

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
GENERAL FUND					
Local Sources					
General Property Taxes	91,732,400	95,040,000	95,040,000	99,930,000	4,890,000
Other Local Taxes	28,062,650	28,350,000	28,350,000	28,500,000	150,000
Permits, Fees, Licenses	977,946	500,000	500,000	550,000	50,000
Fines & Forfeitures	1,558,444	857,000	857,000	1,012,000	155,000
Interest & Use of Property	6,747,447	550,000	550,000	710,000	160,000
Charges for Services	974,651	640,000	640,000	730,000	90,000
Other Local Revenue	5,550,975	3,304,150	3,315,820	3,370,000	65,850
Source Total:	135,604,512	129,241,150	129,252,820	134,802,000	5,560,850
State of Virginia					
Noncategorical	7,824,407	7,550,000	7,558,420	7,746,000	196,000
Shared Expenses	382,784	326,000	326,000	397,500	71,500
Categorical Aid	4,989,609	4,424,500	4,469,500	5,024,500	600,000
Source Total:	13,196,800	12,300,500	12,353,920	13,168,000	867,500
Federal Government					
Noncategorical	15,842	10,000	10,000	18,000	8,000
Federal Pass Through	50,502	-	220,689	-	-
Categorical	340,823	850,000	926,469	500,000	(350,000)
Source Total:	407,167	860,000	1,157,158	518,000	(342,000)
Other Financing Sources					
Payment in Lieu of Taxes	2,126,450	2,329,800	2,329,800	2,472,000	142,200
Transfers	117,365	235,000	235,000	-	(235,000)
Use of Fund Balance	-	11,000,000	17,377,600	22,000,000	11,000,000
Source Total:	2,243,815	13,564,800	19,942,400	24,472,000	10,907,200
FUND TOTAL:	151,452,294	155,966,450	162,706,298	172,960,000	16,993,550
SOCIAL SERVICES FUND					
State of Virginia					
Categorical Aid	1,958,768	2,203,140	2,203,140	2,354,400	151,260
Source Total:	1,958,768	2,203,140	2,203,140	2,354,400	151,260
Federal Government					
Federal Pass Through	2,575,000	3,277,150	3,277,150	3,475,600	198,450
Source Total:	2,575,000	3,277,150	3,277,150	3,475,600	198,450
Other Financing Sources					
Transfers	2,543,991	2,602,000	2,602,000	2,970,000	368,000
Use of Fund Balance	-	-	6,740	-	-
Source Total:	2,543,991	2,602,000	2,608,740	2,970,000	368,000
FUND TOTAL:	7,077,759	8,082,290	8,089,030	8,800,000	717,710

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All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
FIRE AND RESCUE FUND					
Local Sources					
General Property Taxes	12,922,724	13,140,000	13,140,000	13,990,000	850,000
Permits, Fees, Licenses	139,563	100,000	100,000	115,000	15,000
Interest & Use of Property	95,687	15,000	15,000	20,000	5,000
Charges for Services	772,122	700,000	700,000	750,000	50,000
Other Local Revenue	20,038	-	-	-	-
Source Total:	13,950,134	13,955,000	13,955,000	14,875,000	920,000
State of Virginia					
Categorical Aid	215,019	-	-	-	-
Source Total:	215,019	-	-	-	-
Federal Government					
Federal Pass Through	157,195	400,000	480,291	400,000	-
Source Total:	157,195	400,000	480,291	400,000	-
Other Financing Sources					
Use of Fund Balance	-	875,000	3,022,429	1,000,000	125,000
Source Total:	-	875,000	3,022,429	1,000,000	125,000
FUND TOTAL:	14,322,347	15,230,000	17,457,719	16,275,000	1,045,000
OWENS BROOKE SERVICE DISTRICT FUND					
Local Sources					
General Property Taxes	39,510	40,200	40,200	40,000	(200)
Interest & Use of Property	4,397	-	-	-	-
Source Total:	43,907	40,200	40,200	40,000	(200)
FUND TOTAL:	43,907	40,200	40,200	40,000	(200)
PEG FUND					
Local Sources					
Interest & Use of Property	35,420	-	-	-	-
Other Local Revenue	122,434	150,000	150,000	150,000	-
Source Total:	157,854	150,000	150,000	150,000	-
FUND TOTAL:	157,854	150,000	150,000	150,000	-
DEBT SERVICE FUND					
Other Financing Sources					
Transfers	11,689,344	11,924,870	11,924,870	12,148,000	223,130
Use of Fund Balance	-	1,045,970	1,045,970	802,000	(243,970)
Source Total:	11,689,344	12,970,840	12,970,840	12,950,000	(20,840)
FUND TOTAL:	11,689,344	12,970,840	12,970,840	12,950,000	(20,840)

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All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
SEWER FUND					
Local Sources					
Interest & Use of Property	696,409	45,000	45,000	250,000	205,000
Sales & Connections	16,701,036	17,705,000	17,705,000	19,349,000	1,644,000
Other Local Revenue	12,567	14,000	14,000	21,000	7,000
Source Total:	17,410,012	17,764,000	17,764,000	19,620,000	1,856,000
State of Virginia					
Noncategorical	884	-	-	-	-
Source Total:	884	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	2,519,000	3,232,093	500,000	(2,019,000)
Tap Fees	379,338	200,000	200,000	500,000	300,000
Source Total:	379,338	2,719,000	3,432,093	1,000,000	(1,719,000)
FUND TOTAL:	17,790,234	20,483,000	21,196,093	20,620,000	137,000
WATER FUND					
Local Sources					
Interest & Use of Property	724,974	60,000	60,000	275,000	215,000
Sales & Connections	11,850,902	11,408,000	11,408,000	12,435,000	1,027,000
Other Local Revenue	179,840	208,000	208,000	222,000	14,000
Source Total:	12,755,716	11,676,000	11,676,000	12,932,000	1,256,000
State of Virginia					
Noncategorical	2,366	-	-	-	-
Source Total:	2,366	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	3,744,000	4,113,208	4,530,000	786,000
Tap Fees	163,445	200,000	200,000	200,000	-
Source Total:	163,445	3,944,000	4,313,208	4,730,000	786,000
FUND TOTAL:	12,921,527	15,620,000	15,989,208	17,662,000	2,042,000
ELECTRIC FUND					
Local Sources					
Interest & Use of Property	777,865	70,000	70,000	247,000	177,000
Sales & Connections	46,256,960	50,513,460	50,513,460	43,510,000	(7,003,460)
Other Local Revenue	1,878,396	791,000	2,791,000	1,993,460	1,202,460
Interfund Revenue	2,003,606	1,786,540	1,786,540	1,786,540	-
Source Total:	50,916,828	53,161,000	55,161,000	47,537,000	(5,624,000)
State of Virginia					
Noncategorical	5,400	-	-	-	-
Source Total:	5,400	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	4,309,000	5,278,452	6,861,000	2,552,000
Source Total:	-	4,309,000	5,278,452	6,861,000	2,552,000
FUND TOTAL:	50,922,228	57,470,000	60,439,452	54,398,000	(3,072,000)

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
STORMWATER FUND					
Local Sources					
Interest & Use of Property	187,403	3,000	3,000	10,000	7,000
Charges for Services	2,769,023	2,977,000	2,977,000	2,778,000	(199,000)
Other Local Revenue	24,621	-	-	-	-
Source Total:	2,981,047	2,980,000	2,980,000	2,788,000	(192,000)
State of Virginia					
Noncategorical	259	-	-	-	-
Source Total:	259	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	-	46,440	830,000	830,000
Source Total:	-	-	46,440	830,000	830,000
FUND TOTAL:	2,981,306	2,980,000	3,026,440	3,618,000	638,000
AIRPORT FUND					
Local Sources					
Interest & Use of Property	4,934,244	3,573,000	3,573,000	4,063,000	490,000
Sales & Connections	491,409	457,000	457,000	457,000	-
Other Local Revenue	18,754	7,700	7,700	8,000	300
Source Total:	5,444,407	4,037,700	4,037,700	4,528,000	490,300
State of Virginia					
Noncategorical	11,776	5,000	5,000	-	(5,000)
Source Total:	11,776	5,000	5,000	-	(5,000)
Federal Government					
Noncategorical	41,006	41,300	41,300	55,000	13,700
Source Total:	41,006	41,300	41,300	55,000	13,700
Other Financing Sources					
Use of Fund Balance	-	-	5,360,929	850,000	850,000
Source Total:	-	-	5,360,929	850,000	850,000
FUND TOTAL:	5,497,189	4,084,000	9,444,929	5,433,000	1,349,000
SOLID WASTE FUND					
Local Sources					
Interest & Use of Property	65,248	3,000	3,000	10,000	7,000
Charges for Services	3,770,770	4,733,000	4,733,000	4,734,000	1,000
Other Local Revenue	255	-	-	-	-
Source Total:	3,836,273	4,736,000	4,736,000	4,744,000	8,000
State of Virginia					
Noncategorical	142	-	-	-	-
Categorical Aid	13,593	10,000	10,000	10,000	-
Source Total:	13,735	10,000	10,000	10,000	-
FUND TOTAL:	3,850,008	4,746,000	4,746,000	4,754,000	8,000

