

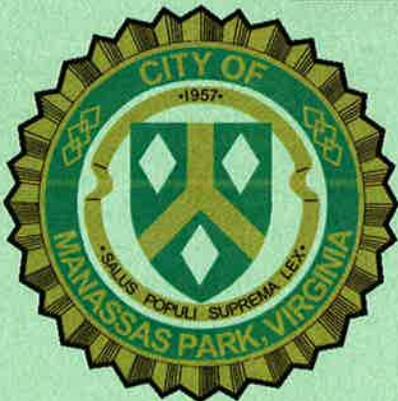
MANASSAS PARK

City of

New development in the City



VRE Station



ADOPTED BUDGETS

For the Fiscal Year Ending
June 30, 2014

CITY OF MANASSAS PARK



ADOPTED BUDGET Fiscal Year 2014

Table of Contents

Overview - All Funds

Summary of Approved Budgets	1
City Manager's Budget Message	2
Funded FTE Positions by Department and Fund	15

General Fund

Summary	16
Revenues	17
Expenditures by Type	19

General Fund - Departmental:

Governing Body and City Clerk	20
City Manager	23
Commissioner of Revenue	26
Treasurer	29
Finance	32
Human Resources	34
Registrar	40
Planning & Zoning	43
Information Technology	46
Audit, Legal Services and Insurance	53
Law Enforcement (Police, Code Enforcement, E-911, Animal Control)	57
Fire & Rescue Services	69
Public Works (Streets, Garage, Buildings & Grounds, Building Inspection)	76
Social Services	88
Parks & Recreation	97
Transfers (Debt & Schools), Regional Services and Other-Non-departmental	104

Capital Projects Fund 108

Debt Service Fund 119

Enterprise Funds:

Water & Sewer Fund	122
Solid Waste Management Fund	128
Storm Water Retention Maintenance Fund	132

PRTC Trust Fund & Bull Run ASAP Fund 134

Appendix A: FY 2013 Real Property Assessment Report 138

City of Manassas Park
SUMMARY OF APPROVED BUDGETS

FY 2014

Fund:	FY 2013	FY 2014	Increase	
	Adopted Budget	Approved Budget	(Decrease) \$	%
General Fund (see note below)	\$ 34,658,675	\$ 35,559,683	\$ 901,008	2.6%
Capital Projects Fund	4,792,226	4,895,795	103,569	2.2%
Debt Service Fund (includes School Debt Service)	6,508,522	6,306,314	(202,208)	-3.1%
Water & Sewer Fund	7,248,847	6,994,487	(254,361)	-3.5%
Water & Sewer Capital Improvements Fund	2,814,812	2,902,814	88,002	3.1%
Solid Waste Management Fund	862,906	825,419	(37,487)	-4.3%
Storm Water Retention Fund	245,000	299,534	-	n/a
PRTC Trust Fund	2,188,204	1,670,016	(518,188)	-23.7%
Bull Run Alcohol Safety Action Program	1,233,061	1,286,151	53,090	4.3%
Total - City Funds	60,552,252	60,740,211	133,425	0.2%
School Budgets:				
Operating Fund	32,500,000	33,400,000	900,000	2.8%
Food Service Fund	1,420,000	1,660,000	240,000	16.9%
Medical Trust Fund	6,000	5,000	(1,000)	n/a
Totals	\$ 94,478,252	\$ 95,805,211	\$ 1,272,425	1.3%

June 28, 2013

To the Governing Body and Citizens of Manassas Park:

We are pleased to present the Fiscal Year (FY) 2014 Adopted Budgets for the City of Manassas Park. As you are aware, we had many meetings and discussions on the budgets and the direction we should take. Ultimately, in keeping with the adopted Financial Plan, the Governing Body decided that the General Fund departmental budgets would be capped at the FY 2013 budget amount plus 0.5%. Where a department director had requested a lesser amount, that amount was approved.

The City is entering FY 2014 in a strengthened financial position:

- At June 30, 2010 the sum of our unassigned fund balance and emergency reserve was a negative \$1 million. In our June 30, 2012 financial report the same number was a positive \$2.3 million. When we close our books at June 30, 2013 we project an additional \$520,000 increase in our unassigned general fund balance.
- After falling dramatically during the recession our property tax base grew 5.5% for FY 2012, 4% for FY 2013, and 5.7% for FY 2014.
- The Governing Body's decision to increase water and sewer rates has moved our utility from operating at a loss to covering its expenses and prepares us to absorb a \$1 million increase in annual water and sewer debt service in FY 2016.
- Revenues for FY 2014 are projected to be almost \$1.2 million more than what we budgeted for FY 2013:

FY2014 Projected Revenue	\$35,850,441
FY2013 Budgeted Revenue	<u>34,658,675</u>
Increase	<u>\$ 1,191,766</u>

- Two new housing developments are under construction and several others are proposed.
- If the Palisades Apartments proceed to construction, the \$4.5 million up-front cash proffer payment will relieve the City from having to take out an annual tax anticipation loan.

FUNCTIONS OF THE CITY BUDGET

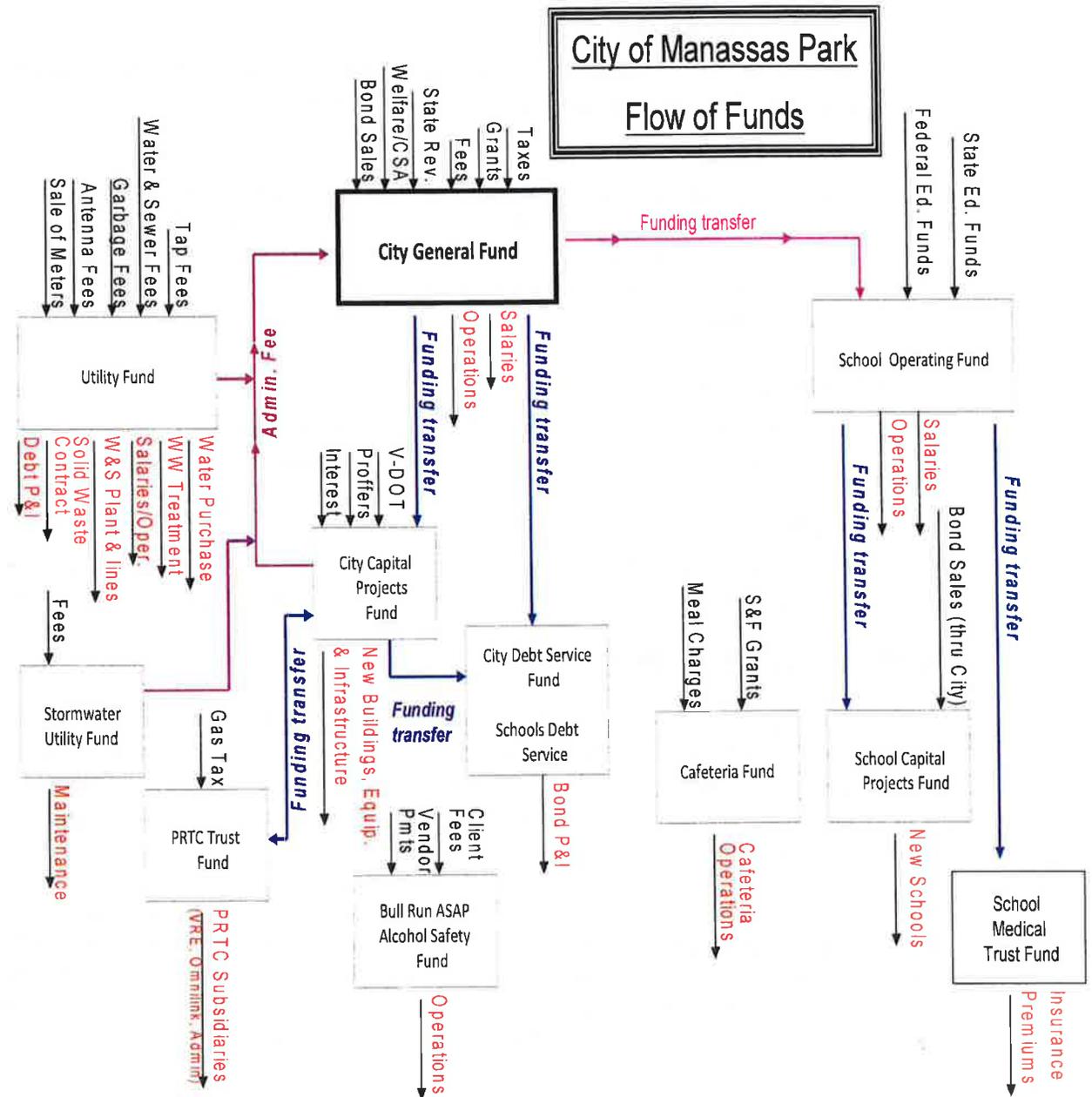
Your City budget performs several important functions:

- The budget is a legal document through which the Governing Body carries out its legislative responsibility to control the City's finances.
- The budget is a public education document designed to help Manassas Park's taxpayers understand the finances of their local government.
- The budget is a management tool that each City department uses to plan, administer, and improve its operations and customer services.
- The budget is an instrument for implementing the goals that the Governing Body sets for the City.

STRUCTURE OF CITY FINANCES

Before getting into the details of the FY 2014 budget, a discussion of the City's finance structure is provided to assist in understanding the various funds.

In compliance with professional accounting standards, the City of Manassas Park operates its finances through a variety of funds. Revenues and expenditures are budgeted in each of these funds. The following Flow of Funds Chart shows the City's funds and diagrams their interrelations. Finances for most of Manassas Park's service delivery activities are managed through just a few of the funds in this array. The individual funds are defined after the chart.



General Fund:

All City departments that do not operate with an earmarked source of revenue are budgeted in the General Fund. For example Police, Fire, and Public Works departments are operated through the General Fund. The School Operating Fund serves as the General Fund for the School System.

Capital Projects Fund:

Provides separate accountability for capital and infrastructure investment activities. Projects in the Capital Fund frequently are paid for with money from bond sales and take more than a year to complete.

Special Revenue Funds:

Special Revenue Funds are used to account for activities funded with earmarked revenues like grants or the gas tax funded PRTC Fund.

Enterprise Funds:

The City's water and sewer system, garbage collection, and storm water management are all operated like regular businesses, in that they charge fees for the services they provide. They are accounted for in enterprise funds and use accounting rules that are modeled on business accounting instead of governmental fund accounting.

Debt Service Funds:

Over the years the City and the Schools have sold bond issues. We maintain separate funds to account for annual principal and interest payments.

Agency Funds:

When the City handles money for an external entity, the funds are accounted for in an agency or trust fund. The ASAP and PRTC Trust funds fall in this category.

HOW BIG IS THE BUDGET

Citizens and reporters frequently ask City officials the simple question: "How big is the City budget?" Unfortunately the fund accounting system makes the simple question complicated to answer. Just adding the budgets of all the funds together does not give an accurate answer because transfers of monies between funds cause the same dollars to be counted two or more times.

The easy way to give a quick answer to the question is to recite the size of the General Fund budget. The following table gives a more accurate answer by adding the budgets of all our funds and then making adjustments to subtract out the double counts. It is hard to produce this table until after the books have been closed for a fiscal year, so we used the numbers from FY 2012. Manassas Park's FY 2012 "All Funds" expenditures, excluding double-counts totaled \$35,963,920.

FY2014 Budget Letter

FY 2012 Combined Expend. – All Funds	Total Expenditures & Fund Transfers	Inter-Fund Transfers Out to Other Funds	Net
General Fund	\$33,869,996	\$6,443,895	\$27,426,101
Capital Projects Fund	\$899,419	\$349,387	\$550,032
Debt Service Fund	\$1,797,272	-	\$1,797,272
Enterprise Funds	\$7,217,608	\$1,027,093	\$6,190,515
Totals	\$43,784,295	\$7,820,375	\$35,963,920

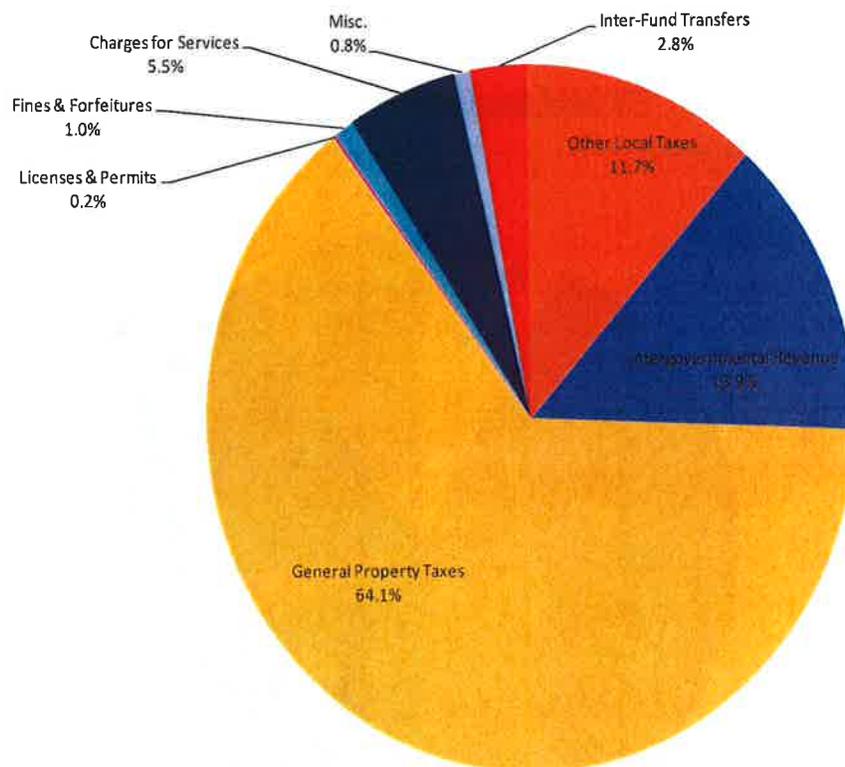
General Fund Budget

The Governing Body's primary focus is on restoring the General Fund's fund balance and meeting significant increases in debt service beginning in FY 2015. To that end, and in keeping with the spirit of the Financial Plan (described later in this letter), the Governing Body decided to adopt a budget for FY 2014 that would limit growth in City operating expenditures to one half of one percent of the amount we budgeted for FY 2013 plus the increase in healthcare insurance costs.

Revenue

The main source of revenue for Virginia municipalities is the property tax. 64.1% of the City's \$35.9 million General Fund revenue comes from property taxes.

FY 2014 Budgeted Revenues



FY2014 Budget Letter

The following table shows our revenue history (excluding administrative transfers) since FY 2008. The impact of the recession is visible in the 13% decrease of \$4,632,633 in revenues from FY 2008 to FY 2011.

FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected	FY2014 Budget
\$36,685,178	\$35,184,887	\$31,872,480	\$32,052,545	33,265,373	\$33,841,469	\$34,830,485

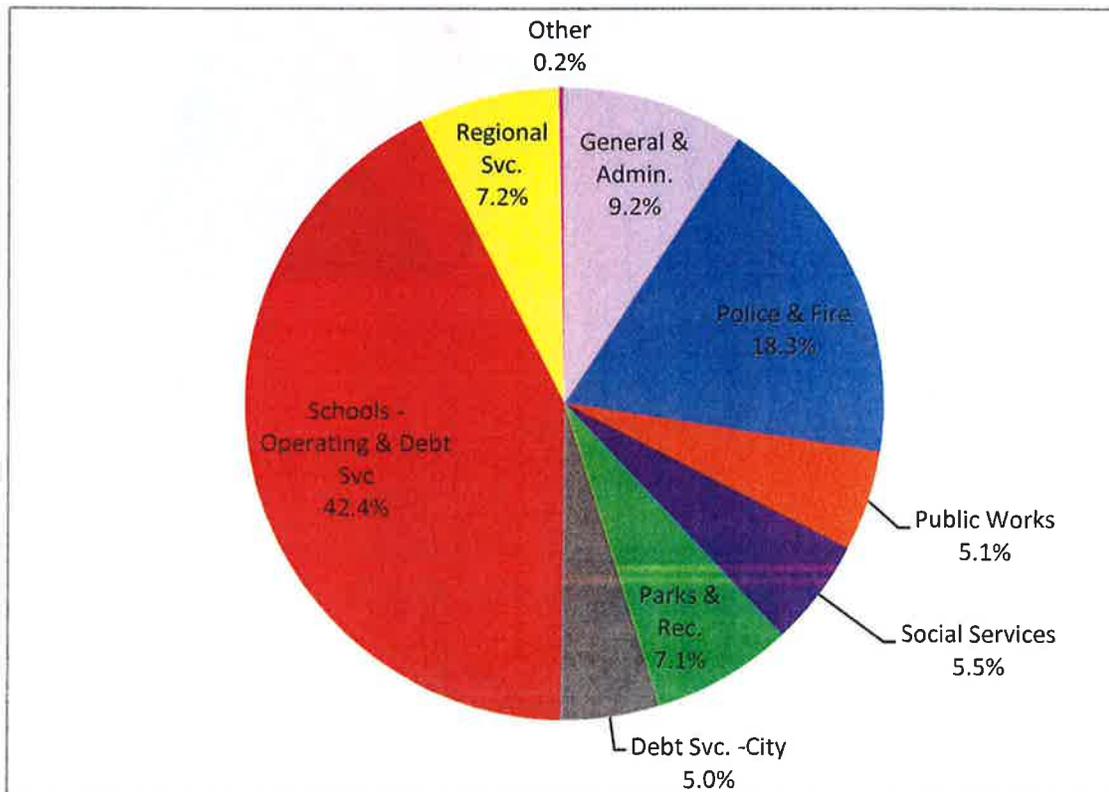
The following table shows the primary changes between our FY 2013 budgeted revenue (including administrative transfers) and our budgeted revenue for FY 2014.

FY 2013 Budgeted Revenue	\$34,659,000
5.7% Tax Base Increase	1,063,000
Other Local Taxes	209,000
State & Federal Funds	(208,000)
Other net changes	127,000
FY 2014 Budgeted Revenue	\$35,850,000

Expenditures

The taxes paid by the community's citizens fund City services, pay off the bonds that built our new schools, police station, fire station, and community center and pay a significant part of the cost of operating the City's school system.

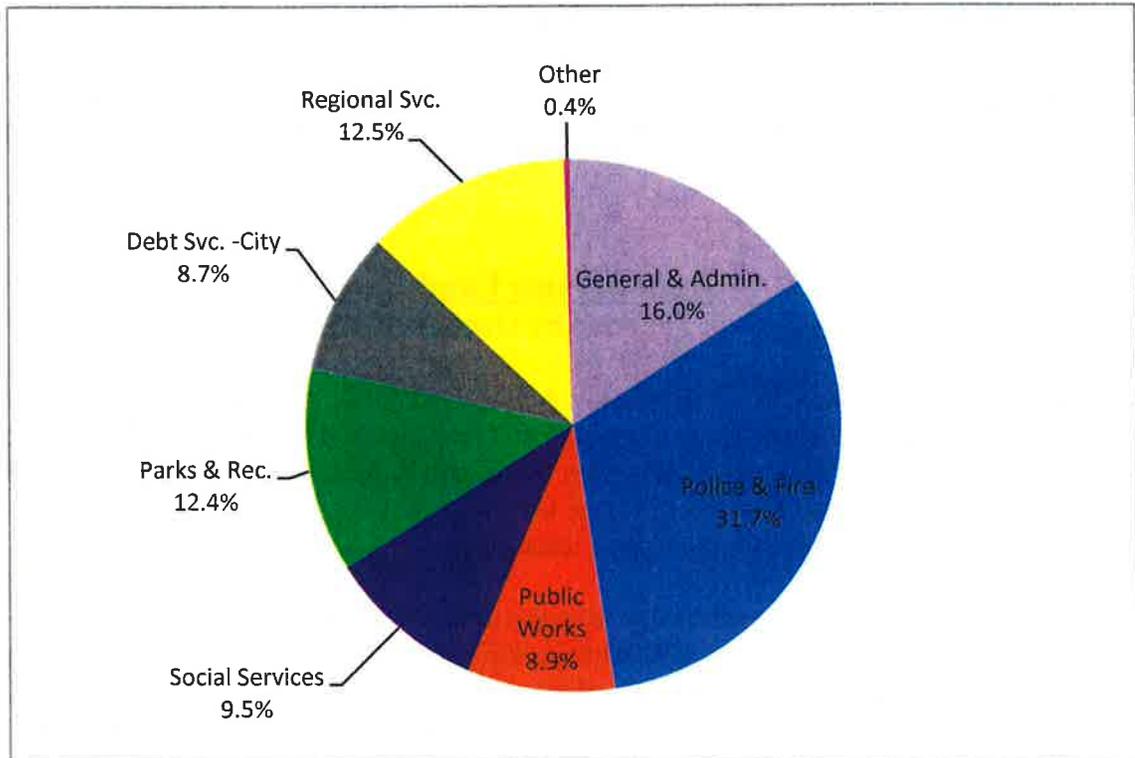
FY 2014 Budgeted Expenditures



FY2014 Budget Letter

The City operating budget is the money used to provide police and fire protection, public works services including snowplowing, parks, and other public services excluding City support the Schools and debt service payments. The following chart shows the relative size of the City's different categories of expenditure in the operating budget.

FY 2014 Budgeted Expenditures
(Excluding Schools Oper. & Debt Svc.)



Capital Projects Fund Budget

The Capital Projects Fund includes expenditures for the City's general capital items. Capital expenditures are defined as tangible assets that have an expected useful life of at least 3 years and a cost greater than \$5,000.

Funding for the City's capital needs has historically come from gas tax revenue (administered by PRTC); Virginia Department of Transportation and federal streets and road funding; proffers; various grants; G.O. bonds; and transfers from the General Fund. Due to budget constraints, the General Fund has not provided any funding to the Capital Projects Fund for the last several years.

The largest project is the Manassas Drive/Euclid Dr. intersection project that was budgeted in FY2012 and then in FY 2013 and is being re-budgeted in FY 2014.

FY2014 Budget Letter

There are only two substantial revenue sources for the FY 2014 Capital Projects Fund. State revenue earmarked for transportation projects is anticipated to cover the costs of constructing about \$4.1 million worth of City transportation (streets, etc.) related projects. The second source of revenue is the Capital Projects Fund balance carryover from FY 2013, which we anticipate will be \$722,000.

The Capital Projects Fund has \$2.2 million worth of non-transportation capital projects that need to be funded. The Governing Body approved an initial list of non-transportation related capital projects that will be funded (See Capital Projects Fund budget).

During FY 2014, if proffers are received that bring the General Fund's fund balance up to the 15% level, the Governing Body may consider a supplemental appropriation to fund some of the City's other needs.

Debt Service Fund Budget (Funded by General Fund)

At June 30, 2012 the City's outstanding debt totaled \$130,886,350. That total included enterprise fund bonds and State Literary Fund loans and other Schools indebtedness. Most of our debt is in general obligation bonds and State Literary Fund loans, which totaled \$116,086,350. Our total general obligation debt applicable to the legal debt limit was \$1.6 million below our legislative debt limit.

After refinancing, we are scheduled to make debt service payments of \$6.3 million in FY 2014. The debt payments are funded from the general revenues of the General Fund, including \$726,000 from the 6 cents of the tax levy earmarked for debt service. The Debt Service Fund narrative has details of the debt paid through the General Fund.

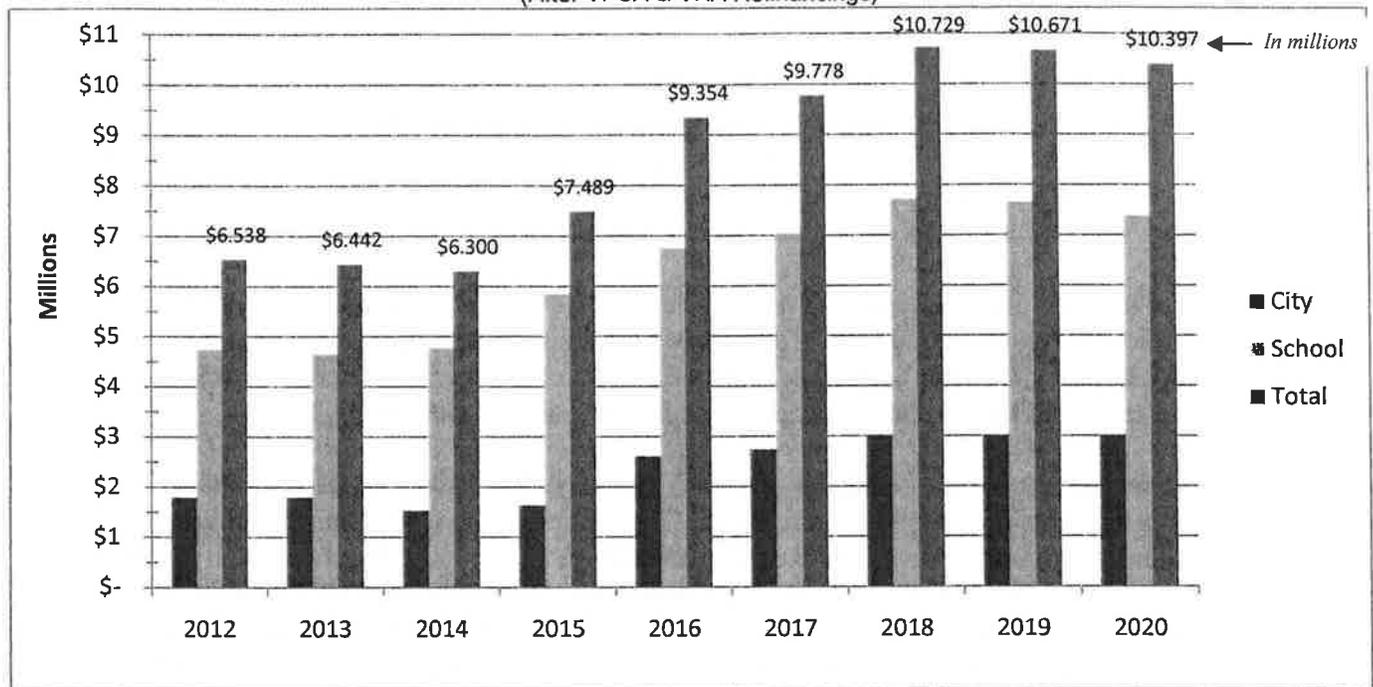
The City had been facing a serious financial issue in FY 2015 and FY 2016 when it was scheduled to absorb a substantial increase of \$3.6 million in debt service payments over the amounts scheduled to be paid in FY 2014.

In order to alleviate the impact of the increase, the City took advantage of historically low interest rates and in Spring 2013 the Governing Body approved bond refinancings which will have two significant impacts:

- Reduces the City's total debt payments over the life of its bonds by \$2.7 million. (This is actual cash flow savings, not a deferral of debt to the future).
- Reduces the \$3.6 million increase referenced above by over \$100,000, and spreads that increase over three years instead of absorbing it all in just two years.

The first impact of refinancing falls in the FY 2014 budget. As a result of the refinancing we will pay \$382,000 less in debt service than was previously scheduled. The Governing Body has reserved this debt service savings to restore fund balance.

Annual Debt Service – General Fund
(After VPSA & VRA Refinancings)



Enterprise Fund Budgets

Water & Sewer Fund Budget:

The Water & Sewer Fund provides the citizens of Manassas Park with high quality 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 the purchase of water and wastewater treatment services, capital projects for the water distribution system and sanitary sewer system and utility debt service payments.

In prior years the City’s solid waste operations were included with the Water and Sewer Enterprise Fund. During FY 2012 Solid Waste was established as a separate enterprise fund.

Our Water and Sewer Utility operates under several disadvantages:

- The City does not have its own water supply. Therefore, we have to pay both the City of Manassas and the Prince William County Service Authority for the water we use and for the right to have access to a portion of their water supplies.
- We are a small utility system. Therefore, we have to spread our overhead costs over a relatively small base of just under 5,000 customers.

FY2014 Budget Letter

- Significant parts of our system were built over 50 years ago by private developers with limited outside engineering and inspection oversight. As a result much of our system now needs significant repairs.
- Our older water pipes have leaks which cause us to lose water that we have purchased from the City of Manassas and Prince William County Service Authority. In addition, our older sewer pipes have voids that allow rainwater to leak into the pipes. We have to pay UOSA to treat that groundwater when our pipes carry it to their wastewater treatment plant.

Due to those disadvantages, for every year from 2002 to 2012, the City's water and sewer service had an operating loss. The cost of purchasing water, operating the water distribution and sewer collection systems, and purchasing wastewater treatment services had exceeded the revenue generated by customer service charges.

During the years that the City was growing rapidly, the Water and Sewer Fund received large amounts of revenue from tap fees. The tap fees allowed the Fund to build up a retained earnings reserve that exceeded \$9 million in FY 2009, but those reserves had to be used to help us cover the annual operating shortfalls. Starting in FY 2009 we received almost no new tap fees, but each year our annual operating costs including debt service exceeded revenues by \$1 to \$1.5 million. As a result, we drew down our retained earning reserves.

In FY 2012, the Governing Body addressed these problems by adopting a water and sewer rate increase that put the utility on a sound financial footing, and started replenishing the depleted reserves beginning in FY 2013.

Storm Water Fund

The City's Storm Water Utility was established in FY 2011 to provide revenue to fund the City's Storm Water Management and Control program required by state and federal water quality regulations.

The program is funded by a \$35.58 per Equivalent Residential Unit (ERU) per year charge. Commercial properties pay a charge that calculates a number of ERUs that equal the impermeable surface area of their property. The storm water charge is included on property tax bills.

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.

Solid Waste Fund

The City's residential solid waste services are provided by a contractor. In 2011 our contract with American Disposal expired. We solicited competitive bids and switched to Patriot Disposal beginning January 2012. The City collects a solid waste fee on its water

FY2014 Budget Letter

bill and uses the revenue to pay the contractor, pay for other solid waste services such as leaf collection and household hazardous waste collection, and cover overhead costs. Commercial solid waste services are provided by several competing private firms and are not a City-provided service.

Prior to FY 2010, Solid Waste operations were accounted for in the General Fund and supported by property tax collections. In FY 2010, the City's solid waste operations were combined with the Water and Sewer Enterprise Fund. During FY 2012, Solid Waste was established as a separate enterprise fund. The user charge now provides the revenue for garbage collection services.

Since being established as a separate enterprise operation the Solid Waste Fund has operated at a deficit losing about \$150,000 each year. The recommended budget includes a rate increase of 15.7%, which will cover the City's cost of providing solid waste service excluding vacuuming of windrowed leaves and household hazardous waste collection. To pay all projected costs next year would require a rate increase of 22.5%.

The City's FY 2013 budget anticipated a \$2.29 per month solid waste rate increase. Our current monthly rate for a single family residence is \$14.63. With the proposed increase the rate would be \$16.92 per month. We have delayed acting on the rate increase to give time for customers to absorb last year's water and sewer rate increase.

We created the Solid Waste Fund as an enterprise fund separate from the Water & Sewer Fund in FY 2012. In that first year of the fund's existence we spent more than we collected:

FY 2012 Revenue	\$655,824
FY 2012 Expenditures	<u>810,622</u>
FY 2012 Shortfall	<u>(\$154,798)</u>

For FY 2013 we budgeted revenue and expenditures of \$862,906.

FY2013 Anticipated Revenue	
Without Increase	\$745,521
FY2013 15.7% Rate Increase	<u>117,385</u>
FY2013 Budgeted Revenue	<u>\$862,906</u>

Actual revenue will only be \$713,500. Expenditures for the year are projected to be \$838,000; so we will end FY 2013 with an additional shortfall of (\$124,500) and leaving the solid waste fund with a (\$279,000) deficit.

The Governing Body approved the FY 2014 Solid Waste budget without a rate increase. Any necessary subsidy to cover operating losses will come from the General Fund.

FINANCIAL PLAN

In the fall of 2011, the Finance Director prepared a 5-Year Financial Plan for the City. The Governing Body reviewed the Plan and adopted it in December 2011. It was revised

FY2014 Budget Letter

in February, August and December 2012. Our initial audience for the Plan was the bond rating agencies.

The plan was successful with rating agencies. Standard & Poor's reviewed the City's bond rating before the Plan was completed and downgraded our rating five levels. Moody's Investors Service reviewed the City's credit rating after the Plan was available and only downgraded us two levels:

	S & Ps	Moody's	
	AAA	Aaa	
	AA+	Aa1	
	AA	Aa2	
Old →	AA-	Aa3	
	A+	A1	← Old
	A	A2	
	A-	A3	← New
New →	BBB+	Baa1	
	BBB	Baa2	
	BBB-	Baa3	
	BB+	Ba1	
	BB	Ba2	
	BB-	Ba3	



The Financial Plan was developed as a spreadsheet that allows us to plug-in revenue assumptions, test different expenditure alternatives and quickly see the results over the next several years. A revised plan based on the latest information will be distributed in July 2013, but in the last version of the Plan we used the following assumptions:

- The City's property tax base will grow 3.5% each year
- Other categories of local revenue will grow moderately
- State-shared revenues will not increase
- Expenditure growth was capped at 0.5% annually
- The City's property tax rate of \$1.65 per \$100 of valuation will not change
- Proposed development projects will be built, but on a more conservative schedule than the developers were predicting

In adopting the Financial Plan shown on the following page, the Governing Body also committed to earmark proffer payments and other one-time revenues for restoration of the City's fund balance. The following spreadsheet from the August 2012 update of the Financial Plan shows how the City's fiscal condition will improve if all the assumptions actually occur.

Financial Plan Projection

	Actual (Unaudited)		Projection			
	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
3.5% increase in assessments Hold City Exp & School xfer to 0.5% growth						
Total Operating Revenues	32,554,030	33,531,054	34,304,143	35,266,865	36,261,759	37,289,913
Net revenue (exp) from proposed develop.						
Residential (includes Park Station)		-	159,685	233,473	263,410	332,231
Commercial (includes Park Station)		385,938	150,253	417,754	438,111	667,845
Total Oper. Expenses & School Transfer	(32,048,474)	(28,198,023)	(28,525,682)	(28,664,983)	(28,804,980)	(28,945,674)
Debt Service - NO restructuring	(1,693,129)	(6,488,522)	(6,681,802)	(8,260,268)	(10,126,416)	(10,138,400)
Available for Capital Exp. (see below)	-	(358,079)	(424,270)	(520,367)	(675,448)	(270,073)
Appropriated Fund Balance for Debt (1)				494,589	1,595,131	-
Excess Revenues over (under) expend.	89,520	0	0	0	(0)	0
Fund Balance						
Beginning (Unreserved/Emerg. Reserve)	2,043,365	2,132,885	6,692,885	8,622,967	10,058,461	9,416,743
Appropriated for additional debt (1)				(494,589)	(1,595,131)	
Proffers - (from approved developments)		4,560,000	1,930,082	1,930,082	953,414	-
Ending Fund Balance	\$ 2,132,885	\$ 6,692,885	\$ 8,622,967	\$ 10,058,461	\$ 9,416,743	\$ 9,416,744
As % of Revenues	6.55%	19.96%	25.14%	28.52%	25.97%	25.25%

(1) Governing Body action dedicated Proffers to additional debt service payments in FY 2015 & 2016

Required Reserve for Fund Balance (15%)	\$ 4,883,105	\$ 5,029,658	\$ 5,145,621	\$ 5,290,030	\$ 5,439,264	\$ 5,593,487
---	--------------	--------------	--------------	--------------	--------------	--------------

Capital Expenditures

Projected needs (see Cap. Replace. Tab)	\$ 842,340	\$ 829,970	\$ 729,011	\$ 950,052	\$ 951,491
Funded % (TBD by Gov. Body)	43%	51%	71%	71%	28%
Available for Capital Expenditures	\$ 358,079	\$ 424,270	\$ 520,367	\$ 675,448	\$ 270,073
Cumulative Unfunded Capital Needs	\$ 484,261	\$ 889,961	\$ 1,098,605	\$ 1,373,209	\$ 2,054,627

ACKNOWLEDGMENTS

All of the City's department heads have cooperated with this year's budget process and have supported the preparation of this document. I sincerely appreciate their excellent work and ask you to join me in commending them.



