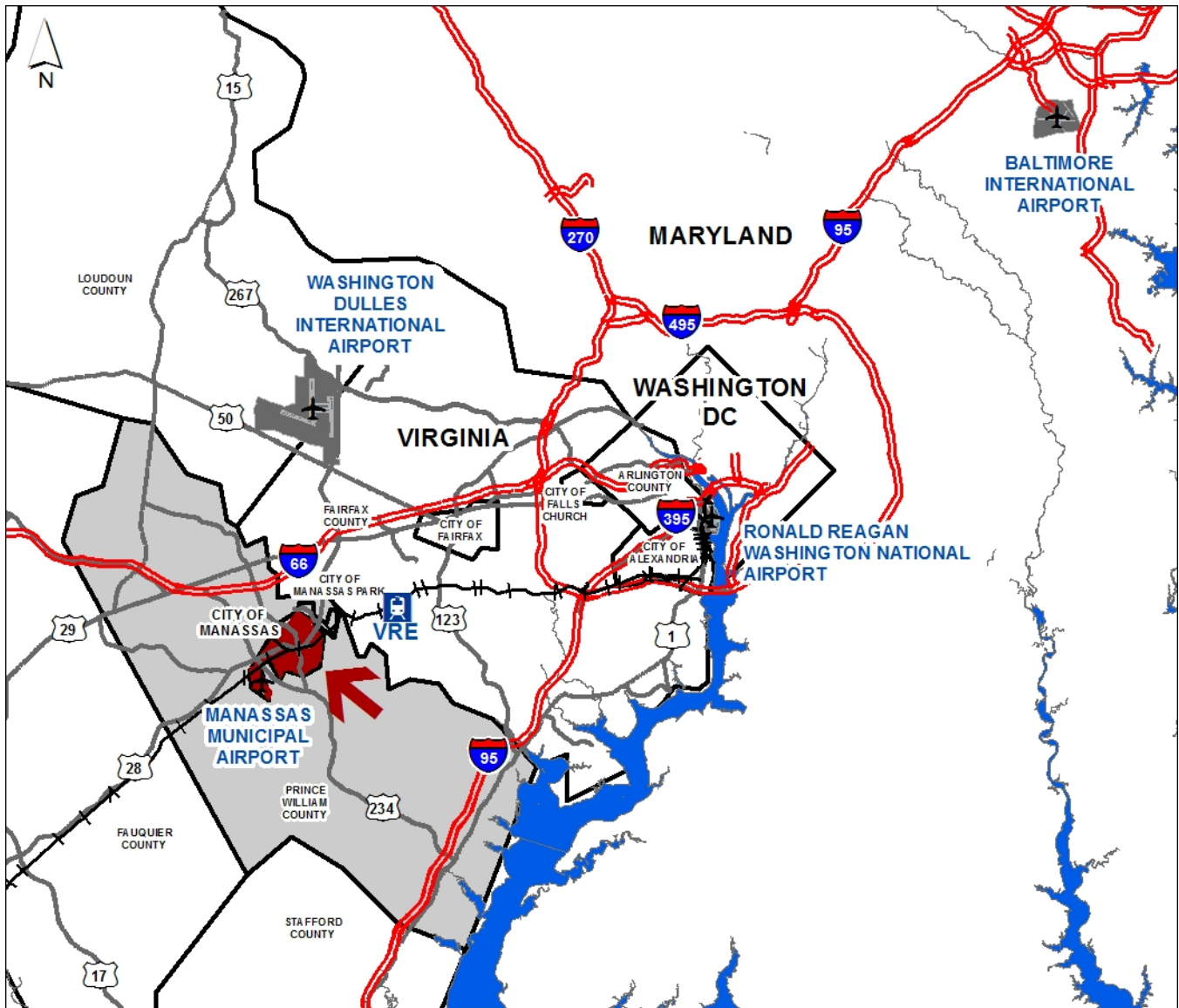




# INTRODUCTION





The City of Manassas, a community of approximately 41,705\* people, is located in Northern Virginia within the Washington, DC Metropolitan Statistical Area (MSA). Surrounded by Prince William County, the City is thirty miles southwest of the Nation's Capital and encompasses ten square miles. The Prince William County Judicial Center is located within the Historic District of the City of Manassas and serves both Prince William County and the City of Manassas. Manassas is residential in character and an educational and governmental center with associated industrial, commercial, and service activities.