REVENUE OVERVIEW

All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
BUILDING MAINTENANCE FUND					
Local Sources					
Interest & Use of Property	51,216	2,000	2,000	10,000	8,000
Interfund Revenue	2,059,570	2,254,550	2,254,550	2,720,000	465,450
Source Total:	2,110,786	2,256,550	2,256,550	2,730,000	473,450
State of Virginia					
Noncategorical	348	-	-	-	-
Source Total:	348	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	420,000	499,958	-	(420,000)
Source Total:	-	420,000	499,958	-	(420,000)
FUND TOTAL:	2,111,134	2,676,550	2,756,508	2,730,000	53,450
VEHICLE MAINTENANCE FUND					
Local Sources					
Interest & Use of Property	67,850	2,000	2,000	10,000	8,000
Other Local Revenue	143,582	-	-	-	-
Interfund Revenue	4,438,670	5,575,500	5,575,500	5,448,670	(126,830)
Source Total:	4,650,102	5,577,500	5,577,500	5,458,670	(118,830)
State of Virginia					
Noncategorical	804	-	-	-	-
Source Total:	804	-	-	-	-
Other Financing Sources					
Transfers	461,351	435,000	435,000	412,000	(23,000)
Use of Fund Balance	-	-	629,525	229,330	229,330
Source Total:	461,351	435,000	1,064,525	641,330	206,330
FUND TOTAL:	5,112,257	6,012,500	6,642,025	6,100,000	87,500
INFORMATION TECHNOLOGY FUND					
Local Sources					
Interest & Use of Property	96,358	2,000	2,000	10,000	8,000
Other Local Revenue	7,354	12,870	12,870	13,510	640
Interfund Revenue	4,855,761	5,203,120	5,403,120	6,336,490	1,133,370
Source Total:	4,959,472	5,217,990	5,417,990	6,360,000	1,142,010
State of Virginia					
Noncategorical	1,608	-	-	-	-
Source Total:	1,608	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	372,000	427,000	150,000	(222,000)
Source Total:	-	372,000	427,000	150,000	(222,000)
FUND TOTAL:	4,961,080	5,589,990	5,844,990	6,510,000	920,010

REVENUE OVERVIEW
All Funds - by Fund and Source

Fund / Source / Description	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
CEMETERY TRUST FUND					
Local Sources					
Interest & Use of Property	14,697	-	-	-	-
Charges for Services	63,000	-	-	-	-
Source Total:	77,697	-	-	-	-
Other Financing Sources					
Use of Fund Balance	-	60,000	60,000	-	(60,000)
Source Total:	-	60,000	60,000	-	(60,000)
FUND TOTAL:	77,697	60,000	60,000	-	(60,000)
ALL FUNDS TOTAL:	\$ 290,968,164	\$ 312,161,820	\$ 331,559,732	\$ 333,000,000	\$ 20,838,180

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

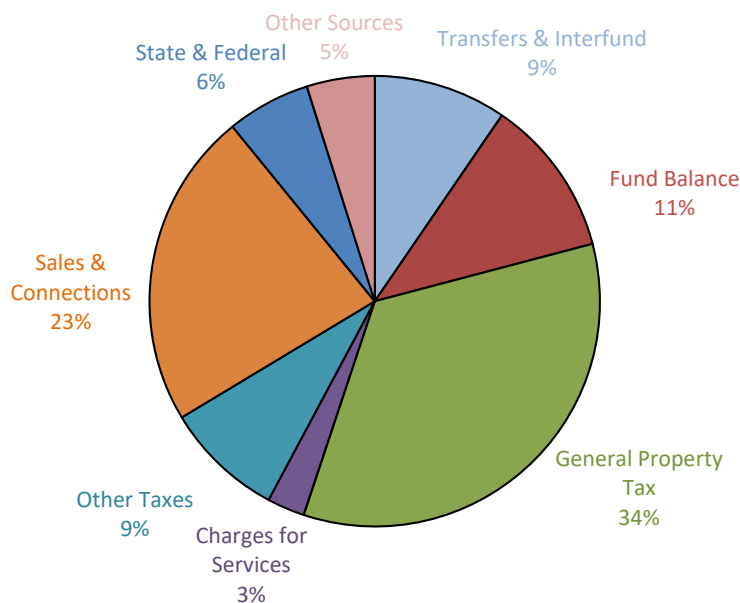
Non-revenue Sources:

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

In the FY 2025 Budget, General Property Taxes make up 34% of the total revenue and Other Taxes (sales, business, professional and occupational, meals, utility, etc.) make up 9%. Charges for Services make up 3% of the total revenue. Sales & Connections are 23% of the total revenue and Revenue from the State and Federal Governments make up 6%. Transfers and Interfund revenue make up 9%. These six classifications account for 81% of the total revenue.

The General Fund is supported 58% by General Property Taxes, 16% by Other Taxes, and 26% by all other revenue sources.

The pie chart below shows the FY 2025 Budget (all funds) by funding source.



**Other Sources represents Permits, Licenses, & Fees; Fines & Forfeitures; Interest; Use of Money and Property; 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 34% (\$114 million) of the City's total resources.

Real Property Taxes

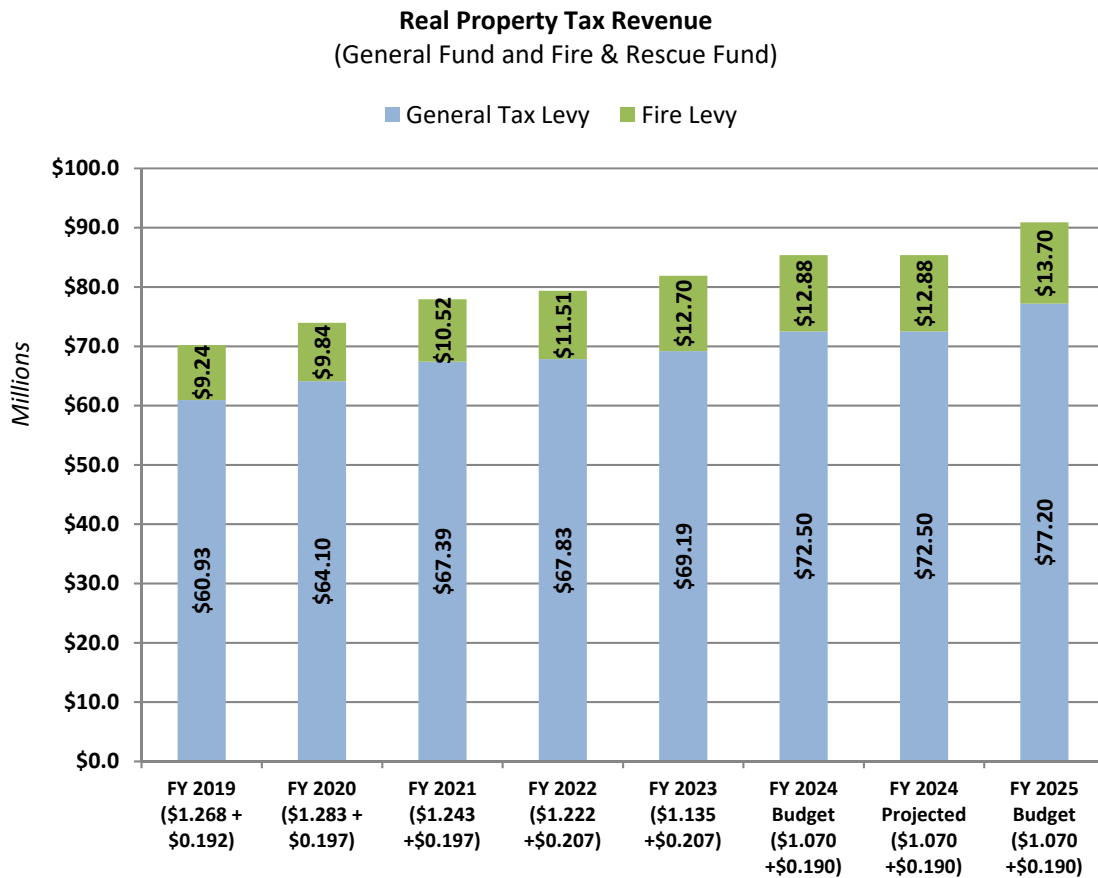
(§58.1-3201 for General, §27-23.1 for Fire, §15.2-2403 for Special Taxing Districts)

The Real Property Tax Rate will remain flat at \$1.070 and the Fire and Rescue Levy will remain flat at \$0.190. The Owens Brooke Service District Tax Rate decreased from \$0.0828 to \$0.0803. Including new construction, assessments on residential properties have increased since January 1, 2023 an average of 5.47% and non-residential property assessments have increased an average of 8.67%. The average existing residential tax payer will see a 5.25% or \$266 increase to their tax bill. The average existing non-residential tax payer will see a 5.06% or \$1,139 increase to their tax bill. The average existing tax bill for all classes will increase 5.19% or \$350. Virginia localities are prohibited from levying separate tax rates on commercial and residential properties.

Real Estate Tax Base

- Total real estate assessments - \$7,349 billion in tax year 2025; an increase of 6.49% from the prior year
- New construction accounts for \$89.8 million of the real estate assessments (1.22%)
- Each penny on the rate generates approximately \$720,000 in real estate revenue in FY 2025
- The City provided \$977,353.89 in Tax Relief for the Elderly and Disabled Program in FY 2023

