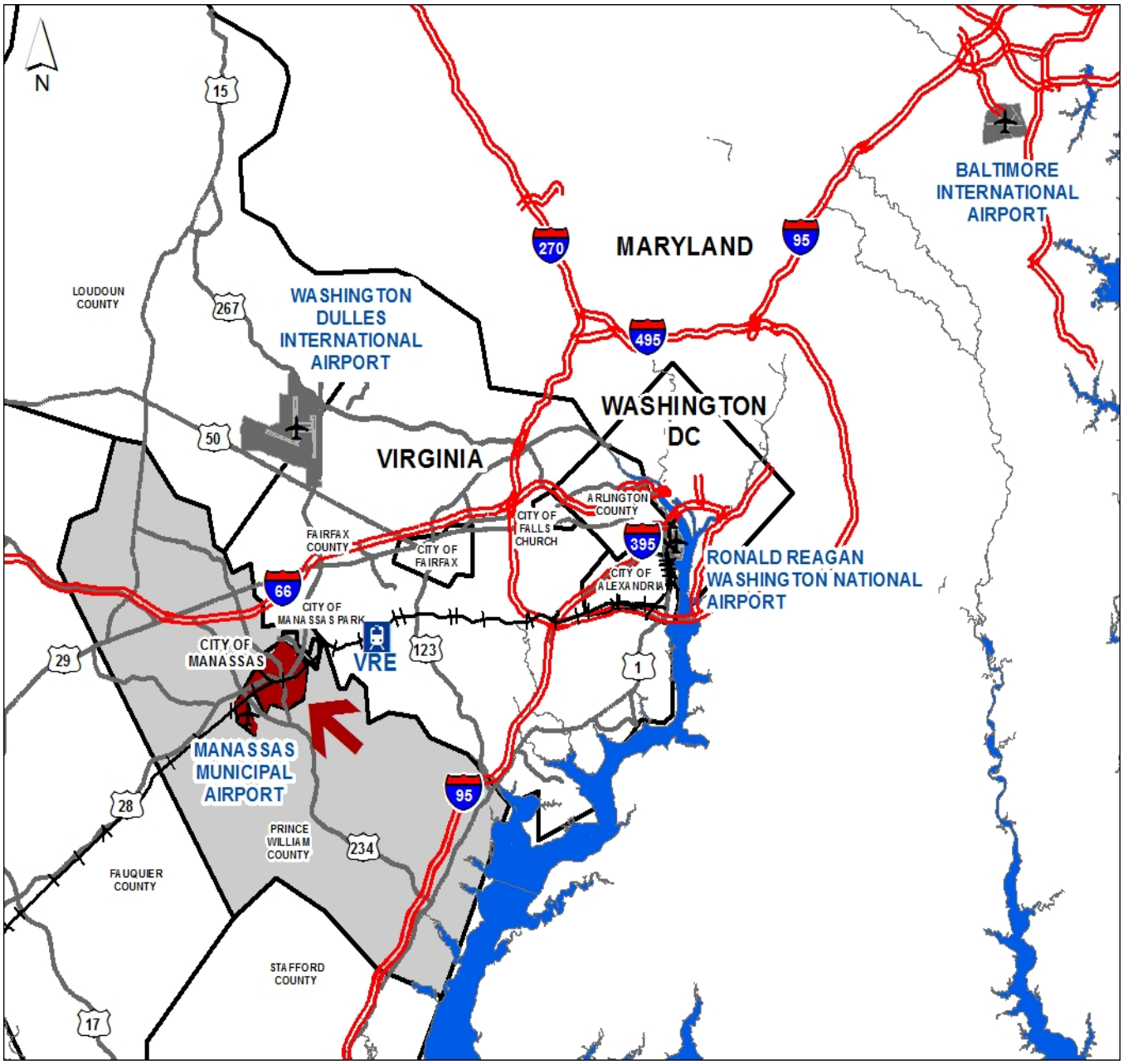


The City of Manassas, a community of approximately 41,501* people, is located in Northern Virginia within the Washington, DC Metropolitan Statistical Area (MSA). Surrounded by Prince William County, the City is thirty miles southwest of the Nation's Capital and encompasses ten square miles.

Located within the City, the Prince William County Judicial Center serves the City of Manassas, Prince William County, and the City of Manassas Park. Incorporated in 1975, the City of Manassas is a transportation hub with great restaurants and shops and fun community events.

**Source: City of Manassas Community Development – Key Demographics Report (December 2018)*

Legend
Bridges
Railroad
Major Roads
Streets
Schools
Parks
N
SUDLEY RD
GODWIN DR
NOKESVILLE RD
CHURCH ST
GRANT AVE
CENTREVILLE RD
LIBERIA AVE
PRINCE WILLIAM PKWY
LUCASVILLE RD
DUMFRIES RD
Weems ES
Haydon ES
Dean ES
Round ES
Osbourn HS
Baldwin ES
Metz MS
Bayfield ES
MANASSAS MUNICIPAL AIRPORT
234
28
661
776
294
667
692

MANASSAS: A HISTORY

The Civil War

Manassas served a key role in the Battle of First Manassas and the Battle of Second Manassas based on its strategic location where the Orange and Alexandria Railroad met the Manassas Gap Railroad. Union forces under General Irvin McDowell saw Manassas Junction as the land approach needed to capture the Confederate capital of Richmond, Virginia.

