

Scenario A (Staff Recommended)

**City of Manassas
FY 2014 Five Year Forecast**

**1% New Construction
3% Assessment Appreciation
Tax Rate Increase**

1 Cent =	\$383,000
City Share	158,945
School Share	224,055

	Adopted Budget FY 2013	Projected FY 2014	Projected FY 2015	Projected FY 2016	Projected FY 2017	Projected FY 2018
GENERAL FUND						
Current Real Estate	45,667,760	45,667,760	45,667,760	45,667,760	45,667,760	45,667,760
New Construction	-	456,678	917,922	1,383,779	1,854,294	2,329,515
Assessments	-	1,370,033	2,781,167	4,234,634	5,731,706	7,273,690
<i>Increase in Taxes</i>	-	-	3,300,000	-	-	-
TOTAL REAL ESTATE	\$ 45,667,760	\$ 47,494,470	\$ 52,666,849	\$ 54,586,173	\$ 56,553,760	\$ 58,570,965
TOTAL REVENUE	\$ 96,406,320	\$ 99,007,412	\$ 104,514,734	\$ 106,774,782	\$ 109,142,897	\$ 111,509,570
City Expenditures	49,244,880	50,461,271	52,398,848	53,107,881	54,141,826	54,871,666
School Expenditures	47,161,440	48,613,974	51,907,801	53,303,530	54,732,527	56,195,680
TOTAL EXPENDITURES	\$ 96,406,320	\$ 99,075,245	\$ 104,306,649	\$ 106,411,411	\$ 108,874,353	\$ 111,067,346
FUND BALANCE	13%	13%	13%	13%	13%	13%
TAX RATE	\$1.192	\$1.192 \$0.000	\$1.278 \$0.086	\$1.278 \$0.000	\$1.278 \$0.000	\$1.278 \$0.000
FIRE RESCUE FUND						
Current Real Estate	6,708,880	6,708,880	6,708,880	6,708,880	6,708,880	6,708,880
New Construction	-	67,089	134,848	203,286	272,407	342,220
Assessments	-	201,266	408,571	622,094	842,024	1,068,551
<i>Increase in Taxes</i>	-	725,145	-	594,063	-	581,171
TOTAL REAL ESTATE	\$ 6,708,880	\$ 7,702,380	\$ 7,977,444	\$ 8,853,468	\$ 9,142,519	\$ 10,020,030
FUND BALANCE	\$ 1,888,511	\$ 309,371	\$ 384,265	\$ 384,266	\$ 463,411	\$ 463,411
LEVY RATE	\$0.174	\$0.193 \$0.019	\$0.193 \$0.000	\$0.208 \$0.016	\$0.208 \$0.000	\$0.224 \$0.015
TOTAL RATE	\$1.366	\$1.385 \$0.019	\$1.471 \$0.086	\$1.487 \$0.016	\$1.487 \$0.000	\$1.502 \$0.015

City of Manassas

GENERAL FUND - SCENARIO A (1% New Construction, 3% Assessment Appreciation, Tax Rate Increase)

