



City of Manassas, Virginia
City Council Meeting

AGENDA

City Council Budget Work Session
Manassas Community Center
8750 Sudley Road
Manassas, VA 20110
Friday, March 6, 2026

Breakfast - 8 a.m.

Call to Order - 8:30 a.m.

Roll Call

1. Discussion Items

8:30 - 8:45 am Website Overview

8:45 - 9:30 am Personnel

- Salary Increases
- Health Insurance
- New Positions

9:30 - 10:00 am Social Services

10:00 - 11:00 am Fire and Rescue

- Budget Increases
- Eliminating Levy/Adding to General Rate

11:00 - noon Capital Improvement Program

12:30 - 1:00 pm Unfunded Requests

1:00 - 2:00 pm General Fund Five Year Forecast

2:00 - 3:00 pm Personal Property Tax Rates

- *Data Centers*
- *Vehicles*

3:00 - 3:30 pm Enhancements

3:30 - 4:00 pm Utility Rates

4:00 - 4:30 pm Advertised Tax Rate

- *Various Tax Rate Scenarios*

4:30 - 5:00 pm Review of Budget Calendar

- *Budget Work Session Needs*
- *FY 2028 Pre-Planning*

1.1 FY 2027 Budget Workshop Presentation
[FY 2027 Budget Workshop Presentation](#)

Adjournment



City Council Agenda Item Report

Agenda Item No. 1.1
Submitted by: Eric Smith
Submitting Department: City Clerk
Meeting Date: March 6, 2026

Item Title

FY 2027 Budget Workshop Presentation

Suggested Action and/or Recommendation

Suggested Motion

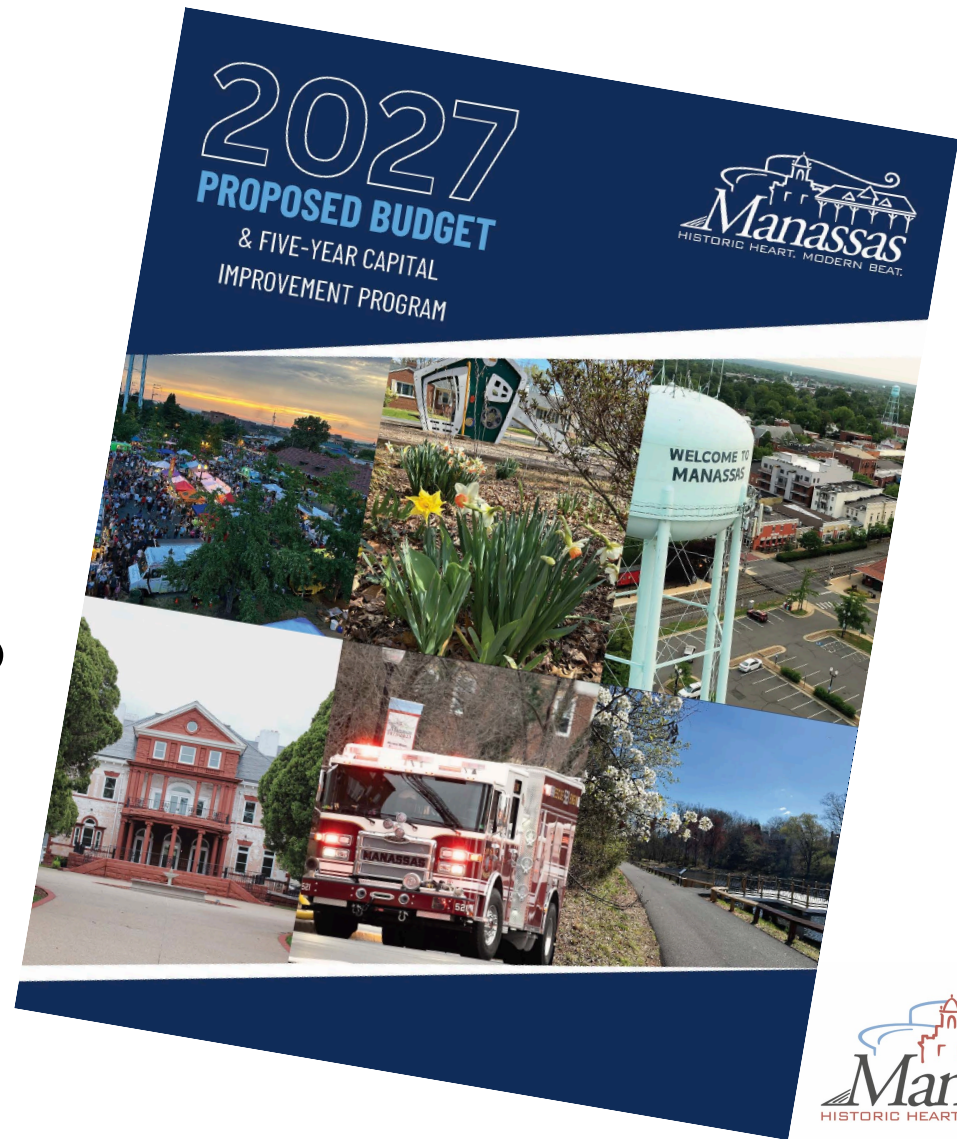
Item Type Proclamations
Submitting Department City Clerk
Meeting Body City Council

Item ID 2026-761
Drafter Eric Smith
Meeting Date March 6, 2026

ATTACHMENTS

- [FY 2027 Budget Workshop Presentation](#)

FY 2027 BUDGET WORKSHOP



Agenda

8:00 – 8:30 am	Breakfast
8:30 – 8:45 am	Website Overview
8:45 – 9:30 am	Personnel
9:30 – 10:00 am	Social Services
10:00 – 11:00 am	Fire & Rescue
11:00 – Noon	Capital Improvement Program (CIP)
Noon	Lunch
12:30 – 1:00 pm	Unfunded Requests
1:00 – 2:00 pm	General Fund Five Year Forecast
2:00 – 3:00 pm	Personal Property Tax Rates
3:00 – 3:30 pm	Enhancements
3:30 – 4:00 pm	Utility Rates
4:00 – 4:30 pm	Advertised Tax Rates
4:30 – 5:00 pm	Review of Budget Calendar

Website



Home Connect Depts. Things to Do Services How Do I?



