

FINANCE COMMITTEE
WEDNESDAY, June 10, 2015
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VIRGINIA
AGENDA

5:30 P.M. CALL TO ORDER

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| 1. Approve Minutes of the May 6, 2015, Finance Committee Meeting | 1 Minute
Page / |
| 2. Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,906 of State Reimbursement Revenue for Extradition Expenditures (Hurley/Laguna) | 2 Minutes
Page 3 |
| 3. Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$14,000 Reimbursement from the Gang Task Force for Overtime Worked by the Gang Task Force Detective (Hurley/Laguna) | 2 Minutes
Page 5 |
| 4. Resolution 2015-16-R to Budget and Appropriate \$1,420 of Donations to Support the Police Department's Rape Aggression Defense (RAD) Training Program (Helms/Laguna) | 2 Minutes
Page 7 |
| 5. Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$197,200 in Additional State Revenue and \$142,800 from General Fund Contingency for Comprehensive Services Act for At Risk Youth and Families (CSA) (King/Bell) | 2 Minutes
Page 11 |
| 6. Treasurer's Investment Reports as of January 2015 and April 2015 (Perkins) | 10 Minutes
Page 13 |
| 7. Consideration of Resolution R-2015-48 Authorizing the Transfer of Funds from the Northern Virginia Transportation Authority Special Fund to the Sewer, Water and Electric Capital Projects Funds for the Fiscal Year Ending June 30, 2015, and the Reversal of these Transfers for the Fiscal Year Ending June 30, 2016 (York) | 5 Minutes
Page 15 |

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8. Resolution 2015-16-R Amending the FY 2015 Budget by Unbudgeting and Unappropriating Gas Tax Revenue for Capital Projects (Bergeron) **2 Minutes**

Page 19

-
9. General Fund Status Report (Bergeron)

5 Minutes

Page 29

City Manager's Time

ADJOURNMENT

**cc: Mayor
Council Members
W. Patrick Pate**

**Paul York
Diane Bergeron
Tamara Sturm**

**MINUTES OF THE CITY COUNCIL FINANCE COMMITTEE
WEDNESDAY, MAY 6, 2015
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VA**

COMMITTEE MEMBERS PRESENT: Council Member Marc Aveni, Chairman
Vice Mayor Jonathan L. Way
Council Member Mark Wolfe
Council Member Sheryl Bass (Alternate)

COMMITTEE MEMBERS ABSENT: Council Member Sheryl Bass (Alternate)

OTHERS PRESENT: City Manager W. Patrick Pate, Finance and Administration Director Paul York, Budget Manager Diane Bergeron, Building and Grounds Manager Tim Fitzwater, Safety/Hazmat Officer Gary Holt, Deputy Director of Water and Sewer Tony Dawood, Assistant Public Works Director Patrick Moore

GUESTS PRESENT: None

(Please Note: A correction of the spelling of the guests's name at the April 15 meeting has been made. It should be Oscar Medrano.)

The meeting was called to order at 5:29 p.m. by Chairman Marc Aveni.

AGENDA ITEM #1 Approve Minutes of the April 15, 2015, Finance Committee Meeting

A motion was made and seconded to approve the minutes of the April 15, 2015, Finance Committee Meeting. The Committee approved (3/0).

AGENDA ITEM #2 Resolution 2015-15-R Amending the FY 2015 Budget by Budgeting and Appropriating a \$35,911 Insurance Reimbursement and \$5,000 from Building Maintenance Fund Balance for Water Damage at the DMV Building

Tim Fitzwater presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating a \$35,911 Insurance Reimbursement and \$5,000 from Building Maintenance Fund Balance for water damage at the DMV building. The Committee approved (3/0). This item will be forwarded to the May 18, 2015, City Council meeting for consideration.

AGENDA ITEM #3 Resolution 2015-15-R Amending the FY 2015 Budget by Budgeting and Appropriating \$181,000 of Federal Congestion Mitigation and Air Quality Improvement (CMAQ) Revenue for a Vehicle Monitoring System

Patrick Moore presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating \$181,000 of Federal Congestion Mitigation and Air Quality Improvement (CMAQ) Revenue for a Vehicle Monitoring System. The Committee approved (2/1). This item will be forwarded to the May 18, 2015, City Council meeting for consideration.

AGENDA ITEM #4 Resolution R-2015-42 Authorizing Purchase of a Replacement Dry Transformer

Tony Dawood presented Staff's recommendation to authorize the purchase of a Replacement Dry Transformer. The Committee approved (3/0). This item will be forwarded to the May 18, 2015, City Council meeting for consideration.

City Manager's Time

Paul York distributed and discussed a letter from Brown Edwards, the City's contracted Auditors for FY 2015 – 2019.

The meeting was adjourned at 5:54 p.m. by Chairman Aveni.

AGENDA STATEMENT

PAGE NO. 3

ITEM NO. 2

MEETING DATE: June 10, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,906 of State Reimbursement Revenue for Extradition Expenditures

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** N/A

**SUMMARY OF
ISSUE/TOPIC:**

The Commonwealth of Virginia reimburses the City of Manassas Police Department for expenditures incurred in relation to extraditions of wanted persons. Generally, these reimbursements are for long distance extraditions that include expenses beyond gas and a meal. Revenue submitted for reimbursement during FY 2015 was \$2,906.

This resolution will budget and appropriate \$2,906 of State reimbursement revenue in the General Fund.

**STAFF
RECOMMENDATION:** Approve Resolution 2015-16-R

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

CITY MANAGER: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

COMMENTS:

**DISCUSSION
(IF NECESSARY):**

**BUDGET/FISCAL
IMPACT:**

\$2,906 – State Extradition Reimbursement Revenue

STAFF: Nancy Hurley, Fiscal Specialist, (703) 257-8065
Captain Tina P. Laguna, Administrative Services Division, (703) 257-8005

GM200I04
Fiscal Year 2015

CITY OF MANASSAS
Account Balance Inquiry

5/27/15
11:22:05

Account number : 100-0000-322.18-00

Fund : 100 General Fund
Department : 00
Division : 00
Activity basic : 32 Commonwealth of Virginia
Sub activity : 2 Noncategorical Aid
Element : 18 Extradition Reimbursement
Object : 00

Estimated revenue	:	0		
Actual receipts - current	:	.00		
Actual receipts - ytd	:	2,905.57		
Unposted receipts	:	.00		
Total receipts	:	2,905.57	0.0	%
Unrealized revenue	:	2,905.57-	0.0	%

F7=Project data	F8=Misc inquiry	F10=Detail trans
F11=Acct activity list	F12=Cancel	F24=More keys
	F13=Misc Budget	

AGENDA STATEMENTPAGE NO. 5ITEM NO. 3**MEETING DATE:** June 10, 2015 – Finance Committee**TIME ESTIMATE:** 2 Minutes**AGENDA ITEM TITLE:** Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$14,000 Reimbursement from the Gang Task Force for Overtime Worked by the Gang Task Force Detective**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** N/A**SUMMARY OF
ISSUE/TOPIC:**

Since 2004, the City of Manassas Police Department has been a member of the Northern Virginia Regional Gang Task Force. During the FY 2015 budget process, it was anticipated that \$20,200 in overtime, cell phone and rental car reimbursements would be submitted, and as such, the City included this in the adopted budget. There is an additional \$14,000 in revenue due to increased overtime hours worked by the Gang Task Force Detective and the Police Department would like to budget and appropriate those funds.

This resolution will budget and appropriate \$14,000 of Miscellaneous Revenue in the General Fund.

**STAFF
RECOMMENDATION:** Approve Resolution 2015-16-R**BOARD/COMMISSION/
COMMITTEE:****RECOMMENDATION:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**CITY MANAGER:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**COMMENTS:****DISCUSSION
(IF NECESSARY):****BUDGET/FISCAL
IMPACT:**

\$14,000 – Miscellaneous Revenue

STAFF: Nancy Hurley, Fiscal Specialist, (703) 257-8065
Captain Tina P. Laguna, Administrative Services Division, (703) 257-8005

GM200I04
Fiscal Year 2015

CITY OF MANASSAS
Account Balance Inquiry

5/28/15
11:14:30

Account number . . . : 100-0000-318.17-64

Fund : 100 General Fund
Department : 00
Division : 00
Activity basic : 31 Local Revenues
Sub activity : 8 Other Revenues
Element : 17 Donations/Contributions
Object : 64 Gang Task Force

Estimated revenue :	20,200		
Actual receipts - current . . . :	.00		
Actual receipts - ytd :	17,909.16		
Unposted receipts :	2,647.26		
Total receipts :	20,556.42	101.8	%
Unrealized revenue :	356.42-	1.8-	%

F7=Project data
F11=Acct activity list

F8=Misc inquiry
F12=Cancel

F13=Misc Budget

F10=Detail trans
F24=More keys

356.42
+ 7,932.75 • pending 3rd Qtr
reimbursement
from Gang Task Force.
+ 5,710.83 • Anticipated 4th Qtr.
reimbursement
\$14,000.00

AGENDA STATEMENT

PAGE NO. 7

ITEM NO. 4

MEETING DATE: June 10, 2015 – Finance Committee

TIME ESTIMATE: 2 minutes

AGENDA ITEM TITLE: Resolution 2015-16-R to Budget and Appropriate \$1,420 of Donations to Support the Police Department's Rape Aggression Defense (RAD) Training Program

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** N/A

**SUMMARY OF
ISSUE/TOPIC:**

The Police Department has received \$1,420 in donations from students in the basic class for women and the Police Association. The Police Department's RAD Program, which began in August 2012, is an internationally recognized fusion of risk reduction strategies and physical defense training that both educates and empowers women. The Department currently offers Basic and Advanced RAD for Women and RAD for Seniors. To support the growth and promote the expansion of the program, the donation will be used to purchase training supplies.