The Town of Manassas received its charter in 1873 and operated as an incorporated town in Prince William County until May 1, 1975, when it became a City of the Commonwealth. The City government is organized under a charter, adopted by the General Assembly of Virginia April 12, 1976, which authorizes a council-manager form of government. The governing body, the Mayor and a six-member City Council, is elected at large for staggered four-year terms and makes policies for administration of the City. The City Council appoints the City Manager to serve as Chief Administrative Officer of the City. The City Manager serves at the pleasure of the City Council, carries out its policies, directs business procedures, and appoints and has the power to remove the heads of all departments and all employees of the City as provided by the City Charter.

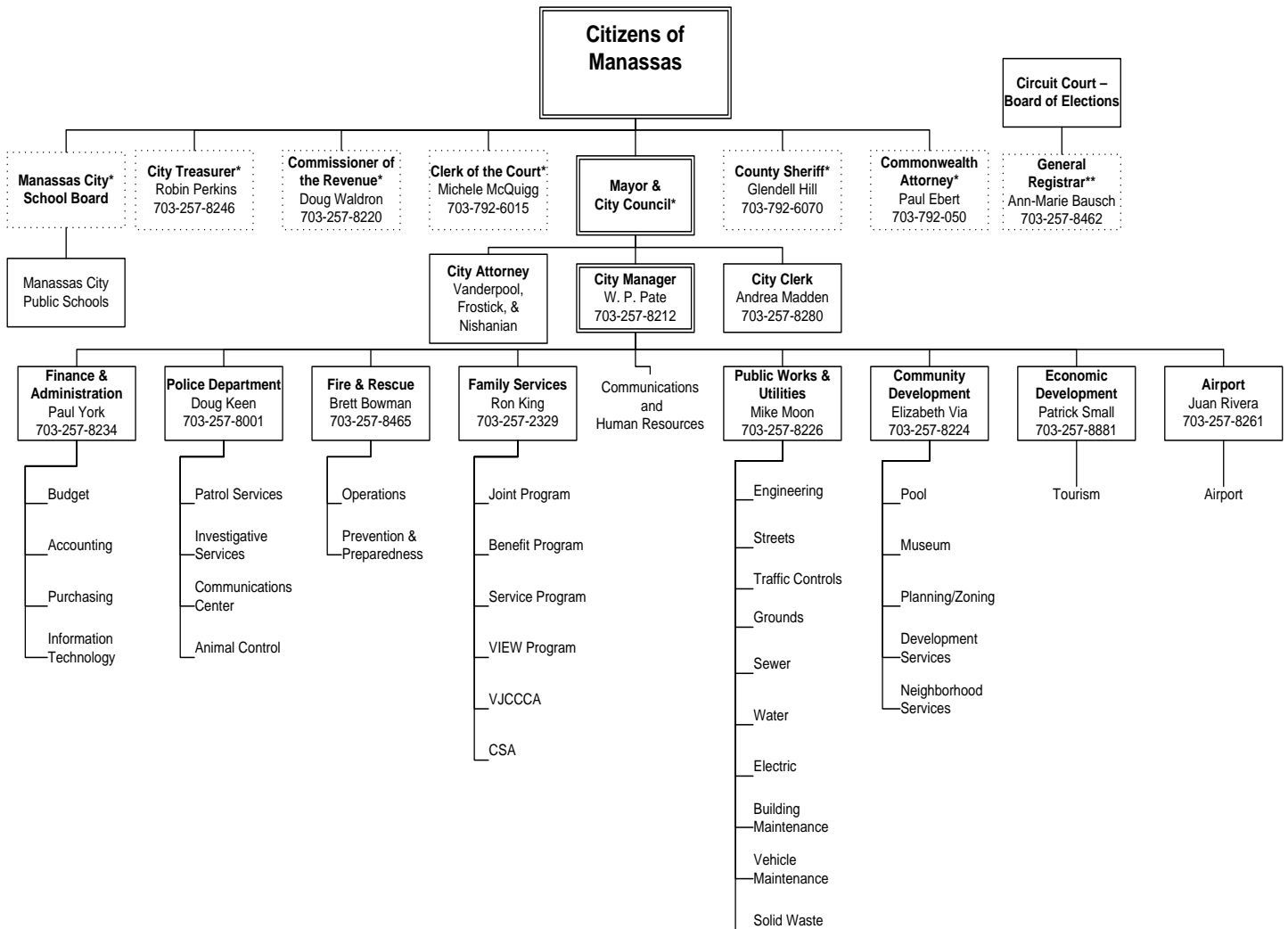
\*Source: 2013 American Community Survey – City of Manassas Community Development Demographics Reports