Budget

FY 2026 Adopted Budget and CIP

FY 2027 Proposed Budget and CIP

Capital Improvement Program

Major Capital Projects

Facebook

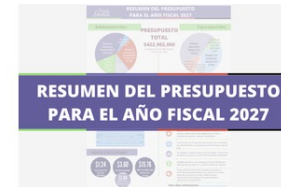
Twitter

Follow us on Facebook @CityofManassas

Home > Finance > Budget > FY 2027 Proposed Budget and CIP

FY 2027 Proposed Budget and CIP

On February 23, 2026, City Manager Steve Burke presented his proposed budget to City Council. Totalling \$422.9 million, this budget includes a proposed real estate tax rate of \$1.24, which is a reduction of \$0.02 cents from the FY 2026 approved rate. Highlights about the major components of the budget can be found here:



[FY 2027 Proposed Budget Presentation \(February 23, 2026\)](#)

Work Session Information

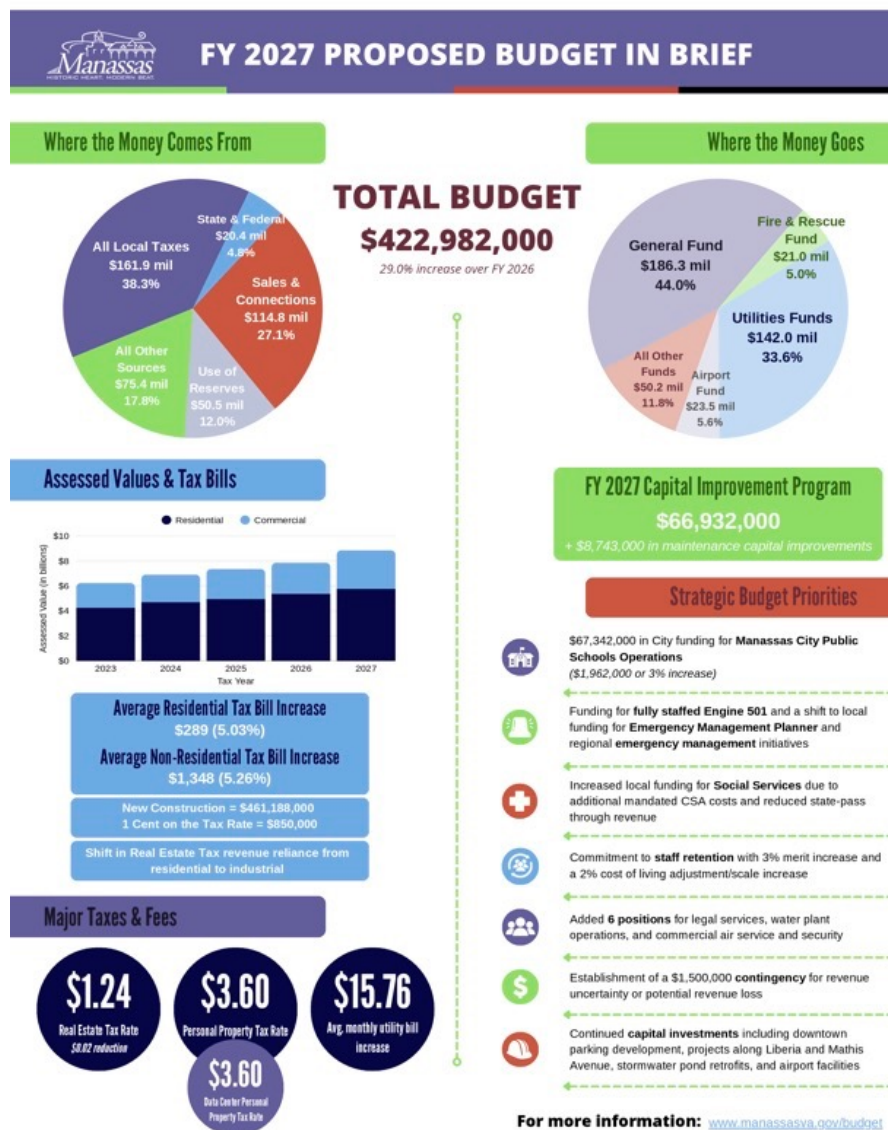
The schedule of work sessions, presentations, and public hearings is below. Additionally, you can find any documents provided at the budget work sessions.

<http://www.manassasva.gov/FY27proposedbudget>



Website

<http://www.manassasva.gov/FY27proposedbudget>



For more information: www.manassasva.gov/budget

Website

Work Session Information

The schedule of work sessions, presentations, and public hearings is below. Additionally, you can find any documents provided at the budget work sessions.

FY 2027 BUDGET CALENDAR as of 3/3/2026		
3/3/2026	3:00 PM	Public Hearing - City Manager's Proposed FY 2027 Budget
3/10/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
3/17/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
3/24/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
3/31/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
4/7/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
4/14/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
4/21/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
4/28/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
5/5/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
5/12/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
5/19/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
5/26/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
6/2/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
6/9/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
6/16/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
6/23/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
6/30/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
7/7/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
7/14/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
7/21/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
7/28/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
8/4/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
8/11/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
8/18/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
8/25/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
9/1/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
9/8/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
9/15/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
9/22/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
9/29/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
10/6/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
10/13/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
10/20/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
10/27/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
11/3/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
11/10/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
11/17/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
11/24/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
12/1/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
12/8/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
12/15/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
12/22/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget
12/29/2026	10:00 AM	Public Hearing - City Manager's Proposed FY 2027 Budget

Documents Relating to the Proposed Budget:

[Children's Services Act \(CSA\) Information](#)

<http://www.manassasva.gov/FY27proposedbudget>

Website

[http://www.manassasva.gov/
FY27proposedbudget](http://www.manassasva.gov/FY27proposedbudget)