This resolution will budget and appropriate \$1,420 of donations in the General Fund.

**STAFF
RECOMMENDATION:** Approve Resolution 2015-16-R

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

CITY MANAGER: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

COMMENTS:

**DISCUSSION
(IF NECESSARY):**

**BUDGET/FISCAL
IMPACT:** \$1,420 – Donation Revenue

STAFF: Adrienne Helms, Crime Prevention Specialist, (703) 257-8064
Captain Tina P. Laguna, (703) 257-8005

GM201I02

CITY OF MANASSAS
Cash Receipts Transaction5/28/15
09:28:12

Group number : 796 CR CASH RECEIPTS
Accounting period . . . : 02/2015 mm/yyyy
Posting date : 08/12/2014 mm/dd/yyyy

Transaction information:

Transaction date : 08/11/2014 mm/dd/yyyy
Receipt number : 0002644
Account number : 100-0000-318.17-00 Donations/Contributions
Project number :
Transaction amount . . . : 150.00
Description 1 : MCPD RAD
Description 2 : HCAHILL 08/11/14 00
Transaction type code . :
Bank code : 0

Press Enter to continue.

F3=Exit F12=Cancel F15=Group Inquiry F20=Imaging

GM201I02

CITY OF MANASSAS
Cash Receipts Transaction5/28/15
09:28:18

Group number : 964 CR CASH RECEIPTS
Accounting period . . . : 02/2015 mm/yyyy
Posting date : 08/15/2014 mm/dd/yyyy

Transaction information:

Transaction date : 08/14/2014 mm/dd/yyyy
Receipt number : 0002826
Account number : 100-0000-318.17-00 Donations/Contributions
Project number :
Transaction amount . . . : 1,000.00
Description 1 : M CP CHARITABLE FOUND/RAD
Description 2 : HCAHILL 08/14/14 00
Transaction type code . :
Bank code : 0

Press Enter to continue.

F3=Exit F12=Cancel F15=Group Inquiry F20=Imaging

GM201I02

CITY OF MANASSAS
Cash Receipts Transaction5/28/15
10:18:47

Group number : 7649 CR CASH RECEIPTS
Accounting period . . . : 08/2015 mm/yyyy
Posting date : 02/28/2015 mm/dd/yyyy

Transaction information:

Transaction date : 02/24/2015 mm/dd/yyyy
Receipt number : 0145174
Account number : 100-0000-318.17-00 Donations/Contributions
Project number :
Transaction amount : 45.00
Description 1 : MCPD RAD
Description 2 : HCAHILL 02/24/15 00
Transaction type code . :
Bank code : 0

Press Enter to continue.

F3=Exit F12=Cancel F15=Group Inquiry F20=Imaging

GM201I02

CITY OF MANASSAS
Cash Receipts Transaction5/28/15
10:19:25

Group number : 9530 CR CASH RECEIPTS
Accounting period . . . : 10/2015 mm/yyyy
Posting date : 04/29/2015 mm/dd/yyyy

Transaction information:

Transaction date : 04/28/2015 mm/dd/yyyy
Receipt number : 0152430
Account number : 100-0000-318.17-00 Donations/Contributions
Project number :
Transaction amount : 105.00
Description 1 : APRIL 2015 RAD CLASS DONA
Description 2 : EEVANS 04/28/15 00
Transaction type code . :
Bank code : 0

Press Enter to continue.

F3=Exit F12=Cancel F15=Group Inquiry F20=Imaging

GM201I02

CITY OF MANASSAS
Cash Receipts Transaction

5/28/15
10:19:35

Group number : 10437 CR CASH RECEIPTS
Accounting period : 11/2015 mm/yyyy
Posting date : 00000000 mm/dd/yyyy

Transaction information:

Transaction date : 05/27/2015 mm/dd/yyyy
Receipt number : 0159709
Account number : 100-0000-318.17-00 Donations/Contributions
Project number :
Transaction amount : 120.00
Description 1 : RAD DONATIONS
Description 2 : HCAHILL 05/27/15 00
Transaction type code . . :
Bank code : 0

Press Enter to continue.

F3=Exit F12=Cancel F15=Group Inquiry F20=Imaging

AGENDA STATEMENTPAGE NO. 11ITEM NO. 5**MEETING DATE:** June 10, 2015 – Finance Committee**TIME ESTIMATE:** 2 Minutes**AGENDA ITEM TITLE:** Resolution 2015-16-R Amending the FY 2015 Budget by Budgeting and Appropriating \$197,200 in Additional State Revenue and \$142,800 from General Fund Contingency for Comprehensive Services Act for At Risk Youth and Families (CSA)**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:**

N/A

**SUMMARY OF
ISSUE/TOPIC:**

CSA provides services to address critical needs of at-risk youth. A supplemental allocation of \$340,000 is required to assist mandated at-risk youth population. Of this additional funding, \$197,200 will come from additional revenues from the State and the balance of \$142,800 will be the local match transferred from the General Fund. Funds are needed to continue essential services to the 49 mandated children who currently receive funding through the Comprehensive Services for At Risk Youth and Families Program.

This resolution will budget and appropriate \$142,800 of General Fund Contingency in the General Fund and \$197,200 in State Revenue and \$142,800 Transfer from the General Fund in the Family Services Fund.

**STAFF
RECOMMENDATION:**

Approve Resolution 2015-16-R

**BOARD/COMMISSION/
COMMITTEE:****RECOMMENDATION:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**CITY MANAGER:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**COMMENTS:****DISCUSSION
(IF NECESSARY):**

The current balance in General Fund Contingency is \$301,940

**BUDGET/FISCAL
IMPACT:**

\$142,800 – General Fund Contingency to Transfer to Family Services Fund
\$197,200 – State Revenue for the Comprehensive Services Act (CSA)
\$340,000 – Total Additional Revenue

STAFF:

Ron King, Family Services Director, (703) 361-8277 ext 2329
LaTanya Bell, Fiscal Services Manager, (703) 361-8277 ext 2330



CITY OF MANASSAS

FINANCE & ADMINISTRATION DEPARTMENT

May 29, 2015

TO: W. Patrick Pate, City Manager
FROM: Diane V. Bergeron, Budget Manager
SUBJECT: Current Status of General Fund Contingency

The following is a list of the transfers from the General Fund contingency account during Fiscal Year 2015

BEGINNING / CURRENT BALANCE	\$311,940
Contribution to NVFS for Serve	(10,000)
Transfer to Family Services for CSA Match	(142,800)
REMAINING BALANCE	<u>\$ 159,140</u>

AGENDA STATEMENT

PAGE NO. 13

ITEM NO. 6

MEETING DATE: June 10, 2015 – Finance Committee

TIME ESTIMATE: 10 Minutes

AGENDA ITEM TITLE: Treasurer's Investment Reports as of January 2015 and April 2015

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** N/A

**SUMMARY OF
ISSUE/TOPIC:** Treasurer will present the January 2015 and April 2015 Investment Reports.

**STAFF
RECOMMENDATION:** INFORMATION ONLY

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

CITY MANAGER: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

COMMENTS:

**DISCUSSION
(IF NECESSARY):** REPORTS WILL BE DISTRIBUTED AT THE MEETING

**BUDGET/FISCAL
IMPACT:** N/A

STAFF: Robin R. Perkins, City Treasurer, (703) 257-8246

AGENDA STATEMENTPAGE NO. 15ITEM NO. 7**MEETING DATE:** June 10, 2015 – Finance Committee**TIME ESTIMATE:** 5 Minutes**AGENDA ITEM TITLE:** Consideration of Resolution R-2015-48 Authorizing the Transfer of Funds From the Northern Virginia Transportation Authority Special Fund to the Sewer, Water and Electric Capital Projects Funds for the Fiscal Year Ending June 30, 2015, and the Reversal of these transfers for the Fiscal Year Ending June 30, 2016**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** N/A**SUMMARY OF
ISSUE/TOPIC:**

In order for the City of Manassas to receive its share of the 30% regional revenues from the Northern Virginia Transportation Authority (NVTA) for Fiscal Year 2016, an equivalent of 12.5% of the Commercial & Industrial (C&I) Tax must be funded in the City's NVTA Special Fund by August 1, 2015. The City's 12.5% tax equivalent amount for FY 2016 is \$1,788,284 based on assessed values as of January 1, 2015. Staff has identified several projects which were transferred to the NVTA Special Fund in 2014 that were in excess of the required C&I Tax Equivalent match for that year. It is recommended that these excess funds be transferred from the NVTA Special Fund back to their originating funds and subsequently transferred back to the NVTA Special Fund before August 1, 2015.

The transfer of these funds will qualify the City to receive its 30% local funding from the NVTA's Fiscal Year 2016 revenue stream.