FY 2014 Five Year Forecast
General Fund Summary

1 Cent =	\$383,000
City Share	158,945
School Share	224,055

	\$1.192 Adopted Budget FY 2013	Amended Budget FY 2013	Estimated FY 2013	Estimated Over/Under Amended FY 2013	\$1.192 Projected FY 2014	Projected Over/Under Adopted FY 2013	\$1.278 Projected FY 2015	\$1.278 Projected FY 2016	\$1.278 Projected FY 2017	\$1.278 Projected FY 2018	
City General Fund Revenues											
Current Real Estate	45,667,760	45,667,760	45,667,760	-	45,667,760	-	45,667,760	45,667,760	45,667,760	45,667,760	0%
New Construction	-	-	-	-	456,678	456,678	917,922	1,383,779	1,854,294	2,329,515	1%
Assessments	-	-	-	-	1,370,033	1,370,033	2,781,167	4,234,634	5,731,706	7,273,690	3%
<i>Previous Year Increase</i>	-	-	-	-	-	-	-	3,300,000	3,300,000	3,300,000	
<i>Increase in Taxes</i>	-	-	-	-	-	-	3,300,000	-	-	-	
Other Property Taxes	11,236,400	11,236,400	11,475,900	239,500	11,545,990	309,590	11,616,952	11,688,798	11,761,540	11,835,190	
Other Taxes	19,927,000	19,927,000	19,894,000	(33,000)	20,273,720	346,720	20,660,853	21,055,545	21,457,945	21,868,207	
Permits, Fees, Licenses	757,650	757,650	757,650	-	765,227	7,577	772,879	780,608	788,414	796,298	1%
Fines & Forfeitures	602,050	602,050	700,000	97,950	707,000	104,950	714,070	721,211	728,423	735,707	1%
Use of Money and Property	75,000	75,000	50,000	(25,000)	50,000	(25,000)	50,000	50,000	50,000	50,000	0%
Charges for Services	566,150	590,787	590,787	-	596,695	30,545	602,662	608,688	614,775	620,923	1%
Other	3,761,950	4,289,950	4,289,950	-	3,882,040	120,090	3,882,040	3,882,040	3,882,040	3,882,040	
Payment in Lieu of DS	4,913,000	4,913,000	4,913,000	-	4,792,910	(120,090)	4,649,070	4,502,360	4,406,640	4,250,880	
From Commonwealth	4,826,370	4,826,370	4,826,370	-	4,826,370	-	4,826,370	4,826,370	4,826,370	4,826,370	1%
From VA - PPTRA	3,786,630	3,786,630	3,786,630	-	3,786,630	-	3,786,630	3,786,630	3,786,630	3,786,630	0%
From Federal	10,000	362,572	362,572	-	10,000	-	10,000	10,000	10,000	10,000	0%
Transfers/Other	276,360	276,360	276,360	-	276,360	-	276,360	276,360	276,360	276,360	0%
Total Revenues	96,406,320	97,311,529	97,590,979	279,450	99,007,412	2,601,092	104,514,734	106,774,782	109,142,897	111,509,570	
							5,507,322	2,260,048	2,368,115	2,366,673	
City General Fund Expenditures											
Departmental	36,681,800	38,432,628	38,432,628	-	36,590,800	(91,000)	37,928,300	39,917,938	40,680,064	41,714,241	
<i>Projections</i>					1,337,500	1,337,500	1,989,638	762,126	1,034,178	788,202	
Debt Service - General	1,824,840	1,824,840	1,824,840	-	1,802,340	(22,500)	1,778,630	1,756,530	1,714,300	1,676,340	
Debt Service - School	4,913,000	4,913,000	4,913,000	-	4,792,910	(120,090)	4,649,070	4,502,360	4,406,640	4,250,880	
CIP	-	856,000	856,000	-	22,500	22,500	46,210	68,310	110,540	148,500	
Transfers	284,000	284,000	284,000	-	284,000	-	284,000	284,000	284,000	284,000	0%
Shared Services	4,499,030	4,499,030	4,499,030	-	4,589,011	89,981	4,680,791	4,774,407	4,869,895	4,967,293	2%
Joint Services and Other	1,042,210	1,042,210	1,042,210	-	1,042,210	-	1,042,210	1,042,210	1,042,210	1,042,210	0%
Total City Expenditures	49,244,880	51,851,708	51,851,708	-	50,461,271	1,216,391	52,398,848	53,107,881	54,141,826	54,871,666	
Schools - Revenue Sharing	47,161,440	47,161,440	47,282,210	120,770	48,613,974	1,452,534	51,907,801	53,303,530	54,732,527	56,195,680	
Schools - Capital	-	123,000	123,000	-	-	-	-	-	-	-	
Schools - One Time	-	-	-	-	-	-	-	-	-	-	
Total Transfer to School	47,161,440	47,284,440	47,405,210	120,770	48,613,974	1,452,534	51,907,801	53,303,530	54,732,527	56,195,680	
							3,293,827	1,395,729	1,428,997	1,463,153	
Total Expenditures	96,406,320	99,136,148	99,256,918	120,770	99,075,245	2,668,925	104,306,649	106,411,411	108,874,353	111,067,346	

City of Manassas
 FY 2014 Five Year Forecast
 General Fund Summary

GENERAL FUND - SCENARIO A (1% New Construction, 3% Assessment Appreciation, Tax Rate Increase)