FY 2027 BUDGET CALENDAR as of 2/9/2026

Date	Time	Day	Task
February 23, 2026	5:30 PM	Monday	City Manager Proposed Budget & CIP Presentation
February 25, 2026	5:30 PM	Wednesday	Budget Work Session Establish Workshop Priorities
March 6, 2026	8:30 AM	Friday	Budget Workshop Budget Discussion and Determine Advertised Tax Rate
March 11, 2026	5:30 PM	Wednesday	Budget Work Session Council-Requested Topics (as needed)
March 13, 2026		Friday	Staff to Send Tax Rate Ad to Newspaper
March 16, 2026	5:30 PM	Monday	City Council Town Hall Fiscal Year 2027 Budget Discussion
March 18, 2026	5:30 PM	Wednesday	Budget Work Session Utility Rates Discussion
March 19, 2026		Thursday	Tax Rate Ad in Newspaper (30 Days Prior to Public Hearing)
March 25, 2026	5:30 PM	Wednesday	Budget Work Session City & Schools Joint Budget Work Session
Manassas City Public Schools Spring Break - March 30-April 3			
April 1, 2026	5:30 PM	Wednesday	Budget Work Session Council-Requested Topics (as needed)
April 3, 2026		Friday	Staff to Send Budget Ad to Newspaper
April 6, 2026	5:30 PM	Monday	Budget Work Session Council-Requested Topics (as needed)
April 8, 2026	5:30 PM	Wednesday	Budget Work Session Council-Requested Topics (as needed)
April 9, 2026		Thursday	Budget & Rate Ad in Newspaper - First Publication (No More Than 28 Days Prior to Public Hearing)
April 16, 2026		Thursday	Budget & Rate Ad in Newspaper - Second Publication (At Least 7 Days Prior to Public Hearing)
April 27, 2026	5:30 PM	Monday	Public Hearing on the Updated Budget/CIP/Revenue Rates
April 29, 2026	5:30 PM	Wednesday	Budget Work Session Public Hearing Items / Outstanding Issues
May 11, 2026	5:30 PM	Monday	First Reading of Tax Rates & Other Rate Ordinances and Adoption of Budget & CIP (7 Days After Public Hearing)
June 8, 2026	5:30 PM	Monday	Second Reading of Tax Rates & Other Rate Ordinances

Website

Budget and Five-Year CIP Document

Click the picture below to view the complete document or browse each section listed.



[Budget Summary](#)

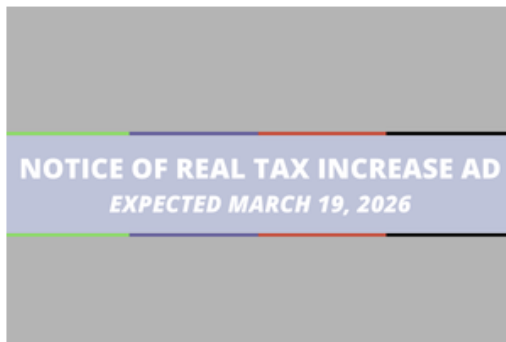
[Department Budgets](#)

[Five-Year CIP](#)

<http://www.manassasva.gov/FY27proposedbudget>

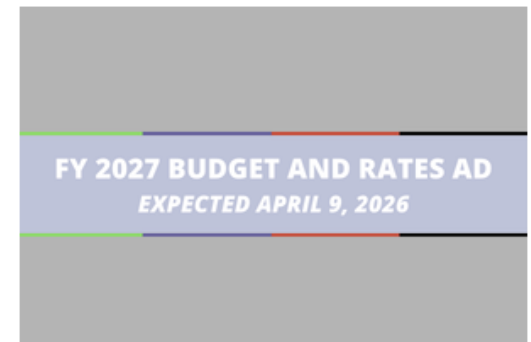
Website

Legal Notices



Notice of Real Tax Increase Advertisement

Coming Soon



Budget and Rates Advertisement

Coming Soon

<http://www.manassasva.gov/FY27proposedbudget>

Website

Share Your Feedback on the Proposed Fiscal Year 2027 Budget

Community input helps us understand priorities and improve how we communicate about City services and investments.

What questions or feedback do you have about the proposal?

