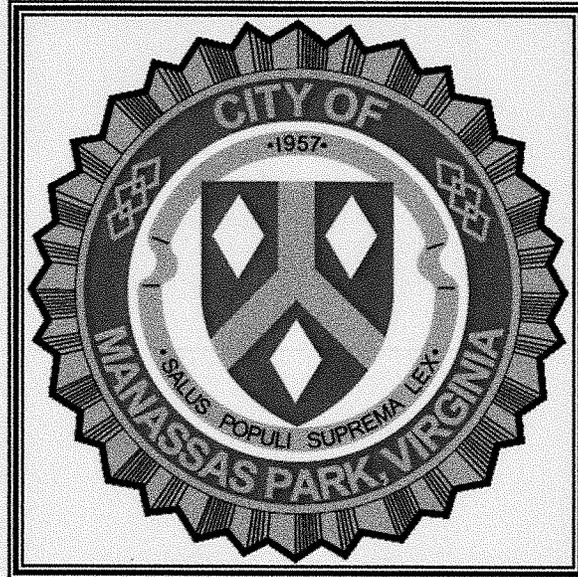
Fund:	FY 2015		Increase (Decrease)	
	FY 2014 Adopted Budget	FY 2015 Adopted Budget	\$	%
General Fund	\$ 35,559,684	\$ 37,150,552	\$ 1,590,868	4.5%
Capital Projects Fund	4,895,795	5,810,793	914,998	18.7%
Debt Service Fund (includes School Debt Service)	6,306,314	7,475,250	1,168,936	18.5%
Water & Sewer Fund	6,994,487	7,111,569	117,082	1.7%
Water & Sewer Capital Improvements Fund	2,902,814	3,989,441	1,086,627	37.4%
Solid Waste Management Fund	825,419	855,500	30,081	3.6%
Storm Water Retention Fund	299,534	317,204	17,670	5.9%
PRTC Trust Fund	1,670,016	1,683,594	13,578	0.8%
Bull Run Alcohol Safety Action Program	1,286,151	1,290,250	4,099	0.3%
Total - City Funds	60,740,213	65,684,151	4,943,938	8.1%
<u>School Budgets:</u>				
Operating Fund	33,400,000	37,523,000	4,123,000	12.3%
Food Service Fund	1,660,000	1,714,000	54,000	3.3%
Medical Trust Fund	5,000	5,000	-	n/a
Totals	<u>\$ 95,805,213</u>	<u>\$ 104,926,151</u>	<u>\$ 9,120,938</u>	9.5%

CITY OF MANASSAS PARK
Funded FTE Positions by Department

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
General Fund						
Governing Body/City Clerk	1	1	1	1	1	1
City Manager	3	2	2	2	2	2
Commissioner Of Revenue	5	4	4	4	4	4
Treasurer	5	4	4	4	4	4
Finance	5.5	5	5	5	4	2
Human Resources	2	2	2	2	2	2
Registrar	2	1.5	1.5	1.5	1.5	1.5
Planning & Zoning	1	1	1	1	1	2
Information Technology	2	1	1	1.5	1	1
Police Department	37.0	34.5	34.5	34.5	34.5	34.5
E911 & Code Enforcement	9.0	9.5	9.5	9.5	9.5	8.5
Animal Control	1.0	0.5	0.5	0.5	0.5	0.5
Fire & Rescue Services	28	27	27	27	27	28
Public Works (a)						
Street Department	7	9	7	10	10	9
Garage	3	0	0	2	2	3
Buildings & Grounds	4	0	0	0	0	0
Building Inspections	2	2	2	2	2	2
Social Services	14.5	12	12	11	12	15
Parks & Recreation	20	16	16	16	16	17
Total General Fund	152	132	130	134.5	134	137
Enterprise Funds (a)						
Water Department	11	11	11	7	7	7
Sewer Department	3	2	2	3	3	3
Solid Waste	0	0	0	0	0	0
Stormwater Management	0	0	2	0	0	0
Total City	166	145	145	144.5	144	147

Note: Excludes part-time positions in Parks & Recreation as well as Governing Body members

(a) DPW, including Enterprise Funds, counts were re-allocated for FY2013 to reflect current time spent by employees in various areas. Total position count of 24 remains unchanged



General Fund

*** Summary ***

*** Revenues ***

*** Expenditures by Type ***

*** Expenditures by Department ***

**CITY OF MANASSAS PARK
GENERAL FUND SUMMARY**

	FY 2013	FY 2014		FY 2015
	ACTUAL	Adopted Budget	Estimated Actual	Adopted Budget
TOTAL REVENUE (includes proffer xfer)	\$ 35,055,511	\$ 35,850,441	\$ 38,257,440	\$ 37,150,552
EXPENDITURES by DEPT:				
GOVERNING BODY	205,355	218,579	216,073	224,946
CITY MANAGER	294,537	120,457	117,667	292,801
COMMISSIONER OF REVENUE	301,590	326,265	327,507	332,420
TREASURER	431,561	335,154	358,519	373,226
FINANCE	539,295	512,854	473,707	372,809
HUMAN RESOURCES	207,375	218,808	217,030	229,123
REGISTRAR	113,600	118,959	115,404	136,960
PLANNING & ZONING	126,305	136,558	135,368	227,325
INFORMATION TECHNOLOGY	493,136	562,383	561,613	528,542
AUDIT, LEGAL & INSURANCE	593,398	619,510	615,300	580,539
POLICE DEPARTMENT	2,831,052	3,133,112	3,083,416	3,310,936
E911	682,179	779,555	762,505	578,519
ANIMAL CONTROL	95,280	109,586	108,317	113,369
TOTAL LAW ENFORCEMENT	3,608,511	4,022,253	3,954,238	4,002,824
FIRE AND RESCUE SERVICES	2,198,345	2,384,907	2,397,987	2,591,694
DEPARTMENT OF PUBLIC WORKS				
STREET DEPARTMENT	543,412	412,948	458,277	487,999
GARAGE	567,272	455,980	453,186	546,561
BUILDINGS & GROUNDS	299,125	571,549	395,200	494,161
BUILDING INSPECTIONS	195,911	202,699	197,169	109,907
TOTAL DPW	1,605,720	1,643,177	1,503,832	1,638,629
SOCIAL SERVICES	1,852,565	1,879,549	1,834,672	2,087,330
PARKS & RECREATION	2,400,982	2,540,701	2,697,601	2,874,266
TRANSFERS				
TRANSFER TO DEBT SVC - City	1,839,114	1,796,297	1,803,361	1,907,939
TRANSFER TO DEBT SVC - Schools	4,649,408	4,510,017	4,510,017	4,760,758
TRANSFER TO SOLID WASTE FUND	-	144,584	144,584	-
TRANSFER TO SCHOOL BOARD	10,449,252	10,691,498	10,691,498	11,250,290
TOTAL TRANSFERS	16,937,774	17,142,396	17,149,460	17,918,987
REGIONAL SERVICES	2,490,273	2,583,143	2,582,834	2,738,133
OTHER - Non Departmental		194,031	0	-
TOTAL EXPENDITURES	34,400,323	35,559,684	35,258,812	37,150,552
Excess revenue over (under) expenditures	\$ 655,188	\$ 290,757	\$ 698,628	\$ (0)
Fund Balance Restoration from Proffers			\$ 2,300,000	\$ -

CITY OF MANASSAS PARK
GENERAL FUND - REVENUES
ADOPTED BUDGET FY 2015

	FY 2013	FY 2014			FY 2015
	Actual	Adopted Budget	Actual -11/30/13	Projected Revenue	Adopted Budget
General Property Taxes					
Current Real Estate Tax (Net Of Relief & Debt Levy)	\$ 17,580,802	\$ 18,446,209	\$ 5,931,575	\$ 18,446,000	\$ 19,115,112
Debt Service Levy (4-6 Cents)	686,579	726,245	-	726,245	799,524
Delinquent Real Estate Tax	727,410	690,000	158,422	690,000	700,000
Current Real Public Service Property Tax	451,588	475,000	81,454	455,000	460,000
Current Personal Property Tax	2,399,510	2,300,000	2,350,833	2,475,000	2,480,000
Delinquent Personal Property	58,686	80,000	74,547	105,000	105,000
Penalties - All Property Taxes	161,609	165,000	42,093	150,000	150,000
Interest - All Property Taxes	111,407	125,000	19,547	105,000	110,000
Total General Property Taxes	22,177,591	23,007,455	8,658,471	23,152,245	23,919,635
Other Local Taxes					
Local Sales Tax	1,531,387	1,515,000	417,948	1,610,000	1,600,000
Utility Taxes - Electric	504,512	495,000	127,810	510,000	510,000
Utility Taxes - Gas	225,388	235,000	43,183	235,000	235,000
Utility Taxes - Consumption	53,754	59,000	6,022	45,000	45,000
Business Licenses	711,715	680,000	44,587	727,500	725,000
Motor Vehicle Licenses	390,325	370,000	311,446	386,000	385,000
Bank Stock Taxes	20,383	20,000	-	20,000	20,000
Recordation Taxes	112,156	150,000	118,476	215,000	220,000
Cigarette Tax	323,193	315,000	117,600	285,000	285,000
Meals Tax	350,425	350,000	116,218	325,000	335,000
Total Other Local Taxes	4,223,238	4,189,000	1,303,290	4,358,500	4,360,000
Intergovernmental Revenue:					
<i>Revenue from Commonwealth of Virginia:</i>					
<i>Categorical aid:</i>					
Commissioner of Revenue	75,080	75,000	25,709	79,063	75,000
Treasurer	62,481	62,000	21,431	67,118	65,000
Electoral Board	39,752	40,000	-	40,000	40,000
Total categorical aid	177,313	177,000	47,140	186,181	180,000
<i>Noncategorical aid:</i>					
Personal Property Tax Relief	1,368,393	1,368,393	1,094,714	1,368,393	1,368,393
Communications Tax (HB568)	748,389	760,000	184,508	750,000	760,000
Tax On Deeds	27,615	45,000	43,060	65,000	65,000
Rolling Stock Tax	4,351	4,500	4,592	4,600	4,500
Automobile Rental Tax	101,718	95,000	40,449	95,000	95,000
Total noncategorical aid	2,250,466	2,272,893	1,367,323	2,282,993	2,292,893
<i>Welfare:</i>					
Welfare Revenue	745,060	787,554	325,051	736,845	902,110
CSA Reimbursement	470,546	466,224	(223,058)	460,000	466,224
Total welfare	1,215,606	1,253,778	101,993	1,196,845	1,368,333
<i>Other categorical aid:</i>					
Street Maintenance	669,533	650,000	171,482	685,925	675,000
House Bill #599 (Law Enforcement)	419,825	419,824	104,956	419,825	419,825
4-For-Life Grant	11,805	-	-	-	-
Aid To Localities-Va Fire Program	39,731	0	6,368	-	0
Total other categorical aid	1,140,894	1,069,824	282,806	1,105,750	1,094,825
Total Revenue from Commonwealth of VA	4,784,279	4,773,496	1,799,262	4,771,769	4,936,051
<i>Revenue from Federal Government:</i>					
Other Grant Revenues	7,216	10,000	6,366	7,500	7,500
Parks And Recreation Grant	21,850	5,000	4,262	7,500	5,000
Gang Task Force	44,963	25,000	24,019	33,800	25,000
Drug Task Force - Admin Reimbursement - salaries	149,129	100,000	-	125,000	100,000
FEMA Reimbursement	4,294	-	-	13,242	-
Criminal Justice Grant	-	45,000	-	25,000	45,000
Assistance To Localities For ATF	2,067	-	4,191	13,562	5,000
Total Revenue from Federal Government	229,519	185,000	38,838	225,604	187,500