Manassas City Public Schools (MCPS) is governed by a seven member School Board. The members are elected at large for staggered four-year terms. The School Board appoints the Superintendent who is the Chief Administrative Officer of MCPS. As defined in the Code of the Commonwealth of Virginia, the City Council must approve the budget and appropriate the funds of the MCPS and issue debt to finance school capital projects. Therefore, the budget for the MCPS is presented in this budget. The MCPS publishes a line-item budget document which can be obtained by contacting Manassas City Public Schools, Financial Services, 9000 Tudor Lane, Manassas, Virginia 20110 or calling (703) 257-8800. Additional budget resources for the schools can also be found on their website at [www.mcpsva.org](http://www.mcpsva.org).

The City Treasurer and the Commissioner of the Revenue are elected at-large by the voters. Elected officials shared with Prince William County are the Commonwealth's Attorney, the Clerk of the Court, and the Sheriff. The judges of the Circuit Court, General District Court, and Juvenile and Domestic Relations Court are appointed by the State Legislature. The General Registrar is appointed by the three-member electoral board to serve a four-year term. After the initial appointment, the General Registrar can be reappointed by the electoral board for an unlimited number of terms.



# CITY ORGANIZATIONAL CHART



\*Elected Officials

\*\*General Registrar is appointed by the Electoral Board

**CITY COUNCIL**

Harry J. Parrish II, Mayor  
 Andrew L. Harrover, Vice Mayor  
 J. Steven Randolph  
 Marc T. Aveni  
 Mark D. Wolfe  
 Jonathan L. Way  
 Ian Lovejoy

Phone: (703) 257-8200  
 9027 Center Street  
 Manassas, VA 20110  
[www.manassascity.org](http://www.manassascity.org)

**CITY ADMINISTRATIVE OFFICES**

<u>Department</u>	<u>Phone</u>	<u>Fax</u>	<u>Physical Address</u>
City Manager	703-257-8212	703-335-0042	9027 Center Street, Room 401, Manassas, VA 20110
City Clerk	703-257-8280	703-365-2060	9027 Center Street, Room 101, Manassas, VA 20110
Voter Registration	703-257-8462	703-257-0080	9025 Center Street, Manassas, VA 20110
Treasurer	703-257-8242	703-257-8303	9027 Center Street, Room 103, Manassas, VA 20110
Commissioner of the Revenue	703-257-8220	703-257-5344	9027 Center Street, Room 104, Manassas, VA 20110
Finance & Administration	703-257-8234	703-335-0042	9027 Center Street, Room 401, Manassas, VA 20110
Human Resources	703-257-8248	703-257-5827	9027 Center Street, Room 302, Manassas, VA 20110
Police	703-257-8000	703-368-6966	9518 Fairview Avenue, Manassas, VA 20110
Fire and Rescue	703-257-8458	703-257-2403	9324 West Street, Suite 204, Manassas, VA 20110
Public Works	703-257-8226	703-330-4429	8500 Public Works Drive, Manassas, VA 20110
Family Services	703-361-8277	703-361-6933	9324 West Street, Manassas, VA 20110
Community Development	703-257-8224	703-257-5117	9027 Center Street, Room 202, Manassas, VA 20110
Utilities	703-257-8226	703-257-8361	8500 Public Works Drive, Manassas, VA 20110
Airport	703-361-1882	703-257-8286	10600 Harry Parrish Blvd, Manassas, VA 20110
Schools	571-377-6000	703-257-8801	8700 Centreville Road, Suite 400, Manassas, VA 20110