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



REVENUE OVERVIEW

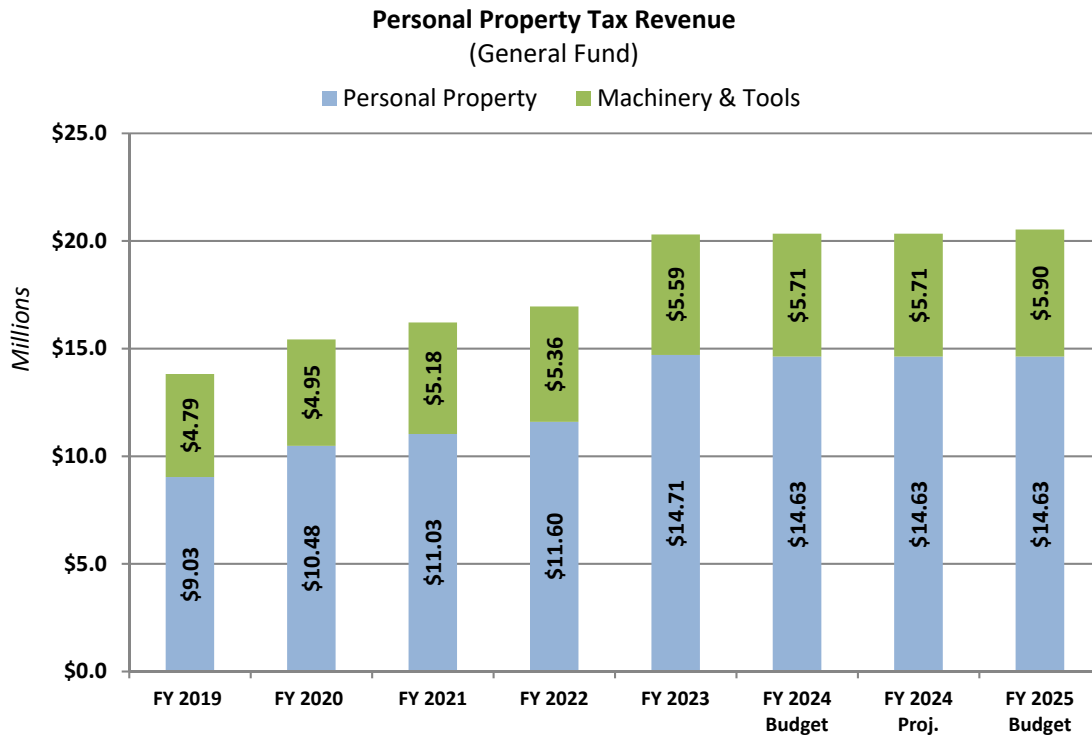
Major Revenue Source Analysis

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-2023-18 - \$0.00001
- Business Personal Property - \$3.60
- All Tangible Personal Property except as specified in O-2023-18 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Motor Vehicles	11,012,973	11,605,178	11,998,516	13,290,505	14,523,261
Boats & Motors	12,185	13,472	13,836	14,120	12,769
Business Personal Property	2,444,646	2,592,996	2,238,061	2,455,858	2,430,616
Business Computer Equipment	121,593	112,397	130,556	110,194	118,571
PPTRA (State Revenue)	(3,786,634)	(3,786,634)	(3,786,634)	(3,786,634)	(3,786,634)
Total Billed per COR	9,804,763	10,537,409	10,594,335	12,084,043	13,298,583

*Source – Commissioner of the Revenue

REVENUE OVERVIEW

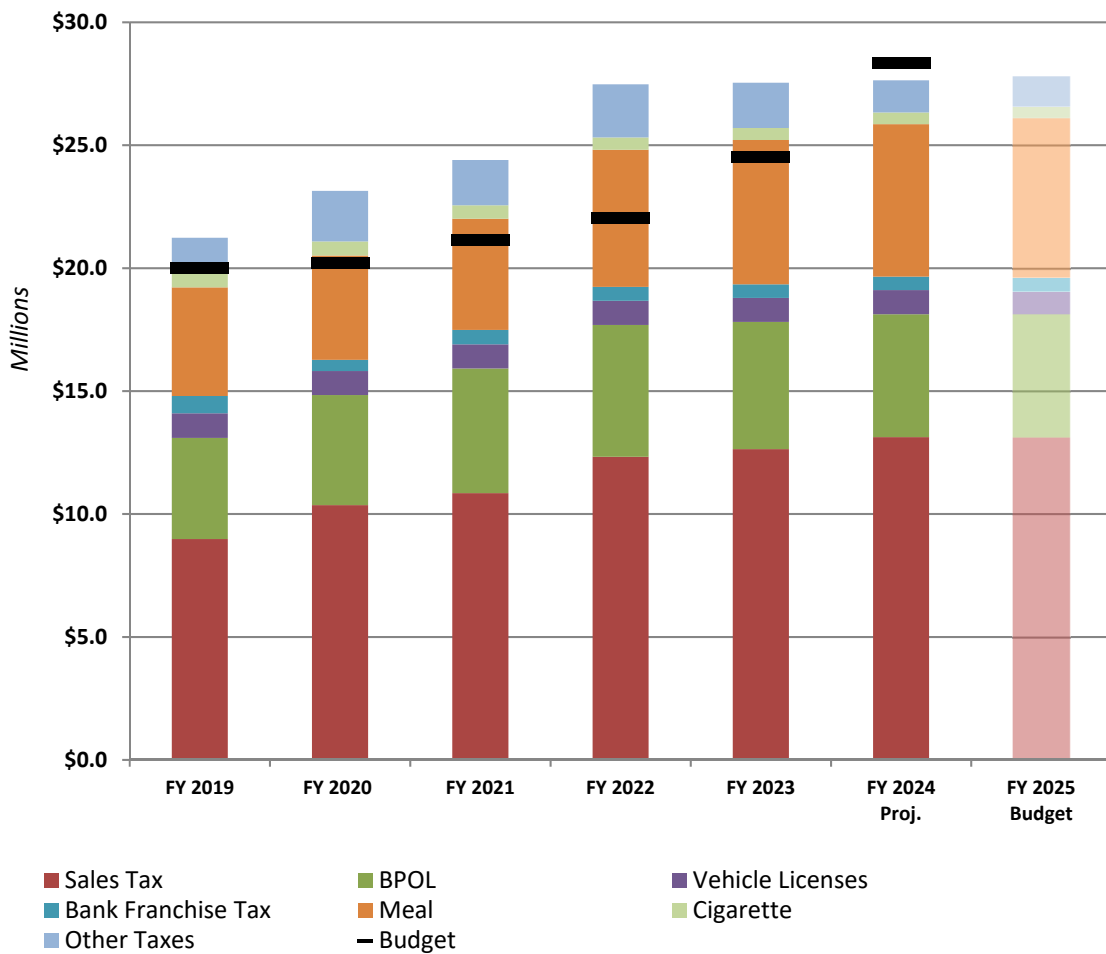
Major Revenue Source Analysis

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 \$28.5 million, or 9%, 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)



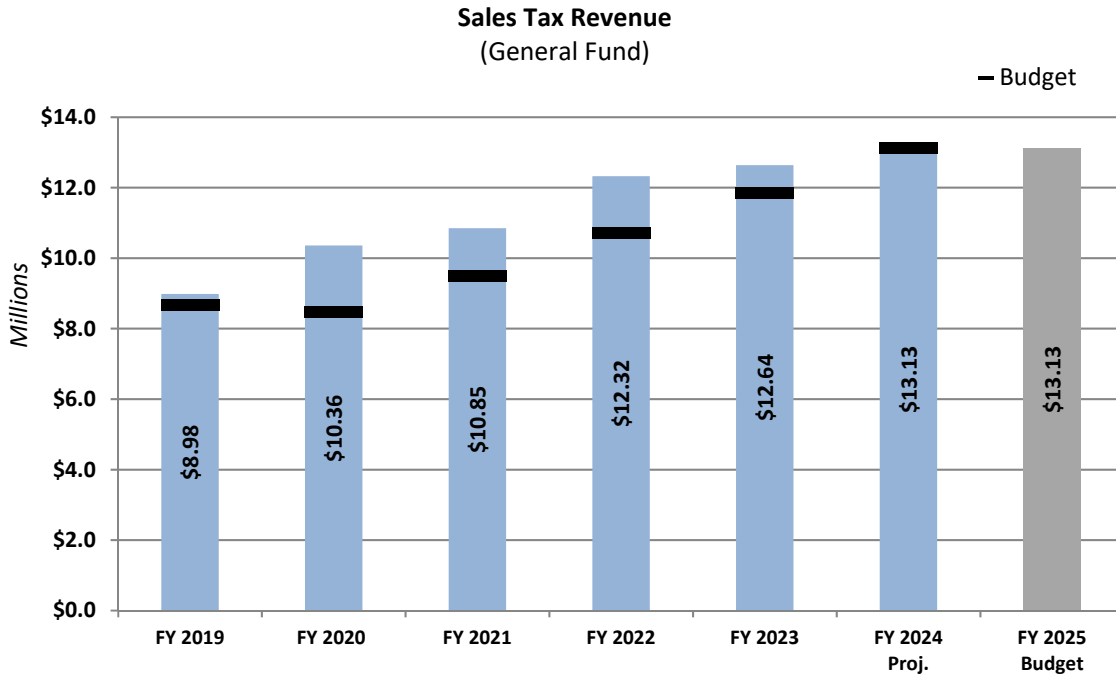
REVENUE OVERVIEW

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.