Submit Feedback

<http://www.manassasva.gov/FY27proposedbudget>

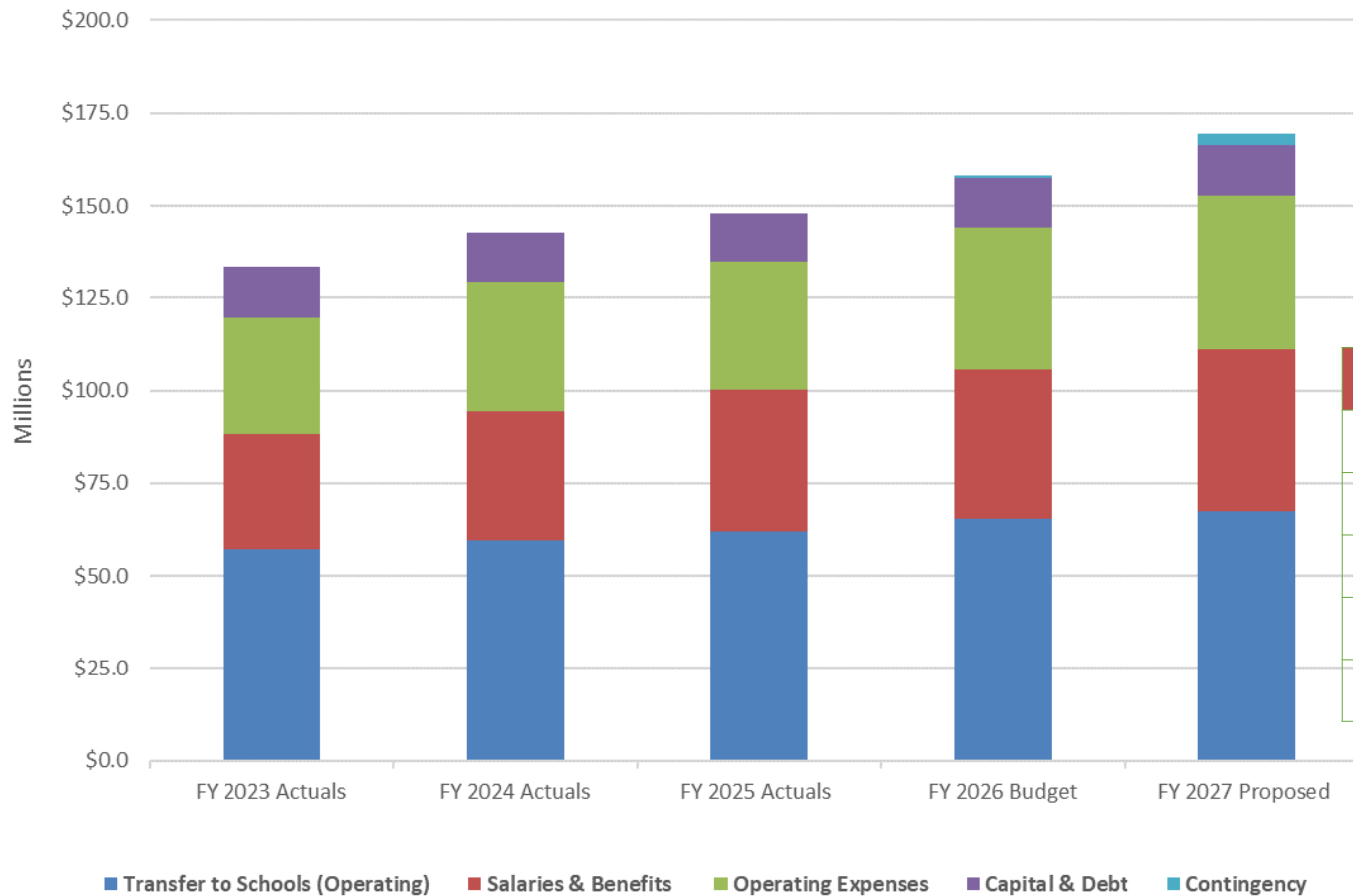
FY 2027 Budget

ALL FUNDS SUMMARY *(not including MCPS Funds)*

Fund	FY 2026 Adopted	FY 2027 Budget	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	158,374,000	186,315,000	27,941,000	17.6%
Social Services Fund	9,540,000	10,940,000	1,400,000	14.7%
Fire and Rescue Fund	17,025,000	21,010,000	3,985,000	23.4%
Owens Brooke Service District Fund	40,000	40,000	-	0.0%
PEG Fund	150,000	150,000	-	0.0%
Housing Investment Fund	-	8,000,000	8,000,000	-
Debt Service Fund	12,932,000	13,534,000	602,000	4.7%
Sewer Fund	24,020,000	21,805,000	(2,215,000)	-9.2%
Water Fund	20,213,000	19,572,000	(641,000)	-3.2%
Electric Fund	52,797,000	87,685,000	34,888,000	66.1%
Stormwater Fund	2,788,000	8,052,000	5,264,000	188.8%
Airport Fund	6,983,000	23,530,000	16,547,000	237.0%
Solid Waste Fund	4,754,000	4,896,000	142,000	3.0%
Building Maintenance Fund	2,842,000	2,984,000	142,000	5.0%
Vehicle Maintenance Fund	7,463,000	6,958,000	(505,000)	-6.8%
Information Technology Fund	7,852,000	7,511,000	(341,000)	-4.3%
ALL FUNDS TOTAL:	\$ 327,773,000	\$ 422,982,000	\$ 95,209,000	29.0%

Personnel – Page 69

General Fund Expenditures *excludes one-time transfers for projects*



2027 Salaries & Benefits	
Salaries	\$1,260,000
Benefits	\$1,323,000
Overtime	\$880,000
New Position	<u>\$200,000</u>
	\$3,663,000

Personnel – Health Insurance Increase History

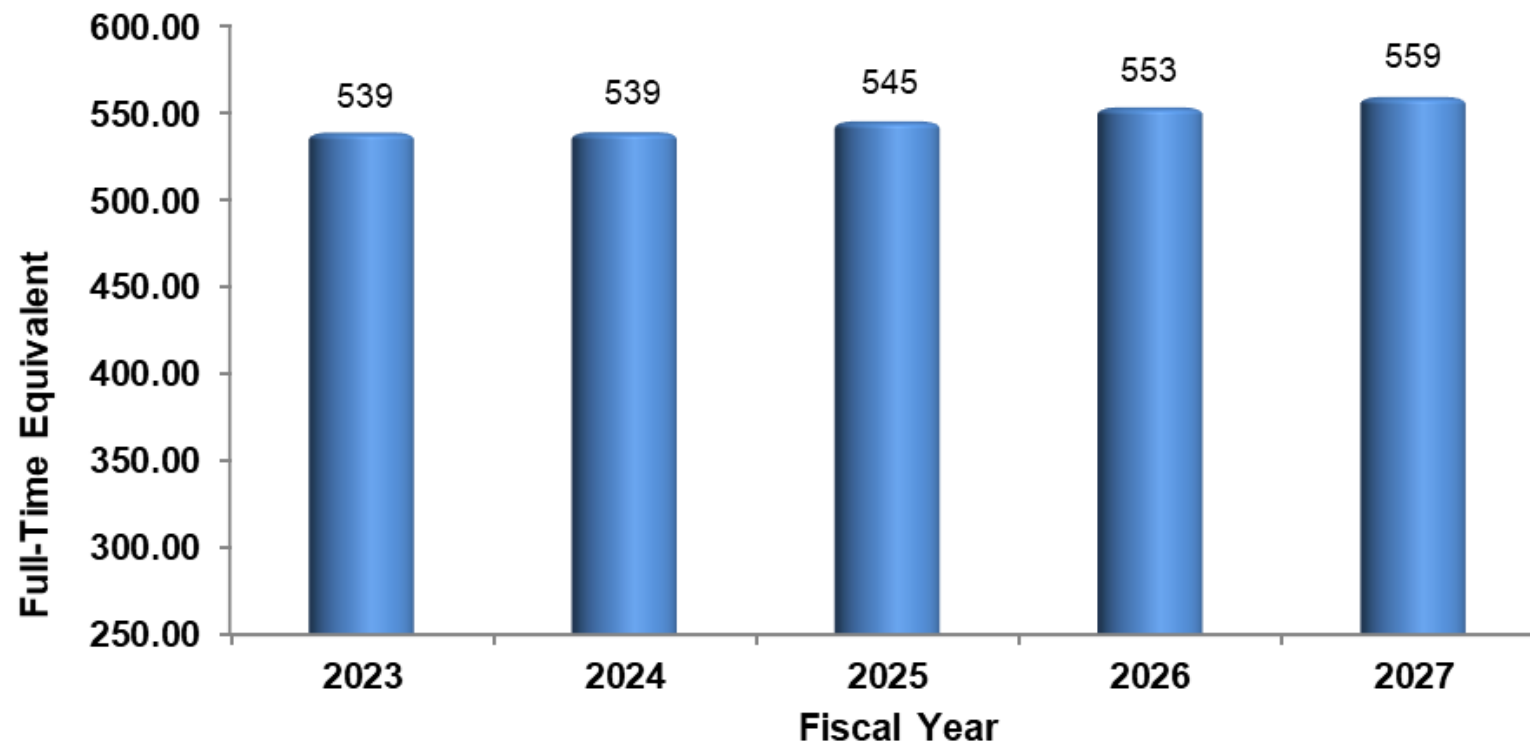
Fiscal Year	Anthem	Kaiser
2023	8.3%	8.2%
2024	2.1%	0.0%
2025	5.2%	-2.0%
2026	0.0%	5.4%
2027	11.3%	0.0%