**OTHER AGENCIES**

<u>Department</u>	<u>Phone</u>	<u>Fax / Email</u>	<u>Physical Address</u>
Clerk of Circuit Court	703-792-6015	circuitcourt@pwcgov.org	9311 Lee Avenue, Manassas, VA 20110
Commonwealth Attorney	703-257-6050	703-792-7081	9311 Lee Avenue, Suite 200, Manassas, VA 20110
Prince William County Sheriff	703-792-6070	703-792-7485	9311 Lee Avenue JU130, Manassas, VA 20110
Prince William County Government	703-792-6000	<a href="mailto:communications@pwcgov.org">communications@pwcgov.org</a>	Various

The budget is the annual plan for the City's revenues and expenditures. It is also a document that summarizes the programs provided by City departments. The budget presented is for the period of July 1, 2014 to June 30, 2015, Fiscal Year 2015 (FY 2015). The budget for FY 2015 is adopted by fund by the City Council.

### **STATE BUDGET LAW**

The Code of Virginia requires "all officers and heads of departments, offices, divisions, boards, commissions, and agencies of every locality", including the School Board of the local School Division, to prepare and submit an annual budget to the City Council on or before April 1<sup>st</sup>. The City Council must approve the annual budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins (July 1<sup>st</sup>). The annual real estate tax levy is due December 5<sup>th</sup> and June 5<sup>th</sup>.

### **FORMULATION OF THE CITY MANAGER'S PROPOSED BUDGET**

The annual budget process commences in the fall of the preceding year. The budget calendar is developed at this time to establish the timelines for the process including the date of submission of departmental requests, budget work sessions, and public hearings that lead to final adoption of the budget. The City Council / School Board joint budget agreement mandates adoption of a Five-Year Forecast by the City Council by November 15th. Staff prepares for City Council consideration a forecast which serves as a guideline for the City Manager and the Schools Superintendent in preparation of a proposed budget. Department requests are based on the budget guidelines developed by the City Manager. Each request must relate to the organization's program objectives, which are tied to the Priorities and Implementation Plan. Departments meet with the City Manager during the month of January. The City Manager prepares his proposed budget, which he presents to the City Council in March.

### **CITY COUNCIL'S AUTHORIZATION AND APPROPRIATION**

The City Council meets with the City Manager and Departments for work sessions on the budget throughout the months of March and April. On or about April 1st, the School Board presents its recommended budget to the City Council. As required by Virginia law, a public hearing is conducted to obtain comments and recommendation from the public prior to adoption of the budget. A resolution adopting the budget appropriates the funds.

### **BUDGET IMPLEMENTATION / ADMINISTRATION**

The budget is posted to the City's financial management system, which verifies the budget prior to encumbering funds. The City's appropriated budget is prepared by fund and department. Appropriations are legally controlled at the fund level. Appropriations to the School Board are legally controlled at the total appropriation level. The City's budget is administratively controlled at the department level. Financial and programmatic monitoring of departmental activities by the budget staff ensures conformity with the budget takes place throughout the year.

### **BUDGET AMENDMENTS**

Amendments to the budget, including the transfers and appropriations to and from contingencies, reserves, and capital project funds, requires amendment by resolution with the concurrence of at least four members of the City Council. In the event that the budget should be amended by more than 1% of the adopted budget, a public hearing is also held, regardless of whether or not the transfer is within the legal level of budgetary control. Contributions/donations of less than \$1,000 are placed directly on the consent agenda for the City Council.

The City Manager has been authorized to approve transfers of budget between departments within a fund and transfers between funds of \$10,000 or less. Department Directors may approve transfers within a department within a fund. The City Council must approve all transfers between funds greater than \$10,000.

### **CAPITAL IMPROVEMENT PLAN**

City Council adopts a Five-Year Capital Improvement Program (CIP) annually during the budget process. The CIP is a list of capital projects that are anticipated and scheduled over a five-year period. The CIP includes the planned funding sources as well as the expenditures and is developed to guide future planning. The budget contains an annual appropriation to the CIP. A proposed CIP is submitted in March with the budget by the City Manager. The City Council meets with the City Manager and departments during budget work sessions to consider the CIP. A public hearing is held and the CIP is adopted through a resolution.