GENERAL FUND - REVENUES
ADOPTED BUDGET FY 2015

	FY 2013		FY 2014		FY 2015
	Actual	Adopted Budget	Actual -11/30/13	Projected Revenue	Adopted Budget
Licenses & Permits:					
Animal Licenses	\$ 4,290	\$ 3,500	\$ 1,745	\$ 3,500	\$ 3,500
Court Transfer Fees	314	5,000	250	400	400
Zoning And Subdivision Permit	3,450	1,000	150	1,000	1,000
Building Permits	32,067	40,000	20,352	51,000	41,000
Site Inspection Fees	83,655	-	225	93,925	-
Sign Permits	2,700	1,000	700	1,000	1,000
Certificate Of Occupancy	2,100	1,500	550	1,500	1,500
Concealed Weapons Permits	166	500	-	150	150
Yard Sale Permits	106	100	56	100	100
Conditional Use Permit	300	150	-	150	150
Home Occupation Permits	3,800	4,000	1,450	3,800	3,000
Document Sales	-	250	-	-	-
Total Licenses & Permits	132,948	57,000	25,478	156,525	51,800
Fines & Forfeitures:					
Court Fines/Forfeitures	277,026	300,000	83,000	280,000	290,000
Parking Fines	30,534	45,000	8,951	25,000	30,000
Court Maintenance Fees	-	-	-	-	-
Courthouse Security Fund	23	15,000	-	-	-
Ticket Fees For Bldg/Zoning Violations	3,248	2,500	231	2,000	1,500
Total Fines & Forfeitures	310,831	362,500	92,182	307,000	321,500
Charges for Services:					
Parks & Recreation:					
Community Center Revenue	570,318	925,000	230,968	700,000	700,000
Parks & Special Events Revenue	-	-	-	-	-
Extended Care Revenue	199,721	215,000	66,685	190,000	185,000
Pool Revenue-Signal Bay	112,397	140,000	82,243	115,000	115,000
Signal Hill Park Revenue	25,715	25,000	9,546	25,000	25,000
Program Revenue	126,556	175,000	37,170	110,000	110,000
Special Events Donation/Sponsors	14,200	10,000	5,611	14,000	10,000
Total Parks & Recreation	1,048,907	1,490,000	432,223	1,154,000	1,145,000
Fiscal Agent fee (ASAP)	17,507	15,000	8,007	17,000	15,000
Prisoner Extradition/Overtime Reimburse.	-	44,000	-	44,000	44,000
Site Plan Review	1,500	5,000	12,327	14,170	5,000
Commuter Rail Parking Fee	82,177	86,285	-	86,285	90,599
EMS Cost Recovery	272,597	325,000	68,027	270,000	275,000
Total Charges for Services	1,422,688	1,965,285	520,584	1,585,455	1,574,599
Miscellaneous Revenue:					
Sale Of Surplus Equipment/Assets	466	10,000	193	1,000	1,000
Fire Donations/Misc Revenue	2,413	2,000	1,343	2,000	2,000
Interest Earned	38,875	40,000	7,036	47,500	55,000
Collection Admin Fees	28,423	21,000	5,847	25,000	25,000
Other Revenue	144,984	75,000	32,590	98,500	76,500
Lease- General's Ridge (from County Parks Authority)	-	-	-	69,136	39,200
Cash - Over/Under	162	-	(78)	-	-
NSF Check Fee	602	1,000	642	750	750
Proffers	-	-	-	Capital Projects Fund Revenue	
Expenditure Refunds/Rebates	39,294	20,000	17,507	35,000	30,000
Attorney Fees - Delinquencies	182	1,750	250	500	500
Change In PRTC Joint Venture	288,088	-	-	-	-
CDA Administrative Charges-Town Center Pmt	-	25,000	-	-	-
Recoveries & Rebates - School	65,675	85,000	-	70,000	70,000
Insurance Claims & Recoveries	37,620	10,000	122	31,000	1,500
Total Miscellaneous	646,784	290,750	65,452	380,386	301,450
Total Revenues	33,927,878	34,830,485	12,503,557	34,937,484	35,652,536
Transfers from other Funds					
From Capital Projects Fund - Admin.	125,000	-	-	-	390,266
Proffers from CP Fund for Fund Balance restoration	-	-	-	2,300,000	-
From Water & Sewer Fund - Admin.	880,257	890,228	-	890,228	977,407
From Solid Waste Fund - Admin.	93,296	94,386	-	94,386	95,000
From Stormwater Fund - Admin	29,080	35,342	-	35,342	35,343
Total Transfers from Other Funds	1,127,633	1,019,956	-	3,319,956	1,498,016
Total Revenue & Transfers- General Fund	\$ 35,055,511	\$ 35,850,441	\$ 12,503,557	\$ 38,257,440	\$ 37,150,552

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
SUMMARY OF EXPENDITURES						
Salaries/Wages	\$ 7,260,568	\$ 7,565,086	\$ 3,164,795	\$ 7,436,021	\$ 8,331,363	
ICMA Contribution	12,000	-	462	462	-	
Part-time salaries/wages	657,593	762,432	444,027	940,088	897,975	
Overtime	325,378	333,040	96,764	329,318	400,000	
FICA	602,253	657,719	270,144	660,916	726,668	
Retirement (and LODA Fy2012)	899,207	940,615	388,638	918,956	966,801	
Group Health	714,508	819,266	336,051	797,847	894,241	
Life Insurance	34,795	40,139	14,324	35,103	43,856	
Unemployment	7,423	12,500	3,076	7,382	11,000	
Assessors contract	130,000	131,000	54,167	130,000	131,950	
	-	-	-	-	-	
Total personnel costs	10,643,724	11,261,796	4,772,447	11,256,094	12,403,854	33.4%
Professional Services/Health Services	154,683	226,978	71,174	218,421	205,000	
Repairs/Maintenance	217,748	358,673	59,017	299,560	263,800	
Contractual services	487,421	520,360	183,882	504,379	303,005	
Printing & Binding/Copiers	90,116	98,453	31,239	92,796	80,990	
Advertising	27,325	25,990	11,123	24,400	28,837	
Telecommunications & Technology	233,520	206,150	91,410	204,400	198,562	
Postage	27,818	23,787	8,576	22,351	25,400	
Travel/Education	25,544	24,335	11,896	22,746	31,167	
Dues/Memberships	88,351	95,844	47,276	92,014	96,802	
Office Supplies	35,201	40,849	11,488	36,250	40,897	
Other supplies/Gas	423,242	389,770	136,263	362,031	388,555	
Uniforms	38,695	59,756	16,583	48,950	70,000	
Books/Subscriptions	9,456	9,587	4,209	10,008	7,400	
Social Services Programs	1,018,039	969,641	255,558	930,316	933,375	
Parks & Rec programs/services	165,266	159,089	55,512	144,556	141,487	
Legal & Insurance	585,066	610,510	274,457	606,300	571,539	
Utilities	550,017	673,190	201,381	596,645	624,500	
Other line items	151,046	53,712	37,469	54,300	78,262	
Debt Service	1,839,114	1,796,297	-	1,803,361	1,907,939	
Solid Waste Fund Subsidy	-	144,584	-	144,584	-	
Schools (Operations & Debt)	15,098,660	15,201,515	-	15,201,515	16,011,048	
County/regional services	2,490,273	2,583,143	-	2,582,834	2,738,133	
Dept. managed reductions/Add'l approp.	-	(168,354)	-	-	-	
Other - Non-departmental	-	194,031	-	-	-	
Total operations & maintenance	23,756,599	24,297,888	1,508,513	24,002,718	24,746,698	
Total General Fund Expenditures	\$ 34,400,323	\$ 35,559,684	\$ 6,280,960	\$ 35,258,812	\$ 37,150,552	\$ 4.5% 1,590,868

***General Fund
Expenditures by
Department***

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 2015</u>	<u>FY 2014</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).

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.

Operations :

- There are no requested changes.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
GOVERNING BODY						
Salaries/Wages	142,406	\$ 151,153	62,758	\$ 151,153	\$ 156,753	
FICA	10,803	11,563	4,760	11,563	11,992	
Retirement	10,397	10,399	4,332	10,399	10,506	
Group Health	4,959	5,510	2,296	5,510	5,712	
Life Insurance	414	457	172	457	486	
Total personnel costs	168,977	179,082	74,318	179,082	185,449	82.4%
Awards/Misc	1,226	3,200	241	1,250	3,200	
Professional Services - Bd Of Equal.	850	1,200		850	1,200	
Printing/Binding	38	500	250	500	500	
Advertising	1,732	2,500	153	1,800	2,500	
Postage	121	250	49	150	250	
Telecommunications	138	500		150	500	
Travel/Education		182		-	182	
Dues/Memberships	21,134	21,100	20,197	21,100	21,100	
Office Supplies	1,334	1,000	391	1,000	1,000	
Books Subscriptions	2,240	1,500	2,626	2,626	1,500	
Payment To NVRC	7,565	7,565	1,927	7,565	7,565	
Total operations & maintenance	36,377	39,497	25,833	36,991	39,497	
Total Department	\$ 205,355	\$ 218,579	\$ 100,151	\$ 216,073	\$ 224,946	2.9% 6,367

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
City Manager	2	2

The FY 2014 budget reflects a significant reduction in salaries and benefits as a result of leaving the City Manager position vacant for the year. The City Attorney was appointed as Interim City Manager, resulting in significant savings for the City.

The clerical staff position in this department has been replaced by a Business Manager to run the day-to-day operations.

Operations :

- Other than a reduction in the Travel and Education line, there are no significant changes in the budget.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget		
CITY MANAGER							
Salaries/Wages	205,741	\$ 84,993	47,557	\$ 84,993	\$ 227,745		
ICMA Contribution	12,000	-	462	462			
FICA	14,110	4,666	5,483	4,666	15,426		
Retirement	26,513	7,361	6,658	7,361	26,077		
Group Health	9,918	5,511	2,296	5,511	5,712		
Life Insurance	1,054	323	265	323	1,207		
Total personnel costs	269,335	102,854	62,720	103,316	276,167		94.3%
Employee Awards		712	227	250	712		
Professional Services	11,180	3,050	360	3,050	3,050		
Printing/Binding		200	191	200	200		
Advertising	985	-	-	-	-		
Postage	50	100	1	1	-		
Travel/Education	2,190	2,000	-	-	1,000		
Dues/Memberships	9,927	10,341	8,863	10,000	10,722		
Office Supplies	589	1,000	158	650	750		
Books/Subscriptions	282	200	3	200	200		
Total operations & maintenance	25,203	17,603	9,803	14,351	16,634		
Total Department	\$ 294,537	\$ 120,457	\$ 72,523	\$ 117,667	\$ 292,801		143.1% 172,344

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Commissioner of the Revenue	4	4

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.