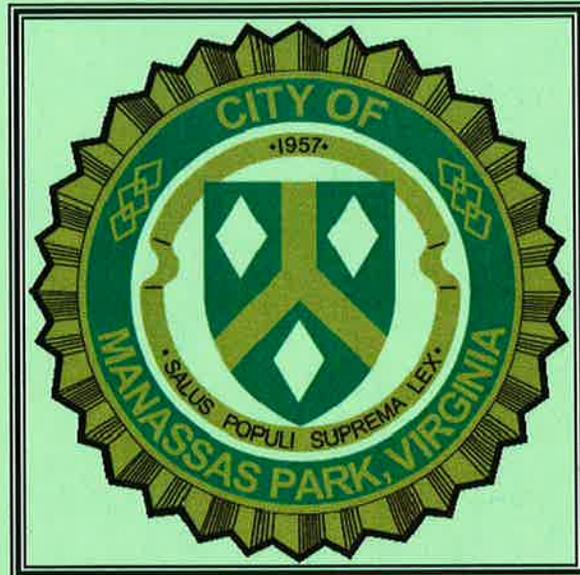
Dean H. Crowhurst, Esq.
Interim City Manager

CITY OF MANASSAS PARK
Funded FTE Positions by Department

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

Note: Excludes part-time positions in Parks & Recreation as well as City Council 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 between FY2012 and FY2013 budgets



General Fund

*** Summary ***

*** Revenues ***

*** Expenditures by Type ***

*** Expenditures by Department ***

**CITY OF MANASSAS PARK
GENERAL FUND SUMMARY**

	FY 2011	FY 2012	FY 2013		FY 2014
	ACTUAL	ACTUAL	Adopted Budget	Estimated Actual	Approved Budget
TOTAL REVENUE	\$ 36,339,916	\$ 34,542,466	\$ 34,658,675	\$ 34,969,102	\$ 35,850,441
EXPENDITURES by DEPT:					
GOVERNING BODY	215,689	218,536	218,061	215,224	218,579
CITY MANAGER	332,355	282,565	293,168	300,732	294,500
COMMISSIONER OF REVENUE	302,363	294,100	307,737	309,786	312,220
TREASURER	398,779	418,779	336,202	361,128	335,154
FINANCE	476,439	514,092	523,835	521,198	512,854
HUMAN RESOURCES	247,608	210,477	221,066	220,770	218,808
REGISTRAR	100,785	114,200	130,803	120,653	118,959
PLANNING & ZONING	126,213	118,463	123,145	131,433	124,491
INFORMATION TECHNOLOGY	514,141	494,794	494,753	524,174	465,414
AUDIT, LEGAL & INSURANCE	711,580	680,169	630,823	597,000	629,510
POLICE DEPARTMENT	2,685,207	2,767,921	3,053,977	2,971,962	3,133,112
E911	756,831	740,737	796,083	772,266	779,555
ANIMAL CONTROL	89,120	101,004	109,374	104,363	109,586
TOTAL LAW ENFORCEMENT	3,531,158	3,609,662	3,959,434	3,848,591	4,022,253
FIRE AND RESCUE SERVICES	2,243,406	2,152,516	2,284,576	2,319,819	2,313,264
DEPARTMENT OF PUBLIC WORKS					
STREET DEPARTMENT	583,235	506,280	404,622	560,039	380,948
GARAGE	308,151	408,258	430,714	532,546	455,980
BUILDINGS & GROUNDS	302,418	252,025	457,749	278,158	473,676
BUILDING INSPECTIONS	195,663	196,901	207,803	200,298	202,699
TOTAL DPW	1,389,467	1,363,464	1,500,888	1,571,041	1,513,304
SOCIAL SERVICES	2,085,718	1,808,583	1,856,895	1,726,865	1,879,549
PARKS & RECREATION	2,217,926	2,291,213	2,376,292	2,389,051 #	2,400,701
TRANSFERS					
TRANSFER TO DEBT SVC - City	755,996	1,697,426	1,839,115	1,839,478	1,796,297
TRANSFER TO DEBT SVC - Schools		-	4,649,407	4,649,408	4,510,017
TRANSFER TO SCHOOL BOARD	14,605,312	15,383,606	10,449,252	10,449,252	10,691,498
TOTAL TRANSFERS	15,361,308	17,081,032	16,937,774	16,938,138	16,997,812
REGIONAL SERVICES	2,475,154	2,216,981	2,411,092	2,352,792	2,583,143
OTHER - Non Departmental			52,130	0	619,168
TOTAL EXPENDITURES	32,730,089	33,869,626	34,658,675	34,448,395	35,559,683
Excess revenue over (under) expenditures	\$ 3,609,827	\$ 672,839	\$ (0)	\$ 520,707	\$ 290,759

CITY OF MANASSAS PARK
GENERAL FUND - REVENUES
APPROVED BUDGET FY 2014

	FY 2011	FY 2012	FY 2013			FY 2014
	Actual	Actual	Adopted Budget	Actual -12/31/12	Projected Revenue	Approved Budget
General Property Taxes						
Current Real Estate Tax (Net Of Relief & Debt Levy)	\$ 15,966,971	\$ 16,601,600	\$ 17,422,320	\$ 9,072,144	\$ 17,487,709	\$ 18,446,209
Debt Service Levy (4-6 Cents)	418,321	660,806	686,579	-	686,579	726,245
Delinquent Real Estate Tax	689,946	696,719	500,000	540,608	690,000	690,000
Current Real Public Service Property Tax	487,210	471,441	475,000	451,588	470,000	475,000
Current Personal Property Tax	2,211,196	2,263,581	2,300,000	2,240,349	2,325,000	2,300,000
Delinquent Personal Property	72,358	83,885	75,000	46,531	80,000	80,000
Penalties - All Property Taxes	151,015	168,742	150,000	96,689	165,000	165,000
Interest - All Property Taxes	127,741	147,924	125,000	47,541	125,000	125,000
Total General Property Taxes	20,124,758	21,094,698	21,733,899	12,495,450	22,029,288	23,007,455
Other Local Taxes						
Local Sales Tax	1,412,889	1,452,716	1,400,000	803,261	1,515,000	1,515,000
Utility Taxes - Electric	464,999	497,812	465,000	211,267	498,000	495,000
Utility Taxes - Gas	265,952	211,561	250,000	100,198	225,000	235,000
Utility Taxes - Consumption	38,012	48,990	45,000	14,510	59,000	59,000
Business Licenses	706,616	642,468	650,000	72,934	685,000	680,000
Motor Vehicle Licenses	281,148	333,420	270,000	319,846	375,000	370,000
Bank Stock Taxes	45,857	-	25,000	-	21,000	20,000
Recordation Taxes	176,884	143,523	175,000	59,211	145,000	150,000
Cigarette Tax	396,685	338,336	400,000	169,011	310,000	315,000
Meals Tax	347,255	359,421	300,000	180,929	350,000	350,000
Total Other Local Taxes	4,136,297	4,028,247	3,980,000	1,931,267	4,183,000	4,189,000
Intergovernmental Revenue:						
<i>Revenue from Commonwealth of Virginia:</i>						
<i>Categorical aid:</i>						
Commissioner of Revenue	75,165	75,425	72,000	38,223	76,530	75,000
Treasurer	63,802	62,965	60,000	31,441	63,187	62,000
Electoral Board	40,938	40,404	45,000	-	40,000	40,000
Total categorical aid	179,905	178,794	177,000	69,664	179,717	177,000
<i>Noncategorical aid:</i>						
Personal Property Tax Relief	1,368,393	1,368,393	1,368,393	1,094,714	1,368,393	1,368,393
Communications Tax (HB568)	761,895	746,409	775,000	379,084	760,000	760,000
Tax On Deeds	71,953	42,061	75,000	15,429	35,000	45,000
Rolling Stock Tax	3,697	3,798	3,500	4,351	4,500	4,500
Automobile Rental Tax	75,036	89,231	70,000	57,207	99,000	95,000
Total noncategorical aid	2,280,974	2,249,892	2,291,893	1,550,785	2,266,893	2,272,893
Welfare:						
VHDA Reimbursement	7,158	-	-	-	-	-
DSS Operating Exp. Reimbursement	-	-	50,000	-	-	-
Welfare Revenue	-	792,066	745,751	461,244	685,620	787,554
CSA Reimbursement	461,449	428,669	463,904	159,742	431,250	466,224
Total welfare	468,607	1,220,735	1,259,656	620,986	1,116,870	1,253,778
<i>Other categorical aid:</i>						
Street Maintenance	761,210	653,848	650,000	336,375	669,532	650,000
House Bill #599 (Law Enforcement)	411,314	419,824	419,000	209,912	419,824	419,824
Litter Control	-	-	5,000	-	-	-
Cops Fast Grant	58,492	-	40,000	-	-	-
4-For-Life Grant	11,563	11,336	10,127	-	10,127	-
Aid To Localities-Va Fire Program	26,323	43,347	29,247	5,392	29,000	0
Total other categorical aid	1,268,902	1,128,355	1,153,374	551,679	1,128,483	1,069,824
Total Revenue from Commonwealth of VA	4,198,388	4,777,776	4,881,923	2,793,114	4,691,963	4,773,495
Revenue from Federal Government:						
Welfare Revenue (for budget included with State rev)	1,016,476	-	-	-	-	-
Other Grant Revenues	5,910	5,000	10,000	7,216	10,000	10,000
Parks And Recreation Grant	9,913	8,850	5,000	11,850	11,850	5,000
Economic Development Grant	-	-	-	-	-	-
Gang Task Force	124,108	137,014	80,000	22,393	60,000	25,000
Gang Task Force - Admin Reimbursement - Finance	-	60,000	60,000	-	30,000	-
Drug Task Force - Admin Reimbursement - salaries	-	110,734	124,000	149,129	149,129	100,000
FEMA Reimbursement	-	21,112	-	4,294	4,294	-
JAG Grant (Stimulus Money - Law Enforce.)	-	8,013	-	-	-	-
Criminal Justice Grant	-	-	45,000	-	-	45,000
Assistance To Localities For ATF	-	13,927	-	-	-	-
Total Revenue from Federal Government	1,156,407	364,650	324,000	194,882	265,273	185,000

GENERAL FUND - REVENUES
APPROVED BUDGET FY 2014

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014	
	Actual	Actual	Adopted Budget	Actual -12/31/12	Projected Revenue	Approved Budget
<u>Licenses & Permits:</u>						
Animal Licenses	\$ 3,860	\$ 4,795	\$ 2,500	\$ 1,965	\$ 3,930	\$ 3,500
Court Transfer Fees	251	5,129	1,000	169	5,000	5,000
Zoning And Subdivision Permit	550	7,350	500	50	600	1,000
Building Permits	21,364	15,983	20,000	9,820	25,000	40,000
Site Inspection Fees	675	14,600	5,000	78,905	80,000	-
Sign Permits	1,350	800	1,000	100	2,500	1,000
Certificate Of Occupancy	2,500	2,200	1,500	800	1,600	1,500
Concealed Weapons Permits	200	399	500	166	250	500
Yard Sale Permits	116	95	130	56	130	100
Conditional Use Permit	-	50	-	-	300	150
Home Occupation Permits	3,850	4,650	3,500	1,700	4,000	4,000
Document Sales	600	500	500	-	250	250
Total Licenses & Permits	35,316	56,551	36,130	93,731	123,560	57,000
<u>Fines & Forfeitures:</u>						
Court Fines/Forfeitures	192,109	300,205	220,000	137,074	300,000	300,000
Parking Fines	22,312	35,860	33,000	18,359	47,198	45,000
Court Maintenance Fees	1,005	2,339	-	-	-	-
Courthouse Security Fund	10,858	18,309	15,000	-	15,000	15,000
Ticket Fees For Bldg/Zoning Violations	4,085	2,214	5,000	221	3,000	2,500
Total Fines & Forfeitures	230,369	358,927	273,000	155,654	365,198	362,500
<u>Charges for Services:</u>						
Parks & Recreation:						
Community Center Revenue	847,103	813,976	950,000	224,074	800,000	925,000
Parks & Special Events Revenue	-	-	-	-	-	-
Extended Care Revenue	205,637	210,741	225,000	107,303	210,000	215,000
Pool Revenue-Signal Bay	117,766	140,095	140,000	81,662	140,000	140,000
Signal Hill Park Revenue	22,888	26,284	25,000	12,551	25,000	25,000
Program Revenue	108,492	150,733	214,590	85,164	170,328	175,000
Office For Teens - Revenue	500	-	-	-	-	-
Special Events Donation/Sponsors	10,531	12,728	5,000	7,530	10,000	10,000
Social Services - Extended Care	-	-	-	-	-	-
Total Parks & Recreation	1,312,917	1,354,557	1,559,590	518,284	1,355,328	1,490,000
Fiscal Agent fee (ASAP)	20,997	12,184	15,000	8,198	16,409	15,000
Prisoner Extradition/Overtime Reimburse.	-	-	44,000	-	44,000	44,000
Site Plan Review	21,995	30,801	25,000	500	1,000	5,000
Commuter Rail Parking Fee	74,537	78,263	75,000	41,088	82,176	86,285
EMS Cost Recovery	295,965	314,561	325,000	143,355	305,000	325,000
Total Charges for Services	1,726,411	1,790,366	2,043,590	711,425	1,803,913	1,965,285
<u>Miscellaneous Revenue:</u>						
Sale Of Surplus Equipment/Assets	25,773	1,020	10,000	394	1,000	10,000
Fire Donations/Misc Revenue	1,390	1,710	3,500	74	1,500	2,000
Interest Earned	47,736	38,453	25,000	20,014	39,000	40,000
Collection Admin Fees	8,127	24,843	10,000	7,046	22,666	21,000
Other Revenue	45,265	203,481	25,000	94,028	135,000	75,000
Cash - Over/Under	197	(3)	-	191	-	-
NSF Check Fee	1,118	1,166	2,500	70	1,000	1,000
Proffers	-	-	-	70,000	-	-
Expenditure Refunds/Rebates	8,574	20,491	10,000	34,298	35,000	20,000
Attorney Fees - Delinquencies	1,734	1,882	2,500	116	1,500	1,750
Change In PRTC Joint Venture	11,694	406,453	-	-	-	-
CDA Administrative Charges-Town Center Pmt	-	-	60,000	-	25,000	25,000
Recoveries & Rebates - School	99,052	82,319	100,000	-	85,000	85,000
Insurance Claims & Recoveries	193,939	12,343	10,000	19,192	32,608	10,000
Total Miscellaneous	444,599	794,158	258,500	245,423	379,274	290,750
Total Revenues	32,052,545	33,265,373	33,531,042	18,620,946	33,841,469	34,830,485
<u>Transfers from other Funds</u>						
From Capital Projects Fund - Admin.	250,000	250,000	125,000	-	125,000	-
From Schools Debt Service Fund	3,052,767	-	-	-	-	-
From Water & Sewer Fund - Admin.	984,604	994,143	880,257	-	880,257	890,228
From Solid Waste Fund - Admin.	-	-	93,296	-	93,296	94,386
From Stormwater Fund - Admin	-	32,950	29,080	-	29,080	35,343
Total Transfers from Other Funds	4,287,371	1,277,093	1,127,633	-	1,127,633	1,019,956
Total Revenue & Transfers- General Fund	\$ 36,339,916	\$ 34,542,466	\$ 34,658,675	\$ 18,620,946	\$ 34,969,102	\$ 35,850,441

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2013				FY 2014		% Personnel to Dept %/\$ chg in Budget
	FY 2012 ACTUAL	Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
SUMMARY OF EXPENDITURES							
Salaries/Wages	\$ 7,073,757	\$ 7,725,695	\$ 3,481,957	\$ 7,625,171	\$ 7,722,185	\$ 7,649,727	
ICMA Contribution	12,000	12,000	6,000	12,000	12,000	12,000	
Part-time salaries/wages	648,681	790,591	336,048	668,585	756,250	762,432	
Overtime	223,823	331,500	155,631	375,229	355,000	333,040	
FICA	579,480	665,688	288,522	657,724	668,765	661,848	
Retirement (and LODA Fy2012)	952,274	944,850	460,368	914,969	943,798	950,653	
Group Health	723,033	760,285	332,968	728,616	857,459	824,776	
Life Insurance	17,460	40,417	17,342	38,228	40,386	40,580	
Unemployment	13,561	16,000	504	12,500	12,500	12,500	
Assessors contract			65,000	130,000	131,000	131,000	
Leaf collection expense to Solid Waste Fur	-	(30,000)	-	-	-	-	
Total personnel costs	10,244,069	11,257,027	5,144,340	11,163,021	11,499,343	11,378,557	32.0%
Professional Services/Health Services	135,562	141,160	84,277	178,942	179,385	146,963	
Repairs/Maintenance	330,731	274,882	91,019	211,403	356,800	238,800	
Contractual services	464,347	505,500	199,785	514,462	566,751	519,587	
Printing & Binding/Copiers	92,564	88,450	44,693	88,402	99,333	84,408	
Advertising	38,698	26,990	12,593	27,540	25,990	25,990	
Telecommunications & Technology	246,991	204,400	105,135	222,528	206,150	206,150	
Postage	26,946	21,830	11,817	24,667	25,650	23,787	
Travel/Education	23,772	23,290	12,688	24,817	28,160	24,335	
Dues/Memberships	84,565	95,320	59,351	94,311	96,582	95,843	
Office Supplies	36,984	39,086	17,972	35,253	41,836	40,849	
Other supplies/Gas	348,777	405,174	146,404	370,155	407,700	381,670	
Uniforms	36,657	59,700	9,661	31,822	62,000	59,756	
Books/Subscriptions	21,930	9,533	5,346	9,666	10,300	9,587	
Social Services Programs	999,501	962,090	322,391	854,430	1,003,817	969,641	
Parks & Rec programs/services	153,973	161,374	71,591	160,326	161,500	159,089	
Legal & Insurance	667,430	620,823	338,786	588,000	625,000	620,510	
Utilities	487,332	520,600	189,822	513,852	640,200	533,190	
Other line items	114,294	65,450	49,560	43,869	57,850	53,712	
Debt Service	1,697,426	1,839,115	-	1,839,478	1,796,297	1,796,297	
Schools	15,383,606	15,098,659	-	15,098,660	15,201,515	15,201,515	
County/regional services	2,216,981	2,411,092	1,071,603	2,352,792	2,417,544	2,583,143	
Dept. managed reductions/Add'l approp.	-	(225,000)	-	-	-	(212,863)	
Other - Non-departmental	-	52,130	-	-	-	619,168	
Total operations & maintenance	23,609,067	23,401,648	2,844,494	23,285,374	24,010,360	24,181,126	
Total General Fund Expenditures	\$ 33,853,136	\$ 34,658,675	\$ 7,988,834	\$ 34,448,395	\$ 35,509,703	\$ 35,559,683	2.6% \$ 901,008

***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 is appointed by the Governing Body and 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 documents those actions accordingly.

BUDGET HIGHLIGHTS

Personnel:	<u>FY 2013</u>	<u>FY 2014</u>
	<u>Full-time</u>	<u>Full-time</u>
Governing Body & City Clerk	1	1

The City’s seven Governing Body members are considered part-time employees, receiving no benefits.

SALARY/WAGES: Governing Body members are part-time employees receiving no benefits. Their annual salaries are set by the General Assembly. For FY 2014, the Mayor will be paid \$9,800 and each Council member will be paid \$9,200.

AWARDS/MISCELLANEOUS:

	FY2012 Actual	FY 2013 Estimated	FY 2014 Request
Trophies	\$0	\$0	\$200
Years of Service Pins	\$55	\$0	\$400
Years of Service Payments	\$1,431	\$1,083	\$1,800
Legislative Dinner & Other Receptions	\$692	\$700	\$800
TOTAL	\$2,178.00	\$1,783.00	\$3,200.00

PROFESSIONAL SERVICES: Pay for members of the Board of Equalization. Each member receives \$50 per meeting and the Board has 5 members. The number of meetings scheduled depends on number of citizens wishing to have the Board hear their request for reduction in assessment. The FY 2014 Budget proposal covers five meetings.

PRINTING/BINDING: Periodic binding of Clerk’s minutes books, stationary and business cards for council members.

ADVERTISING: All required legal ads except Planning Commission Public Hearing which are paid from Planning Budget.

TRAVEL/EDUCATION: All expenditures dropped through recession.

DUES/MEMBERSHIPS:

	FY 2012	FY 2013	FY 2014
COG	\$9,858	\$9,551	\$9,550
Flory Small Business Center	\$10,000	\$10,000	10,000
Chamber of Commerce	\$1,340	\$1,340	\$1,340
City Clerk Association	\$165	\$165	\$165
Notary Membership & Supplies	\$26	\$45	\$45
TOTAL	\$21,389	\$21,101	\$21,100

BOOKS/SUBSCRIPTIONS: State Code books and amendments amount varies depending whether State distributes pocket parts or new volumes of Code: \$500. Municipal Code Corporation City Code updates. Codification costs proportionate to number of ordinances adopted: \$900. Newspaper: \$100.

PAYMENT TO NVRC: City membership to Northern Virginia Regional Commission. Other NVRC programs include:

- Northern Virginia Waste Management Program: \$1,983 budgeted in Solid Waste
- Occoquan Watershed Management Program: \$369 budgeted in Stormwater
- Regional Energy Strategy: \$2,500 not budgeted

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2013				FY 2014		% Personnel to Dept %\$ chg in Budget
	FY 2012 ACTUAL	Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
GOVERNING BODY							
Salaries/Wages	\$ 146,351	\$ 151,153	66,838	\$ 151,153	\$ 151,153	\$ 151,153	
FICA	11,115	11,563	5,069	11,563	11,563	11,563	
Retirement	11,705	10,399	5,198	10,396	10,399	10,399	
Group Health	5,316	5,174	2,372	5,174	5,692	5,510	
Life Insurance	(413)	457	207	452	457	457	
Total personnel costs	174,074	178,746	79,884	178,738	179,264	179,082	81.9%
Awards/Misc	2,179	3,200	-	1,083	3,200	3,200	
Professional Services - Bd Of Equal.	1,500	1,200	-	850	1,200	1,200	
Printing/Binding	-	500	38	38	500	500	
Advertising	3,517	2,500	519	2,500	2,500	2,500	
Postage	103	250	16	50	250	250	
Telecommunications	896	500	138	500	500	500	
Travel/Education	63	-	-	-	-	182	
Dues/Memberships	21,538	21,100	21,082	21,100	21,100	21,100	
Office Supplies	614	1,000	1,256	1,300	1,000	1,000	
Books Subscriptions	8,792	1,500	1,456	1,500	1,500	1,500	
Payment To NVRC	5,260	7,565	3,783	7,565	7,565	7,565	
Total operations & maintenance	44,462	39,315	28,288	36,486	39,315	39,497	
Total Department	\$ 218,536	\$ 218,061	\$ 107,972	\$ 215,224	\$ 218,579	\$ 218,579	0.2% 518

CITY MANAGER

The City Manager is responsible for directing City operations and implementing policies and procedures adopted by the Governing Body as identified in the annual Budget, the City Code and Charter, and through specific directives. The City Manager 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 submits an annual recommended budget to the Governing Body and, once approved, is responsible for the budget's implementation. The City Manager directs and supervises the administration of all Departments, except the Treasurer, Commissioner of Revenue, Registrar, City Clerk, City Attorney and Police Department.

The City Manager supports the City Council in maintaining effective communication in the community and region. The Manager is responsible for keeping residents and the media informed of current municipal services and activities and for assuring that the interests of the City are represented in the intergovernmental arena.

BUDGET HIGHLIGHTS

Personnel:	FY 2012	FY 2013
	Full-time	Full-time
City Manager	2	2

SALARY/WAGES: In 2006, the City Manager/Management Services budget included six employees. The Deputy City Manager position was deleted from the budget in 2008. In 2009, two positions were shifted out of the City Manager's budget (HR Manager and Management Analyst). The City Hall Receptionist position was deleted from the budget in 2011. The City Manager's salary is \$147,000. The line item also includes a \$6,000 vehicle allowance in lieu of an assigned vehicle.

ICMA CONTRIBUTION: ICMA-RC deferred compensation retirement contribution in accord with City Manager's employment contract.

EMPLOYEE AWARDS: Employee/Team-of-the-Year awards.

PROFESSIONAL SERVICES: Two expenditures are added for FY 2014; (1) In compliance with the City's Identity Theft Prevention policy, \$2,300 is included for a shredding service at City Hall, the Fire Station and Community Center and (2) \$750 for website modifications and customer user applications. (Prior to switching in FY 2013 to a free, open-source website platform, the cost in the Information Technology budget for website services was \$5,500 annually.)

TRAVEL/EDUCATION: ICMA, VLGMA, VML, and 3CMA participation and Richmond legislative trip. This expenditure is for registration only. (The City Manager and staff pay for travel and lodging personally.)

DUES/MEMBERSHIPS:

VLGMA	\$ 380
VA Municipal League (City Membership)	\$7,534
UVA Weldon-Cooper Center	\$500
NVRC	\$280
ICMA	\$1,272
3CMA	\$ 375
TOTAL	\$10,341

BOOKS AND SUBSCRIPTIONS: Funding includes an I-StockPhoto, Inc. subscription for continuing access to license-free photos and images to enhance the effectiveness and look of the City website.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
CITY MANAGER							
Salaries/Wages	\$ 203,783	\$ 216,790	\$ 98,745	\$ 213,948	\$ 213,990	\$ 213,990	
ICMA Contribution	12,000	12,000	6,000	12,000	12,000	12,000	
FICA	13,493	13,459	5,021	13,079	13,679	13,679	
Retirement	27,570	25,442	12,552	25,823	25,104	25,104	
Group Health	10,249	10,349	4,743	10,348	11,384	11,021	
Life Insurance	531	1,117	499	1,089	1,102	1,102	
Total personnel costs	267,626	279,158	127,560	276,287	277,259	276,897	94.0%
Tuition Assistance							
Employee Awards	140	350	-	-	350	712	
Professional Services	1,375	-	3,180	11,180	3,050	3,050	
Printing/Binding	678	400	-	-	200	200	
Advertising	152	-	-	-	-	-	
Postage	55	250	25	150	100	100	
Travel/Education	2,345	2,000	1,535	2,300	2,000	2,000	
Dues/Memberships	9,299	9,910	9,927	9,927	10,341	10,341	
Office Supplies	716	1,000	433	650	1,000	1,000	
Books/Subscriptions	179	100	238	238	200	200	
Total operations & maintenance	14,939	14,010	15,338	24,445	17,241	17,603	
Total Department	\$ 282,565	\$ 293,168	\$ 142,898	\$ 300,732	\$ 294,500	\$ 294,500	0.5% 1,332

COMMISSIONER OF THE REVENUE

The Commissioner of the Revenue Office performs all duties prescribed by the laws of the Commonwealth related 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 2013</u>	<u>FY 2014</u>
	Full-time	Full-time
Commissioner of the Revenue	4	4

SALARIES/WAGES: Staffing was reduced by one position in FY 2010 and a second position in FY 2011. Service was reduced by not doing business license auditing work and by closing the Office to customers from 1:30 p.m. to 3:00 p.m. each afternoon. The Office is also not able to bill business licenses based on permits & Schedule C's in a timely manner.

MAINTENANCE SERVICE CONTRACTS:

MP copiers – Maintenance of second of two copiers in office. 7 yr old copier owned by City. We purchase separate maintenance from MP Copier for it.	\$523
Open Fox – Link through PD that gives access to out of state tags. (<i>PD calls program-VCIN</i>). Prior to FY12, was paid in IT budget	\$156
National Mailing Service-folder –Maintenance of COR folding machine. 6 yr old equipment. Hard set for COR mailings.	\$1,532
TOTAL	\$2, 211

PRINTING/BINDING:

	FY 2012 actual	FY 2013 actual	FY 2014
Century Press-envelopes for Business license bills & personal property filings, return payment, office general mail	\$518	\$642	\$1,005

Note: \$13,000 for Cigarette Tax stamps will need to be funded from this budget line item. It was not provided for in the Governing Body's .5% budget increase.

COR Office purchased cigarette tax stamps in FY2007 which lasted three years, so it is expected there is a need to purchase stamps in FY2014. Decal applications were purchased by the Treasurer's Office. According to City Code requirement and an agreement between the two Offices and the City Manager in FY 2012, COR Office is now purchasing decal applications.

POSTAGE: For several years, COR has requested enough postage, but my number gets cut and then we go over budget. Prior to 2010, M&W Printers charged their data processing costs together with the postage cost for the mailing of personal property forms. This line item was transferred to establish the IT budget. In 2011, they started separating the costs and all postage charges are paid by COR. Increase is also driven by expected increase in number of tax payers.

TRAVEL/EDUCATION: Bright training classes and COR training classes. COR certification dropped in budget cuts. We only attend one-day local meetings and cut out overnight meetings.

DUES/MEMBERSHIPS:

VALECO – Virginia Association of Local Elected Constitutional Officers (COR & Treasurer are both members)	\$70
COR Association	\$274
Bright & Associates – Users group	\$400
VALTA – VA Association of Local Taxing Authorities	\$20
VAAO - Virginia Association of Assessing Officers	\$40
TOTAL	\$804

OFFICE SUPPLIES: Had to replace two computer mice and a keyboard and then another printer from office supply line item, because IT said they didn't have money in their budget.

BOOKS/SUBSCRIPTIONS:

Tax Rates 2012 – Shows tax rate for every jurisdiction. Needed to allocate contractor tax among jurisdictions	\$34
NADA books (Charge for data processing NADA service carried in IT Budget)	\$248
VA Code	\$188
VA Review State & Local Govt. Officials – Directory of State Officials	\$66
TOTAL	\$536

COR has a full set of State Code books. We buy pocket part updates for COR sections only. City Clerk handles order.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
COMMISSIONER OF REVENUE							
Salaries/Wages	\$ 208,580	\$ 222,605	\$ 102,743	\$ 222,610	\$ 222,605	\$ 222,605	
Overtime	140	-	614	614	500	500	
FICA	14,427	17,029	7,073	17,077	17,068	17,067	
Retirement	29,115	26,868	13,434	26,868	26,868	26,868	
Group Health	27,261	27,522	12,613	26,373	30,274	29,317	
Life Insurance	560	1,180	534	1,165	1,180	1,180	
Total personnel costs	280,083	295,204	137,011	294,707	298,495	297,537	95.3%
Maintenance Service Contract	1,589	2,200	-	2,268	2,300	2,211	
Printing	1,118	1,000	887	1,870	15,050	1,005	
Postage	7,204	5,000	967	6,321	7,000	7,114	
Travel/Education	67	500	159	382	500	500	
Dues/Memberships	1,030	800	490	805	900	804	
Office Supplies	2,480	2,500	1,768	2,900	3,500	2,513	
Books/Subscriptions	529	533	55	533	550	536	
Total operations & maintenance	14,017	12,533	4,326	15,079	29,800	14,682	
Total Department	\$ 294,100	\$ 307,737	\$ 141,337	\$ 309,786	\$ 328,295	\$ 312,220	1.5% 4,483

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:	FY 2013	FY 2014
	Full-time	Full-time
Treasurer	4	4

SALARY/WAGES: Staffing was reduced one position in FY 2011. Service was reduced by closing the office to customers from 1:30 p.m. to 3:00 p.m. each afternoon.

PROFESSIONAL SERVICES: FY 2013 budget included \$13,855 to pay Revenue Anticipation Loan Closing Attorney and Bank Fee. Expense not anticipated in FY 2014.

Collections Attorney	\$2,500
DMV	\$10,200
Lexis Nexis	\$600
PayPal (increase in online payments)	\$600
Virginia Employment Commission	\$400
Bank Design & Equipment: Revenue module (Greenshades) used by Treasurer/CoR	\$411
Alarm for Treasurer's office; annual monitoring agreement	\$782
TOTAL	\$15,493

PRINTING/BINDING:

Real estate tax bill printing \$2,000/each real estate billing cycle	\$4,000
Personal Tax bill printing	\$2,520
TOTAL	\$6,520

Recommend appropriation based on prior years experience.

ADVERTISING: State mandated advertisement of tax due date advertisements in local newspaper.

POSTAGE: Used for postage fees associated with all tax bill mailings from third party vendor. Our vendor has a bulk mail permit that reduces our mailing costs. Also used for daily mail and delinquency notices mailed in house.

TRAVEL/EDUCATION: Deputy's attendance at certification classes, Treasurer's Association, and Bright software User's Group.

DUES/MEMBERSHIPS:

Treasurer Association Membership	\$280
Retainer for TAV Attorney	\$50
BAI (Bright)	\$450
VALECO	\$70
TOTAL	\$850

BANK SERVICE CHARGE: Interest Payments for Revenue Anticipation Note. Expenditure moved to Debt Service Fund in FY 2013.

CREDIT CARD EXPENSE: Expense is offset by revenue from fee we charge customers who pay by credit or debit card. 3% fee for credit card transactions. 1% PayPal fee for internet transactions.

AUTO LICENSE DECALS: Reduction in historic \$4,000/year cost result of transition from annual decals to permanent decals.

BOOKS/SUBSCRIPTIONS: Matthew Bender and Company for state code updates.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	Adopted Budget	FY 2013		FY 2014		% Personnel to Dept %/\$ chg in Budget
			Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
TREASURER							
Salaries/Wages	\$ 204,499	\$ 218,109	\$ 100,660	\$ 218,097	\$ 218,109	\$ 218,109	
FICA	14,284	16,685	6,958	16,684	16,685	16,685	
Retirement	28,525	26,326	13,162	26,324	26,326	26,326	
Group Health	35,282	35,826	16,232	33,643	39,078	37,843	
Life Insurance	549	1,156	523	1,141	1,156	1,156	
Total personnel costs	283,139	298,102	137,535	295,889	301,354	300,119	89.5%
Professional Services	21,749	20,100	4,594	15,000	15,000	15,493	
Printing/Binding	5,178	5,000	3,834	3,834	6,500	6,520	
Advertising	294	300	202	300	300	300	
Postage	11,743	7,000	7,813	10,000	7,000	7,722	
Surety Bonds	100	100	100	100	100	100	
Travel/Education	442	500	-	-	500	500	
Dues/Memberships	780	850	850	850	850	850	
Bank Charges (w/ Debt Svc Fund in FY13 & 14)	59,581	-	-	-	-	-	Moved to Debt Svc.
Credit Card Expense	30,084	-	17,382	30,000	-	-	
Auto License Decals	4,242	3,000	3,089	3,089	2,000	2,000	
Dog License Tags	298	150	266	266	250	250	
Office Supplies	1,031	1,000	1,033	1,700	1,200	1,200	
Books/Subscriptions	118	100	62	100	100	100	
Total operations & maintenance	135,640	38,100	39,225	65,239	33,800	35,035	
Total Department	\$ 418,779	\$ 336,202	\$ 176,760	\$ 361,128	\$ 335,154	\$ 335,154	-0.3% (1,048)

FINANCE

The Finance Department provides for the general financial management of the City including budgeting, assessing, accounting and financial reporting, purchasing, accounts payable 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 2013</u>	<u>FY 2014</u>
	Full-time	Full-time
Finance	5	4

SALARY/WAGES: Staffing shows a reduction from five full-time employees in FY 2013 to 4 full-time employees for FY 2014. This is due to the Assessor position migrating from an employee position to contractual. In terms of monetary impact to the budget, this change was neutral.

GROUP HEALTH: There are no charges for health insurance, as no finance employees are on the City's healthcare plan.

PROFESSIONAL SERVICES - ASSESSING: Contract for services of East River, LLC Assessing plus \$1,000 for system maintenance of property assessment data.

DUES/MEMBERSHIPS: This \$190 charge is for membership in the Government Finance Officers' Association.

BULL RUN ASAP: As fiscal agent, the City receives \$14,000 annually for work done by Finance staff for ASAP. This amount has been the same for a number of years. We will be reviewing this charge to determine an appropriate amount. Payroll charges run through the Finance Department in the City's accounting system and are reimbursed by ASAP. There are sometimes timing differences creating temporary balances in those accounts, but those will always balance to zero at some point.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013		FY 2014		% Personnel to Dept %/\$ chg in Budget	
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request		Approved Budget
FINANCE							
Salaries/Wages	\$ 404,788	\$ 431,941	\$ 151,591	\$ 321,618	\$ 314,674	\$ 319,555	
Add'l approp. needed for reclassification						(5,869)	
FICA	29,960	31,135	10,447	24,604	22,791	23,165	
Retirement	55,868	51,556	19,739	39,478	37,981	38,570	
Group Health	-	-	-	-	-	-	
Life Insurance	1,076	2,264	785	1,713	1,668	1,694	
Assessors contract	16,490	-	65,000	130,000	131,000	131,000	
Total personnel costs	508,182	516,895	247,562	517,413	508,114	508,114	99.1%
Professional Services - Assessing	280	2,500	-	-	-	-	
Printing/Binding - Assessment Notices	2,059	2,000	-	394	2,000	2,000	
Postage - Assessment Notices	1,869	1,500	135	1,850	1,750	1,750	
Travel/Education	135	-	112	332	-	-	
Dues/Membership	190	190	190	190	190	190	
Office Supplies	874	750	194	475	800	800	
Books/Subscriptions (Assessor)	503	-	-	544	-	-	
Bull Run ASAP/Fringes	-	-	29,565	-	-	-	
Total operations & maintenance	5,910	6,940	30,196	3,785	4,740	4,740	
Total Department	\$ 514,092	\$ 523,835	\$ 277,758	\$ 521,198	\$ 512,854	\$ 512,854	-2.1% (10,981)

HUMAN RESOURCES

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

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

BUDGET HIGHLIGHTS

Personnel:	FY 2013	FY 2014
	Full-time	Full-time
Human Resources	2	2

SALARY/WAGES CITY WIDE: In FY 2013, City employees received a 2% across-the-board pay adjustment. In addition, a 5% VRS "Employee" contribution was passed through, as legislated, with a City offset of 5%. The two adjustments, a slight increase in insurance premiums, and FICA taxes on the 7%-higher gross pay resulted in actual reduced take-home pay for employees on 24 out of 26 pay periods.

In January 2013, a 2% 2-year federal tax credit for FICA sunset and employees, once again, saw a decrease in take-home salaries as a result of the restored 2% deduction to gross pay. Because of the Affordable Care Act (ACA) and its increased requirements on insurance carriers and employers, the City will see a health premium increase in FY 2014.