## FY 2015 BUDGET CALENDAR

### FIVE-YEAR FORECAST

September 18, 2013	Wednesday	Finance Committee
October 2, 2013	Wednesday	City Council Worksession
October 16, 2013	Monday	City Council Adopts Five-Year Forecast
November 15, 2013	Wednesday	Estimated Revenues to School Board per Joint Budget Agreement
March 5, 2013	Wednesday	Estimated Revenues to School Board per Joint Budget Agreement

### FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

September 25, 2013	Wednesday	Training on New CIP Application
December 4, 2013	Wednesday	Department Recommended CIP Due to Finance
December 9, 2013	Monday	Finance Distribute Department Recommended CIP
December 10-13, 2013	Tues-Fri	City Manager Meet with Departments
January 15, 2014	Wednesday	Department Requested CIP Presented to Planning Commission
January 22, 2014	Wednesday	Departments Meet With Planning Commission
February 5, 2014	Wednesday	Planning Commission Public Hearing: Department Requested CIP
February 7, 2014	Friday	Planning Commission CIP Recommendations Due to City Manager

### OPERATING BUDGET

October 23, 2013	Wednesday	Budget Manuals and Budget Guidelines to Departments
October 28 & 30, 2013	Mon/Wed	Training on Budget System
January 6, 2014	Monday	Department Budgets Due to Finance (Except Utilities & Airport)
January 13, 2014	Monday	Finance Distribute Department Recommended Budget
January 14-17, 2014	Tues-Fri	City Manager Meet With Departments (Except Utilities & Airport)
February 3, 2014	Monday	Utility Commission and Airport Commission Recommended Budgets
February 3, 2014	Monday	City Manager Meet with Airport & Utilities Departments
March 7, 2014	Friday	City Manager Finalize Proposed Budget

### CITY COUNCIL WORK SESSIONS ON BUDGET AND CIP

March 10, 2014	Monday	Regular Council Meeting - City Manager Proposed Budget & CIP
March 12, 2014	Wednesday	Special Council Meeting - Budget Work Session
March 17, 2014	Monday	Special Council Meeting - Budget Work Session
		Special Council Meeting - Budget Work Session
March 19, 2014	Wednesday	<b>Decide Which Tax Rate to Advertise</b>
March 26, 2014	Wednesday	Special Council Meeting - Budget Work Session
		Special Council Meeting - Budget Work Session
April 2, 2014	Wednesday	<b>SCHOOL BOARD</b>
April 14, 2014	Monday	Regular Council Meeting - Council Proposed Budget & CIP
April 23, 2014	Wednesday	Special Council Meeting - Budget Work Session
April 28, 2014	Monday	Regular Council Meeting - Public Hearing on Council Proposed
April 30, 2014	Wednesday	Special Council Meeting - Budget Work Session
May 12, 2014	Monday	Regular Council Meeting - 1st Reading of Budget & Tax Ordinances
May 14, 2014	Wednesday	Special Council Meeting - 2nd Reading of Tax Ordinances



# FY 2015 BUDGET CALENDAR

SEPTEMBER 2013						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER 2013						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER 2013						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

DECEMBER 2013						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

JANUARY 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

MARCH 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY 2014						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Five-Year Forecast
Five-Year Capital Improvement Program
Operating Budget
City Council Worksessions on Budget & CIP
Adoption

The accounts of the City are organized into funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The operation of each fund is accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balance/net assets, revenues, and expenditures. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. All fund types are divided into three categories - Governmental, Proprietary, and Fiduciary.

## GOVERNMENTAL FUNDS

**GENERAL FUND:** The General Fund accounts for all financial transactions not required to be accounted for in any other fund. The General Fund accounts for the normal recurring activities of the City such as public safety, public works, and other general government departments. These activities are funded by revenue sources such as general property taxes, other local taxes, permits, fees, licenses, fines, forfeitures, charges for services, and aid from the Commonwealth and Federal Government.

**SPECIAL REVENUE FUNDS:** Special revenue funds account for the proceeds of specific revenue resources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects; these resources require separate accounting because of legal or regulatory provisions or administrative action.