Operations :

- The FY 2015 budget reflects a decrease of \$10,000 primarily as result of reduction in Printing costs. The reduction is due to the fact that cigarette tax stamps are purchased in bulk approximately every 3 years. They were purchased in FY 2014 and will not need to be purchased again until FY 2017

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015	% Personnel to Dept %/\$ chg in Budget	
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual		Adopted Budget
COMMISSIONER OF REVENUE						
Salaries/Wages	214,048	\$ 222,605	94,181	\$ 222,605	\$ 236,208	
Overtime	613	500	928	928	500	
FICA	14,686	17,067	6,508	17,100	18,108	
Retirement	26,869	26,868	11,195	26,868	27,046	
Group Health	26,372	29,317	12,216	29,317	30,394	
Life Insurance	1,068	1,180	445	1,180	1,252	
Total personnel costs	283,656	297,537	125,473	297,998	313,509	94.3%
Maintenance Service Contract	1,589	2,211		2,175	2,211	
Printing	4,218	15,050	448	15,794	4,300	
Postage	7,172	7,114	266	7,200	7,500	
Travel/Education	539	500		500	500	
Dues/Memberships	805	804	470	804	850	
Office Supplies	3,229	2,513	797	2,500	3,000	
Books/Subscriptions	382	536		536	550	
Total operations & maintenance	17,934	28,727	1,981	29,509	18,911	
Total Department	\$ 301,590	\$ 326,265	\$ 127,454	\$ 327,507	\$ 332,420	1.9% 6,155

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Treasurer	4	4

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.

Operations :

- The FY 2015 budget reflects an increase of \$25,000 from FY 2014, due to budgeting for credit card expenses. Please note that this is not a new expense. In the past it was netted with revenues from customers paying the fee. We are showing it gross for FY 2015 and have increased appropriate revenue lines to properly offset.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
TREASURER						
Salaries/Wages	209,709	\$ 218,109	92,272	\$ 218,109	\$ 229,117	
FICA	14,498	16,685	6,371	16,685	17,527	
Retirement	26,324	26,326	10,968	26,326	26,234	
Group Health	33,939	37,843	15,711	37,843	39,233	
Life Insurance	1,047	1,156	436	1,156	1,214	
Total personnel costs	285,517	300,119	125,758	300,119	313,326	84.0%
Professional Services *	18,339	15,493	4,901	15,400	15,400 *	
Printing/Binding	4,948	6,520	3,958	5,000	6,500	
Advertising	243	300		300	300	
Postage	11,400	7,722	6,280	8,200	8,200	
Surety Bonds	100	100		100	100	
Travel/Education		500		500	500	
Dues/Memberships	850	850	400	850	850	
Bank Charges (w/ Debt Svc Fund in FY13 & 14)	65,905	-	5,235	-	-	
Credit Card Expense *	39,049	-	6,100	25,000	25,000 *	
Auto License Decals	3,089	2,000		1,500	1,500	
Dog License Tags	266	250	129	250	250	
Office Supplies	1,655	1,200	500	1,200	1,200	
Books/Subscriptions	200	100		100	100	
Total operations & maintenance	146,044	35,035	27,502	58,400	59,900	
Total Department	\$ 431,561	\$ 335,154	\$ 153,260	\$ 358,519	\$ 373,226	11.4% 38,072

* A portion of the professional services is for the \$20 fee charged for DMV stops - this amount is recovered from the customer in the total fee charged to them. Similarly, the credit card expense is for the 1% - 3% convenience fee charged to the customer.

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Finance	2	4

Salaries and benefits are decreasing \$141,000 in the FY 2015 budget primarily due the re-assignment of 2 staff positions to other departments in the City. The Business Manager to the City Manager's office and the Financial Analyst to the Fire Department to provided administrative assistance.

The Finance Department is not requesting additional staff as the Business Manager continues to provide support in a number of areas for the Finance Department as well as for the Human Resources Department. Some of the duties performed by the Financial Analyst are not specific to the Finance Department (such as Copier Leases and Fleet Fuel cards and will still be performed by the position while at the Fire Department.

Operations :

The FY 2015 budget reflects an overall increase of \$2,900 from FY 2014, due mainly to new costs associated with soon to be implemented CAMA (Computer Aided Mass Appraisal) system.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
FINANCE						
Salaries/Wages	309,514	\$ 313,686	123,474	\$ 283,686	\$ 196,086	
FICA	21,622	23,165	6,758	21,702	13,642	
Retirement	36,756	38,570	9,722	32,482	22,452	
Group Health		-		-	-	
Life Insurance	1,461	1,694	464	1,504	1,039	
Assessors contract	130,000	131,000	54,167	130,000	131,950	
Total personnel costs	499,353	508,114	194,585	469,373	365,169	98.0%
Professional Services - Assessing	2,428	-	103	-	1,500	
Printing/Binding - Assessment Notices	25	2,000		1,000	2,000	
Postage - Assessment Notices	1,958	1,750	323	1,750	1,900	
Travel/Education	439	-	50	350	800	
Dues/Membership	190	190	190	190	190	
Office Supplies	538	800	106	500	750	
Books/Subscriptions (Assessor)	544	-		544	500	
Bull Run ASAP/Fringes	33,820			-		
Total operations & maintenance	39,942	4,740	772	4,334	7,640	
Total Department	\$ 539,295	\$ 512,854	\$ 195,357	\$ 473,707	\$ 372,809	-27.3% (140,045)

HUMAN RESOURCES

The Human Resources Department's 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, employee and payroll information systems, city-wide employee training, personnel policies and procedures, risk management and safety.

BUDGET HIGHLIGHTS

Personnel:

	<u>FY 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Human Resources	2	2

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.

Operations:

- The FY 2015 budget reflects an increase of \$1,600 from FY 2014, due primarily to an increase in the Professional Services line for additional random drug testing.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
<u>HUMAN RESOURCES</u>						
Salaries/Wages	146,031	\$ 151,868	64,254	\$ 151,868	\$ 160,919	
FICA	10,637	11,866	4,703	11,618	12,326	
Retirement	18,331	18,330	7,638	18,330	18,425	
Group Health	14,081	14,036	5,846	14,036	14,551	
Life Insurance	729	805	304	805	853	
Unemployment	7,423	12,500	3,076	7,382	11,000	
Total personnel costs	197,231	209,405	85,820	204,039	218,073	95.2%
Professional Services	7,684	6,552	3,581	8,860	9,200	
Printing/Binding	511	250		100	100	
Advertising	50	150		50	150	
Postage	346	100	34	100	100	
City Wide Training		710	2,661	2,661	250	
Travel/Education	335	150	42	75	100	
Dues/Memberships	360	541	545	545	550	
Office Supplies	858	800	184	500	500	
Books/Subscriptions		150	-	100	100	
Total operations & maintenance	10,144	9,403	7,047	12,991	11,050	
Total Department	\$ 207,375	\$ 218,808	\$ 92,866	\$ 217,030	\$ 229,123	\$ 10,315 4.7%

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 2015</u>		<u>FY 2014</u>	
	Full-time	Part-time	Full-time	Part-time
Registrar	1	1	1	1

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.
- At the request of the Governing Body there is a proposed increase in the Election Officials stipend line.

Operations :

- The FY 2015 budget reflects an overall increase of \$9,500 over FY 2014, as a result of an increase in the Maintenance Services Contract line for programming and testing of new voting machines.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
REGISTRAR						
Salaries/Wages	66,273 \$	70,688	29,300 \$	70,688	\$ 74,795	
Part-Time Wages	14,951	15,379	5,891	14,138	15,661	
Election Officials Stipend	5,050	3,950	1,681	3,950	7,314	
FICA	6,186	6,886	2,681	6,791	7,479	
Retirement	7,627	7,626	3,178	7,626	7,705	
Life Insurance	303	335	126	335	357	
Total personnel costs	100,390	104,864	42,857	103,529	113,311	82.7%
Professional Services	3,197	3,460	2,686	3,460	3,032	
Maintenance Service Contract	4,990	3,340	1,994	3,340	12,465	
Printing	1,155	1,400	393	1,155	3,000	
Advertising	250	540	46	250	540	
Postage	1,155	800	235	800	800	
Travel/Education	1,635	2,160	1,510	2,000	2,320	
Dues/Memberships	270	295		270	295	
Office Supplies	558	2,100	231	600	1,197	
Total operations & maintenance	13,210	14,095	7,095	11,875	23,649	
Total Department	\$ 113,600	\$ 118,959	\$ 49,952	\$ 115,404	\$ 136,960	15.1% 18,000

* FY 2015 Scanner replacement project included in Capital Projects Fund

PLANNING & ZONING

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

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Planning & Zoning	2	1

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.
- There is an additional staff person for FY 2015 to assist with administrative tasks and other duties.

Operations :

- The FY 2015 budget reflects an increase of \$14,500, primarily due to \$10,000 added to Professional Services for engineering services to prepare updated maps and \$3,700 added to the Economic Development line.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
PLANNING & ZONING						
Salaries/Wages	86,895	\$ 93,183	39,424	\$ 93,183	\$ 149,620	
FICA	6,092	7,128	2,751	7,128	11,446	
Retirement	10,843	11,247	4,686	10,669	17,131	
Group Health	10,707	11,903	4,960	11,903	21,180	
Life Insurance	431	494	186	494	793	
Total personnel costs	114,967	123,956	52,007	123,378	200,170	88.1%
Professional Services		-	-	-	10,000	
Printing/Binding	72	-	-	-	250	
Advertising	1,472	1,500	130	1,000	1,000	
Postage	102	400	37	250	300	
Travel/Education	842	503	689	700	1,300	
Dues/Memberships	1,140	990		990	1,155	
Economic Development	7,100	8,310	6,604	8,300	12,000	
Office Supplies	436	400	123	400	400	
Books/Subscriptions	173	500	499	350	750	
Total operations & maintenance	11,338	12,602	8,082	11,990	27,155	
Total Department	\$ 126,305	\$ 136,558	\$ 60,089	\$ 135,368	\$ 227,325	66.5% 90,767

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Information Technology	2	1

- Salaries and benefits lines are increasing as a result of the addition of a new IT staff specialist for FY 2015 as well as the proposed decompression and COLA increase.

Operations :

- The FY 2015 operations budget reflects a decrease of \$84,000 due to a number of changes in operating procedures within the department implemented by the new IT Director.
- These reductions will allow the City to hire the IT specialist at no increase to the overall IT budget as compared to the prior year.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
INFORMATION TECHNOLOGY						
Salaries/Wages	79,389	\$ 97,203	32,087	\$ 97,203	\$ 111,650	
Salary & Benefits -position for 2nd half of year					32,764	
Part-time Wages	13,663	182		-	-	
FICA	6,878	7,150	2,396	7,436	8,541	
Retirement	8,386	11,281	3,923	11,281	12,784	
Group Health	6,796	5,510	2,296	5,510	5,712	
Life Insurance	334	495	156	495	592	
Total personnel costs	115,446	121,821	40,858	121,925	172,043	32.6%
Professional Services	37,256	108,368	41,558	99,739	70,368	
Maintenance Service Contract	43,810	74,111	27,940	67,056	27,744	
City wide printer maintenance	1,465		5,874	17,585	17,585	
Data Processing	20,694	1,250	250	1,250	1,250	
Telecommunications	8,980	186,000		180,000	179,312	
VOIP/Telephone	64,438	-	21,620	-	-	
Wireless	67,893	-	28,651	-	-	
Internet	23,706	-	8,118	-	-	
E-911	30,811	-	10,729	-	-	
Long Distance	4,761	-	1,192	-	-	
Other Telecomm.	355	-	-	-	-	
Travel/Education	211	-	60	60	-	
Copier	59,040	45,433	19,221	47,647	37,440	
Postage Meter	3,115	3,500	933	3,000	3,500	
AS/400 Computer	8,629	14,900	19,917	20,000	14,000	
Office Supplies	345	500		350	500	
Repairs & Maintenance supplies		4,500	186	1,000	4,500	
Books/Subscriptions & Dues	2,181	2,000	0	2,000	300	
Total operations & maintenance	377,690	440,562	186,249	439,687	356,499	
Total Department	\$ 493,136	\$ 562,383	\$ 227,107	\$ 561,613	\$ 528,542	-6.0% (33,842)

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; a contracted Prosecuting Attorney; a Court Appointed Attorney; and other outside counsel as necessary to represent 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 personnel budgets.

