

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
GENERAL FUND					
Local Sources					
General Property Taxes	87,118,544	90,125,000	90,125,000	93,540,000	3,415,000
Other Local Taxes	28,391,669	24,500,000	24,500,000	28,350,000	3,850,000
Permits, Fees, Licenses	819,854	500,000	500,000	500,000	-
Fines & Forfeitures	1,802,176	810,000	810,000	857,000	47,000
Interest & Use of Property	(933,837)	577,000	577,000	550,000	(27,000)
Charges for Services	896,920	500,000	500,000	640,000	140,000
Other Local Revenue	3,813,973	3,410,070	3,629,325	3,304,150	(105,920)
Source Total:	121,909,300	120,422,070	120,641,325	127,741,150	7,319,080
State of Virginia					
Noncategorical	7,635,256	7,426,000	7,472,030	7,550,000	124,000
Shared Expenses	348,648	296,000	296,000	326,000	30,000
Categorical Aid	4,278,427	4,072,500	4,325,479	4,424,500	352,000
Source Total:	12,262,331	11,794,500	12,093,509	12,300,500	506,000
Federal Government					
Noncategorical	12,700	10,000	10,000	10,000	-
Federal Pass Through	10,061,125	-	107,022	-	-
Categorical	180,180	500,000	666,624	850,000	350,000
Source Total:	10,254,005	510,000	783,646	860,000	350,000
Other Financing Sources					
Payment in Lieu of Taxes	2,104,070	2,126,450	2,126,450	2,329,800	203,350
Debt Issuance	1,262,104	-	-	-	-
Transfers	-	225,000	225,000	235,000	10,000
Use of Fund Balance	-	-	12,006,229	2,000,000	2,000,000
Source Total:	3,366,174	2,351,450	14,357,679	4,564,800	2,213,350
FUND TOTAL:	147,791,811	135,078,020	147,876,158	145,466,450	10,388,430
SOCIAL SERVICES FUND					
State of Virginia					
Categorical Aid	1,690,057	2,100,980	2,100,980	2,203,140	102,160
Source Total:	1,690,057	2,100,980	2,100,980	2,203,140	102,160
Federal Government					
Federal Pass Through	2,470,630	3,243,950	3,243,950	3,277,150	33,200
Source Total:	2,470,630	3,243,950	3,243,950	3,277,150	33,200
Other Financing Sources					
Transfers	2,097,056	2,602,000	2,602,000	2,602,000	-
Use of Fund Balance	-	-	2,367	-	-
Source Total:	2,097,056	2,602,000	2,604,367	2,602,000	-
FUND TOTAL:	6,257,742	7,946,930	7,949,297	8,082,290	135,360

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Fund / Source / Description	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
FIRE AND RESCUE FUND					
Local Sources					
General Property Taxes	11,802,280	12,770,750	12,770,750	13,140,000	369,250
Permits, Fees, Licenses	110,904	90,000	90,000	100,000	10,000
Interest & Use of Property	5,051	15,000	15,000	15,000	-
Charges for Services	788,608	688,000	688,000	700,000	12,000
Other Local Revenue	48,450	-	-	-	-
Source Total:	12,755,294	13,563,750	13,563,750	13,955,000	391,250
State of Virginia					
Categorical Aid	193,140	-	171,606	-	-
Source Total:	193,140	-	171,606	-	-
Federal Government					
Federal Pass Through	154,317	400,000	320,454	400,000	-
Source Total:	154,317	400,000	320,454	400,000	-
Other Financing Sources					
Sale of Assets	294,900	-	-	-	-
Use of Fund Balance	-	1,100,000	2,491,502	800,000	(300,000)
Source Total:	294,900	1,100,000	2,491,502	800,000	(300,000)
FUND TOTAL:	13,397,651	15,063,750	16,547,312	15,155,000	91,250
OWENS BROOKE SERVICE DISTRICT FUND					
Local Sources					
General Property Taxes	40,429	40,200	40,200	40,200	-
Interest & Use of Property	215	-	-	-	-
Source Total:	40,644	40,200	40,200	40,200	-
FUND TOTAL:	40,644	40,200	40,200	40,200	-
PEG FUND					
Local Sources					
Interest & Use of Property	1,950	-	-	-	-
Other Local Revenue	138,705	150,000	150,000	150,000	-
Source Total:	140,655	150,000	150,000	150,000	-
FUND TOTAL:	140,655	150,000	150,000	150,000	-
DEBT SERVICE FUND					
Federal Government					
Noncategorical	9,754	-	-	-	-
Source Total:	9,754	-	-	-	-
Other Financing Sources					
Transfers	14,545,684	11,706,150	11,706,150	11,924,870	218,720
Use of Fund Balance	-	1,286,530	1,286,530	1,045,970	(240,560)
Source Total:	14,545,684	12,992,680	12,992,680	12,970,840	(21,840)
FUND TOTAL:	14,555,438	12,992,680	12,992,680	12,970,840	(21,840)

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
SEWER FUND					
Local Sources					
Interest & Use of Property	44,820	33,000	33,000	45,000	12,000
Sales & Connections	16,080,139	17,250,940	17,250,940	17,705,000	454,060
Other Local Revenue	15,490	8,000	700,000	14,000	6,000
Source Total:	16,140,448	17,291,940	17,983,940	17,764,000	472,060
Federal Government					
Federal Pass Through	122,431	-	-	-	-
Source Total:	122,431	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	156,700	702,034	2,519,000	2,362,300
Tap Fees	713,558	200,000	200,000	200,000	-
Source Total:	713,558	356,700	902,034	2,719,000	2,362,300
FUND TOTAL:	16,976,437	17,648,640	18,885,974	20,483,000	2,834,360
WATER FUND					
Local Sources					
Interest & Use of Property	81,170	50,000	50,000	60,000	10,000
Sales & Connections	11,186,891	11,393,900	11,393,900	11,408,000	14,100
Other Local Revenue	239,830	232,000	232,000	208,000	(24,000)
Source Total:	11,507,891	11,675,900	11,675,900	11,676,000	100
Federal Government					
Noncategorical	12,930	-	-	-	-
Federal Pass Through	39,016	-	-	-	-
Source Total:	51,945	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	-	950,394	3,744,000	3,744,000
Tap Fees	351,536	400,000	400,000	200,000	(200,000)
Source Total:	351,536	400,000	1,350,394	3,944,000	3,544,000
FUND TOTAL:	11,911,372	12,075,900	13,026,294	15,620,000	3,544,100
ELECTRIC FUND					
Local Sources					
Interest & Use of Property	44,063	27,000	27,000	70,000	43,000
Sales & Connections	40,477,589	39,900,220	39,900,220	50,513,460	10,613,240
Other Local Revenue	1,372,796	804,280	804,280	791,000	(13,280)
Interfund Revenue	1,651,654	2,049,900	2,049,900	1,786,540	(263,360)
Source Total:	43,546,102	42,781,400	42,781,400	53,161,000	10,379,600
Federal Government					
Federal Pass Through	131,177	-	-	-	-
Source Total:	131,177	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	2,975,750	5,228,989	4,309,000	1,333,250
Source Total:	-	2,975,750	5,228,989	4,309,000	1,333,250
FUND TOTAL:	43,677,278	45,757,150	48,010,389	57,470,000	11,712,850

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All Funds - by Fund and Source

Fund / Source / Description	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
STORMWATER FUND					
Local Sources					
Interest & Use of Property	6,674	1,000	1,000	3,000	2,000
Charges for Services	2,333,098	2,976,500	2,976,500	2,977,000	500
Other Local Revenue	15,283	-	-	-	-
Source Total:	2,355,056	2,977,500	2,977,500	2,980,000	2,500
Other Financing Sources					
Use of Fund Balance	-	1,520,000	3,182,100	-	(1,520,000)
Source Total:	-	1,520,000	3,182,100	-	(1,520,000)
FUND TOTAL:	2,355,056	4,497,500	6,159,600	2,980,000	(1,517,500)
AIRPORT FUND					
Local Sources					
Interest & Use of Property	4,500,532	3,121,400	3,121,400	3,573,000	451,600
Sales & Connections	497,934	403,000	403,000	457,000	54,000
Other Local Revenue	8,697	9,300	9,300	7,700	(1,600)
Source Total:	5,007,163	3,533,700	3,533,700	4,037,700	504,000
State of Virginia					
Noncategorical	-	35,000	35,000	5,000	(30,000)
Source Total:	-	35,000	35,000	5,000	(30,000)
Federal Government					
Noncategorical	53,224	41,280	41,280	41,300	20
Categorical	205,000	-	-	-	-
Source Total:	258,224	41,280	41,280	41,300	20
Other Financing Sources					
Use of Fund Balance	-	-	6,690	-	-
Source Total:	-	-	6,690	-	-
FUND TOTAL:	5,265,387	3,609,980	3,616,670	4,084,000	474,020
SOLID WASTE FUND					
Local Sources					
Interest & Use of Property	4,057	2,800	2,800	3,000	200
Charges for Services	3,613,596	3,687,500	3,687,500	4,733,000	1,045,500
Other Local Revenue	5,032	20,050	20,050	-	(20,050)
Source Total:	3,622,685	3,710,350	3,710,350	4,736,000	1,025,650
State of Virginia					
Categorical Aid	11,337	7,000	7,000	10,000	3,000
Source Total:	11,337	7,000	7,000	10,000	3,000
Other Financing Sources					
Use of Fund Balance	-	227,560	227,560	-	(227,560)
Source Total:	-	227,560	227,560	-	(227,560)
FUND TOTAL:	3,634,022	3,944,910	3,944,910	4,746,000	801,090

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
BUILDING MAINTENANCE FUND					
Local Sources					
Interest & Use of Property	2,801	1,960	1,960	2,000	40
Interfund Revenue	1,638,120	2,059,570	2,059,570	2,254,550	194,980
Source Total:	1,640,921	2,061,530	2,061,530	2,256,550	195,020
Other Financing Sources					
Use of Fund Balance	-	410,000	438,790	420,000	10,000
Source Total:	-	410,000	438,790	420,000	10,000
FUND TOTAL:	1,640,921	2,471,530	2,500,320	2,676,550	205,020
VEHICLE MAINTENANCE FUND					
Local Sources					
Interest & Use of Property	2,122	1,640	1,640	2,000	360
Other Local Revenue	160,766	61,000	61,000	-	(61,000)
Interfund Revenue	3,709,805	4,629,040	4,829,040	5,470,500	841,460
Source Total:	3,872,693	4,691,680	4,891,680	5,472,500	780,820
Other Financing Sources					
Transfers	888,407	405,000	405,000	435,000	30,000
Use of Fund Balance	-	-	301,990	-	-
Source Total:	888,407	405,000	706,990	435,000	30,000
FUND TOTAL:	4,761,100	5,096,680	5,598,670	5,907,500	810,820
INFORMATION TECHNOLOGY FUND					
Local Sources					
Interest & Use of Property	4,828	2,000	2,000	2,000	-
Other Local Revenue	8,657	11,300	11,300	12,870	1,570
Interfund Revenue	4,085,199	4,843,680	5,243,680	5,203,120	359,440
Source Total:	4,098,684	4,856,980	5,256,980	5,217,990	361,010
Other Financing Sources					
Use of Fund Balance	-	-	70,350	372,000	372,000
Source Total:	-	-	70,350	372,000	372,000
FUND TOTAL:	4,098,684	4,856,980	5,327,330	5,589,990	733,010
CEMETERY TRUST FUND					
Local Sources					
Interest & Use of Property	790	-	-	-	-
Charges for Services	90,000	-	-	-	-
Source Total:	90,790	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	50,000	50,000	60,000	10,000
Source Total:	-	50,000	50,000	60,000	10,000
FUND TOTAL:	90,790	50,000	50,000	60,000	10,000
ALL FUNDS TOTAL:	\$ 276,594,988	\$ 271,280,850	\$ 292,675,803	\$ 301,481,820	\$ 30,200,970