The HR Department's goal is to restore a portion of benefits to City employees; specifically, in priority, (a) decompression of pay bands across the board; (b) restoration of performance increases and (c) the ability to cash out a portion of earned Annual Leave. The leave cash-out - of up to 40 hours after an employee has used 40 and retains a balance of 40 in the books - is a partial solution to the challenge resulting from a lean staff; i.e., the City finds it difficult for employees to use their earned vacation during the year, resulting in employee burnout and low morale, as well as future unfunded liabilities for the City.

PAY COMPRESSION AND DECOMPRESSION PLAN: There are many theories about employee compensation and how employees are best rewarded. In a local government environment, the most common is a compensation plan that provides fair

salaries, good benefits, and which allows employees to move through their Pay Range, depending on years of service and/or performance.

Pay compression at the bottom of the pay bands resulted from a 2004 decision to stop merit pay increases (which move individuals through their respective pay range based on their annual evaluations). Across-the-board adjustments were given between 2004 and 2008. But, prior to 2004, both across-the-board and merit increases were awarded. Before 2004, an employee could receive a 4% “COLA” increase, plus up to 5% merit increase annually. From 2004-2008, only across-the-board increases were provided. In 2009, some Public Safety entry salaries were adjusted as approved by the Governing Body to help with recruitment. Pay compression challenges typically impact Public Safety jobs mostly because of competitiveness in the marketplace.

The effect of across-the-board Cost-of-Living (COLA) increases essentially elevated the entry and maximum levels of each pay band, concurrent with the employee pay increases. Without merit increases, there was no pay-range penetration. In July 2013, a 5% VRS retirement contribution pass-through, restored VRS life insurance premium, and restored FICA taxes nullified the effects of a 2% across-the-board raise, with employee take-home pay being less than in FY2012. If employees see an increase in their take-home pay this year, they will likely see it only in the two months when there are three paychecks. The reason for this is that health and life insurance premiums are paid only on a 24-pay period basis.

I am presenting a plan that decompresses salaries as follows:

- 7/1/13: Employee pay adjustment through the pay range, to a maximum of 5%, at a rate of .5% per year of service beginning in 2004. In other words, a full-time or regular part-time employee on Payroll on 7/1/2003 would receive a 5% increase on July 1, 2013, representing 10 years of employment. Conversely, anyone hired after 7/1/2012 would receive no increase in 2013. (See below.) Pay Ranges would not be adjusted.

DOH	% INC
7/1/2012	0.50
7/1/2011	1.00
7/1/2010	1.50
7/1/2009	2.00
7/1/2008	2.50
7/1/2007	3.00
7/1/2006	3.50
7/1/2005	4.00
7/1/2004	4.50
7/1/2003	5.00

Average 2.9% of incumbent salaries (136 FTEs) – Estimated Cost FY 2014: \$235,000

- FY 2015: Implement performance management program (pursuant to the City's Employment Policies), which rewards employees as determined by the annual evaluation, effective on the employee's anniversary date. Performance (merit) adjustments move employees through their respective pay range without elevating the Minimum (entry-level) pay of the pay band. This helps to create a gap between a New Hire and an incumbent employee with more than one year of service in the same job.
 - I recommend that we implement a maximum of 3% merit increase. Increase would be effective on the employee's anniversary date, aligned with the performance evaluation. As the City's financial position stabilizes, the percent or range of increase would be as approved by the Governing Body through the budget process.

Average 1.3% of incumbent salaries (136 FTEs) - Estimated Cost FY2015: \$103,000 (March 2013 salaries)

1st Year Compression Adjustment and 2nd Year Merit, based on 136* FTEs – FY2014 + 2015 Estimated Cost: \$338,000.

**136 employees represent a 7.5% vacancy rate.*

- FY2016: Re-evaluate compression and analyze market. Continue with pay for performance at 3%. If an across-the-board adjustment is indicated as a result of CPI or market indicators, do a two-prong increase, as follows:
 - (1) Adjust the pay plan to meet market [Pay Ranges are adjusted; employees receive increase, if so indicated].
 - (2) Continue Pay-for-performance on employee anniversary

Cost of a 3% increase should be approximately 1.3% of salaries, less attrition.

OVERTIME CITYWIDE: Because of staffing gaps, overtime is often necessary. With a limited budget, departments have been compensating employees through compensatory time and flextime, adding a burden to departments who must allow employees compensatory time off within the short timeline set by the Department of Labor or pay it out at the last rate of pay. The use of compensatory time has become the status quo in some departments, such as Police, whose employees must make court appearances, attend training, etc. Employees suffer the consequences of inconsistent work shifts and no supplemental payment. Legally, an employer is required to pay overtime at one-and-one half time the hourly rate. For public sector only, the law allows the employer to use compensatory time in lieu of pay, with the agreement of the employee.

UNEMPLOYMENT: This line item includes unemployment payments for all City Departments. Unemployment in Virginia is not an insurance program. When the City discharges an employee who subsequently draws unemployment, the City is billed for the

unemployment checks the ex-employee receives until the ex-employee either gets a new job or uses up all of his unemployment eligibility time. Although the actual amount paid to date in FY13 is much lower than budgeted, we have been notified of an unemployment liability which will exceed \$9,000 in the six-months ending January 30, 2013. Projected second-half includes a very small amount for future claims.

By Year	Total Unemployment Benefit Cost
FY 2012 Last of RIF plus 2 employees leave City	\$16,000
FY 2013 One Insured employee \$10,000 + \$6000 buffer	\$13,561
FY 2014 PROPOSED	\$12,500

TUITION ASSISTANCE: Program remains unfunded. Cost averages \$1,700 per participating employee.

PROFESSIONAL SERVICES: Administrative fees for flex spending account benefit for employees: \$2,508. Drug and Alcohol Testing: \$4,044.

Each year the City is required to randomly test half our employees who hold Commercial Drivers Licenses for Alcohol and Drugs. The appropriation also provides funds to test 5% of non-DOT employees in safety sensitive positions and to conduct new employee and reasonable suspicion tests, in compliance with the City's policy and the Drug-free Workplace Act.

PRINTING/BINDING: Manual Paychecks. 98% of regular City employees participate in electronic payroll. However, part-time, temporary, and seasonal employees are issued manual paychecks. We will continue to explore payroll debit cards. Although we explored this option with Alliance Bank, they did not have the capability.

ADVERTISING: Employment ads for vacant positions. Human Resources has reduced job vacancy advertising costs by using Craigslist, VML Marketplace and other Internet posting services. Most of the advertising is charged directly against the appropriate department.

POSTAGE: Benefit provider payments and miscellaneous candidate and employee mailings.

CITYWIDE TRAINING: Minimal training as required for Safety for OSHA/VOSH compliance and other.

Note: \$2,200 for Diversity Training session conducted by Laura Liswood for City and School Policy Boards and staff as requested by Governing Body will need to be funded from this or a related budget line item. It was not provided for in the Governing Body's .5% budget increase.

TRAVEL/EDUCATION: Mileage reimbursement for free HR/Safety training seminars and other miscellaneous travel. Travel reimbursement for professional job candidates will be charged against the appropriate department.

DUES MEMBERSHIPS: \$360 for two National SHRM (Society for Human Resource Management) memberships; and \$181 for VA Institute of Government Compensation Group Membership.

OFFICE SUPPLIES: Primarily for pay envelopes, personnel file folders and printer cartridges. Minimal requirements to conduct business.

BOOK/SUBSCRIPTIONS: For compliance and organizational development.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
HUMAN RESOURCES							
Salaries/Wages	\$ 142,482	\$ 151,868	\$ 70,095	\$ 151,873	\$ 151,868	\$ 151,868	
FICA	10,276	11,184	5,062	11,618	11,866	11,866	
Retirement	19,864	18,330	9,165	18,330	18,330	18,330	
Group Health	16,193	16,348	7,492	16,346	14,496	14,036	
Life Insurance	383	805	384	794	805	805	
Unemployment	13,561	16,000	504	12,500	12,500	12,500	
Total personnel costs	202,759	214,536	92,682	211,461	209,865	209,405	95.7%
Tuition Assistance	-	-	-	-	-	-	
Professional Services	4,679	4,200	3,297	6,500	6,552	6,552	
Printing/Binding	231	250	511	511	250	250	
Advertising	-	150	25	150	150	150	
Postage	303	180	104	251	100	100	
City Wide Training	82	250	-	250	250	710	
Travel/Education	597	-	-	237	150	150	
Dues/Memberships	180	500	360	460	541	541	
Office Supplies	1,559	800	493	800	800	800	
Books/Subscriptions	87	200	-	150	150	150	
Total operations & maintenance	7,718	6,530	4,790	9,309	8,943	9,403	
Total Department	\$ 210,477	\$ 221,066	\$ 97,472	\$ 220,770	\$ 218,808	\$ 218,808	-1.0% (2,257)

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:	FY 2013		FY 2014	
	Full-time	Part-time	Full-time	Part-time
Registrar	1	1	1	2

Registrar's FY 2013 budget anticipated two elections:

- November 2012 General (Presidential) Election
- June 2013 Primary

For FY 2014 Registrar Anticipates:

- November 2013 General (Governors) Election
- June 2014 Primary

PART-TIME WAGES: Staffing cost will decrease this budget cycle because the Presidential election has passed. The Department was cut in FY 2011 from one full-time and two part-time employees to one full-time and one part-time employee with reduced hours of no more than 700 hours per year. Through most of FY 2012, the Registrar's Office operated with one part-time employee averaging 8 hours per week. The Registrar has added ½ a day, 4 hours every other week to what is being offered to the Assistant Registrar for the upcoming 2014 budget. There is a serious threat of losing the Assistant Registrar who has 8 years of experience with the City. Surrounding localities are opening slots for Assistants that offer not only more hours but better pay and benefits. It will cost the City to lose the Assistant. The Registrar will be forced to ask for emergency funding to not only advertise the position but also for additional hours to train a new individual. The City has already lost its back-up Assistant due to lack of hours. The Assistant had 3 years of experience. The Office is forced to hire someone who isn't able to run the office in the Registrar's absence; he/she will only answer phones, hand out forms and collect mail.

The Registrar's Office budget request included 1,044 hours for the part-time Assistant Registrar costing \$14,835.24 and \$543.60 for a back up Assistant Registrar to cover training coverage and emergencies when needed. $\$14,835.24 + \$543.60 = \$15,378.84$
 Last budget cycle's cost was \$19,272. There is a savings of \$3,893.16.

ELECTION OFFICIALS STIPEND: Stipend varies depending on the number and size of elections. The FY 2014 request for \$3,950.00 is based on the number of elections expected for the budget cycle; the Office is expecting two elections. \$3,950.00

PROFESSIONAL SERVICES: Care of the voting machines is purchased from Atlantic Election Services. The appropriation covers storage of voting machines, monthly battery charging and repairs; transportation to and from storage to the polling locations for elections. \$3,460.00

MAINTENANCE SERVICE CONTRACT: Covers programming including the optical scan unit and sealing of voting machines, and varies with the number of elections. \$3,340.00

PRINTING: Majority of appropriation is for printing of ballots. Also includes candidate packets and registration forms. \$1,400.00

ADVERTISING: Electoral Board meetings and mandated ads announcing registration deadlines before each election. \$540.00

POSTAGE: Covers all mailing cost to include mailing of voter cards to newly registered voters, correspondence to voters, ballots for the elections, packages to SBE and other agencies. \$800.00

TRAVEL/EDUCATION: State Board training for the Board, Registrar and staff; VRAV annual meeting for Registrar and possibly staff; bulk of expense is for training for the officers for elections. \$440.00 covers training for Officers of Election for two elections. \$1,720.00 covers the Registrar and a staff member attending both the VRAV and State training. It also covers two of the three Electoral Board members attending State training. Note all three members are able to go but usually not more than two go. This line item hasn't seen an increase in years and travel cost has continued to climb. The amounts cover hotel rooms, gas, food, and when needed event registration.
 $\$440.00 + \$1720.00 = \$ 2,160.00$

DUES/MEMBERSHIPS: VRAV membership for Registrar and Deputy Registrar \$170; Electoral Board VEBA membership \$125. \$295.00

Special Note: Due to the large turnout with the Presidential Election causing voters to wait in line 2 ½ hours to vote, there may be significant changes coming to elections. The Registrar is closely tracking State and Federal legislation that may impact operations in the Registrar's Office. If no changes in no-excuse or early voting take place, the City will be advised to look into adding a voting precinct. This will impact cost for office staffing levels, spacing in the Registrar's Office, and for adding a voting location. Adding a precinct is very costly and the costs are not a one-time cost. They can impact future budget cycles. There are no dollars added into this budget to cover any changes. The Governing Body and the Electoral Board and Registrar met in late March to discuss a solution to precinct sizing. The Capital Budget includes a proposal for new voting machines.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
REGISTRAR							
Salaries/Wages	\$ 68,889	\$ 70,688	\$ 31,671	\$ 68,621	\$ 70,688	\$ 70,688	
Part-Time Wages	11,859	18,352	10,043	18,352	15,379	15,379	
Election Officials Stipend	5,135	8,900	3,460	5,000	3,950	3,950	
FICA	6,183	7,492	3,177	7,036	8,886	6,886	
Retirement	8,265	7,626	3,814	7,628	7,626	7,626	
Life Insurance	159	335	152	332	335	335	
Total personnel costs	100,490	113,393	52,317	106,968	104,864	104,864	88.2%
Professional Services	3,028	4,460	2,146	3,200	3,460	3,460	
Maintenance Service Contract	4,950	6,200	3,440	5,040	3,340	3,340	
Printing	1,119	2,100	785	1,135	1,400	1,400	
Advertising	483	540	125	500	540	540	
Postage	920	1,300	869	1,000	800	800	
Travel/Education	2,347	1,940	1,475	1,940	2,160	2,160	
Dues/Memberships	270	270	100	270	295	295	
Office Supplies	593	600	516	600	2,100	2,100	
Total operations & maintenance	13,710	17,410	9,456	13,685	14,095	14,095	-9.1%
Total Department	\$ 114,200	\$ 130,803	\$ 61,773	\$ 120,653	\$ 118,959	\$ 118,959	\$(11,844)

PLANNING & ZONING DEPARTMENT

The Planning & Zoning Department manages both the City’s development process and our Economic Development outreach. The planning responsibility includes both management of our zoning and land development ordinances and the long range planning for the City through updating our Comprehensive Plan, Capital Improvement Plan and Zoning Ordinance.

BUDGET HIGHLIGHTS

Personnel:	FY 2013	FY 2014
	Full-time	Full-time
Planning & Zoning	1	1

SALARY/WAGES: Director is only position in Department.

PROFESSIONAL SERVICES: Outside consulting services for approximately 120 hours. Services include research, economic development assistance (developing strategies), planning assistance (zoning ordinance update) etc. Requested 120 hours x \$146/hour = \$17,520. Not funding this request will impact scheduled updates to Comprehensive Plan, Zoning Code, and Sign Ordinance.

PRINTING/BINDING: Department uses PWC print shop, PWC Mapping office and Staples for bulk printing, permit forms, business cards, envelopes, maps, etc. Weisco is used for public hearing signs.

ADVERTISING: State required ads for Planning Commission Public Hearings. One public hearing legal ad is typically +/- \$250.00. Expect multiple public hearings given the Comprehensive Plan chapters update, including zoning ordinance revisions.

POSTAGE: State required certified letters for zoning notifications at \$6.50.

TRAVEL/EDUCATION: Annual Planning conference (\$400 ea), Zoning conferences (\$400 ea). Lodging needed if outside of driving range. Separate APA conferences locally average \$500. Economic Development conferences average \$500.

	Expended FY 2013	Requested FY 2014
VAPA Conference	\$650	\$500
VAZO Conference	\$400	\$500
VBIA Conference	\$250 – minus registration fee	\$350
TOTAL	\$1,300	\$1,350

Note: With the Governing Body approved budgets of .5% increase for FY 2014, this line item is only budgeted for \$503. The difference will be accounted for in P&Z's managed budget reduction line.

DUES/MEMBERSHIPS:

	Expended FY 2013	Approved FY 2014
American Planning Association	\$295	\$295
Virginia Chapter of APA	\$45	\$45
VA Association of Zoning Officers	\$50	\$50
Plan Virginia	\$135	\$125
Leadership PW Alumnae Assn.	\$100	\$100
Plan Virginia dues for PC Members	\$360	\$375
TOTAL	\$985	\$990

ECONOMIC DEVELOPMENT:

	Expended FY 2013	Approved FY 2014
Cornerstone Sponsorship	\$6,000	\$6,000
Leadership Prince William Sponsorships	\$1,000	\$1,000
Registration for VBIA conference		\$250
Additional sponsorships		\$38
Other		\$250
TOTAL	\$7,000	\$7,538

BOOKS/SUBSCRIPTIONS:

	Expended FY 2013	Approved FY 2014
Planning Commissioners Journal	\$44	\$20
The Commissioner	\$25	\$0
Journal of APA	\$48	\$0
Zoning Practice	\$90	\$0
Washington Business Journal	\$205	\$205
Various P&Z books	\$50 to \$200	\$0
The Community Planner	\$40	\$0
Planning & Env. Law	\$275	\$275
TOTAL	\$777 - \$927	\$500

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	Adopted Budget	FY 2013		FY 2014		% Personnel to Dept %/\$ chg in Budget
			Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
PLANNING & ZONING							
Salaries/Wages	\$ 77,998	\$ 83,148	\$ 40,303	\$ 90,479	\$ 93,183	\$ 93,183	
Add'l approp. needed for FY13 wage incr.						(11,295)	
FICA	5,435	6,361	2,816	6,922	7,128	7,128	
Retirement	10,874	10,036	5,219	10,921	11,247	11,247	
Group Health	11,068	11,174	5,121	11,173	12,291	11,903	
Life Insurance	209	441	208	454	494	494	
Total personnel costs	105,584	111,160	53,667	119,948	124,343	112,661	90.5%
Professional Services	400	-	-	-	17,520	-	
Printing/Binding	18	200	-	-	-	-	
Advertising	964	1,500	1,210	1,500	1,500	1,500	
Postage	198	400	34	250	400	400	
Travel/Education	1,442	500	287	500	2,000	503	
Dues/Memberships	445	985	410	985	1,000	990	
Economic Development	8,490	7,500	6,000	7,500	12,000	7,538	
Office Supplies	625	400	226	400	400	400	
Books/Subscriptions	297	500	-	350	500	500	
Total operations & maintenance	12,879	11,985	8,167	11,485	35,320	11,830	
Total Department	\$ 118,463	\$ 123,145	\$ 61,834	\$ 131,433	\$ 159,663	\$ 124,491	1.1% 1,346

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 Department 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. In FY 2013, the City Information Technology department supported 26 Cisco networking devices, 200 Desktop Computers, 31 Servers, and 30 Mobile Data Terminals.

BUDGET HIGHLIGHTS

Personnel:	FY 2013	FY 2014
Information Technology	1 Full-time 1 Part-time	1 Full-time -

During FY 2013, the City engaged Ashburn Consulting to prepare an assessment of the City's Information Technology environment including a recommended program for managing our services and for refreshing our hardware and software infrastructure. That review is being completed as the FY 2014 budget is being prepared and will be used to guide IT spending in the coming years.

SALARY/WAGES: Staffing has been reduced from three full-time employees in FY 2009 to one full-time employee in FY 2014.

PART-TIME WAGES: During the year the City's IT Manager resigned and IT Technician Duane Lansdowne moved from a part-time position to become the City's IT Manager.

A one-person IT staff continues to prove insufficient to meet the needs of the City. The Ashburn report will recommend additional staff resources to provide help desk support to operating departments, additional capacity for Department operations, and emergency backup when the IT Manager is not available. These needs could be met with either additional City staff or contract support. We estimate a full-time IT technician would cost \$40,000 for salary and \$13,500 for benefits, a total of \$53,500. However, due to budget constraints, no funds have been budgeted for FY 2014.

PROFESSIONAL SERVICES: Support used when the IT Manager has a problem that is outside his area of expertise or has more critical tasks than he has time to accomplish. FY 2013 included a one-time expenditure of \$22,100 for VoIP telephone upgrade and \$32,959 for outside consultants to review and report on the City's IT infrastructure and needs.

		FY 2013 Projected	FY 2014
Corbett Technology	1 Camera and wireless remote 2 Troubleshooting for City's TV cable channel	\$1,314 \$1,527	\$1,000
Directive	Security support for websites and services	\$2,190	\$1,000
Telnet of VA	Install network ports and cables	\$2,604	\$1,500
Iaindependent.com	City Website support	\$525	\$525
Eplus Technology	1 VoIP phone upgrade 2 Phone system support	\$22,100 \$4,500	\$4,500
Bank Design & Equipment	1 Revenue module (Greenshades) used by Treasurer/CoR 2 Alarm for Treasurer's office; annual monitoring agreement <i>(Moved to Treasurer's Budget for FY 2014)</i>	\$411 \$782	\$0
Microsoft	Technical support	\$400	\$1,000
Nortec	1 Upgrade for Exchange Mail; 2 Technical assistance, licensing agreement. Vendor replaced by Ashburn	\$1,333 \$1,853	\$0
Ashburn Consulting	FY 2013 review and report on City's infrastructure and needs. FY 2014 on-call support (additional Ashburn support for specific projects is included in Capital Budget)	\$32,959	\$30,000
Avastone	1 20 hours technical support for Great Plains 2 In FY 2014, uninstall Wennsoft fleet management program from Great Plains. Program is not being used and since it has not been updated, it is causing operating failures in accounting software.	\$3,160	\$6,193
TOTAL		\$75,658	\$45,718

Note: The \$2,365 difference in the amount shown above and the FY 2014 approved budgeted amount of \$43,353 is due to several line items that were originally scheduled to be moved out of IT into another department. Those items remained in the FY 2014 IT budget.

MAINTENANCE SERVICE CONTRACTS:

		FY 2013 Projected	FY 2014
Global Connect	Code Red Service (Reverse 911) for Police	\$2,675	\$2,675
Avastone	1 Annual software license Microsoft Dynamics Great Plains (GP); 2 Tax module for payroll reporting	\$20,144 \$425	\$25,000
Computer Projects of Illinois, Inc.	Open Fox (VCIN) annual licensing fee for Police	\$156	\$156
Iamdependent.com	Assistance with Joomla website	\$413	\$413
Eplus Technology	Smartnet annual maintenance contract Voice and network equipment	\$6,335	\$6,335
Symantec	Antivirus and backup	\$1,499	\$2,000
Verisign	Renewal of website digital certificate for credit card processing for Treasurer	\$1,500	\$1,500
Encover	Annual fee for Police Criminal Information Network	\$3,000	\$3,000
Sonic Wall Services	Firewall content filtering and intrusion prevention maintenance agreement.	\$2,500	\$2,500
NOVEC Solutions	Annual fee for Police Department NCR Net regional fiber connection	\$100	\$100
Script Logic Corp.	IT work order ticketing system	\$2,000	\$2,000
XEROX	Desktop printer service - Office supply budgets in General Fund have been reduced by a total of \$29,000 as a result of XEROX managing desktops.	\$0	\$18,845
VM Ware	Virtualization of Servers licensing & support	\$0	\$2,500
Nortec	Symantec Enterprise Suite – Email protection, antivirus (Moved from Capital Projects for FY2014 budget)	\$0	\$10,000
Labtech	Patch software and security for the network to automatically keep software up-to-date with latest security patches.	\$10,000	\$0
App Care	Module to support patch software	\$2,000	\$0
TOTAL		\$52,747	\$77,024

Note: The \$2,913 difference in the amount shown above and the FY 2014 approved budget of \$74,111 is due to several line items that were originally scheduled to be moved out of IT into another department. Those items remained in the FY 2014 IT budget.

DATA PROCESSING:

The City is migrating from Bright and Associates to another vendor, Tyler-Munis for revenue accounting software. It is anticipated that we will be able to drop Bright and the

AS400 it runs on halfway into FY 2014, once the new system is fully functional. Budget reflects ½ year service in FY 2014. Costs associated with Bright/AS400 are moved to the AS400 line item.

		FY 2013 Projected	FY 2014
Bright & Associates	AS400 vendor support. Will drop to \$0 when Bright and AS400 go offline <i>(Moved to AS400 line item for FY2014 charge)</i>	\$15,298	\$0
IBM	Annual maintenance for AS400 <i>(Moved to AS400 line item for FY2014)</i>	\$5,820	\$0
Virginia.gov	Renewal of manassasparkva.gov domain name	\$95	\$100
SANS Institute	IT security conference attended by IT Manager	\$3,894	\$0
NADA Online Service	Vehicle valuation service used by Commissioner of Revenue	\$1,150	\$1,150
TOTAL		\$26,257	\$1,250

TELECOMMUNICATIONS: The telecommunications line items include all of the City's communications with the exception of radio service: Internet, telephony, networking, and cell phones and cellular data service. The costs are appropriated in Information Technology but have not been actively managed by either the IT staff or the using Departments.

		FY 2013 Projected	FY 2014
Telecomm	Annual maintenance for AS400 <i>(Moved to AS400 line item)</i>	\$5,820	\$0
VoIP	Internet, broadcast and telephony services: PTS \$86/mo for phone at Signal Hill Park Verizon \$5,300/mo landline phone service	\$64,519	\$65,000
Wireless	City cell phones and Police data cards. Change carrier from Sprint to Verizon. Assume \$5,000/mo	\$71,532	\$60,000
Internet	Comcast: Fire Department connection to County E-911 dispatch CAD system. \$987/yr; Comcast: Police Department Public Internet connection. \$2,607/year; Verizon: City service, POTS lines, PRI trunks, Direct Inward Dial numbers. \$13,812/year; Treasurer of VA: Access for CoR to State DMV. \$5,275/year; Municipal Code Corp: Online access to City Code. \$550/year	\$23,231	\$24,000
E-911	Verizon: T1 line from City 911 to City of Manassas Dispatch Center. \$4,800/year;	\$31,600	\$31,600

	Verizon: Phone service for City 911 Dispatch Center. \$25,800/year Language Line: Interpretation Service for Police Dispatch. \$1,000/year		
Long Distance	City's long distance services MCI Comm: \$5,400/year. (Increased because for part of FY2013, long distance was restricted)	\$4,712	\$5,400
Other	USA Mobility: \$236/year for pagers was cancelled; PlayNetwork: \$120/year for satellite radio for City Hall was cancelled	\$355	\$0
TOTAL		\$201,769	\$186,000

TRAVEL/EDUCATION: No funding provided for IT Staff training and professional development.

COPIER: Includes rental, operation and maintenance of all of the City's large, networked copiers. City has started the process of merging City and School copier contracts as City contracts expire.

		FY 2013 Projected	FY 2014
Canon	5 copiers for 6 months, 2 months for 2 copiers	\$22,400	\$14,099
De Lage		\$5,340	\$6,983
Vendor (TBD)	Estimate for 5 copiers for 6 months, 2 months for 2 copiers	-	\$4,500
Vendor (TBD) Maintenance	Estimate for 7 copiers	-	\$7,000
MP Copiers		\$3,751	\$3,751
Offix Image Smart		\$21,950	\$9,100
TOTAL		\$53,441	\$45,433

POSTAGE METER: Rental of the City's postage meter. Line item does not include the purchase of postage.

		FY 2013 Projected	FY 2014
Pitney Bowes	Rental of postage meter and ink refill	\$3,000	\$3,000
Purchase Power	Fee for postage fill	\$500	\$500
TOTAL		\$3,500	\$3,500

AS/400 COMPUTER: IBM stopped providing parts on its AS/400 line of computers a number of years ago. The City uses the AS400 to run the Bright software used by the Treasurer, Commissioner of Revenue, Assessor, Utility Billing staff, and Building

Inspector. The City uses Microsoft Great Plains accounting software. We have purchased Tyler-Munis software to replace Bright and interface with Great Plains. Tyler-Munis will perform revenue functions for the Treasurer, utility billing, and permitting and will manage our real estate and personal property data. Tyler-Munis purchase includes Computer Aided Mass Appraisal (CAMA) software for the Assessor.

We plan to complete the transition to the new Tyler-Munis software during FY2014. Costs will go to \$0 when AS400 goes offline. Budget reflects ½ year cost for FY 2014.

		FY 2013 Projected	FY 2014
Bright & Associates	1. Download support for revenue reporting. 2. Revenue software (\$15,289 in FY2014. Moved from Data Processing line item) 3. Maintenance fee for technical support (\$5,820 in FY2014. Moved from Telecomm line item)	\$1,911	\$955 \$7,649 \$2,910
IBM	Quarterly maintenance fee	\$4,500	\$2,250
Ricoh	Annual printer maintenance fee	\$1,944	\$972
Staples/Office Depot	Supplies	\$300	\$164
TOTAL		\$8,655	\$14,900

After the first year, there will be maintenance costs for the Tyler-Munis software of approximately \$10,000 to \$18,000 depending on the plans selected.

OFFICE SUPPLIES: \$500

REPAIR/MAINTENANCE SUPPLIES: Computer hard drives, memory and other repair parts. In FY 2013 this was paid from Capital Budget. \$4,500

BOOKS/SUBSCRIPTIONS:

		FY 2013 Projected	FY 2014
Google/Buy.com Amazon.com	Training books Infotech subscription (Technical Resource, \$1,600/year)	\$600	\$2,000
TOTAL		\$600	\$2,000

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept 2013/2014 Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
INFORMATION TECHNOLOGY							
Salaries/Wages	\$ 66,420	\$ 68,437	\$ 44,389	\$ 82,077	\$ 70,000	\$ 70,000	
Part-time Wages	32,840	29,989	13,663	13,663	-	182	
FICA	7,121	7,530	4,265	7,324	5,355	5,355	
Retirement	8,951	8,260	4,162	8,324	8,449	8,449	
Group Health	11,185	11,474	4,208	7,016	5,692	5,510	
Life Insurance	172	363	166	362	371	371	
Total personnel costs	126,689	126,053	70,853	118,766	89,867	89,867	19.3%
Professional Services	16,396	19,500	29,102	60,000	43,353	43,353	
Maintenance Service Contract	42,120	92,700	31,222	62,444	74,111	74,111	
Data Processing	23,677	1,300	11,638	23,276	1,250	1,250	
Postage	-	100	-	-	-	-	
Telecommunications	5,293	190,000	8,980	185,000	186,000	186,000	
VOIP/Telephone	67,063	-	27,001	-	-	-	
Wireless	80,360	-	23,967	-	-	-	
Internet	23,907	-	10,301	-	-	-	
E-911	28,049	-	13,199	-	-	-	
Long Distance	5,224	-	2,080	-	-	-	
Other Telecomm.	1,116	-	207	-	-	-	
Travel/Education	167	-	-	300	-	-	
Copier	54,700	50,000	30,403	58,286	45,433	45,433	
Postage Meter	2,943	3,600	1,468	2,936	3,500	3,500	
AS/400 Computer	8,463	9,000	6,156	10,816	14,900	14,900	
Misc Office Equipment	-	-	-	-	-	-	
Office Supplies	292	500	277	350	500	500	
Repairs & Maintenance supplies	-	-	-	-	4,500	4,500	
Books/Subscriptions	8,335	2,000	508	2,000	2,000	2,000	
Total operations & maintenance	368,105	368,700	196,509	405,408	375,547	375,547	
Total Department	\$ 494,794	\$ 494,753	\$ 267,362	\$ 524,174	\$ 465,414	\$ 465,414	-5.9% (29,339)

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. The City Attorney's services are provided by a contract that continues until June 30, 2015 and automatically renews for an additional five years unless amended before April 30, 2015.
- Contracted Prosecuting Attorney, who prosecutes City misdemeanors and traffic cases that are not handled by the Prince William County Commonwealth Attorney. Lisa Baird, who has served as the City's contracted Prosecuting Attorney and as specialized counsel for the City Department of Social Services has been appointed to a judicial position. The City will have to contract with a new Prosecuting Attorney and in the process our contract costs may increase.
- Court Appointed Attorney, representing City defendants.
- Outside counsel engaged by the City Attorney, when we need specialized expertise. Most of the time Doug Plocki is used for this work.

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

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

BUDGET HIGHLIGHTS

Personnel :

No city personnel are included in these budgets.

PROFESSIONAL SERVICES - AUDIT

Finance Department held a competitive process in FY 2011 to select new external Auditors and as a result has reduced the cost to the General Fund for the City's annual audit by over \$36,000 to \$9,000.

CITY ATTORNEY/GENERAL MATTERS

	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	Budget FY2013	Proposed FY2014
City Atty.	\$320,292	\$271,647	\$272,988	\$241,447	\$231,000	\$239,100
Prosecuting Atty. (Baird)	\$23,100	\$25,200	\$25,200	\$25,200	\$25,200	\$25,200
Court Appt. Atty.	\$16,980	\$9,360	\$7,290	\$12,120	\$7,300	\$15,000
Outside Counsel (Plocki)	\$198,946	\$60,841	\$18,640	\$38,037	\$11,500	\$27,000
TOTAL	\$559,318	\$367,048	\$334,247	\$316,804	\$275,000	\$306,300

The City Attorney is paid \$175.00 per hour. The City's contract with the attorney guarantees payment for a minimum of 110 hours of work each month. Any work in excess of 160 hours in a month requires the approval of the Mayor or acting Mayor. The City Attorney's contract provides for the purchase of service from other outside Counsel when he finds it necessary. The contract provides that he will not do prosecution work.

FY2014 Projection		
City Attorney		
City Attorney: \$9,817.50 x 24	\$235,620	
CPI Increase: 1.47% at March	\$3,464	
Close out Extra Hours Est.	\$0	
		\$239,084
Outside Counsel		
2010 Actual	\$60,814	
2011 Actual	\$18,640	
2012 Actual	\$38,037	
2013 Project	\$27,029	
AVERAGE	\$36,130	
2014 Budget		\$27,000
Prosecuting Attorney		
		\$25,200
Court Appointed Attorney		
2010 Actual	\$9,360	
2011 Actual	\$7,290	
2012 Actual	\$12,120	
2013 Project	\$14,550	
2014 Budget		\$15,000
TOTAL LEGAL SERVICES		\$306,284

In addition to purchase of legal services in this line item, the Treasurer's budget includes funds for Attorney fees for delinquent tax collection.

INSURANCE:

Insurance Policy	Actual FY2010	Actual FY2011	Actual FY2012	Budget FY2013	Projected FY2013	Budget FY2014
VML						
Auto Liability & Physical Damage	\$54,419	\$52,442	\$49,803	\$49,803	\$45,000	\$45,303
Boiler & Machinery	\$2,154	\$2,004	\$1,903	\$1,903	\$1,903	\$1,798
Crime & Blanket Bond	\$1,692	\$2,496	\$2,370	\$2,370	\$2,370	\$2,111
General Liability	\$45,123	\$41,000	\$36,456	\$36,456	\$22,400	\$22,581

Inland Marine	\$2,018	\$1,937				Incl. in GL
Property	\$30,467	\$40,275	\$41,787	\$41,787	\$25,787	\$22,164
Public Officials & Law Enforcement Legal Liability	Included in General Liability	Included in General Liability				\$24,641
Umbrella/excess Liability	\$19,538	\$18,162	\$17,679	\$17,679	Incl. in GL	Incl. in GL
Workers Compensation Estimated	\$169,178	\$166,150	\$186,962	\$186,962	\$186,962	\$181,657
No Fault Property Damage			\$5,363	\$5,363	Incl. in Property	Incl. in Property
Total VML Program Premium	\$327,015	\$325,391	\$342,323	\$342,323	\$284,422	\$300,255
OTHER						
City Treasurer Bond	675	100			\$100	\$100
Police Auxiliary					\$678	\$750
CERT					\$2000	\$2,280
Travel Accident Policy City Council	\$825	\$825			\$800	\$825
McNeary Consulting					\$10,000	\$10,000
TOTAL				\$342,323	\$298,000	\$314,210

In FY 2012, the General Assembly transferred responsibility for the cost of Virginia's Line of Duty insurance program from the State to local governments. The State legislation provides extensive protection to police and fire officers injured in the line of duty of suffering heart or lung diseases while on duty. We anticipate paying \$30,405 in premiums for the coverage in FY 2014. These amounts are included in the retirement lines of the Police Department (\$16,834) and Fire Department (\$13,571).

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
AUDIT, LEGAL SERVICES & INSURANCE							
Professional Services - Audit	\$ 12,739	\$ 10,000	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	
City Attorney/General Matters	316,804	278,500	131,024	290,000	275,000	306,300	
Insurance	350,626	342,323	207,762	298,000	350,000	314,210	
Total Department	\$ 680,169	\$ 630,823	\$ 338,786	\$ 597,000	\$ 634,000	\$ 629,510	-0.2% (1,313)

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 2013		FY 2014	
	Full-time	Part-time	Full-time	Part-time
Police	34	1	34	1
E-911/Code Enforcement	9.5	-	9.5	-
Animal Control	<u>0.5</u>	-	<u>0.5</u>	-
TOTAL	44	1	44	1

On a per capita basis, Manassas Park is spending significantly less than the area average for critical police services by similar sized local agencies, reflecting both a lower ratio of officers to residents and a lower rate of compensation.

It should also be noted that operational costs and expenses account for just under 18% of the total budget, with the remainder accounted for as salaries and wages. The agency operating budget is extremely cost effective.

POLICE SALARY/WAGES:

For FY 2013 and FY 2014, the current headcount is:

32	Sworn
2	Non-sworn
1	P/T

The two non-sworn positions are Civilian Division Chief Karen Barton and the Records/Accreditation Clerk. Before the reduction in force, the Police Department had one additional full time and one additional part-time clerical support position.