City has absorbed increases each year
\$300,000 Additional Needed for 2027

Personnel – New Positions

FY 2027 Proposed Budget Staffing Changes		
Assistant City Attorney (offset by decrease in contracted legal costs)	City Attorney	1.00 FTE
Water Plant Operator	Water Plant	1.00 FTE
Water Plant Mechanic	Water Plant	1.00 FTE
Airfield Electrician	Airport	1.00 FTE
Airport Operations Officer (funded by Avports)	Airport	1.00 FTE
Police Officer - K-9/Explosive Detection (funded by Avports)	Police-Spec Ops	1.00 FTE
Funding for 2 Firefighters (in FY 2026 positions were added to the staffing plan but not funded)	Fire & Rescue	N/A
Funding for Emergency Management Planner (existing position that will no longer receive federal grant funding)	Fire & Rescue	N/A
		6.00 FTE

Personnel – Staffing History with Added Positions



Social Services – Page 55

Major Changes

- Reduced Federal Funding - \$755,650
- Mandated CSA - \$1,000,000

Expenditure by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	5,281,349	5,648,500	5,688,482	6,098,500	450,000
Purchased Services	170,670	137,000	137,000	131,500	(5,500)
Internal Services	184,570	195,630	195,630	167,180	(28,450)
Other Charges	3,339,440	3,526,870	3,526,870	4,523,820	996,950
Supplies	17,236	32,000	32,000	19,000	(13,000)
EXPENDITURE TOTAL:	\$ 8,993,265	\$ 9,540,000	\$ 9,579,982	\$ 10,940,000	\$ 1,400,000

Fire & Rescue— Page 54

Major Changes

- **Funding 2 Firefighter Positions - \$200,000**
- **Funding Emergency Mgmt Position & Project - \$272,000**
- **Additional Overtime - \$250,000**
- **Increased Apparatus Maintenance - \$125,000**
- **Rescue Engine 521A - \$1,200,000**
- **Engine 501B - \$1,500,000**

Fire & Rescue– Page 54

Expenditure by Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	11,350,972	10,982,000	11,075,042	12,630,000	1,648,000
Purchased Services	343,397	444,050	472,643	597,550	153,500
Internal Services	1,885,258	1,985,630	1,985,630	1,807,930	(177,700)
Other Charges	697,992	804,410	804,410	885,900	81,490
Supplies	403,154	858,910	872,590	858,620	(290)
Capital	1,138,054	540,000	2,276,563	2,800,000	2,260,000
Transfers/Contingencies	740,069	1,410,000	1,410,000	1,430,000	20,000
EXPENDITURE TOTAL:	\$ 16,558,896	\$ 17,025,000	\$ 18,896,879	\$ 21,010,000	\$ 3,985,000

Fire & Rescue– Page 54

Fire Levy allows Fund Tracking for Grants/Aid & Equipment

Revenue by Source	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Local Sources					
Real Estate Property Taxes	13,507,886	14,600,000	14,600,000	16,400,000	1,800,000
Other Property Taxes	363,968	290,000	290,000	290,000	-
Permits, Fees, Licenses	280,629	200,000	200,000	200,000	-
Interest & Use of Property	120,446	20,000	20,000	20,000	-
Charges for Services	896,584	1,000,000	1,000,000	1,000,000	-
Other Local Revenue	16,587	-	-	-	-
Source Total:	15,186,099	16,110,000	16,110,000	17,910,000	1,800,000
State of Virginia					
Categorical Aid	265,352	-	7,551	-	-
Source Total:	265,352	-	7,551	-	-
Federal Government					
Federal Pass Through	156,462	400,000	492,042	400,000	-
Source Total:	156,462	400,000	492,042	400,000	-
Other Financing Sources					
Use of Fund Balance	-	515,000	2,287,285	2,700,000	2,185,000
Source Total:	-	515,000	2,287,285	2,700,000	2,185,000
REVENUE TOTAL:	\$ 15,607,913	\$ 17,025,000	\$ 18,896,879	\$ 21,010,000	\$ 3,985,000