Top Sales Tax Revenue Generators			
FY 2023		FY 2022	
1	Home Depot USA, Inc	1	Home Depot USA, Inc
2	Amazon.com Services LLC	2	Amazon.com Services LLC
3	Harris Teeter LLC	3	Jim Carpenter Co of Spotsylvania
4	Jim Carpenter Co of Spotsylvania	4	Harris Teeter LLC
5	United Rentals (North America) Inc	5	SiteOne Landscape Supply Holding Company LLC
6	Giant of Maryland LLC	6	Giant of Maryland LLC
7	Sunbelt Rentals Inc	7	World Wide Technology LLC
8	SiteOne Landscape Supply Holding Company LLC	8	United Rentals (North America) Inc
9	Food Lion LLC	9	Hewlett Packard Enterprise Company & Sub
10	Fresh World Manassas Inc	10	Cintas Corporation No 2

REVENUE OVERVIEW

Major Revenue Source Analysis

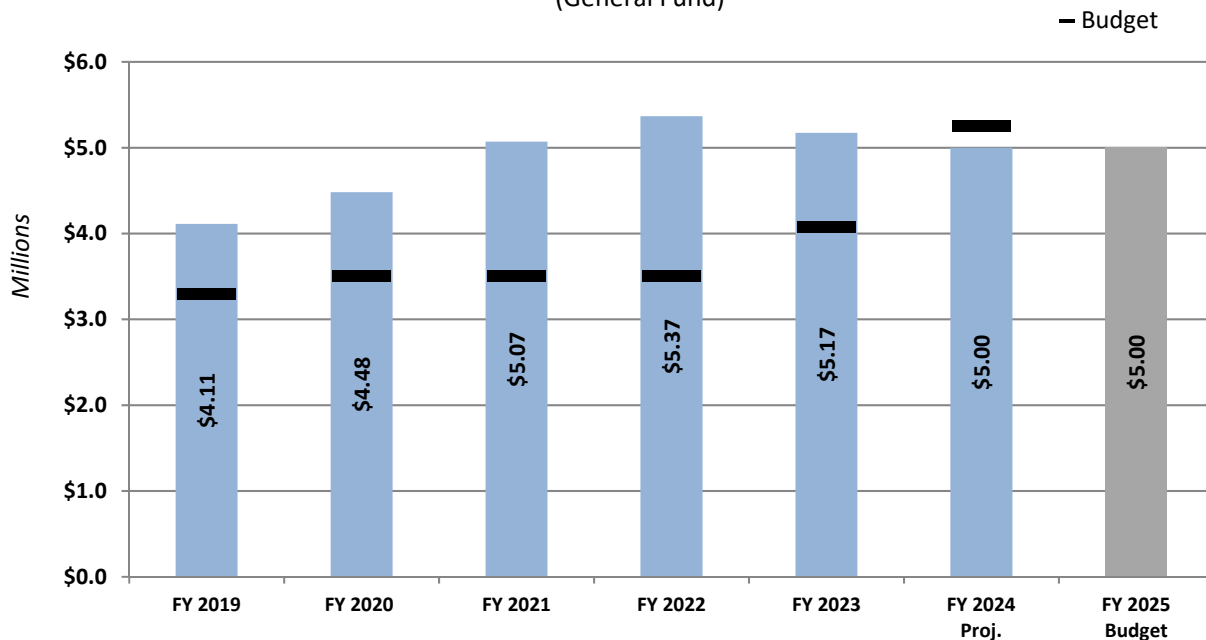
Business, Professional, and Occupational License Tax (BPOL) (§58.1-3703)

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 expected to remain stable.

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



	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Retail Merchants	1,233,492	1,252,193	1,246,337	1,496,504	1,624,077
Pers. Services	1,170,375	1,427,606	1,329,202	1,595,786	1,607,821
Professional	763,943	822,555	704,416	798,745	838,463
Contractors	253,598	645,423	831,266	812,774	576,479
Wholesale Merchants	84,420	99,637	82,600	161,773	165,095
All Other	243,763	239,255	252,953	235,172	154,756
	\$3,749,591	4,486,669	4,446,774	5,100,754	4,966,691
<i>% Change from Prior</i>	<i>-13.61%</i>	<i>19.66%</i>	<i>-0.88%</i>	<i>14.71%</i>	<i>-2.63%</i>

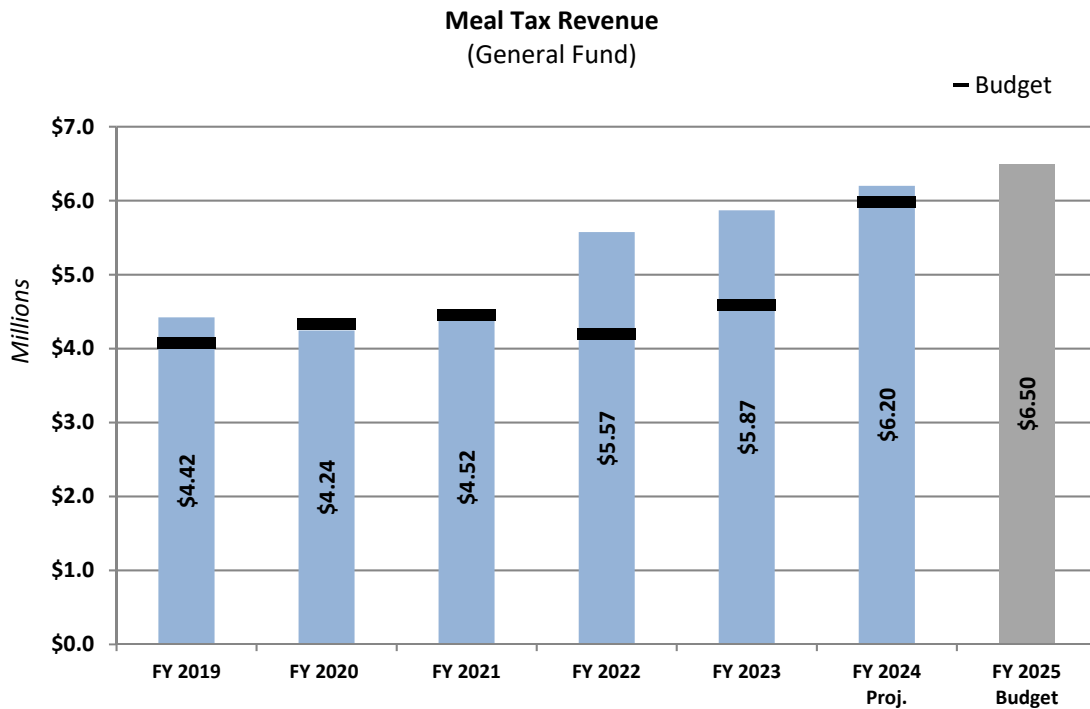
*Source – Commissioner of the Revenue

REVENUE OVERVIEW

Major Revenue Source Analysis

Meal Tax
(§58.1-3840)

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.



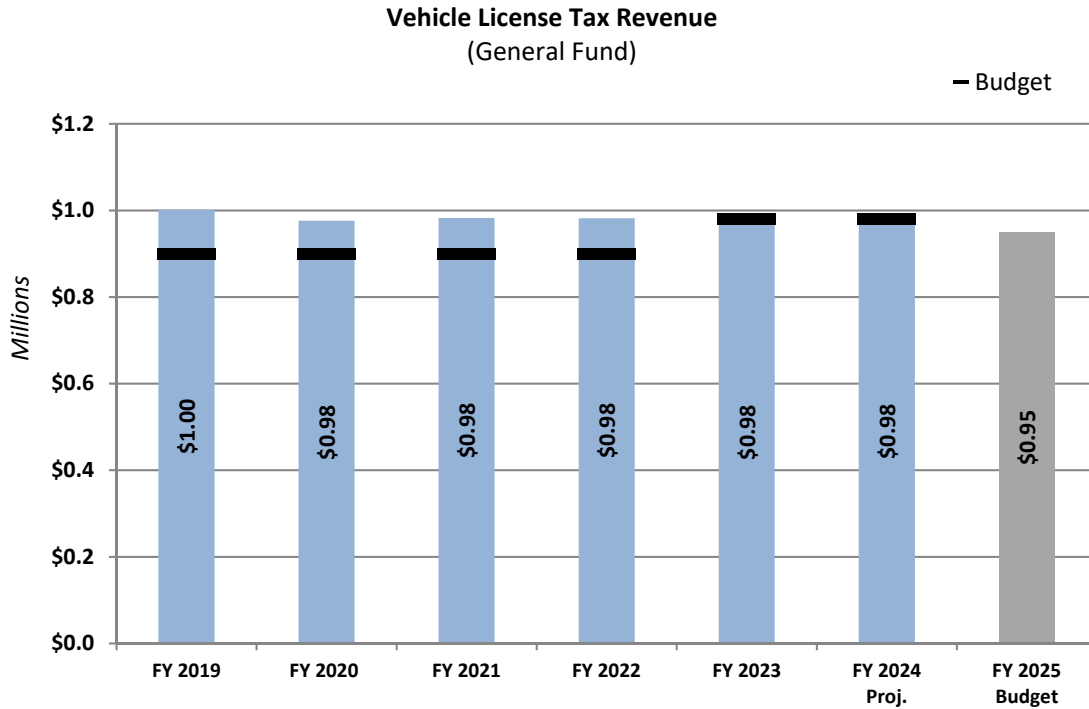
Top Meals Tax Revenue Generators			
FY 2023		FY 2022	
1	Chick-Fil-A	1	Chick-Fil-A
2	McDonalds 5035	2	McDonalds 5035
3	McDonalds 2108	3	McDonalds 2108
4	La Jarochita Restaurant and Bakery	4	Glory Days Grill
5	McDonalds 7641	5	McDonalds 7641
6	Tony's New York Pizza	6	Tony's New York Pizza
7	Taco Bell 20438	7	La Jarochita Restaurant and Bakery
8	Glory Days Grill	8	Taco Bell 20438
9	Wendy's	9	Starbucks Coffee 13334
10	Starbucks Coffee 13334	10	Wendy's

REVENUE OVERVIEW

Major Revenue Source Analysis

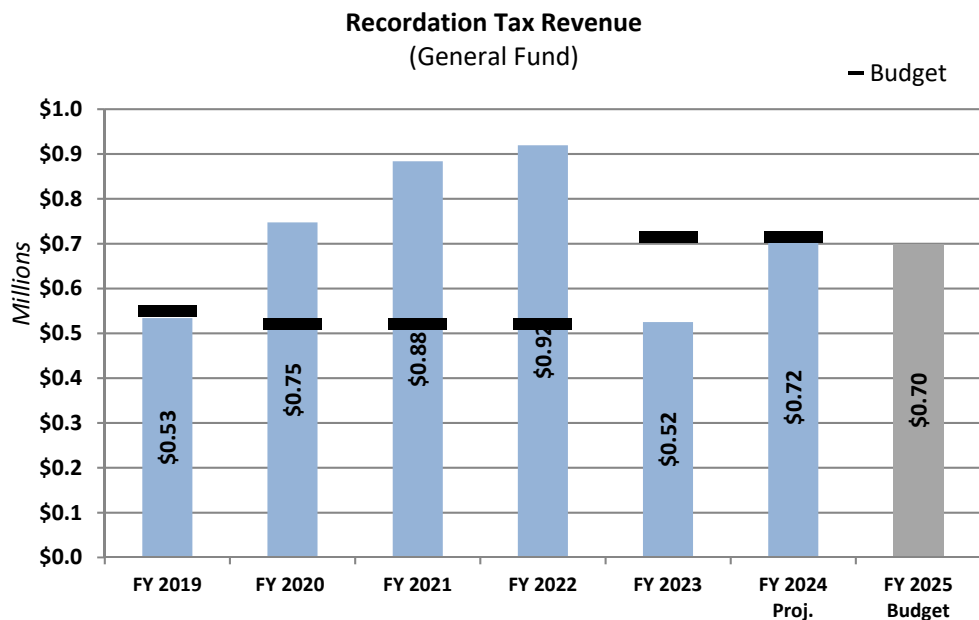
Vehicle License Tax (§46.2-752)

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.