**STAFF
RECOMMENDATION:** Approve Resolution R-2015-48**BOARD/COMMISSION/
COMMITTEE:****RECOMMENDATION:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**CITY MANAGER:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**COMMENTS:****DISCUSSION
(IF NECESSARY):****BUDGET/FISCAL
IMPACT:** The transfer of funds has no budgetary impact**STAFF:** Paul York, Finance & Administration Director, (703) 257-8234

MOTION: _____

**June 22, 2015
Regular Meeting
Res. No. R-2015-48**

SECOND: _____

RE: AUTHORIZING THE TRANSFER OF FUNDS FROM THE NORTHERN VIRGINIA TRANSPORTATION AUTHORITY FUND TO THE SEWER, WATER, AND ELECTRIC CAPITAL PROJECTS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND THE REVERSAL OF THESE TRANSFERS FOR THE FISCAL YEAR ENDING JUNE 30, 2016

WHEREAS, in accordance with Virginia Code Section 58.1-3221, and the Memorandum of Agreement between the City of Manassas (City) and the Northern Virginia Transportation Authority (NVTa), for the City to receive its share of the 30% regional revenues from the NVTa, an amount equivalent to 12.5% of the Commercial & Industrial (C&I) Tax base must be funded each year in the City's NVTa Special Fund; and,

WHEREAS, the City's 12.5% C&I Tax equivalent for FY 2016 is \$1,788,284, based on assessed values as of January 1, 2015; and

WHEREAS, staff has identified several projects which were transferred to the NVTa Fund in 2014 that were in excess of the required C&I Tax Equivalent match for that year; and,

WHEREAS, it is recommended that these excess funds be transferred from the NVTa Fund back to their originating funds and subsequently transferred back to the NVTa Special Fund before August 1, 2015; and,

WHEREAS, the transfer of these funds qualifies the City of Manassas to receive its 30% local funding from NVTa's Fiscal Year 2016 revenue stream.

NOW, THEREFORE, BE IT RESOLVED that the Manassas City Council does hereby approve the transfer of \$1,920,000 from the NVTa Special Fund for the Fiscal Year Ending June 30, 2015, to the Sewer Capital Projects Fund in the amount of \$650,000, the Water Capital Projects Fund in the amount of \$620,000 and the Electric Capital Projects Fund in the Amount of \$650,000.

BE IT FUTHER RESOLVED that on July 1, 2015, these transfers will be reversed, and the \$1,920,000 will be transferred back to the NVTa Special Fund from the Sewer, Water and Electric Capital Projects Funds in the amounts set forth to be used for NVTa eligible transportation projects and allow the City to meet its C&I Tax Equivalent match for FY 2016.

Harry J. Parrish, II Mayor
On behalf of the City Council

Of Manassas, Virginia

June 22, 2015
Regular Meeting
Res. No. R-2015-48
Page 2

ATTEST:

Andrea P. Madden City Clerk

Votes:

Ayes:

Nays:

Absent from Vote:

Absent from Meeting:

AGENDA STATEMENTPAGE NO. 19ITEM NO. 8**MEETING DATE:** June 10, 2015 – Finance Committee**TIME ESTIMATE:** 2 Minutes**AGENDA ITEM TITLE:** Resolution 2015-16-R Amending the FY 2016 Budget by Unbudgeting and Unappropriating Gas Tax Revenue for Capital Projects

Resolution R-2015-49 Authorizing the Potomac and Rappahannock Transportation Committee (PRTC) to Unencumber \$797,219.96 from the City's Use of Gas Tax Funds for Capital Projects

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:**

N/A

**SUMMARY OF
ISSUE/TOPIC:**

Gas tax revenues were budgeted for several capital projects in FY 2012 – FY 2014. Unfortunately, due to decreased tax revenue being received, staff has had to find new funding sources for these projects. Gas tax revenue will be unappropriated for:

- Bike Trail System Enhancements (\$3,213) – no additional funding needed
- Sidewalk Infill Initiative (\$149,000) – reprogrammed in CIP
- Regulator Signage (\$40,553) – additional funding from completed projects
- Maple Street (\$106,454) – project complete
- Main Street Streetscape (\$125,000) – project complete
- Battle Street (\$70,000) – NVTA Funds
- Mosby Street/Peabody Street Intersection (\$103,000) – NVTA Funds
- Wellington Road / Route 28 Slip Ramp (\$200,000) – reprogrammed in CIP

A resolution is required authorizing PRTC to unnumber these funds (R-2015-49).

This resolution will unbudget and unappropriate \$797,219 of Gas Tax Revenue in the General Capital Projects, Transportation Capital Projects, and NVTA Capital Projects Funds; appropriate \$37,959 in the Transportation Capital Projects Fund; and appropriate \$173,000 in the NVTA Transportation Capital Projects Fund.

STAFF**RECOMMENDATION:** Approve Resolution 2015-16-R and Resolution R-2015-49**BOARD/COMMISSION/
COMMITTEE:****RECOMMENDATION:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**CITY MANAGER:** ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments**COMMENTS:****DISCUSSION
(IF NECESSARY):****BUDGET/FISCAL
IMPACT:**

\$(797,219) – Gas Tax Revenue
\$ 37,959 – Bond Proceeds
\$ 173,000 – NVTA 30% Revenue
\$(586,260) – Total Impact to Capital Project Funds

STAFF: Diane V. Bergeron, Budget Manager, (703) 257-8272

City of Manassas
Gas Tax Fund at PRTC

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
<u>Revenues</u>						
Gas Tax Receipts	<u>1,191,417</u>	<u>1,108,501</u>	<u>1,133,874</u>	<u>1,159,958</u>	<u>1,221,338</u>	<u>1,246,308</u>
<u>Expenditures</u>						
PRTC Administration	12,900	21,600	22,300	23,300	25,100	27,300
PRTC Marketing	12,700	18,200	18,900	19,600	20,400	21,300
Local Capital Match	32,400	4,000	7,300	8,500	10,100	15,200
Omni Link	271,800	310,900	327,800	340,000	359,000	376,900
Virginia Railway Express	686,944	766,491	804,359	730,258	780,094	723,930
Buchanan Lease	-	58,000	59,740	61,532	63,378	65,280
Norfolk Southern Rail Road Lease	2,663	2,929	3,222	3,544	3,899	4,289
Journal Messenger Lease	11,262	12,388	13,627	14,990	16,489	18,138
Debt Service VRE Parking Garage	224,290	223,380	222,540	222,070	221,630	221,620
operating expenditures	<u>1,254,959</u>	<u>1,417,889</u>	<u>1,479,788</u>	<u>1,423,794</u>	<u>1,500,090</u>	<u>1,473,956</u>
capital expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>1,254,959</u>	<u>1,417,889</u>	<u>1,479,788</u>	<u>1,423,794</u>	<u>1,500,090</u>	<u>1,473,956</u>
Beginning Fund Balance	840,896	777,354	467,967	122,052	(141,784)	(420,536)
Contribution to / (Use of) Fund Balance	(63,542)	(309,388)	(345,914)	(263,836)	(278,752)	(227,648)
Ending Fund Balance	<u>\$ 777,354</u>	<u>\$ 467,967</u>	<u>\$ 122,052</u>	<u>\$ (141,784)</u>	<u>\$ (420,536)</u>	<u>\$ (648,184)</u>

MOTION: _____

**June 22, 2015
Regular Meeting
Res. No. R-2015-49**

SECOND: _____

**RE: RESOLUTION AUTHORIZING THE POTOMAC AND
RAPPAHANNOCK TRANSPORTATION COMMITTEE (PRTC) TO
UNAPPROPRIATE \$797,219.96 FROM THE CITY'S USE OF GAS TAX
FUNDS FOR CAPITAL PROJECTS**

WHEREAS, the Council of the City of Manassas budgeted and appropriated a total of \$1,071,000 of Gas Tax Funds with the following resolutions for the given projects as shown below; and

R-2011-70	Bike Trail System Enhancements	\$10,000
R-2011-70	Sidewalk Infill Initiative	\$104,000
R-2012-47	Sidewalk Infill Initiative	\$45,000
R-2012-04	Signage Replacement	\$120,000
R-2012-24	Maple Street	\$294,000
R-2012-42	Main Street Streetscape	\$125,000
R-2012-47	Battle Street Streetscape	\$70,000
R-2012-47	Mosby St./Peabody St. Intersection Improvements	\$103,000
R-2013-50	Wellington Road/Route 28 Slip Ramp	\$200,000
TOTAL		\$1,071,000

WHEREAS, the Council of the City of Manassas wishes to unencumber the balances shown below for each project; and

R-2011-70	Bike Trail System Enhancements	\$3,212.97
R-2011-70	Sidewalk Infill Initiative	\$104,000.00
R-2012-47	Sidewalk Infill Initiative	\$45,000.00
R-2012-04	Signage Replacement	\$40,552.70
R-2012-24	Maple Street	\$106,454.29
R-2012-42	Main Street Streetscape	\$125,000.00
R-2012-47	Battle Street Streetscape	\$70,000.00
R-2012-47	Mosby St./Peabody St. Intersection Improvements	\$103,000.00
R-2013-50	Wellington Road/Route 28 Slip Ramp	\$200,000.00
TOTAL		\$797,219.96

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Manassas meeting in regular session this 22nd day of June, 2015, that PRTC is authorized to unencumber \$797,219.96 of City Gas Tax Funds for capital projects.

Harry J. Parrish II Mayor
On behalf of the City Council
Of Manassas, Virginia

ATTEST:

Andrea P. Madden City Clerk

Votes:

Ayes:

Nays:

Absent from Vote:

Absent from Meeting:

R E S O L U T I O N 2015-16-R

Adopted:

BE IT RESOLVED by the Council of the City of Manassas meeting in regular session this 22nd day of June, 2015, that the following funds be budgeted and appropriated as shown.