REVENUE OVERVIEW

Major Revenue Source Analysis

MAJOR REVENUE SOURCES

The City of Manassas budgets and accounts for its revenue within the various funds of the City. However, revenue is also budgeted and accounted for by source. The revenue sources for the City are as follows:

Local Revenues:

- General Property Taxes
- Other Taxes
- Permits, Fees, Licenses
- Fines & Forfeitures
- Revenue from the Use of Money and Property (interest and rent)
- Charges for Services
- Sales & Connections
- Other Local Revenue & Interfund Revenue

Revenues from Other Government:

- Revenue from the State
- Revenue from the Federal Government

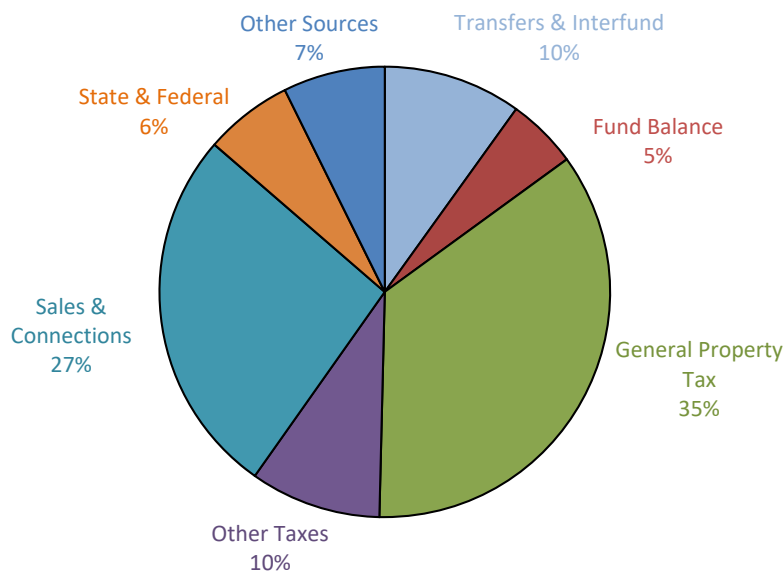
Non-revenue Sources:

- Payment in Lieu of Taxes and Transfers
- Bond Proceeds
- Contribution from Fund Balance

In the FY 2024 Budget, General Property Taxes make up 35% of the total revenue and Other Taxes (sales, business, professional and occupational, meals, utility, etc.) make up 10%. Sales & Connections are 27% of the total revenue and Revenue from the State and Federal Governments make up 6%. Transfers and Interfund revenue make up 10%. These six classifications account for 88% of the total revenue.

The General Fund is supported 64% by General Property Taxes, 19% by Other Taxes, and 17% by all other revenue sources.

The pie chart below shows the FY 2024 Budget (all funds) by funding source.



*Other Sources represents Permits, Licenses, & Fees; Fines & Forfeitures; Interest; Use of Money and Property; Charges for Services; Miscellaneous Revenues; and Other Financing Sources

REVENUE OVERVIEW

Major Revenue Source Analysis

GENERAL PROPERTY TAXES

General Property Taxes are levied on the assessed value of real and personal property. These taxes include real property taxes and personal property taxes. The tax year for real property taxes is July 1 – June 30; the tax year for personal property taxes is January 1 – December 31. These taxes represent 35% (\$107 million) of the City's total resources.

Real Property Taxes

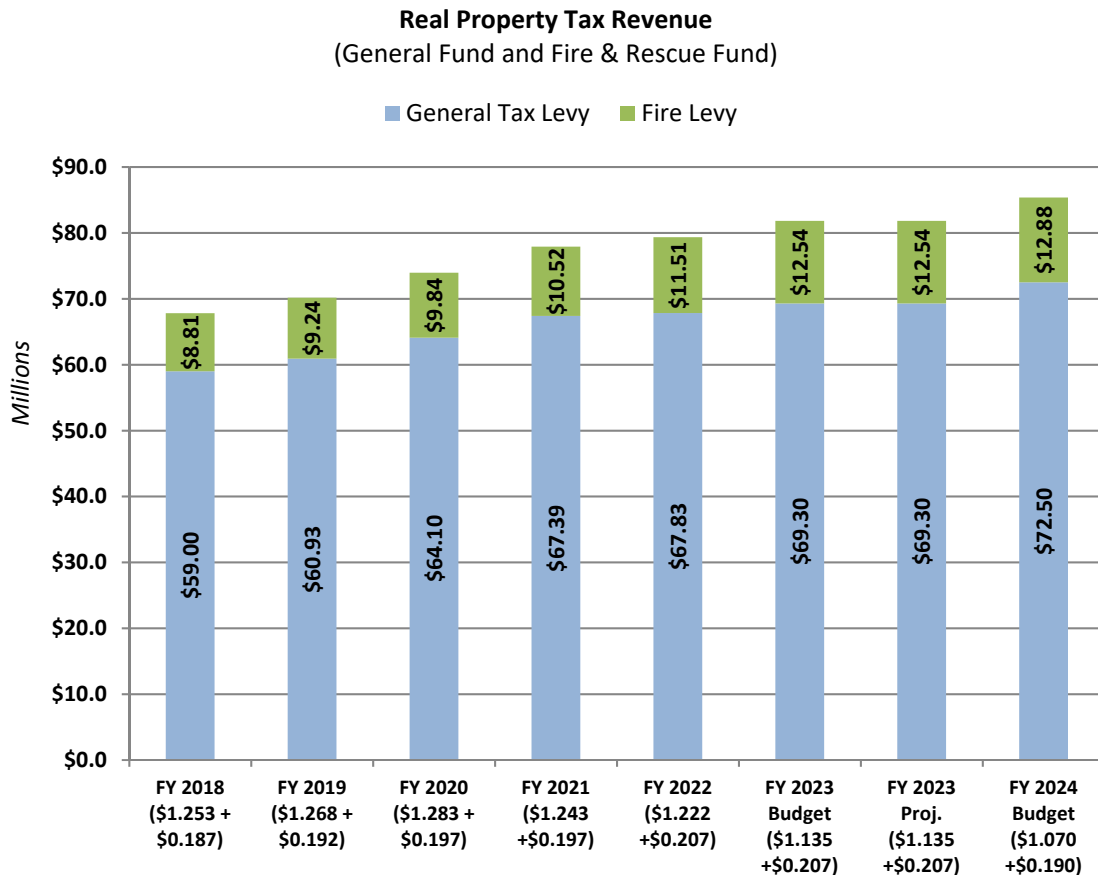
(§58.1-3201 for General, §27-23.1 for Fire, §15.2-2403 for Special Taxing Districts)

The Real Property Tax Rate decreased from \$1.135 to \$1.070 and the Fire and Rescue Levy decreased from \$0.207 to \$0.190. The Owens Brooke Service District Tax Rate decreased from \$0.0869 to \$0.0828. Including new construction, assessments on residential properties have increased since January 1, 2022 an average of 10.64% and non-residential property assessments have increased an average of 11.13%. The average existing residential tax payer will see a 3.71% or \$181 increase to their tax bill. The average existing non-residential tax payer will see a 4.56% or \$977 increase to their tax bill. The average existing tax bill for all classes will increase 3.98% or \$257. Virginia localities are prohibited from levying separate tax rates on commercial and residential properties.

Real Estate Tax Base

- Total real estate assessments - \$6,902 billion in tax year 2024; an increase of 10.79% from the prior year
- New construction accounts for \$24.6 million of the real estate assessments (0.36%)
- Each penny on the rate generates approximately \$675,000 in real estate revenue in FY 2024
- The City provided \$974,397 in Tax Relief for the Elderly and Disabled Program in FY 2022

The chart below shows a history of revenue collections for Real Property Taxes for the General Fund and Fire and Rescue Fund.



REVENUE OVERVIEW

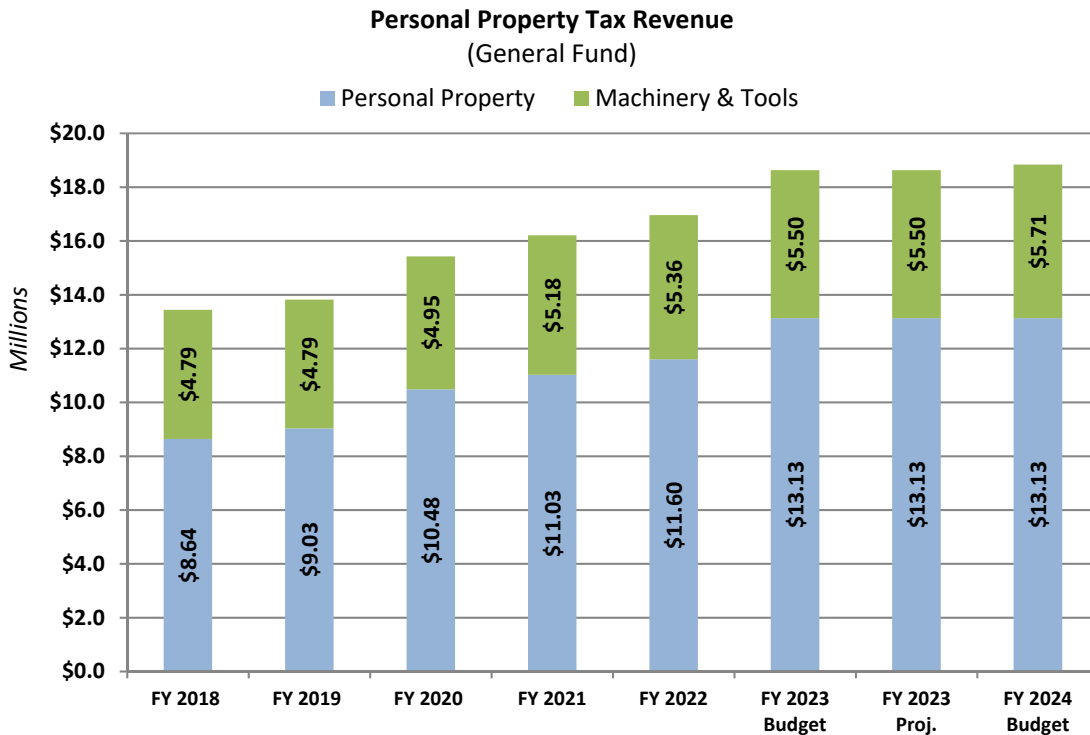
Major Revenue Source Analysis

Personal Property Taxes (§58.1-3500)

Personal Property Tax is levied on all tangible personal property, including motor vehicles and delivery equipment. Household goods and personal effects are exempt.