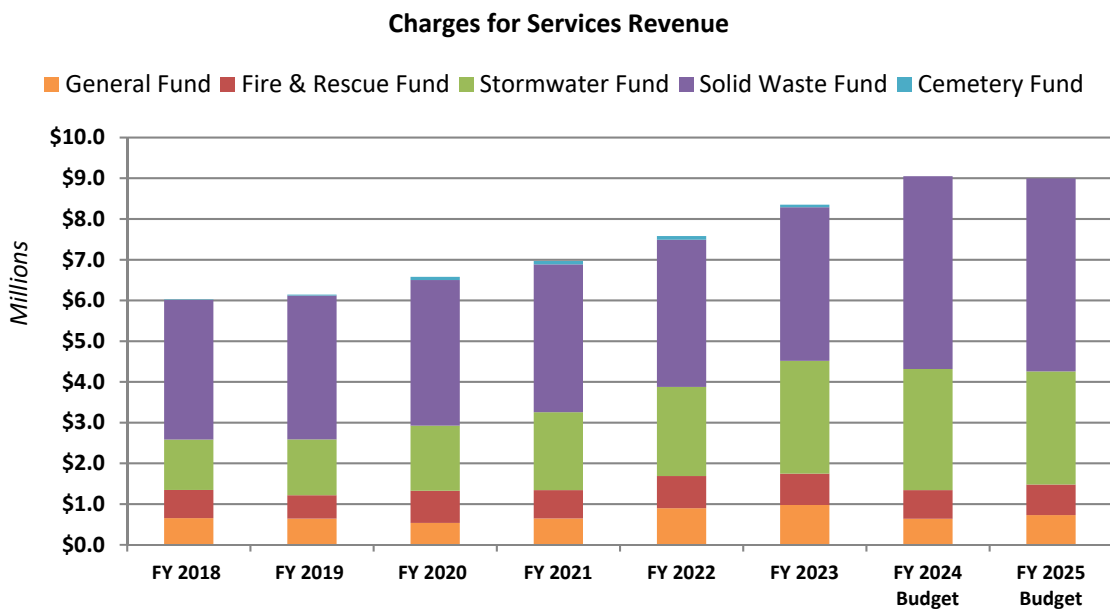
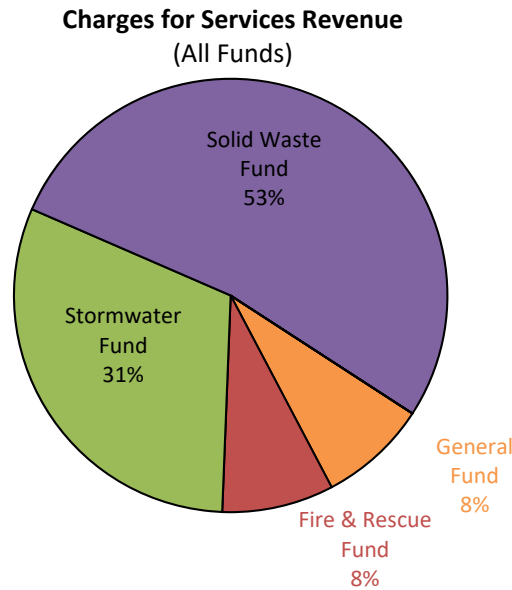
REVENUE OVERVIEW

Major Revenue Source Analysis

CHARGES FOR SERVICES

Charges for Services revenue makes up 3% or \$8.9 million of the City's total budget. This revenue can be found in the General, Fire and Rescue, Stormwater, and Solid Waste Funds.

This revenue consists of fees, rentals, and museum sales in the General Fund, EMS fees in the Fire and Rescue Fund, residential and commercial service charges in the Stormwater and Solid Waste Funds.

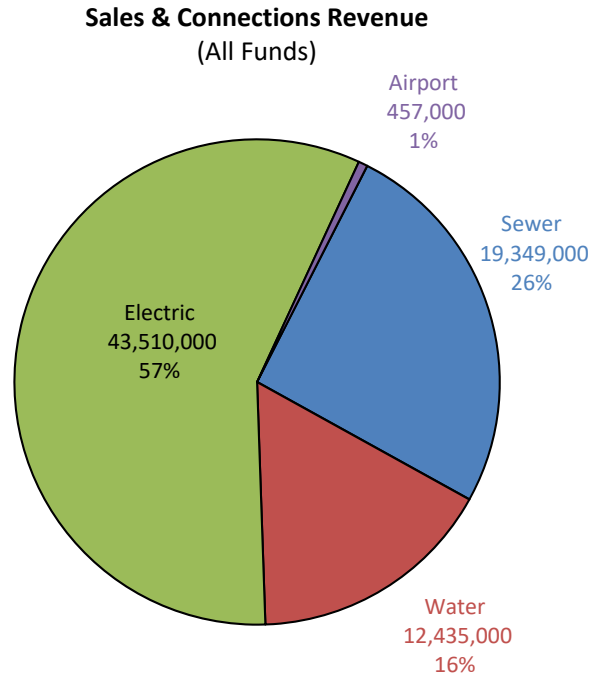


REVENUE OVERVIEW

Major Revenue Source Analysis

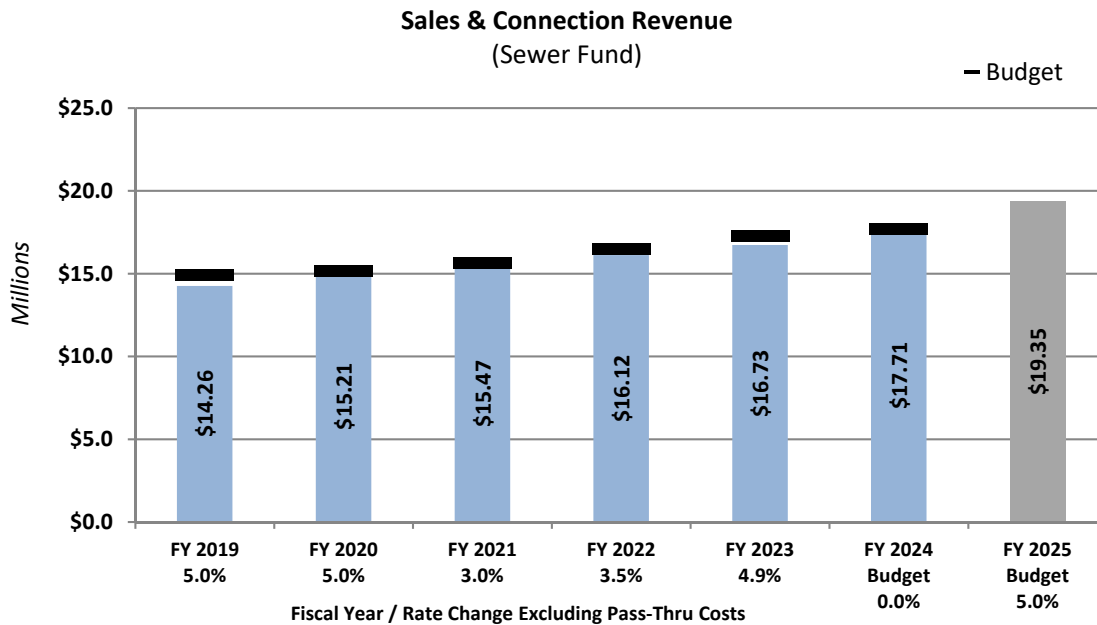
SALES & CONNECTIONS

Sales & Connections revenue makes up 23% or \$75.7 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.