BUDGET HIGHLIGHTS

Personnel :

No city personnel included in these budgets.

Operations :

No significant variations are anticipated at this time.

CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015

	FY 2013		FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget		
AUDIT, LEGAL SERVICES & INSURANCE							
Professional Services - Audit	\$ 8,332	\$ 9,000	\$ -	\$ 9,000	\$ 9,000		
City Attorney/General Matters	299,520	306,300	129,041	306,300	306,300		
Insurance	285,546	304,210	145,416	300,000	265,239		
Total Department	\$ 593,398	\$ 619,510	\$ 274,457	\$ 615,300	\$ 580,539		-6.3% (38,971)

LAW ENFORCEMENT

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

BUDGET HIGHLIGHTS

Personnel:

	FY 2015		FY 2014	
	Full-time	Part-time	Full-time	Part-time
Police	34	1	34	1
E-911 & Code Enforcement	8.5	-	9.5	-
Animal Control	.5	-	.5	-

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase. There is an additional 1% COLA for all officers except the Chief of Police.
- One Code Enforcement officer has been transferred to the Planning & Zoning Department.

Operations:

- The Police operating budget reflects an increase of \$22,000 as a result of not providing a Department managed reduction line in FY 2015. This was used in FY 2014 as a budget reduction tool.
- The E-911 operating budget is \$5,000 less the prior year due to a reduction in the cost for County dispatch services.
- The Animal Control operations reflect a small increase mainly due to the increase in contracted services for the animal shelter.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
<u>POLICE DEPARTMENT</u>						
Salaries/Wages	1,888,735	\$ 1,996,550	836,975	\$ 1,976,258	\$ 2,083,603	
Overtime	89,939	120,600	30,642	125,000	178,000	
DMV Grant Overtime	(2,560)	30,000	3,667	30,000	30,000	
Reimbursable Overtime	1,835	14,000	9,399	14,000	14,000	
Part Time Wages	9,444	16,000	4,118	13,000	16,000	
FICA	148,100	166,552	65,031	165,107	177,603	
Retirement (and LODA - Beg. FY2012)	250,245	257,784	115,335	257,784	255,373	
Group Health	196,486	229,813	90,485	217,164	231,814	
Life Insurance	9,363	10,582	3,918	9,403	11,043	
Total personnel costs	2,591,587	2,841,879	1,159,570	2,807,716	2,997,436	90.5%
Clothing Allowance	1,800	1,206	1,200	1,200	1,500	
Professional Health Services	1,957	4,000	464	2,500	4,000	
Professional Services	4,115	5,000		4,000	4,000	
Maintenance Service Contract	48,301	58,000	16,895	54,000	54,000	
Printing/Binding	4,148	3,000	340	3,000	3,000	
Postage	1,392	3,000	766	2,000	3,000	
Travel/Education	11,841	10,000	4,757	10,000	12,000	
Dues/Memberships	41,956	48,000	13,159	45,000	48,000	
Office Supplies	10,343	12,500	4,152	12,000	12,500	
Cleaning Supplies	1,803	4,500	799	2,000	4,500	
Vehicle Parts/Supplies	4,178	5,000	3,269	5,000	5,000	
Public Safety Supplies	73,076	70,000	5,700	68,000	70,000	
Uniforms	25,059	38,000	11,955	33,000	38,000	
Books/Subscriptions	1,855	3,000	982	2,000	2,000	
Public Safety Supplies - K-9	7,935	5,000	4,317	7,000	7,000	
Dept. managed reductions		(23,973)		-		
Criminal Justice Grant/GTF Admin	(294)	45,000	25,000	25,000	45,000	
Total operations & maintenance	239,465	291,233	93,755	275,700	313,500	5.7%
Total Department	2,831,052	3,133,112	1,253,325	3,083,416	3,310,936	\$ 177,823
<u>E911 & Code Enforcement</u>						
Salaries/Wages	400,428	451,619	189,356	451,619	420,828	
Overtime	21,227	30,000	5,899	25,000	30,000	
FICA	33,446	36,844	15,500	36,461	34,488	
Retirement	54,261	54,510	24,440	54,510	48,185	
Group Health	30,217	39,093	16,284	39,082	31,687	
Life Insurance	2,158	2,490	972	2,333	2,332	
Total personnel costs	541,737	614,555	252,451	609,005	567,519	98.1%
Maintenance Service Contract	46,238	58,000	590	55,000	Moved to Capital	
Printing/Binding	381	1,000		500	500	
Contract - County Dispatch	90,673	101,000	45,337	94,000	Moved to Capital	
Office Supplies	2,639	2,000	283	2,000	2,500	
Training, Education & Uniforms	511	3,000		2,000	8,000	
Total operations & maintenance	140,442	165,000	46,210	153,500	11,000	-25.8%
Total Department	682,179	779,555	298,661	762,505	578,519	\$ (201,036)
<u>ANIMAL CONTROL</u>						
Salaries/Wage	36,928	38,405	16,248	38,405	40,517	
FICA	111	2,938	114	2,938	3,100	
Retirement		4,635	-	4,635	4,639	
Life Insurance		108	-	108	113	
Total personnel costs	37,039	46,086	16,362	46,086	48,369	42.7%
Contracted Services	58,128	62,500	25,695	62,000	65,000	
Animal Warden Supplies	113	1,000	231	231	-	
Total operations & maintenance	58,241	63,500	25,926	62,231	65,000	3.5%
Total Department	95,280	109,586	42,288	108,317	113,369	\$ 3,784
<u>TOTAL LAW ENFORCEMENT</u>						
\$ 3,608,511	\$ 4,022,253	\$ 1,594,274	\$ 3,954,238	\$ 4,002,824	\$ (19,429)	-0.5%

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Fire & Rescue Services	28	27

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase. There is an additional 1% COLA for all firefighters except the Chief.
- An Administrative Assistant has been added to the budget for FY 2015, transferred from the Finance Department in February 2014.

Operations:

- The FY 2015 operating budget reflects an increase of \$44,000 over FY 2014, due to a number of increases in costs including: \$8,500 in Professional services and \$10,000 in Repairs and maintenance to more accurately reflect actual costs; \$13,500 in maintenance service contracts for new vehicles; and \$15,900 due to not providing a Department managed reduction line in FY 2015, which was used as a budget reduction tool in FY 2014.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
FIRE AND RESCUE SERVICES						
Salaries/Wages	1,405,705	\$ 1,591,621	632,327	\$ 1,591,621	\$ 1,752,758	
ALS Incentive Pay	33,232	54,220	16,924	42,000	54,000	
Overtime	151,172	88,440	29,013	88,440	98,000	
FICA	115,218	128,525	48,755	128,525	141,583	
Retirement (and LODA Fy2012)	186,898	213,969	88,715	212,916	214,987	
Group Health	160,489	193,185	78,360	188,063	209,191	
Life Insurance	6,945	8,800	2,989	7,172	9,324	
Total personnel costs	2,059,658	2,278,760	897,081	2,258,737	2,479,844	95.7%
Accreditation	-	-	-	-	-	
Professional Health Services	7,576	15,050		15,000	15,000	
Professional Services	1,606	1,005		7,000	9,500	
Repairs/Maintenance	44,121	35,175	24,496	53,600	45,000	
Maintenance Service Contract	13,107	25,125	9,752	26,300	Moved to Capital	
Printing/Audio-Visual Aids	1,764	2,500	1,437	2,500	2,500	
Postage	400	450	23	350	350	
Travel/Education	2,511	3,015	819	3,000	3,000	
Dues/Memberships	3,004	3,518	750	3,500	3,500	
Office Supplies	1,353	3,000	207	3,000	3,500	
Med/Lab Suppl. - Aid To Localities	24,309	-		-	-	
Medical/Lab Supplies - 4 For Life	10,845	-		-	-	
Medical/Lab Supplies	9,970	10,050	3,401	10,000	12,000	
Cleaning Supplies	3,434	4,020	896	4,000	4,000	
Vehicle Parts/Supplies	130	8,100		-	-	in Capital Proj. Fund
Uniforms	8,359	10,050	3,186	10,000	12,500	
Books/Subscriptions	473	1,000		1,000	1,000	
Dept. managed budget reductions		(15,911)				
Emergency management	5,725			-		
Total operations & maintenance	138,688	106,147	44,966	139,250	111,850	
Total Department	\$ 2,198,345	\$ 2,384,907	\$ 942,046	\$ 2,397,987	\$ 2,591,694	8.7% 206,787

PUBLIC WORKS

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

Street Maintenance provides for continuous maintenance and improvement of City streets to provide safe thoroughfares.

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.

Note: The City's Water & Sewer operations, Garbage Collection services and Storm Water Management programs are also part of DPW. They are budgeted in three separate Enterprise Fund, included in a separate section later in under this document.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Administration/Supervision	3	3
Street Maintenance	6	6
Fleet Management	3	2
Building Inspections	<u>2</u>	<u>2</u>
Total – DPW (General Fund)	14	13
Water & Sewer	10	10

Note: Staffing numbers above reflect the “home” department. Administration is allocated to all divisions and employees budgeted time is allocated to various divisions as determined by the DPW Director.

Fluctuations in personnel costs are attributable to changes in the allocation percentages from year to year as well as staffing changes.

The FY2015 budget includes new requests for a mechanic in the Garage and a Combination Inspector to replace the position which was re-assigned to the Deputy Director for the Department.

Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.