<u>ACCOUNT NO.</u>		<u>AMOUNT</u>
GENERAL FUND		
<u>Revenue:</u>		
100-0000-322-18-00	Extradition Reimbursement	\$ 2,906
<u>Expenditure:</u>		
100-1701-421-55-50	Extradition	\$ 2,906

For: State Reimbursement Revenue for Extradition Expenditures

<u>ACCOUNT NO.</u>		<u>AMOUNT</u>
GENERAL FUND		
<u>Revenue:</u>		
100-0000-318-17-64	Gang Task Force Reimbursement	\$ 14,000
<u>Expenditure:</u>		
100-1764-421-16-00	Gang Task Force Overtime	\$ 14,000

For: Gang Task Force Additional Reimbursement

<u>ACCOUNT NO.</u>		<u>AMOUNT</u>
GENERAL FUND		
<u>Revenue:</u>		
100-0000-318-17-00	RAD Donations	\$ 1,420
<u>Expenditure:</u>		
100-1730-421-62-29	RAD Supplies	\$ 1,420

For: RAD Donations for FY 2016

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>
GENERAL FUND			
<u>Expenditure:</u>			
100-9600-411-95-01	Contingency	\$	(142,800)
100-9600-491-92-12	Transfer to Family Services	\$	142,800
FAMILY SERVICES FUND			
<u>Revenue:</u>			
102-0000-324-28-42	State Revenue – CSA	\$	197,200
102-0000-345-10-00	Transfer from General Fund	\$	142,800
		\$	<u>340,000</u>
<u>Expenditure:</u>			
102-2889-444-57-72	CSA – Mandated Purchases	\$	340,000

For: Additional State Revenue and Local Match for Comprehensive Services Act (CSA)

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>
<u>Bike Trail System Enhancements</u>			
GENERAL CAPITAL PROJECTS FUND			
<u>Revenue:</u>			
310-0000-318-03-58	CP2620 Gas Tax	\$	(3,212)
<u>Expenditure:</u>			
310-2620-505-39-00	CP2620 Purchased Services	\$	(3,212)
<u>Sidewalk Infill Initiative</u>			
NVTA CAPITAL PROJECTS FUND			
<u>Revenue:</u>			
399-0000-318-03-58	CP5110 Gas Tax	\$	(149,000)
<u>Expenditure:</u>			
399-5110-505-39-00	CP5110 Purchased Services	\$	(149,000)

Cockrell Road

TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

340-0000-345-10-00	CP2650	Transfer from General Fund	\$	(21,895)
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Expenditure:

340-2650-505-39-00	CP2650	Purchased Services	\$	(21,895)
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Regulatory Signage

TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

340-0000-318-03-58	CP5122	Gas Tax	\$	(40,553)
340-0000-344-01-00	CP5122	Bond Proceeds	\$	18,658
340-0000-345-10-00	CP5122	Transfer from General Fund	\$	21,895
			\$	-

Maple Street

TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

340-0000-318-03-58	CP5123	Gas Tax	\$	(106,454)
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Expenditure:

340-5123-505-39-00	CP5123	Gas Tax	\$	(106,454)
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Main Street Streetscape

TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

340-0000-318-03-58	CP5127	Gas Tax	\$	(125,000)
340-0000-344-01-00	CP5127	Bond Proceeds	\$	19,301
			\$	(105,699)

Expenditure:

340-5127-505-39-00	CP5127	Purchased Services	\$	(105,699)
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Battle Street (Portner to Old Town)

NVTA CAPITAL PROJECTS FUND

Revenue:

399-0000-318-03-58	CP5126	Gas Tax	\$	(70,000)
399-0000-318-03-30	CP5126	NVTA 30% Revenues	\$	70,000

Mosby Street / Peabody Street Intersection Improvements

TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

340-0000-318-03-58	CP5125	Gas Tax	\$	(103,000)
340-0000-324-25-31	CP5125	State Revenue Sharing	\$	(103,000)
			\$	<u>(206,000)</u>

Expenditure:

340-5125-505-39-00	CP5125	Purchased Services	\$	(206,000)
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Mosby Street / Peabody Street Intersection Improvements

NVTA TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

399-0000-318-03-30	CP5125	NVTA 30% Revenues	\$	103,000
399-0000-324-25-31	CP5125	State Revenue Sharing	\$	103,000
			\$	<u>206,000</u>

Expenditure:

399-5125-505-39-00	CP5125	Purchased Services	\$	206,000
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Wellington Road / Route 28 Slip Ramp

NVTA TRANSPORTATION CAPITAL PROJECTS FUND

Revenue:

399-0000-318-03-58	CP5134	Gas Tax	\$	(200,000)
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Expenditure:

399-5134-505-39-00	CP5134	Purchased Services	\$	(200,000)
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Actual Transfers:

340-0000-345-10-00 CP2650	\$ (21,894.61)
340-0000-345-10-00 CP5122	\$ 21,894.61
340-0000-344-01-00 CP5127	\$ (18,658.09)
340-0000-344-01-00 CP5122	\$ 18,658.09
	<u>\$ -</u>

For: Unbudget and Unappropriate Gas Tax Revenue for Capital Projects

Harry J. Parrish II MAYOR
On Behalf of the City Council
of Manassas, Virginia

ATTEST:

Andrea P. Madden City Clerk

AGENDA STATEMENT

PAGE NO. 29

ITEM NO. 9

MEETING DATE: June 10, 2015 – Finance Committee

TIME ESTIMATE: 5 Minutes

AGENDA ITEM TITLE: General Fund Status Report

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:**

N/A

**SUMMARY OF
ISSUE/TOPIC:**

Staff will present the FY 2015 General Fund Status Report as of March 31, 2015.

STAFF

RECOMMENDATION: INFORMATION ITEM ONLY

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

CITY MANAGER: ☐ Approve ☐ Disapprove ☐ Reviewed ☐ See Comments

COMMENTS:

**DISCUSSION
(IF NECESSARY):**

**BUDGET/FISCAL
IMPACT:**

N/A

STAFF:

Diane V. Bergeron, Budget Manager, (703) 257-8272

GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

General Fund Revenue Summary

	YTD Status	
Property Taxes	Positive	
Other Taxes	Warning	
• Sales Tax	Negative	Positive
• Vehicle Licenses	Positive	<2% Difference or
• Cigarette Tax	Warning	
• Communications Tax	Positive	
• Business License Tax (BPOL)	Positive	Warning
• Meal Tax	Positive	2-5% Negative
Permits, Fees, & Licenses	Positive	
Fines & Forfeitures	Negative	
Interest & Use of Property	Positive	Negative
Charges for Service	Negative	<5% Negative
Other Local Revenue	Positive	Variance
State	Positive	
Federal	Positive	
Other Financing Sources	Positive	

	FY 2014 Amended Budget	FY 2014 Actual Thru Period 09	FY 2015 Amended Budget	FY 2015 Actual Thru Period 09	FY 2015 Projected	Projected % Surplus or (Deficit)
Property Taxes	60,064,940	36,583,661	63,918,760	38,589,965	64,557,000	1.0%
Other Taxes	20,461,570	13,861,269	21,248,000	13,755,087	20,267,000	-4.6%
Permit, License, Fee	840,650	599,917	839,450	779,117	850,000	1.3%
Fines & Forfeitures	630,050	424,363	667,050	455,255	633,600	-5.0%
Interest & Use of Property	50,000	33,600	45,000	55,139	60,000	33.3%
Charges for Service	577,750	239,565	546,150	307,716	556,000	1.8%
Other Local Revenue	7,507,722	2,619,548	7,894,486	2,206,022	7,825,302	-0.9%
State	8,713,690	7,666,803	8,838,050	7,745,217	9,082,907	2.8%
Federal	204,334	149,662	152,814	48,850	152,814	0.0%
Other Financing Sources	1,891,360	1,217,500	1,908,360	1,260,104	1,937,270	1.5%
Total Revenues	100,942,066	63,395,889	106,058,120	65,202,473	105,921,893	-0.1%
Contribution from Surplus	2,642,617	-	3,239,816	-	-	
Total Budget	103,584,683	63,395,889	109,297,936	65,202,473	105,921,893	

Thru March 31, 2014, the City has collected 61.5% of the Adopted Revenues in the General Fund.