The part time position is a halftime custodian: For FY 2014 projected cost is \$16,000 plus \$1,200 benefits. The custodian works 2-3 hrs/day, 5 days/week plus call in time. The Department's contract cleaning service comes in once/week.

Civilian Division Chief Ron Winder's pay is split 50/50 between animal control and dispatch. Officers Quesenberry and Kevin Hampton handle most animal calls. No proposed Animal Control Officer budgeted for FY 2014.

Year to year fluctuations in Department wages are explained by the following facts:

During FY 2011, three Code Enforcement salaries were moved from the Police to E-911 budget. Additionally, a part-time position was eliminated as a RIF prior to FY 2012. Other decreases and fluctuations in salary are the result of senior level staff departures, retirements, with subsequent replacement of positions with personnel at entry levels of salary. Retirement of senior staff explains the small decrease in salary cost from FY 2013 in the proposed 2014 salary spreadsheet.

OVERTIME: Both holiday pay and unscheduled overtime are charged to the Police Department overtime account.

Holiday Pay: Our 28 sworn officers are paid 8 hours of holiday pay for each holiday. 28 officers x 96 hrs @ x \$28 average hourly pay = \$75,264 holiday per/year from overtime budget. Non-patrol officers take time off on holidays the same as other City employees. Regular 1 ½ overtime average pay is estimated at \$42.00 per hour.

Unscheduled Overtime: Unscheduled Overtime is incurred for:

- Meeting minimum staffing requirements
- Late calls for service (end of shift), involving:
 - Police work requiring immediate follow-up or action
 - Late arrests
 - Selective enforcement in target areas
 - Major investigative events
 - Special events
- Court-related duties, which cannot be "flexed," including:
 - Court appearances on days when the officer is assigned to a night shift
 - Court-issued subpoenas for officer appearance

The Department follows several practices that have helped limit overtime costs:

- The 1st 11 hours of monthly overtime accrued by each officer is only compensated exclusively @ straight time.
- Court time is a significant burden on officers who have to come to the courthouse and wait for their cases to come up. Frequently officers have to come in on their day off or after working the previous night. To reduce overtime costs through the recession whenever possible the Department has required officers to "flex" (within the designated pay period) the time spent in court and training. On average over 2,800 overtime hours per year are flexed out by staff as compensation instead of overtime pay, savings \$78,400/year.

- The use of task-force O/T reimbursement for joint and selective enforcement efforts, where Patrol assistance was required, has helped to keep this line item at a minimum.

Overtime Selective Enforcement: In an effort to address community concerns related to increases in Gang /Youth Violence throughout the surrounding communities, a Community Policing Unit will once again be developed in FY 2014. This unit will be assigned throughout the City on a weekly basis (several days per week), targeting specific areas of concerns and pro-actively addressing and enhancing enforcement capabilities related to various criminal activities. No additional increases in staff will be required. The Police Department is proposing the use of overtime funding to allow us to accomplish this mission.

A zero tolerance enforcement policy will be implemented. The Community Policing Unit sends a clear message that Gang Violence and other Criminal activities will not be tolerated in Manassas Park. It also assures our citizens that every effort is being taken to reduce criminal activity and prevent the violent/deadly type of incidents that have recently occurred in nearby communities from occurring in our City. A high visibility pro-active enforcement effort will be directed at all criminal activities.

Community Policing Unit Officers will be assigned duties at various times several days a week in the afternoon and evening hours. Targeted neighborhoods and businesses will be patrolled on foot, bicycle, and by vehicle.

The Community Policing Unit will remain in Operation from June 1, 2013 through September 30, 2013. This pro-active enforcement will greatly enhance our ability to increase police visibility in our neighborhoods and improve the quality of life within the community.

Projection of year to date OT expenditures (net of reimbursements) to end of year totals \$106,000 (FY 2012 actual was \$76,942 and FY 2011 actual was \$74,825). Chief Evans anticipates that total FY 2013 OT expenditures will be \$164,000 including DMV Grant and Task Force reimbursed overtime.

DMV GRANT OVERTIME: Federal funds are allocated by the state to pay overtime, enabling officers to perform intensified traffic enforcement. DMV grant applications are submitted in March of each year. It is anticipated that grant-funded traffic enforcement activities will continue in FY 2014. The grant revenue estimate in the revenue budget matches the projected expenditure.

REIMBURSABLE OVERTIME: Compensation for manpower provided for Federal/Local Task-Force enforcement.

PART-TIME WAGES: Police Department custodian. The Department augments its one day per week cleaning crew visit by utilizing a City school janitor for 6 days a week.

The same employee provides “as needed” services for clean up during special events, weather-related situations, etc.

RETIREMENT: The formula for Police Officer retirement is the same as for all other City employees, 12.07% of salary.

CLOTHING ALLOWANCE: Payment to investigators in lieu of uniform allowance is \$300 per Detective

PROFESSIONAL HEALTH SERVICES: There are three basic components comprising this category:

- Pre-employment physicals for Police Officers & Dispatchers = \$950
- Employee assistance program (EAP) counseling and fitness for duty reviews for officers; the fees generally range from \$500 to \$1,500 per case
- Drug screening fees, required following vehicular accidents and for some certifications (e.g. SCOP certification of CE Officers)

Increases reflect the move of three Code Enforcement Officers from BP&Z to MPPD and the “churn” in Police Officers, who generally leave the agency for higher salaries and increases in medical cost over this period of time.

PROFESSIONAL SERVICES: Expenses associated with Police Officer and Dispatcher hiring and promotional process:

- Certified Transcripts
- Candidate polygraphs
- Applicant testing
- Promotional testing

MAINTENANCE SERVICE CONTRACT:

	YTD FY2013	Dept. Request
PERFORMANCE AUTO BODY, INC.and VIRGINIA AUTO BODY Body Shop repairs (various). Non-specific vehicle maintenance. Paint /damage not covered by insurance	\$8,216	\$2,000
OFFICE CARE: Office Cleaning Services	\$4,880	\$16,000
OFFIX IMAGE SMART and TML COPIERS AND DIGITAL SOLUTIONS: Printer service & repairs. Individual printers. Main copiers on city-wide contract.	\$3,461	\$1,000
STAFFORD SYSTEMS INC: General maintenance...on specific contract. Firm helped construct building. Miscellaneous building & equipt. Repairs	\$625	\$2,000
ACTION TARGET INC: Lead Testing for Range	\$2,500	\$7,000
VIRGINIA COMMUNICATIONS: Radar Calibration		\$5,500
CARRIER: HVAC for Range		\$5,500
KID ID/Fingerprint/Security Key card: Both City ID & Door Control cards. Also used for Kid community service ID program. Systems maintenance		\$2,500
CURTIS ENGINES: Generator maintenance & service		\$1,500
USS SOFTWARE & LIVE SCAN (2,000): PD Fingerprinting system. Maintenance fees, including OLD IBR		\$3,000
SECURITY GATE SYSTEMS: Gates, software & equipt. Maintenance		\$2,000
KUSTOM SIGNALS: Cruiser cameras repairs & maintenance. Have 20 cruiser cameras..all Kustom cameras.. We did not buy \$20,000 vendor maintenance contract. Cameras +/- \$5000/mo. We buy service as needed.		\$6,000
INTOXIMETER: Repairs. Not contract. On call. Requires periodic calibration. Individual officer's field meters.		\$2,000
ACCURANT: Investigations account. Credit/reference/investigative service. Per call		\$2,000
VERIZON WIRELESS	\$409	
SETEC	\$676	
ID NETWORKS INC.	\$3,700	
MANASSAS APPLIANCE REPAIR	\$150	
LOWES CREDIT SERVICES	\$1,517	
GBS CORP	\$252	
ADVANCED EQUIPMENT MSRI	\$300	
WORLDSCOUT CORPORATION	\$542	
COMCAST COMMUNICATIONS	\$104	
ACNS	\$223	
SOUTHERN POLICE	\$3,240	
TOTAL	\$30,795	\$58,000

Chief's FY2013 estimate \$58,000

PRINTING/BINDING: This category includes:

- Crime Prevention Materials – community relations & education materials
 - ID cards
 - Business letterhead
 - Uniform summonses
 - Parking tickets
 - Forms

- Printing & binding expenses, occurring as a result of:
 - Maintaining General Duty Manuals
 - Emergency Response Plans
 - Budget
 - Crime Reporting

As an example, uniform summons forms yearly cost of \$1,800; parking tickets for 1 year typically cost \$1,200.

POSTAGE: Increases reflect the move of Code Enforcement to MPPD, general increases in cost of postage, and increased Code Enforcement efforts. Many ordinances necessitate the mailing of certified notices of violation before enforcement efforts progress beyond verbal discussion. Certified correspondence costs \$6/letter and is required with all unpaid parking violations, code violation letters, and property room notification letters.

TRAVEL/EDUCATION: This category generally covers two items: travel, associated with the extradition of prisoners and training for officers and Command Staff.

TRAVEL: this expense averages approximately \$5,000/year	Costs associated with the extradition of prisoners to Virginia for prosecution. These costs are reimbursable to the locality. Charges cover airfare and lodging for officers and detainees.
TRAINING: approximately \$5,000/year	Expenditures for professional development and training for officers and Command Staff. Largely for non-academy training, including: <ul style="list-style-type: none"> • Background Investigations Training • School Resource Officer Training • Specialized Instructor Training (Use of Force) • IACP Training • VLEPSC Training • Virginia Chiefs of Police Training • Specialized Equipment (e.g. TASERS, ASP, and other non-lethal force equipment) Training • Miscellaneous Animal Control Training

FY2013 April 17, 2013 year to date expenditures:

FOOD	\$1,745.14
CONFERENCE REGISTRATION	\$1,750.00
LODGING	\$2,609.46
INDIVIDUAL REIMBURSEMENT	\$1,250.78
SCHOOLS	\$900.00
OTHER	<u>\$3,029.42</u>
TOTAL	\$11,284.80

DUES/MEMBERSHIPS:

<p>Northern Virginia Criminal Justice Training Academy – NVCJTA: The Manassas Park Police Department is a member agency</p> <p>Our Academy membership cost is \$30,200/year and we are responsible for a \$8,200 as our share of their debt service each year for a total of \$38,400</p>	<p>This agency is one of the geographic agencies in the state, certified and registered with the Virginia Department of Criminal Justice.</p> <p>As a member agency, MPPD receives in-house training at no additional expense.</p> <p>The regional academies provide the basic coursework for Police Officers, Dispatchers, and Animal Control Officers, as well as other in-service training, mandated by the state regulatory agencies.</p>
<p>Other memberships and dues, including:</p> <ul style="list-style-type: none"> • International Chiefs of Police • Virginia Law Enforcement Professional Standards Commission • Virginia Chiefs • SCOP – Code Enforcement • Law Enforcement News (Law Enforcement Updates) • Crime Prevention Council • Rappahannock and other regional academies for specialized training <p>TOTAL: \$43,400 REQUEST: \$48,000</p>	<p>combined annual fees, \$2,000</p> <p>combined annual fees, \$3,000</p>

CLEANING SUPPLIES: Materials required for maintaining cleaning within the police department.

VEHICLE PARTS/SUPPLIES: This line item was previously significantly higher, but reduced to the current \$5,000 level several years ago, concurrent with the responsibilities for vehicle maintenance migrating to DPW. Almost all of the appropriation is used for car washes.

The \$5,000 covers the costs associated with keeping the vehicles (in-use, nearly 24X7) clean, as well as the bio-hazard remediation fees associated with prisoner transport.

The annual cost per vehicle is \$208.

PUBLIC SAFETY SUPPLIES: This category generally covers weapons, ammunition, less-than-lethal equipment, alcohol and narcotics sensors, training materials, crime scene and evidence collection materials, and repair/replacement of other officer equipment.

In the past, some expenses were able to be offset through the provision of some ammo and training materials provided by both the City of Manassas and the Bureau of ATF.

These items were provided as a gift to the agency for allowing access and use of our training facility and equipment. In the current economy, this support is limited and not guaranteed. MPPD must be able to fund its own purchases.

Additionally, purchases of officer equipment were deferred to assist with cash flow issues; some equipment replacement and purchases can no longer be deferred.

We also received stimulus grant funding (FY 2012) for the purchase of equipment and uniforms. Items have been purchased utilizing these funds and other sources.

Chief's estimate for FY2013 actual and budget request for FY 2014 is \$70,000.

UNIFORMS: The basic uniforms, shoes, badges, bullet-proof vests, utility uniforms for traffic patrol, bicycle patrol, single-use "hazmat" apparel, and "special events and operations" apparel, in support of law enforcement.

As above, some past purchases have been deferred in support of the City's budget. These purchases can no longer be deferred.

Projected costs are for 44 sworn and non-sworn full and part time employees. Ballistic vests cost several hundreds of dollars and must be replaced every 5 years. It is not unusual to need to replace 2 to 4 shirts and pants each year. The cost of providing a new officer with uniforms and equipment averages several thousand dollars. During the past few years we have been issuing recycled equipment whenever possible and our inventory has been depleted.

We also received a stimulus grant (FY 2012) for the purchase of equipment and uniforms. Some items have been purchased utilizing these funds and other resources.

Chief's estimate for FY 2013 actual and budget request for FY 2014 is \$38,000.

BOOKS/SUBSCRIPTIONS: This category includes expenses for Law Enforcement and Code Enforcement code books, manuals, training materials and updates:

- Haines Company directories
- IPMA publications
- Gould publications
- Quinland publishers

PUBLIC SAFETY SUPPLIES – CANINE: Covers the expenses related to the maintenance of three K-9 Units, including charges for:

- Food and treats
- Kennels
- Collars
- Wellness exams
- Veterinary care

City has two drug and one explosives dog. Our oldest dog is 3-4 years from retirement.

CRIMINAL JUSTICE GRANT: The revenue budget includes \$45,000 in anticipated grant funds that matches this \$45,000 expenditure appropriation. Various opportunities arise throughout the years from DOJ (Department of Justice) grants, including DMV equipment purchases which may be awarded. If awards are not received, funds are not expended.

GANG TASK FORCE: The grant funding that has supported the regional Gang Task Force has expired. The Task Force Board and Administrator are seeking alternative funding, but have requested each member jurisdiction to commit \$25,000 to support the Task Force's administrative costs in case the search for alternative funding is unsuccessful. In anticipation that this search will be successful, the requested funds are not included in the recommended appropriation.

E-911 AND CODE ENFORCEMENT

SALARIES/WAGES: Although the staff headcount in this division remains at 9.5 positions, the makeup of that headcount has changed significantly. Three emergency communications positions were eliminated through RIF/attrition (one to a force freeze and two positions directly related to the Consolidated Dispatch Agreement). With the move of Code Enforcement to the Police Department, Code Enforcement salaries for 2.5 positions were added to this line (2 code enforcement officers and one half of a Division Chief's salary).

In FY 2014 the budgeted overtime expenses remain the same as the previous FY 2013 year. With only seven dispatchers staffing a 24X7 operation, there are many times when a single employee is on duty. Overtime is incurred because of special enforcement events, unanticipated emergencies, and illness. It should be noted that Holiday pay accounts for approximately 60% of the projected E-911 overtime budget. Many times other staff members are assigned to assist operations in the communications center. Staffing levels should be increased to assure at a minimum 2 Emergency Communications Specialist are on duty at all times.

Cheryl Childress is the dispatch supervisor, but works regular shift. The code part of the 911 budget consists of Margaret Flores & Rome Bunge's salaries and 50% of Ron Winder's salary. Only salary costs are included in the 911 budget. Other code operations costs are in the Police Budget and the remainder of Ron Winders salary is in Animal Control. Winder's work is predominately animal control management with some code enforcement involvement & IT support liaison

MAINTENANCE SERVICE CONTRACT:

Provider	Purpose	Expense
Wireless Communications <i>Fixed price maintenance contract</i>	ECS Radio Equipment, approximately 60 portable radios, and 38 mobile radio both Police & Fire Department Equipment.	\$16,000
Manassas City Service (16% owner) <i>Manassas bills us % of their equipment operations budget.</i>	Shared Equipment / 800 MHZ Radio System	\$11,000
Fire Line Service <i>Monitoring for PD building</i>	Fire alarm services	\$2,000
Dispatch Copiers/VCIN/NCIC <i>As needed supplies & maintenance</i>	ECC Equipment	\$2,000
Copier Services	3 year lease program & printer equip	IT Budget
Verizon Wireless	Security Trailer & ICAC Investigation	\$2,000
Taser International	Video Evidence Management	\$3,000
Satellite Phone Services <i>Maintenance for 2 satellite phones for EM</i>	2 phones, emergency management	\$1,000
ACNS/Comcast/Verizon/Open Fox <i>Camera & Security system infrastructure maintenance contract. It support for training room & EOC</i>	IT & security equipment support	\$20,000
COG <i>Metro-wide data base</i>	Pawn shop database services	\$1,000
Total Estimated Expenditures		\$58,000

Actual expenditures were \$27,790 in FY 2012 and \$24,585 in FY 2011.

PRINTING/BINDING: Includes the printing/binding of training materials, policy manuals, etc. for Dispatch, as well as Code Enforcement. Additional printing associated with Code Enforcement forms (e.g. door hanger notices) are included.

CONTRACT – COUNTY DISPATCH: Contract with Prince William County for consolidated dispatch services for Fire Department: \$101,000 FOR FY2014.

UNIFORM/CLOTHING: Requirement for the replacement and purchases of uniforms and clothing for (7) communications staff.

ANIMAL CONTROL

SALARY/WAGES: Half salary position expense represents ½ of Division Chief Winder’s salary (the remaining 50% of his salary is accounted for under the E-911/Code Enforcement budget line. As a result of budget restrictions, Animal control has eliminated most proactive services, and responds simply to citizen calls for service.

CONTRACTED SERVICES: The City of Manassas Park does not maintain its own animal shelter. The City contracts with City of Manassas for animal shelter services.

The amount reflected in the FY 2014 budget most accurately reflects the projected expenditures and associated costs for the animal shelter services.

Our payment to Manassas is based on a set percent of their cost of operating the shelter. Our payment does not change year to year by dog count. FY2014 charge is projected to be \$62,500. Chief Evans estimates the charge will increase to \$68,000 for FY 2015.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013		FY 2014		% Personnel to Dept %/\$ chg in Budget	
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request		Approved Budget
<u>POLICE DEPARTMENT</u>							
Salaries/Wages	\$ 1,834,328	\$ 1,999,049	\$ 913,257	\$ 1,963,750	\$ 1,983,218	\$ 1,996,550	
Overtime	76,942	120,000	50,619	100,000	140,000	120,600	
DMV Grant Overtime	224	30,000	(4,639)	30,000	30,000	30,000	
Reimbursable Overtime	19,157	14,000	2,282	14,000	14,000	14,000	
Part Time Wages	9,461	16,000	4,512	9,776	16,000	16,000	
FICA	143,927	166,697	71,629	161,991	167,016	166,552	
Retirement (and LODA - Beg. FY2012)	261,050	256,453	132,658	252,194	254,542	257,784	
Group Health	186,293	195,983	89,780	195,884	243,650	229,813	
Life Insurance	4,905	10,595	4,686	10,224	10,511	10,582	
Total personnel costs	2,536,287	2,808,777	1,264,784	2,737,818	2,858,937	2,841,879	90.7%
Clothing Allowance	1,200	1,200	1,800	1,800	1,500	1,206	
Professional Health Services	3,743	4,000	382	2,700	4,000	4,000	
Professional Services	3,676	5,000	1,350	4,500	5,000	5,000	
Maintenance Service Contract	57,850	58,000	17,556	58,000	58,000	58,000	
Printing/Binding	3,879	3,000	2,802	4,200	3,000	3,000	
Postage	1,257	3,000	449	2,000	3,000	3,000	
Travel/Education	8,284	10,000	7,058	11,750	10,000	10,000	
Dues/Memberships	42,319	48,000	20,819	48,000	48,000	48,000	
Office Supplies	10,179	12,500	5,749	10,440	12,500	12,500	
Cleaning Supplies	2,605	4,500	743	2,500	4,500	4,500	
Vehicle Parts/Supplies	5,103	5,000	1,101	4,000	5,000	5,000	
Public Safety Supplies	50,801	70,000	22,769	55,578	70,000	70,000	
Uniforms	19,225	38,000	4,905	18,948	38,000	38,000	
Books/Subscriptions	2,649	3,000	1,428	2,500	3,000	3,000	
Public Safety Supplies - K-9	7,012	5,000	-	7,228	5,000	5,000	
Dept. managed reductions	-	(70,000)	-	-	-	(23,973)	
Criminal Justice Grant/GTF Admin	11,852	45,000	(2,038)	-	45,000	45,000	
Total operations & maintenance	231,634	245,200	86,873	234,144	315,500	291,233	2.6%
Total Department	2,767,921	3,053,977	1,351,657	2,971,962	3,174,437	3,133,112	\$ 79,135
<u>E911 & Code Enforcement</u>							
Salaries/Wages	450,340	471,244	190,521	460,000	450,827	451,619	
Overtime	15,382	30,000	13,494	30,000	30,000	30,000	
FICA	34,082	36,050	16,176	37,485	36,783	36,844	
Retirement	66,665	56,591	27,186	55,522	54,415	54,510	
Group Health	41,873	42,704	14,452	30,000	40,375	39,093	
Life Insurance	1,284	2,594	1,081	2,359	2,485	2,490	
Total personnel costs	609,626	639,183	262,910	615,366	614,885	614,555	78.8%
Maintenance Service Contract	27,790	49,900	1,274	49,900	58,000	58,000	
Printing/Binding	-	1,000	-	1,000	1,000	1,000	
Contract - County Dispatch	98,950	101,000	-	101,000	101,000	101,000	
Office Supplies	2,118	2,000	1,167	3,000	2,000	2,000	
Uniforms/Clothing & Books/Subs.	2,253	3,000	-	2,000	3,000	3,000	
Total operations & maintenance	131,111	156,900	2,441	156,900	165,000	165,000	-2.1%
Total Department	740,737	796,083	265,351	772,266	779,885	779,555	\$ (16,528)
<u>ANIMAL CONTROL</u>							
Salaries/Wage	36,031	38,405	17,725	38,404	38,405	38,405	
FICA	2,762	2,938	-	2,938	2,938	2,938	
Retirement	-	4,924	-	4,635	4,635	4,635	
Life Insurance	-	108	-	108	108	108	
Total personnel costs	38,793	46,374	17,725	46,085	46,086	46,086	42.1%
Contracted Services	62,184	62,500	28,914	58,128	62,500	62,500	
Animal Warden Supplies	27	500	39	150	1,000	1,000	
Total operations & maintenance	62,211	63,000	28,953	58,278	63,500	63,500	0.2%
Total Department	101,004	109,374	46,678	104,363	109,586	109,586	\$ 212
TOTAL LAW ENFORCEMENT	\$ 3,609,662	\$ 3,959,434	\$ 1,663,686	\$ 3,848,591	\$ 4,063,908	\$ 4,022,253	\$ 62,819

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 2013</u>	<u>FY 2014</u>
	Full-time	Full-time
Fire & Rescue Services	26	27

The following Fire Department positions have been frozen or deleted as a result of the recessionary cutbacks:

- Deputy Chief
- Administrative Assistant
- Administrative Captain

SALARY/WAGES: Fire Department staffing has decreased since FY 2009 as a result of freezing the salary for Deputy Chief (FY 2013), Administrative Captain (FY 2010), and deleting the Administrative Assistant (FY 2011).

During FY 2013, the Fire Department promoted Fire Marshal Mark Joyner and Captain James Soaper to Assistant Chief and left Soaper's Operation's Captain position frozen. The Department's Lieutenants rotated through the vacant Captain position.

For FY2014, the Department proposes to fill the vacant Captain position by promoting a Lieutenant; followed by promoting a Fire-Medic or Firefighter to Lieutenant, and hiring a Fire-Medic for that vacated position. This sequence will bring Fire Department staffing back to the same 27 positions it had in FY 2012 before the Deputy Chief position was frozen. This change and the purchase of a command vehicle will allow Chief Dixon to implement a shift commander program which will assure that Manassas Park Officers command our Fire Department personnel at in-City responses instead of the current procedure that often has them working under the command of officers from neighboring Departments.

Salary and benefit cost of restoring staffing to 27 and implementing the Shift Commander Program totals \$62,540.

ALS INCENTIVE PAY: In an effort to promote the recruitment and retention of qualified fire-medics, the City offers an incentive of \$4,000 annually to each fire-medic who maintains advanced certification levels. The Department currently has 14 personnel qualified, or soon to be qualified for this incentive.

The requested \$56,000 reflects the ALS Incentive Pay for 14 personnel.

FIRE MARSHALL SUPPLEMENT: Deleted when Fire Marshal was promoted to Assistant Chief.

OVERTIME: Both Holiday Pay and unscheduled overtime are charged to the Fire Department overtime account.

HOLIDAY PAY: There are 24 non-exempt personnel in Operations. They are paid 8 hours of holiday pay for each holiday. The Department's cost for 12 City holidays is \$65,700, which comes from the overtime budget.

UNSCHEDULED OVERTIME: The Department has 8 personnel assigned to each operational shift. The current staffing model has one member off every day on Kelly Day minimizing the FLSA impacts and most days at least one member absent for annual leave. OT is used when a third member calls in sick in order to maintain a minimum staffing level of 6 personnel.

SCHEDULED OVERTIME: The Department uses scheduled overtime to support community events such as Independence Day fireworks, National Night Out, Holiday Light Parade, Football Standbys, Camp Four Alarm, and the Department's Open House during Fire Prevention Week. In addition, scheduled OT is used for mandated training and regional committee participation.

The requested \$91,000 reflects historic experiences in daily staffing. FY 2013 OT expenditures will be approximately \$88,000 over budget, but that overage should be offset by salary slippage from vacant positions.

PROFESSIONAL HEALTH SERVICES: Provides for OSHA required and NFPA recommended annual medical physicals and respiratory clearances for 27 incumbent members and any new hires. Also provides for re-entry medical physicals and respiratory clearances for incumbent members who have been absence from work for long periods due to non-occupational injury or illness.

The requested \$12,000 reflects projected cost increases for services.

PROFESSIONAL SERVICES: The Department receives professional services from multiple sources.

In order to provide EMS services for the community, the Commonwealth of Virginia requires the Department to have an Operational Medical Director (OMD). The OMD holds current Regional and State endorsement as a Medical Director and actively provides technical assistance, medical leadership and medical training as needed for the Department's EMS-certified personnel. The Department's OMD has a tremendous workload. It has become a standard practice throughout the region to compensate for these professional services. Starting with the FY 2014 budget, there is a \$5,000 cost for this service.

The Department receives professional services that support the hiring process such as diversity recruitment advertising, applicant written testing, and pre-employment polygraph examinations (\$2,500).

The Department has a cost share to Fairfax County for the regional fire intelligence analyst. This service provides real-time information when regional or national events occur (\$450).

The Department has an annual renewal cost for State Pharmacy Board license for controlled substances for EMS use (\$90).

There are miscellaneous costs incurred by the Fire Marshal's Office for post fire investigations and mapping services for disaster planning maps and ISO required maps (\$500).

The requested \$10,050 reflects projected cost increases for services and includes \$1,000 in funds moved from the Advertising line item.

ACCREDITATION: Accreditation cost will be deferred for the coming year and the appropriation reprogrammed for other priorities.

REPAIR/MAINTENANCE: Most repairs to the heavy fire apparatus, ambulances, breathing air compressor, self-contained breathing apparatus testing and repairs, air cylinder hydrostatic testing, ladder testing, hydraulic rescue tools repair, stretchers and essential equipment repair come from this line. The only repair the garage has covered in the past is the routine maintenance on the four staff vehicles, the utility pick-up truck and some very minor issues with the ambulances.

The Department also uses this account for fire station repairs such as garage doors, HVAC and electrical repairs. Based on past experience, the Department will spend around \$35,000 of the requested appropriation on vehicle maintenance.

MAINTENANCE SERVICE CONTRACT: There is one significant projected inflationary increase in existing contracts.

If the request to purchase four additional Mobile Data Terminals (MDT) is approved in the Capital Budget, the Department will have a total of eight MDT's. The Department needs a total of eight MDT's for all first-line apparatus. The MDT's are purchased from Prince William County and are considered necessary as part of our consolidated dispatch process. There is a "seat managed" maintenance service cost of \$2,200 for each unit which covers the cost of any repairs or system upgrades. The total maintenance service cost for the department MDT's is \$17,600.

The following list provides a breakdown of the contracts for FY2014:

Maintenance Service Contracts	FY 2014
WESTNET Station Alerting System	\$6,500
Wireless Communications-radio System Equipment Cost Share	\$3,800
MDT "Seat Managed" Maintenance Program	\$17,600
ACS Govt Systems-Firehouse Records Management (software annual license and updates)	\$1,600
Fire Station (back-up generator service)	\$350
Fire Station Atomic Clock Service	\$250
Breathing Air Compressor (maintenance and air quality testing)	\$1,200
Fire Alarm System (detection and suppression systems)	\$1,100
Service Testing (fire apparatus and ladders)	\$1,225
Fire Extinguisher Maintenance and Filling (extinguishers on trucks)	\$375
Municipal Emergency Services (annual maintenance for hydraulic rescue tools)	\$1,200
TOTAL	\$35,200

Note: With the Governing Body approved budgets of .5% increase for FY 2014, this line item is only budgeted \$25,125. The difference will be accounted for in the Fire Department's budget reduction line.

PRINTING/AUDIOVISUAL AIDS: This appropriation is predominately used for fire prevention materials such as coloring books, stickers and plastic children's fire hats along with posters and a banner for Fire Prevention Week activities and annual Open House. The Department will also purchase FD stationery, envelopes and business cards as needed from this line.

The requested \$2,500 reflects no projected cost increases for services.

ADVERTISING: The Advertising cost has been included in the Professional Services line item.

POSTAGE: Includes cost of mailing packages and selective mailings for EMS cost recovery.

The requested \$750 reflects no projected cost increases for services.

TRAVEL/EDUCATION: Supports mandated training and professional development activities for Department personnel.

Current training plan for FY2014:

Training and Professional Development	Program Cost
Community Support Activities	\$1,200
EMS	\$2,400
Fire	\$1,200
TOTAL	\$4,800

The requested \$4,800 reflects projected cost increases for services.

DUES/MEMBERSHIPS:

Northern VA Regional Commission-NOVA Fire Chiefs Committee	\$2,000
NOVA Regional EMS Council	\$550
National Fire Protection Association	\$250
VA State Fire Chiefs Association	\$75
VA Fire Prevention Association	75
International Association of Arson Investigators	\$75
International Association of Fire Chiefs	\$250
VA State Firefighters Association	\$125
VA Emergency Management Association	\$150
Institution of Fire Engineers	\$150
Center for Public Safety Excellence	\$325
National Society of Executive Fire Officers	\$125
TOTAL	\$4,150

The requested \$4,150 reflects projected cost increases for membership dues.

OFFICE SUPPLIES: Office supplies encompass a wide range of materials that are used on a regular, daily basis by the Department. The standard set of office supplies includes: pens; writing paper; notebooks; Post-It notes; scissors; erasers; staplers; computer diskettes and CDs; binders; file folders; labels; tape; basic reference materials; envelopes; toner cartridges; etc.

The requested \$3,000 reflects no projected cost increases.

MEDICAL/LAB SUPPLIES: Many of our medical supplies are provided to the Department through an agreement with the hospitals we serve. This line item is used to purchase medical supplies that are not included in the hospital exchange program. It also covers expenses for medical oxygen and supplies used from the engine as a first responder or used when a patient is treated but not transported to the hospital.

The requested \$12,000 reflects projected cost increases for supplies.

CLEANING SUPPLIES: Includes station cleaning supplies, toiletries, dishwashing soap, etc. All Fire Department cleaning work is done by staff.

The requested \$4,200 reflects projected cost increases for supplies.

UNIFORMS: Projected uniform costs are based on the replacement needs of 27 personnel. To reduce cost, replacement items are provided on a managed schedule.

Due to high turnover rates, the Department frequently purchases uniforms for new hires. A new hire receives 3 pants, 3 t-shirts, 2 shorts, 2 long sleeve polo shirts, 1 sweat shirt, 1 belt, 1 pair of shoes, 1 pair of coveralls, 1 gym short, 1 jacket, 1 short and long sleeve dress shirt, appropriate collar brass, 1 badge and 1 tie. The uniform cost for a new hire is significantly higher than the uniform replacement costs for an incumbent member.

The requested \$12,000 reflects projected cost increases for uniforms and includes at least two new hires based on typical attrition rates.

BOOKS/SUBSCRIPTIONS: This category includes expenses for Fire, EMS and Emergency Management books, manuals, training materials, and other professional development resources used for employee career enhancements. The principal use is for the expansion of the Department Library Collection.

The requested \$1,000 reflects no projected cost increases.

NEW OPERATIONAL LINE ITEM

EMERGENCY MANAGEMENT (EM): This is a new line item for FY 2014. The purpose of the EM category is to provide essential funding and enhancements for the City's preparedness and response capabilities for all hazards. The principal use is to support the training and equipment needs of our CERT members, maintain an updated Emergency Operations Plan (EOP), and provide assistance for EM activities throughout the city.

The requested \$7,500 reflects projected cost and qualifies the City for the Local Emergency Management Performance Grants Program (matching funds of \$7,500).

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	Adopted Budget	FY 2013		FY 2014		% Personnel to Dept %/\$ chg in Budget
			Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
FIRE AND RESCUE SERVICES							
Salaries/Wages	\$ 1,421,103	\$ 1,543,536	\$ 661,361	\$ 1,502,949	\$ 1,602,068	\$ 1,551,254	
ALS Incentive Pay	30,908	44,000	14,154	28,308	56,000	44,220	
Fire Marshall Supplement	492	2,000	-	-	-	-	
Overtime	80,323	88,000	67,089	145,000	91,000	88,440	
FICA	110,786	124,966	53,843	126,068	129,520	125,437	
Retirement (and LODA Fy2012)	202,386	199,103	97,970	194,204	206,168	209,096	
Group Health	177,891	181,667	73,755	175,920	196,721	193,185	
Life Insurance	3,781	8,181	3,408	8,180	8,491	8,586	
Total personnel costs	2,027,670	2,191,452	971,580	2,180,629	2,289,968	2,220,218	96.0%
Accreditation	-	10,000	-	-	-	-	
Professional Health Services	8,529	10,000	-	8,500	12,000	10,050	
Professional Services	29	1,000	320	1,600	9,500	1,005	
Repairs/Maintenance	37,646	35,000	20,611	45,000	42,000	35,175	
Maintenance Service Contract	19,199	25,000	10,171	12,500	37,500	25,125	
Printing/Audio-Visual Aids	2,482	2,500	1,377	2,000	2,500	2,500	
Advertising	1,290	1,000	-	250	-	-	
Postage	125	750	121	250	750	450	
Travel/Education	350	3,000	606	2,500	4,800	3,015	
Dues/Memberships	2,839	3,500	550	3,004	4,150	3,518	
Office Supplies	3,351	3,000	308	888	3,000	3,000	
Med/Lab Suppl. - Aid To Localities	18,797	29,247	2,463	29,000	Move to Capital Proj.Fund		
Medical/Lab Supplies - 4 For Life	8,669	10,127	1,934	10,000	Move to Capital Proj.Fund		
Medical/Lab Supplies	9,469	10,000	4,945	10,000	12,000	10,050	
Cleaning Supplies	3,938	4,000	698	3,000	4,200	4,020	
Vehicle Parts/Supplies	-	-	-	-	-	-	
Uniforms	7,790	10,000	1,122	4,500	12,000	10,050	
Books/Subscriptions	343	1,000	473	473	1,000	1,000	
Dept. managed budget reductions	-	(66,000)	-	-	-	(15,911)	
Emergency management	-	-	-	5,725	-	-	
Total operations & maintenance	124,846	93,124	45,899	139,190	145,400	93,047	
Total Department	\$ 2,152,516	\$ 2,284,576	\$ 1,017,279	\$ 2,319,819	\$ 2,435,368	\$ 2,313,264	1.3% 28,685

PUBLIC WORKS

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

Street Maintenance is responsible for maintenance of City streets and roadways infrastructure to provide safe travel ways. The Division coordinates with VDOT regarding City Street inspections related to maintenance funds. The Street Division also evaluates roadway conditions and has projected capital needs for milling and resurfacing to extend the life of City roadways.

Fleet Management ensures the safety and full-service life for City vehicles through preventative maintenance and repairs and manages the maintenance and repair functions that require outsourcing to local contract vendors.

Building & Grounds provides regular maintenance and improvements to facilities and grounds owned by the City. Building and Grounds is comprised of a percentage of staff members.

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.

Water & Sewer operations are part of DPW. (Budgeted in a separate Fund).

Solid Waste services are provided by a contractor and managed by DPW. (Budgeted in a separate Fund).

Storm Water Management is funded by an earmarked storm water management fee. In FY 2012 two Streets employees were transferred to the Storm Water Fund. (Budgeted in a separate Fund).