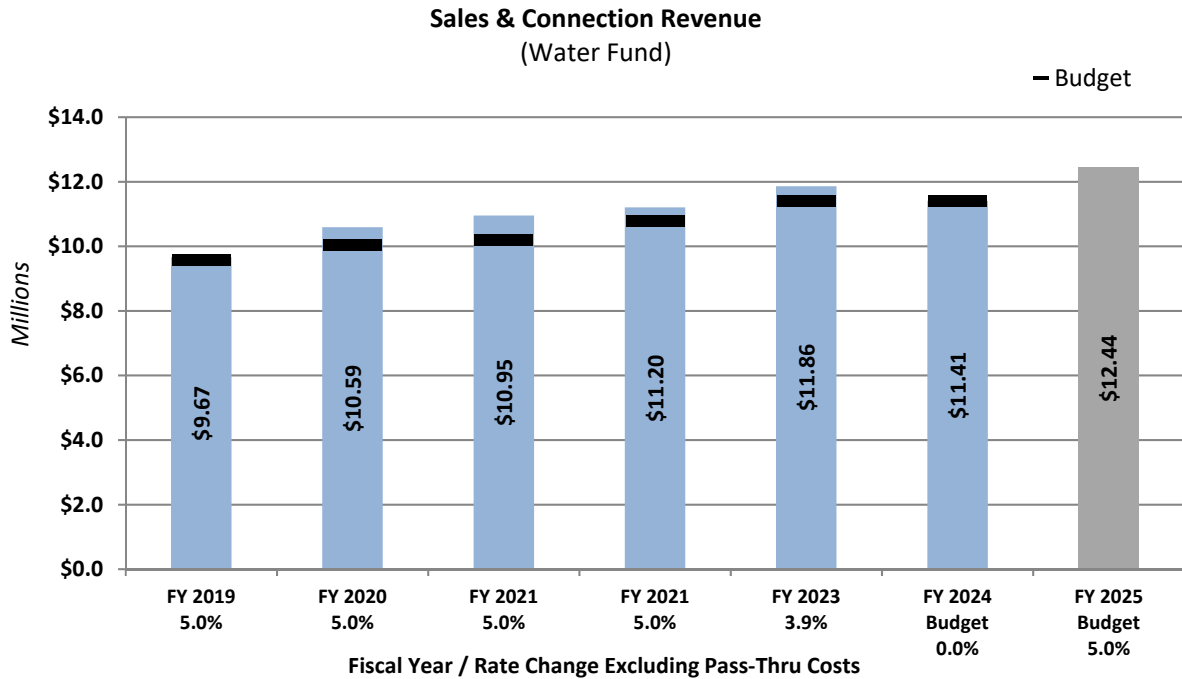


REVENUE OVERVIEW

Major Revenue Source Analysis

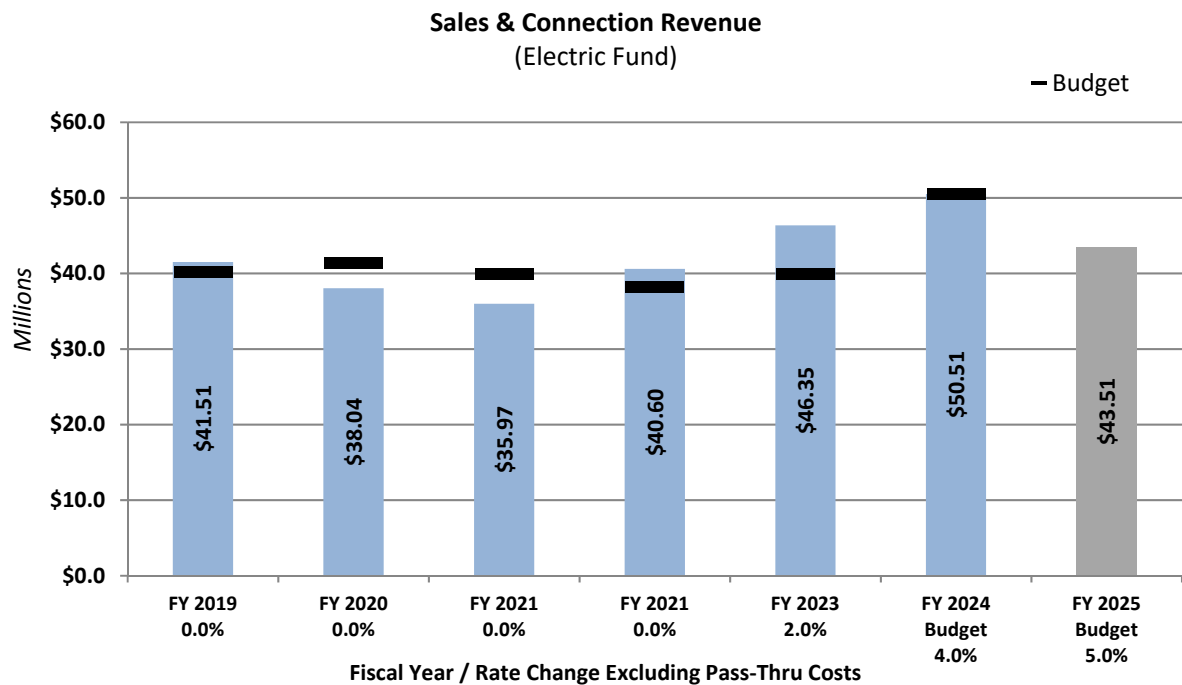
Water Fund

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.

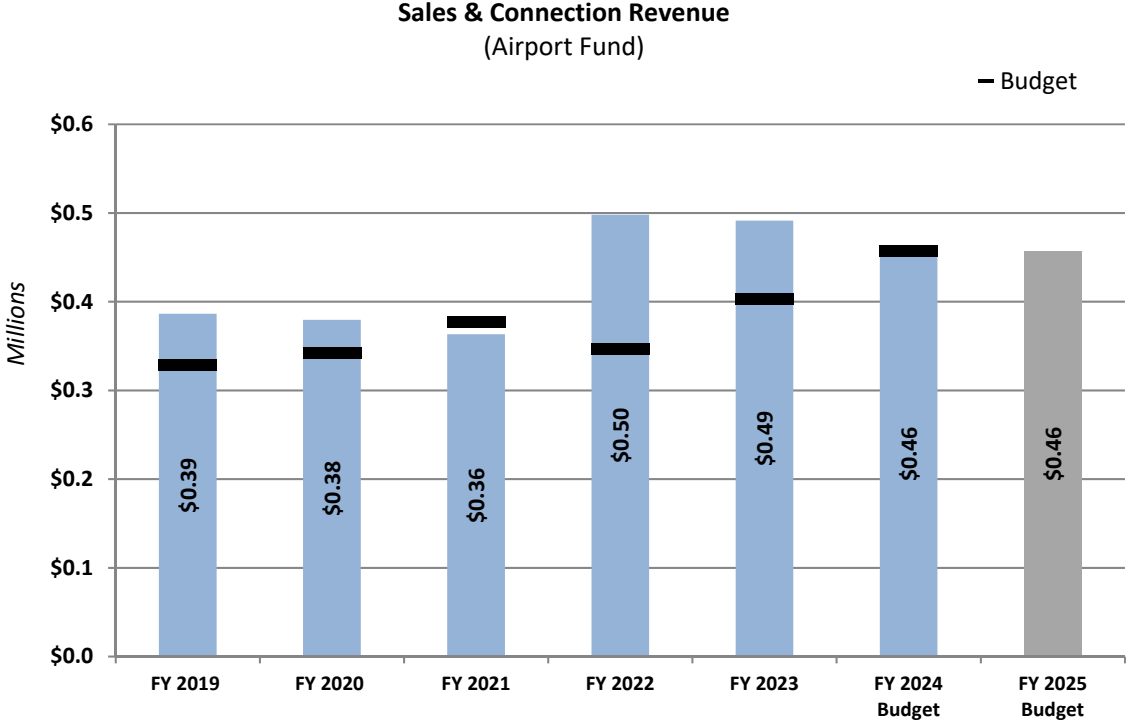


REVENUE OVERVIEW

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.

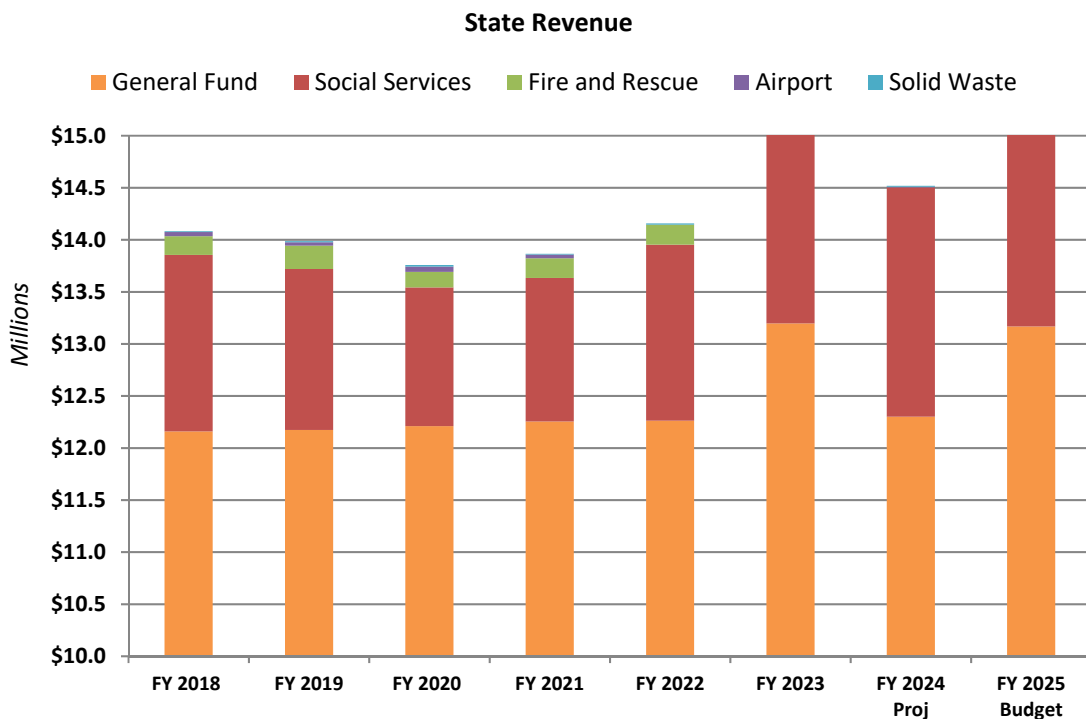
Non-Categorical Aid is revenue to the City without restriction as to use. This includes taxes on communications services, railroad equipment, car rentals, and deeds. Also included are HB 599 funds in accordance with House Bill 599 that was enacted in 1981 to provide aid to localities for law enforcement. 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 17% mostly for Personal Property Tax Relief (PPTRA), Highway Maintenance, and Communications Tax; the Social Services Fund receives 3% 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