The Tax Rates are below and the resolution which includes the related Code of Virginia sections can be found in the Policy & Process section of this book.

- Machinery & Tools - \$2.10
- Machinery & Tools Used in Semiconductor Manufacturing – TBD
- Programmable Computer Equipment - \$1.25
- Vehicles without motive power, used or designed to be used as manufactured homes - \$1.070
- Aircraft and Antique Motor Vehicles - \$0.00001
- Motor Vehicles as identified in sections (e)-(l) in Ordinance O-2017-05 - \$0.00001
- Business Personal Property - \$3.60
- All Tangible Personal Property except as specified in O-2017-15 1 (a) – (n) - \$3.60



The chart above shows a history of revenue collections for Personal Property Tax.

Below is the billing information for personal property taxes (excluding M&T). The collection rate is 95%-97%.

Classification	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Motor Vehicles	10,681,391	11,012,973	11,605,178	11,998,516	13,290,505
Boats & Motors	8,072	12,185	13,472	13,836	14,120
Business Personal Property	2,037,314	2,444,646	2,592,996	2,238,061	2,455,858
Business Computer Equipment	131,229	121,593	112,397	130,556	110,194
PPTRA (State Revenue)	(3,786,634)	(3,786,634)	(3,786,634)	(3,786,634)	(3,786,634)
Total Billed per COR	9,071,372	9,804,763	10,537,409	10,594,335	12,084,043

*Source – Commissioner of the Revenue

REVENUE OVERVIEW

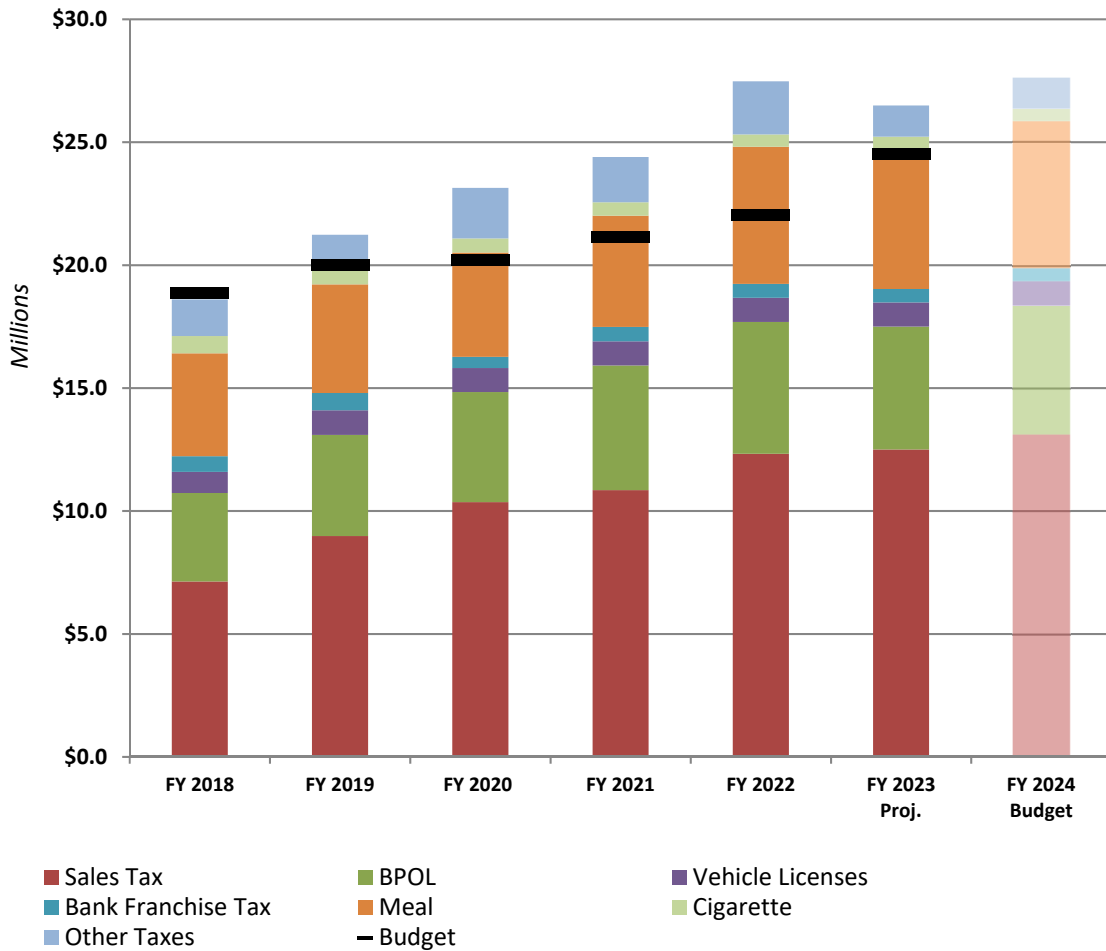
Major Revenue Source Analysis

OTHER LOCAL TAXES

Other Local Taxes are comprised of consumer and business-based taxes including Sales Tax, BPOL tax, Vehicle License Tax, Bank Franchise Tax, Meal Tax, and Cigarette Tax. Other local taxes make up \$28.35 million, or 10%, of the City's total Budget (all in the General Fund).

The chart below shows the trend in Other Local Tax revenue. A more in-depth analysis of some of the larger tax sources can be found on later pages in this analysis.

Other Local Taxes
(General Fund)



REVENUE OVERVIEW

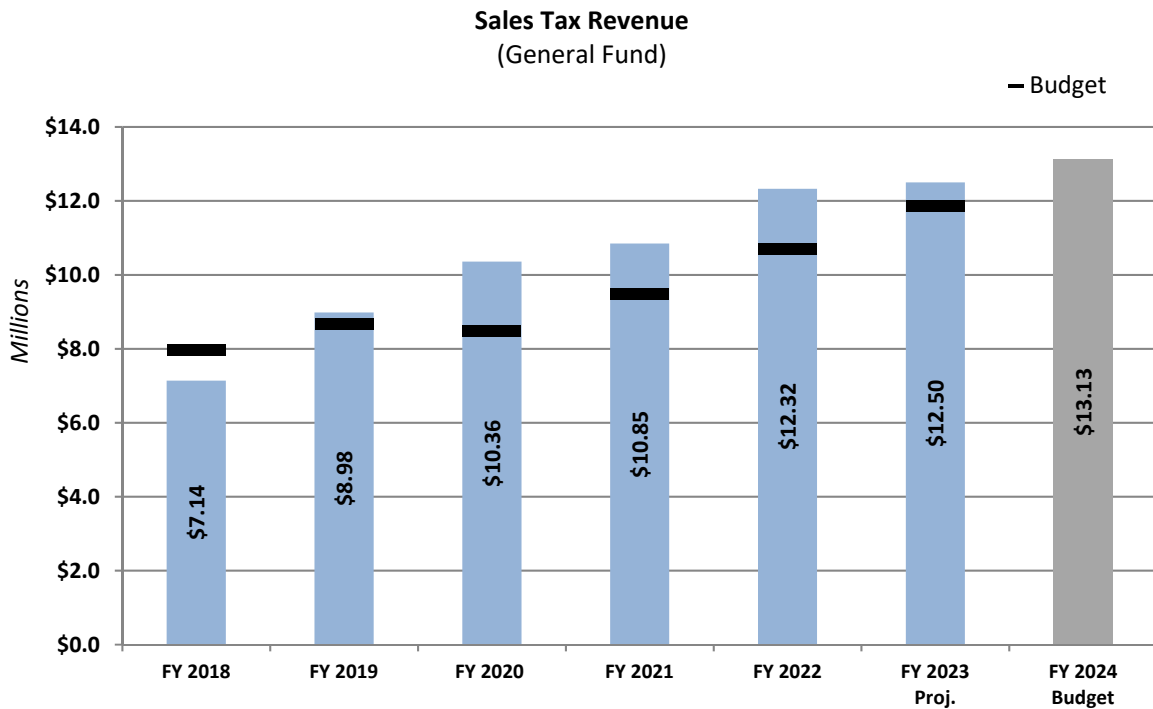
Major Revenue Source Analysis

Sales Tax (§58.1-603)

Sales Tax is levied on the sale, distribution, use, or consumption of tangible personal property, the leasing or renting of tangible personal property, and the storage of personal property inside or outside Virginia that is for use in Virginia. The sales tax rate is 6.0%. This is comprised of a 4.3% tax for the State; a 0.70% tax for NVTA and 1.0% for the City. Sales tax revenue in the General Fund reflects the 1.0% sales tax the City receives. Of the NVTA share, the City is eligible to receive 30% back if the City meets the criteria set forth under HB 2313. This anticipated revenue is not part of the City's operating budget, but rather a funding source in the Five-Year Capital Improvement Program (NVTA source).

Tax receipts are used to project this tax, but revenue is sensitive to underlying price level changes as it will increase with the price of goods sold. Current year estimates are used in projecting next year's revenues after applying overall price assumptions. Changes in the local retail market (such as the opening of new stores, the performance of existing stores) can affect this revenue stream.

The decline in revenue for FY 2018 is due to a taxpayer filing error which resulted in the State reducing sales tax proceeds to the City by \$1,042,990 to account for four years of restated revenues due to this error. Future projections are budgeted with a 5% annual increase.