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
General Government	8,464	12,825	1,200	1,800	-	35,000	-	59,289	50,825
Culture & Recreation	15,443	890	750	17,000	-	-	-	34,083	18,640
Public Safety	-	-	900	20,000	-	-	-	20,900	20,900
Transportation	57,214	11,837	2,146	1,611	1,055	1,270	-	75,133	17,919
Sewer	5,665	900	-	-	-	-	-	6,565	900
Water	65,747	1,000	9,400	13,900	-	-	-	90,047	24,300
Electric	5,625	900	900	900	900	900	-	10,125	4,500
Stormwater	642	7,740	3,745	-	-	-	-	12,127	11,485
Airport	40,368	30,840	2,000	9,700	9,000	6,750	42,300	140,958	58,290
Total Cost:	199,168	66,932	21,041	64,911	10,955	43,920	42,300	449,227	207,759

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
Funding Sources:									
General Fund	1,621	1,115	1,150	-	-	-	-	3,886	2,265
Sewer Fund	8,501	1,200	200	200	-	-	-	10,101	1,600
Water Fund	23,534	1,170	9,370	3,000	-	-	-	37,074	13,540
Electric Fund	9,378	900	2,350	1,300	900	900	-	15,728	6,350
Stormwater Fund	642	5,014	1,993	-	-	-	-	7,649	7,007
Airport Fund	7,658	15,317	310	302	180	135	8,446	32,348	16,244
School Fund	-	-	-	-	-	-	-	-	-
Bonds	30,569	-	-	49,000	-	-	-	79,569	49,000
State	11,766	6,594	2,417	1,415	910	785	3,784	27,671	12,121
Federal	63,824	11,924	1,287	9,019	8,870	7,050	20,070	122,044	38,150
NVTA	11,690	2,456	50	575	95	50	-	14,916	3,226
Other Sources	29,985	21,242	1,914	100	-	35,000	10,000	98,241	58,256
Total Funding:	199,168	66,932	21,041	64,911	10,955	43,920	42,300	449,227	207,759

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
General Government									
Public Works & Utilities Facility	2,464	825	1,200	1,800	-	5,000	-	11,289	8,825
City Hall Annex	-	-	-	-	-	30,000	-	30,000	30,000
City Hall / Downtown Parking	6,000	12,000	-	-	-	-	-	18,000	12,000
Program Total:	8,464	12,825	1,200	1,800	-	35,000	-	59,289	50,825
Culture & Recreation									
Byrd Park	-	-	-	1,800	-	-	-	1,800	1,800
Marsteller Park & Community Cent	11,000	890	750	5,000	-	-	-	17,640	6,640
Annaburg	4,443	-	-	2,500	-	-	-	6,943	2,500
Cedar Crest Park	-	-	-	500	-	-	-	500	500
Stonewall Park	-	-	-	4,250	-	-	-	4,250	4,250
Recreation Facility Improvements	-	-	-	2,950	-	-	-	2,950	2,950
Program Total:	15,443	890	750	17,000	-	-	-	34,083	18,640
Public Safety									
Fire/Rescue Station 1	-	-	900	20,000	-	-	-	20,900	20,900
Program Total:	-	-	900	20,000	-	-	-	20,900	20,900

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
Transportation									
Grant Avenue (Lee Avenue to Welli	13,648	-	-	-	-	-	-	13,648	-
Dean Drive (Animal Shelter to Welli	2,591	895	2,096	1,036	-	-	-	6,618	4,027
Liberia Avenue	3,510	5,345	-	-	-	-	-	8,855	5,345
Stonewall Park Trail Extension	1,747	508	-	-	-	-	-	2,255	508
Longstreet Water Line & Sidewalk	6,225	-	-	-	-	-	-	6,225	-
Roundabout Sudley/Centreville	5,295	-	-	-	-	-	-	5,295	-
Mathis Avenue	6,693	4,244	-	-	-	-	-	10,937	4,244
Sudley Sidewalk	4,467	795	-	-	-	-	-	5,262	795
Godwin Trail (North)	11,775	-	-	-	-	-	-	11,775	-
Traffic Calming/Corridor Safety Imp	1,263	50	50	50	50	50	-	1,513	250
Sudley Road Bike Facilities	-	-	-	525	1,005	1,220	-	2,750	2,750
Program Total:	57,214	11,837	2,146	1,611	1,055	1,270	-	75,133	17,919
Sewer									
Upper Flat Branch Interceptor Repla	4,765	-	-	-	-	-	-	4,765	-
Sewer Capacity Expansion	900	-	-	-	-	-	-	900	-
West Side Meter Stations	-	900	-	-	-	-	-	900	900
Program Total:	5,665	900	-	-	-	-	-	6,565	900
Water									
24" Transmission Main Replacemen	40,685	-	-	-	-	-	-	40,685	-
Finished Water Capacity Increases	11,390	-	-	-	-	-	-	11,390	-
Renovation of Existing Clear-Well	1,500	-	-	-	-	-	-	1,500	-

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
New Clear-Well Construction	9,772	-	-	-	-	-	-	9,772	-
Interconnecting Meter Vaults	-	500	2,500	-	-	-	-	3,000	3,000
Surge Tank & Thickener Expansion	2,000	-	3,500	-	-	-	-	5,500	3,500
Dry Storage Structure (Pole Barn)	200	-	400	400	-	-	-	1,000	800
Conventional Filter Underdrain Repl	200	500	500	-	-	-	-	1,200	1,000
Intake Reservoir Improvements	-	-	2,500	2,500	-	-	-	5,000	5,000
Water Treatment Plant Upgrades	-	-	-	11,000	-	-	-	11,000	11,000
Program Total:	65,747	1,000	9,400	13,900	-	-	-	90,047	24,300
Electric									
Place Overhead Lines Underground	5,625	900	900	900	900	900	-	10,125	4,500
Program Total:	5,625	900	900	900	900	900	-	10,125	4,500
Stormwater									
Public Facilities Stormwater Manag	-	225	525	-	-	-	-	750	750
Oakenshaw Regional Ponds Retrofit	250	2,475	-	-	-	-	-	2,725	2,475
Point of Woods Pond Retrofit	218	1,932	-	-	-	-	-	2,150	1,932
Flat Branch / Liberia West Stream R	174	2,404	-	-	-	-	-	2,578	2,404
Cockrell Branch / Wellington Statio	-	194	1,936	-	-	-	-	2,130	2,130
Wakeman Tract Pond Retrofit	-	510	1,284	-	-	-	-	1,794	1,794
Program Total:	642	7,740	3,745	-	-	-	-	12,127	11,485