In addition to the railroad, Confederate and Union forces occupied many homes in Manassas during their campaigns. In 1861, Confederate forces under the command of General P. G. T. Beauregard temporarily forced the Hooes Family to abandon Mayfield Fort in an attempt to defend Manassas Junction against Union troops. Liberia Plantation (shown to the left…then and now) served as headquarters for both the Union and Confederate armies during the war and is believed to have served as a hospital and "death house" after the First Battle of Manassas. During its time as Union Headquarters under General McDowell (around the time of the Second Battle of Manassas), President Abraham Lincoln made a visit to the plantation. The arrival of Union Forces led to many slaves in the Manassas area fleeing for freedom. Liberia Plantation is one of the few structures to have survived the war and still stands today.

The Evolution of Manassas

The evolution of Manassas as a prosperous center of transportation and business began immediately after the war. In 1872 one of Virginia's first free public schools, Ruffner School Number One opened. The next year saw the incorporation of the Town of Manassas under a charter written by George Carr Round, a Union veteran who became one of the community's leading citizens. A City elementary school is named after Mr. Round.

Relocation of the county seat from Brentsville to Manassas in 1892 reflected the town's growing significance. In 1894 a new courthouse opened and in 1911 it was the scene of an address by President William Howard Taft during the Manassas National Jubilee of Peace, marking the 50th anniversary of the First Battle of Manassas. The Old Manassas Courthouse remained in use until 1982. In 2011 restoration was completed and the Courthouse reopened to the public. The upstairs consists of the original courtroom which has been rehabilitated to an elegant ballroom that can be rented for meetings, receptions, and other special events.

In 1892 the Manassas Industrial School for Colored Youth was established through the dedicated efforts of Jennie Dean. Born into slavery in 1852, Miss Dean recognized the need for vocational and academic training for African Americans in Northern Virginia. The school was designed as a private residential institution providing both academic and vocational training within a Christian setting. The first building, Howland Hall, was completed in time for the dedication ceremonies conducted by Frederick Douglass on September 3, 1894.

By the turn of the century, over 150 students attended the schools three-term academic year lasting from October through May. The school survived as a private institution until the 1930s. While the school no longer stands, visitors can visit the Jennie Dean Memorial located on the site of the original school and obtain a sense of where the buildings once stood through concrete outlines of building foundations and a bronze three-dimensional model of the original school campus.

During the early 20th century Manassas was the center of an agricultural area that provided produce and dairy products for the surrounding region. Citizens commuted to Washington, D.C. via train. Railroad employees built distinguished homes along Prescott Avenue and the adjacent tree-lined streets. Water lines and electrical power service were established during this period, marking the start of the city's impressive utility infrastructure.

Suburban expansion in Northern Virginia during the post-World War II era transformed farm land into housing and business developments. By 1964, the Manassas Regional Airport met a growing need for air travel by moving from Prince William County to its present location, where it is now the busiest general aviation airport in Virginia.

LOCAL GOVERNMENT

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. Elections are held on the first Tuesday following the first Monday in November. 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. The current City Council includes the following members:

- Harry J. Parrish II, Mayor – term ending December 31, 2020
- Ken D. Elston, Council Member and Vice Mayor – term ending December 31, 2022
- Michelle Davis-Younger, Council Member – term ending December 31, 2022
- Theresa Coates Ellis, Council Member – term ending December 31, 2022
- Ian Lovejoy, Council Member – term ending December 31, 2020
- Pamela J. Sebesky, Council Member – term ending December 31, 2020
- Mark D. Wolfe, Council Member – term ending December 31, 2020

The Manassas City Public School system (MCPS) is governed by a seven member School Board who 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. Therefore, the budget for the MCPS is presented in this budget. Further details on the Schools budget can be found by contacting Manassas City Public Schools, Financial Services, 8700 Centreville Road, Suite 400, Manassas, VA, 20110 or by calling (571) 377-6000.

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.

TRANSPORTATION SERVICES

In and around the City there are several state roads such as Route 234 and Route 28 connecting the City to major interstates such as I-66 to the north and I-95 to the east. Interstate 66 leads travelers east to Washington D.C. or west to Interstate 81. Interstate 81 travels along the eastern inland coast from the U.S. / Canada border to Knoxville, Tennessee, often running parallel to Interstate 95. Interstate 95 leads travelers north as far as Houlton, Maine and south as far south as Miami, Florida.

In addition to its close proximity to interstates, the City has many transportation options including freight service, passenger rail service, bus service, and easy access to the Washington Metropolitan Area Transit Authority Metro Rail Service. CSX and Norfolk Southern provide freight service while Amtrak and Virginia Railway Express (VRE) provide passenger rail service from the city. Amtrak provides service to more than 500 destinations in 46 states, DC and three Canadian provinces. It is the nation's only high speed intercity passenger rail provider. VRE provides commuter train service to and from Washington, D.C. Monday-Friday. The Manassas Line has two stops in the City, one in Historic Downtown Manassas and at the Manassas Regional Airport (Broad Run station). Services are primarily north to Washington D.C. in the morning hours and south out of the City in the evening hours. Potomac Rappahannock Transportation Commission (PRTC) provides commuter bus and local bus service. OmniRide is PRTC's commuter bus service offered on weekdays along the I-95 and I-66 corridors while Metro Direct buses provide weekday service to Franconia-Springfield and Tysons Corner Metrorail Stations. Local bus service is provided for with PRTC's Omnilink and Cross County Connector.

In 1963, 268 acres were purchased with federal, state, and local funds for the relocation of the Manassas Airport from Manaport Shopping Center in Prince William County to its current location. Manassas Regional Airport (HEF – Harry P. Davis Field) is the busiest general aviation airport in Virginia. It has been designated a National General Aviation Airport by the FAA – one of only 84 airports in the United States with such a designation. For those looking for international flights, the City is less than 20 miles from Dulles International Airport and less than 30 miles from the Vienna Metro Station, providing access to Reagan National Airport.