REVENUE OVERVIEW

Major Revenue Source Analysis

Business, Professional, and Occupational License Tax (BPOL)

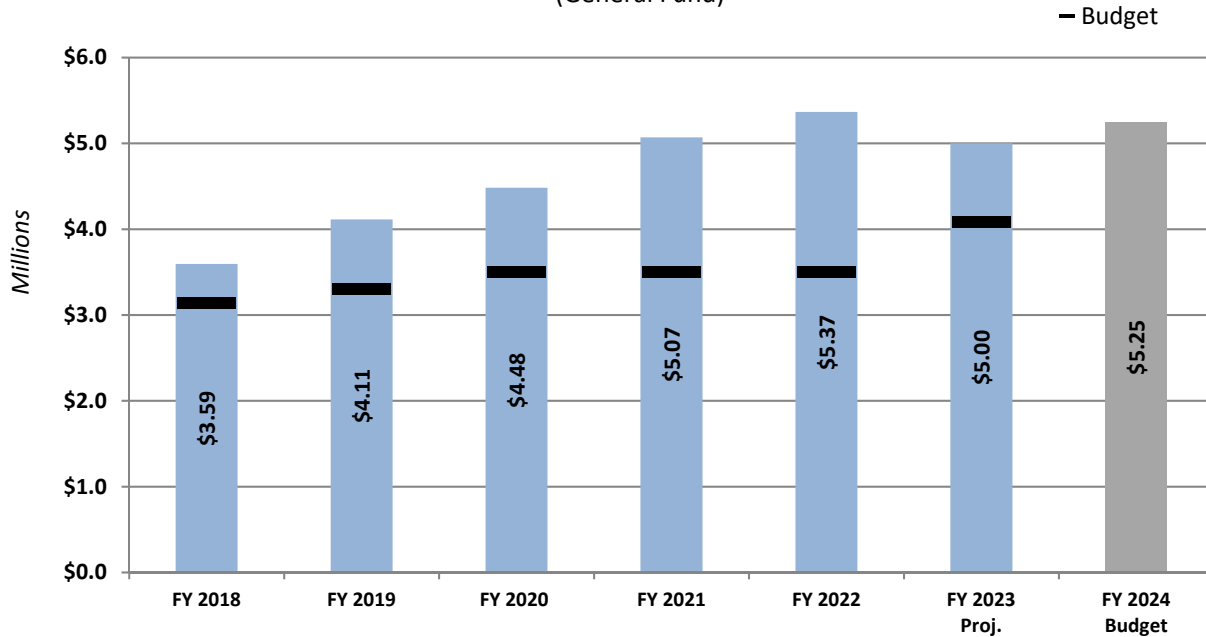
(§58.1-3703)

Business, Professional, and Occupational License Tax is collected from any person who engages in a business, trade, profession, occupation, or other activity in the City. It is also applied to individuals that maintain a place of business, either permanent or temporary, or conduct a business-related activity. Rates vary depending on business classification and are generally imposed as a percentage of gross receipts.

- Wholesale Merchants (based on gross purchase): \$0.05 per \$100
- Contractors: \$0.10 per \$100
- Retail Merchants: \$0.12 per \$100
- Repair, Personal, and Business Service Operations: \$0.22 per \$100
- Hotels & Motels: \$0.22 per \$100
- Real Estate Services and Professional Services: \$0.33 per \$100
- Financial Services: \$0.35 per \$100

The chart below reflects the history of revenue (and budget) for BPOL Tax Revenue followed by a table indicating tax revenue by class (Source - Commissioner of the Revenue). Tax revenue by class is based on returns which are due annually by March 1st. Actual receipts may vary depending on timing of payments. Future projections are budgeted with a 5% annual increase.

Business, Professional, Occupational License (BPOL) Tax Revenue
(General Fund)



	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Retail Merchants	1,279,424	1,233,492	1,252,193	1,246,337	1,496,504
Pers. Services	1,156,510	1,170,375	1,427,606	1,329,202	1,595,786
Professional	758,422	763,943	822,555	704,416	798,745
Contractors	275,652	253,598	645,423	831,266	812,774
Wholesale Merchants	87,972	84,420	99,637	82,600	161,773
All Other	187,560	243,763	239,255	252,953	235,172
	\$4,348,315	\$3,749,591	4,486,669	4,446,774	5,100,754
<i>% Change from Prior</i>	23.85%	-13.61%	19.66%	-0.88%	14.71%

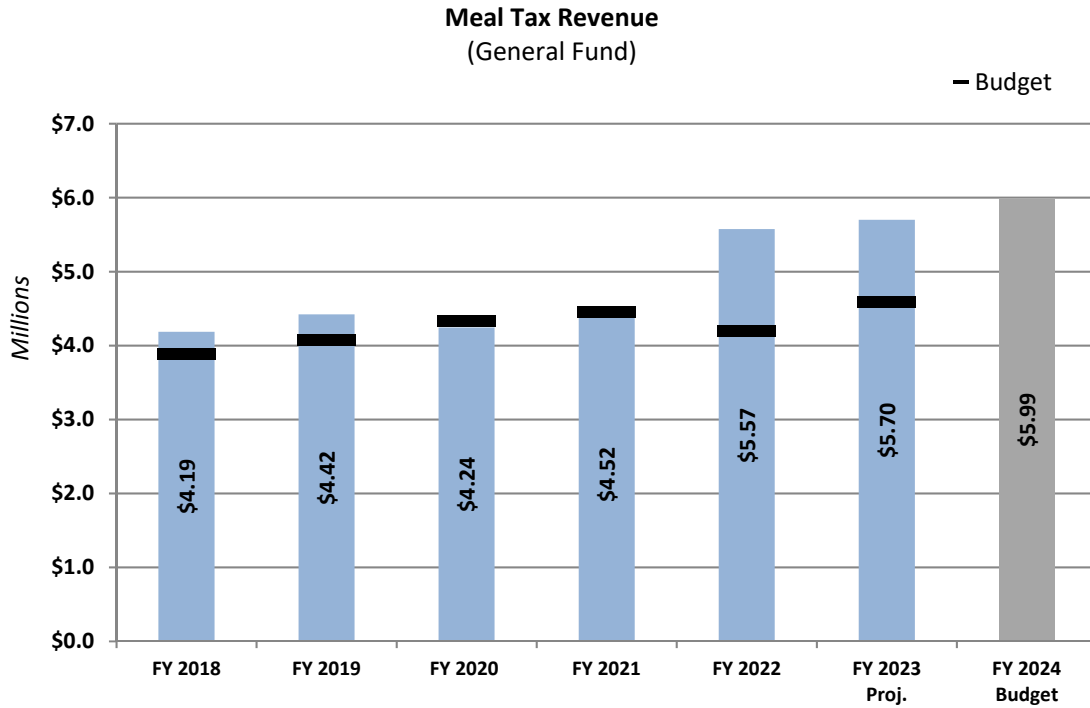
*Source – Commissioner of the Revenue

REVENUE OVERVIEW

Major Revenue Source Analysis

Meal Tax (§58.1-2652)

Restaurants and other sellers of prepared food and beverages are required to collect a 4% tax from the consumer at the time of the sale. These taxes are held in trust by the business until they are remitted to the City (by the 20th of the month following the month the taxes were collected.) Meal Tax is collected at a rate of 4% on the value of the meal. Future projections are budgeted with a 5% annual increase.

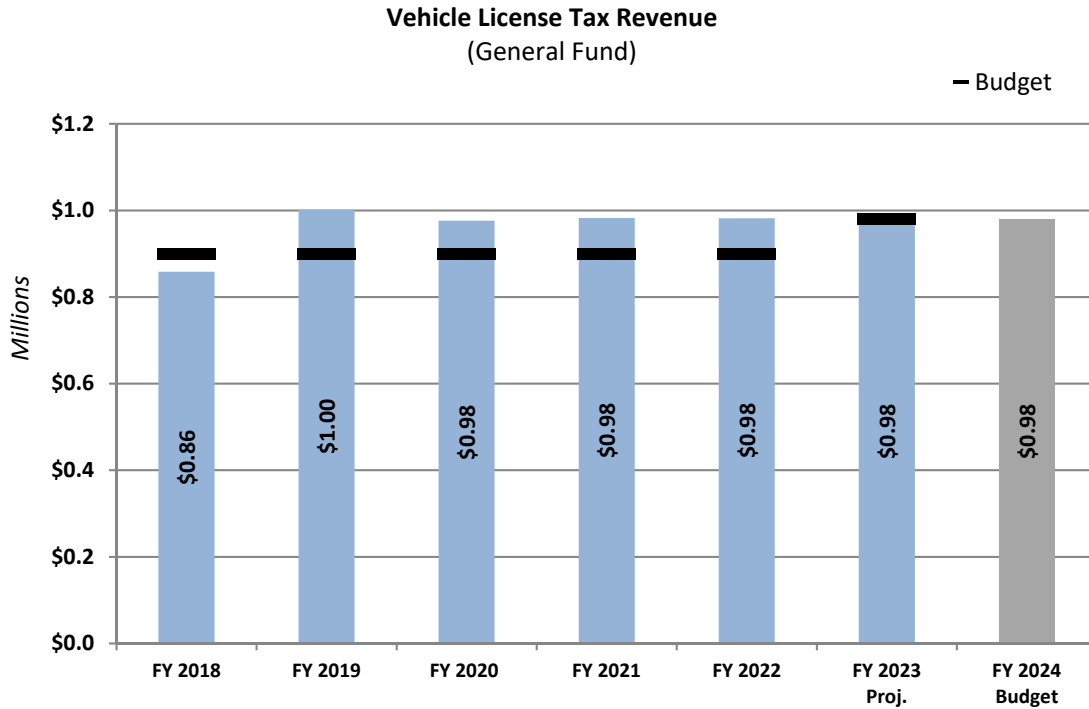


REVENUE OVERVIEW

Major Revenue Source Analysis

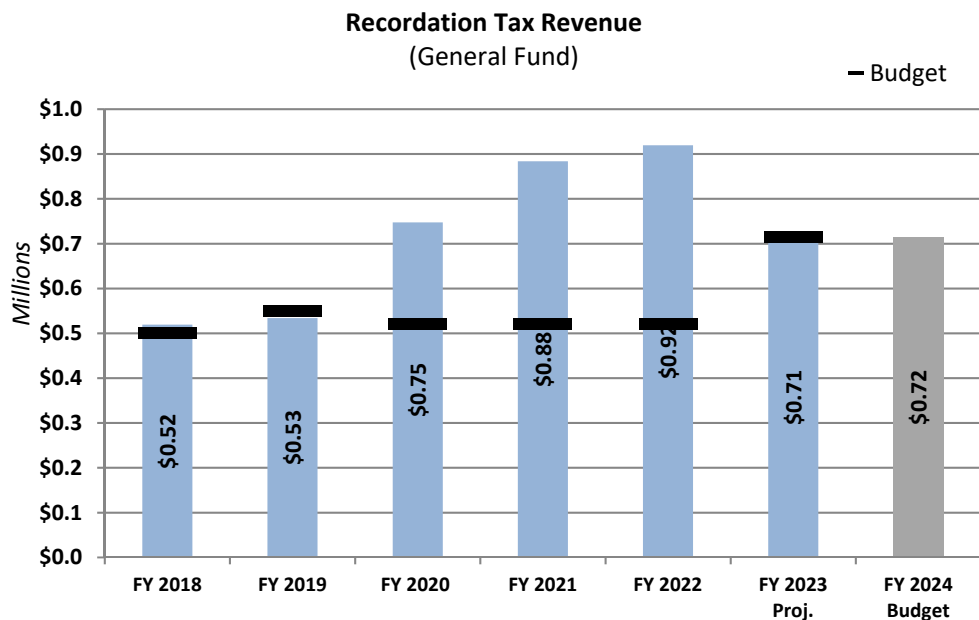
Vehicle License Tax (§46.2-752)

Vehicle licenses are assessed along with personal property taxes and due October 5th of each year. The City's vehicle license rates are \$25 for vehicles and \$10 for motorcycles.