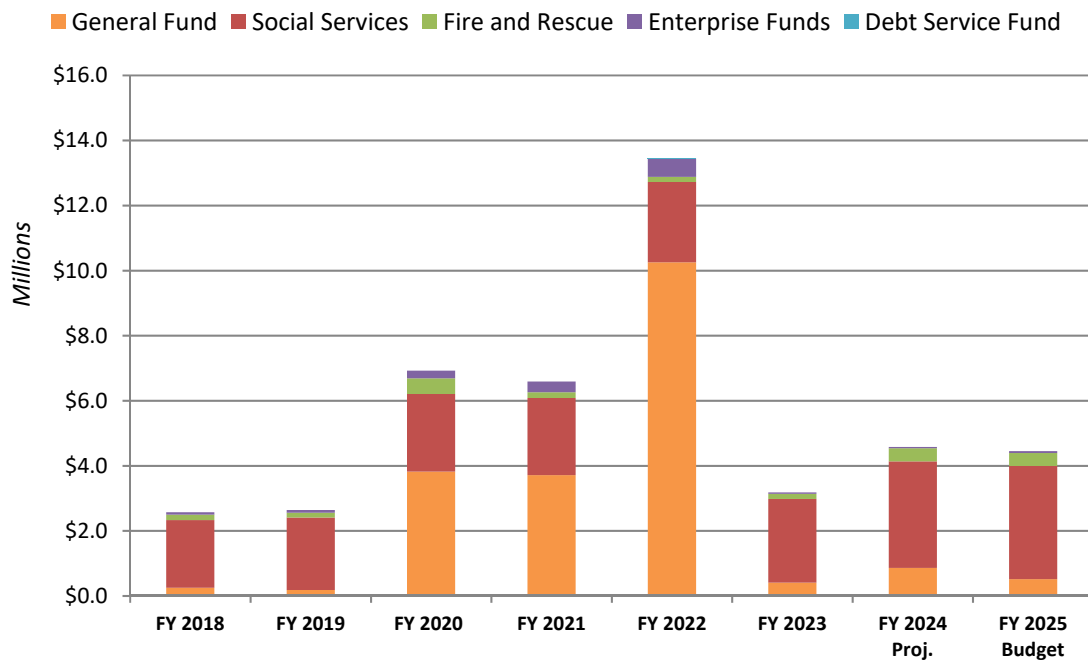
Major Revenue Source Analysis

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 1% of the total budget. Majority of federal revenue in the City is for Education purposes. The Social Services Fund receives 27% of the City's federal revenue, the General Fund and Fire and Rescue Fund comprise a total of 8% (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

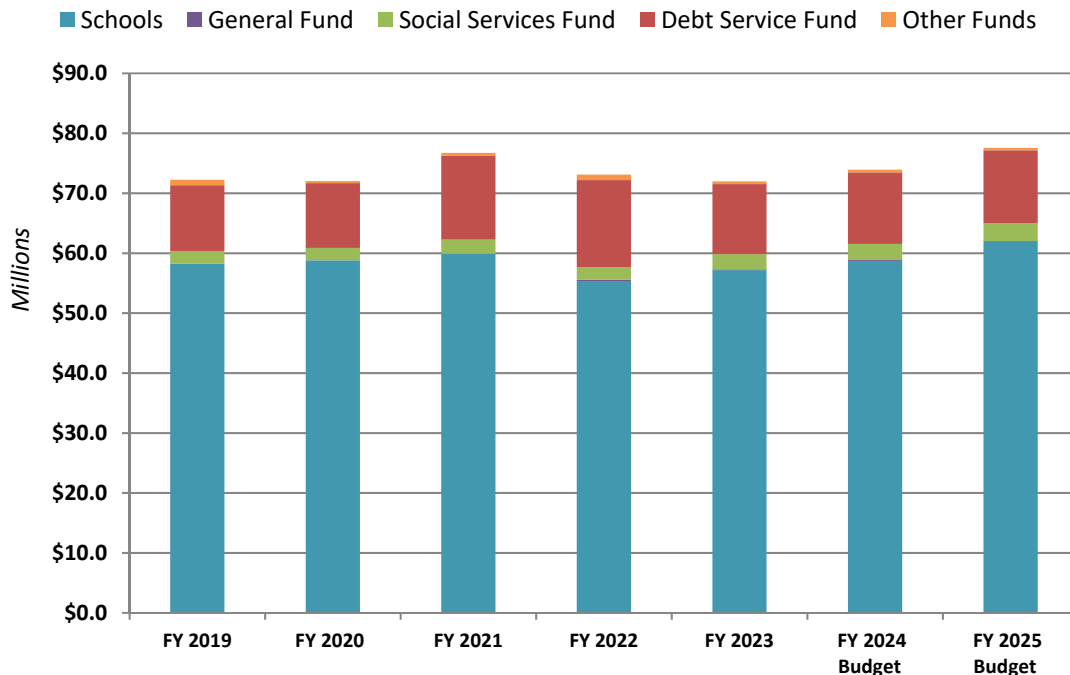
Major Revenue Source Analysis

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
Social Services Fund	General Fund	Local Match	2,970,000
Debt Service Fund	General Fund - City	Debt service & future capacity	4,989,500
	General Fund - Schools	Debt service & future capacity	6,388,500
	Fire and Rescue Fund	Current debt service	770,000
			12,148,000
Vehicle Maintenance	Sewer Fund	Vehicle Replacement	199,000
	Water Fund	Vehicle Replacement	30,000
	Electric Fund	Vehicle Replacement	183,000
			412,000
School Funds	General Fund	Operations	62,018,500
Total Transfers			\$ 77,548,500

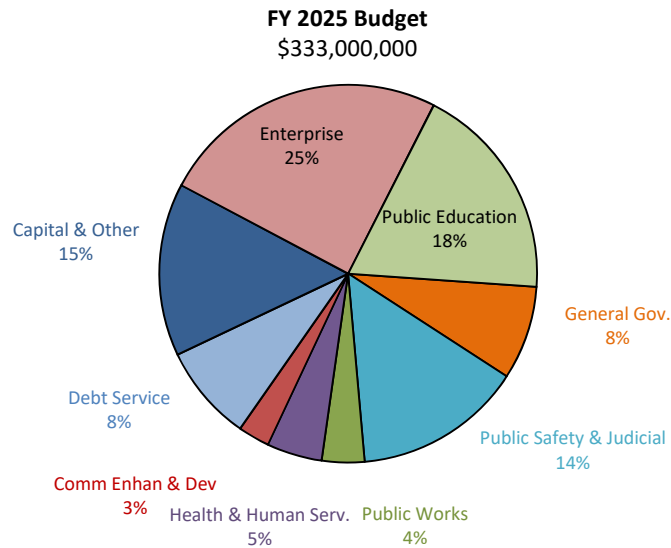
Transfer Revenue



EXPENDITURE OVERVIEW

All Funds - by Function

Function	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Budget	Increase (Decrease)
Gen. Gov. / Internal Services	19,315,171	26,256,790	28,310,039	26,767,990	511,200
Public Safety & Judicial	40,049,592	46,138,470	47,684,235	48,178,020	2,039,550
Public Works	10,626,004	12,769,270	12,814,782	12,115,750	(653,520)
Health & Welfare	12,964,762	14,496,390	14,503,130	15,782,000	1,285,610
Comm. Enhancement & Dev.	7,816,691	10,647,690	11,482,661	8,964,740	(1,682,950)
Debt Service	26,389,067	27,702,610	27,702,610	27,514,570	(188,040)
Capital & Other	26,316,603	30,796,710	40,717,879	49,327,500	18,530,790
Enterprise	74,132,898	84,641,890	88,882,397	82,330,930	(2,310,960)
Public Education	57,165,053	58,712,000	59,462,000	62,018,500	3,306,500
ALL FUNDS TOTAL:	\$ 274,775,843	\$ 312,161,820	\$ 331,559,732	\$ 333,000,000	\$ 20,838,180



EXPENDITURE OVERVIEW

All Funds - by Fund and Department

<u>Fund / Department</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Budget</u>	<u>Increase (Decrease)</u>
GENERAL FUND					
Non-Departmental	23,396,564	28,701,870	31,486,145	40,583,000	11,881,130
Shared Services	12,342,569	14,302,000	15,302,000	15,017,000	715,000
City Council	399,739	422,210	422,210	436,480	14,270
City Clerk	329,809	379,600	379,600	367,310	(12,290)
City Manager	1,397,298	1,896,220	1,896,220	1,887,140	(9,080)
City Attorney	428,058	551,960	551,960	794,020	242,060
Voter Registration & Elections	488,141	545,240	545,240	585,550	40,310
Treasurer	1,025,780	1,113,670	1,113,670	1,124,190	10,520
Commissioner of the Revenue	1,601,535	1,782,080	1,784,092	1,907,020	124,940
Finance	2,071,269	2,646,540	2,846,540	2,775,490	128,950
Human Resources	2,026,516	2,477,730	2,997,509	2,625,790	148,060
Police	20,188,831	22,669,570	23,209,129	23,359,020	689,450
Engineering	1,160,084	1,641,760	1,641,760	1,744,220	102,460
Public Works	9,517,713	11,027,310	11,072,822	10,331,530	(695,780)
Community Development	5,581,488	5,956,260	6,677,495	6,218,180	261,920
Economic Development	1,167,689	1,140,430	1,317,907	1,185,560	45,130
Schools Transfer (Operating)	57,165,053	58,712,000	59,462,000	62,018,500	3,306,500
FUND TOTAL:	140,288,136	155,966,450	162,706,298	172,960,000	16,993,550
SOCIAL SERVICES FUND					
Social Services	7,077,759	8,082,290	8,089,030	8,800,000	717,710
FUND TOTAL:	7,077,759	8,082,290	8,089,030	8,800,000	717,710
FIRE AND RESCUE FUND					
Fire and Rescue	13,035,939	15,230,000	17,457,719	16,275,000	1,045,000
FUND TOTAL:	13,035,939	15,230,000	17,457,719	16,275,000	1,045,000
OWENS BROOKE SERVICE DISTRICT FUND					
Public Works	3,246	40,200	40,200	40,000	(200)
FUND TOTAL:	3,246	40,200	40,200	40,000	(200)
PEG FUND					
Finance	-	150,000	150,000	150,000	-
FUND TOTAL:	-	150,000	150,000	150,000	-
DEBT SERVICE FUND					
Non-Departmental	12,197,903	12,970,840	12,970,840	12,950,000	(20,840)
FUND TOTAL:	12,197,903	12,970,840	12,970,840	12,950,000	(20,840)
SEWER FUND					
Utilities	17,058,589	20,483,000	21,196,093	20,620,000	137,000
FUND TOTAL:	17,058,589	20,483,000	21,196,093	20,620,000	137,000