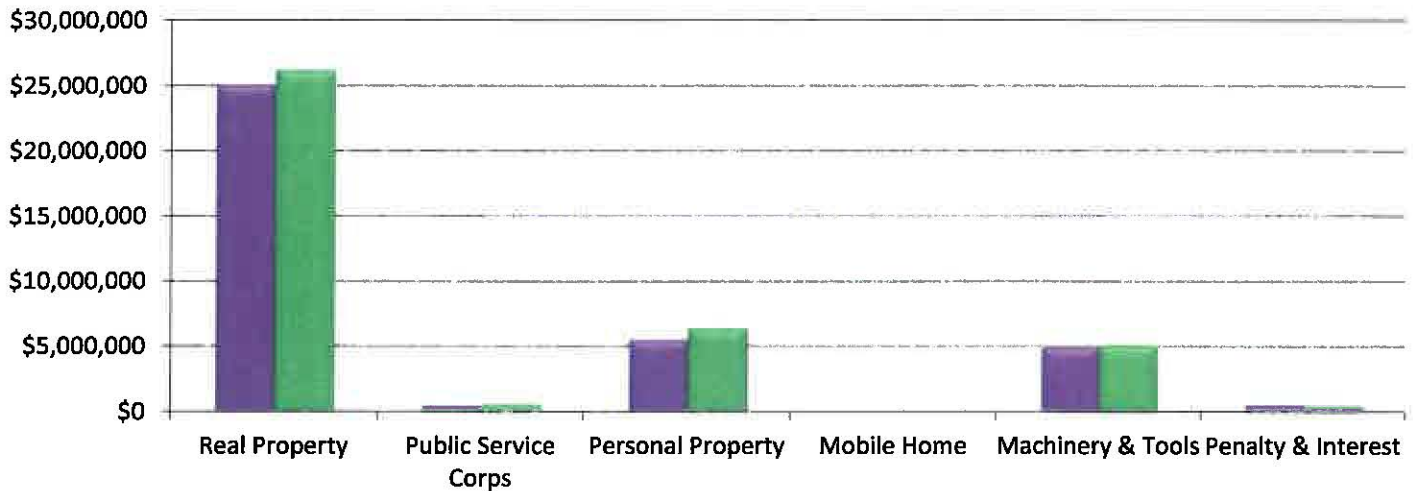
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

General Fund Property Tax Revenue (311)

	FY 2014 Amended Budget	FY 2014 Actual Thru Period 09	FY 2015 Amended Budget	FY 2015 Actual Thru Period 09	FY 2015 Projected	Projected % Surplus or (Deficit)
Real Property	48,495,990	25,099,500	51,388,760	26,186,645	51,372,000	0.0%
Public Service Corps	895,050	484,289	880,000	570,880	1,040,000	18.2%
Personal Property	5,353,000	5,542,033	6,200,000	6,371,357	6,525,000	5.2%
Mobile Home	10,000	8,288	10,000	7,863	8,000	-20.0%
Machinery & Tools	4,760,900	4,955,483	4,900,000	5,071,095	5,072,000	3.5%
Penalty & Interest	550,000	494,067	540,000	382,125	540,000	0.0%
Total Property Tax Revenues	60,064,940	36,583,661	63,918,760	38,589,965	64,557,000	1.0%
Projected Surplus/(Shortfall)					638,240	

■ FY 2014 ■ FY 2015



Property Tax revenues are projected to be \$64,557,000 for the year, representing 1% of additional revenue above the FY 2015 Adopted Budget. This is a slight increase over the previous projection provided in the 12/31 status reports due to increased revenues received for Machinery & Tools.

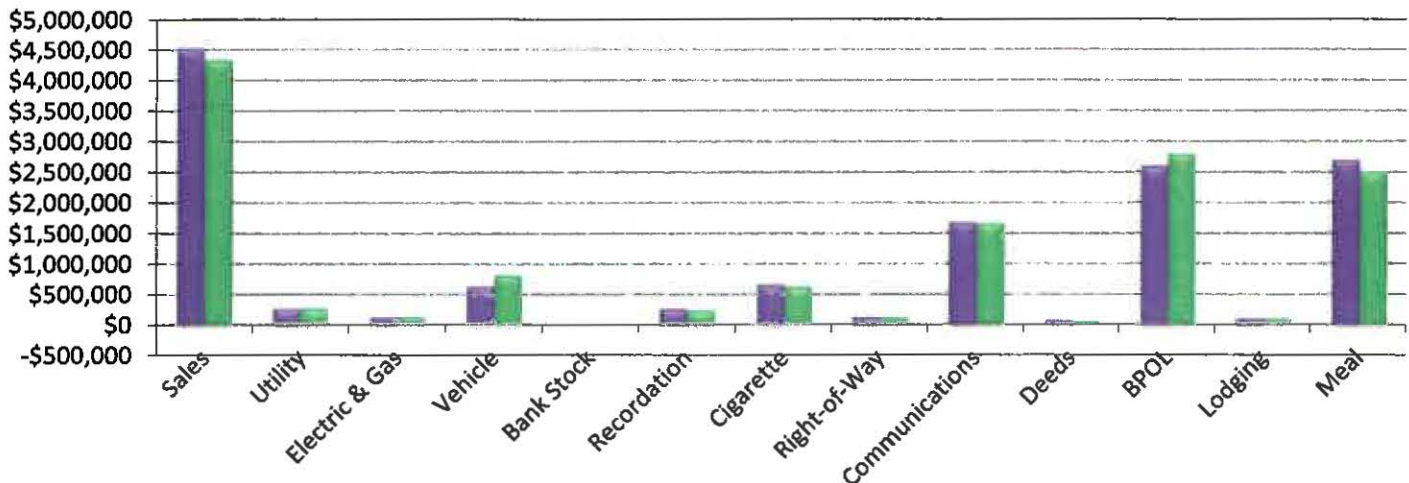
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

General Fund Other Tax Revenue (312)

	FY 2014 Amended Budget	FY 2014 Actual Thru Period 09	FY 2015 Amended Budget	FY 2015 Actual Thru Period 09	FY 2015 Projected	Projected % Surplus or (Deficit)
Sales Tax	7,650,000	4,536,309	8,240,000	4,338,023	7,250,000	-12.0%
Utility Tax	373,700	273,415	410,000	279,415	420,000	2.4%
Electric Local Consumption	181,800	110,171	188,000	111,525	180,000	-4.3%
Gas Local Consumption	18,180	17,175	25,000	17,174	25,000	0.0%
Vehicle License Tax	785,400	645,025	730,000	819,508	865,000	18.5%
Bank Stock/Franchise Tax	505,000	-	480,000	(1,207)	550,000	14.6%
Recordation Tax	378,750	266,975	449,000	241,575	340,000	-24.3%
Cigarette Tax	987,360	663,298	880,000	631,619	840,000	-4.5%
Right-of-Way User Fees	146,450	128,146	147,000	124,211	210,000	42.9%
Fiber Use	74,740	26,180	80,000	38,741	80,000	0.0%
Communications Tax	3,060,000	1,687,776	2,950,000	1,679,568	2,875,000	-2.5%
Deeds of Conveyance	101,000	82,389	123,000	62,239	94,000	-23.6%
Business License Tax	2,998,800	2,607,083	3,000,000	2,809,072	3,000,000	0.0%
Lodging/Motel Tax	140,390	106,856	146,000	102,094	138,000	-5.5%
Meal Tax	3,060,000	2,710,472	3,400,000	2,501,530	3,400,000	0.0%
Total Other Tax Revenues	20,461,570	13,861,269	21,248,000	13,755,087	20,267,000	-4.6%
Projected Surplus/(Shortfall)					(981,000)	

■ FY 2014 ■ FY 2015



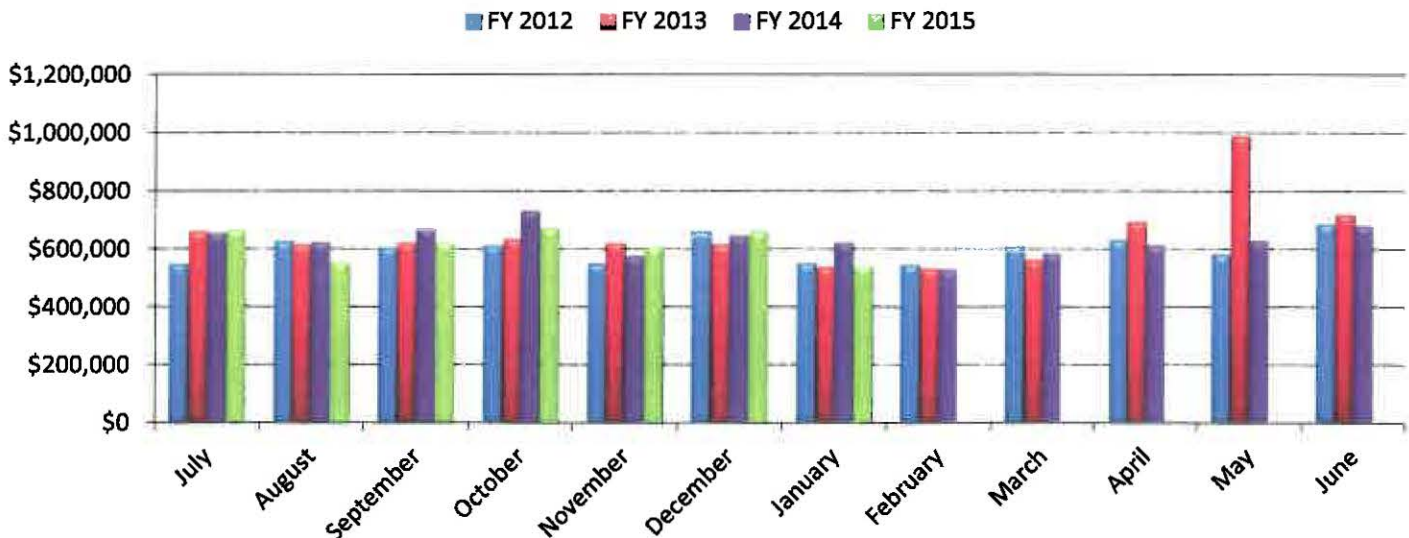
Other Taxes are projected to be \$20,267,000, which is \$981,000 less than the FY 2015 Adopted Budget (-4.6% variance). Revenues are doing slightly better than they were at the time of the last report. Sales Tax is estimated to be slightly higher than previously projected but is still estimated to be 12% below the Adopted Budget. Vehicle License Tax is the other driver of this increased projection. This revenue has come in higher than any previous year of record. The projection of \$865,000 reflects receipts thru mid-May.

GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Sales Tax....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	549,043	661,089	657,166	668,665	2%	0%
August	626,862	615,503	623,689	556,707	-11%	-17%
September	605,022	621,294	671,517	623,177	-7%	12%
October	612,722	634,730	733,739	674,395	-8%	8%
November	550,438	621,718	577,749	610,187	6%	-10%
December	659,980	615,795	648,345	662,394	2%	9%
January	550,361	539,552	624,104	542,498	-13%	-18%
February	545,616	533,397	529,669			
March	608,651	563,090	585,889			
April	630,823	693,956	614,405			
May	583,040	990,891	632,417			
June	688,140	720,484	683,139			
	<u>7,210,697</u>	<u>7,811,499</u>	<u>7,581,829</u>	<u>4,338,023</u>	<u>-4.4%</u>	
Adopted Budget	7,215,000	7,500,000	7,650,000	8,240,000		
				7,250,000	FY 2015 Projection	
Actual Over (Under) Budget	(4,303)	311,499	(68,171)	(990,000)		



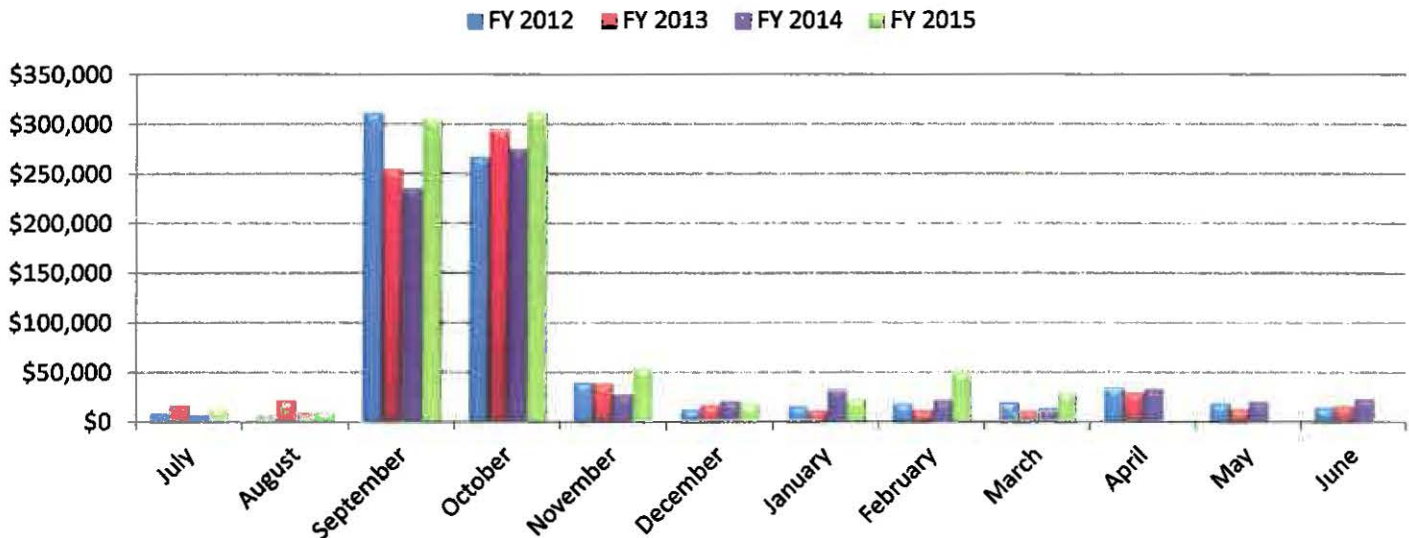
Sales Tax has proven to be a difficult revenue to project. February has been the lowest month for the past four years and while the receipt for February was not received until after the period presented in this report, that amount was \$513,694 - again the lowest monthly amount received for the year. Assuming a continued 4% decline, estimated revenues are \$7,250,000 for FY 2015.

GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Vehicle License Tax Revenue....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	8,828	16,310	7,332	14,162	93%	0%
August	6,274	21,465	9,870	10,492	6%	-26%
September	311,317	254,501	235,578	306,594	30%	2822%
October	267,339	294,785	275,405	312,144	13%	2%
November	39,860	38,166	27,519	54,658	99%	-82%
December	12,661	16,610	20,810	18,899	-9%	-65%
January	15,904	10,834	33,097	23,248	-30%	23%
February	18,468	11,415	21,545	49,888	132%	115%
March	19,753	10,327	13,869	29,423	112%	-41%
April	34,334	29,197	33,006			
May	18,890	12,479	20,475			
June	14,620	15,977	23,785			
	768,246	732,067	722,290	819,508	27.1%	
Adopted Budget	625,000	730,000	785,400	730,000		
				865,000	FY 2015 Projection	
Actual Over (Under) Budget	143,246	2,067	(63,110)	135,000		



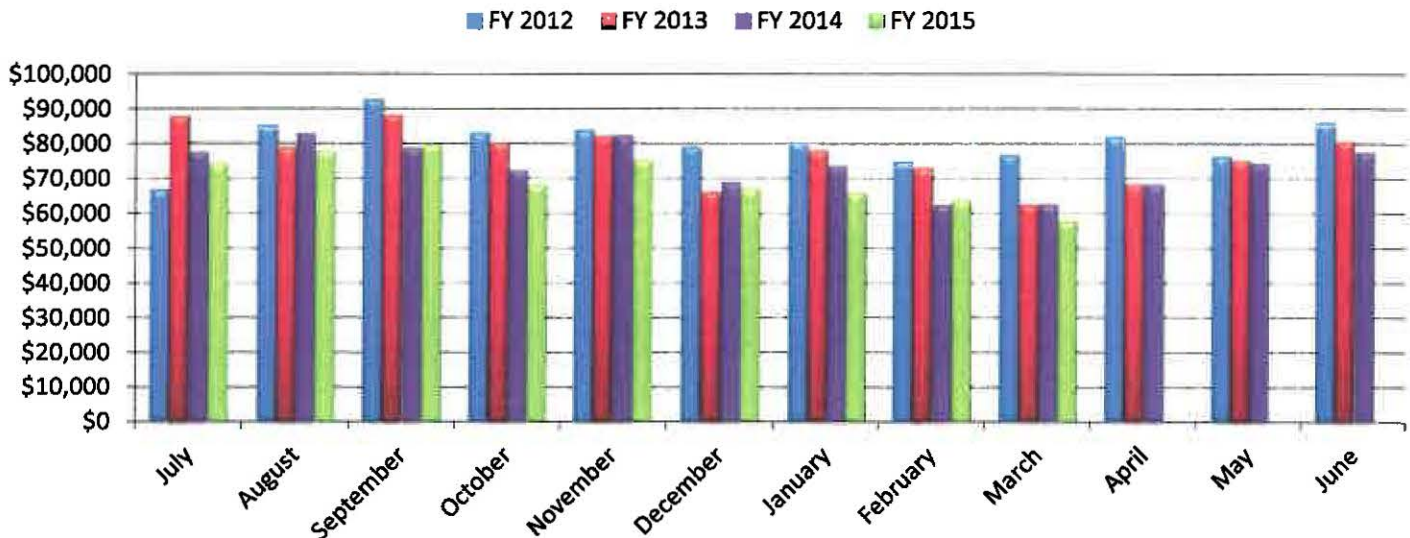
As shown above, FY 2015 has been a record year for Vehicle License Tax. We have received more revenue for this year in just 9 months than any of the years of record in the City's current financial system. This increase in revenue can mostly be attributed to reports from the DMV becoming more readily available to the Treasurer's Office. The current projection is significantly higher than the previously provided projection due to actual receipts received.

GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Cigarette Tax Revenue....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	66,972	88,000	77,886	74,510	-4%	0%
August	85,364	79,114	83,040	78,267	-6%	5%
September	92,908	88,376	79,020	79,804	1%	2%
October	83,205	80,453	72,628	68,354	-6%	-14%
November	83,933	82,424	82,503	75,543	-8%	11%
December	79,153	66,242	69,093	67,180	-3%	-11%
January	80,378	78,138	73,883	66,000	-11%	-2%
February	74,923	73,180	62,602	63,995	2%	-3%
March	76,845	62,549	62,643	57,966	-7%	-9%
April	82,089	68,429	68,450			
May	76,424	75,358	74,643			
June	86,187	80,874	77,701			
	968,381	923,138	884,092	631,619	-4.8%	
Adopted Budget	970,000	1,050,000	987,360	880,000		
				840,000	FY 2015 Projection	
Actual Over (Under) Budget	(1,619)	(126,862)	(103,268)	(40,000)		



With the continued push for smokers to quit and the current craze behind "e-cigarettes", cigarette tax revenue continues to decline. This revenue stream has steadily declined by 4 and 5% since the high in FY 2012. Revenues are not as low as they were in the recession (low of \$741,156 in FY 2010 and \$750,124 in FY 2011) but they are declining. The projection has not changed significantly from the projection previously provided to the Finance Committee.