BUDGET HIGHLIGHTS

STREET MAINTENANCE

SALARIES/WAGES: The Public Works Department manages the General Fund functions of street maintenance, fleet maintenance, building and grounds, and inspections and the enterprise fund functions of water, sewer, solid waste and stormwater management. As the following chart shows, in the past few years the City has shifted personnel among the different funds for budgetary purposes. The FY 2013 column in the following table shows the “home” division of each Public Works employee. The Public Works Director has reviewed the actual work time allocation of each employee. The Man-hours Allocation column shows the man-hours devoted to each function. The budget is built on the man-hours allocation formula.

Personnel	FY2011	FY2012	FY2013	FY2013 Man- hours Allocation	FY2014	FY2014 Man- hours Allocation
Administration	3	3	3	0.55	3	0.55
Street Maintenance	6	4	7	4.61	7	4.62
Fleet Maintenance			2	2.17	2	2.16
Building & Grounds				1.95		2.05
Building Inspection	2	2	2	2	2	1.90
Water	11	11	7	6.61	7	6.62
Sewer	2	2	3	4.37	3	4.36
Stormwater		2		1.37		1.37
Solid Waste				0.37		0.37
TOTAL General Fund	11	9	14	11.28	14	11.28
TOTAL Public Works	24	24	24	24	24	24

OVERTIME: Public Works employees are frequently required to work after hours (overtime) in response to such emergencies as water/sewer line breaches and traffic signal malfunctions. Many of these “after hours” service requests involve plumbing, structural/security or HVAC problems that require immediate attention. FY 2013 budget re-established Building and Grounds Division to more accurately reflect actual expenditures.

SNOWSTORMS: The amount of money the City has to spend each year in overtime and materials to keep our roads safe through the winter varies with the weather. Snow fighting costs are located in several different line items in the Public Works budget on the following page:

	FY 2008	FY 2009	FY 2010	Actual FY 2011	Actual FY 2012	YTD FY2013	Proposed FY2014
Overtime – Snow Removal	\$19,550	\$1004	\$9289	\$7500	\$2,034	\$6,505	\$10,000
Contractual Services – Snow	\$8,858	\$0**	\$402,271	\$0	\$0	\$0	\$0
Garage Overtime – Snow Removal	\$4,000	\$1708	\$8673	Included in Streets	Included in Streets	Included in Streets	Included in Streets
Grounds Overtime – Snow Removal	\$3,740	\$442	\$5133	Included in Streets	Included in Streets	Included in Streets	Included in Streets
SUBTOTAL Personnel & Contractor Costs	\$46,148	\$13,154	\$435,366	\$7500	\$2,034	\$6,505	\$10,000
Salt and Materials Cost*	\$14,417	\$9186	\$48,385	\$34,061*	\$28,880	\$14,925	\$35,000
TOTAL Snow fighting costs	\$50,565	\$12,340	\$473,751	\$46,561	\$30,914	\$21,430	\$45,000

**Budgeted in Repairs and Maintenance. FY 2011 includes purchase of brine equipment.*

FY 2013 Snow Budget assumes we will pre-treat for 10 snowfalls, clear 8 light snowfalls, and have 4 days of 24-hour snow removal.

PROFESSIONAL SERVICES: Purchased items include traffic signal services, electrical services, services from Prince William Hospital for post-accident testing, North VA Junk Removal Services (removing debris from abandoned houses, and time clock services).

CONTRACTUAL SERVICES: In FY 2010, Public Works used this account to pay for the following expenses:

- TimeTech (time clock) software maintenance agreement. The total amount of the TimeTech contract is \$1,150. Norfolk Southern Railroad (\$1,252 annually) for maintenance of Manassas Drive railroad crossing.

REPAIRS AND MAINTENANCE: Repair/maintenance purchases consist of materials used throughout the course of the work day. Culvert & some supplies historically in Streets are now charged to Stormwater fund. The \$35,000 for repairs and maintenance supplies in FY 2012 include:

	Budget FY2013	Request FY2014
Gravel	\$3,275	\$5,200
Asphalt	\$4,225	\$6,800
Fill Dirt	\$500	\$500
Signs	\$1,500	\$2,800
Debris Removal	\$8,000	\$8,000
Traffic Signal	\$10,000	\$15,000
Street marking paint/burn downs	\$3,000	\$15,000
Misc. supplies	\$4,500	\$4,500
Salt & Snow Fighting Materials	\$35,000	\$35,000
TOTAL	\$70,000	\$92,800

The Department's requests include an additional \$32,000 to dispose of the spoil temporarily stored at the end of Rugby. This request is included in the Capital Budget.

STREETLIGHTS: This account pays for the security light at 9300 Manassas Dr. (VRE parking area). Public streetlights are part of the City's franchise agreement with NOVEC. We pay for the installation of the lights. The Co-op pays for the electricity usage in exchange for the right to use City rights-of-way for their poles and power lines.

RENT/LEASE: Equipment rental during periods City equipment is being repaired or for specialized equipment not owned by the City.

Prior years' expenditure was for rent of two storage units and any heavy equipment/tools required to perform Street Department operations. Storage units have been turned in and replaced by storage structure donated to Public Works by the Lions Club.

TRAVEL/EDUCATION: At this time we have plans to send employees (5 persons or less) for required maintenance training including, but not limited to, IMSA (traffic signals), GIS training, Safety Training as required by OSHA and any business/personnel training as required by Human Resources.

REPAIR/MAINTENANCE SUPPLIES: Purchases applied to this account consist of tools/equipment required to perform Street Department operations. FY 2012 Repair/Maintenance Supplies would include:

	Budget FY2013	YTD FY2013	Request FY2014
Shovels, Rakes and Other Hand Tools	\$2,000		\$2,000
Small Lawnmowers	\$2,000		\$12,000
Leaf blowers, & Weed eaters	\$2,000		\$2,000
Personal Protective Equipment	\$1,000		\$1,000
Power Tools	\$2,000		\$2,000
Pumps/hoses	\$2,000		\$2,000
Miscellaneous		\$30	
TOTAL	\$11,000		\$21,000

UNIFORMS/CLOTHING: The Dept. of Public Works provides field personnel with an annual benefit of \$150 for jeans/coveralls and \$240 for boots, allowing employees to purchase the clothing/footwear of their individual choice.

STREET SIGNS: All FY 2013 sign replacements were from stock. Some replacement expenditures will be necessary in the future. The City needs to prepare to meet reflectivity standards for all our signs. A supplement to this line item is proposed in the Capital Budget.

VPDES STORM WATER COMPLIANCE: To comply with Federal and State water quality regulations, the City is required to maintain storm water retention basins, sedimentation ponds and drainage channels. In October 2010, the City established a Storm Water Utility Fee to fund these mandates. The storm water fee generates approximately \$250,000 annually. The new revenue and related expenditures are budgeted in the Storm Water Management Enterprise Fund and replaces this line item.

GARAGE (FLEET MAINTENANCE)

In FY 2013, the garage facility operated with one mechanic and one technician and was able to perform significant repairs in house. With the aging of the City's fleet vehicles, repair costs have increased significantly. A preliminary inventory of all vehicles was prepared based on age, mileage, and hours of operation. Based on industry standards regarding vehicular replacement criteria, an overall model was created as a guideline for vehicle replacement. Previous to this evaluation, the City did not have a planning tool to be utilized to project vehicle replacement capital needs. To better utilize the Garage Facility and reduce outsourcing cost, it is proposed that the facility equipment be evaluated and updated. Increasing the number of mechanics on staff would decrease outsourcing due to volume of repairs that are time sensitive that staff could perform but are limited by available mechanics. In FY 2014, a request for proposal will be prepared for additional outsourced contract vendors.

In FY 2011, the City outsourced its fleet maintenance to private contractors and deleted all three of its garage staff positions. We retained one skilled mechanic as a Street Department employee. During the course of the year we found that it was more cost-effective to use the mechanic's skills to manage our fleet maintenance operations and to do some in-house repairs. During FY 2013, the Division operated with one mechanic and one technician.

The Public Works Director recommends hiring an additional mechanic.

SALARIES/WAGES: Mechanic and Fleet Records Coordinator were moved from Garage Division to Streets in FY 2011 budget. Based on the table in the Streets Division narrative, the cost of personnel hours spent on vehicle maintenance is reflected in the Garage Division personnel line.

PROFESSIONAL SERVICES: Towing, Police speedometer verification.

CONTRACTUAL SERVICES: Renewal Fleet Maintenance Software Licensing Agreement with Mitchell 1, and James River Equipment for contract (warranty) maintenance on a John Deere backhoe and John Deere rubber tire loader purchased from that vendor and City vehicle contractual vendor services.

REPAIRS AND MAINTENANCE: In addition to the salary and benefits for our fleet maintenance staff, the cost of maintaining our fleet is paid from four accounts: Professional Services, Contractual Services, Repairs & Maintenance, and Vehicle Parts/Supplies. The following table shows the history of those combined costs:

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected	FY2014 Proposed
Professional Services	\$1,533	\$0	\$449	\$13,291	\$24,600	\$24,000
Contractual Services	\$2,569	\$2,492	\$3,327	\$60,801	\$109,900	\$60,000
Repairs & Maintenance	\$27,932	\$62,412	\$107,315	\$109,865	\$23,000	\$23,000
Vehicle Parts/Supplies	\$46,635	\$69,612	\$15,107	\$13,969	\$56,400	\$56,000
TOTAL	\$78,669	\$134,516	\$126,198	\$197,926	\$213,900	\$163,000

The year to year variance in the four lines indicates that we have not been consistent in the way we classify fleet maintenance expenses. The jump in Contractual Services in FY 2013 from \$60,000 to \$109,900 is the result of a vendor delivering to us in the fall of 2012 bills to us for work he did in 2010 and 2011.

Largely because of the vendor's late billing our expenditures are projected to significantly exceed budget for FY 2013.

	FY2013 Budget	FY2013 Projected	Over/(Under)
Professional Services	\$5,000	\$24,600	\$19,600
Contractual Services	\$2,500	\$109,900	\$107,400
Repairs & Maintenance	\$50,000	\$23,000	(\$27,000)
Vehicle Parts/Supplies	\$53,000	\$56,400	\$3,400
TOTAL	\$110,500	\$213,900	\$103,400

The Public Works Director recommends adding a mechanic position to staff the garage with two mechanics and a technician to reduce the City's reliance on outside maintenance firms and to reduce vehicle downtime.

The Fire Department Budget includes approximately \$35,000 for maintenance of fire trucks and ambulances.

REPAIR/MAINTENANCE SUPPLIES: Purchases applied to this account may include, but are not limited to, any tools, equipment and materials required to perform fleet maintenance operations.

TRAVEL/EDUCATION: ASCE certified mechanic, requires some annual expense for continuing education required to maintain certification.

GAS/OIL/GREASE: If fuel expenditures for the final three months continue at our monthly rate for the last three months, FY 2013 expenditures will total \$202,000. Public Works requested \$204,000 for FY 2014, pointing out that fuel prices increased approximately 10% from January 2012 to January 2013.

BUILDINGS AND GROUNDS

In FY 2011, as part of the Reduction in Force, the City did away with its Buildings and Grounds Division. The maintenance of City buildings is done by Street Department staff with assistance from the Parks and Recreation Department staff and employees working in City buildings.

In FY 2013, the City re-established its Buildings and Grounds Division. The maintenance of City buildings, with the exception of the Community Center and Signal Bay Water Park, is performed by Public Works Department staff. The Community Center and Signal Bay Water Park are maintained by the Parks and Recreation Department staff. The Public Works Director has allocated the cost of mowing public property outside of street rights-of-ways to the Buildings and Grounds Division. Mowing within the ROW is performed by the Streets Division.

The City has constructed a Police Station, Fire Station, and Community Center in recent years. The City Hall and Public Works facilities have not been replaced or systems updated/upgraded and are requiring significant staff and contractual services. Each of these facilities has aging and deteriorating structures and systems. In FY 2012, City Hall had a backup generator installed to maintain emergency power to key systems since it houses not only the City's computer servers, but the Schools servers. In FY 2013, an uninterruptible power supply (UPS) was installed and wired to key server and emergency/security systems. A preliminary building evaluation has indicated roof system failure and multiple HVAC system failures or potential failures due to age and/or lack of maintenance. Projected building and HVAC expenditures are included in the FY 2014 budget requests for consideration.

PROFESSIONAL SERVICES: Contractors hired to perform specific maintenance work throughout the City. Examples of such services include interior painting at the Police Dept., HVAC routine maintenance/repair (all PD, Fire, City Hall), garage door repair, pest control (City Hall), and other lesser charges.

CONTRACTUAL SERVICES: The proposed \$20,000 is requested to re-establish contracts that have been cancelled resulting in major repairs and inadequate maintenance service to facilities.

REPAIRS AND MAINTENANCE: Purchases applied to this account consist of materials required to perform building maintenance and repair for all departments throughout the City. The \$125,000 requested for FY 2014 includes:

	Budget FY2013	Request FY2014
HVAC System Filters/Repairs	\$10,000	\$30,000
Plumbing Supplies	\$5,000	\$5,000
Paint	\$2,500	\$2,500
Cleaning supplies/paper products	\$2,500	\$2,500
Lighting	\$2,000	\$2,000
Grounds materials (topsoil, mulch, straw)	\$5,000	\$5,000
Flag maintenance	\$2,500	\$2,500
Hard floor maintenance (PW and City Hall)	\$3,000	\$3,000
Electrical	\$2,500	\$2,500
Loading Dock Safety Rails	\$5,000	\$5,000
Dumpster Enclosures	\$5,000	\$10,000
Roof/Exterior	\$10,000	\$50,000
Miscellaneous		\$5,000
TOTAL	\$55,000	\$125,000

The \$30,000 for HVAC replacement/repairs and \$50,000 for City Hall roof work listed as projects in the Capital Budget.

MAINTENANCE SERVICE CONTRACT: Includes elevator inspection/maintenance agreements and generator maintenance agreement, and building security system maintenance. Maintenance contracts for HVAC system have not been included in previous budgets.

ELECTRICAL SERVICES: The requested \$200,000 appropriation covers the electric utility bills for all City buildings except the Community Center which is budgeted in the Parks and Recreation budget. The relative annual electric cost for each building is shown by the following FY 2011 projection:

City Hall	\$ 56,115.97
Police Station	\$ 50,290.86
Fire Station	\$ 32,462.64
Public Works	<u>\$ 13,022.94</u>
TOTAL	\$151,892.41

FY 2012 actual total was \$136,000 and FY 2013 projected total is \$141,000; so Manager's recommended budget is \$150,000.

This total does not include power to sewer pump stations or other utility facilities and does not include possible increase due to oil price fluctuations.

HEATING SERVICES: The requested \$40,000 appropriation covers the natural gas bills to heat all City buildings except the Community Center which is budgeted in the Parks and Recreation budget. The relative annual gas cost for each building is shown by the following FY 2010 breakout:

City Hall	\$ 7,310.00
Police Station	\$ 6,455.00
Fire Station	\$ 4,806.00
Public Works	<u>\$ 7,715.00</u> (Appropriation includes heating for garage building)
TOTAL	\$26,286.00

FY 2012 actual total was \$28,000 and FY 2013 projected total is \$30,000; so Manager's recommended budget is \$35,000.

WATER AND SEWER SERVICES: Although the City provides water and sewer services, we charge ourselves for the water and sewer usage of City buildings. The proposed \$10,000 appropriation covers the bills for all City buildings except Parks and Recreation facilities. The approximate annual water and sewer bill for each building is:

City Hall	\$ 3,811
Police Station	\$ 2,093
Fire Station	\$ 2,707
Public Works	<u>\$ 1,773</u>
TOTAL	\$10,385

CLEANING SUPPLIES: Includes cleaning supplies, toiletries, toilet paper/paper towels. This line item includes only sanitation/janitorial supplies versus maintenance (paint, carpentry, electrical, plumbing, etc). This account involves materials as compared to the Repair & Maintenance Supply account which is associated with tools and implements required to perform related tasks at the Dept. of Public Works and City Hall.

REPAIR/MAINTENANCE SUPPLIES: Include tools and items required to perform maintenance services versus the purchase of “materials” which applies to the Repair/Maintenance line item.

BUILDING INSPECTION

In the first half of FY 2013, inspections mainly consisted of residential and commercial existing facility upgrades or additions. Staff member’s skills were utilized in other divisions such as building and grounds, erosion control review and inspections, and VDOT project coordination. In the second half of FY 2013 and FY 2014, the building inspections workload will be significantly increased by the approved developments under construction of approximately 207 single family attached residential units and recently submitted 304 residential apartments and 22,500 square feet of commercial projects.

SALARY/WAGES: In FY 2010, the Building Inspection staff was cut from three positions to two positions.

POSTAGE: Certified mailings and Notice of Violation letters.

DUES/MEMBERSHIPS: Certification maintenance/renewal, continuing education units, Virginia Building Officials Code Admin dues and the International Code Council Membership.

BOOKS/SUBSCRIPTIONS: Purchase of updates to building codes.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
<u>STREET DEPARTMENT</u>							
Salaries/Wages	\$ 284,950	\$ 239,998	\$ 146,134	\$ 316,624	\$ 246,736	\$ 241,198	
Overtime	28,794	39,000	24,740	47,000	39,000	39,000	
Overtime - Snow Removal	2,034	10,000	-	6,500	10,000	10,000	
FICA	22,812	22,108	12,848	28,314	22,624	22,200	
Retirement	26,495	28,968	18,961	37,922	29,781	29,781	
Group Health	36,824	28,727	20,047	40,913	30,972	30,972	
Life Insurance	510	1,272	754	1,498	1,308	1,308	
Leaf collection expense to Solid Waste Fur	-	(30,000)	-	-	-	-	
Total personnel costs	402,419	340,072	223,484	478,771	380,421	374,458	98.3%
Professional Services	9,423	10,000	11,190	11,190	15,000	10,050	
Contractual Services	1,252	5,000	-	1,252	5,000	5,000	
Repairs & Maintenance	82,086	70,000	22,211	60,000	124,800	70,350	
Street Lights	306	150	102	306	150	150	
Rents/Leases	3,662	-	1,236	2,500	4,500	-	
Travel/Education	537	500	714	2,600	500	500	
Office Supplies	944	400	30	150	400	400	
Repair/Maintenance Supplies	2,981	11,000	30	30	21,000	11,055	
Uniforms/Clothing	1,600	2,500	1,343	3,240	2,500	2,500	
Street Signs	1,070	-	-	-	-	-	
Dept. managed budget reductions	-	(35,000)	-	-	-	(93,515)	All DPW Depts
VPDES Stormwater Compliance	-	-	-	-	-	-	
Total operations & maintenance	103,861	64,550	36,856	81,268	173,850	6,490	-5.9%
Total Department	506,280	404,622	260,340	560,039	554,271	380,948	\$ (23,674)
<u>GARAGE</u>							
Salaries/Wages	included with Street	111,001	57,360	124,280	125,019	111,556	
Overtime		-	1,317	2,000	-	-	
FICA		8,492	4,186	9,660	9,564	8,534	
Retirement		13,398	7,494	14,988	15,090	15,090	
Group Health		1,835	6,036	12,445	13,805	13,805	
Life Insurance		588	298	598	663	663	
Total personnel costs		135,314	76,691	163,971	164,141	149,648	32.8%
Professional Services		13,291	5,000	10,622	5,000	5,000	
Contractual Services		60,801	2,500	69,633	89,000	29,763	
Repairs And Maintenance		109,865	50,000	6,580	20,755	23,000	
Advertising		-	-	-	-	-	
Travel/Education		-	-	-	-	-	
Office Supplies		318	400	292	500	400	
Medical Supplies		-	-	-	-	-	
Repair/Maintenance Supplies		737	200	-	200	200	
Gas/Oil/Grease/Anti-Freeze		207,632	194,000	84,445	182,096	204,000	
Committed fuel conservation - 5%		-	(9,700)	-	-	-	
Vehicle Parts/Supplies		13,969	53,000	20,925	53,518	53,000	
Uniforms/Clothing		1,645	-	-	334	-	
Total operations & maintenance		408,258	295,400	192,477	368,575	306,333	5.9%
Total Department		408,258	430,714	269,168	496,741	455,980	\$ 25,266

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
BUILDINGS AND GROUNDS							
Salaries/Wages	included with Street	\$ 85,231	\$ 11,062	\$ 24,292	\$ 95,524	\$ 85,658	
FICA		6,520	602	1,858	7,308	6,553	
Retirement		10,287	1,440	2,922	11,530	11,530	
Group Health		13,466	1,133	2,238	14,849	14,849	
Life Insurance		608	57	116	676	676	
Total personnel costs		116,113	14,294	31,426	129,887	119,265	25.2%
Professional Services	12,667	12,000	3,201	5,000	12,000	12,000	
Contractual Services	10,925	20,000	3,653	11,000	20,000	20,000	
Repairs & Maintenance	45,704	55,000	16,810	38,400	125,000	55,275	
Maintenance Service Contract	6,627	12,000	6,890	6,890	12,000	12,000	
Electrical Services	136,175	200,000	52,358	147,985	200,000	200,000	
Heating Services	28,252	40,000	4,438	27,257	40,000	40,000	
Water And Sewer Services	10,952	10,000	3,977	9,545	10,000	10,000	
Committed energy conservation - 5%	-	(12,500)	-	-	-	-	
Office Supplies	278	336	30	100	336	336	
Cleaning Supplies	-	300	-	150	300	300	
Graffiti Removal	-	1,500	-	-	1,500	1,500	
Repair/Maintenance Supplies	445	3,000	405	405	3,000	3,000	
Total operations & maintenance	252,025	341,636	91,762	246,732	424,136	354,411	3.5%
Total Department	252,025	457,749	106,056	278,158	554,023	473,676	\$ 15,927
BUILDING INSPECTIONS							
Salaries/Wages	152,843	162,914	72,164	157,550	158,567	158,567	
FICA	11,536	12,463	5,662	12,053	12,130	12,130	
Retirement	21,308	19,664	9,417	18,834	19,139	19,139	
Group Health	10,249	10,349	4,627	9,589	10,814	10,470	
Life Insurance	410	863	375	818	840	840	
Total personnel costs	196,346	206,253	92,245	198,844	201,490	201,147	99.2%
Postage	1	500	-	-	500	500	
Travel/Education	165	100	126	126	300	101	
Dues/Memberships	-	250	-	-	250	250	
Office Supplies	389	400	-	300	400	400	
Books/Subscriptions	-	300	1,028	1,028	1,000	302	
Total operations & maintenance	555	1,550	1,154	1,454	2,450	1,552	-2.5%
Total Department	196,901	207,803	93,399	200,298	203,940	202,699	\$ (5,104)
TOTAL DPW	\$ 1,363,464	\$ 1,500,888	\$ 728,963	\$ 1,571,041	\$ 1,808,975	\$ 1,513,304	\$ 12,415 0.8%

SOCIAL SERVICES

The City of Manassas Park Department of Social Services (LDSS) provides time-sensitive, long-term solutions to problems facing the City of Manassas Park residents. The Department develops, manages, and assists with federal, state and local initiatives designed to mitigate potential hindrances to positive quality of life for the City of Manassas Park 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:	FY 2013	FY 2014
	Full-time	Full-time
Social Services	12	12

The Department has three frozen positions:

- Social Worker II
- Human Services Assistant I (Part time)
- Receptionist (Part time)

The Department has one vacant position:

- Senior Social Worker

On recommendation of the Social Services Advisory Board the Governing Body unfroze one staff position during FY 2013.

The Department requests the addition of the following positions:

	TOTAL COSTS	LOCAL
Receptionist (Part time)	\$35,650.00 Highest salary with benefits	\$10, 695.00
Social Worker II (CSA program)	\$75,721.00 – \$69,3290 Average depending on benefit package	\$22,716.00 – \$20,798.00
Benefit Program Specialist II (Fraud)	\$60,532.00 Average	\$18,159.00

A significant portion of the cost of providing the Department's services is paid by the State. The following table gives an overview of the breakout:

	Total Cost	Paid by Revenue from State	Paid with City Funds
Personnel	\$916,776	\$641,893	\$274,883
Social Service Programs	\$169,617	\$161,533	\$8,084
Community Services Act	\$835,000	\$480,125	\$354,875
TOTAL	\$1,921,393	\$1,283,551	\$637,842
PERCENT	100%	67%	33%

Budget Lines

SALARIES/WAGES: The state has provided funding for a 10-month, 3% pay increase for DSS employees which is included in the pay and benefits line item. Total cost of the 3% increase is approximately \$20,700. A portion of the total cost paid with City funds is approximately \$3,200.

Salaries and Wages are listed as Staff and Operational in the Virginia Department of Social Services budget lines: Effective FY2014, all local Department of Social Services (LDSS) staff and operational expenses will be charged to either a single base budget line (Budget line 855) or to a single pass-through budget line (Budget Line 858). No distinction will be made between Service Workers and Benefit Workers for purposes of sampling, budgeting, and reimbursement. The base allocation for BL855 rate from the Virginia Department of Social Services is estimated to be federal/state 85% and local match 15%. The pass-through rate for BL858 is projected at 26% federal and 74% local. It is anticipated that the revised formula will work as an advantage point for the City as previous pass through averaged approximately 19% reimbursement in federal funds.

The LDSS has received preliminary information that the FY2014 allocation will include a 3% salary increase for local DSS staff.

OVERTIME: Occasionally emergencies require staff to work overtime. When this occurs, they are compensated at time and a half.

STANDBY/ON-CALL PAY: The Department is required to have service unit staff available for emergencies on a 24 hour basis. This line item provides a standby or call-out stipend when a social worker is called in to work in the middle of the night or on the weekend. We are required to pay overtime when the staff is on standby time. During FY2013 we changed our on-call pay procedures to comply with FLSA requirements. The change increased the annual cost by about \$6,000.

PROFESSIONAL HEALTH SERVICES: Cardiopulmonary resuscitation (CPR) Services and First Aid Classes are no longer eligible for reimbursement via the VDSS. Previously, this budget line was included in Quality Day Care budget line below.

PROFESSIONAL SERVICES – LEGAL: The Department utilizes legal services from Ms. Lisa Baird, PC, under a retainer agreement to represent the Department in legal matters brought by or against the Department in the Juvenile and Domestic Relations District Court and matters of Appeal to the Circuit Court. The Virginia Code requires the Department to have legal representation.

Legal services costs are paid from staff and operational budget lines.

This budget line was reduced in half for FY 2014 as a result of reducing Ms Baird's retainer to more closely reflect time worked. Ms Baird has been appointed to a Judgeship; so an agreement will have to be negotiated with a new attorney.

COMMUNITY SERVICES: Prior to FY 2012 the Department served as a pass-through of funding for nonprofit community agencies that provide services to citizens of the City of Manassas Park. Agencies receiving funds in the past included: Legal Services of Northern Virginia, SERVE, Project Mend-A-House, American Red Cross, ACTS, Disability Services Board, etc. The Department remains hopeful that local funds will be restored to this budget line because these organizations do provide supportive services to the Citizens of the City of Manassas Park.

PROFESSIONAL SERVICES: Language Line (translation service). In order to meet the needs of the citizens, translation services are used via a private corporation. The primary languages are Spanish and Farsi. Whenever possible, vacant positions are filled with bilingual staff.

These funds are paid from staff and operational budget lines.

PRINTING/BINDING: Staff business cards, office stationery, envelopes, etc. are charged to this line item. The Department's share of the postage cost is included the Department's Lease Agreement with the City of Manassas Park.

POSTAGE: Reimbursement for the Department's share of the postage cost is included the Department's Lease Agreement with the City of Manassas Park.

TELECOMMUNICATIONS: The Department's share of the telecommunication cost (blackberry) is included the Department's Lease Agreement with the City of Manassas Park.

RENT/LEASE: (Copy machine) Reimbursement for the Department's share of the copy machine rental expense is in the Department's Lease Agreement with the City of Manassas Park.

TRAVEL/EDUCATION: Most of the State mandated training does not require a registration fee. Some training is Web based. However, some conferences which are specifically designated for the benefits and service workers are typically out of the area

requiring staff to be reimbursed on a per diem rate. Reimbursement is requested through staff and operational budget lines.

GENERAL RELIEF (State budget line 813): Unattached child. These funds are available if a non relative caretaker assumes responsibility for a minor and needs financial assistance in order to care for the minor. The payment amount is based on a state formula which is equivalent to the TANF Federal poverty rate. This is a mandated program.

Federal/State 62.50% Local match 37.50%

AUXILIARY GRANT – DISABLED: The Auxiliary Grant Program provides income supplements to recipients of SSI and certain other aged, blind, or disabled individuals residing in a licensed assisted living facility or in an approved adult foster home. This assistance is made available through local departments of social services to ensure that adults are able to maintain a standard of living that meets their basic needs. These funds are client driven and the funding increases or decreases are based on the numbers of clients being served. ***Federal/State 80% Local match 20%***

FOSTER CARE AID: There are three State program lines (811, 861 & 862) paid from this local budget line:

1. **FOSTER CARE:** (Budget line 811) The goal of the program is to provide services to enable the child to return to his or her home or to find another permanent home for the child. Foster care is intended as a temporary response to difficulties in the family situation, not a long-term solution to family difficulties. Services include monthly maintenance payment. This line item is subject to increase or decrease based on the number of children who enter foster care.
Federal/State 100% - This has no local match

2. **INDEPENDENT LIVING PROGRAM – EDUCATION AND TRAINING VOUCHERS:** (Budget Line 861) The Independent Living Program – Education and Training Vouchers (ETV) Program provide vouchers for post secondary training and education to youth who have aged out of foster care or who have been adopted from the public foster care system after age 16. The money is used to pay for rental deposits, items needed to furnish the home, educational costs for college tuition, classes for other technical programs, specific uniforms for employment, particular clothing needed for job search, etc. We currently do not have any youth who meet these criteria. If a child enters care in FY2014, the State would make funds available.
Federal/State 100% - This has no local match

3. **INDEPENDENT LIVING PROGRAM – BASIC ALLOCATION:** (Budget Line 862) The Basic Independent Living Program (ILP) is a program that provides a continuum of services and activities for current and former foster children to promote self-sufficiency. The eligible population includes young

people ages 14-18 who are likely to remain in foster care and those 18-21 who have aged out of foster care but continue to receive independent living services. Local DSS may include youth younger than 14 in independent living group activities, as appropriate. Funds may be used to pay for food if there is a group educational training and possibly cab rides to group activities. These funds are client driven and the number of clients determines the increase or decrease in funding.

Federal/State 100% - This has no local match

EMERGENCY ASSISTANCE/FEMA: This is the Department's only source of funds for meeting critical client needs that do not fit the rules of any of the categorical financial programs.

Local funds are used to assist citizens experiencing hardships with paying utility bills, rent, prescriptions, etc. Previously, the Department obtained a FEMA grant to assist the citizens. This grant has not been available since FY2010. Over the past several years, NOVEC has donated \$1,500 per year to the Department to assist senior citizens with the purchase of their prescription medication and other critical needs such as utility expenses.
100% donated local funds \$1,500.00

Department requests City appropriation of \$5,000 to supplement NOVEC donation.

REFUGEE SETTLEMENT (State Budget Line 819): The Virginia Refugee Resettlement Program, Office of Newcomer Services. Refugee populations served through this program include: refugees, asylees, Cuban/Haitian entrants, victims of human trafficking, Afghans and Iraqis with special immigrant, certain Amerasians, unaccompanied refugee minors. These funds are client driven and increases or decreases based on the number of clients being served.

Federal 100% - This has no local match

DAYCARE TITLE XX: Through a new initiative by the State, effective February 1, 2012, The Virginia Department of Social Services assumed responsibility for the payments.

JOBS PURCHASE (State Budget Line 872): Virginia Initiative for Employment, not Welfare (VIEW) program is a workforce program administered through local departments of social services. The VIEW Program provides employment and training services to TANF recipients who are required to participate in the program as a condition of eligibility and to TANF recipients who volunteer to participate. The goal of VIEW is to provide proven service approaches and strategies that help current and former TANF clients (including those with multiple barriers to becoming employed) prepare to enter, succeed and advance in the workplace. The VIEW program offers a wide range of workforce services including job readiness classes, job search assistance, education, training, community work experience placements and subsidized employment. VIEW also offers support services including child care, transportation, and the purchase of work related items such as uniforms.

FY13 - Federal/State \$11,699 Local 2,146.00 Total funds – \$13,845.00

15.5% local match

SPECIAL NEEDS ADOPTION (State budget Line 817): Many children in need of adoptive placement have characteristics that make them difficult to place. The State offers State adoption assistance to families adopting children who are not eligible for Title IV-E (federal funds). The allocation of these funds is client driven.

FY13 budget - \$33,566.00 Federal/State 100% - This has no local match

ADOPTION SUBSIDY FUNDS (State budget Line 812): Budget allocation is based on projected program expenditures, state mandate and contractual obligation. Many children in need of adoptive placements have characteristics that make them difficult to place. The State offers adoption assistance to families adopting children who are eligible for Title IV-E (federal funds). A Title IV-E adoption assistance agreement shall be executed for any child who meets special needs criteria and meets eligibility requirements for AFDC in effect since July 1996 or SSI eligibility requirements at the time of adoption and a child of a minor placed in foster care. This budget line has three types of payments: 1) Basic maintenance - State Cost Code 81201 adoption assistance for families adopting Title IV-E eligible children; 2) Enhanced maintenance- State Cost Code 81203 for additional daily supervision (ADS); and 3) the non-recurring costs of adoption assistance – State Cost Code 81202 for families adopting any child from agency custody, regardless of eligibility status. The allocation of these funds is client driven.

FY13 budget - \$6,672.00 Federal/State 100% - This has no local match

ADULT SERVICES (State budget Line 833): Adult services are provided to assist an individual to remain in his or her own home and to be as independent as possible for as long as possible. The provision of adequate services decreases the risk of institutional placement, decreases overall costs for long-term care and ensures that appropriate services are provided to maximize self-sufficiency. An example of the services is companion services which could include light housekeeping, assistance with dressing, limited food preparation, etc.

FY13 budget - \$5,892.00 Local \$1,473.00 Total funds \$7,365.00

20% local match rate

PROTECTIVE SERVICES – CHILDREN: (State budget line 866)

PROMOTING SAFE & STABLE FAMILIES (PSSF) funds enable localities to develop, establish, expand, and operate coordinated community based programs and cover certain costs for conducting face-to-face contacts with children in foster care. The Department uses these funds for supportive services in the community. \$7, 856 of the total funds are provided the City of Manassas Park Community Center.

FY 13 budget - \$22,698 Local \$4,163 Total funds \$26,861

15.5% local match rate

PROTECTIVE SERVICES – ADULT: Services to prevent or remedy abuse, neglect, or exploitation of vulnerable adults who are unable to protect their own interests. Services can be provided to adults age 60 and older and incapacitated adults age 18 and older.

FY13 Federal/State \$17,036.00 Local \$3,125.00 Total funds \$20,161.00

15.5% local match rate

Although the FY2013 budget award was \$20,161.00, based historical spending the \$5,000.00 shown in the proposed budget is probably a more accurate projected budget need.

INCOME ELIGIBLE DAYCARE: Through new initiative by the State, effective February 1, 2012, The Virginia Department of Social Services assumed responsibility for the payments.

AT RISK POOL - CSA: Comprehensive Services Act for at Risk Youth and Families (CSA) is a 1993 Virginia Law that provided for the pooling of eight specific funding streams used to purchase services for high-risk youth. Services include residential placement, intensive home based counseling, therapeutic foster care services, etc. These funds are returned to the localities with a required state/ local match and are managed by local interagency teams which include Manassas Park Schools, Mental Health Departments, the Health Department and Prince William County Court Service Unit. This program is mandated by the State but no funds are used to operate regular DSS programs.

There are different match rates for each service. FY2013 budget was -\$806,790.00. In FY2013, supplemental requests were necessary to meet the community's needs thus this budget line was increased for FY2014.

Federal/State average match is 60 % and the Local averages 40%.

DUES/MEMBERSHIPS: These funds are paid from our State staff and operational budget line. Membership includes the Virginia League of Social Services Executives (VLSSE), Coalition of Human Services, etc.

QUALITY DAYCARE INITIATIVE: Grants are awarded to local departments of social services to improve the quality and affordability of child care for all of Virginia's citizens. By awarding these grants, VDSS aims to improve the quality of child care through: consumer and parental education, small business training and development, infant and toddler development activities, improvements to services for at-risk and special needs children, improvements in care for school aged children, improved school readiness, or other approved child care quality initiatives.

**FY2013 - Federal/State \$25,561.00 Local \$4,869.00 Total funds \$30,250.00
15.5% local match**

VEHICLE REPAIR/SUPPLIES: The Department has three vehicles; we do not have a vehicle repair/supplies line in our budget. The Department's share of the vehicle repairs/supplies is included in the Department's Lease Agreement with the City of Manassas Park. All three DSS cars are paid in full.

BOOKS/SUBSCRIPTIONS: NADA books are purchased from this line. The Benefits Program uses these books to assist with establishing eligibility for clients. The Department submits to the State for reimbursement of these expenses under staff and operational.