EXPENDITURE OVERVIEW

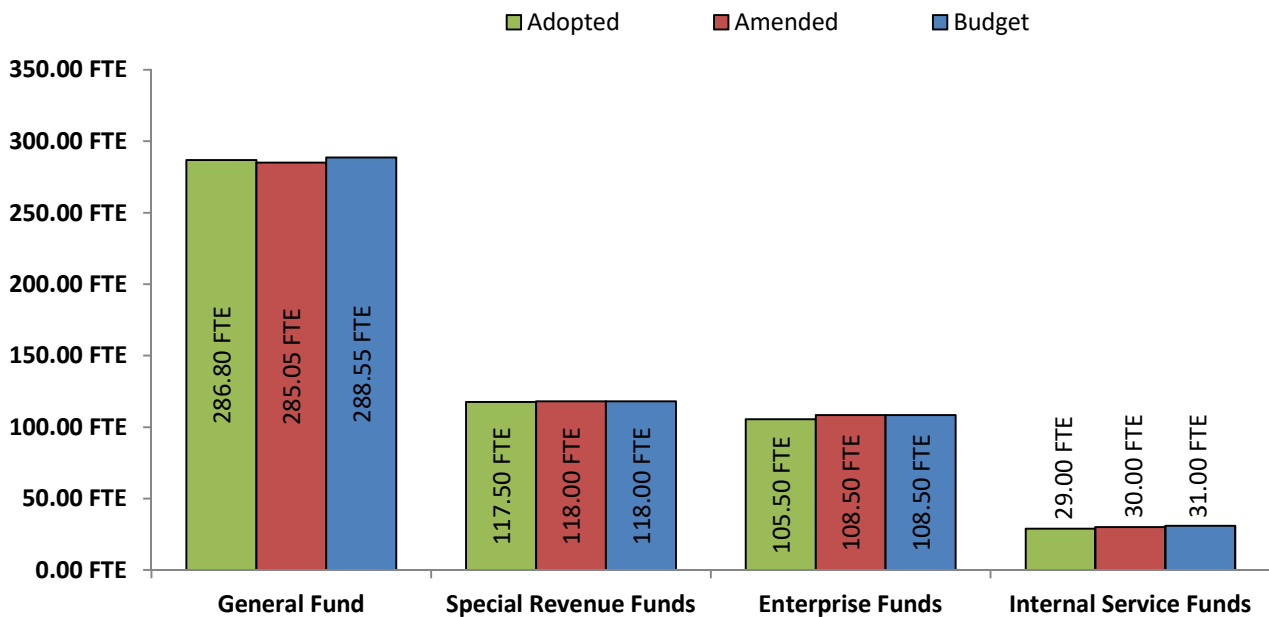
All Funds - by Fund and Department

<u>Fund / Department</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Budget</u>	<u>Increase (Decrease)</u>
WATER FUND					
Utilities	12,173,216	15,620,000	15,989,208	17,662,000	2,042,000
FUND TOTAL:	12,173,216	15,620,000	15,989,208	17,662,000	2,042,000
ELECTRIC FUND					
Utilities	50,294,584	57,470,000	60,439,452	54,398,000	(3,072,000)
FUND TOTAL:	50,294,584	57,470,000	60,439,452	54,398,000	(3,072,000)
STORMWATER FUND					
Engineering	5,341,020	2,980,000	3,026,440	3,618,000	638,000
FUND TOTAL:	5,341,020	2,980,000	3,026,440	3,618,000	638,000
AIRPORT FUND					
Airport	2,297,609	4,084,000	9,444,929	5,433,000	1,349,000
FUND TOTAL:	2,297,609	4,084,000	9,444,929	5,433,000	1,349,000
SOLID WASTE FUND					
Public Works	4,086,769	4,746,000	4,746,000	4,754,000	8,000
FUND TOTAL:	4,086,769	4,746,000	4,746,000	4,754,000	8,000
BUILDING MAINTENANCE FUND					
Public Works	2,261,782	2,676,550	2,756,508	2,730,000	53,450
FUND TOTAL:	2,261,782	2,676,550	2,756,508	2,730,000	53,450
VEHICLE MAINTENANCE FUND					
Public Works	4,225,982	6,012,500	6,642,025	6,100,000	87,500
FUND TOTAL:	4,225,982	6,012,500	6,642,025	6,100,000	87,500
INFORMATION TECHNOLOGY FUND					
Finance	4,433,308	5,589,990	5,844,990	6,510,000	920,010
FUND TOTAL:	4,433,308	5,589,990	5,844,990	6,510,000	920,010
CEMETERY TRUST FUND					
Public Works	-	60,000	60,000	-	(60,000)
FUND TOTAL:	-	60,000	60,000	-	(60,000)
ALL FUNDS TOTAL:	\$ 274,775,843	\$ 312,161,820	\$ 331,559,732	\$ 333,000,000	\$ 20,838,180

STAFFING OVERVIEW

Staffing by Fund

	FY 2024 Adopted		FY 2024 Amended		FY 2025 Budget		FY 2025 Budget Over (Under) FY 2024 Adopted	
	#	FTE	#	FTE	#	FTE	#	FTE
	General Fund	337	286.80	334	285.05	339	288.55	2
Special Revenue Funds								
Social Services Fund	46	45.50	47	46.00	47	46.00	1	0.50
Fire and Rescue Fund	72	72.00	72	72.00	72	72.00	-	-
Enterprise Funds								
Water & Sewer Funds	38	38.00	39	39.00	39	39.00	1	1.00
Electric Fund	54	54.00	55	55.00	55	55.00	1	1.00
Stormwater Fund	3	3.00	3	3.00	3	3.00	-	-
Airport Fund	9	9.00	10	10.00	10	10.00	1	1.00
Solid Waste Fund	2	1.50	2	1.50	2	1.50	-	-
Internal Service Funds								
Building Maintenance Fund	5	5.00	5	5.00	6	6.00	1	1.00
Vehicle Maintenance Fund	9	9.00	9	9.00	9	9.00	-	-
Information Technology Fund	15	15.00	16	16.00	16	16.00	1	1.00
Total City of Manassas	590	538.80	592	541.55	598	546.05	8	7.25



STAFFING OVERVIEW

Staffing Changes

Position	Department	#	FTE	FTE
FY 2024 Adopted Staffing Plan		590	538.80	
IT Specialist	Finance - IT	1	1.00	
IT Technician	Finance - IT	(1)	(1.00)	
GIS Analyst	Finance - GIS	1	1.00	1.00
Human Resources Manager	Human Resources	1	1.00	
HR Business Partner, Senior	Human Resources	(1)	(1.00)	
Risk Manager	Human Resources	1	1.00	
Risk and Safety Analyst, Senior	Human Resources	(1)	(1.00)	0.00
Police Officer - Mental Health Restricted/Grant	Police - Administration	(1)	(1.00)	
Mental Health Coordinator Restricted/Grant	Police - Administration	(1)	(1.00)	
Police Accreditation Manager	Police - Administration	1	1.00	
Public Safety Communications Specialist	Police - Communications Center	0	0.50	
Administrative Assistant I	Police - Administration	(1)	(0.75)	
Administrative Assistant II	Police - Patrol Services	(1)	(0.50)	(1.75)
Groundsman	Public Works - Grounds	1	1.00	
Public Works Maintenance Worker	Public Works - Grounds	(1)	(1.00)	
Grounds Technician	Public Works - Beautification	1	1.00	
Public Works Maintenance Worker	Public Works - Beautification	(1)	(1.00)	0.00
Harm Reduction Specialist Restricted/Grant	Social Services	1	0.50	0.50
Utilities Director	Utilities - Administration	(1)	(1.00)	
Water & Sewer Director	Utilities - Water & Sewer	1	1.00	
Water Compliance Manager	Utilities - Water & Sewer	1	1.00	
Water Compliance Officer	Utilities - Water & Sewer	(1)	(1.00)	
Senior Engineer	Utilities - Water & Sewer	1	1.00	
Utility Project Manager	Utilities - Water & Sewer	(1)	(1.00)	
Electric Utility Director	Utilities - Electric	1	1.00	
Assistant Director, Electric	Utilities - Electric	(1)	(1.00)	
Senior Engineer	Utilities - Electric	1	1.00	
Electric Substation Electrician	Utilities - Electric	2	2.00	
Engineering Technician	Utilities - Electric	(1)	(1.00)	2.00

STAFFING OVERVIEW

Staffing Changes

Position	Department	#	FTE	FTE
Assistant Director, Airport	Airport	1	1.00	
Airport Operations Officer, Senior	Airport	(1)	(1.00)	
Airport Security Coordinator	Airport	1	1.00	1.00
FY 2024 Amended Staffing Plan		592	541.55	2.75
Building Maintenance Worker	Public Works - Building Maint.	1	1.00	1.00
Housing Coordinator	Com Dev - Planning	1	1.00	
Recreation Coordinator	Com Dev - PCR	1	1.00	
Recreation Specialist	Com Dev - PCR	3	1.50	3.50
FY 2025 Staffing Plan		598	546.05	7.25

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