Recordation Tax (§58.1-814)

State and local recordation (grantee) taxes are levied when real estate property in the County is sold, conveyed, or refinanced. The tax is paid by the purchaser of the property. Future projections are expected to remain stable.



REVENUE OVERVIEW

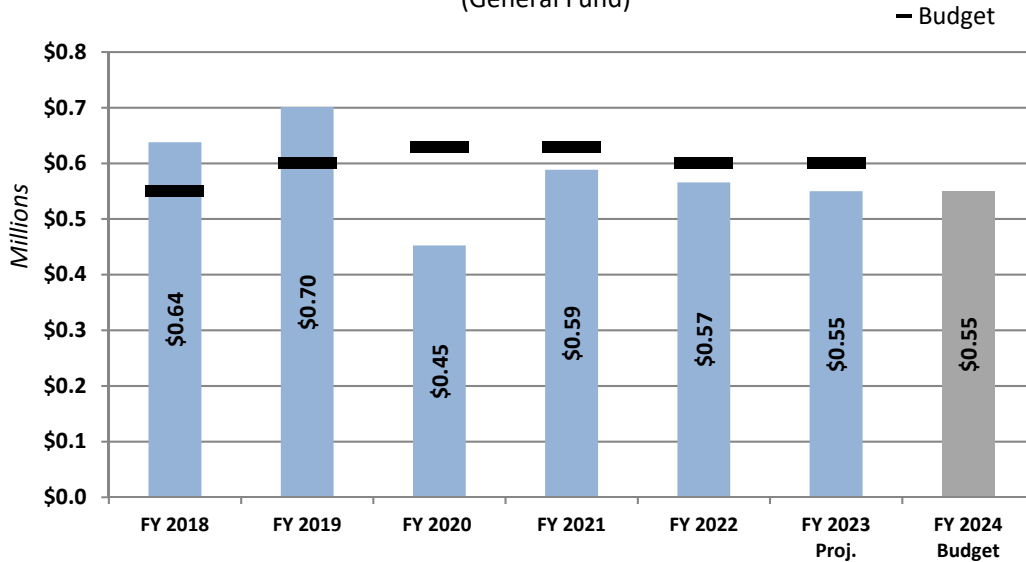
Major Revenue Source Analysis

Bank Franchise Tax

(§58.1-1204)

The City of Manassas imposes upon each bank located within the boundaries of the city a tax on net capital equaling 80% of the state rate of the franchise tax set forth in Section 58.1-1204 in the Code of Virginia. The State tax rate is currently \$1 on each \$100 of net capital. Returns are required to be submitted annually to the City no later than March 1st and payment is due June 1st.

Bank Franchise Tax Revenue
(General Fund)

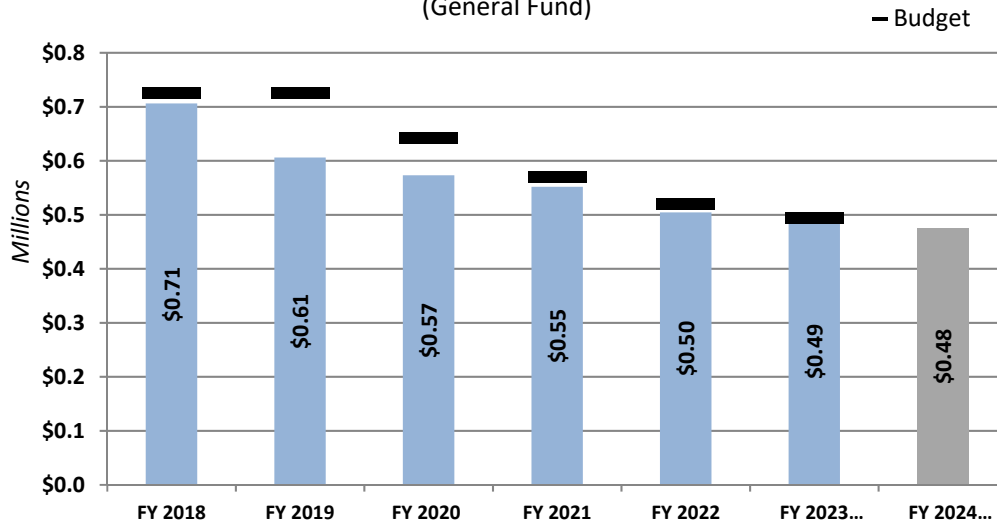


Cigarette Tax

(§58.1-3840)

A cigarette tax is levied at a rate of \$0.65 per pack of cigarettes sold within the City limits. This tax is administered by the NOVA Cigarette Tax Board. As shown in the chart, this is a declining revenue stream for the City, due in part to a decrease in the number of active accounts as well as a decrease in overall cigarette purchases. Future projections are budgeted with a 5% annual decrease.

Cigarette Tax Revenue
(General Fund)

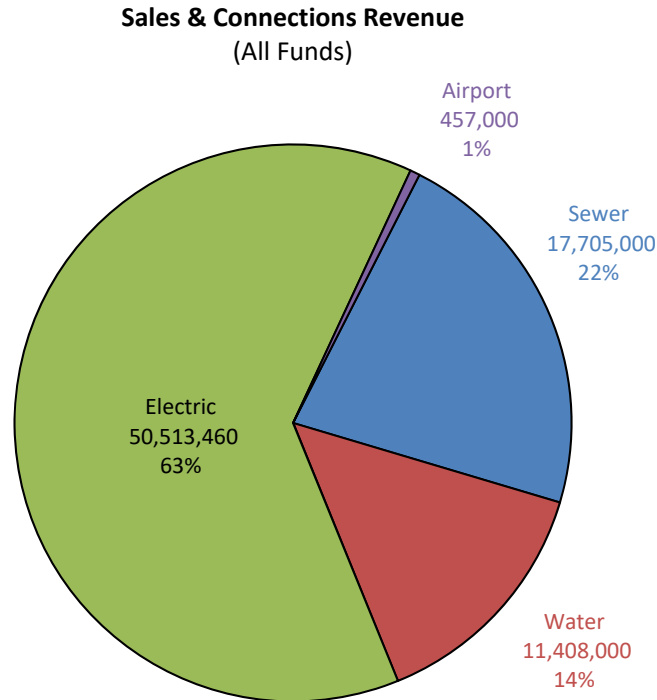


REVENUE OVERVIEW

Major Revenue Source Analysis

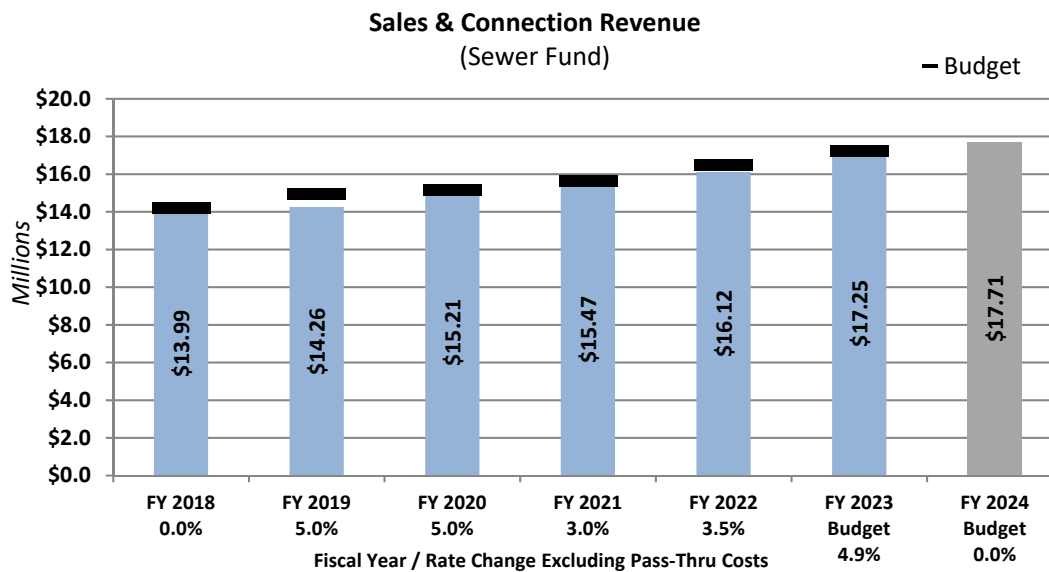
SALES & CONNECTIONS

Sales & Connections revenue makes up 27% or \$80.1 million of the City's total budget. This revenue can be found in the Sewer, Water, Electric, and Airport funds.



Sewer Fund

The chart below shows a history of revenue for Sales & Connections in the Sewer Fund. It also includes the rate change (percentage) for each fiscal year. Sales & Connections revenue includes the UOSA Cost Recovery related to the pass-thru cost of sewer treatment. In years where the actual revenue was less than budgeted, most of the difference can be attributed to lower UOSA Cost Recovery revenues. Since UOSA is a pass-thru cost, this is directly linked to lower than budgeted sewer treatment costs.