CSA ADMINISTRATION: Funds utilized by the CSA Social Worker for supplies such as printers, toner, laptop, files etc. A portion can also be applied to the worker's salary.
FY2013 - Federal/State \$7,158.00 local \$5,342.00 Total funds \$12,500

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
SOCIAL SERVICES							
Salaries/Wages	\$ 573,304	\$ 647,768	\$ 303,397	\$ 650,483	\$ 689,594	\$ 689,594	
Salary reductions from attrition						(27,345)	
Overtime (Stimulus Funds)	827	500	115	115	500	500	
Part-Time Wages	6,164	-	-	-	-	-	
Standby/Oncall Pay	6,644	3,000	4,465	9,000	3,000	9,000	
FICA	42,396	49,784	22,464	50,459	54,039	53,442	
Retirement	78,198	78,186	37,361	75,120	83,234	83,234	
Group Health	64,106	67,635	25,859	55,593	73,821	68,962	
Life Insurance	1,506	3,433	1,485	2,986	3,655	3,655	
Total personnel costs	773,145	850,305	395,146	843,756	907,843	881,043	46.9%
Professional Health Services	8,308	-	-	-	-	-	
Professional Services - Legal	13,750	27,500	13,750	13,750	13,750	13,750	
Community Services	-	-	-	-	-	-	
Professional Services	-	4,700	1,143	3,800	4,000	4,000	
Printing/Binding	386	500	86	134	500	500	
Advertising	25	-	-	-	-	-	
Postage	2,575	100	1,125	1,945	2,500	101	
Rents/Leases	780	2,000	(142)	800	800	800	
Travel/Education	3,994	3,000	965	1,600	4,000	3,015	
General Relief	(25)	-	-	-	-	-	
Aux. Grant - Disabled	14,900	12,000	7,422	10,000	14,900	14,900	
Foster Care Aid	31,785	10,000	-	15,000	10,000	10,000	
Emergency Assistance/FEMA	(890)	1,500	929	-	1,500	1,500	
Refugee Settlement	-	-	-	3,630	5,000	5,000	
Day Care Title XX	45,950	-	(656)	-	-	-	
Jobs Purchase	11,765	16,600	3,728	4,878	13,845	13,845	
Special Needs Adoption	30,636	40,000	7,967	16,000	33,566	33,566	
Adoption Subsidy Funds	5,304	7,000	400	1,500	7,000	7,000	
Adult Services	11,275	5,000	4,815	6,000	7,365	7,365	
Protective Services - Children	27,927	26,000	15,557	26,000	27,191	27,191	
Family Services	-	700	212	700	700	700	
Protective Services - Adult	4,174	5,000	718	4,000	5,000	5,000	
Income Eligible Day Care	54,033	-	-	-	-	-	
Prevention	691	-	-	-	-	-	
SLH	-	-	3,722	3,722	-	-	
At Risk Pool (CSA-CPMT)	751,577	806,790	275,242	750,000	835,000	810,824	
Dues/Memberships	165	400	35	400	400	400	
Quality Day Care Initiative	8,260	19,000	-	10,000	30,250	30,250	
Office Supplies	5,856	6,000	1,647	6,000	6,000	6,000	
Books/Subscriptions	98	300	98	250	300	300	
CSA Administration	2,139	12,500	2,335	3,000	12,500	2,500	
Total operations & maintenance	1,035,438	1,006,590	341,098	883,109	1,036,067	998,506	1.2%
Total Department	\$ 1,808,583	\$ 1,856,895	\$ 736,244	\$ 1,726,865	\$ 1,943,910	\$ 1,879,549	\$ 22,655

PARKS & RECREATION

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

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

In response to Governing Body guidance, the Parks and Recreation Department operates under a policy of recovering 65% of their operating budget from fee and rental revenue.

BUDGET HIGHLIGHTS

Personnel:	FY 2013		FY 2014	
	Full-time	Part-time	Full-time	Part-time
Parks & Recreation	11	12	11	12
Community Center	5	20	5	20

With the opening of the Community Center the total Parks and Recreation budget has grown even while the recession forced decreases in other Department's budgets, but along with increased expenditures the Department has used the Community Center and its other facilities to increase revenues. The net expenditures directly supported by tax funds have actually decreased 21 % since 2009.

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Expenditures	\$1,517,221	\$1,654,620	\$2,196,161	\$2,198,769	\$2,352,008
Dept. Revenue	\$516,778	\$627,858	\$1,175,500	\$1,498,000	\$1,559,590
Net Expenditures	\$1,000,443	\$1,026,762	\$1,020,661	\$700,769	\$792,418

SALARY/WAGES: Wages for the Department's 16 full time employees. From FY 2008 to FY 2012 the number of full-time employees in the Parks and Recreation Department decreased from 20 to 11. During the same time the wages paid for full-time employees decreased \$73,000. Slight decrease from FY 2012 budget to FY 2013 proposed is a result of turnover with employees being hired at slightly less than their predecessors and the continuation of the vacancy for the Deputy Director.

PART-TIME WAGES: The Department has minimized its costs while operating the new Community Center by relying heavily on part-time employees. Part-time employees receive no benefits other than workers compensation and unlimited access to parks facilities during time of employment. The exact number of part-time workers employed by the Department varies based on the number of hours that our experienced part-timers are available and the numbers of staff needed to handle rentals and seasonal events. Full time equivalent of the PT allocation is 32.18.

Several changes have take place that cause the numbers in this line item to change over the last few years:

- Expenditures in the Parks and Recreation Wages Extend Care line were combined with Part-Time Wages in FY2011
- Office of Teen Salaries was combined with Part-time Wages in FY 2012
- Prior to FY 2012 class instructors, coaches, and others were paid as contractors. Beginning FY2012 to comply with IRS regulations these workers were hired as part time employees
- Prior to FY 2011 some instructors and coaches were paid directly from program revenue so that the expenditures for their services did not appear in the annual budget

The requested increase in Part-Time Wages from the \$714,350 budgeted in FY 2013 to \$730,619 requested for FY 2014 represents growth and Department classes programming. Since the Department applies a cost recovery factor of 120% to all classes and programs, any increase in Part-time wages due to expanded programming is more than made up by increased revenue.

The FY 2014 projected total of \$717,921 is made up of the following components:

	FY 2013 Projected
Operation of Community Center	\$194,180
Operation of Community Center Pool	\$128,515
Operation of Signal Hill	\$63,996
Classes	\$99,787
Extended Care	\$32,317
Preschool	\$47,945
Office for Teens	\$16,254
Operation of Costello Park	\$23,292
Operation of Signal Bay	\$111,635
TOTAL	\$717,921

OFFICE FOR TEENS SALARIES: This salary was listed separately from other salaries because up until FY 2012, some of the salary and much of the operation was covered by a grant that required itemization. The earmarked budget item simplified the audit. All of these funds were cut by the State.

CONTRACTUAL SERVICES:

HVAC – All roof top units and associated internal systems. Cost will escalate in future years	\$25,000
Fitness Equipment preventive maintenance	\$1,800
Web maintenance: From Leigh Agency to Harmony Designs	\$2,500
Marketing: Leigh Agency	Shifted
Contingency for additional maintenance not covered by agreement (Primarily HVAC)	\$19,000
Miscellaneous small contract work (electrical contractor, plumbing, ACNS, Fire line, etc)	\$12,700
TOTAL	\$61,000

The continued decrease in this line reflects the termination of the outsourced Marketing contract. A portion of these funds have been shifted to the miscellaneous small contract work or to the Advertising line and a portion has been eliminated. Additionally, included in this line are the small contracts DPR manages for major cost centers such as plumbing and electrical work as we utilize the same contractors at negotiated rates or the system installed is proprietary and as such we have to use the sole source.

REPAIRS AND MAINTENANCE: Prior to FY 2012 DPR request \$40,000 annually to support all outdoor park services and amenities such as landscape, in-field dirt, seed, tree removal, field lining, repair to fences, structures, etc. Over the years we have found that this figure allows us to maintain the facilities and historic sites adequately and provide enough to manage any emergency repairs that may occur. Since the opening of MPCC, as the amount of customers increase, so does general wear and tear maintenance.

PRINTING/BINDING: Appropriation includes everything we procure to support our marketing efforts – from business cards to flyers, our twice yearly publication, posters, brochures, folders, gift certificates, handbooks, banners, signs, and any other type of collateral required.

ADVERTISING: In FY 2010 we spent \$52,000 which included the Community Center grand opening – a formal ribbon cutting and then a public event. FY 2011 we used a marketing contract with the Leigh Agency. Decreases in subsequent years result from heavier reliance on in-house staff and increased use of on-line media.

UTILITY/ELECTRICAL SERVICE: As we reviewed electric and water costs for the Community Center for FY2011 we found metering errors in both our electric and water utilities. We paid for the unbilled electric service in FY2012 inflating our expenditures

for that year by \$150,000. With a year and half experience operating the building and accurate data from NOVEC, we budgeted a FY 2013 electric bill of \$235,000; however, it looks like we will finish the year with expenditures of only \$180,000.

HEATING: Natural Gas for heating Community Center and its pool.

WATER & SEWER: During FY 2013, we discovered that the meter for the main water supply to Signal Bay Water Park was not being charged to the Department. We project that as a result of this additional charge and the increase in the City's rates the Department's water and sewer budget will have to increase \$107,000 next year.

Note: With the Governing Body approved budgets of .5% increase for FY 2014, this line item is only budgeted for \$38,190. The difference will be accounted for in DPR's managed budget reduction line.

POSTAGE: Includes cost of selective marketing mailings for Community Center.

TRAVEL/EDUCATION: Planned training includes:

- CPR/FS and Lifeguard training
- Mandated Reported Training, Child abuse and neglect, up to 32 hours of specialized trainings to support the Licensed Programs
- Requested budget includes no travel or conference attendance.

DUES AND MEMBERSHIPS:

- STMA – Sports Turf Managers Association
- VRPS – Virginia Recreation and Parks Society
- NRPA – National Parks and Recreation Association
- NAYS – National Association for Youth Sports
- Miracle League

EXTENDED CARE: This is the operations line to support the Extended Day Care program. General purchases include, snack costs, equipment, materials and supplies.

COMMUNITY CENTERS POOL: Expenses include chlorine, equipment such as rescue tubes, UV bulbs, minor repairs to valves, jets; injectors for chlorine; CO2 delivery; Bromine; testing reagents; first aid supplies; aqua exercise equipment such as kick boards and swim noodles.

SIGNAL BAY POOL OPERATION: These expenses are similar to the indoor pool, but also include custodial supplies to clean the pool house and showers. The city resumed the direct operation of the facility in FY 2012. This incorporates the chemical costs and cleaning supplies for the summer season in addition to general equipment such as rescue tubes, reagents, umbrellas, etc.

JULY 4 CONTRACTS: Purchase of fireworks for the July 4th Celebration. In addition to the \$16,000 cost of the fireworks, staff time and other expenses makes the total cost of the annual July 4 celebration approximately \$30,000.

SIGNAL BAY EQUIPMENT: For the last few years this expenditure has been made from capital projects budget. Since the line item is for annual expenditures to maintain and replace swimming pool equipment, in future years this expenditure will be returned to operating budget.

RECREATION CENTER OPERATIONS: This line item supports the front of the house operation. FY 2013 expenditures included \$8,000 for cost of portable dance floor, the cost of which should be recovered in one year from dance floor rental fees. Previously we rented a dance floor each time one was required by a rental customer.

PRESCHOOL: Program support materials such as craft supplies, snacks, event supplies, instructional support material. In FY 2013, the program grew from 2 to 4 classes.

SEASONAL EVENTS: This line item has decreased since FY 2009 as a result of dropping programs including Trail of Terror, paying for the summer concert series and garage band series, the Arbor Day event, and the Latino Festival. Appropriation continues to be used to help cover the costs of Easter Egg Hunt, Fall Festival, the Light Parade and Halloween Party that are not paid by donations and sponsorships and to purchase viewing rights for our outdoor movie events. We attempt to provide all of the 20+ events we have in the past only if we receive enough donations/sponsorships to implement them.

PROGRAMS – OTHER: We purchase general equipment and supplies for general programs that are not sports.

PROGRAM – SPORTS: Expenditures for sports programs are offset by revenues under the City’s cost recovery program. For example total sports revenue for FY 2013 are projected to exceed \$100,000.

	FY 2014 Proposed
Athletics adult	\$20,000
Athletics youth/teen	\$35,000
Summer camps	\$5,000
Aquatics instruction	\$5,000
TOTAL	\$65,000

OFFICE FOR TEENS EXPENSE: The operations line covers the costs of the at-risk programs and camps we implement cooperatively with the School District, the Police Department, and the Fire Department. This line supports all at-risk teen programs, travel, food, entrance fees, etc

JANITORIAL SUPPLIES: Materials to keep the Community Center fresh and clean as its use continues to grow.

UNIFORMS: We purchase all polo's, t-shirts, hats, work gloves, ID tags, lanyards, and reimburse work boots for the parks division. We supply one of each color to all employees – anything above and beyond is deducted from their pay. All Lifeguard uniforms are deducted from their pay.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
PARKS AND RECREATION							
Salaries/Wages	\$ 765,668	\$ 765,810	\$ 387,787	\$ 838,057	\$ 769,957	\$ 769,957	
Parks/Rec Wages Extended Care	-	-	-	-	-	-	
Part-Time Wages	576,578	714,350	299,905	612,794	717,921	717,921	
Office Of Teens Salaries	-	-	-	-	-	-	
FICA	98,885	113,232	51,224	110,990	113,823	113,823	
Retirement	95,435	92,433	41,436	84,536	92,934	92,934	
Group Health	89,243	100,053	44,498	95,960	113,545	108,487	
Life Insurance	1,838	4,059	1,760	3,840	4,081	4,081	
Total personnel costs	1,627,647	1,789,936	826,610	1,746,177	1,812,261	1,807,202	75.3%
Contractual Services	61,620	61,000	21,032	49,540	61,000	61,000	
Repairs & Maintenance	55,430	64,882	24,827	47,248	55,000	55,000	
Printing/Binding	20,716	20,000	3,970	15,000	21,000	20,100	
Advertising	31,973	21,000	10,512	22,340	21,000	21,000	
Electrical Service	266,435	235,000	66,710	180,000	220,000	220,000	
Heating	24,450	25,000	4,570	21,385	25,000	25,000	
Water & Sewer	21,068	38,000	57,769	127,680	145,200	38,190	
Committed energy conservation - 5%	-	(14,900)	-	-	-	-	
Postage	593	1,500	159	600	1,500	1,500	
Travel/Education	2,755	1,000	(349)	-	1,000	1,000	
Dues & Memberships	250	1,000	755	755	1,000	1,000	
Extended Care	7,183	9,000	7,401	9,000	9,000	9,000	
Community Center Pool	32,191	26,450	13,940	33,000	26,500	26,500	
Signal Bay Pool Operation	5,998	5,000	9,031	9,400	6,500	5,025	
July 4th Contracts	15,250	15,500	1,823	15,250	16,000	15,578	
Signal Bay Equipment	-	-	-	-	-	-	
Recreation Center Operations	13,724	12,424	14,556	27,500	13,000	12,486	
Preschool	3,440	3,000	2,706	3,600	3,000	3,000	
Seasonal Events	2,994	5,000	237	300	5,000	5,000	
Seniors	117	-	-	-	-	-	
Programs - Other	-	10,000	-	-	10,000	10,000	
Programs - Sports	70,692	65,000	20,641	58,800	65,000	65,000	
Office Of Teens Exp	2,384	10,000	1,256	3,476	7,500	7,500	
Office Supplies	4,767	5,500	2,553	4,700	5,500	5,500	
Janitorial Supplies	16,592	15,000	5,907	12,300	20,000	15,075	
Uniforms	2,944	5,000	491	1,000	5,000	5,000	
Dept. managed budget reductions	-	(54,000)	-	-	-	(34,955)	
Total operations & maintenance	663,566	586,356	270,497	642,874	743,700	593,499	1.0%
Total Department	\$ 2,291,213	\$ 2,376,292	\$ 1,097,107	\$ 2,389,051	\$ 2,555,961	\$ 2,400,701	\$ 24,408

INTERFUND TRANSFERS

Interfund Transfers represent payments from the General Fund to other Funds, as well as the transfer to the Manassas Park City Schools.

BUDGET HIGHLIGHTS

Personnel : None

TO DEBT SERVICE FUND – CITY DEBT AND SCHOOL DEBT

Transfer from General Fund to Debt Service Fund for payment of principal and interest on City Bonds.

Our FY 2014 debt service was scheduled to increase \$200,000, but the Governing Body authorized a refinancing that will reduce the City's debt service a total of about \$2.7 million over the life of the bonds. FY 2014 debt service reduction will be about \$380,000.

The FY 2014 debt service line item has been reduced to the required amount and a separate line item has been added appropriating the \$380,000 to a fund balance reserve.

The FY 2012 transfer for debt service increased \$1 million because of an increase in our principal and interest payments. There was no significant change in our bond payments from FY 2012 to FY 2013.

Beginning in FY 2013 principal and interest payments for bonds that built the City's Schools will flow directly from the General Fund to the Debt Service fund instead of flowing through the operating transfer to the Schools.

APPROPRIATIONS TO SCHOOL BOARD

In accord with the Financial Plan the school operating transfer increases 0.5%. The transfer is \$5 million less than in FY 2012 because it no longer includes funds for School debt service as noted above.

Under the Revenue Sharing Agreement with the Schools there was "true-up" of actual revenues received to those budgeted and transferred. This true-up took place after the completion of the audit and was taken in the following fiscal year in order to mitigate the impact of a decrease on the Schools operating budget in the current year. The negative appropriation of \$189,736 was the final true-up to take place under the expiring Revenue Sharing Agreement.

REGIONAL SERVICES

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

BUDGET HIGHLIGHTS

Personnel : None

COUNTY SHARED SERVICES

In accord with contracts between the City and Prince William County, the City is billed for various shared regional services provided by the County. These services are shared among the County, the City of Manassas and the City of Manassas Park. The services include: Courts, Sheriff, Commonwealth Attorney, Community Services, Library, Cooperative Extension, Aging, Outreach to Detention, and Public Health.

The City receives an annual bill from the County for its share of costs for the related services. The bill is based on the County's proposed budget for that fiscal year, plus or minus a carry forward difference of the distribution of actual costs versus budgeted costs ("the true-up) from two years prior, due to the availability of actual numbers for that year. For example, the FY 2014 billing includes the budgeted costs for FY 2014 plus or minus the true-up from FY 2013.

Some of these services are billed to the 3 sharing jurisdictions based on their respective percent of population.

FURTHER DETAIL ON SPECIFIC SHARED SERVICES

COMMUNITY SERVICES MENTAL HEALTH: Payments to Prince William County Community Services Department which provides a variety of adult mental health, intellectual disability, adult substance abuse, youth mental health and substance abuse, early intervention (infants and toddlers), emergency services, psychiatric services and medical management for the citizens of Prince William County and cities of Manassas and Manassas Park. At \$665,000 the cost of this shared service is exceeded only by the cost of Jail services.

LIBRARY: According to our agreement with the County, if the City wishes to withdraw from participation in the Library we must give one year advance notice.

COOPERATIVE EXTENSION: The County Extension Office provides a variety of programs, including Environment and Natural Resources; 4-H programs; education programs for finance, nutrition and parents; and Extension Leadership Council. These programs are designed to enable families to better manage resources, help youth become productive members of society and improve the impact of urban horticulture on the environment.

AGENCY ON AGING: For regional senior citizens services.

OUTREACH TO DETENTION: Manassas Park will pay a per diem to Prince William County for any youth from the City placed on Outreach. This is a pre-adjudication supervision program that serves as an alternative to detention pending trial in the Juvenile & Domestic Relations District Court.

PUBLIC HEALTH: There is one Health Department for the County. This account covers our share of State mandated Health Department services. For the last two years the true-up impact in the way the County applied its cost allocation plan caused use to receive a credit that offset our costs. Beginning with FY2014 we are back to paying our share of the service costs.

COMPREHENSIVE COMMUNITY CORRECTIONS: This is the Office of Criminal Justice Services. They supervise adults from General District Court and some from the Juvenile & Domestic Relations Court. The City is billed an amount based on the percentage of arrests by Manassas Park police versus other jurisdictions arrests that go into this system. Our FY2013 cost increased because Prince William County ended a subsidy that had reduced our costs in prior years.

JUVENILE DETENTION HOME: The City will be billed \$217.21 per day per Manassas Park resident child housed at the Juvenile Detention Center and \$223.76 per day at the Molinari Juvenile Shelter. Per diem rates are increased 5% for FY 2014. The City's costs are reduced when Court authorizes electronic monitoring through VJCCC's services instead of incarceration. Our only control of this cost is at the initial "press charges" decision. The budget recommendation of \$60,000 is based on projected FY 2013 costs plus a \$10,000 buffer.

JAIL: In FY 2013, the charge to the City for prisoners who are arrested by City Police and housed at the County Jail increased from \$65 per prisoner per day to \$87, a 34% increase. Our FY 2013 expenditures are projected to exceed the \$600,000 we budgeted by \$100,000; so \$700,000 is recommended for FY2014.

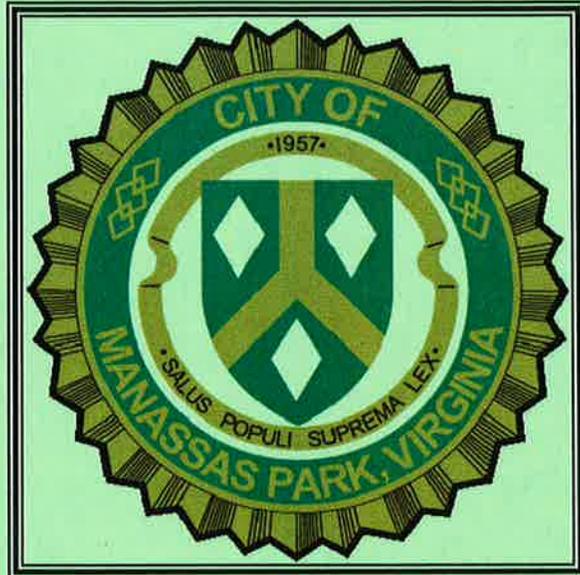
VJCCCA (VA Juvenile Community Crime Control Act): Manassas Park pools their VJCCCA state allocation and local dollar contribution with the City of Manassas for Intensive Supervision Services. They supervise serious offenders to include gang involved youth as well as some CHINS (Child in Need of Supervision) youth.

LOCAL HEALTH: Health Department Services not included in the State mandated Public Health appropriation.

CONTRIBUTIONS TO NVCC: In order to promote the growth of the community college we provide a small operating subsidy of \$1,194 and join with all of the local jurisdictions in northern Virginia to make a per capita contribution to Northern Virginia Community College. The contribution will increase \$0.25 to \$2.00 per capita for FY 2014.

**CITY OF MANASSAS PARK
GENERAL FUND - EXPENDITURES
APPROVED BUDGET FY 2014**

	FY 2012 ACTUAL	FY 2013			FY 2014		% Personnel to Dept %/\$ chg in Budget
		Adopted Budget	Actual 12/31/2012	Estimated Actual	Dept. Request	Approved Budget	
TRANSFERS							
To Debt Service Fund - City Debt/TAN Int	\$ 1,697,426	\$ 1,839,115	\$ -	\$ 1,839,478	\$ 1,796,297	\$ 1,796,297	
To Debt Service Fund - School Debt	-	4,649,407	-	4,649,408	4,510,017	4,510,017	
Appropriations To School Board	15,383,606	10,638,988	-	10,638,988	10,691,498	10,691,498	
True-up of School Board appropriation	-	(189,736)	-	(189,736)	-	-	
Total Department	\$ 17,081,032	\$ 16,937,774	\$ -	\$ 16,938,138	\$ 16,997,812	\$ 16,997,812	\$ 60,038
REGIONAL SERVICES							
<u>Shared Services Allocation:</u>							
					Prelim. Estimate	Per County Billing	
Courts	\$ 106,032	\$ 155,003	\$ 77,502	\$ 155,003	\$ 155,000	\$ 164,816	
Sheriff	193,176	233,983	116,994	233,983	235,000	231,459	
Commonwealth Attorney	(12,336)	-	-	-	-	-	
Community Services/Mental Health	591,480	603,712	301,854	603,712	600,000	665,479	
Library	471,024	437,735	218,868	437,735	450,000	483,457	
Cooperative Extension	20,892	29,401	14,700	29,401	30,000	26,386	
Agency On Aging	109,356	84,888	42,342	84,888	90,000	47,341	
Outreach To Detention	14,868	18,151	9,078	18,151	20,000	25,649	
Public Health	(12,348)	(11,853)	(5,928)	(11,853)	-	31,741	
<u>Other:</u>							
Comprehensive Comm Correct,	7,958	43,975	2,224	43,975	40,000	47,262	
Juvenile Detention Home	17,635	112,269	20,308	70,000	112,269	60,000	
Jail	604,240	620,000	234,378	600,000	600,000	700,000	
VJCCC	57,580	35,946	3,836	35,946	37,193	37,193	
Local Health	25,167	25,167	13,190	25,671	25,167	25,167	
Contributions To NVCC	22,257	22,915	22,257	26,380	22,915	37,193	
Total Department	\$ 2,216,981	\$ 2,411,092	\$ 1,071,603	\$ 2,352,792	\$ 2,417,544	\$ 2,583,143	\$ 7.1% 172,051
OTHER - Non-Departmental							
Reserve for debt refinancing savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381,987	
Contingency	-	52,130	-	-	-	237,181	
Net - Other (reductions) increases	\$ -	\$ 52,130	\$ -	\$ -	\$ -	\$ 619,168	2.6%
Total Expenditures-General Fund	\$ 33,869,626	\$ 34,658,675	\$ 7,988,834	\$ 34,448,395	\$ 35,509,703	\$ 35,559,683	\$ 901,008



Capital Projects Fund

CAPITAL PROJECTS FUND

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

This Fund is 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.

	FY 2014 Proposed Budget
REVENUES	
VDOT State & Federal Funds - Street Projects	\$3,215,684
PRTC Motor Fuels Tax Fund	\$879,307
TOTAL REVENUE	\$4,094,991
EXPENDITURES	
Denver Dr.	\$247,873
Traffic Signal Connectivity - Manassas Dr (28 to Euclid)	\$153,600
Manassas Dr. RR Crossing	\$40,000
Manassas Dr./Euclid Intersection	\$2,040,909
Conner Dr. extension	\$400,000
Euclid Sidewalk Safe Route	\$902,608
Street Milling & Paving	\$200,000
Conner Ctr - street improvements	\$110,000
TOTAL EXPENDITURE	\$4,094,990

Excluding the grant-funded projects, the transfer from fund balance falls way short of funding the needed non-transportation capital expenditures as shown in the following table.

The City Manager recommends we appropriate the items shown in the last column and, later in FY 2014, if proffers in excess of 15% of budget are received, consider supplemental appropriations to cover some of the remaining items.

TOTAL NON-TRANSPORTATION REVENUE & FUND BALANCE	\$800,805	\$800,805
EXPENDITURES		
Voting Machines	\$59,300	
Software Implementation - Phase II (Receipting)	\$50,000	\$50,000
IT - Hardware, Software, Technology	\$125,000	\$50,000
Police Vehicles - Lease Payments	\$155,500	\$155,500
Police & Fire 800 MHZ Radio Upgrade (Project 25 Compliance)	\$700,000	\$340,000
CAD/Police PAK System	\$73,000	\$73,000
Fire Suppression Vehicle/Ambulance: 5 year lease	\$42,800	\$42,800
Fire Suppression 2 Command Vehicles: 5 year lease	\$16,683	
Fire Equipment 4 MDTs: \$16,000	\$16,000	
Fire Equipment 28 Bunker Gear: 5 year lease	\$21,378	
Fire Equipment 23 SCBA: 5 year lease	\$48,192	
Fire Equipment - Cardiac Monitor	\$21,600	\$21,600
Street Sign Mandates	\$12,000	
DPW Rugby Spoil Removal	\$40,000	
City Hall Roof & HVAC	\$60,000	
Fleet Replacement - City Wide	\$192,000	
Parks & Rec. Wellness Center Expand-ADA Reqirmt	\$84,200	
Signal Bay Deck Repair	\$379,500	
Signal Hill/Costello Park Equipment Replacement	\$5,000	
Parks & Rec. Vehicles & Equipment	\$5,000	
Fire Expenditures - Grant Funded	\$75,405	\$67,905
TOTAL EXPENDITURES	\$2,182,558	\$800,805
SHORTFALL	(\$1,381,753)	\$0

During the recession the City moved the following smaller equipment and other capital purchases from the General Fund to the Capital Fund: Fire equipment, street sign mandates, Signal Hill/Costello Park equipment replacement, Police vehicles – lease payments, Police – capital lease principal (reimbursed), IT – hardware and software technology, and Parks & Recreation vehicles and equipment. These types of expenditures that occur every year should be moved back to the General Fund as soon as financial conditions allow.

BUDGET HIGHLIGHTS

REVENUES

PROFFERS: The Governing Body has instructed that all non-utility proffers the City receives be used to bring the General Fund unrestricted fund balance to a level equal to at least 15% of the City’s operating budget. We will post any proffer revenue received to the Reserve for Emergencies. However, after this 15% reserve policy is met, the Governing Body may choose to appropriate some proffer revenue to fund Capital Budget items. If an anticipated \$4.5 million proffer payment is received in the next few months from the proposed Palisades Apartment

development, then the Governing Body will be in a position to consider the appropriation of some proffer revenue for capital projects.

VDOT, SATE & FEDERAL FUNDS – STREET PROJECTS: These funds are gas tax revenues approved by the Virginia Department of Transportation for specific transportation projects. For example, 67% of the Manassas Drive/Euclid Intersection and 50% of the Conner Drive Extension projects will be paid with VDOT funds.

PRTC MOTOR FUELS TAX FUND: The primary revenue anticipated to come into the Capital Projects Fund is from state gas taxes that accrue to PRTC. PRTC takes our share of the cost of operating the regional bus service and VRE rail service off the top. The balance is available for transportation facility projects in the city that are part of a district transportation plan. Funds are released for specific projects upon approval of our request by the PRTC Governing Board.

SAFE ROUTE FUNDS: Grant for Sidewalk/Path along Euclid from Manassas to Middle School. (This amount has been included in VDOT revenue)

GANG TASK FORCE REIMBURSEMENT: Grant funds and City share of forfeited property used in criminal activities received by the City as a result of Police Department participation in the Regional Gang Task Force.

FIRE EQUIPMENT GRANTS – TENTATIVE: Unsuccessful Grant application for a replacement Fire Department Medical Unit.

FIRE FUNDS – 4 FOR LIFE, FIRE FUNDS – ATL AND DONATIONS: Beginning with the FY2014 budget, the Aid-to-Localities (commonly referred to as Fire Funds), Four-for-Life (commonly referred to as EMS Funds), and Fire Department Donations (donated funds) will be located in the Capital Fund as a special revenue source. These three earmarked Fire Department resources are moved from the General Fund to Capital Fund to allow annual carryover of unspent funds.

1. **FOUR FOR LIFE:** (Commonly referred to as EMS Funds). This pass-through grant fund is administered by the VA Department of Health. The funding comes from a \$4 fee from each vehicle registered with the DMV. From those funds, 26% of the total is returned to the locality, 32% are used for competitive EMS grants and the remainder funds state training programs. The Four-for-Life funds are not to supplant or replace existing funds locally appropriated. Localities are allowed to carry over grant funds from one fiscal year to the next. These return-to-locality funds are intended to provide funding for EMS training, equipment and supplies.
2. **AID to LOCALITIES (ATL):** (Commonly referred to as Fire Funds). This pass-through grant fund is administered by the VA Department of Fire Programs (VDFFP). The purpose of this special revenue source is to provide financial assistance to Fire Departments. Funds from ATL can only be used for fire training, firefighting equipment and protective clothing. Funds come from the State Corporation Commission based on 1% direct gross of premiums received by companies operating in the state for property and casualty insurance. Allocations are population-based. ATL funds are not to supplant or replace existing funds locally appropriated. Localities are allowed to carry over grant funds from

one fiscal year to the next. Historically, the Department uses these funds to pay for: replacement turn-out gear and PPE, gear for new personnel, replacement radios, hose, small equipment, etc., and applicable fire training.

- 3. FIRE DEPARTMENT DONATIONS:** The FD Donation funds come from citizens and private businesses who occasionally donate cash to the Department. These funds are historically used for expenses associated with community activities such as Fire Department Open House, Camp Four Alarm, Santa Run, and Light Parade.

FIRE FUNDS – LEPG GRANT: Anticipated grant for Emergency Services costs. Revenue is contingent on grant approval and appropriation of \$7,500 for Emergency Services in the Fire Department operating budget.

CAPITAL PROJECT FUND – FUND BALANCE: The budget recommends no new revenue from local taxes for the Capital Projects Fund, but projects we will end FY 2013 with a projected \$720,475 in the Fund to carry forward to FY 2014.

EXPENDITURES

DENVER DRIVE: Culvert repair at drainage-way vulnerable to flooding.

TRAFFIC SIGNAL CONNECTIVITY: Improvement to coordination of traffic signals along Manassas between Route 28 and Euclid in conjunction with Manassas Intersection Improvement project.

MANASSAS DR RR CROSSING: Upgrade of crossing controls will help make tracks through Manassas Park eligible for quiet zone designation.

MANASSAS DR/EUCLID INTERSECTION: A major intersection improvement adding turn lanes and requiring ROW acquisition and extensive utility relocation.

CONNER DRIVE EXTENSION: Construct incomplete section of Conner Drive between Route 28 and Sandstone Way. Traffic flow from Conner onto Route 28 will be right turn only.

EUCLID SIDEWALK SAFE ROUTE: Grant-funded construction of sidewalk and walking path along Euclid from Manassas Drive to the Middle School.

TRANSFER TO GENERAL FUND: Indirect cost allocation for management support of Capital Fund projects by personnel and resources paid from the General Fund. For the last several years, we have transferred \$250,000 per year. FY 2013 budget cut the transfer in half to \$125,000. FY 2014 budget eliminates the transfer altogether.

TRANSFER TO DEBT SERVICE FUND: Transfer from the Capital Fund to help pay debt service. In FY 2014, this transfer should, like the above item, is eliminated from the Capital Projects fund.

VOTING MACHINES: In response to a State Election Board request, the City's Electoral Board has recommended replacement of all the City's touch-screen voting machines with optical

scanners that read paper ballots. The replacement equipment and the purchase of additional machines are to reduce wait time during a Presidential election. The Board has recommended the new equipment be purchased and tested in a small election so we will know that we are ready for the next election with a large turnout.

Each machine is \$8,300 and the City would need 5 machines for two precincts or 7 machines for three precincts.

- Two precincts and Cap = \$41,500 + \$800 for 40 voting booths = \$42,300.00
- Three precincts and Cap = \$58,100 + \$1,200 for 60 voting booths = \$59,300.00

The Board recommends 20 booths for each precinct.

SOFTWARE IMPLEMENTATION - Phase II (Receipting):

Completion of ongoing project which will implement Tyler-Munis software for the Treasurer, Revenue Collector, Assessor, and Building Department and will remove all City operations from the IBM AS400, which is no longer being supported by IBM.

IT – HARDWARE AND SOFTWARE:

Although only \$25,000 was budgeted in FY 2013, actual expenditures will total about \$126,000. The following table summarizes the categories of expenditure:

FY 2013 PROJECTED:

Email Protection License Renewal	\$10,100
Supplemental Appropriation of \$41,000 for hardware & software to solve problems caused by Departments running out of storage space	\$54,040
VoIP Phone System Equipment & Support	\$22,581
Replacement Computers	\$3,595
Memory Upgrades	\$1,671
Misc. Software & Hardware Repairs	\$10,917
Reconfigure DMZ & On-call Ashburn Assistance	\$12,000
Patch Management Software	\$11,970
TOTAL	\$126,874

FY 2014 expenditures will be finalized with the assistance of the Ashburn Consulting report that the City will receive in May. The following table shows estimated needs and proposed expenditures for FY 2014:

	Estimated Needs	Proposed Expenditure
Exchange & Domain Upgrade: Server Software: Exchange Server Software \$2,050; Exchange CAL Software for 200 Computers \$22,400; Mail Servers Replacement \$7,200	\$31,650	\$31,650
Upgrade Active Directory Domain Controllers: Server Software \$2,050; Directory Servers \$7,200	\$9,250	\$9,250
Computer OS: Microsoft Windows Professional Single Upgrade/Software Assurance Pack for 200 Computers	\$55,700	\$55,100
Office Suite: Microsoft Office Single License/Software Assurance Pack for 200 Computers	\$110,100	\$10,000
Computer Refresh: Year 1 of 3-year program to replace 200 computers	\$34,000	\$15,000
Replacement Phones: Reserve of 4 phones to replace broken units and to add units when necessary	\$4,000	\$4,000
Storage: Additional expansion of storage capacity	\$32,000	\$0
Great Plains Update: We have not purchased annual updates of our accounting software. Although IBM is dropping support, Avastone will keep us operating; so Finance Staff recommends delaying the update another year.	\$70,000	\$0
TOTAL	\$346,700	\$125,000

Note: Only \$50,000 approved.

POLICE VEHICLES – LEASE PAYMENTS: Beginning in FY 2010 the appropriation for the Department’s patrol car lease contract was moved from the General Fund to the Capital Projects fund. Three-year lease purchase and replacement of 6 older high mileage Police vehicles in FY2014 will cost \$145,000, a decrease from last year’s final payment of \$155,976 for the previous lease.

POLICE CAPITAL LEASE PRINCIPAL: The Police vehicle capital lease is paid with a Gang Task Force reimbursement. The vehicle is under a straight year to year lease with no purchase clause.