Capital Improvement Program

	Prior Years	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future Years	Total Project	5-Year CIP
Airport									
Air Traffic Control Tower	25,452	-	-	-	-	-	-	25,452	-
Fuel Farm Upgrade	600	150	1,500	-	-	-	-	2,250	1,650
North East Apron and Taxiway Expa	-	-	-	600	-	6,000	-	6,600	6,600
Installation of Backup Generators	-	-	-	600	-	-	-	600	600
Rehabilitation of Runway 16L/34R	10,984	10,040	-	-	-	-	-	21,024	10,040
East Apron Rehabilitation	-	-	-	-	-	750	7,500	8,250	750
Runway 16L/34R Extension	-	-	-	-	-	-	7,100	7,100	-
South East Airport Complex Site De	-	-	-	-	-	-	7,700	7,700	-
West Hangar Redevelopment and E	200	-	-	-	-	-	10,000	10,200	-
Taxiway B Widening and Lighting	-	8,800	-	-	-	-	-	8,800	8,800
New East Ramp Taxiway	-	-	500	-	5,000	-	-	5,500	5,500
Runway & Taxiway Bridge Enhance	2,732	850	-	8,500	-	-	-	12,082	9,350
Snow Removal Equipment Building	-	11,000	-	-	-	-	-	11,000	11,000
Widen & Strengthen Taxiway E	400	-	-	-	4,000	-	-	4,400	4,000
Airport Utility Infrastructure Improv	-	-	-	-	-	-	10,000	10,000	-
Program Total:	40,368	30,840	2,000	9,700	9,000	6,750	42,300	140,958	58,290
CIP Total:	199,168	66,932	21,041	64,911	10,955	43,920	42,300	449,227	207,759

Capital Improvement Program

Public Works & Utilities Facility (G-020) – Page 275

- FY27 – Covered canopy storage for equipment & vehicles

City Hall/Downtown Parking (G-024) – Page 277

- Construct City Hall parking garage

Manassas Community Center (C-040) – Page 282

- Replace HVAC; Design building improvements for Fire Station #1

Dean Drive (T-039) – Page 296

- Widen existing road; add curb & gutter

Capital Improvement Program

Liberia Avenue Third Lane (T-046) – Page 297

- Widen eastbound to three lanes from Centerville (Rt28) to Euclid

Stonewall Park Trail Extension (T-052) – Page 298

- Extend Trail to Liberia House property

Mathis Avenue (T-086) – Page 301

- Reconstruct road from Sudley Rd to Liberia Ave as two lane with landscaped median

Sudley Sidewalk (T-094) – Page 302

- Construct sidewalk on Sudley Road from Mathis Ave to Grant Ave

Capital Improvement Program

Traffic Calming/Safety Improvements (T-097) – page 304

- Minor projects as identified

West Side Meter Stations (S-029) – Page 311

- Design & construct sanitary sewer meter station to track UOSA flow

Interconnecting Meter Vaults (W-068) – Page 319

- Provide additional interconnection with Prince William Water

Conventional Filter Underdrain Replacement (W-081) – Page 322

- WTP filter improvements

Capital Improvement Program

Place Overhead Lines Underground (E-033) – Page 329

- Main Street – Prince William St to Bartow St

Public Facilities Improvements (D-034) – Page 333

- Retrofit Annaburg Parking Lot

Oakenshaw Regional Ponds Retrofit (D-042) – Page 334

- Improve pond to extended detention & wetland

Point of Woods Pond Retrofit (D-045) – Page 335

- Improve pond to Level 1 wet pond

Capital Improvement Program

Flat Branch/Liberia West Stream Restoration (D-046) – Page 336

- 1600 feet of stream restoration and stabilization

Cockrell Branch/Wellington Station Stream Restoration (D-047) - Page 337

- Design 1100 feet of stream restoration

Wakeman Tract Pond Retrofit (D-049) – Page 338

- Design regional wet ponds at Wakeman Tract

Fuel Farm Upgrade (A-045) – Page 344

- Design upgrades to include capacity, spill containment, and environmental compliance

Capital Improvement Program

Rehabilitation of Runway 16L/34R (A-091) – Page 347

- Repaving of 6200 feet x 100 feet of primary runway

Taxiway B Widening & Lighting (A-110) – Page 352

- Widening of taxiway for commercial service and installation of LED lights

Runway & Taxiway Bridge Improvements (A-113) – Page 354

- Design of improvements to existing runway & taxiway bridge

Snow Removal Equipment Building (A-115) – Page 355

- Design & construction of storage building for maintenance equipment

Proposed Use of General Fund Reserves

FY 2027 Proposed Budget Use of General Fund Reserves	
Capital Reserves:	
Housing Investment Project	\$3 million
G-024 City Hall / Downtown Parking Garage	\$12 million
Total Use of Capital Reserves	\$15 million
Housing Reserves:	
Transfer to New Housing Investment Fund	\$2 million
Total Use of Housing Reserves	\$2 million
Total Use of General Fund Reserves	\$17 million

Unfunded Requests

Economic Development

- Tourism & Events Coordinator - \$143,000
- Workforce Development Coordinator - \$143,000
- Branding Campaign - \$100,000
- Small Business Initiatives - \$35,000