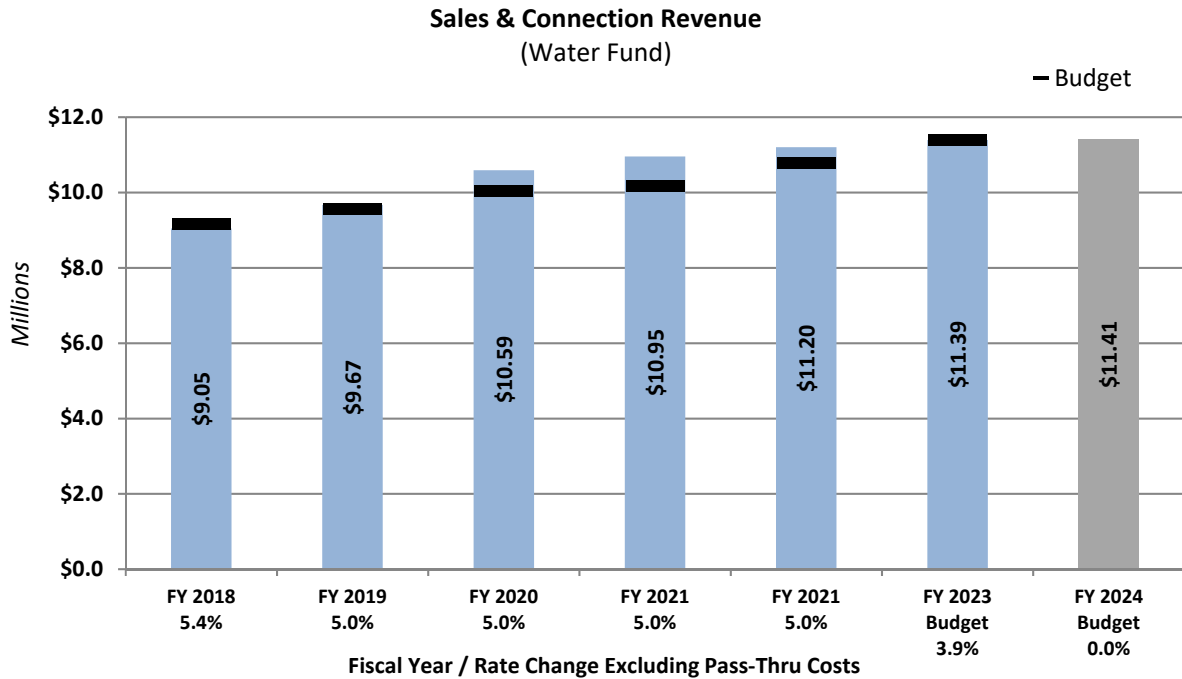


REVENUE OVERVIEW

Major Revenue Source Analysis

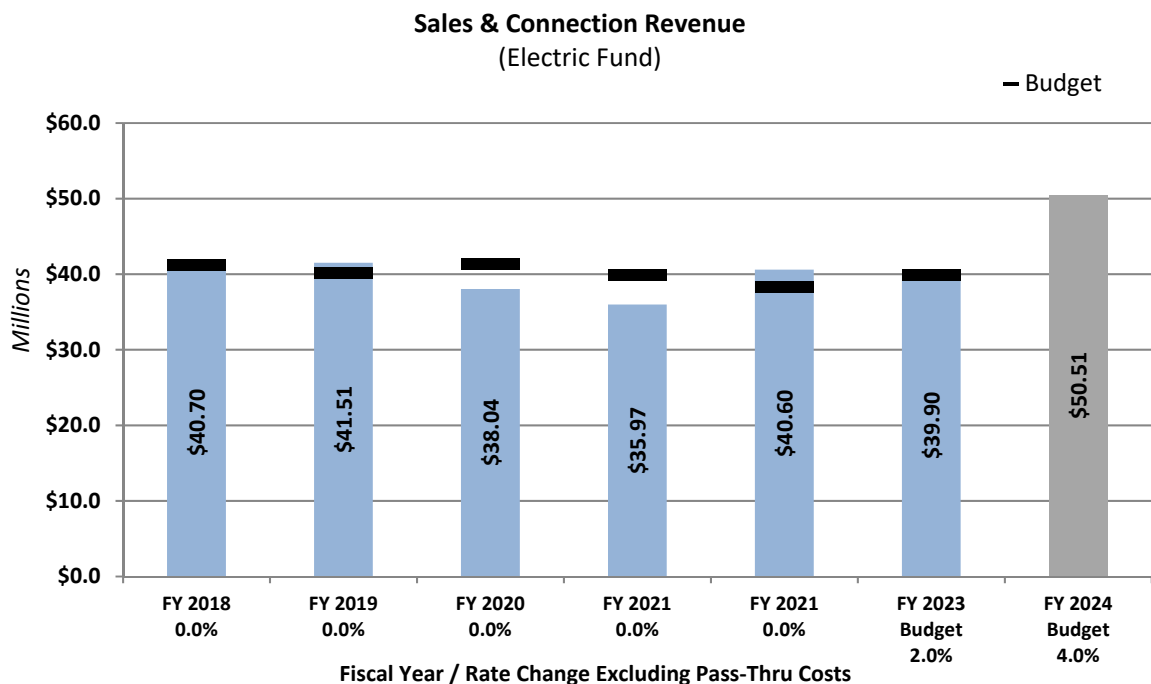
Water Fund

The chart below shows a history of revenue for Sales & Connections in the Water Fund. It also includes the rate change (percentage) for each fiscal year.



Electric Fund

The chart below shows a history of revenue for Sales & Connections in the Electric Fund. It also includes the rate change (percentage) for each fiscal year.

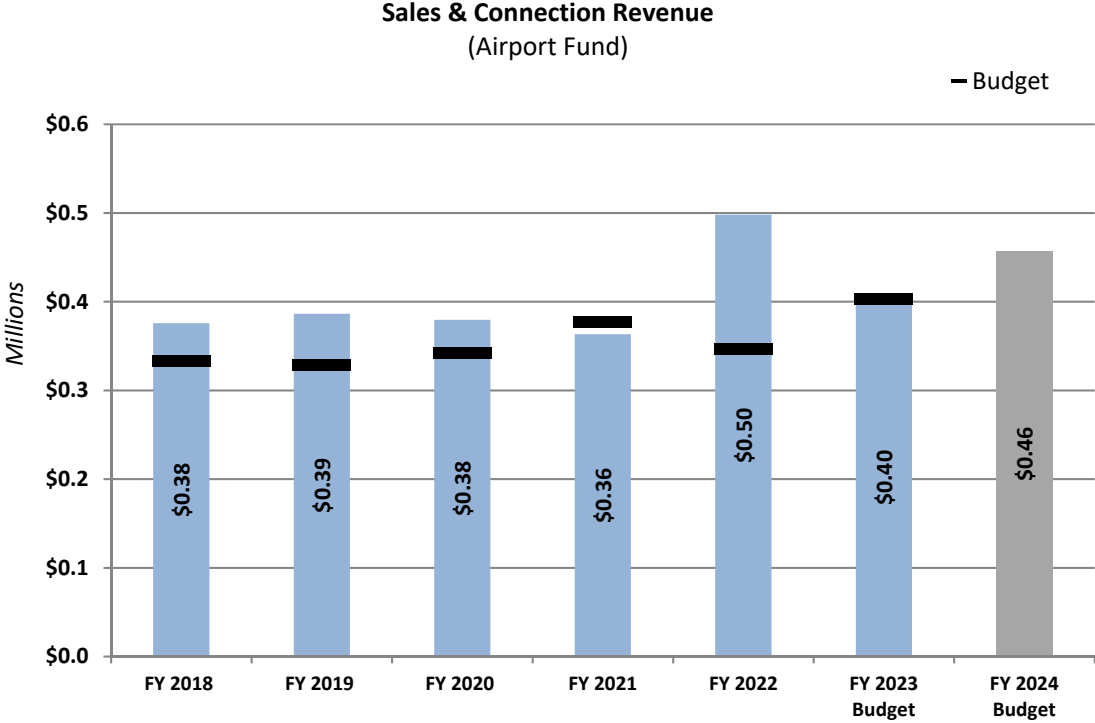


REVENUE OVERVIEW

Major Revenue Source Analysis

Airport Fund

The chart below shows a history of Sales & Connections charges in the Airport Fund. This revenue is fairly stable and reliable. While not a large amount compared to the sales and connections revenue in the utility funds, this is the second largest revenue source for the Airport. Revenues remain stable.



REVENUE OVERVIEW

Major Revenue Source Analysis

REVENUE FROM THE STATE

The Commonwealth of Virginia supports the City through Non-Categorical Aid, Shared Expenses, and Categorical Aid. The State provides 5% of the revenue.

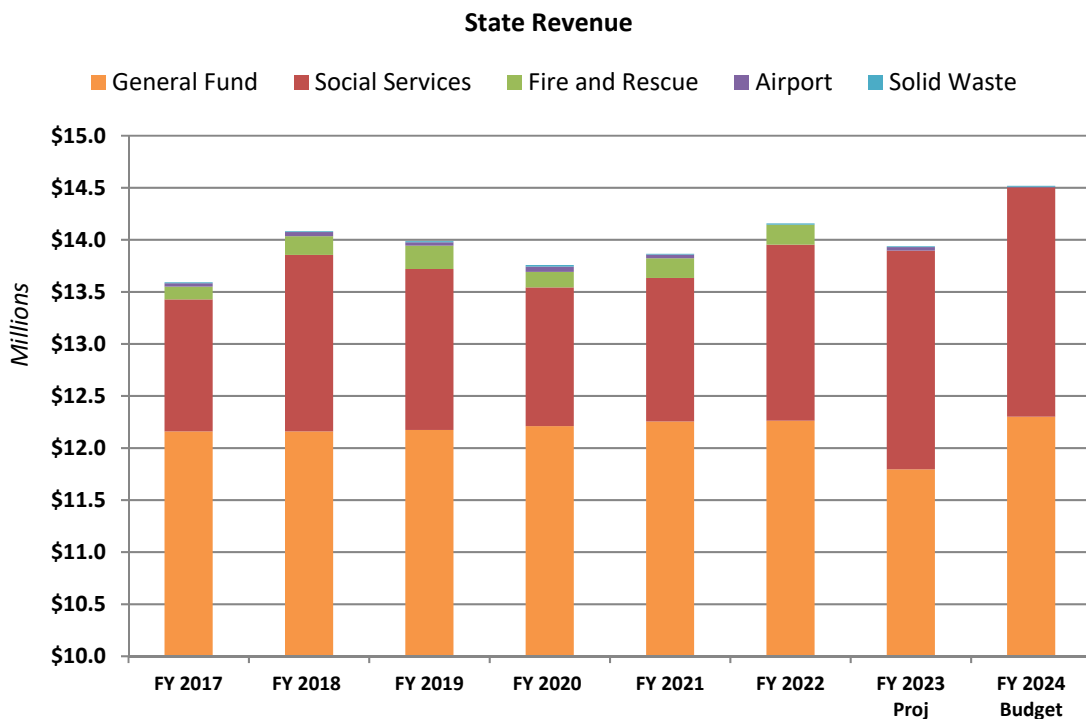
Non-Categorical Aid is revenue to the City without restriction as to use. This includes taxes on communications services, railroad equipment, car rentals, and deeds. Also included are HB 599 funds in accordance with House Bill 599 that was enacted in 1981 to provide aid to localities for law enforcement. This law was a companion to State legislation restricting annexation and thus impeding a city's ability to increase its boundaries and tax base. The annual amount is determined based on a formula including the average crime rate, population density, and certain population characteristics. A share of the total revenue growth Statewide is provided to localities.

Shared Expenses consist of recovered costs for a portion of the salaries and operating expenses of constitutional and other offices serving the Manassas community, including the City Treasurer, the Commissioner of Revenue, and the Voter Registrar.

Categorical Aid is revenue given to the City for a specific purpose such as education, public assistance grants, social service programs, street maintenance, and many police/public safety grants. State reimbursements for the cost of operating the Social Services Department include cost of personnel services, fringe benefits, non-personal services, and rent for buildings. The reimbursement rate varies by program from 50-70% of the overall costs incurred. Street construction and maintenance revenue is received from the Virginia Department of Transportation to maintain the City's arterial and collector roads and streets. The revenue is provided based on a statewide maintenance index of the unit costs used on roads and bridges. Changes in the index are used to calculate and implement annual per-land-mile rates. The revenue to the City fluctuates based on index changes and the number of road miles assessed. Funds offset qualifying operating costs recorded in the City's budget.