POLICE 800 MHZ RADIO UPGRADE: Manassas Park and Manassas share part of the 800 MHz radio backbone equipment. To maintain interoperability with neighboring departments switching to new digital transmission standards, the equipment must be upgraded. This appropriation will pay our projected share of the City of Manassas radio upgrade project.

The payment to Manassas will most likely hit in FY 2014, but Manassas is pushing to implement transition in July 2013; so Chief Evans predicts our payment will be due in full early FY 2014.

The \$253,000 budgeted toward this \$700,000 project is part of the \$722,400 shown in Capital Fund - Fund Balance revenue line.

Most of the Police Department's radios are upgraded to the new digital standard, but the Department still has several vehicle mobile and portable units that need to be upgraded - 5 x \$5,000 @ = \$25,000 and approximately 10 portables - 10 x \$5,000 @ = \$50,000 for a total of \$75,000.

CAD/POLICE PAK SYSTEM: Appropriation is used to pay for:

- Software service and support of mobile data terminals
- Computer aided dispatch
- Records management and incident based reporting
- GPS/GIS mapping
- Verizon dispatch license & maintenance fee
- CAD license & maintenance fee
- Computers and other technology purchases

FY 2014 expenses will include bringing MDT access to VCIN in compliance with federal security standards and meeting a 2-factor authentication requirement.

Chief Evans anticipates that in FY 2015 the Police Department will need \$100,000 for software and hardware refresh. This \$100,000 is separate from Radio upgrade with Manassas of \$700,000.

FIRE SUPPRESSION VEHICLE/AMBULANCE - MEDIC UNIT: Replace our 2003 Ambulance which is frequently out of service with mechanical problems. We tried unsuccessfully for three years to acquire grant funds to pay part of this cost. Recommend a Lease-Purchase.

- Unit Cost: \$200,000.00
- Down Payment: \$0.00
- Frequency of Payments: Annual
- Term: 5 yrs
- Payments: \$42,800

FIRE SUPPRESSION: 2 COMMAND VEHICLES: Command staff vehicles to replace 1994 Ford Pickup and 2001 Jeep Cherokee, which are outdated and nonfunctional as Command Vehicles. The Fire Department Executive Staff has a command and control responsibility for the City. As such, they need to operate from a command vehicle. Command vehicles are large SUV-type vehicles carrying the equipment and tools needed to command emergency incidents of various sizes and types. Recommend a Lease-Purchase.

- Unit Cost: \$74,561 (2 vehicles)
- Down Payment: \$0.00
- Frequency of Payments: Annual
- Term: 5 yrs
- Payments: \$16,683

FIRE EQUIPMENT: 4 MDTs (MOBILE DATA TERMINALS): The Department needs a total of eight MDT's for all first-line apparatus. The MDT's are purchased from Prince William County and are considered necessary as part of our consolidated dispatch process. The four MDT's that the Department currently has are funded with a UASI grant. The Department was to purchase the other four needed MDTs. The cost is \$4,000 per unit for a total of \$16,000.

FIRE EQUIPMENT: 28 BUNKER GEAR: Firefighting Turnout Gear: The NFPA specifies no turnout gear to be used for structural firefighting should exceed 10 years in age. The majority of currently in-date turn-out gear originated from a UASI grant purchase and this gear are due to expire. The Department must provide a financially responsible plan to replace turn-out gear in a manner that provides maximum protection to staff, allows for replacement prior to wearing out, and meets or exceeds industry standards. The UASI grant funding turn-out gear purchases has expired and is not expected to be funded again. A lease-purchase would allow us to outfit the entire Department with an entire turn-out ensemble.

- Unit Cost: \$70,884.80 (28 total)
- Down Payment: 10%
- Frequency of Payments: Annual
- Term: 5 yrs
- 1st. yr. Payment: \$21,378
- Yrs. 2-5 Payments: \$14,290.15

FIRE EQUIPMENT: 23 SCBA: Self Contained Breathing Apparatus: The Department currently has two different types of Air Packs - the 2003 model and the 2005 model. The 2003 model does not have a RIT connection (to assist with giving air to a down Firefighter) or heads up display. The NFPA standard 2013 recommends that all air packs should have, or be upgraded to have, the RIT connection and heads up display. The 2003 models cannot be upgraded to current standards. The Department must provide a financially responsible plan to replace all SCBA's in a manner that provides maximum protection to staff, allows for replacement prior to wearing out, and meets or exceeds current industry standards. A lease-purchase would allow us to purchase the needed 2013 NFPA compliant SCBA's to outfit all fire apparatus.

- Unit Cost: \$161,000 (23 total)
- Down Payment: 10%
- Frequency of Payments: Annual
- Term: 5 yrs
- 1st. yr. Payment: \$48,192
- Yrs. 2-5 Payments: \$32,092.65

FIRE EQUIPMENT: REPLACEMENT RADIOS: Purchase completed in FY 2013.

FIRE EQUIPMENT: CARDIAC MONITOR: Two of our cardiac monitors/defibrillators are over 15 years old and three are discontinued by the manufacturer. Instead of purchasing replacements for the oldest two units, the Department proposes a lease-purchase contract that will replace all five units and refresh them with new units on a regular schedule. Annual cost of the lease-purchase contract will be \$21,000. Total five-year cost will be \$93,400. The maintenance included in the agreement will allow us to reduce our current equipment maintenance contract in the operating budget by \$3,800. In future years the lease purchase costs should be moved from the

Capital Projects Fund to the General Fund. Replace cardiac monitors including 18-year-old equipment.

- Fire Equipment - 4 For Life
- Fire Equipment - ATL
- Fire Equipment - LEPC

See description above under Revenue.

FIRE EQUIPMENT: Annual purchase of replacement hose, bunker gear, and small tools and contract with Prince William 911 for the maintenance and replacement of our Fire Department mobile data terminals.

ADDITIONAL STREET PROJECTS/SIDEWALKS: Large street construction projects are listed separately in the capital budget, but each year the Public Works Department resurfaces short sections of street, repairs sidewalks and curbs, seals cracks, etc. This appropriation funds those projects.

STREET MILLING AND PAVING: During the recession the City has deferred investment in Street resurfacing. As a result many of our streets are visibly deteriorated. The Public Works Director has calculated that an annual program to resurface each City street once every 20 years would cost \$788,000 a year. Requested \$200,000 is a small start toward implementing this program. It may be possible to fund this work with PRTC gas tax funds.

STREET SIGN MANDATES: Appropriation will begin a multi-year program of replacing street name signs and traffic control signs with signs that have better reflectivity and larger letters.

DPW RUGBY SPOIL REMOVAL: The City uses property at the end of Rugby for temporary disposal of storm debris, leaves, and evacuated material. Estimated contract cost of having the material moved to a permanent disposal site.

CITY HALL ROOF AND HVAC: City Hall has suffered repeated roof leaks. HVAC units on City Hall and other buildings are at the end of their expected life and on the verge of failure. Recommend appropriations of \$40,000 for City Hall roof repair and \$20,000 to address our most critical HVAC problems.

SIGNAL BAY FILTER REPLACEMENT: FY 2012 expenditure to repair equipment failure at pool.

PARKS AND RECREATION WELLNESS CENTER EXPAND (ADA REQUIREMENT): Appropriation requested to expand key Community Center services that draw customers and membership revenue, to replace exercise equipment that is approaching its expected life time, and to comply with new ADA requirements for minimum space between exercise machines. The plan is to expand the wellness center into the classroom next door to the present exercise room.

PARKS AND RECREATION - SIGNAL BAY DECK REPAIR: The concrete around the water park is deteriorating and will need to be replaced before it causes damage to other parts of

the facility. Replacing the concreted decking and replacing the pool cope stone and white coat tile is estimated to be a \$379,500 project.

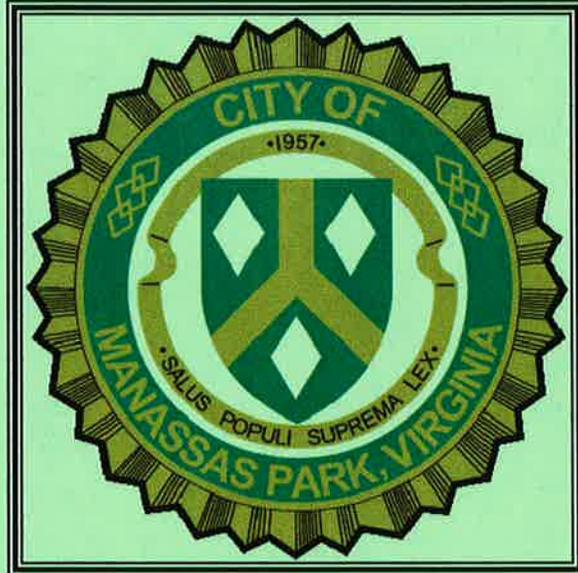
FLEET REPLACEMENT – CITY WIDE: Public Works Director has prepared a proposed schedule for replacing each vehicle in the City fleet as it reaches the end of its effective life. Police fleet is on a lease purchase replacement schedule and Governing Body is preparing to use a lease purchase to acquire a replacement medic unit, but we have not replaced vehicles in other Departments since the recession. Excluding Police and Fire, vehicles due for replacement in FY 2013 and FY 2014 total \$192,000.

SIGNAL HILL/COSTELLO EQUIPMENT REPLACEMENT: Miscellaneous aquatic equipment, such as life guard stands, umbrellas, etc.

PARKS & RECREATION VEHICLES AND EQUIPMENT: Mowers and other small capital items for Parks Maintenance.

**CITY OF MANASSAS PARK
CAPITAL PROJECTS FUND
APPROVED BUDGET FY 2014**

	Actual FY/2012	Adopted Budget	FYE 2013		FY 2014 Capital Needs	FY 2014 Approved Budget	Funding Source
			Actual On 12/31/2012	Projected			
							<u>Initial Appropriation</u>
REVENUES							
Interest Revenue	\$ 70,487	\$ -	\$ 85	\$ -	\$ -	\$ -	
Proffers - unreserved							
VDOT, State & Federal Funds - Street Projects	19,039	1,921,556	712	537,728	3,215,684	3,215,684	(1)
PRTC Motor Fuels Tax Fund	1,568	1,410,444	1,597	4,064	879,307	879,307	(1)
Safe Route Funds (included w/ VDOT)	-	385,000	-	-	-	-	
Gang Task Force Reimbursement		10,500		10,500	10,500	10,500	(3)
Fire Equipment Grants - Tentative		97,500					
Fire Funds - 4 for Life					12,000	12,000	(4)
Fire Funds - ATL					29,000	29,000	(4)
Fire Funds Carryover from FY2013					19,155	19,155	(4)
Fire Department Donations					250	250	(4)
Fire Funds - LEPG grant					7,500	7,500	(4)
Capital Proj. Fund - Fund Balance (As Adjusted)	2,212,753	1,349,495	-	1,404,428	722,400	722,400	
Total Revenue	2,303,847	5,174,495	2,394	1,956,719	4,895,795	4,895,795	
EXPENDITURES							
Denver Dr.(VDOT/PRTC 50-50)	-	256,000	-	8,127	247,873	247,873	(1)
Traffic Signal Connectivity - Manassas Dr (28 to Euclid)	-	144,000	-	-	153,600	153,600	(1)
Manassas Dr. RR Crossing (VDOT/PRTC 50-50)	-	30,000	-	-	40,000	40,000	(1)
Manassas Dr/Euclid (FY14 - 100% V-DOT)	30,417	2,302,000	(63,597)	533,272	2,040,909	2,040,909	(1)
Conner Dr. extension (VDOT/PRTC 50-50)	-	400,000	-	-	400,000	400,000	(1)
Euclid Sidewalk Safe Route (Fed. Funded - \$385,000)	-	385,000	-	392	902,608	902,608	(1)
Transfer To General Fund	250,000	125,000	-	125,000	-	-	
Transfer To Debt Service Fund	99,387	20,000	-	20,000	-	-	
Voting machines					59,300	-	
Software Implementation - Phase II (Receipting)	-	152,750	56,518	125,475	50,000	50,000	
IT - Hardware, Software, Technology	67,321	25,000	83,684	126,000	125,000	50,000	
Police Vehicles - Lease Payments	171,853	155,976	14,303	155,976	145,000	145,000	
Police - Capital Lease Principal (Reimbursed)	-	10,500	-	10,500	10,500	10,500	(3)
Police & Fire 800 MHZ Radio Upgrade (Project 25 Compliance)	-	253,000	-	-	700,000	340,000	
CAD/Police PAK System	74,279	70,000	41,479	70,000	73,000	73,000	
Fire Suppression Ambulance (Switch to 5 yr lease)	-	195,000	-	-	42,800	42,800	
Fire Suppression - 2 Command Vehicles (5 yr lease)					16,683	-	
Fire Equipment - 4 MDTs					16,000	-	
Fire Equipment - 28 Bunker Gear (5 yr lease)					21,378	-	
Fire Equipment - 23 SCBA (5 yr lease)					48,192	-	
Fire Equipment - Replacement Radios	153,189	-	12,348	12,348	-	-	
Fire Equipment - Cardiac Monitor (5 yr lease)	-	21,000	-	21,600	21,600	21,600	
Fire equipment	11,575	25,000	-	-	250	250	(4)
Fire Equipment - 4 for Life funded					12,000	12,000	(4)
Fire Equipment - ATL funded (includes carryover)					48,155	48,155	(4)
Fire Equipment - LEPG grant funded					15,000	7,500	(4)
Conner Center St. improvements (PRTC)	-	200,000	-	-	110,000	110,000	(1)
Street milling and paving (PRTC)					200,000	200,000	(1)
Westside Street Improvements	7,588	-	18,029	18,029	-	-	
Street Sign Mandates	-	12,000	-	-	12,000	-	
DPW Rugby spoil removal					40,000	-	
City Hall roof & HVAC					60,000	-	
Fleet replacement - City-wide					192,000	-	
Signal Bay Filter Replacement	26,567	-	-	-	-	-	
Parks & Rec.- Wellness Center exp-ADA requirements					84,200	-	
Parks & Rec. - Signal Bay deck repair					379,500	-	
Signal Hill/Costello Park Equipment Replacement	-	5,000	-	2,600	5,000	-	
Parks & Rec. Vehicles & Equipment	7,243	5,000	-	5,000	5,000	-	
Total Expenditures	899,419	4,792,226	162,764	1,234,319	6,277,548	4,895,795	
EXCESS REVENUES OVER (UNDER) EXPEND.	\$ 1,404,428	\$ 382,269	\$ (160,370)	\$ 722,400	\$ (1,381,753)	\$ -	



Debt Service Fund

DEBT SERVICE FUND

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

In accordance with the City's Financial Plan adopted by the Governing Body in December 2012, the City will begin making the debt service payments on School bonds beginning in FY 2013. Those payments are included in this budget.

BUDGET HIGHLIGHTS

Debt Service payments:

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

	Original Amount	Prin. Balance 7/1/2011	Annual Debt Service				
			FY 2013	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	\$ 253,612
2008 GO Bonds - Community Ctr.	21,635,000	20,140,000	931,982	931,982	931,982	1,676,982	1,680,907
2005 VML/VACo Bonds (1)	15,000,000	11,840,000	522,383	-	-	-	-
2013 VRA Bonds				519,566	738,806	737,428	1,000,475
2010 Lease Revenue Bonds *	1,800,000	1,800,000	84,638	84,637	84,638	305,419	306,500
Total City		39,082,500	1,792,615	1,789,797	2,009,038	2,973,441	3,241,494
Schools:							
2010 Lease Revenue Bonds	3,245,000	3,245,000	202,188	202,187	202,188	577,081	575,838
Series 2008 GO & Refunding Bonds	5,302,500	5,302,500	252,638	252,638	252,638	252,637	252,638
Series 2005 VML/VACo Bonds (2)	15,000,000	11,840,000	522,383	-	-	-	-
Series 2007A GO Bonds (3)	26,875,000	24,755,000	1,142,363	525,325	1,175,326	1,219,325	1,255,125
2013 VPSA Bonds (4)				760,251	1,112,563	1,112,563	1,259,525
2007B GO Refunding Bonds	6,695,000	4,090,000	167,612	167,613	167,612	682,613	682,013
Series 2006 GO Literary Loan	8,595,000	8,595,000	481,881	683,678	681,931	679,356	680,825
Series 2005 VPSA Loan	6,314,536	4,646,350	491,750	481,250	470,750	460,250	449,750
Series 2004 VPSA Loan	9,145,000	8,405,000	665,998	665,825	664,888	663,185	665,590
One-time credit to July 15, 2012 pmt		-	(67,406)	-	-	-	-
2002 Literary Fund Loan -VPSA	7,500,000	4,125,000	487,500	476,250	465,000	453,750	442,500
1999 Literary Fund Loan -VPSA	5,000,000	2,000,000	302,500	295,000	287,500	280,000	272,500
Total Schools		77,003,850	4,649,407	4,510,017	5,480,396	6,380,760	6,536,304
Total annual debt service		\$ 116,086,350	\$ 6,442,022	\$ 6,299,814	\$ 7,489,434	\$ 9,354,201	\$ 9,777,798
Paying agent fees				6,500			
Total Debt Service Fund budgeted expenditures FY2013				\$ 6,306,314			

(1) Fully refunded in May 2013 with VRA

(2) Fully refunded in April 2013 with VPSA

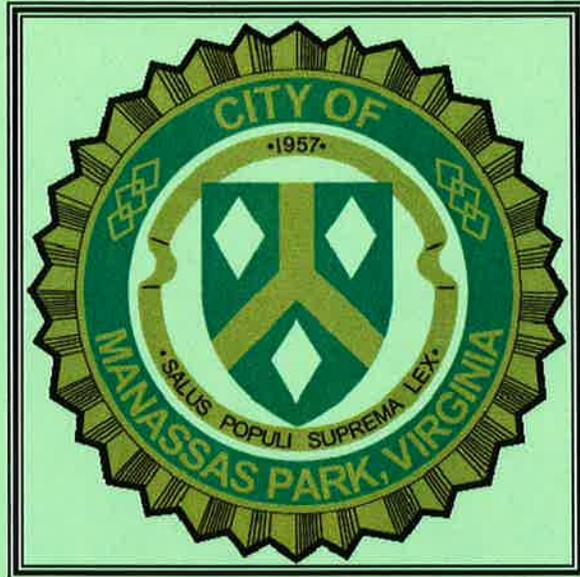
(3) A portion of these bonds were refinanced through VPSA in April, 2013. Beginning in FY2014 the debt payments represent the unrefunded portion of these bonds.

(4) Issued to refinance (2) and (3)

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

**CITY OF MANASSAS PARK
DEBT SERVICE FUND
APPROVED BUDGET FY 2014**

Description	Actual FYE 2011	Actual FYE 2012	FY 2013		FY 2014
			Adopted Budget	Projected	Approved Budget
Funding:					
Transfer from General Fund (a)	\$ 758,950	\$ 1,697,426	\$ 1,839,115	\$ 1,839,478	\$ 1,796,297
Transfer from General Fund - Schools Debt	-	-	4,649,407	4,649,408	4,510,017
Transfer from Capital Projects Fund	20,000	99,387	20,000	20,000	-
Total Funding	\$ 778,950	\$ 1,796,813	\$ 6,508,522	\$ 6,508,886	\$ 6,306,314
Debt Service & related fees:					
<u>City:</u>					
VRA 2013 - (Refund VML 2005 Bonds)	\$ -	\$ -	\$ -	\$ -	\$ 519,566
GO Series 2008 (\$32.24M)	203,725	1,185,496	1,185,594	1,185,594	1,185,594
GO Series 2005 (\$15M - City portion)	522,383	522,383	522,383	522,383	-
Interest on Tax Anticipation Loan	-	-	60,000	60,364	-
Administrative fees	6,500	4,756	6,500	6,500	6,500
Lease Revenue Bonds - 2010 (City portion)	42,928	84,637	84,638	84,637	84,637
Subtotal - City Debt Service	775,536	1,797,272	1,859,115	1,859,478	1,796,297
<u>Schools:</u>					
VPSA 2013 - (Refund 2005 VML bonds & portion of 2007A bonds)			-	-	760,251
2010 Lease Revenue Bonds			202,188	202,188	202,187
Series 2008 GO Obligation & Refunding Bonds			252,638	252,638	252,638
Series 2005 VML/VACo Bonds			522,383	522,383	-
Series 2007A GO Bonds (Unrefunded only FY2014)			1,142,363	1,142,363	525,325
2007B GO Refunding Bonds			167,612	167,613	167,613
Series 2006 GO Literary Loan Anticipation Note			481,881	481,881	683,678
Series 2005 VPSA Loan			491,750	491,750	481,250
Series 2004 VPSA Loan			665,998	665,998	665,825
One-time credit to July 15, 2012 payment			(67,406)	(67,406)	-
2002 Literary Fund Loan -VPSA			487,500	487,500	476,250
1999 Literary Fund Loan -VPSA			302,500	302,500	295,000
Subtotal - Schools Debt Service	-	-	4,649,407	4,649,408	4,510,017
Total Debt Service	\$ 775,536	\$ 1,797,272	\$ 6,508,522	\$ 6,508,886	\$ 6,306,314
6 cent Debt Levy - City Debt Transfers			\$ 686,579	\$ 686,579	\$ 726,245
			1,152,536	1,152,899	1,070,052
Total (a)			\$ 1,839,115	\$ 1,839,478	\$ 1,796,297



Enterprise Funds

- * Water & Sewer Fund ***
- * Solid Waste Fund ***
- * Stormwater Fund***

ENTERPRISE 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 wastewater treatment plant.

In prior years the City's solid waste operations were combined with the Water and Sewer Enterprise Fund. During FY 2012 Solid Waste was established as a separate enterprise fund

BUDGET HIGHLIGHTS

PERSONNEL

	FY 2013		FY 2014	
	Full-time	Man-hours Allocation	Full-time	Man-hours Allocation
Water	7	6.6	7	6.7
Sewer	<u>3</u>	<u>4.4</u>	<u>3</u>	<u>4.5</u>
Total	10	11	10	11.2

The Public Works Director has reviewed the actual work time allocation of each employee. The Man-hours Allocation column shows the man-years devoted to each function. Two authorized positions, one in water and one in sewer were not filled during FY 2013.

REVENUE

WATER AND SEWER CHARGES: Since 2002 and until FY 2012 the revenue from water and sewer charges did not cover the operating costs of the service. Last year the Governing Body approved a rate adjustment that has brought projected FY 2013 revenues to \$7.4 million and put the City's utility service back on a sound financial footing. In addition to funding operating, debt service, and minimal capital costs, the new rates begin preparing the Department for the \$1 million per year increase in utility debt service payment that will begin in FY 2016.

EXPENDITURES

WATER SALARIES/WAGES: Public Works Director completed an analysis of time allocation of all Department staff. The result of that analysis for the water and sewer divisions is reflected in the above table. The FY 2014 budget uses that analysis to distribute salary costs. The FY 2014 budget includes the two staff positions that were not filled through FY 2013.

OVERTIME: Emergency callouts for line breaks and leak detection work that must be done at night.

OVERTIME SNOW REMOVAL: In the past snow removal performed by utility staff was charged to water. We now charge snow OT to Streets department.

PROFESSIONAL SERVICES: Purchase of mandated water quality testing. This year we lost our licensed water tech. The Department of Public Works expects to have at least one crew member certified as a Class IV Water Operator in FY 2014. This line item primarily covers laboratory costs (testing of samples collected by a licensed water operator) incurred by the City for the testing of all bacteriological, HAA5 and TTHM samples. Results of tests are returned to the Department of Public Works and are also forwarded to the VDH. The \$31,800 recommendation includes an additional \$12,000 for the expense of the current Certified Water Operator Service (RGS Services) that is currently collecting and submitting samples while also training Public Works staff to prepare for certification.

STATE WATERWORKS ASSESSMENT: Fees paid to the Virginia Department of Health for water quality monitoring activity.

CONTRACTUAL SERVICES: Time clock, copier and on-call engineering services for both Water and Sewer.

REPAIRS & MAINTENANCE: The Repairs & Maintenance line item is used for parts and material expenditures that tend to be “job specific”. Repairs & Maintenance Supplies line item consist largely of tool purchases or stock materials based on a historical review from 2009 to present. Request Repairs & Maintenance budget of \$55,000 for Water and \$20,000 for Sewer.

PRINTING & BINDING: The Printing & Binding line item presents only part of the cost associated with the production and distribution of water billing statements, Quarterly Newsletters, Final Notice Letters and any miscellaneous event notices distributed with billing statements. The remaining cost is found in the Postage line item.

○ Print water bills	\$13,000
○ Print mandates water quality report	\$1000
○ Print Quarterly Newsletter	\$3500
○ Postage	<u>\$15,500</u>
○ TOTAL	\$33,000

In the past, these expenditures have been split between the Printing and Binding and Postage line items in both the Water and Sewer budgets. The budget places all printing costs in the water budget. Quarterly Newsletters used to be single page, two sided documents consisting of city-wide event announcements, seasonal advisories, and local library events etc., until 2010 when the current Water Billing staff changed the format and increased content. The average costs for the Quarterly Newsletter is \$850 per run, plus postage.

ADVERTISING: This is a reserve amount for those occasions when Public Works needs to publicly advertise RFPs, or publish any required water notifications.

WATER PURCHASE: Payments to Manassas City and Prince William Service Authority for our water supply.

NVPDC-OBWPM CONTRIBUTION: NVRC water supply study mandated by State.

POSTAGE: Utility bills, Water Quality Report and Quarterly Newsletter.

TELECOMMUNICATIONS: This line item pays for VUPS (Virginia Utility Protection Service) – participation in the Miss Utility program.

TRAVEL/EDUCATION: Mandated training for certified staff. Expenditures may include class tuition and materials, periodicals, travel and lodging expenses, meals, online tutorials, etc.

DUES/MEMBERSHIPS:

- American Public Works Association
- IMSA (International Municipal Signal Association) \$160.00
- APWA (Amer. Public Works Assoc.) \$516.00
- AWWA (Amer. Water Works Assoc.) \$295.00
- National Council of Examiners \$ 25.00
- \$996.00

REPAIRS & MAINTENANCE SUPPLIES: The Repairs & Maintenance line item is most often used for parts & material expenditures that tend to be “job specific”. Repairs & Maintenance Supplies consist largely of tool purchases or stock materials.

SEWER

PROFESSIONAL SERVICES: Professional services include advanced maintenance services to pump stations/grinders, equipment, hauling, and any home restorative services required by residents resulting from sewer back-up damage on the interior of a home.

CONTRACTUAL SERVICES: Pump Station generator maintenance.

OPERATION/MAINTENANCE OF UOSA: Charge is based on our flow. Reduction in Inflow and Infiltration will reduce this charge.

UOSA MONITORING LABORATORY: Charge to City for our share of mandated effluent quality testing.

UOSA RESERVE MAINTENANCE: UOSA Board has an operating policy of maintaining a \$4 million reserve. When operating costs or capital projects dip into their reserve, we have a contractual obligation to pay our share of the cost of restoring the reserve to \$4 million.

POSTAGE: All postage for FY 2013 is budgeted in Water.

TELECOMMUNICATIONS: These expenditures consist of equipment/repairs of communication equipment in TV/Flush Truck.

REPAIRS AND MAINTENANCE SUPPLIES: The Repairs & Maintenance line item is most often used for parts and material expenditures that tend to be “job specific”. Repairs & Maintenance Supplies consist largely of tool purchases or stock materials.

WATER/SEWER DEBT SERVICE

In FY 2013, Utility Debt Service was moved to Capital so that in the future, the Governing Body may choose to pay part of our Debt Service costs with Tap Fee Revenues.

In FY 2016, the debt service for City utility bonds will increase from \$0.6 million a year to \$1.6 million a year.

CAPITAL

WATER TANK IMPROVEMENTS: General annual maintenance.

WATER SYSTEM IMPROVEMENTS: General system improvements.

WATER MAIN/HYDRANT REPLACEMENT & LOSS DETECTION: Includes water leak monitoring equipment purchase +/- \$70,000.

SEWER LINE/MANHOLE REHAB: I&I reduction program.

SCADA: Although our previous budget for completing the project was \$315,000, the Public Works Director plans to wrap it up with an expenditure of \$95,000 in FY 2012 and \$150,000 in FY 2013. With unresolved contractual issues the FY 2013 expenditures have not been spent at this time. The projected FY 2014 expenditures have not been fully analyzed due to ongoing evaluations and negotiations.

**CITY OF MANASSAS PARK
WATER & SEWER FUND
APPROVED BUDGET FY 2014**

	FY 2013 CURRENT YEAR					FY 2014
	Actual FY/2011	Actual FY/2012	Adopted Budget	Actual On 12/31/2012	Projected	Approved Budget
REVENUES						
Water and Sewer Charges	\$ 4,827,189	\$ 5,431,960	\$ 7,404,545	\$ 4,064,390	\$ 7,878,780	\$ 7,900,000
Connect Fees	18,705	19,295	20,000	8,288	16,576	17,000
Penalties & Interest	138,865	113,692	125,000	68,901	137,802	130,000
UOSA Payments - Fairfax	-	-	-	-	-	-
Interest Earned	-	4,348	5,000	320	4,500	5,000
Antenna Space Lease	38,667	47,870	42,000	23,084	46,168	46,908
Garbage collection fee	719,000	Separate Enterprise Fund				
Sale of Water Meters	16,059	-	15,000	-	10,000	10,000
Other revenue	10,735	11,636	15,000	8,440	16,880	15,000
Approp. From Reserve	-	-	-	-	-	-
Total Revenue	5,769,220	5,628,801	7,626,545	4,173,423	8,110,706	8,123,908
EXPENDITURES						
Transfers						
Garbage Collection Contract	896,216	Separate Enterprise Fund				
Transfers to Water/Sewer Capital	-	-	2,814,812	-	2,814,812	2,500,000
Trans. To General Fund - Admin Fee	984,604	994,143	880,257	-	880,257	890,228
Total Department	1,880,820	994,143	3,695,069	-	3,695,069	3,390,228
Water						
Water Salaries/Wages	505,464	509,305	315,969	132,327	286,709	326,781
Water Overtime	24,754	28,702	52,000	13,920	34,800	52,000
Overtime Snow Removal	8,272	2,924	-	-	-	-
FICA	40,190	38,477	28,150	11,681	24,595	28,977
Retirement	86,212	84,427	38,137	17,220	34,440	39,442
Group Health	51,261	55,035	36,585	20,390	44,487	36,913
Life Insurance	1,712	1,622	1,675	685	1,495	1,732
Professional Services	11,434	28,123	31,800	9,074	27,500	31,800
State Waterworks Assessment	7,936	8,243	8,000	5,922	11,844	8,000
Contractual Services	1,844	4,739	24,000	3,000	10,000	24,000
Repairs & Maintenance	54,407	28,940	55,000	21,728	43,456	55,000
Printing/Binding	13,781	5,743	17,500	1,713	3,426	17,500
Advertising	-	1,080	1,800	-	850	1,800
Electricity	22,361	12,730	35,000	5,272	15,816	35,000
Water Purchase	949,278	942,033	850,000	430,170	1,032,408	850,000
NVPDC-OBWPM Contribution	1,755	1,540	2,035	1,176	2,352	2,035
Postage	10,711	10,280	15,500	5,310	12,744	15,500
Telecommunications	2,010	1,702	5,000	744	1,488	5,000
Travel/Education	2,562	3,144	6,000	(47)	1,500	6,000
Dues/Memberships	480	551	1,000	592	592	1,000
Office Supplies	1,952	1,121	1,500	1,049	1,500	1,500
Repair & Maint Supplies	6,445	1,091	24,000	30	3,000	24,000
Uniforms/Clothing	4,102	4,946	4,000	1,254	3,762	4,000
Books/Subscriptions	-	322	241	-	-	241
Vehicle supplies/equipment	-	-	-	-	0	12,000
Total Department	1,808,923	1,776,820	1,554,891	683,210	1,598,764	1,580,222
Sewer						
Sewer Salaries/Wages	106,473	106,473	221,623	88,077	190,834	239,575
Sewer-Salaries/Wages-Overtim	28,240	21,027	25,000	15,743	34,110	25,000
Overtime Snow Removal	1,921	885	-	-	-	-
FICA	9,465	8,858	18,867	6,819	17,208	20,240
Retirement	13,338	12,785	26,750	11,431	22,862	28,917
Group Health	20,445	20,611	23,489	11,329	24,718	25,260
Life Insurance	157	246	1,175	455	993	1,270
Professional Services	12,488	3,701	6,500	-	4,000	6,500
Contracted Services	2,462	-	5,000	-	2,500	5,000
Repairs/Maintenance	16,473	8,164	20,000	2,553	9,000	20,000
Printing/Binding	5,187	5,743	-	1,065	1,065	2,000

	Actual FY/2011	Actual FY/2012	FY 2013 CURRENT YEAR			FY 2014
			Adopted Budget	Actual On 12/31/2012	Projected	Approved Budget
Data Processing	-	-	-	-	-	-
Operation/Maintenance Of UOSA	1,084,261	1,269,230	1,300,000	617,200	1,091,232	1,300,000
UOSA Monitoring Laboratory	25,213	25,212	25,212	12,910	25,820	25,000
UOSA Reserve Maintenance	268,811	206,106	300,000	101,046	245,802	300,000
Postage	4,043	8,512	8,700	4,496	8,700	8,700
Telecommunications	-	-	1,500	-	-	1,500
Travel/Education	1,279	362	2,000	-	542	2,000
Office Supplies	420	686	700	30	700	700
Repairs And Maintenance Supplies	3,288	22	10,000	10	1,000	10,000
Uniforms/Clothing	1,450	1,684	2,372	135	1,700	2,375
Total Department	1,605,414	1,700,307	1,998,887	873,299	1,682,785	2,024,037
Water/Sewer Debt Service						
Gen Obl Ref Bond 1995 Interest	-	-	-	-	-	-
2010 Lease Rev. Bonds (Partial refi-1995 & 2009 Bonds)	135,355	-	-	Moved to Capital		
Gen Obl Ref Bond 2009 - In Capital Fy 2010 & 2011	498,852	669,828	-	-	-	-
UOSA Debt Service 1995-2010 Bonds	1,332,332	1,438,888	-	-	-	-
Total Department	1,966,539	2,108,716	0	0	0	-
Total Expenditures	7,061,696	6,579,986	7,248,847	1,556,509	6,976,617	6,994,487
EXCESS REVENUES OVER (UNDER) EXP.	\$ (1,292,476)	\$ (951,185)	\$ 377,698	\$ 2,616,914	\$ 1,134,088	\$ 1,129,421

**CITY OF MANASSAS PARK
WATER & SEWER CAPITAL IMPROVEMENTS FUND
APPROVED BUDGET FY 2014**

	Actual FY/2011	Actual FY/2012	FY 2013 CURRENT YEAR			FY 2014
			Adopted Budget	Actual On 12/31/2012	Projected	Approved Budget
Revenues						
Tap/Availability Fees	\$ -	\$ -	\$ -	\$ 185,900	\$ 185,900	\$ 402,814
Transfer from Operating Fund	-	-	2,814,812	-	2,814,812	2,500,000
Appropriation of prior year unspent projects	-	-	-	-	-	-
Total Funding Available	-	-	2,814,812	185,900	3,000,712	2,902,814
Capital Expenditures						
Water Tank Renovations	8,936	-	10,000	-	-	10,000
Water System Improvements	24,300	701	20,000	-	-	-
Well System Abandonment	-	-	-	-	-	-
Water Main/Hydrant Replacement & Loss Detect.	1,354,557	72,810	150,000	28,553	75,000	240,000
Water Meter Replacement	-	-	10,000	-	-	10,000
Unaccounted For Water	-	-	-	-	-	-
Water Connection Construction	19,913	6,694	-	-	-	-
Sewer Line/Manhole Rehab	-	-	250,000	-	-	250,000
Sewer System Maintenance	-	-	10,000	-	-	-
SCADA	179,808	11,421	150,000	-	-	150,000
Vehicle replacement	-	-	-	-	-	28,000
Depreciation	652,979	633,049	-	-	-	-
2010 Lease Rev. Bonds (Partial refi-1995 & 2009 Bonds)	Included in Operations		170,974	-	170,974	170,976
Gen Obl Ref Bond 2009 - In Capital Fy 2010 & 2011	Included in Operations		498,852	-	498,852	498,852
UOSA Debt Service 1995-2007 Bonds	Included in Operations		1,544,986	748,465	1,500,573	1,544,986
Total Department	2,240,493	724,675	2,814,812	777,018	2,245,399	2,902,814
EXCESS REVENUES OVER (UNDER) EXP.	\$ (2,240,493)	\$ (724,675)	\$ -	\$ (591,118)	\$ 755,313	\$ -

SOLID WASTE FUND

The City's residential solid waste services are provided by a contractor. In 2011 our contract with American Disposal expired. We solicited competitive bids and switched to Patriot Disposal beginning January 2012. The City collects a solid waste fee on its water bill and uses the revenue to pay the contractor, pay for other solid waste services like leaf collection and household hazardous waste collection, and cover overhead costs. Commercial solid waste services are provided by several competing private firms and are not a City-provided service.

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 15.7%, to cover the cost operations including the January 2014 CPI increase allowed in the contractor's contract.