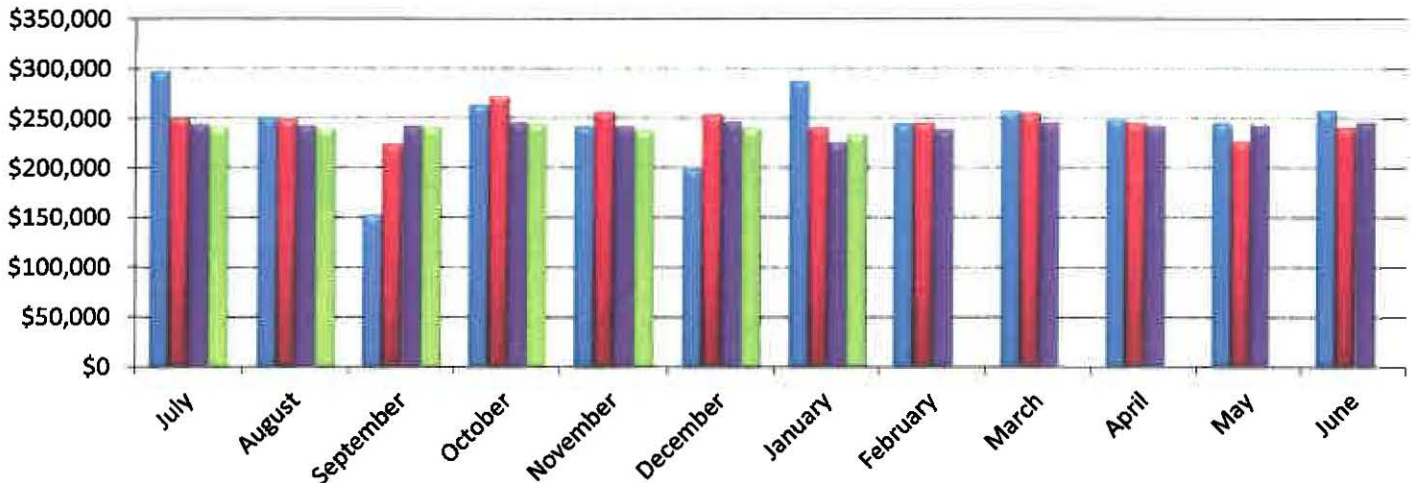
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Communications Tax Revenue....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	297,236	249,604	244,194	241,296	-1%	0%
August	250,924	248,074	242,230	239,903	-1%	-1%
September	152,770	224,025	241,854	241,166	0%	1%
October	263,285	271,431	245,752	244,791	0%	2%
November	241,746	255,821	241,791	237,763	-2%	-3%
December	198,805	253,430	246,513	240,358	-2%	1%
January	287,533	240,467	225,442	234,291	4%	-3%
February	244,613	244,840	238,647			
March	257,193	254,688	245,470			
April	248,910	244,570	242,537			
May	244,862	226,355	243,495			
June	258,298	240,683	245,804			
	2,946,174	2,953,989	2,903,730	1,679,568	-0.5%	
Adopted Budget	3,020,000	3,150,000	3,060,000	2,950,000		
				2,875,000	FY 2015 Projection	
Actual Over (Under) Budget	(73,826)	(196,011)	(156,270)	(75,000)		

■ FY 2012 ■ FY 2013 ■ FY 2014 ■ FY 2015



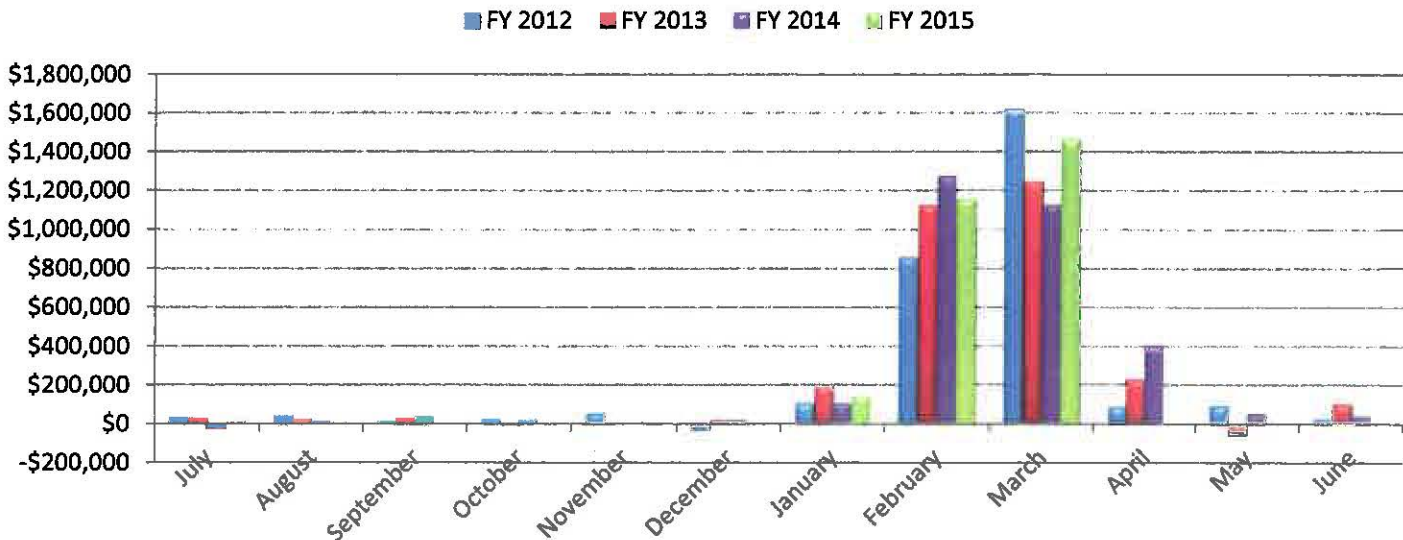
Communications Tax is another steadily declining revenue stream. We have seen constant decreases with the exception of a spike in FY 2011 and almost flat totals for FY 2012 and FY 2013. The projection above is reflection of the 0.5% decline compared to FY 2014 actual revenues and is based on the average monthly revenue.

GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Business License Tax Revenue....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	32,396	30,980	(24,898)	25,208	-201%	0%
August	42,181	24,920	16,132	10,356	-36%	-59%
September	14,538	31,426	42,235	(2,926)	-107%	-128%
October	26,957	(7,156)	23,638	2,334	-90%	-180%
November	53,354	4,144	7,641	(5,855)	-177%	-351%
December	(31,391)	20,851	21,364	5,125	-76%	-188%
January	106,552	198,413	109,309	146,962	34%	2768%
February	859,540	1,126,618	1,278,537	1,160,000	-9%	689%
March	1,620,308	1,246,855	1,133,125	1,467,867	30%	27%
April	87,092	231,384	406,213			
May	93,527	(54,920)	55,734			
June	26,727	103,602	41,165			
	2,931,782	2,957,117	3,110,196	2,809,072	7.7%	
Adopted Budget	2,682,000	2,800,000	2,998,800	3,000,000		
				3,000,000	FY 2015 Projection	
Actual Over (Under) Budget	249,782	157,117	111,396			



Business License taxes were due March 1st. As you can see in the table above, the revenues for March were significantly higher than that of the most recent years. The last 3 months of revenue are projected at \$200,000 because it is anticipated that the higher revenue total for March is a reflection of on-time payments not increased receipts.

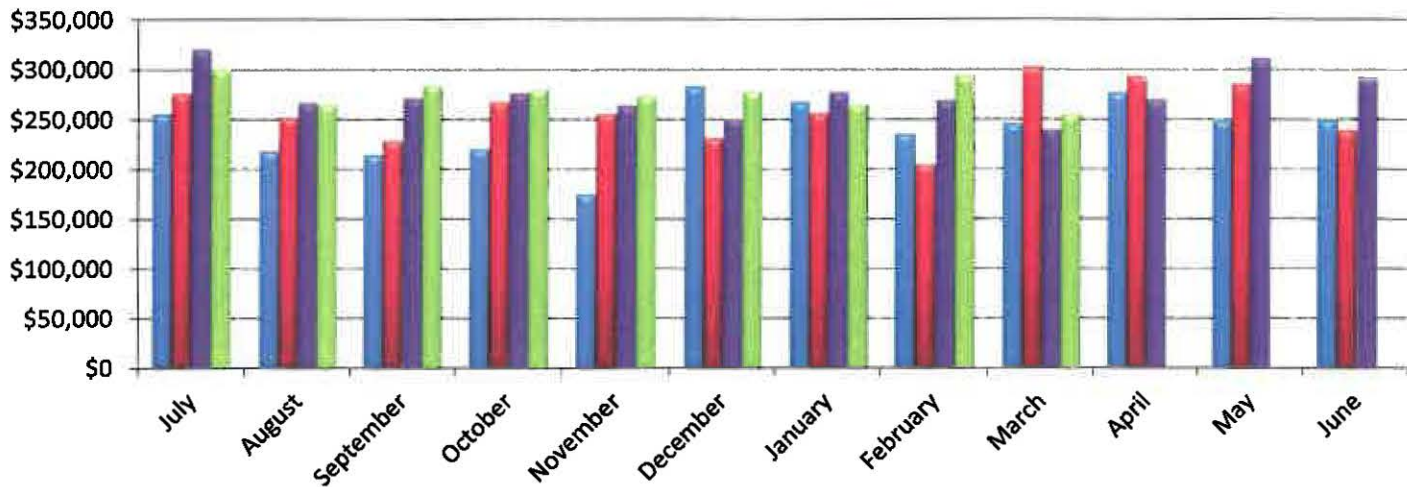
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

A Closer Look at Meal Tax Revenue....