The special revenue funds not included in the City's operating budget are the Merchant Trust Fund (Merchant Family donations for the Museum), the Family Services Book Publishing Fund (Family Services department book publishing), the Museum Collections Fund (donations for collections at the Museum), and the Museum Publishing Fund (Museum department book publishing).

The special revenue funds included in the City's operating budget are the following:

- *Family Services Fund* – Administration of the State Social Services Program, the Federal Housing Program, and other Human Services Programs.
- *Speiden Carper House Fund* – Donations restricted for use at the Speiden Carper House.
- *Owens Brooke District Fund* – Revenues received from a tax to maintain roads in Owens Brooke.
- *Fire Rescue Fund* – Revenues received from a tax levy created to fund fire and rescue services.
- *PEG Fund* – Revenues received from a cable surcharge to purchase cable equipment.
- *Manassas Landing Fund* – Revenues received from leasing property to the Department of Motor Vehicles.

**DEBT SERVICE FUNDS:** Debt service funds account for the payment of principal and interest on debt. The City does not have any debt service funds.

**CAPITAL PROJECTS FUNDS:** Capital projects funds account for the acquisition, construction, or renovation of major capital facilities of the City. None of the capital projects funds are included in the City's operating budget. The City's capital projects funds are the General Capital Projects Fund (for general government functions), the Gateway Capital Projects Fund (development of the Gateway Business Park), the Transportation Capital Projects Fund (new City streets and highways), the Northern Virginia Transportation Authority Fund (for projects funded in part by a 0.7% sales tax collected in the Northern Virginia region for transportation improvements) and the Storm Water Management Capital Projects Fund (new City storm water management facilities).

**PERMANENT FUNDS:** Permanent funds account for monies provided by private donors that are restricted for a specific use, using only the earnings from the resource and not the principal. The City has one permanent fund, Cemetery Maintenance Fund, which is not included in the City's operating budget.

## PROPRIETARY FUNDS

**ENTERPRISE FUNDS:** Enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods or services be financed or recovered primarily through user charges. The enterprise funds not included in the City’s operating budget are the capital project funds for the Sewer, Water, Electric, and Airport departments. The enterprise funds included in the City’s operating budget are the following:

- *Sewer Fund* – Operation of the City-owned sewer system.
- *Water Fund* – Operation of the City-owned water system.
- *Electric Fund* – Operation of the City-owned electrical system.
- *Candy Factory Fund* – Maintenance of a performing arts center.
- *Airport Fund* – Operation of the City-owned Airport.
- *City Square Pavilion Fund* – Operations and maintenance of the Loy E. Harris Pavilion.
- *Parking Garage Fund* – Operations and maintenance of the Parking Garage.
- *Solid Waste Fund* – Provision of solid waste collection.