Although the School Funds receive the most State revenue in the City budget the General Fund receives 15% mostly for Personal Property Tax Relief (PPTRA), Highway Maintenance, and Communications Tax; the Social Services Fund receives 2.7% primarily for eligibility service and Children's Services Act (CSA). Together the other funds make up less than 1 % of State revenue. State revenue in these funds generally consists of grants.

The chart below shows collection of state revenue for the City as a whole.



REVENUE OVERVIEW

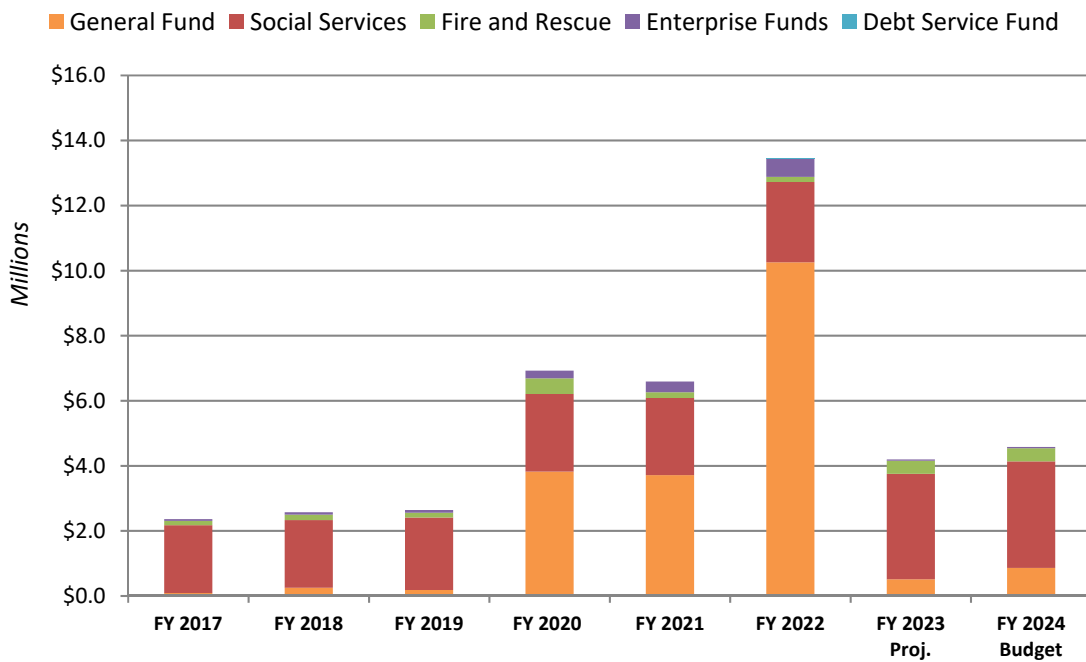
Major Revenue Source Analysis

REVENUE FROM FEDERAL GOVERNMENT

As with Revenue from the State, the funds the City receives from the Federal Government may be Categorical Aid or Non-Categorical Aid. The Federal Government provides 2% of the total budget. Majority of federal revenue in the City is for Education purposes. The Social Services Fund receives 21.4% of the City's federal revenue, the General Fund and Fire and Rescue Fund comprise a total of 8.2% (mostly in the form of grants), and the Airport receives less than 1% of the Federal Revenue.

The chart below shows collection of federal revenue for the City as a whole. The increase in General Fund revenue in FY 2022 is from the receipt of ARPA funds.

Federal Revenue



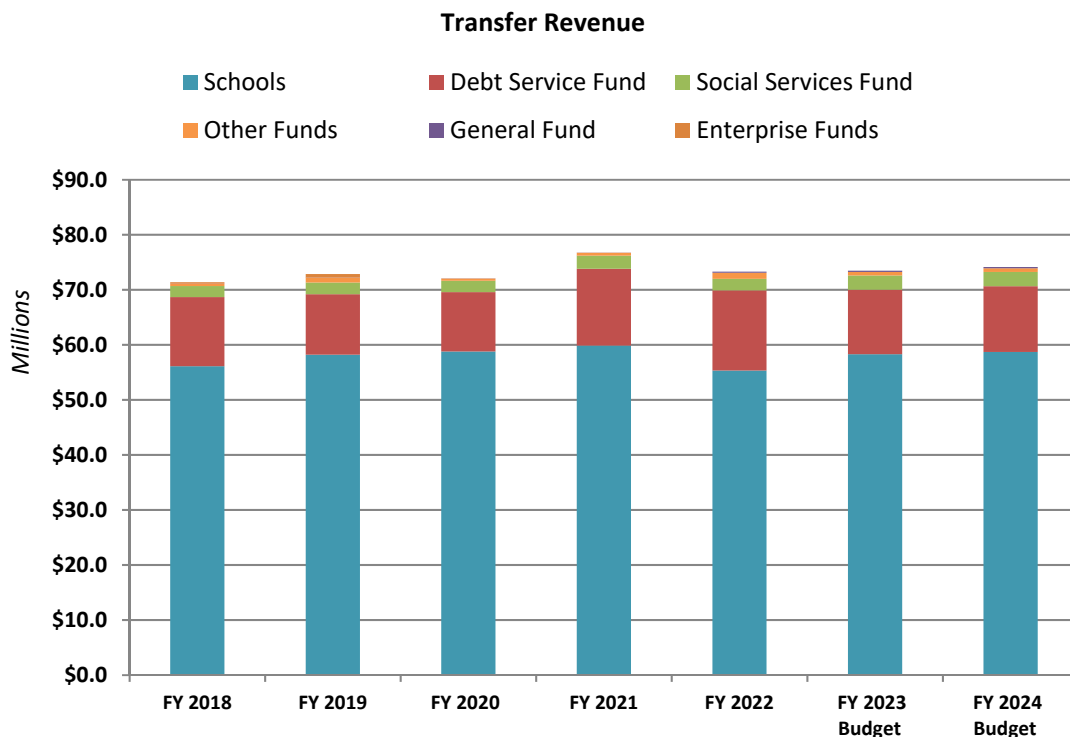
REVENUE OVERVIEW

Major Revenue Source Analysis

TRANSFERS

There are several operating transfers between funds in the budget. The largest single transfer is in the School Funds and represents the transfer from the General Fund. The chart below shows transfer revenues by fund and purpose.

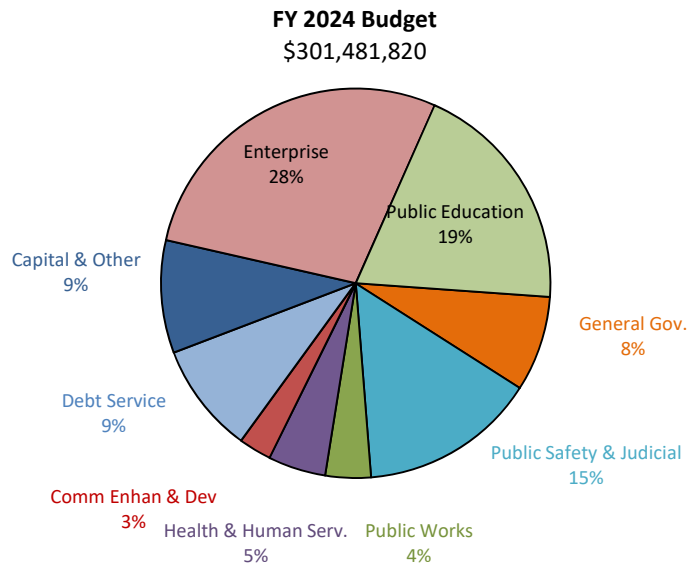
Transfer To	Transfer From	Purpose	Amount
General Fund	Cemetery Fund	Cemetery Maintenance	60,000
	Stormwater Fund	Streets - Stormwater work	100,000
	Solid Waste Fund	Street Sweeping	75,000
			235,000
Social Services Fund	General Fund	Local Match	2,602,000
Debt Service Fund	General Fund - City	Debt service & future capacity	4,891,660
	General Fund - Schools	Debt service & future capacity	6,263,210
	Fire and Rescue Fund	Current debt service	770,000
			11,924,870
Vehicle Maintenance	Sewer Fund	Vehicle Replacement	115,000
	Water Fund	Vehicle Replacement	190,000
	Electric Fund	Vehicle Replacement	130,000
			435,000
School Funds	General Fund	Operations	58,712,000
Total Transfers			\$ 73,908,870



EXPENDITURE OVERVIEW

All Funds - by Function

Function	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
Gen. Gov. / Internal Services	16,965,144	21,910,220	24,873,073	23,917,090	2,006,870
Public Safety & Judicial	35,763,663	42,232,330	43,960,578	44,323,570	2,091,240
Public Works	9,537,042	10,907,240	11,234,170	11,344,270	437,030
Health & Welfare	11,484,768	14,402,030	14,404,397	14,446,390	44,360
Comm. Enhancement & Dev.	6,894,347	8,092,220	9,290,581	8,197,290	105,070
Debt Service	25,268,590	27,278,020	27,278,020	27,702,610	424,590
Capital & Other	25,124,359	17,607,400	28,321,174	28,196,710	10,589,310
Enterprise	65,139,618	71,849,490	76,311,910	84,641,890	12,792,400
Public Education	55,341,610	57,001,900	57,001,900	58,712,000	1,710,100
ALL FUNDS TOTAL:	\$ 251,519,141	\$ 271,280,850	\$ 292,675,803	\$ 301,481,820	\$ 30,200,970