TOURISM AND MAJOR EVENTS

The City Economic Development Department partners with Historic Manassas, Inc. (HMI) in the coordination of several annual events. Some of these events include the St. Patrick's Day Parade (March), Celebrate America (July 4th), the Railway Festival (June), the Wine & Jazz Festival (June), African American Festival (August), the Old Town Car Show (September), the Latino Festival (September), the Fall Jubilee (October), the Veterans Day Parade (November), and the Christmas Tree Lighting and the Christmas Parade (December). HMI has sponsors a monthly First Friday event with a special event hosted the first Friday of every month.

During the warmer months, residents can take a stroll through Historic Downtown, sampling the various dining options including seafood, tacos, New Orleans fair, or fine dining. Other events offered during the spring and summer include Historic Downtown Walking Tours, Lunch Concerts at the Pavilion on Wednesdays, and bicycle tours. The City holds an annual Banner Art Competition with a top prize of $1,000. The City hangs banners on all the light poles in the historic downtown section with each banner representing the work of artists, each one different and unique. The winning 50 pieces of art have been printed on individual street banners and are on display in downtown through the summer.

2015 Banner Art Winner – Kelly Willis

Throughout the year the City holds a Farmer's Market in Historic Downtown where those interested can purchase local fruits and vegetables, eggs, meat, baked goods, flowers, honey, wine, crafts, firewood, and many other items from local vendors. The market is offered only once a week in the winter but three times a week during the warmer months of the year.

While the Harris Pavilion hosts the weekday Farmer's Market during the summer months, during the winter it is converted in to an ice skating rink. The rink is generally open weeknights and weekends.

The Manassas Regional Airport hosts an annual airshow. Generally held during the spring, the airshow and open house is a family friendly activity. Activities include the Freedom Museum (based at the Airport), demonstrations by parachute teams, helicopters, and jets, and various displays promoting aviation. The 2015 airshow included performances by the Breitling Jet Team, the world's largest professional civilian flight team performing on jets. Displays included the B-17 Texas Raider, the Fairchild Republic A-10, the Bell Boeing V-22 Osprey, and A-10 Warthogs.

MANASSAS CITY POLICE

Sworn Police Officers 95.5; K-9 Officers 2;
Police Vehicles 43; Motorcycles 5

49,000+ calls for service

MANASSAS CITY FIRE & RESCUE

Fire & Rescue Staff 66; Fire Engines 3;
Tower 1; Rescue Engine 1; Ambulances 4

FUN FACT — 1,443 Fire Hydrants

9 SCHOOLS

Elementary schools 5;
Intermediate schools 2; Middle school 1; High school 1

STUDENTS

Elementary: 3,290
Intermediate: 1,241
Middle: 1,025
High School: 2,145

PARKS & RECRATION

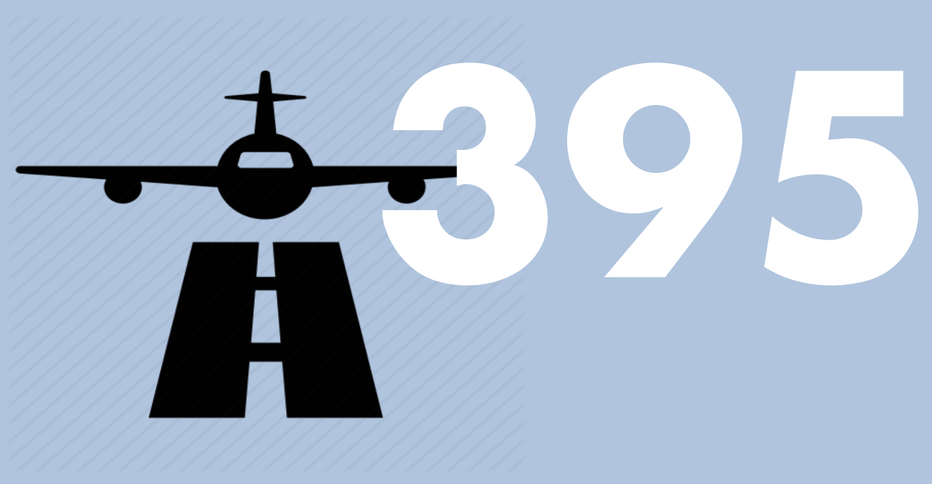
Parks 17; Playgrounds 12; Softball/Baseball Diamonds 15;
Tennis/Racquetball/Pickleball Courts 13; Basketball Courts 8;
Skate Park 1; Roller Hockey Courts 2

UTILITIES

Drinking Water
produced 4.27B gal
Electric 414,428 MW hours
Wastewater Processed 2.2B gal
Sewer overflow rate per 100 miles 1.0
Utility Bills Generated 216,800

PUBLIC WORKS

270 Acres of Public Parks and Open Space
254 Lane Miles Maintained
62 Traffic Signals
12,616 Tons of Trash
2,589 Tons of Recycling



MANASSAS REGIONAL AIRPORT

Hosts 395 based aircraft and 2 runways

COOL FACT — 80,714 Take-offs & Landings

Utility Service Providers

Telephone	Verizon
Electric, Water, Sewer, Trash	City of Manassas
Gas	Columbia Gas
Cable	Comcast/Verizon

Real Estate Taxes

Real Estate Tax Rate

FY 2020: $1.283 per $100 Assessed Value

FY 2019: $1.268 per $100 Assessed Value

Fire Rescue Levy

FY 2020: $0.197 per $100 Assessed Value

FY 2019: $0.192 per $100 Assessed Value

Owens Brooke Special Tax District

FY 2020: $0.115 per $100 Assessed Value

FY 2019: $0.120 per $100 Assessed Value

Personal Property Taxes

Tangible Personal Property Tax Rate

FY 2020: $3.60 per $100 Assessed Value

FY 2019: $3.60 per $100 Assessed Value

Business Personal Property Tax Rate

FY 2020: $3.60 per $100 Assessed Value

FY 2019: $3.60 per $100 Assessed Value

Average Home Values

Condominium	$198,955
Townhouse	$232,896
Single-Family Home	$364,954
Average Residential	$290,202