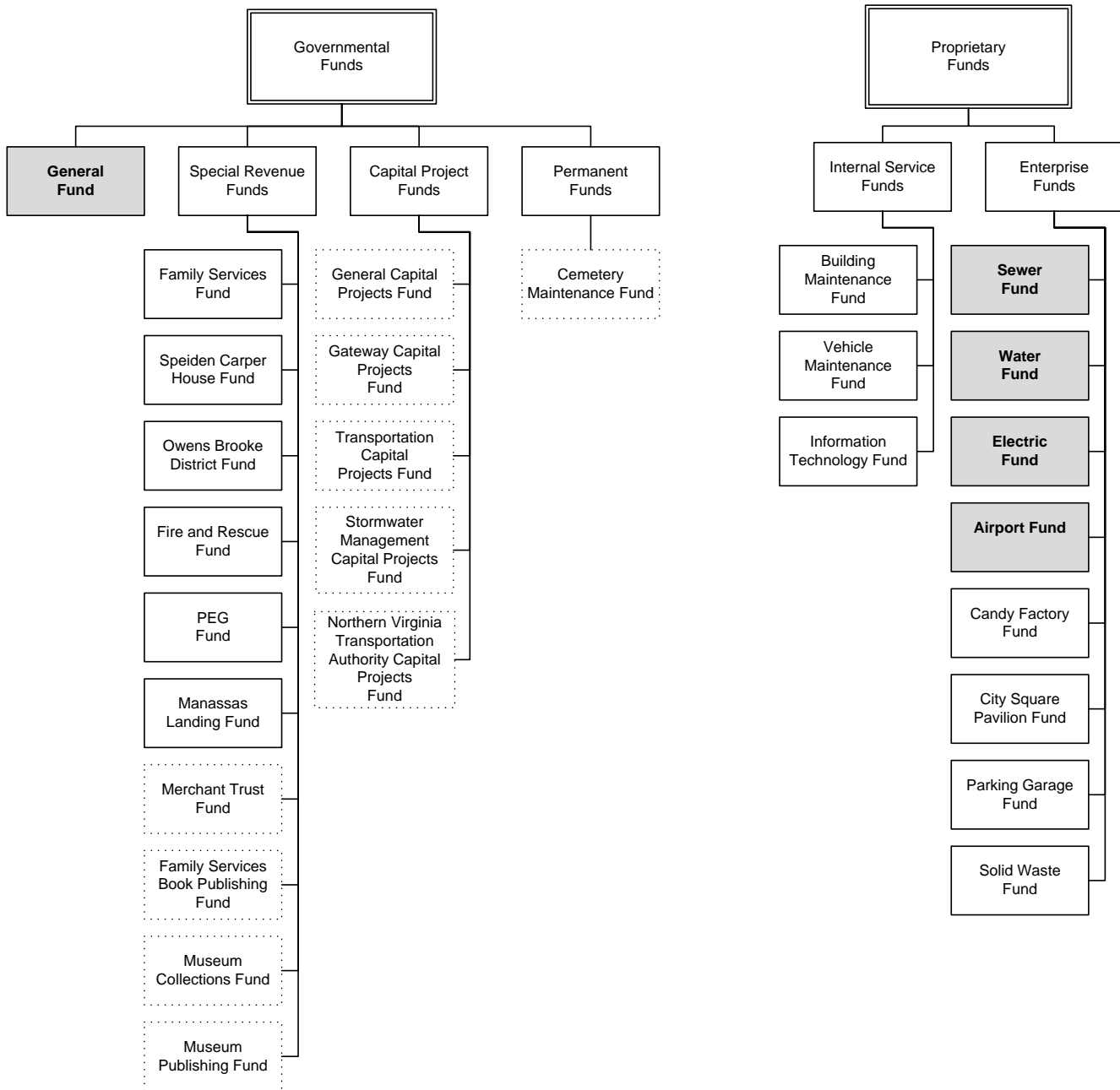
**INTERNAL SERVICE FUNDS:** Internal service funds account for the financing of goods and services provided by one department to other departments in the government on a cost reimbursement basis. The internal service funds included in the City’s operating budget are the following:

- *Building Maintenance Fund* – Operation and maintenance of the City buildings.
- *Vehicle Maintenance Fund* – Operation, maintenance, acquisition, and replacement of equipment used by City departments.
- *Information Technology Fund* – Provision of information technology services to City departments.

## FIDUCIARY FUNDS

Fiduciary funds are used when a government acts in a trustee or agent capacity. This City does not have any fiduciary funds.

# FUND STRUCTURE



Fund not part of Adopted Budget	<b>Major Fund</b>	Nonmajor Fund
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# FUND STRUCTURE

## FUND – DEPARTMENT RELATIONSHIP

The following table shows each City department and its associated funds (excluding School Funds).

	General Fund	Special Revenue Funds						Enterprise Funds						Internal Services Funds			Perman-ent Fund
		Family Services	Speiden Carper	Owens Brooke	Fire and Rescue	PEG	Manassas Landing	Sewer, Water & Electric Funds	Candy Factory	Airport	City Square Pavilion	Parking Garage	Solid Waste	Building Maint.	Vehicle Maintenance	Information Tech.	
City Council	X																
City Clerk	X																
City Manager	X																
Voter Registrar	X																
Treasurer	X																
Commissioner of the Revenue	X																
Finance & Administration	X					X										X	
Police	X																
Corrections	X																
Fire and Rescue					X												
Public Works & Utilities	X			X			X			X	X	X	X	X			X
Family Services		X															
Community Development	X		X					X									
Economic Development	X						X			X							
Airport									X								