1 Cent =	\$383,000
City Share	158,945
School Share	224,055

	\$1.192 Adopted Budget FY 2013	Amended Budget FY 2013	Estimated FY 2013 Over/Under Amended FY 2013	Estimated FY 2013 Over/Under Amended FY 2013	\$1.192 Projected FY 2014	Projected FY 2014 Over/Under Adopted FY 2013	\$1.278 Projected FY 2015	\$1.278 Projected FY 2016	\$1.278 Projected FY 2017	\$1.278 Projected FY 2018
Summary:										
Revenues	96,406,320	97,311,529	97,590,979		99,007,412		104,514,734	106,774,782	109,142,897	111,509,570
Expenditures	96,406,320	99,136,148	99,256,918		99,075,245		104,306,649	106,411,411	108,874,353	111,067,346
Excess (Deficit)	(0)	(1,824,619)	(1,665,939)		(67,833)		208,085	363,372	268,544	442,224
Allocation of Excess (Deficit):										
Reserved fund balance	-	(1,168,619)	(1,168,619)		-		-	-	-	-
Capital Reserve	-	(656,000)	(656,000)		-		-	-	-	-
Undesignated fund balance	(0)	(0)	158,680		(67,833)		208,085	363,372	268,544	442,224
Excess (Deficit)	(0)	(1,824,619)	(1,665,939)		(67,833)		208,085	363,372	268,544	442,224
Estimated Undesignated Fund Balance:										
Beginning of year	12,193,721	12,193,721	12,193,721		12,352,401		12,284,568	12,492,653	12,856,024	13,124,568
(Use of) Contribution to	(0)	(0)	158,680		(67,833)		208,085	363,372	268,544	442,224
End of year	12,193,721	12,193,721	12,352,401		12,284,568		12,492,653	12,856,024	13,124,568	13,566,792
Undesignated Fund Balance as a % of total revenue	13.3%	13.2%	13.3%		13.0%		13%	13%	13%	13%

		Projected Expenditures				
Salaries	14,300,000					
Health	2,000,000					
VRS	3,000,000					
Total	19,300,000					
Positions						
	Gang Task Force - 1 Officer	100,000	-	-	-	-
	ICAC Task Force - 1 Officer	100,000	-	-	-	-
	COPS Grant - 4 Officers	400,000	-	-	-	-
	Inflation 2%	300,000	300,000	300,000	300,000	300,000
	Salaries 2%	357,500	366,438	375,598	384,988	394,613
	Health 4%	80,000	83,200	86,528	89,989	93,589
	VRS 8%	-	240,000	-	259,200	-
	Debt Service on 2014 Bond Issue	-	1,000,000	-	-	-
	Total City Projected Expenditures	1,337,500	1,989,638	762,126	1,034,178	788,202

City of Manassas
FY 2014 Levy Forecast

FIRE RESCUE FUND - SCENARIO A (1% New Construction, 3% Assessment Appreciation, Levy Rate Increase)