City Finances – Bond Ratings

Moody's Investor Services, Inc.	Aa1
Standard & Poor's	AAA

Ten Largest Employers

Micron	1,500
Novant Prince William Health System	1,142
Manassas City Public Schools	1,050
Lockheed Martin	972
City of Manassas	489
American Disposal Services	465
BAE Systems	280
S.W.I.F.T.	265
Aurora Flight Services	257
ARS (American Residential Services)	193

Population

2017 Census Population Estimate	41,501
2016 American Comm. Survey	41,149
2010 U.S. Census	37,821
2000 U.S. Census	35,135

Age (2017 American Community Survey)

Age 0-19……..…29.4%

Age 20-34……22.7%

Age 35-64……39.1%

Age 65+……8.8%

Race and Ethnicity (2017 ACS)

White……67.9%

Black/African American……...……13.3%

Asian……..…5.3%

American Indian/Alaska Native……..0.7%

Other/Two or More Races……....12.8%

Hispanic/Latino (Any Race)..……....35.0%

Unemployment	May '17	May '18
City of Manassas	3.4%	2.5%
Virginia	3.8%	3.2%
United States	4.1%	3.8%

Real Estate Tax Rates (Authorized by Ordinance O-2019-15)

Assessed at actual value on an annual basis. Tax rates are per $100 of assessed value.
Tax bills are due December 5 and June 5. The tax year is July 1 to June 30.

Real Estate Tax Rate	$1.283
Fire and Rescue Levy	$0.197
Owens Brooke Tax District	$0.115

Personal Property Tax Rates (Authorized by Ordinance O-2019-16)

Assessed at actual value on an annual basis. Tax rates are per $100 of assessed value.
Tax bills are due October 5. The tax year is January 1 to December 31.

Tangible Personal Property	$3.600
Business Personal Property	$3.600
Machinery & Tools	$2.100
Machinery & Tools Used in Semiconductor Manufacturing	$0.910
Programmable Computer Equipment & Peripherals Employed in a Trade or Business	$1.250

Utility Fees (Authorized by Ordinance O-2019-17)

Sewer Rates:	
RSS - Residential Sewer Service (per month)	$8.40
Flow Charge per 1,000 Gallons Metered Water (First 5,000 Gallons)	$2.70
Flow Charge per 1,000 Gallons Metered Water (Over 5,000 Gallons)	$3.90
Over 14,000 gallons if winter quarter avg is <10,000 gallons	$0.00
Over 14,000 gallons if winter quarter avg is >10,000 gallons	$3.90
UOSA Cost Recovery	varies
GSS – Non-Residential Sewer Service (per month)	
Commercial – Meter Size 3/4” and under (per month)	$11.55
Commercial – Meter Size 1” (per month)	$23.10
Commercial – Meter Size 1.5” (per month)	$34.65
Commercial – Meter Size 2” (per month)	$45.15
Commercial – Meter Size 3” (per month)	$55.65
Commercial – Meter Size 4” (per month)	$78.75
Commercial – Meter Size 6” (per month)	$124.00
Commercial – Meter Size 8” (per month)	$200.00
Commercial – Meter Size 10” (per month)	$310.00
Multi-Family Residential Apartments per Unit	$6.95
Per 1,000 gallons metered water	$3.63
UOSA Cost Recovery	Varies
Water Rates:	
RWS - Residential Water Service (per month)	$9.07
First 5,000 gallons metered water, per 1,000 gallons	$2.91
Over 5,000-12,000 gallons metered water, per 1,000 gallons	$3.08
12,001+ gallons metered water, per 1,000 gallons (Nov. – April)	$3.08
12,001+ gallons metered water, per 1,000 gallons (May – Oct.)	$3.75

Utility Fees (Authorized by Ordinance O-2019-17) (Continued)

Surcharge per 1,000 gallons ALL over 14,000 gallons	$2.04
CWS - Commercial & Industrial Water Service (per month)	
Meter size 3/4" and under	$12.90
1" Meter	$17.30
1.5" Meter	$23.10
2" Meter	$30.00
3" Meter	$53.30
4" Meter	$74.60
6" Meter	$144.00
8" Meter	$228.50
10" Meter	$330.00
Or for Multi-Family Residential Apartments per unit	$7.46
Flow Charge per 1,000 gallons metered (First 1 million Gallons)	$3.29
Flow Charge per 1,000 gallons metered (Over 1 million Gallons)	$2.87
LUWS - Large User Water Rates (per month)	$330.00
Flow Charge per 1,000 gallons metered (First 25,000 Gallons)	$3.29
Flow Charge per 1,000 gallons metered (Over 25,000 Gallons)	$2.69
HMS - Hydrant Meters (per month)	$39.00
Per 1,000 gallons	$5.15
LWS **-** Lake Water Service (per month)	$68.25
All usage per 1,000 gallons	$1.20
Electric Rates	