Operations:

- The FY 2015 Street Department budget reflects an increase of \$57,000 as a result of a reduction in the Repairs and Maintenance line of \$32,000 to more accurately reflect actual costs and an increase of \$93,500 from not providing a Department managed reduction line in FY 2015, which was used as a budget reduction tool in FY 2014.
- The Garage operating costs are budgeted to decrease slightly (\$1,700) in FY 2015.
- Buildings & Grounds operating costs are budgeted \$6,000 higher in FY 2015 due to an increase in contractual services.
- No significant changes are budgeted for Inspections operating costs.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015	% Personnel to Dept %/\$ chg in Budget	
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual		Adopted Budget
<u>STREET DEPARTMENT</u>						
Salaries/Wages	297,477	\$ 241,198	115,133	\$ 241,198	\$ 252,837	
Overtime	54,626	39,000	17,104	39,000	39,000	
Overtime - Snow Removal	6,505	10,000		6,500	10,000	
FICA	27,048	22,200	9,783	21,932	23,091	
Retirement	37,175	29,781	12,918	31,003	28,950	
Group Health	40,621	30,972	17,296	41,510	37,103	
Life Insurance	1,479	1,308	514	1,234	1,514	
Total personnel costs	464,931	374,458	172,748	382,377	392,494	80.4%
Professional Services	11,190	10,050		10,000	5,000	
Contractual Services	1,252	5,000	150	1,500	5,000	
Repairs & Maintenance	58,424	102,350	8,266	60,000	70,350	
Street Lights	307	150	102	150	200	
Rents/Leases	1,994	-		-	-	
Travel/Education	2,494	500	995	1,000	1,000	
Office Supplies	141	400	140	250	400	
Repair/Maintenance Supplies	73	11,055	386	1,000	11,055	
Uniforms/Clothing	2,606	2,500	455	2,000	2,500	
Dept. managed budget reductions	-	(93,515)	-	-	-	
Total operations & maintenance	78,481	38,490	10,494	75,900	95,505	18.2%
Total Department	543,412	412,948	183,242	458,277	487,999	\$ 75,051
<u>GARAGE</u>						
Salaries/Wages	119,870	111,556	52,893	111,556	185,118	
Overtime	1,906	-	112	250	-	
FICA	8,721	8,534	3,789	8,553	14,162	
Retirement	15,038	15,090	6,287	15,089	21,196	
Group Health	12,539	13,805	5,752	13,805	20,504	
Life Insurance	598	663	250	600	981	
Total personnel costs	158,672	149,648	69,083	149,853	241,961	44.3%
Professional Services	20,327	5,000	1,946	5,000	5,000	
Contractual Services	94,984	29,763	7,987	29,763	29,000	
Repairs And Maintenance	19,559	23,000	3,542	20,000	23,000	
Office Supplies	430	400	140	400	400	
Repair/Maintenance Supplies		200		200	200	
Gas/Oil/Grease/Anti-Freeze	206,766	194,970	82,525	194,970	194,000	
Vehicle Parts/Supplies	66,200	53,000	26,128	53,000	53,000	
Uniforms/Clothing	334	-		-	-	
Total operations & maintenance	408,600	306,333	122,268	303,333	304,600	19.9%
Total Department	567,272	455,980	191,351	453,186	546,561	\$ 90,581

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget		
<u>BUILDINGS AND GROUNDS</u>							
Salaries/Wages	23,426	\$ 85,658	7,960	\$ 19,104	\$ 99,213		
FICA	1,303	6,553	505	1,461	7,590		
Retirement	2,932	11,530	941	2,258	11,360		
Group Health	2,289	14,849	1,019	2,446	14,937		
Life Insurance	117	676	37	89	862		
Total personnel costs	30,067	119,265	10,462	25,358	133,961		27.1%
Professional Services	10,981	22,000	7,005	16,812	22,000		
Contractual Services	23,898	20,000	13,618	25,000	26,000		
Repairs & Maintenance	40,371	143,148	5,646	125,000	75,000		
Maintenance Service Contract	6,890	12,000		6,890	12,000		
Electrical Services	144,313	200,000	50,995	152,985	170,000		
Heating Services	32,489	40,000	4,941	33,000	40,000		
Water And Sewer Services	9,503	10,000	3,047	9,500	10,000		
Office Supplies	71	336		100	400		
Cleaning Supplies	137	300		150	300		
Graffiti Removal		1,500		-	1,500		
Repair/Maintenance Supplies	405	3,000		405	3,000		
Total operations & maintenance	269,058	452,284	85,252	369,842	360,200		-13.5%
Total Department	299,125	571,549	95,714	395,200	494,161	\$	(77,388)
<u>BUILDING INSPECTIONS</u>							
Salaries/Wages	152,276	158,567	74,202	158,567	84,596		
FICA	11,799	12,130	5,745	12,130	6,472		
Retirement	18,987	19,139	5,445	16,000	9,686		
Group Health	9,673	10,470	2,791	8,698	6,854		
Life Insurance	755	840	217	521	448		
Total personnel costs	193,490	201,147	88,400	195,917	108,057		98.3%
Postage		500	31	250	500		
Travel/Education	1,183	101	349	400	400		
Dues/Memberships		250		-	250		
Office Supplies	210	400	188	300	400		
Books/Subscriptions	1,028	302		302	300		
Total operations & maintenance	2,421	1,552	568	1,252	1,850		-45.8%
Total Department	195,911	202,699	88,968	197,169	109,907	\$	(92,792)
TOTAL DPW	\$ 1,605,720	\$ 1,643,177	\$ 559,275	\$ 1,503,832	\$ 1,638,629	\$	-0.3% (4,548)

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 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Social Services	15	12

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.
- Approximately 70% of Social Services salaries and benefits are reimbursed by State and federal funding.

Operations:

- The FY 2015 operations budget reflects a decrease of \$36,000 primarily due to the elimination of the Special Needs Adoption funding.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013	FY 2014		2015	% Personnel to Dept %/\$ chg in Budget	
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual		Adopted Budget
<u>SOCIAL SERVICES</u>						
Salaries/Wages	623,630	\$ 662,249	285,919	\$ 662,249	\$ 860,595	
Overtime (Stimulus Funds)	115	500		200	500	
Standby/Oncall Pay	9,889	9,000	4,209	9,000	9,000	
FICA	46,130	53,442	21,021	51,366	66,562	
Retirement	75,446	83,234	34,054	81,730	98,538	
Group Health	56,517	68,962	29,316	68,962	84,633	
Life Insurance	3,000	3,655	1,354	3,250	4,561	
Total personnel costs	814,727	881,043	375,873	876,756	1,124,390	53.9%
Professional Health Services		-	-	-	-	
Professional Services - Legal	2,533	13,750	6,875	13,750	13,750	
Professional Services	5,132	4,000	1,696	4,000	4,000	
Printing/Binding	496	500	487	400	500	
Postage	2,955	101	470	500	1,000	
Rents/Leases	(142)	800	435	800	800	
Travel/Education	2,061	3,015	83	1,500	3,015	
Aux. Grant - Disabled	13,698	14,900	7,284	14,900	14,900	
Foster Care Aid	24,400	10,000	19,204	25,000	10,000	
Emergency Assistance/FEMA	3,244	1,500	(21)	1,000	5,000	
Refugee Settlement	3,630	5,000	1,936	4,500	5,000	
Day Care Title XX	(1,023)	-	(5,308)	-	-	
Jobs Purchase	10,410	13,845	1,185	6,500	13,845	
Special Needs Adoption	15,959	33,566	7,340	17,616	-	
Adoption Subsidy Funds	1,000	7,000	100	2,000	-	
Adult Services	7,688	7,365	2,491	7,000	7,365	
Protective Services - Children	24,577	27,191	8,205	21,000	27,191	
Family Services	211	700		500	700	
Protective Services - Adult	2,535	5,000	5,439	7,500	5,500	
Prevention	369	-	260	300	300	
SLH	3,722	-		-	-	
At Risk Pool (CSA-CPMT)	875,509	810,824	206,685	800,000	810,824	
Dues/Memberships	395	400	25	400	400	
Quality Day Care Initiative	28,500	30,250		20,000	30,250	
Office Supplies	6,271	6,000	2,212	6,000	6,000	
Books/Subscriptions	98	300	99	250	100	
CSA Administration	3,610	2,500	758	2,500	2,500	
Total operations & maintenance	1,037,838	998,506	267,940	957,916	962,940	
Total Department	\$ 1,852,565	\$ 1,879,549	\$ 643,813	\$ 1,834,672	\$ 2,087,330	11.1% 207,780

PARKS & RECREATION

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

The Department operates under a policy of recovering 65% of its budget from user fees.

BUDGET HIGHLIGHTS

Personnel :

	<u>FY 2015</u>		<u>FY 2014</u>	
	Full-time	Part-time	Full-time	Part-time
Parks & Recreation	12	12	11	12
Community Center	6	20	5	20

- Salaries and benefits lines are increasing as a result of the proposed decompression and COLA increase.
- One new position has been requested for FY 2015 in addition to the transfer of the City's PIO in December 2013.

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 2015 operations budget reflects a decrease of \$11,000, the net result of changes in a number of line items associated with operating of the Community Center. The largest changes are:
 - \$21,000 decrease in contractual services which is due to fewer calls for HVAC maintenance.
 - \$20,000 decrease in electrical services to more accurately reflect actual costs.
 - \$22,000 decrease in Sports programs based on Department recommendations , and
 - \$35,000 increase from not providing a Department managed reduction line in FY 2015, which was used as a budget reduction tool in FY 2014

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015	% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget	
<u>PARKS AND RECREATION</u>						
Salaries/Wages	818,858	\$ 769,957	351,552	\$ 769,957	\$ 921,639	
Part-Time Wages	604,596	717,921	428,128	900,000	850,000	
FICA	104,865	113,823	57,491	127,752	135,530	
Retirement	86,180	92,934	38,203	91,687	105,528	
Group Health	98,906	108,487	49,128	108,487	135,025	
Life Insurance	3,539	4,081	1,519	3,646	4,885	
Total personnel costs	1,716,944	1,807,202	926,021	2,001,529	2,152,607	74.9%
Contractual Services	44,996	61,000	21,446	51,470	40,000	
Repairs & Maintenance	55,273	55,000	17,067	40,960	50,450	
Printing/Binding	13,319	20,100	4,515	15,000	20,200	
Advertising	22,593	21,000	10,794	21,000	24,347	
Electrical Service	177,545	220,000	70,387	211,160	199,500	
Heating	25,253	25,000	5,418	20,000	25,000	
Water & Sewer	160,914	178,190	66,593	170,000	180,000	
Postage	766	1,500	61	800	1,500	
Travel/Education	(738)	1,000	(119)	-	4,800	
Dues & Memberships	755	1,000	750	800	1,375	
Extended Care	9,622	9,000	4,916	9,000	11,685	
Community Center Pool	37,069	26,500	6,468	26,500	22,234	
Signal Bay Pool Operation	10,253	5,025	5,231	7,500	8,720	
July 4th Contracts	9,823	15,578	8,000	15,500	17,000	
Recreation Center Operations	27,844	12,486	5,435	12,486	7,000	
Preschool	3,316	3,000	1,253	3,000	3,000	
Seasonal Events	238	5,000		300	6,320	
Programs - Other		10,000	150	500	14,908	
Programs - Sports	62,607	65,000	21,236	63,000	43,620	
Office Of Teens Exp	4,494	7,500	2,821	6,770	7,000	
Office Supplies	4,201	5,500	1,676	4,500	5,500	
Janitorial Supplies	13,869	15,075	8,426	15,075	20,000	
Uniforms	25	5,000	(213)	750	7,500	
Dept. managed budget reductions	-	(34,955)	-	-	-	
Total operations & maintenance	684,038	733,499	262,313	696,071	721,659	
Total Department	\$ 2,400,982	\$ 2,540,701	\$ 1,188,334	\$ 2,697,601	\$ 2,874,266	13.1% 333,566

INTERFUND TRANSFERS

Interfund Transfers represent payments from the General Fund to other Funds for Debt Service and Schools operations for Manassas Park City Schools.

BUDGET HIGHLIGHTS

Personnel :

- None

Operations/Debt Service:

- The FY 2015 budget transfer to the Debt Service Fund provides the required debt service payments due. See the Debt Service Fund under a separate tab for further detail.