EXPENDITURE OVERVIEW

All Funds - by Fund and Department

<u>Fund / Department</u>	<u>FY 2022 Actual</u>	<u>FY 2023 Adopted</u>	<u>FY 2023 Amended</u>	<u>FY 2024 Budget</u>	<u>Increase (Decrease)</u>
GENERAL FUND					
Non-Departmental	17,048,278	16,358,150	24,661,992	23,026,870	6,668,720
Shared Services	11,309,779	13,620,310	14,120,310	14,302,000	681,690
City Council	370,800	398,940	398,940	422,210	23,270
City Clerk	292,691	349,320	349,320	354,600	5,280
City Manager	1,244,122	1,623,230	1,623,230	1,667,220	43,990
City Attorney	397,400	516,000	516,000	517,960	1,960
Voter Registration & Elections	425,634	490,260	491,723	474,240	(16,020)
Treasurer	861,512	1,095,830	1,095,830	1,113,670	17,840
Commissioner of the Revenue	1,507,373	1,612,690	1,613,090	1,676,080	63,390
Finance	1,830,062	2,410,310	2,812,165	2,440,840	30,530
Human Resources	1,941,586	2,258,450	2,847,144	2,338,730	80,280
Police	18,036,147	19,980,950	20,972,705	20,554,670	573,720
Engineering	1,114,937	1,509,180	1,527,858	1,521,760	12,580
Public Works	8,455,507	9,303,360	9,646,082	9,722,310	418,950
Community Development	4,541,366	5,467,100	6,789,983	5,529,860	62,760
Economic Development	1,000,487	1,082,040	1,407,887	1,091,430	9,390
Schools Transfer (Operating)	55,341,610	57,001,900	57,001,900	58,712,000	1,710,100
FUND TOTAL:	125,719,292	135,078,020	147,876,158	145,466,450	10,388,430
SOCIAL SERVICES FUND					
Social Services	6,257,742	7,946,930	7,949,297	8,082,290	135,360
FUND TOTAL:	6,257,742	7,946,930	7,949,297	8,082,290	135,360
FIRE AND RESCUE FUND					
Fire and Rescue	11,218,403	15,063,750	16,547,312	15,155,000	91,250
FUND TOTAL:	11,218,403	15,063,750	16,547,312	15,155,000	91,250
OWENS BROOKE SERVICE DISTRICT FUND					
Public Works	5,039	40,200	40,200	40,200	-
FUND TOTAL:	5,039	40,200	40,200	40,200	-
PEG FUND					
Finance	1,748	150,000	150,000	150,000	-
FUND TOTAL:	1,748	150,000	150,000	150,000	-
DEBT SERVICE FUND					
Non-Departmental	10,540,184	12,992,680	12,992,680	12,970,840	(21,840)
FUND TOTAL:	10,540,184	12,992,680	12,992,680	12,970,840	(21,840)
SEWER FUND					
Utilities	16,396,626	17,648,640	18,885,974	20,483,000	2,834,360
FUND TOTAL:	16,396,626	17,648,640	18,885,974	20,483,000	2,834,360

EXPENDITURE OVERVIEW

All Funds - by Fund and Department

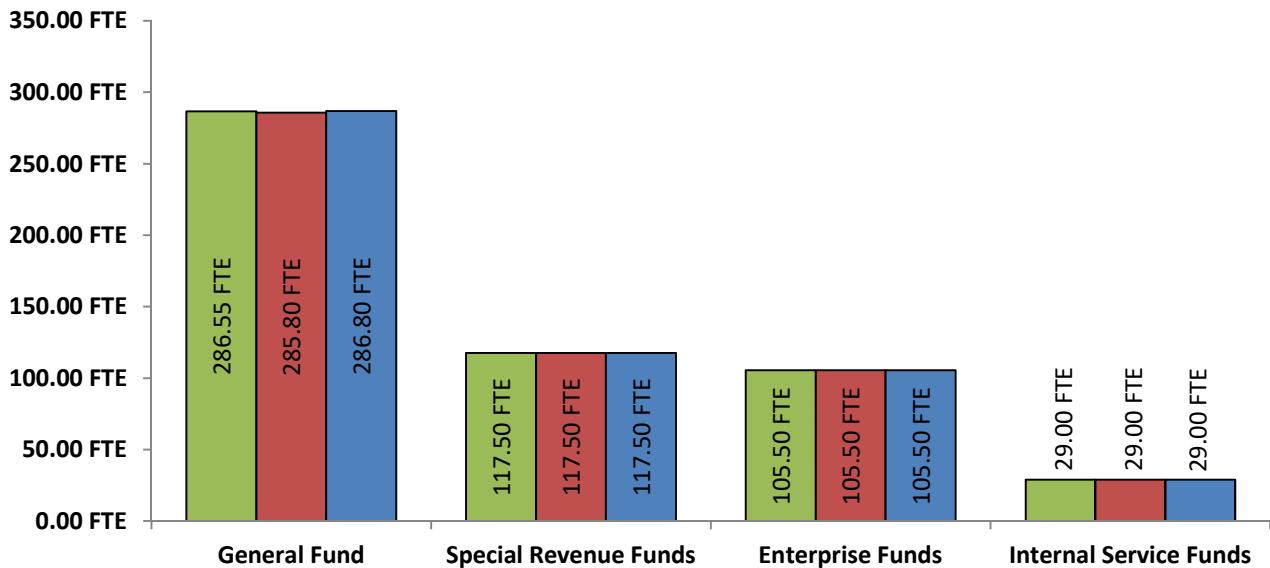
Fund / Department	FY 2022 Actual	FY 2023 Adopted	FY 2023 Amended	FY 2024 Budget	Increase (Decrease)
WATER FUND					
Utilities	18,783,555	12,075,900	13,026,294	15,620,000	3,544,100
FUND TOTAL:	18,783,555	12,075,900	13,026,294	15,620,000	3,544,100
ELECTRIC FUND					
Utilities	43,244,992	45,757,150	48,010,389	57,470,000	11,712,850
FUND TOTAL:	43,244,992	45,757,150	48,010,389	57,470,000	11,712,850
STORMWATER FUND					
Engineering	2,243,550	4,497,500	6,159,600	2,980,000	(1,517,500)
FUND TOTAL:	2,243,550	4,497,500	6,159,600	2,980,000	(1,517,500)
AIRPORT FUND					
Airport	3,916,471	3,609,980	3,616,670	4,084,000	474,020
FUND TOTAL:	3,916,471	3,609,980	3,616,670	4,084,000	474,020
SOLID WASTE FUND					
Public Works	3,515,011	3,944,910	3,944,910	4,746,000	801,090
FUND TOTAL:	3,515,011	3,944,910	3,944,910	4,746,000	801,090
BUILDING MAINTENANCE FUND					
Public Works	1,373,767	2,471,530	2,500,320	2,676,550	205,020
FUND TOTAL:	1,373,767	2,471,530	2,500,320	2,676,550	205,020
VEHICLE MAINTENANCE FUND					
Public Works	4,590,276	5,096,680	5,598,670	5,907,500	810,820
FUND TOTAL:	4,590,276	5,096,680	5,598,670	5,907,500	810,820
INFORMATION TECHNOLOGY FUND					
Finance	3,712,484	4,856,980	5,327,330	5,589,990	733,010
FUND TOTAL:	3,712,484	4,856,980	5,327,330	5,589,990	733,010
CEMETERY TRUST FUND					
Public Works	-	50,000	50,000	60,000	10,000
FUND TOTAL:	-	50,000	50,000	60,000	10,000
ALL FUNDS TOTAL:	\$ 251,519,141	\$ 271,280,850	\$ 292,675,803	\$ 301,481,820	\$ 30,200,970

STAFFING OVERVIEW

Staffing by Fund

	FY 2023 Adopted		FY 2023 Amended		FY 2024 Budget		FY 2024 Budget Over (Under) FY 2023 Adopted	
	#	FTE	#	FTE	#	FTE	#	FTE
	General Fund	337	286.55	336	285.80	337	286.80	-
Special Revenue Funds								
Social Services Fund	46	45.50	46	45.50	46	45.50	-	-
Fire and Rescue Fund	72	72.00	72	72.00	72	72.00	-	-
Enterprise Funds								
Water & Sewer Funds	38	38.00	38	38.00	38	38.00	-	-
Electric Fund	54	54.00	54	54.00	54	54.00	-	-
Stormwater Fund	3	3.00	3	3.00	3	3.00	-	-
Airport Fund	9	9.00	9	9.00	9	9.00	-	-
Solid Waste Fund	2	1.50	2	1.50	2	1.50	-	-
Internal Service Funds								
Building Maintenance Fund	5	5.00	5	5.00	5	5.00	-	-
Vehicle Maintenance Fund	9	9.00	9	9.00	9	9.00	-	-
Information Technology Fund	15	15.00	15	15.00	15	15.00	-	-
Total City of Manassas	590	538.55	589	537.80	590	538.80	-	0.25

■ Adopted
 ■ Amended
 ■ Budget



STAFFING OVERVIEW

Staffing Changes

<u>Position</u>	<u>Department</u>	<u>#</u>	<u>FTE</u>	<u>FTE</u>
FY 2023 Adopted Staffing Plan		590	538.55	
Communications Director	Communications	1	1.00	
Communications Manager	Communications	(1)	(1.00)	0.00
IT Cyber Security Engineer	Finance - IT	1	1.00	
IT Security Administrator	Finance - IT	(1)	(1.00)	
IT Public Safety Specialist	Finance - IT	1	1.00	
IT Public Safety System Analyst	Finance - IT	(1)	(1.00)	
GIS Database Administrator Sr.	Finance - IT	1	1.00	
GIS Database Administrator	Finance - IT	(1)	(1.00)	0.00
Community Services Specialist	Police - Administration	1	1.00	
Crime Prevention Specialist	Police - Administration	(1)	(1.00)	
Gang Task Force Executive Coordinator	Police - Administration	(1)	(0.75)	
Police Sergeant	Police - Patrol Services	1	1.00	
Police Officer (I, II, III)	Police - Patrol Services	(1)	(1.00)	(0.75)
Fire & Rescue Lieutenant	Fire & Rescue	1	1.00	
Firefighter/Technician	Fire & Rescue	(1)	(1.00)	0.00
Stormwater Program Analyst	Stormwater	1	1.00	
Environmental Planner	Stormwater	(1)	(1.00)	0.00
Assistant Street Maintenance Superintendent	Public Works - Streets	1	1.00	
Crew Leader	Public Works - Streets	(1)	(1.00)	
Grounds Technician	Public Works - Beautification	1	1.00	
Horticultural Technician	Public Works - Beautification	(1)	(1.00)	0.00
Family Services Manager	Social Services	1	1.00	
Family Services Specialist	Social Services	(1)	(1.00)	
Utilization Review Analyst	Social Services	1	1.00	
Intensive Care Coordinator	Social Services	(1)	(1.00)	
Housing Program Specialist (I, II)	Social Services	2	1.50	
Housing Program Agent (I, II)	Social Services	(2)	(1.50)	0.00

STAFFING OVERVIEW

Staffing Changes

Position	Department	#	FTE	FTE
Recreation Attendant (Seasonal)	Community Development - PCR	4	0.50	
Visitor Services Aide	Community Development - PCR	0	0.50	
Program Attendant (Seasonal)	Community Development - PCR	(1)	(0.05)	
Pool Staff (Seasonal)	Community Development - PCR	(3)	(0.95)	0.00
Administrative Assistant II	Economic Development	1	1.00	
Administrative Assistant I	Economic Development	(1)	(1.00)	0.00
Water Compliance Officer	Utilities - Water/Sewer	1	1.00	
Laboratory Analyst	Utilities - Water/Sewer	(1)	(1.00)	0.00
FY 2023 Amended Staffing Plan		589	537.80	(0.75)
Tax Services Specialist	Commissioner of the Revenue	1	1.00	1.00
FY 2024 Staffing Plan		590	538.80	0.25