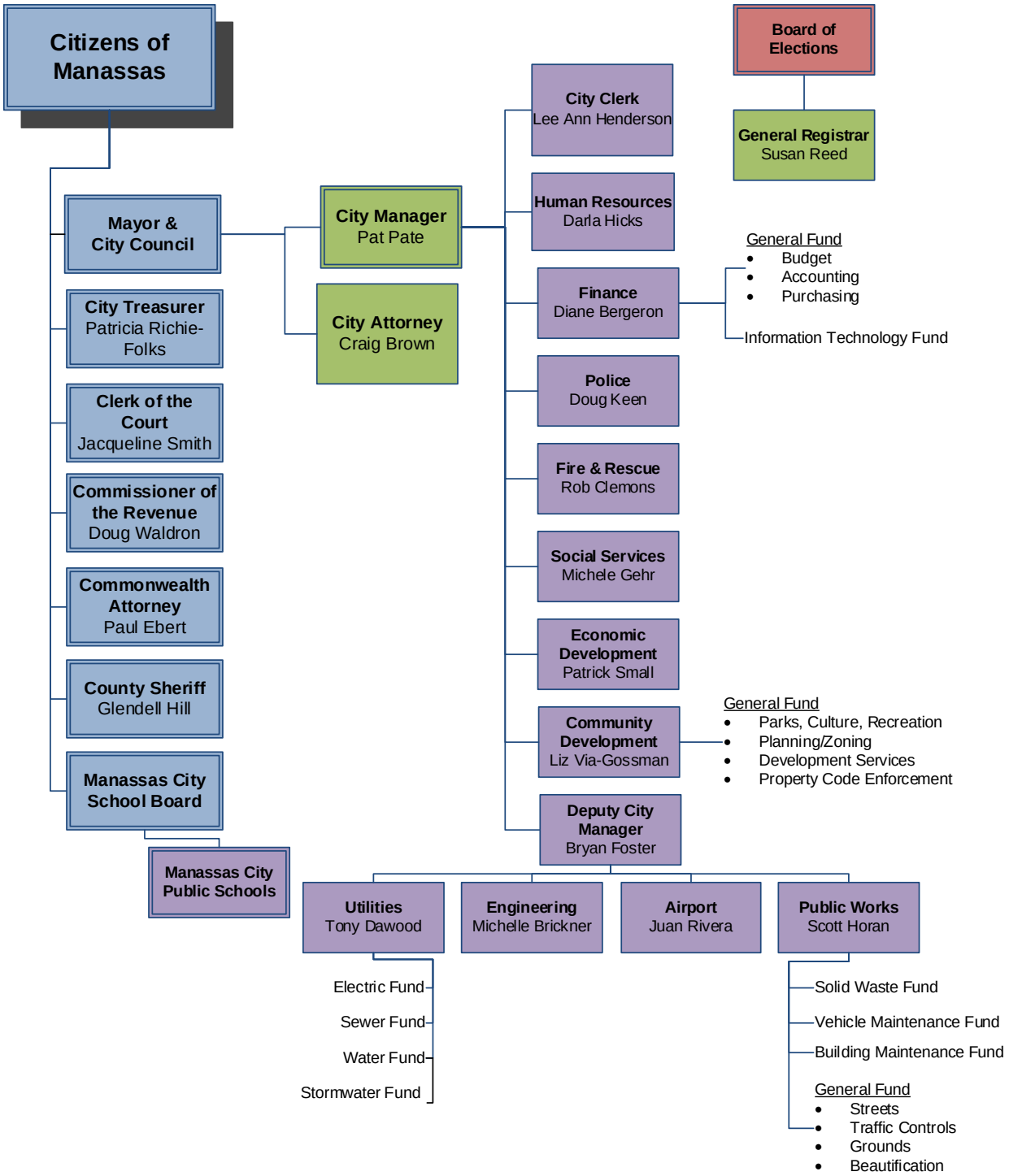
Service	*Per Month*	*Per KWH*	*Per KW*	*Minimum KW Charge*
Residential Service	$13.59	$0.0830	N/A	N/A
Small General Service	$19.62	$0.0823	N/A	N/A
Medium General Service	$19.67	$0.0480	$12.43	10kW
Large Power Service – Primary	$161.62	$0.0259	$17.24	100kW
Large Power Service – Secondary	$140.07	$0.0263	$17.45	100kW
Fuel & Purchased Power Cost Adjustment				varies

Solid Waste Fees (Authorized by Ordinance O-2016-17)

Monthly Service Fee (Single Family / Townhome)	$26.59 / $27.88
Additional Cart Fee (in excess of 2 carts)	$50.00
Courtesy Truck (per truck per evening)	$85.00
Bulk Waste Removal Fee	$185.00

Stormwater Management Fee Schedule (Authorized by Ordinance O-2019-18)

Monthly Service Fee (Single-Family Detached / Townhome & Mobile Home)	$5.35 / $3.42
Developed Condominium/Apartment Residential (per month)	$2.68


Citizens of Manassas
Mayor & City Council
City Treasurer Patricia Richie-Folks
Clerk of the Court Jacqueline Smith
Commissioner of the Revenue Doug Waldron
Commonwealth Attorney Paul Ebert
County Sheriff Glendell Hill
Manassas City School Board
Manassas City Public Schools
City Manager Pat Pate
City Attorney Craig Brown
City Clerk Lee Ann Henderson
Human Resources Darla Hicks
Finance Diane Bergeron
General Fund
Budget
Accounting
Purchasing
Information Technology Fund
Police Doug Keen
Fire & Rescue Rob Clemons
Social Services Michele Gehr
Economic Development Patrick Small
Community Development Liz Via-Gossman
General Fund
Parks, Culture, Recreation
Planning/Zoning
Development Services
Property Code Enforcement
Deputy City Manager Bryan Foster
Board of Elections
General Registrar Susan Reed
Utilities Tony Dawood
Electric Fund
Sewer Fund
Water Fund
Stormwater Fund
Engineering Michelle Brickner
Airport Juan Rivera
Public Works Scott Horan
Solid Waste Fund
Vehicle Maintenance Fund
Building Maintenance Fund
General Fund
Streets
Traffic Controls
Grounds
Beautification