REGIONAL SERVICES

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

BUDGET HIGHLIGHTS

Personnel :

- None

Operations :

- The FY 2015 budget reflects a \$155,000 increase for County services. The amounts budgeted are based on projections provided by the County. The most significant changes are:
 - \$ 32,000 decrease for Courts
 - \$117,000 increase for Community Services/Mental Health
 - \$ 70,000 increase for the Library
 - \$ 39,000 increase for the Agency on Aging

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		2015		% Personnel to Dept %/\$ chg in Budget
	ACTUAL	Amended Budget	Actual 11/30/2013	Estimated Actual	Adopted Budget		
TRANSFERS							
To Debt Service Fund - City Debt/TAN Int \$	1,839,114	\$ 1,796,297	\$ -	\$ 1,803,361	\$ 1,907,939		
To Debt Service Fund - School Debt	4,649,408	4,510,017	-	4,510,017	4,760,758		
To Solid Waste Fund		144,584		144,584	-		
Appropriations To School Board	10,449,252	10,691,498	-	10,691,498	11,250,290		
Total Department	\$ 16,937,774	\$ 17,142,396	\$ -	\$ 17,149,460	\$ 17,918,987	\$	776,591
REGIONAL SERVICES							
<u>Shared Services Allocation:</u>							
Courts	\$ 155,004	\$ 164,816		\$ 164,816	\$ 127,544		
Sheriff	233,988	231,459		231,459	222,809		
Community Services/Mental Health	603,712	665,479		665,479	765,333		
Library	437,736	483,457		483,457	545,864		
Cooperative Extension	29,400	26,386		26,386	26,420		
Agency On Aging	84,684	47,341		47,341	84,490		
Outreach To Detention	18,156	25,649		25,649	15,687		
Public Health	(11,856)	31,741		31,741	43,171		
<u>Other:</u>							
Comprehensive Comm Correct,	39,827	47,262		47,262	47,262		
Juvenile Detention Home	84,762	60,000		70,000	60,000		
Jail	758,973	700,000		700,000	700,000		
VJCCC	3,836	37,193		37,193	37,193		
Local Health	25,671	25,167		25,671	25,167		
Contributions To NVCC	26,380	37,193		26,380	37,193		
Total Department	\$ 2,490,273	\$ 2,583,143	\$ -	\$ 2,582,834	\$ 2,738,133	\$	6.0% 154,990
OTHER - Non-Departmental							
Contingency		194,031		0			
Total Expenditures-General Fund	\$ 34,400,323	\$ 35,559,684	\$ 6,280,960	\$ 35,258,812	\$ 37,150,552	\$	4.5% 1,590,868



Capital Projects Fund

CAPITAL PROJECTS FUND

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

This Fund is historically has been financed through the sale of General Obligation bonds, earmarked State transportation funds, various other Federal and State grants, proffer contributions and other local funds.

The only substantial revenue for the Capital Projects Fund for FY 2014 is State revenue earmarked for Transportation Projects and Fund Balance carryover from FY 2013.

The anticipated transportation revenue covers the cost of constructing roads and other transportation projects as shown in the following table. Our ability to use VDOT and PRTC Motor Fuels Tax funds for road maintenance activities like our annual street milling and paving work is limited.

BUDGET HIGHLIGHTS

Personnel :

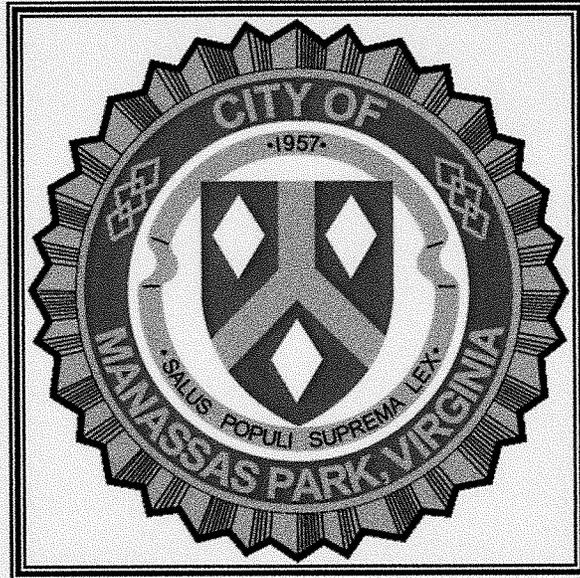
- None.

Capital Outlay :

- The FY 2015 budget for capital needs is detailed on the facing page. In summary it provides for:
 - \$4,019,000 of transportation and street projects – this amount is expected to be funded from other sources such as PRTC and VDOT (Funding Source 1)
 - \$110,000 for City fleet replacement. This is a new line item in FY 2015. There is also \$195,000 for police patrol car leases.
 - \$225,000 has been provided for the E-911 upgrade.
 - \$242,000 for equipment needs and upgrades in the Fire Department. \$69,000 of the funding for these items comes from various Fire related grants. (Funding Source 3)
 - \$56,000 for new voting scanners
 - \$159,000 for the completion of the software conversion and CAMA conversion costs.
 - \$137,000 for Community Center upgrades, and equipment and renovations for City parks.

**CITY OF MANASSAS PARK
CAPITAL PROJECTS FUND
ADOPTED BUDGET FY 2015**

	FY 2013		FYE 2014		FY 2015	Funding Source
	Actual	Adopted Budget	Actual On 11/30/2013	Projected	Adopted Budget	
REVENUES						
Interest Revenue	\$ 15,529	\$ -	\$ 4,254	\$ 15,000	\$ -	
Proffers received	186,270	-	627,858	5,474,128	750,000	
VDOT, State & Federal Funds - Street Projects	70,279	3,215,684	-	70,337	2,982,862	(1)
PRTC Motor Fuels Tax Fund	1,597	879,307	-	20,859	1,035,932	(1)
Gang Task Force Reimbursement		10,500	-	10,500	10,500	(2)
Fire Funds - 4 for Life		12,000		12,000	12,000	(3)
Fire Funds - ATL		29,000		40,000	40,000	(3)
Fire Funds Carryover from FY2013		19,155			9,750	(3)
Fire Department Donations		250		250	250	(3)
Fire Funds - LEPG grant		7,500		7,500	7,500	(3)
Reserve for Capital Projects (prior year fund balance)	1,404,428	722,400	-	1,077,383	3,073,112	
Total Revenue	1,678,103	4,895,795	632,112	6,727,957	7,921,906	
EXPENDITURES						
DPW:						
Denver Dr.(VDOT/PRTC 50-50)	-	247,873	-	-	247,873	(1)
Traffic Signal Connectivity - Manassas Dr (28 to Euclid)	2,809	153,600	12,801	12,801	140,799	(1)
Manassas Dr. RR Crossing (VDOT/PRTC 50-50)	-	40,000	-	-	40,000	(1)
Manassas Dr/Euclid (FY14 - 100% V-DOT)	(26,269)	2,040,909	14,491	15,000	2,040,909	(1)
Conner Dr. extension (VDOT/PRTC 50-50)	-	400,000	-	-	400,000	(1)
Euclid Sidewalk Safe Route (Fed. Funded - \$385,000)	1,168	902,608	63,395	63,395	839,213	(1)
Conner Center St. improvements (PRTC)	-	110,000	-	-	110,000	(1)
Street milling and paving (PRTC)	18,029	200,000			200,000	(1)
City Hall roof & HVAC	7,939		5,423	5,423	-	
Fleet replacement - DPW Lease purchase					110,000	
Police:						
Vehicles - Lease Payments	143,348	145,000	6,243	145,000	195,000	
GTF vehicle lease payment (Reimbursed)	7,200	10,500	3,200	10,500	10,500	(2)
Police & Fire 800 MHZ Radio Upgrade (Project 25 Compliance)		340,000	183,668	565,000	-	
CAD/Police PAK System	69,905	73,000	71,608	71,608	73,000	
City E-911 Facility Cost (annual)			Previously in Operations		58,000	
E-911 Next Generation Upgrade					225,000	
Fire:						
Fire Suppression Ambulance (5 yr lease)	334	42,800	-	41,768	41,768	
E-911 County Facility Cost (annual)					97,000	
Capital Equipment Maintenance Contracts (annual)					38,600	
Staff vehicle - 1 lease FY 2014/ Add another for FY 2015				8,500	17,500	
Fire hose					25,000	
Turnout Gear (5 yr lease)					17,000	
SCBA (5 yr lease)					42,000	
Cardiac Monitor (5 yr lease)	21,105	21,850	10,559	21,850	21,850	
Equipment - 4 for Life funded		12,000	1,395	12,000	12,000	(3)
Equipment - ATL funded (includes carryover)		48,155	16,509	48,000	50,000	(3)
Equipment - LEPG grant funded		7,500	9,693	15,000	15,000	(3)
City Hall:						
Voting machines/Scanner replacement					56,325	
Software Implementation - Keystone		50,000	-	105,000	109,081	
IT - Hardware, Software, Technology	210,152	50,000	8,205	80,000	-	
Mass Appraisal System data collection & system modelling				134,000	50,000	
Parks: (In order of priority)						
Wellness Center expansion - ADA requirements (3 year lease)					33,609	
Floor stripper & Tractor					17,500	
Master Plan - Signal Hill Park					15,000	
Senior Field fence - replacement					12,000	
Restripe parking lots - Community Center & 2 Parks					15,000	
Playground equipment - Signal Hill & Costello Park					30,000	
Landscape, security, safety improvements					14,000	
Administrative Fee to General Fund	125,000	-	-	-	390,266	
Transfer Proffers to Gen. Fund for Fund Balance restoration	-			2,300,000	-	
Transfer To Debt Service Fund	20,000	-	-	-	-	
Total Expenditures	600,720	4,895,795	407,190	3,654,845	5,810,793	
Reserve for Capital Projects (funding source in next year)	\$1,077,383	\$ -	\$ 224,922	\$3,073,112	\$ 2,111,113	



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 and Schools long-term debt obligations.