	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	YOY Change	MOM Change
July	256,338	276,563	321,245	300,869	-6%	0%
August	218,496	252,268	267,466	266,122	-1%	-12%
September	214,564	228,511	271,346	284,744	5%	7%
October	220,735	267,738	277,034	281,285	2%	-1%
November	175,196	255,819	264,542	273,860	4%	-3%
December	283,606	231,370	250,469	278,135	11%	2%
January	268,094	256,589	278,019	265,237	-5%	-5%
February	235,531	204,663	269,669	294,952	9%	11%
March	246,461	302,984	240,190	256,326	7%	-13%
April	277,018	293,638	270,493			
May	248,959	285,976	311,934			
June	249,533	238,845	292,674			
	2,894,531	3,094,965	3,315,080	2,501,530	2.5%	
Adopted Budget	2,650,000	2,800,000	3,060,000	3,400,000		
				3,400,000	FY 2015 Projection	
Actual Over (Under) Budget	244,531	294,965	255,080	-		

FY 2012 FY 2013 FY 2014 FY 2015



Meals Tax is performing almost exactly as budgeted. Trends from FY 2014 continue in FY 2015 in terms of the highest and lowest months of revenue. The highest month for these two years was July and the lowest month was March. This is not always a reliable indicator as shown in FY 2013 when March was the highest month of revenue. The projection for Meals Tax is based on the 2.5% increase that is seen between FY 2014 actual and FY 2015 year-to-date revenues.

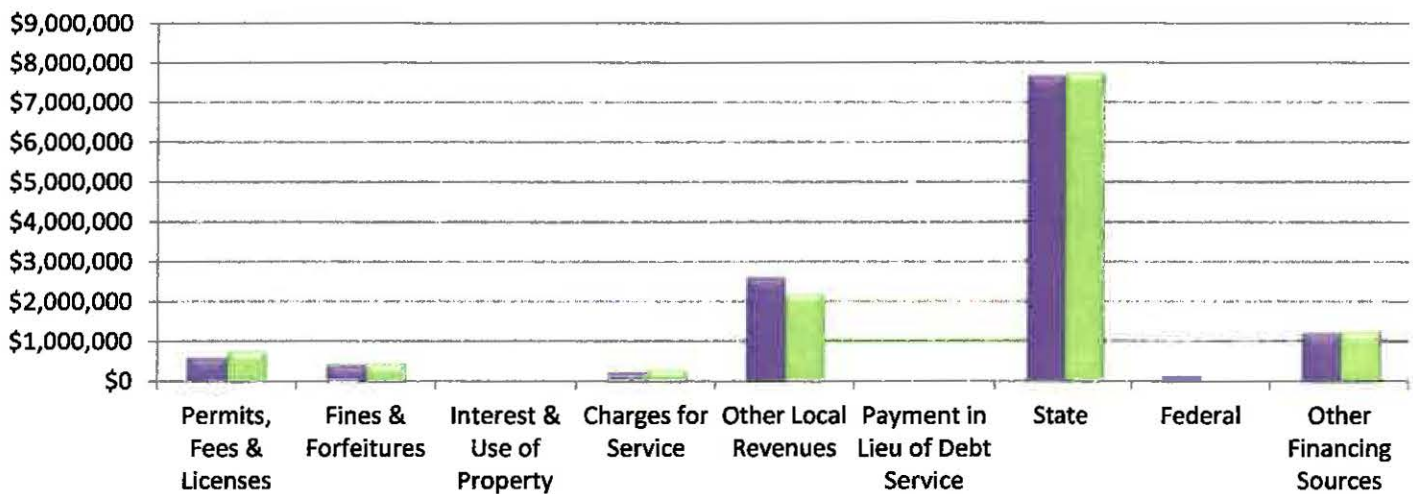
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

General Fund: Other Revenue Sources

	FY 2014 Amended Budget	FY 2014 Actual Thru Period 09	FY 2015 Amended Budget	FY 2015 Actual Thru Period 09	FY 2015 Projected	Projected % Surplus or (Deficit)
Permits, Fees & Licenses	840,650	599,917	839,450	779,117	850,000	1%
Fines & Forfeitures	630,050	424,363	667,050	455,255	633,600	-5%
Interest & Use of Property	50,000	33,600	45,000	55,139	60,000	33%
Charges for Service	577,750	239,565	546,150	307,716	556,000	2%
Other Local Revenues	2,714,812	2,619,548	2,834,416	2,206,022	2,765,302	-2%
Payment in Lieu of Debt Service	4,792,910	-	5,060,070	-	5,060,000	0%
State	8,713,690	7,666,803	8,838,050	7,745,217	9,082,907	3%
Federal	204,334	149,662	152,814	48,850	152,814	0%
Other Financing Sources	1,891,360	1,217,500	1,908,360	1,260,104	1,937,270	2%
	20,415,556	12,950,959	20,891,360	12,857,421	21,097,893	1%
	Projected Surplus/(Shortfall)				206,533	

■ FY 2014 ■ FY 2015



Fines & Forfeitures revenue continues to decline, mostly due to parking ticket revenue. Charges for Service revenue also continues to decline. Payment in Lieu of Debt Service is from the Manassas City Public Schools and is generally received during the month of May. Under State Revenues, increases can be attributed to the Car Rental Tax and a lower reduction to State Aid than budgeted. Federal revenue is mostly grant revenue and received on a reimbursement basis. For comparison purposes, this has been projected as budgeted. Other Financing Sources includes Payment in Lieu of Taxes, Bonds, and Transfers. The revenue from Bonds was not in the General Fund budget.

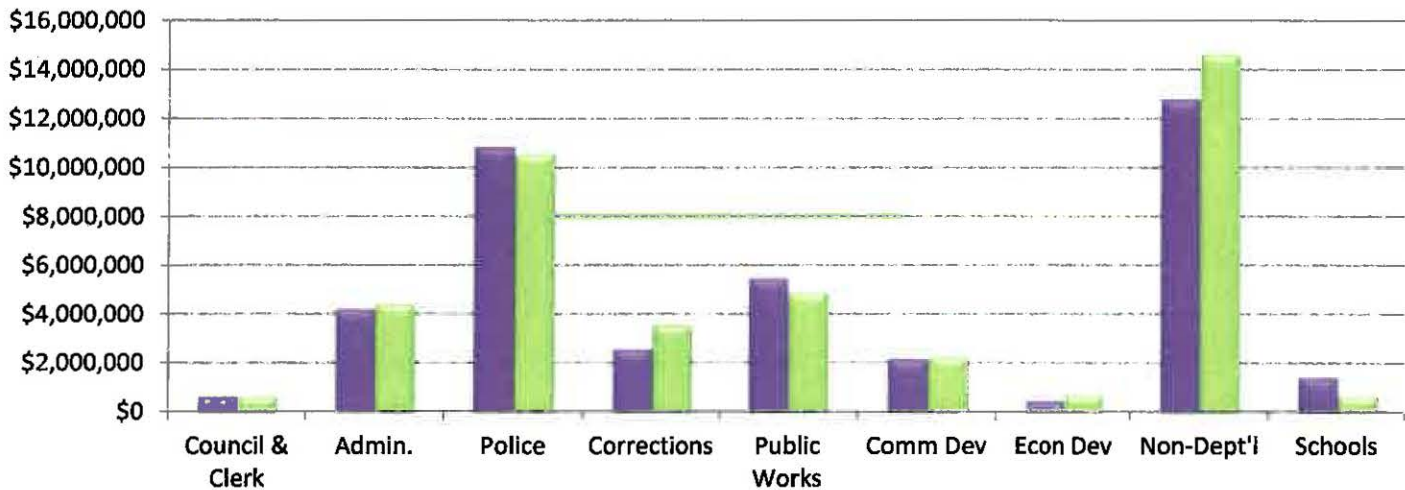
GENERAL FUND STATUS REPORTS

Activity Thru March 31, 2015

General Fund Expenditures

	FY 2014 Amended Budget	FY 2014 Actual Thru Period 09	% of Budget Paid	FY 2015 Amended Budget	FY 2014 Actual Thru Period 09	% of Budget Paid
City Council & Clerk	999,289	618,829	61.9%	1,013,522	641,230	63.3%
Administration	6,191,503	4,210,947	68.0%	6,462,370	4,418,983	68.4%
Police	14,766,125	10,851,572	73.5%	14,840,860	10,587,725	71.3%
Corrections	3,264,173	2,561,945	78.5%	4,730,705	3,554,236	75.1%
Public Works	7,561,661	5,466,310	72.3%	7,444,831	4,864,194	65.3%
Community Development	3,280,397	2,164,740	66.0%	3,301,097	2,253,392	68.3%
Economic Development	649,065	441,799	68.1%	959,052	673,093	70.2%
Non-Departmental	16,191,230	12,809,617	79.1%	18,496,149	14,643,687	79.2%
Schools	50,681,240	1,425,500	2.8%	52,049,350	642,000	1.2%
Total Expenditures	103,584,683	40,551,258	39.1%	109,297,936	42,278,539	38.7%

■ FY 2014 ■ FY 2015



Changes under Council & Clerk and Administration are mostly due to staffing changes and vacancies or elimination of vacancies. The drop in Police costs can be attributed to lower internal service charges in FY 2015, particularly the cost of vehicle maintenance. Public Works costs are down significantly from FY 2014 in part because there was less snow removal this year, but additionally, significantly less has been spent thus far on street paving in FY 2015 when compared to FY 2014. Economic Development appears to be spending more but this is also due to the hiring of the Economic Development Director. The increase shown under Non-Departmental is a reflection of increased use of Stormwater Escrows and Donations, the \$1.196 million advance from Capital Reserves to the NVTAFund, and an increase in Debt Service/Bond Sale Costs.