CITY COUNCIL

Harry J. Parrish II, Mayor
Ken D. Elston, Vice Mayor
Michelle Davis-Younger
Theresa Coates Ellis
Ian Lovejoy
Pamela J. Sebesky
Mark D. Wolfe

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

CITY ADMINISTRATIVE OFFICES

Department	Phone	Fax	Physical Address
City Manager	703-257-8212	703-335-0042	9027 Center Street, Room 401, Manassas, VA 20110
City Attorney	703-257-8208	703-365-2060	9027 Center Street, Room 102, 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	703-257-8272	703-335-0042	9027 Center Street, Room 304, 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 & 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
Social 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
Economic Development	703-257-8881	703-335-0042	9027 Center Street, Room 401, Manassas, VA 20110
Utilities	703-257-8226	703-257-8382	8500 Public Works Drive, Manassas, VA 20110
Airport	703-361-1882	703-257-8286	10600 Harry Parrish Boulevard, Manassas, VA 20110
Schools	571-377-6000	703-257-8801	8700 Centreville Road, Suite 400, Manassas, VA 20110

OTHER AGENCIES

Department	Phone	Fax/Email	Physical Address
Clerk of the Circuit Court	703-792-6015	circuitcourt@pwcgov.org	9311 Lee Avenue, Manassas, VA 20110
Commonwealth Attorney	703-792-6050	703-792-7081	9311 Lee Ave, Suite 200, Manassas, VA 20110
Prince William County Sheriff	703-792-6070	703-792-6493	9311 Lee Avenue, JU130, Manassas, VA 20110
Prince William County Government	703-792-6000	communications@pwcgov.org	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 in this book is the FY 2020 Budget for the period of July 1, 2019 to June 30, 2020.

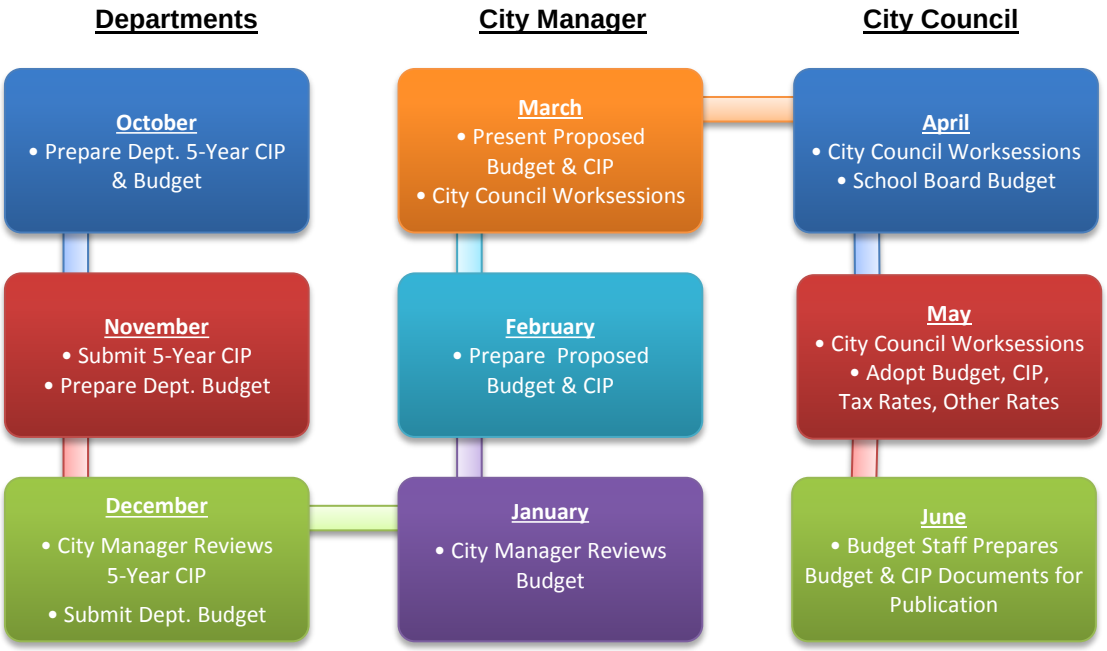
STATE BUDGET LAW

The Code of Virginia governs the budget process in the City of Manassas. Section 15.2-2503 requires that "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 1st. After receipt of the proposed budget, the City Council must authorize the advertisement of the proposed real estate tax and levy rates. Once the proposed rates are advertised, the Council can adopt lower real estate tax and levy rates, but cannot, without additional advertisement, adopt higher rates. State code also requires the Council to hold public hearings on the proposed budget and the proposed tax and levy rates to collect public comment.

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 1st). The annual real estate tax levy is due December 5th and June 5th.

FORMULATION OF THE BUDGET

The annual budget process commences in the fall of the preceding year. The budget calendar is developed to establish the timelines for the process including the date of submission of departmental requests, budget work sessions, and public hearings that lead to adoption of the budget. Departments are working on their requested CIP and Budget during the months of October-December. Meetings are held with the City Manager during the month of November (CIP) and January (Budget). The City Manager prepares his proposed budget in February and presents to the City Council in March. On or about April 1st, the School Board presents its recommended budget to the City Council. Work sessions are held during April and May by the City Council to determine the budget to be adopted. 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 is adopted in May to appropriate 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 with the exception of the Schools which 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.

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 of the first year of 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.

BUDGET AMENDMENTS

The City's Financial Policies (P-2016-01) Section 3.03 governs transfers within or between funds. The City budget can be amended through increases or decreases in appropriations or through budget transfers. Changes in fund appropriations, including the transfers and appropriations to and from contingencies or reserves require budget and appropriation resolutions adopted 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, the changes must be advertised and a public hearing held, regardless of whether or not the amendment is within the legal level of budgetary control.