Although a 15.7% increase was calculated to be sufficient a year ago. It is not enough to cover all our solid waste costs. Our base revenue from solid waste fees without the rate increase have turned out to be about \$32,000 a year less than we projected. Although they should be charged to the enterprise fund, the costs of curbside leaf collection and household hazardous waste collection are not included in the FY214 solid waste budget. To cover these additional costs (Leaf Collection \$20,000, Household Hazardous Waste \$34,000) rates would need to increase 22.5%.

BUDGET HIGHLIGHTS

Personnel:	<u>FY 2013</u>	<u>FY 2014</u>
	Full-time	Full-time
Solid Waste	0.37	0.37

No staff is assigned to solid waste. This allocation represents the Public Works staff hours used to manage the service.

REVENUE

GARBAGE COLLECTION FEE: The City's solid waste fee is billed on customer water bills. The FY2014 budget includes a recommend 15.7% increase.

The Governing Body has indicated they are not in favor of adopting a rate increase for the Solid Waste service. If the increase is not adopted the shortfall will be subsidized by either the General Fund or the Water and Sewer Fund.

	FY2013 Revenue Projected for Apr, May, & June
July	\$59,098.23
Aug	\$59,063.60
Sept	\$59,203.27
Oct	\$58,894.67
Nov	\$58,923.93
Dec	\$58,890.67
Jan	\$59,116.75
Feb	\$60,238.89
Mar	\$60,085.96
Apr	\$60,000.00
May	\$60,000.00
June	\$60,000.00
TOTAL	\$713,515.97

FY2014 Revenue' assuming recommended increase is approved and implemented in time for July billing: $\$713,500 \times 1.157 = \$825,519$

EXPENSES

SALARIES AND BENEFITS: The budget allocates a portion of the Public Works Director and Operations Manager's salary to cover the cost of managing the City's solid waste service. Total allocation is 0.37 FTE's.

ADMINISTRATIVE FEE: Transfer to General Fund in accord with City's Indirect Cost Allocation Plan which allocates a portion of the cost of the City's overhead services to Enterprise Funds and to grants.

LEAF COLLECTION: The City's contractor picks up bagged leaves at curbside from resident's homes. Public Works staff has to collect the leaves with vacuum machines from the property of citizens who do rake their leaves to the curbside and do not bag them. If the City does not collect the leaves, they wash into catch basins and cause flooding.

This cost of approximately \$20,000 a year should be paid from the Solid Waste Fund, but to avoid driving the fund further into deficit, the cost of the service continues to be paid from the Public Works operating budget.

CONTRACT CONTINGENCY/RESERVE: Our collector's contract provides for an inflationary increase of up to 3% in January based on the consumer price index.

WASTE DISPOSAL CONTRACT: Payment to Patriot Disposal for solid waste collection services.

HAZARDOUS WASTE COLLECTION: Twice each year the City holds a household hazardous waste collection day to provide citizens with an environmentally safe way to dispose of unused paint, solvents, and other materials that cannot be disposed safely with other garbage. This appropriation pays for disposal of the material collected.

This cost of approximately \$34,000 a year should be paid from the Solid Waste Fund, but to avoid driving the fund further into deficit, the budget assumes the service will either be cancelled or its cost will be paid from the Public Works operating budget.

**CITY OF MANASSAS PARK
SOLID WASTE MANAGEMENT FUND
APPROVED BUDGET FY 2014**

Description	Actual FYE 2011	Actual FYE 2012	Adopted Budget	FY 2013		FY 2014
				Actual On 12/31/2012	Projected	Approved Budget
Revenue:						
Garbage Collection Fee (from Water & Sewer Bills)	Included in Water/ Sewer Fund	\$ 655,824	\$ 862,906	\$ 353,832	\$ 713,500	\$ 825,419
Total Revenue		655,824	862,906	353,832	713,500	825,419
Expenses:						
Salaries		-	19,176	9,550	22,600	22,600
FICA		-	1,467	109	1,731	1,731
Retirement		-	1,745	1,257	2,713	2,713
Healthcare Insurance		-	2,047	122	244	2,018
Administrative fees		-	93,296	-	93,296	94,386
Leaf collection		-	20,000	-	-	-
Contract contingency/reserve		-	20,072	-	-	10,971
Waste disposal contract		810,622	669,063	281,227	681,500	689,000
Hazardous waste collection (2 events)		-	34,000	-	34,000	-
Additional dumpsters for City cleanup		-	2,040	-	2,000	2,000
Total Expenses		810,622	862,906	292,265	838,084	825,419
EXCESS REVENUES OVER (UNDER) EXP.		\$ (154,798)	\$ -	\$ 61,567	\$ (124,584)	\$ 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:	<u>FY 2013</u>	<u>FY 2014</u>
	Man-hour Allocation	Man-hour Allocation
Storm Water maintenance	1.4	1.4

During FY2012 the Public Works Director completed an analysis of staff time allocation. The FY2013 allocation of 1.4 man-years more accurately reflects the staff time devoted to stormwater activities paid from the fund.

REVENUE

STORMWATER FEE: The program is funded by a \$35.58 per Equivalent Residential Unit (ERU) per year charge. Commercial properties pay a charge that calculates a number of ERUs that equal the impermeable surface area of their property. The storm water charge is included on property tax bills.

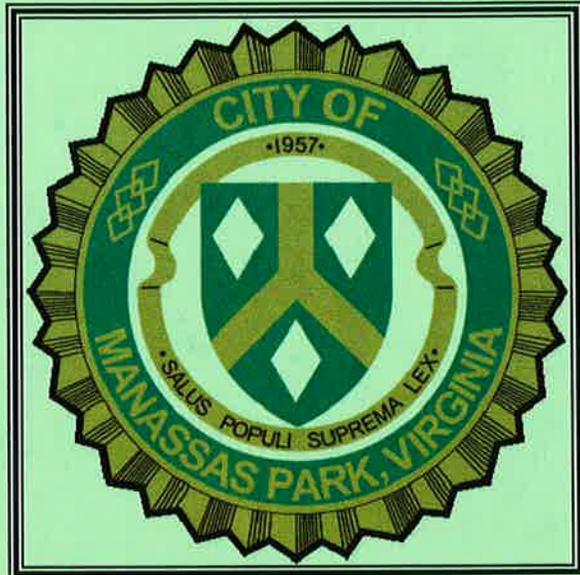
EXPENSES

EQUIPMENT: Purchase of a zero turn lawn mower for stormwater pond maintenance and mowing.

RETENTION PONDS: Maintenance of the existing City owned storm water management facilities as well as minor reconstruction costs where necessary.

**CITY OF MANASSAS PARK
STORMWATER RETENTION FUND
APPROVED BUDGET FY 2014**

Description	Actual FYE 2011	Actual FYE 2012	Adopted Budget	FY 2013		FY 2014
				Actual On 12/31/2012	Projected	Approved Budget
Revenue:						
Stormwater Fee	New in FY 2012	\$ 221,767	\$ 245,000	\$ 115,281	\$ 230,562	\$ 245,000
Appropriated fund balance						54,534
Total Revenue		221,767	245,000	115,281	230,562	299,534
Expenses:						
Pond Maintenance:						
Salaries		-	71,823	34,651	75,077	77,713
FICA		-	5,494	1,305	5,743	5,945
Retirement		-	8,669	4,465	8,930	9,380
Healthcare Insurance		-	9,566	2,097	4,575	9,878
Group Life		-	381	177	386	412
Administrative fees		32,950	29,080	-	29,080	35,343
Capital:						
Equipment		344	40,000	38,670	40,000	20,863
Retention Ponds		-	79,986	10,468	50,000	140,000
Total Expenses		33,294	245,000	91,833	213,792	299,534
EXCESS REVENUES OVER (UNDER) EXP.		\$ 188,473	\$ -	\$ 23,448	\$ 16,770	\$ 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
APPROVED BUDGET FY 2014**

	Actual FY 2011	Actual FY 2012	FY 2013 Adopted Budget	FY 2013 Projected	FY 2014 Approved Budget
<u>Revenue</u>					
PRTC Funds (Gas Tax Revenues)	\$ 980,220	\$ 1,124,483	\$ 993,135	\$ 993,135	\$ 993,135
Interest from investments	4,392	3,634	-	3,000	3,000
PRTC Fund Balance	6,270	19,940	-	7,543	-
Total Revenue	990,882	1,148,057	993,135	1,003,678	996,135
<u>Expenditures</u>					
<u>City Projects</u>					
Street Improvements (C.P. Fund)	124,807	-	1,410,444	188,466	879,307 *
<u>PRTC Subsidies</u>					
Administration	13,800	14,700	15,600	15,600	18,900
OmniLink	147,800	151,200	198,200	198,200	178,300
Marketing	4,800	8,400	10,300	10,300	6,800
Local capital match	-	800	27,200	27,200	12,000
VRE	544,763	566,504	526,460	526,460	574,709
Total PRTC Expenditures	835,970	741,604	2,188,204	966,226	1,670,016
Excess Revenues Over (Under) Exp.	154,912	406,453	(1,195,069)	37,452	(673,881)
Beginning Fund Balance	2,409,468	2,564,380	2,675,221	2,970,833	3,008,285
Ending Fund Balance	\$ 2,564,380	\$ 2,970,833	\$ 1,480,152	\$ 3,008,285	\$ 2,334,404

BULL RUN – ALCOHOL SAFETY ACTION PROGRAM

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

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

BUDGET HIGHLIGHTS

Personnel :

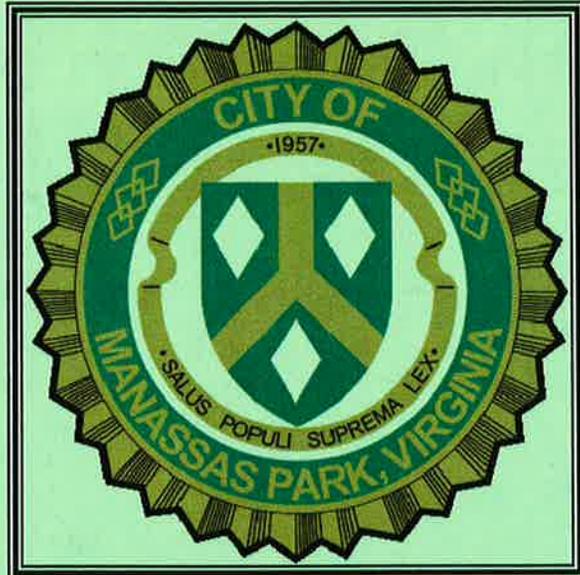
- Bull Run ASAP personnel are not considered City of Manassas Park employees.

Operations :

- The FY 2014 operating budget has increased a total of \$19,600 spread through a number of accounts for increased operating costs. The largest increases are in Public Information and Education; Payment to VASAP for services; and in Transfers and Refunds.

**CITY OF MANASSAS PARK
BULL RUN - ALCOHOL SAFETY ACTION PROGRAM
APPROVED BUDGET FY 2014**

	Actual		FY 2013		FY 2014	
	FY 2011	FY 2012	Adopted Budget	YTD Actual 12/31/12	Projected	Approved Budget
Revenues						
Funding sources	\$1,226,578	\$1,277,566	\$1,233,061	\$486,482	\$1,173,797	\$1,286,151
Expenditures						
Bull Run ASAP - Salaries	\$ 529,375	\$ 525,628	\$ 530,347	\$ 240,075	\$ 520,163	\$ 483,365
ASAP Part-time Wages/Salaries	165,060	173,746	177,012	71,795	160,000	266,860
FICA	50,708	51,007	54,113	22,784	52,032	57,392
Retirement (VRS)	77,395	76,526	90,530	26,907	75,632	58,342
457 Match	1,560	1,560	1,560	510	1,560	1,170
Group Health	85,037	77,010	77,076	29,541	72,453	97,140
VRS Life Insurance	1,490	1,474	2,811	1,070	2,335	2,562
Workers Comp./Unemployment C	1,568	1,876	1,500	1,220	1,800	1,600
Professional Services	3,583	3,972	6,600	535	3,000	5,000
Janitorial Services	18,317	11,712	3,900	1,950	3,900	4,000
Fiscal services	14,000	14,000	14,000	3,500	14,000	14,000
Contractual Services	1,260	2,308	2,562	970	1,940	5,000
Drug Testing	13,570	13,070	12,000	5,656	11,312	12,000
Repairs & maintenance	4,366	3,132	2,800	244	2,500	2,600
Maintenance Service Contracts	2,787	3,668	3,400	1,379	2,758	3,400
Printing/Binding	2,057	2,445	2,100	855	2,100	2,100
Public Info. & Education	8,211	10,536	5,000	4,970	9,940	9,000
Advertising	50	266	100	578	578	200
Electric & Heating	14,619	10,791	12,000	4,528	9,056	12,000
Water & Sewer	1,743	1,887	1,600	766	1,532	1,600
Postage	8,640	11,732	11,000	3,913	7,826	13,000
Telecommunications	9,726	9,567	10,000	4,944	9,888	10,000
Professional Liability Insurance	-	691	700	691	691	700
Rentals & Leases	108,681	120,262	123,700	70,633	123,700	124,470
Travel & Mileage	1,286	1,081	1,800	1,042	1,800	2,000
Subsistence & Lodging	1,778	3,295	2,000	918	1,836	2,000
Convention & Education	362	196	1,400	170	340	800
Payment to VASAP	34,573	35,938	35,800	10,686	35,800	40,000
Memberships/Dues	500	500	500	250	500	500
Bank Charges	8,342	8,046	9,000	2,772	8,000	9,000
Office Supplies	18,542	12,868	15,000	7,221	14,442	16,400
Cleaning Supplies	535	651	450	365	600	450
Vehicle Fuel & Maintenance	15,447	7,157	5,500	2,292	4,584	5,500
Books/Subscriptions	229	221	200	-	200	200
Educational Supplies	9,881	800	500	40	500	500
Capital Outlay	-	8,572	2,500	447	2,500	5,300
Transfers & Refunds	11,300	17,144	12,000	9,794	12,000	16,000
Department Total	\$ 1,226,578	\$ 1,225,335	\$ 1,233,061	\$ 536,011	\$ 1,173,797	\$1,286,151



Appendix A
***FY 2013 Real Property
Assessment Report***

MEMORANDUM

DATE: JUNE 3, 2013

TO: GARY FIELDS, DIRECTOR OF FINANCE

FROM: MAC PAGE, CITY ASSESSOR

SUBJECT: 2013 REAL PROPERTY ASSESSMENT REPORT

The purpose of this memorandum is to provide you with information concerning changes in the City's real property tax base from 2012 to 2013. The 2013 assessments are effective July 1, 2013, and will impact the fiscal year (FY) 2013-2014 budget (with real estate taxes payable in two installments due December 5, 2013, and June 5, 2014).

Executive Summary

- For 2013, the overall assessed value of locally assessed real property increased 5.78%, or \$66,170,800, from the originally reported land book figure of \$1,144,298,300 in 2012 to \$1,210,408,900 for 2013. The original land book figure of \$1,144,298,300 was reduced to \$1,144,238,100 or \$60,200, during FY 2012-2013 as a result of challenges to the original 2012 assessments as part of the assessment review and appeal process.
- The assessed value for all residential properties increased 5.59% for 2013. Assessed values for existing single family residences, on average, appreciated or depreciated by the following amounts for the 2012 assessments (these figures include new construction):
 - Single family detached home values increased 4.54%
 - Townhome values increased 14.19%
 - Residential condominium values depreciated 3.68%
- Net new growth in the amount of \$12,478,300 was added to the City's real property tax base for the 2013 reassessment as a result of two new townhouse developments and new improvements to certain single family residences throughout the City during 2012.
- The number of recorded residential mortgage foreclosures in the City declined 56%, from 75 in calendar year (CY) 2011 to 33 foreclosures during CY 2012.
- The real property tax base for commercial and industrial properties increased 6.33% overall, as a result of value changes that ranged from no change in value for properties still experiencing high vacancy, to a 15.18% increase overall.

formulti-family apartmentsand some increases to general commercial properties as a result of information from Income and Expense Surveys received from property owners of income producing properties.

- Attachment 1 is a summary of real property assessment changes from 2012 to 2013 for each class of assessed property.

Overall Change in Real Property Tax Base

For 2013, the overall assessed value of locally assessed real property increased 5.78%, or \$66,170,800, from the originally reported land book figure of \$1,144,298,300 in 2012 to \$1,210,408,900 for 2013. The original land book figure of \$1,144,298,300 was reduced to \$1,144,238,100, or \$60,200, during FY 2012-2013 as a result of challenges to the original 2012 assessments as part of the assessment review and appeal process. This 5.78% increase in the real property tax base for 2013 following the 2012 assessments which increased by 3.9% which leaves the City’s 2013real estate tax base 31.5% lower than it was for the 2007 assessment year.

Table 1 –History of Real Estate Tax Base (Assessment Years 2007 to 2013)

Assessment Year	FY Affected /1	Land Book Value /2	% Change Over Prior Yr.	% Change Over 2007 Peak
2007	2007 & 2008	\$1,767,088,100	Base Yr.	Base Yr.
2008	2008 & 2009	\$1,612,191,100	-8.77%	-8.77%
2009	FY 2010	\$1,106,858,700	-31.34	-37.36%
2010	FY 2011	\$1,046,928,700	-5.41%	-40.75%
2011	FY 2012	\$1,101,342,900	5.20%	-37.67%
2012	FY 2013	\$1,144,298,300	3.90%	-35.24%
2013	FY 2014	\$1,210,408,900	5.78%	-31.50%

/1 Prior to the 2009 assessments, the City’s real estate tax and real estate assessments had an effective date of January 1 each year and therefore covered two separate fiscal years. Effective July 1, 2009, the real estate tax and real estate assessment year was aligned with the City’s fiscal year budget process.

/2 Original land book value total for real estate assessments before any reductions as part of the assessment review and appeal process.

Value appreciation or depreciation for each class of property is explained in greater detail further in this report and is exhibited numerically on Attachment 1.

Net new growth value in the amount of \$12,478,300 was added to the City’s real property tax base for the 2013 reassessment as a result of two new townhouse developments and new improvements to certain single family residences throughout the City during 2012. While new growth reportingfor the City started in 2008, it is safe to say that this year’s figure of \$12.5 million is on par with assessment years 2008 through 2010 where an average of \$14.5 million in net new growth value was added to the tax base each year. For assessment years 2007 and prior new residential developments at Blooms Crossing

were under construction and numerous renovations were being made to homes, townhomes, and residential condominiums in the older parts of the City.

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

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

The contribution that commercial and industrial properties (including multi-family apartments) provide to the total real property tax base of the City declined slightly from 26.58% in 2012 to 26.54% for 2013, primarily as a result of appreciation for residential properties outpacing commercial and industrial property values.

Table 2 – Real Property Tax Base by Property Type (Assessment Years 2007-2013)

Year	Residential	Commercial/Ind.	Total
2007	86.10%	13.90%	100%
2008	83.01%	16.99%	100%
2009	69.67%	30.33%	100%
2010	72.14%	27.86%	100%
2011	73.23%	26.77%	100%
2012	73.42%	26.58%	100%
2013	73.46%	26.54%	100%

Attachment 2 shows the statistical average, median, and value range for each class of residential and certain commercial locally assessed property for 2013.

Public Relations: On April 12 notices of assessment were mailed to all owners of property in the City of Manassas Park. Each notice included how the land, building, and total assessed value changed from 2012 to 2013, gave detailed information on how to challenge the 2013 assessment, and notified citizens of the May 7 public hearing on the real estate tax rate for FY 2013-2014.

Changes in the Residential Real Property Tax Base

The residential real property tax base (excluding multi-family apartments) increased 5.59%, or \$47,042,800, from \$840,123,400 in 2012 to \$889,207,800 in 2013. This

increase included residential new construction which added \$12,478,300, the majority being new townhouse developments and minor improvements to certain existing residential properties during 2012. The average assessed value for an existing single family residential property (including single family detached homes, townhomes, and residential condominiums, but not multi-family apartments) increased 4.11% for the 2013 assessments. Details for each type of residential property are as follows:

- The average existing single family detached home value increased 4.38%
- The average existing townhome value increased 7.39%
- The average existing residential condominium value depreciated 3.69%

Changes in the City's assessed values for residential properties for 2013 are consistent with similar increases made by local assessors throughout Northern Virginia.

Attachment 3 is a list of average changes in assessed values from 2012 to 2013 for residential subdivisions throughout the City.

Residential Sales Statistics

The following sales statistics were compiled by the Office of the City Assessor (OCA) from property transfer data available for the City of Manassas Park from the Prince William County Clerk of the Courts Office, Land Records Division. These sales include all residential property transfers that were considered for the 2013 assessments. Statistical reports for the City from other sources may vary due to the fact that fewer sales are considered for assessment purposes. Examples of sales not considered by the OCA for valuation but are included in the sales statistics below include:

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

Number of Units Sold

The number of residential units sold increased 1.5%, from 272 units sold in CY 2011 to 276 units sold during CY 2012.

Sales Volume

Sales volume (in dollars) for residential units sold increased 49.5%, from \$41,176,173 in CY 2011 to \$61,565,658 in CY 2012.

Average Sales Price

The average sale price for residential units increased 14.3%, from \$195,148 in CY 2011 to \$223,064 in CY 2012. The average sale price is determined by taking the sales volume in dollars and dividing by the total number of units sold. The average or arithmetic mean sales price reflects the full magnitude of every sale, but outliers particularly affect the average in small samples.

Median Sales Price

The median sale price for residential units increased 14.3%, from \$175,000 in CY 2011 to \$200,000 in CY 2012. The median sale price was determined by arraying the sales prices from low to high and selecting the midpoint or middle value. Median sales price is less affected by outliers.

Residential Property Foreclosure Activities

Residential property foreclosure activities include:

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

Residential property foreclosure activities no longer appear to affect the value of residential properties throughout the City for the 2013 assessments, different than what had occurred from 2008 through 2010 assessments.

Table 3 below shows the foreclosure activities (actual foreclosures and the resulting sale of bank-owned properties) in the City during the last seven years. A total figure is shown in the far right column although the property in foreclosure may or may not have been the same property sold later as a bank-owned property.

Table 3 - Foreclosure-Related Sales (12 month activities for each CY shown)

Year	Foreclosures	Bank-owned	Total
2006	9	1	10
2007	188	41	229
2008	414	414	828
2009	164	232	396
2010	105	68	173
2011	75	16	91
2012	33	14	47

As Table 3 above shows, residential mortgage foreclosures are declining, and are no longer a major impact on the market activities in the City of Manassas Park.

As foreclosures and related bank-owned property sales became less prevalent in the residential market, less weight was given to such transactions and weight given to typical market forces. The OCA's valuation methodology considerations for the 2013 assessments simply recognize current real estate market activities.

The International Association of Assessing Officers (IAAO) prescribes best practices for assessment administration which are followed closely by professional assessors, especially in the U.S. and Canada. Their technical standard on assessment ratio studies, which has a major role in measuring assessment level, uniformity, and assessment changes, has always included guidelines on which properties should be excluded from sales ratio studies.

When foreclosures and foreclosure-related sales became prevalent conditions in the real state market in late 2007, the IAAO released several guidelines, including a technical standard entitled "Standard on Verification and Adjustment of Sales." Among other things, this standard includes the recommendation that short sales and sales involving financial institutions (REO) be considered for ratio studies and valuation models for assessment purposes if these foreclosure-related sales comprise more than 20% of sales in a specific market area.

The reassessment for 2013 used generally accepted valuation principles and practices for the valuation of real property (both residential and non-residential) as recommended by the International Association of Assessing Officers. There were fewer than 20% of the residential sales that were foreclosure or foreclosure-related sales, therefore they are no longer utilized in the valuation for assessment purposes as mandated by the IAAO.

Public Relations: Beginning with the 2008 assessments the OCA has made a list of residential sales available that were considered before determining assessments. The list, arranged by property address, has been useful to property owners who want to review or challenge their assessments. The list of residential sales that were considered for the 2013 assessments was available from the City Assessor upon request.

Changes in the Commercial and Industrial Property Tax Base

The real property tax base for commercial and industrial properties increased 6.33% overall, as a result of value changes that ranged from no change in value for properties still experiencing high vacancy to a 15% increase for the average multi-family apartment community and better performing office and shopping center properties. Overall, the average existing commercial and industrial property in the City appreciated 6.33% for the 2013 assessment.

Changes in commercial and industrial assessments for 2013 for the City are consistent with increases experienced in other Northern Virginia suburban areas outside the Capital Beltway.

It is important to note that the City does not have the diversity or quantity of commercial and industrial properties as most of our neighbors. For example, the City had only four neighborhood shopping centers and no hotel or regional shopping center properties for the 2013 reassessment.

Reassessment of Commercial and Industrial Properties for 2013

As part of the reassessment of commercial and industrial property for 2013 the OCA:

- Reviewed and analyzed sales over a five year period (2008 through 2012) that had taken place in the City.
- Reviewed and analyzed sales over the last five years that had taken place in Manassas City and Prince William County. The typical buyer of commercial and industrial property considers competing properties in a larger economic area, often regionally and sometimes nationally.
- Analyzed and compared the findings from confidential income and expense surveys filed by owners of income-producing properties in the City concerning experience during calendar years 2010 through 2011.

CY 2011 income and expense experience was requested by the OCA in 2012 as part of collecting data for consideration in determining 2013 assessments for income-producing properties.

For the 2013 reassessment of commercial and industrial properties, income and expense surveys for two years were reviewed and analyzed for trends. Statements of income and expense were required by the owners of income-producing properties and typically about 50% of the property owners comply with this annual request. Owners who had fewer than 5 residential dwelling units were not required to file a statement.

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

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

In order to get accurate indications of the market for income-producing properties it is essential that the owners of income-producing properties comply with the OCA’s annual

request for income and expense information. By complying with the request the assessment can take into consideration changes in rental rates or rental concessions, vacancy and collection loss, typical and extraordinary operating expenses, and capitalization rate expectations on the part of buyers and sellers of such properties.

ATTACHMENTS:

- 1 – 2013 Real Property Assessment Change Summary
- 2 – 2013 Real Property Assessment Averages, Medians & Ranges by Classification
- 3 – Average Change in Residential Real Property Assessed Values 2012 to 2013
- 4 – 2007 to 2012 Residential Sales by Price Range

City of Manassas Park, Virginia
Office of the City Assessor
2013 Real Property Assessment Summary

Attachment 1

Real Property Classification	2012 Assessments	Changes	2012 Equalized	2013 Assessments	(\$ Amount of Change From Equalized)	Total % Change	Growth	Appreciation	% Appreciation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Locally-assessed Taxable Real Property									
Residential Real Property									
Single Family Detached Home (Class 10)	579,935,200	-50,400	579,884,800	606,198,400	26,313,600	4.54	907,800	25,405,800	4.38
Single Family Townhouse (Class 20)	163,804,600	6,077,400	169,882,000	193,990,100	24,108,100	14.19	11,561,200	12,546,900	7.39
Residential Condominium (Class 30)	91,903,900	-9,800	91,894,100	88,515,200	-3,378,900	-3.68	9,300	-3,388,200	-3.69
Subtotal Residential	835,643,700	6,017,200	841,660,900	888,703,700	47,042,800	5.59	12,478,300	34,564,500	4.11
Vacant Land - Residential (Class 60 & 69)	4,479,700	-3,975,600	504,100	504,100	0	0.00	0	0	0
Total Residential Real Property	840,123,400	2,041,600	842,165,000	889,207,800	47,042,800	5.59	12,478,300	34,564,500	4.10
Commercial/Industrial Real Property									
Commercial (Class 41, 43, 47 & 48)	73,175,800	0	73,175,800	74,900,400	1,724,600	2.36	0	1,724,600	2.36
Multi-family Apartment (Class 42, 45 & Neigh. B1)	114,682,900	0	114,682,900	132,086,300	17,403,400	15.18	0	17,403,400	15.18
Industrial (Class 40, 50 & 52)	100,618,700	0	100,618,700	100,618,700	0	0.00	0	0	0
Vacant Land - Commercial (Class 63)	9,071,900	-1,695,300	7,376,600	7,376,600	0	0.00	0	0	0
Vacant Land - Industrial (Class 65)	6,625,600	-406,500	6,219,100	6,219,100	0	0.00	0	0	0
Total Commercial/Industrial Real Property	304,174,900	-2,101,800	302,073,100	321,201,100	19,128,000	6.33	0	19,128,000	6.33
Total Locally-assessed Taxable Real Property	1,144,298,300	-60,200	1,144,238,100	1,210,408,900	66,170,800	5.78	12,478,300	53,692,500	4.69
Non-locally Assessed Taxable Real Property									
State Corporation Commission-assessed Properties									
Electric Light & Power Corporations	14,973,600		14,973,600	15,125,245	151,645	1.01			
Gas Corporations	5,818,200		5,818,200	5,246,074	-572,126	-9.83			
Telecommunications Companies	5,339,200		5,339,200	4,729,737	-609,463	-11.41			
Total SCC-assessed Properties	26,131,000		26,131,000	25,101,056	-1,029,944	-3.94			
Virginia Department of Taxation-assessed Properties									
Railroad Companies	2,073,200		2,073,200	2,267,907	194,707	9.39			

City of Manassas Park, Virginia
 Office of the City Assessor
 2013 Real Property Assessment Summary

Attachment 1

Real Property Classification	2012 Assessments	Changes	2012 Equalized	2013 Assessments	(\$ Amount of Change From Equalized)	Total % Change	Growth	Appreciation	% Appreciation
	(2)	(1)	(3)	(4)	(5)	(6)	(7)	(8)	
Total for All State-assessed Properties	28,204,200		28,204,200	27,368,963	-835,237	-2.96			
Grand Total Taxable Real Property Assessments	1,172,502,500		1,172,442,300	1,237,777,863	65,335,563	5.57			

36
 37
 38
 39

Notes:
 % Change (column 5) figures show change in year-to-year values from all sources. For appreciation and depreciation percentage figures see Assessment Report. Figures for townhomes do not include 167 townhomes at Manassas Park Village (also known as the Glen at White Pines) which is operated similar to an apartment community and included in this report as a multi-family apartment. Foreclosures and back-owned property sales are still common in condominium communities, where in contrast they have fallen off in other residential property classes.

City of Manassas Park, Virginia
 Office of the City Assessor
 2013 Real Property Assessment Averages, Medians & Ranges by Classification

	(1)	(2)	(3)	(4)	(5)	Assessed Value Range	
						Low	High
Real Property Classification	2013 Assessments	Parcel Count	Average Assessment ¹	Median Assessment ²			
Locally-assessed Taxable Real Property							
Residential Real Property							
Single Family Detached Home	606,198,400	2,439	248,544	203,200	87,300	518,000	
Single Family Townhouse	193,990,100	1,115 ³	173,982	211,100	131,300	295,100	
Residential Condominium	88,515,200	602	147,035	132,900	59,300	216,600	
Subtotal Single Family Residential	888,703,700	4,156	213,836				
Vacant Land - Residential	504,100	14	36,007	11,300	4	200	422,500
Total Residential Real Property	889,207,800	4,170	213,239				
Commercial/Industrial Real Property							
Commercial	74,900,400	39	1,920,523	N/A	N/A	N/A	
Multi-family Apartment	132,086,300	171 ⁵	138,166	N/A	N/A	N/A	
Industrial	100,618,700	198	508,175	N/A	N/A	N/A	
Improved Commercial & Industrial Properties	307,605,400	408	753,935				
Vacant Land - Commercial	7,376,600	5	1,475,320	815,400	500,000	4,046,900	
Vacant Land - Industrial	6,219,100	14	444,221	319,700	10,500	1,560,700	
Total Commercial/Industrial Real Property	321,201,100	427	752,227				
Total Locally-assessed Taxable Real Property	1,210,408,900	4,597	263,304				

City of Manassas Park, Virginia
 Office of the City Assessor
2013 Real Property Assessment Averages, Medians & Ranges by Classification

Real Property Classification	2013 Assessments	Parcel Count	Average Assessment ¹	Median Assessment ²	Assessed Value Range	
					Low	High
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Notes:

- 1 The average 2013 assessment includes new construction and other changes. The average assessed values reported elsewhere for existing properties by classification do not include new construction and class changes.
- 2 The median assessment for 2013 is the mid-point occurrence of assessed values ranked in descending order.
- 3 167 rental townhome parcels at Manassas Park Village (also known as the Glen at White Pines), which are valued for assessment purposes similar to an apartment community, are not included here but in the multi-family apartment parcel count. The 2011 parcel count for this class was 906. One parcel was sold to a tax exempt owner during 2011
- 4 Many residential vacant lots are small outlots that may not accommodate the construction of a new dwelling.
- 5 Parcel count includes 4 parcels developed as multi-family communities and 167 rental townhouse units at Manassas Park Village (also known as the Glen at White Pines).

City of Manassas Park, Virginia

Office of the City Assessor

Average Change in Residential Real Property Assessed Values 2012 to 2013*

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Subdivision Name	Nghd No.	Property Type	Parcel Count	2012 Average Assessed Value	2013 Average Assessed Value	Average % Change
1	Blooms Crossing Sec. 1	a1	Single Family Home	185	355,051	355,187	0.04%
2	Blooms Crossing Sec. 2	a2	Single Family Home	109	391,789	392,071	0.07%
3	Blooms Crossing Sec. 3	a3	Single Family Home	154	347,801	347,967	0.05%
4	Blooms Crossing Sec. 4	a4	Single Family Home	108	337,671	337,787	0.03%
5	Blooms Crossing Sec. A, Phase 3	a5	Single Family Home	47	332,557	332,557	0.00%
6	Blooms Crossing Sec. B	a6	Single Family Home	74	321,070	321,837	0.24%
7	Blooms Crossing Sec. C	a7	Single Family Home	56	414,993	415,346	0.09%
8	Blooms Crossing Sec. D	a8	Single Family Home	50	427,604	427,886	0.07%
9	Burns Property	a9	Single Family Home	56	326,959	326,784	-0.05% ¹
10	Manassas Park (original)	aa	Single Family Home	1,306	163,520	178,036	8.88%
11	Manassas Park (newer/addt.)	ab	Single Family Home	295	227,628	247,952	8.93%
12	Belmont Station	b5	Townhome	306	209,996	220,625	5.06%
13	Blooms Crossing Sec. A	b6	Townhome	131	217,666	237,408	9.07% ²
14	Brandy Station	b2	Townhome	291	134,155	150,375	12.09% ³
15	Manassas Park Station	b7	Townhome	65	280,252	280,660	0.15%
16	Stoneridge II	b3	Townhome	72	124,503	139,557	12.09%
17	Stoneridge II Sec. 2	b4	Townhome	40	120,293	138,337	15.00%
18	Mosby Ridge	c2	Residential Condominium	96	148,422	148,422	0.00%
19	Mosby Ridge Sec. 2	c3	Residential Condominium	96	163,040	163,136	0.06%
20	Outlook Condominium	c1	Residential Condominium	80	64,336	64,167	-0.26%
21	Reserve Condominium, The	c4	Residential Condominium	224	159,888	147,142	-7.97%
22	Townes Condominium, The	c5	Residential Condominium	106	198,508	192,618	-2.97%

Notes:

* Average assessment changes for each residential area and subdivision are shown. Individual changes may vary, especially if improvements were made during 2012 (e.g., constructed an addition, extra bathroom, deck, or finished basement, etc.)

¹ Burns Property is also known as Blooms Crossing Station.

² Blooms Crossing Section A, not including Phase 3 listed above on row 5.

³ Brandy Station is also known as Brandy Station at Manassas Park Village and Cloisters at Brandy Court.

City of Manassas Park, Virginia

Office of the City Assessor

Average Change in Residential Real Property Assessed Values 2012 to 2013*

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

Subdivision Name	Nghd No.	Property Type	Parcel Count	2012 Average Assessed Value	2013 Average Assessed Value	Average % Change
(1)	(2)	(3)	(4)	(5)	(6)	(7)

ATTACHMENT 4

City of Manassas Park, Virginia
Office of the City Assessor
2007-2012 Residential Sales by Price Range

Value Range (Dollars)	Number of Sales											
	CY 2007		CY 2008		CY 2009		CY 2010		CY 2011		CY 2012	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%	Frequency	%
Under 100,000	1	0.19	94	10.40	151	25.38	14	3.66	17	5.30	8	2.90
100,000 - 149,999	1	0.19	266	29.42	170	28.57	91	23.82	89	27.73	39	14.13
150,000 - 199,999	19	3.70	172	19.03	121	20.34	118	30.89	98	30.53	84	30.43
200,000 - 249,999	62	12.06	115	12.72	40	6.72	67	17.54	50	15.58	61	22.10
250,000 - 299,999	216	42.02	109	12.06	57	9.58	33	8.64	30	9.35	34	12.32
300,000 - 349,999	116	22.57	84	9.29	32	5.38	36	9.42	16	4.98	18	6.52
350,000 - 399,999	32	6.23	42	4.65	20	3.36	17	4.45	13	4.05	21	7.61
400,000 - 449,999	30	5.84	11	1.22	4	0.67	5	1.31	6	1.87	3	1.09
450,000 - 499,999	24	4.67	3	0.33	0	0.00	0	0.00	2	0.62	7	2.54
500,000 - 549,999	5	0.97	4	0.44	0	0.00	1	0.26	0	0.00	0	0.00
550,000 - 599,999	5	0.97	3	0.33	0	0.00	0	0.00	0	0.00	1	0.36
600,000 and over	3	0.58	1	0.11	0	0.00	0	0.00	0	0.00	0	0.00
Total	514	100	904	100	595	100	382	100	321	100	276	100

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