BUDGET HIGHLIGHTS

Debt Service payments:

The FY 2015 budget reflects the payments due for each bond. Debt service requirements for the current year and next 3 fiscal years, as well as original debt issued and outstanding balances, are as follows:

	Original Amount	Prin. Balance 7/1/2013	Annual Debt Service Payments			
			FY 2014	FY 2015	FY 2016	FY 2017
General Fund supported Debt:						
City:						
2008 GO Bonds - refinance	\$ 5,302,500	\$ 5,302,500	\$ 253,612	\$ 253,612	\$ 253,612	\$ 253,612
2008 GO Bonds - Community Ctr.	21,635,000	20,140,000	931,982	931,982	1,676,982	1,680,907
2013 VRA Bonds	11,385,000	11,385,000	521,395	694,622	697,684	999,194
2010 Lease Revenue Bonds *	1,800,000	1,800,000	84,637	84,638	305,419	306,500
Total City		38,627,500	1,791,626	1,964,854	2,933,697	3,240,213
Schools:						
2010 Lease Revenue Bonds	11,840,000	11,840,000	885,865	884,119	1,256,437	1,256,663
Series 2008 GO & Refunding Bonds	5,302,500	5,302,500	252,638	252,638	252,637	252,638
Series 2007A GO Bonds (3)	26,875,000	11,655,000	525,325	1,175,326	1,219,325	1,255,125
2013 VPSA Bonds (4)	23,575,000	23,575,000	760,251	1,112,563	1,112,563	1,259,525
2007B GO Refunding Bonds	6,695,000	4,090,000	167,613	167,612	682,613	682,013
Series 2005 VPSA Loan	6,314,536	4,084,175	481,250	470,750	460,250	449,750
Series 2004 VPSA Loan	9,145,000	7,840,000	665,825	664,888	663,185	665,590
2002 Literary Fund Loan -VPSA	7,500,000	3,375,000	476,250	465,000	453,750	442,500
1999 Literary Fund Loan -VPSA	5,000,000	1,500,000	295,000	287,500	280,000	272,500
One-time credit to 1/15/2014 pmt		-	(719,638)			
Total Schools		73,261,675	3,790,379	5,480,396	6,380,760	6,536,304
Total annual debt service		<u>\$ 111,889,175</u>	<u>\$ 5,582,005</u>	<u>\$ 7,445,250</u>	<u>\$ 9,314,457</u>	<u>\$ 9,776,517</u>
Paying agent fees				<u>30,000</u>		
Total Debt Service Fund budgeted expenditures				<u>\$ 7,475,250</u>		

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

**CITY OF MANASSAS PARK
DEBT SERVICE FUND
ADOPTED BUDGET FY 2015**

Description	FY 2013	FY 2014		FY 2015
	Actual	Adopted Budget	Projected	Adopted Budget
Funding:				
Transfer from General Fund	\$ 1,839,114	\$ 1,796,297	\$ 1,803,361	\$ 1,907,939
Transfer from General Fund - Schools Debt	4,649,408	4,510,017	4,510,017	4,760,758
Transfer from Capital Projects Fund	20,000	-	-	-
Interest earnings	57,977	-	-	-
Appropriated Fund Balance	-	-	-	806,554
Total Funding	6,566,499	6,306,314	6,313,378	7,475,250
City:				
VRA 2013 - (Refund VML 2005 Bonds)	-	519,566	521,395	694,622
GO Series 2008 (\$32.24M)	1,185,594	1,185,594	1,185,594	1,185,594
GO Series 2005 (\$15M - City portion)	522,383	-	-	-
Interest on Tax Anticipation Loan	-	-	5,235	-
Administrative fees	37,562	6,500	6,500	30,000
Lease Revenue Bonds - 2010 (City portion)	84,637	84,637	84,637	84,638
Subtotal - City Debt Service	1,830,176	1,796,297	-	1,803,361
Schools:				
VPSA 2013 - (Refund 2005 VML bonds & portion of 2007A bonds)	-	760,251	760,251	1,112,563
2010 Lease Revenue Bonds	684,069	885,865	885,865	884,119
Series 2008 GO Obligation & Refunding Bonds	252,638	252,638	252,638	252,638
Series 2005 VML/VACo Bonds	522,383	-	-	-
Series 2007A GO Bonds (Unrefunded only FY2014)	1,142,363	525,325	525,325	1,175,326
2007B GO Refunding Bonds	167,613	167,613	167,613	167,612
Series 2005 VPSA Loan	491,750	481,250	481,250	470,750
Series 2004 VPSA Loan	665,998	665,825	665,825	664,888
VPSA 1-time credit- 7/15/2012	(67,406)	-	-	-
2002 Literary Fund Loan -VPSA	487,500	476,250	476,250	465,000
1999 Literary Fund Loan -VPSA	302,500	295,000	295,000	287,500
VPSA 1-time credit- 1/15/2014	-	-	(719,638)	-
Subtotal - Schools Debt Service	4,649,408	4,510,017	3,790,379	5,480,396
Total Debt Service	6,479,584	6,306,314	5,593,740	7,475,250
Excess revenue over (under) expenditures	\$ 86,916	\$ -	\$ 719,638	\$ -



Enterprise Funds

*** Water & Sewer Fund ***

*** Solid Waste Fund ***

*** Storm Water Management Fund***

WATER & SEWER FUND

The Water & Sewer Fund provides the citizens of Manassas Park with high quality of potable drinking water and sanitary sewage disposal services. The Water and Sewer Fund is an enterprise fund which operates on revenues from service fees and which uses business-type accounting procedures instead of governmental fund accounting procedures. In addition to the operation of the City's water and sewer service the Fund accounts for capital projects for the sanitary sewer system, water distribution system, and UOSA's wastewater treatment plant.

BUDGET HIGHLIGHTS

Revenue:

Based on projections, as of June 30, 2014 the available reserves will be rebuilt to an acceptable level (6 months of operating expenditures plus annual debt service). With that goal achieved, we are recommending a decrease in our water and sewer rates.

First, we recommend the monthly base fee be decreased 10.2% to \$46.70/month (currently \$52). This is an amount that will cover the Water & Sewer Fund's annual debt service over each of the next four years. Additionally, we are proposing a rate decrease for residential apartment and condominium flat dwelling units. The total decrease is estimated at \$300,000, an approximate 4% reduction in total user charges.

Personnel :

	<u>FY 2015</u>	<u>FY 2014</u>
	Full-time	Full-time
Water	7	7
Sewer	<u>3</u>	<u>3</u>
Total (included with DPW)	10	10

Operations :

- The FY 2015 budget reflects a 2% increase (\$141,500) over the FY 2014 budget.
- This increase is partially due to increases in wage and benefits lines for the decompression plan pay increase and the COLA.
- The rest of the increase is in the administrative fee, attributable to the cost increases in the General Fund and reimbursing the one-time costs for the Utility Billing components of the Keystone software conversion.

Capital:

- The FY 2015 budget shows a \$60,105 decrease from FY 2014 for capital expenditures. This is attributable to changes in amounts required for various capital needs.

**CITY OF MANASSAS PARK
WATER & SEWER FUND
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		FY 2015
	Actual	Adopted Budget	Actual On 11/30/2013	Projected	Adopted Budget
REVENUES					
Water and Sewer Charges	\$ 7,871,096	\$ 7,900,000	\$ 3,297,595	\$ 7,914,228	\$ 7,260,000
Connect Fees	16,198	17,000	8,592	17,000	17,000
Penalties & Interest	139,702	130,000	68,396	135,000	130,000
Interest Earned	4,836	5,000	184	5,000	5,000
Antenna Space Lease	46,540	46,908	20,133	46,908	46,908
Sale of Water Meters	-	10,000	13,688	13,688	10,000
Other revenue	17,659	15,000	7,673	15,000	15,000
Total Revenue	8,096,031	8,123,908	3,416,261	8,146,824	7,483,908
EXPENDITURES					
Transfers					
Transfers to Water/Sewer Capital	2,529,773	2,500,000	518,791	2,500,000	2,500,000
Trans. To General Fund - Admin Fee	880,257	890,228	-	890,228	977,407
Total Department	3,410,030	3,390,228	518,791	3,390,228	3,477,407
Water					
Water Salaries/Wages	279,645	326,781	128,884	320,000	341,656
Water Overtime	30,272	52,000	9,198	25,000	52,000
Overtime Snow Removal	8,707	-	-	-	-
FICA	25,809	28,977	11,309	26,393	30,115
Retirement	34,876	39,442	15,120	38,624	39,120
Group Health	41,598	36,913	17,261	37,000	37,287
Life Insurance	1,387	1,732	601	1,700	1,811
Professional Services	22,762	31,800	10,558	27,500	31,800
State Waterworks Assessment	11,844	8,000	5,927	8,000	8,000
Contractual Services	4,500	24,000	250	5,000	24,000
Repairs & Maintenance	42,381	55,000	7,454	40,000	55,000
Printing/Binding	2,542	17,500	1,067	7,500	8,000
Advertising	-	1,800	-	500	1,800
Electricity	18,282	35,000	5,207	20,000	20,000
Water Purchase	993,765	850,000	301,738	850,000	850,000
NVPDC-OBWPM Contribution	2,977	2,035	588	2,035	2,035
Postage	15,353	15,500	5,015	15,000	15,500
Telecommunications	4,101	5,000	750	4,000	5,000
Travel/Education	1,066	6,000	1,020	2,500	6,000
Dues/Memberships	656	1,000	10	750	1,000
Office Supplies	1,640	1,500	466	1,500	1,500
Repair & Maint Supplies	1,061	24,000	126	3,000	24,000
Uniforms/Clothing	2,889	4,000	511	2,500	4,000
Books/Subscriptions	-	241	-	-	241
Vehicle supplies/equipment	-	12,000	-	-	12,000
Total Department	1,548,113	1,580,222	523,060	1,438,502	1,571,864
Sewer					
Sewer Salaries/Wages	188,768	239,575	89,354	214,450	271,392
Sewer Salaries/Wages-Overtime	33,444	25,000	12,392	25,000	25,000
Overtime Snow Removal	3,172	-	-	-	-
FICA	15,166	20,240	6,898	18,318	22,674
Retirement	23,584	28,917	10,535	25,884	31,074
Group Health	23,393	25,260	10,194	24,466	26,943
Life Insurance	938	1,270	419	1,000	1,438
Professional Services	2,554	6,500	11,062	11,062	6,500
Contracted Services	-	5,000	-	-	5,000
Repairs/Maintenance	26,092	20,000	19,075	26,000	20,000
Printing/Binding	1,894	2,000	1,067	2,000	2,000
Operation/Maintenance Of UOSA	1,075,188	1,300,000	624,493	1,248,986	1,300,000
UOSA Monitoring Laboratory	19,062	25,000	-	20,000	25,000
UOSA Reserve Maintenance	218,203	300,000	97,399	250,000	300,000
Postage	13,128	8,700	4,620	11,088	8,700
Telecommunications	67	1,500	-	250	1,500
Travel/Education	325	2,000	918	1,000	2,000
Office Supplies	240	700	140	350	700
Repairs And Maintenance Supplies	10	10,000	600	1,500	10,000
Uniforms/Clothing	1,132	2,375	102	1,250	2,375
Total Department	1,646,360	2,024,037	889,268	1,882,603	2,062,297
Total Expenditures	6,604,503	6,994,487	1,931,119	6,711,333	7,111,569
EXCESS REVENUES OVER (UNDER) EXP. *	\$ 1,491,528	\$ 1,129,421	\$ 1,485,142	\$ 1,435,491	\$ 372,339

* Excess Revenues over expenses goes to rebuilding the reserves in the Water & Sewer Fund to provide an acceptable reserve and for for \$1,000,000 increase in debt service in FY2016.