The City Manager may approve transfers of budget and appropriations between departments within a fund and Department Directors may approve transfers of budget and appropriations within a department within a fund. The City Manager has been authorized to approve transfers of existing budget and appropriations of fifty thousand dollars ($50,000) or less between funds even though this is outside the legal level of control. For those transfers that are between $10,001 and $50,000, the transfer will be forwarded to City Council has an informational item. Transfers between funds in excess of $50,000 must be approved by resolution by the City Council. Contributions/donations to the City of ten thousand dollars ($10,000) or less shall be placed directly on the consent agenda of the City Council and those above $10,000 will be approved by resolution by the City Council.

Budget Transfer Matrix

A. Transfers within Fund and Department

Department Head Approval	City Manager Approval	City Council Approval
All	N/A	N/A

B. Transfers within Fund between Departments

Department Head Approval	City Manager Approval	City Council Approval
All	All	N/A

C. Transfers Between Funds

Department Head Approval	City Manager Approval	City Council Approval
All	$1 - $50,000	$10,001 - $50,000 Info Only $50,001 + Action Item

D. Transfers To and From Contingencies or Reserves

Department Head Approval	City Manager Approval	City Council Approval
N/A	N/A	All

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM		
October 5, 2018	Friday	Departments Begin CIP Preparation
November 16, 2018	Friday	Department CIP Due
December 10-13, 2018	Mon-Thurs	City Manager Department Meetings
January 23, 2019	Wednesday	Planning Commission CIP Review
February 6, 2019	Wednesday	Planning Commission Approval
March 26, 2019	Tuesday	School Board Adopts CIP for Manassas City Public Schools

OPERATING BUDGET		
November 1, 2018	Thursday	Departments Begin Budget Preparation
December 21, 2018	Friday	Department Budget Due
January 21, 2019 - February 1, 2019	Mon-Fri	City Manager Department Meetings
March 26, 2019	Tuesday	School Board: Adopts Budget for Manassas City Public Schools

CITY COUNCIL WORKSESSIONS		
March 11, 2019	Monday	City Manager Presents Proposed Budget & CIP
March 12, 2019	Tuesday	City Council Budget Worksession Tax Supported Funds Operating & CIP
March 13, 2019	Wednesday	City Council: Budget Worksession Tax Supported Funds Operating & CIP
March 20, 2019	Wednesday	City Council Budget Worksession Determine Advertised Tax Rate Advertised At Least 30 Days Prior to Public Hearing
March 27, 2019	Wednesday	City Council Budget Worksession Non Tax Supported Funds Operating & CIP
April 3, 2019	Wednesday	City Council & School Board Joint Budget Worksession
April 15, 2019	Monday	City Council Budget Worksession
April 29, 2019	Monday	Public Hearing Budget/CIP/Revenue Rates *Advertised At Least 7 Days Prior*
May 1, 2019	Wednesday	City Council Budget Worksession
May 6, 2019	Monday	City Council Budget Worksession
May 13, 2019	Monday	City Council Budget & CIP Adoption, 1st Reading of Rate/Fee Ordinances *No Sooner than 7 Days After Public Hearing*
May 20, 2019	Monday	City Council 2nd Reading of Rate/Fee Ordinances

OCTOBER 2018						
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 2018						
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 2018						
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 2019						
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 2019						
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 2019						
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 2019						
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 2019						
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 Capital Improvement Program
Operating Budget
City Council Worksessions
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 position, revenues, and expenditures. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related requirements. There are three fund type categories: Governmental, Proprietary, and Fiduciary. In addition, the City of Manassas includes a discretely-presented component unit, the Manassas City Public Schools.

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) and the Speiden Carper House Fund (donations restricted for use at the Speiden Carper House).

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

- *Social Services Fund* – Administration of the State Social Services Program, the Federal Housing Program, and other Human Services Programs
- *Fire and Rescue Fund* – Revenues received from a tax levy created to fund fire and rescue services
- *Owens Brooke District Fund* – Revenues received from a tax to maintain roads in Owens Brooke
- *PEG Fund* – Revenues received from a cable surcharge to purchase cable equipment

DEBT SERVICE FUNDS: Debt service funds account for the payment of principal and interest on debt. The City has one debt service fund which accounts for the debt service of the General Fund, the Fire and Rescue Fund, and the Manassas City Public Schools. The other governmental funds do not have debt service.

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), and 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).

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 Trust Fund, which is used to fund the maintenance of the City's two cemeteries.

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, Stormwater, 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
- *Stormwater Fund* – Operation of the City-owned stormwater utility system
- *Airport Fund* – Operation of the City-owned Airport
- *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:

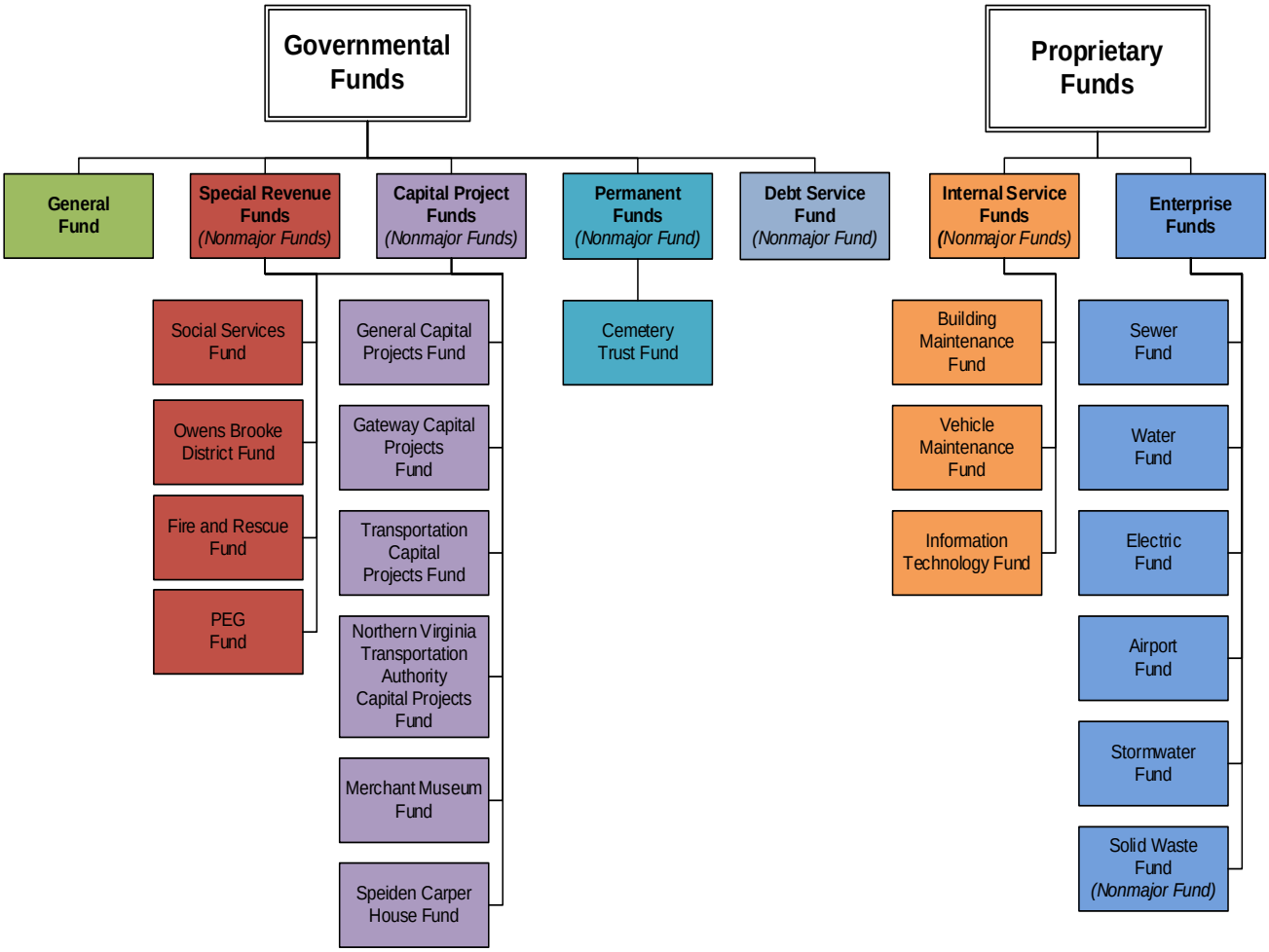
- *Building Maintenance Fund* – Operation and maintenance of the City buildings
- *Vehicle Maintenance Fund* – Operation, maintenance, acquisition, and replacement of equipment used by City departments
- *Information Technology Fund* – Provision of information technology services to City departments

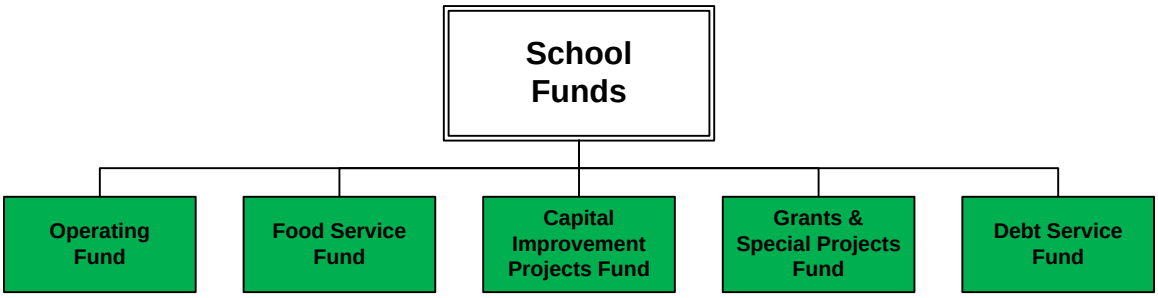
FIDUCIARY FUNDS

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

COMPONENT UNITS

The City of Manassas Public Schools are a component unit of the City of Manassas. The budget for the school system is adopted by the City Council with the rest of the City's budget as required by Virginia Law. In FY 2017, the Economic Development Authority became a component unit of the City of Manassas, however, they are an independent body and the City does not adopt their budget.





Key:

- The Manassas City Public School is a Discretely Presented Component Unit
- Funds Not Part of the Budget
- All Funds Included in the Budget are Major Funds Unless Otherwise Noted

FUND – DEPARTMENT RELATIONSHIP

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

		Special Revenue				Enterprise				Internal Service			Perm-anent	Debt
	General Fund	Social Services	Owens Brooke	Fire and Rescue	PEG	Sewer, Water & Electric Funds	Stormwater	Airport	Solid Waste	Building Maint.	Vehicle Maintenance	Information Tech.	Cemetery	Debt Service Fund
City Council	X													
City Clerk	X													
City Manager	X													
Voter Registrar	X													
Treasurer	X													
Commissioner of the Revenue	X													
Finance	X				X							X		
Engineering	X													
Shared Services	X													
Police	X													
Fire and Rescue				X										
Public Works	X		X						X	X	X		X	
Social Services		X												
Community Development	X													
Economic Development	X							X						
Utilities						X	X							
Airport								X						
Non-departmental	X													X