Fire Rescue Fund Summary

	\$0.174		Estimated		Projected						
	Adopted	Amended	FY 2013	Over/Under	\$0.193	Over/Under	\$0.193	\$0.208	\$0.208	\$0.224	
	Budget	Budget	Estimated	Amended	Projected	Adopted	Projected	Projected	Projected	Projected	
	FY 2013	FY 2013	FY 2013	FY 2013	FY 2014	FY 2013	FY 2015	FY 2016	FY 2017	FY 2018	
Revenues											
Current Real Estate	6,708,880	6,708,880	6,708,880	-	6,708,880	-	6,708,880	6,708,880	6,708,880	6,708,880	0%
New Construction	-	-	-	-	67,089	67,089	134,848	203,286	272,407	342,220	1%
Assessments	-	-	-	-	201,266	201,266	408,571	622,094	842,024	1,068,551	3%
<i>Previous Year Increase</i>	-	-	-	-	-	-	725,145	725,145	1,319,208	1,319,208	
<i>Increase in Taxes</i>	-	-	-	-	725,145	725,145	-	594,063	-	581,171	
Public Service Corps	100,000	100,000	125,000	25,000	127,500	27,500	130,050	132,651	135,304	138,010	2%
Penalty	25,000	25,000	26,000	1,000	26,000	1,000	26,000	26,000	26,000	26,000	0%
Interest	10,000	10,000	16,000	6,000	16,000	6,000	16,000	16,000	16,000	16,000	0%
Total Taxes	6,843,880	6,843,880	6,875,880	32,000	7,871,880	1,028,000	8,149,494	9,028,119	9,319,823	10,200,040	
EMS Fees	410,000	410,000	410,000	-	410,000	-	410,000	410,000	410,000	410,000	
Misc. Revenues	-	-	-	-	-	-	-	-	-	-	
Fire Programs Grant	95,000	95,000	95,000	-	95,000	-	95,000	95,000	95,000	95,000	
Four For Life Grant	31,000	31,000	31,000	-	31,000	-	31,000	31,000	31,000	31,000	
UASI Grant	-	124,447	124,447	-	-	-	-	-	-	-	
SAFER Grant	-	980,722	980,722	-	-	-	-	-	-	-	
Other Grants	-	47,574	47,574	-	-	-	-	-	-	-	
Transfer from General Fund	92,220	92,220	92,220	-	92,220	-	92,220	92,220	92,220	92,220	
Total Revenues	7,472,100	8,624,843	8,656,843	32,000	8,500,100	1,028,000	8,777,714	9,656,339	9,948,043	10,828,260	
							277,614	878,625	291,704	880,217	
Expenditures											
Career Administration	879,380	903,766	903,766	-	879,380	-	879,380	879,380	879,380	879,380	
Career Operations	4,173,180	4,248,478	4,248,478	-	4,173,180	-	5,201,180	5,403,900	6,357,419	6,569,978	
Fire Marshall	237,330	237,330	237,330	-	237,330	-	237,330	237,330	237,330	237,330	
Total Career	5,289,890	5,389,574	5,389,574	-	5,289,890	-	6,317,890	6,520,610	7,474,129	7,686,688	
Consolidated Budget	1,146,990	2,400,229	2,400,229	-	1,146,990	-	1,146,990	1,146,990	1,146,990	1,146,990	
Emergency Ops Center	92,220	92,220	92,220	-	92,220	-	92,220	92,220	92,220	92,220	
Fire Program Grant	95,000	287,339	287,339	-	95,000	-	95,000	95,000	95,000	95,000	
Volunteer Fire	331,000	331,000	331,000	-	331,000	-	331,000	331,000	331,000	331,000	
Four For Life Grant	31,000	31,000	31,000	-	31,000	-	31,000	31,000	31,000	31,000	
Volunteer Rescue	76,000	76,000	76,000	-	76,000	-	76,000	76,000	76,000	76,000	
EMS Fees	410,000	410,000	410,000	-	410,000	-	410,000	410,000	410,000	410,000	
Grants	-	1,218,621	1,218,621	-	-	-	-	-	-	-	
<i>Projections</i>	-	-	-	-	1,028,000	1,028,000	202,720	953,519	212,559	959,362	
Total Expenditures	7,472,100	10,235,983	10,235,983	-	8,500,100	1,028,000	8,702,820	9,656,339	9,868,898	10,828,260	

City of Manassas
 FY 2014 Levy Forecast
 Fire Rescue Fund Summary

FIRE RESCUE FUND - SCENARIO A (1% New Construction, 3% Assessment Appreciation, Levy Rate Increase)

	\$0.174		Estimated		Projected		\$0.193	\$0.208	\$0.208	\$0.224
	Adopted	Amended	FY 2013	Over/Under	FY 2014	Over/Under	Projected	Projected	Projected	Projected
	Budget	Budget	Estimated	Amended	Projected	Adopted	FY 2015	FY 2016	FY 2017	FY 2018
	FY 2013	FY 2013	FY 2013	FY 2013	FY 2014	FY 2013	FY 2015	FY 2016	FY 2017	FY 2018
Summary:										
Revenues	7,472,100	8,624,843	8,656,843		8,500,100		8,777,714	9,656,339	9,948,043	10,828,260
Expenditures	7,472,100	10,235,983	10,235,983		8,500,100		8,702,820	9,656,339	9,868,898	10,828,260
Excess (Deficit)	-	(1,611,140)	(1,579,140)		0		74,894	0	79,145	(0)
Estimated Undesignated Fund Balance:										
Beginning of year	1,888,511	1,888,511	1,888,511		309,371		309,371	384,265	384,266	463,411
(Use of) Contribution to	-	(1,611,140)	(1,579,140)		0		74,894	0	79,145	(0)
End of year	<u>1,888,511</u>	<u>277,371</u>	<u>309,371</u>		<u>309,371</u>		<u>384,265</u>	<u>384,266</u>	<u>463,411</u>	<u>463,411</u>

		Projected Expenditures				
Salaries	3,200,000					
Health	450,000					
VRS	650,000					
Total	4,300,000					
Positions						
Emergency Manager (1)		120,000				
SAFER Grant Positions (12)		760,000				
Inflation 2%		50,000	50,000	50,000	50,000	50,000
Salaries 2%		80,000	82,000	84,050	86,151	88,305
Health 4%		18,000	18,720	19,469	20,248	21,057
VRS 8%		-	52,000	-	56,160	-
Debt Service for 2015 Bond Issue		-	-	800,000	-	-
Debt Service for 2017 Bond Issue		-	-	-	-	800,000
Total Projected Expenditures		1,028,000	202,720	953,519	212,559	959,362