CITY OF MANASSAS PARK
WATER & SEWER CAPITAL IMPROVEMENTS FUND
PROPOSED BUDGET FY 2015

	FY 2014 CURRENT YEAR				FY 2015
	Actual FY/2013	Adopted Budget	Actual On 11/30/2013	Projected	City Manager Approved Budget
Revenues					
Tap/Availability Fees	\$ 357,500	\$ 402,814	\$ 373,007	\$ 1,573,007	\$ 2,491,632
Transfer from Operating Fund	2,529,773	2,500,000	518,791	2,500,000	2,500,000
Avail. for Water & Sewer Capital Improvements from Prior Yr					1,708,193
Total Funding Available	2,887,273	2,902,814	891,798	4,073,007	6,699,825
Capital Expenditures					
Water Tank Renovations	-	10,000	-	-	10,000
Water System Improvements		-		-	500,000
Water Main/Hydrant Replacement & Loss Detect.	31,992	240,000		-	240,000
Water Meter Replacement		10,000	-	-	10,000
Sewer Line/Manhole Rehab		250,000	-	-	250,000
Sewer System Maintenance	-	-	-	-	500,000
SCADA	5,814	150,000	17	150,000	30,000
Vehicle replacement		28,000		-	165,000
Keystone Software - Billing component					35,000
Depreciation	672,610	-	-	-	-
2010 Lease Revenue Bonds (Partial refi-1995 & 2009 Bonds)	170,975	170,976	85,488	170,976	170,974
2009 GO Refunding Bonds	498,851	498,852		498,852	-
2014 GO Refunding Bonds					439,276
UOSA Debt Service 1995-2007 Bonds	1,507,031	1,544,986	806,293	1,544,986	1,639,191
Total Department	2,887,273	2,902,814	891,798	2,364,814	3,989,441
Available for Water & Sewer Capital Improvements	\$ -	\$ -	\$ -	\$ 1,708,193	\$ 2,710,384

SOLID WASTE FUND

The City's residential garbage collection and recycling services are provided by an outside contractor. The City collects a solid waste fee on its water bill and uses the revenue to pay costs of the contractor, for other solid waste services (like leaf collection and household hazardous waste collection), and cover overhead costs.

Note: Commercial property owners contract on their own for solid waste services with several competing private firms and are not a part of this Fund.

In prior years the City's solid waste operations were combined with the Water and Sewer Enterprise Fund. During FY2012 Solid Waste was established as a separate enterprise fund. Prior to FY2010 Solid Waste operations were accounted for in the General Fund and supported by property tax collections. The user charge now provides the revenue for garbage collection services.

The solid waste fund is operating at a loss. The recommended budget includes a rate increase of 18%, to cover the cost operations. The proposed fee increase is being made in conjunction with a one cent reduction in the property tax rate.

BUDGET HIGHLIGHTS

Personnel:

No staff is assigned to solid waste. Staff time is allocated by the DPW Director and represents the Public Works staff hours used to manage the service.

**CITY OF MANASSAS PARK
SOLID WASTE MANAGEMENT FUND
ADOPTED BUDGET FY 2015**

Description	FY 2013	FY 2014		FY 2015	
	Actual	Amended Budget	Actual On 11/30/2013	Projected	Adopted Budget
Revenue:					
Garbage Collection Fee	\$ 713,658	\$ 825,419	\$ 301,862	\$ 724,469	\$ 855,500
General Fund Subsidy		144,584		144,584	-
Total Revenue	713,658	970,003	301,862	869,053	855,500
Expenses:					
Salaries	21,630	22,600	10,221	22,600	20,060
FICA	178	1,731	68	1,731	1,487
Retirement	2,715	2,713	1,215	2,713	1,395
Healthcare Insurance	230	2,018	49	300	1,548
Administrative fees	93,296	94,386	279	94,386	95,000
Contract contingency/reserve	-	10,971	-	10,971	7,082
Waste disposal contract	704,442	689,000	229,115	689,480	692,927
Hazardous waste events (2)					34,000
Additional dumpsters for City cleanup	-	2,000	-	2,000	2,000
Total Expenses	822,491	825,419	240,947	824,181	855,500
EXCESS REVENUES OVER (UNDER) EXPENSES	\$ (108,833)	\$ 144,584	\$ 60,915	\$ 44,872	\$ 0

STORMWATER RETENTION MAINTENANCE FUND

The City's Storm Water Utility was established in FY2011 to provide revenue to fund the City's Storm Water Management and Control program required by State and Federal water quality regulations.

The State mandates implementation of ordinance, programs, and practices to meet storm water quality and quantity standards. No existing State or Federal funding is currently allocated to meet all mandated requirements. The goals of the Storm Water fee and this work are to:

- Address program mandates with minimal impact to citizens.
- Utilize existing Public Works staff and budget as much as possible / appropriate.
- Prioritize poor/fair/good, ensure function, rebuild as necessary.
- Comply with "Best Management Practices" to meet EPA and State requirements cost effectively.

Revenue is used to pay the costs of cleaning catch basins, mowing retention ponds and similar activities to maintain the City's storm water system and also to pay for the construction and maintenance of storm water infrastructure. Our review in 2010 estimated that our storm water infrastructure needed \$2.3 million in renovation work.

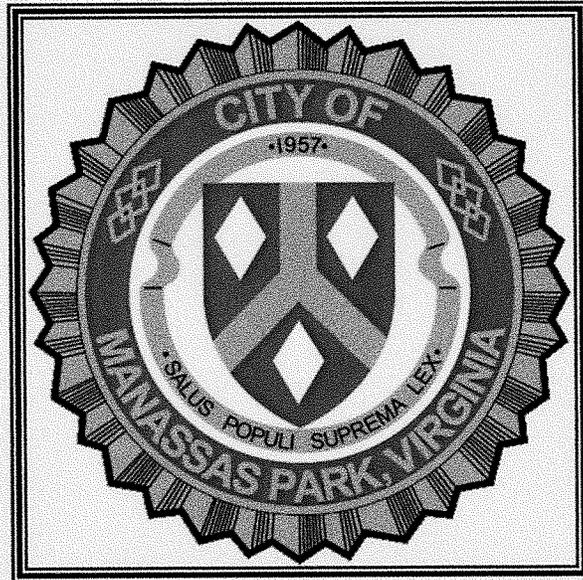
BUDGET HIGHLIGHTS

Personnel:

No staff is assigned to solid waste. Staff time is allocated by the DPW Director and represents the Public Works staff hours used to manage the service.

**CITY OF MANASSAS PARK
STORMWATER RETENTION FUND
ADOPTED BUDGET FY 2015**

Description	FY 2013	FY 2014		FY 2015	
	Actual	Adopted Budget	Actual On 11/30/2013	Projected	Adopted Budget
Revenue:					
Stormwater Fee	\$ 232,162	\$ 245,000	\$ 67,476	\$ 230,000	\$ 245,716
Appropriated fund balance		54,534		-	71,488
Total Revenue	232,162	299,534	67,476	230,000	317,204
Expenses:					
<u>Pond Maintenance:</u>					
Salaries	73,215	77,713	34,893	77,713	92,529
FICA	2,979	5,945	1,650	5,945	6,984
Retirement	9,123	9,380	4,040	9,380	10,595
Healthcare Insurance	4,225	9,878	2,037	9,878	11,107
Group Life	363	412	161	412	646
Administrative fees	29,080	35,343	-	35,343	35,343
<u>Capital:</u>					
Equipment	38,670	20,863	-	20,863	-
Retention Ponds	17,372	140,000	476	70,000	160,000
Total Expenses	175,027	299,534	43,257	229,534	317,204
EXCESS REVENUES OVER EXP.	\$ 57,135	\$ (0)	\$ 24,219	\$ 466	\$ 0



***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 2015**

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2014 Projected	FY 2015 Adopted Budget
<u>Revenue</u>				
PRTC Funds (Gas Tax Revenues)	\$ 962,785	\$ 993,135	\$ 1,042,066	\$ 1,018,033
Interest from investments	4,510	3,000	3,000	3,000
Spotsylvania deferred subsidy payment	89,358			
PRTC Fund Balance	7,543	-	12,690	-
Total Revenue	1,064,196	996,135	1,057,756	1,021,033
<u>Expenditures</u>				
<u>City Projects</u>				
Street Improvements (C.P. Fund)	-	879,307	20,859	1,035,932 *
<u>PRTC Subsidies</u>				
Administration	15,600	18,900	18,900	13,900
OmniLink	198,200	178,300	178,300	201,600
Marketing	10,300	6,800	6,800	6,600
Local capital match	27,200	12,000	12,000	23,800
VRE	526,460	574,709	574,709	401,762
Total PRTC Expenditures	777,760	1,670,016	811,568	1,683,594
Excess Revenues Over (Under) Exp.	286,436	(673,881)	246,188	(662,561)
Beginning Fund Balance	2,970,833	3,008,285	3,257,269	3,503,457
Ending Fund Balance	\$ 3,257,269	\$ 2,334,405	\$ 3,503,457	\$ 2,840,896

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 2015 budget reflects a \$23,439 increase over the FY 2014 budget, primarily due increases in salaries and related benefits.

**CITY OF MANASSAS PARK
BULL RUN - ALCOHOL SAFETY ACTION PROGRAM
ADOPTED BUDGET FY 2015**

	FY 2013		FY 2014		FY 2015 Adopted Budget
	Actual	Adopted Budget	Amended Budget	Projected	
Revenues					
Funding sources	\$1,277,566	\$1,233,061	\$1,318,675	\$1,322,897	\$1,290,250
Expenditures					
Bull Run ASAP - Salaries	\$ 525,628	\$ 483,365	\$ 512,515	\$ 509,000	\$ 513,094
ASAP Part-time Wages/Salaries	173,746	266,860	283,728	288,230	255,035
FICA	51,007	57,392	60,913	60,990	58,762
Retirement (VRS)	76,526	58,342	61,861	61,440	61,930
457 Match	1,560	1,170	1,170	1,170	1,170
Group Health	77,010	97,140	76,452	76,452	80,040
VRS Life Insurance	1,474	2,562	2,716	2,700	2,719
Workers Comp./Unemployment Co	1,876	1,600	1,600	1,600	1,600
Professional Services	3,972	5,000	5,000	7,000	7,600
Janitorial Services	11,712	4,000	4,000	3,900	3,900
Fiscal services	14,000	14,000	14,000	14,000	14,000
Contractual Services	2,308	5,000	5,000	7,500	2,400
Drug Testing	13,070	12,000	12,000	9,000	9,000
Repairs & maintenance	3,132	2,600	2,600	7,800	3,000
Maintenance Service Contracts	3,668	3,400	3,400	3,400	3,400
Printing/Binding	2,445	2,100	2,100	2,100	2,100
Public Info. & Education	10,536	9,000	9,000	6,300	7,000
Advertising	266	200	200	0	200
Electric & Heating	10,791	12,000	12,000	12,000	12,000
Water & Sewer	1,887	1,600	1,600	2,000	2,000
Postage	11,732	13,000	13,000	14,200	15,200
Telecommunications	9,567	10,000	10,000	10,000	10,000
Professional Liability Insurance	691	700	700	700	700
Rentals & Leases	120,262	124,470	124,470	124,470	126,900
Travel & Mileage	1,081	2,000	2,000	2,000	2,000
Subsistence & Lodging	3,295	2,000	2,000	2,600	2,000
Convention & Education	196	800	800	1,145	1,100
Payment to VASAP	35,938	40,000	40,000	35,000	35,000
Memberships/Dues	500	500	500	500	500
Bank Charges	8,046	9,000	9,000	8,000	8,000
Office Supplies	12,868	16,400	16,400	16,500	16,500
Cleaning Supplies	651	450	450	600	600
Vehicle Fuel & Maintenance	7,157	5,500	5,500	10,000	7,500
Books/Subscriptions	221	200	200	100	200
Educational Supplies	800	500	500	500	600
Capital Outlay	8,572	5,300	5,300	0	2,500
Transfers & Refunds	17,144	16,000	16,000	20,000	20,000
Department Total	\$ 1,225,335	\$ 1,286,151	\$ 1,318,675	\$ 1,322,897	\$1,290,250