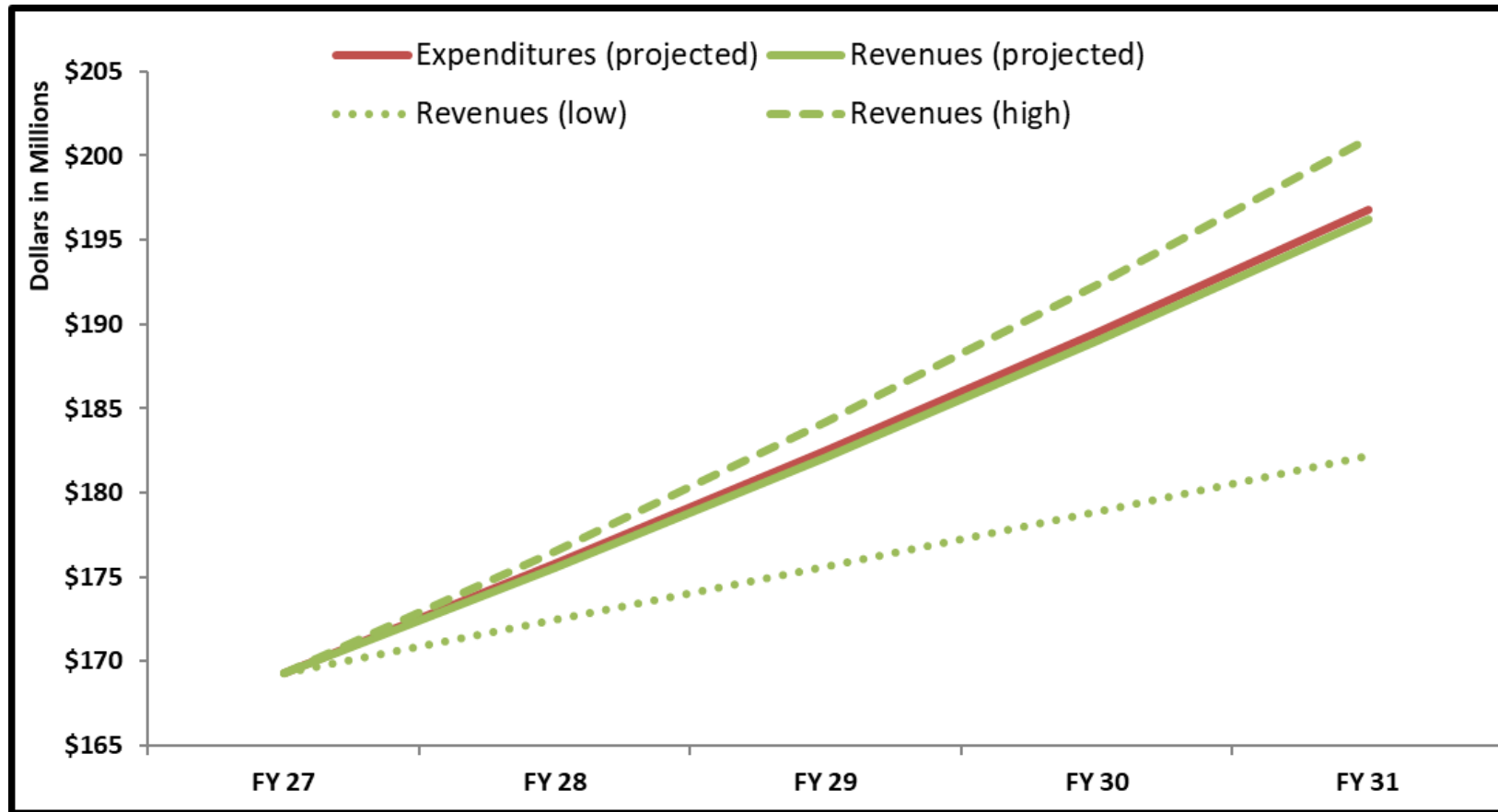
Community Development

- PT Visitor Services Aide - \$50,000

Solid Waste – Public Works

- PT-FT Refuse & Recycle Administrator - \$45,000
- MRS Site Maintenance - \$75,000

General Fund Forecast



Personal Property Tax— PAGE 35

Machinery & Tools - \$2.10

Machinery & Tools Used in Semiconductor Manufacturing – TBD

Business Computer Equipment & Peripherals - \$2.15

Data Center Computer Equipment & Peripherals – \$3.60

Vehicles without motive power, used or designed to be used as manufactured homes - \$1.050

Aircraft and Antique Motor Vehicles - \$0.00001

Motor Vehicles as identified in sections (f)-(m) in Ordinance O-2025-799-17 - \$0.00001

Business Personal Property - \$3.60

All Tangible Personal Property except as specified in O-2025-799 1 (a) – (o) - \$3.60

An Ordinance Amendment will be necessary to establish a separate vehicle tax rate to allow the Data Center Computer Equipment & Peripherals to be increased

Prince William County Data Center Rate - \$4.15

Enhancements

FY 2027 Proposed Budget Potential Council Enhancements	
Health Insurance	\$300,000
Penny Reduction of RE Tax Rate	\$850,000
Vehicle Decal Fee Elimination	\$950,000
Property Code Enforcement Officer	\$160,000
Community Center Programming	\$250,000
Events/Tourism	\$350,000
Internship Program	\$100,000

\$1,000,000 Available

Utility Rates

	2027	2028	2029	2030
Electric	10.5%	10%	10%	5%
Water (Consultant)	25%	25%	10%	5%
Water (Prop Budget)	9.5%	15%	15%	15%
Sewer	3%	3%	3%	3%

Utility fund rate increases are needed to establish rates to restore rate revenue coverage for all personnel, operation, and maintenance expenditures. Historically, fund expenses have been covered by reserves which cannot be sustained.

Utility Rates

Fiscal Year	Electric *	Water	Sewer *	Storm
FY 2018	0.0%	5.4%	0.0%	\$0.12
FY 2019	0.0%	5.0%	5.0%	\$0.10
FY 2020	0.0%	5.0%	4.5%	\$1.00
FY 2021	0.0%	5.0%	3.0%	\$1.00
FY 2022	0.0%	5.0%	3.5%	\$1.50
FY 2023	2.0%	3.9%	4.9%	\$1.50
FY 2024	4.0%	0.0%	0.0%	\$0.00
FY 2025	5.0%	5.0%	5.0%	\$0.00
FY 2026	8.5%	8.5%	3.0%	\$0.00
FY 2027	10.5%	9.5%	3.0%	\$1.50

Utility Rates Comps

Water Rate Comparison		
Provider	Monthly Rate	Per 1,000 Gallons
City of Manassas	\$13.00	\$4.16
Prince William Water	\$9.50	\$4.75
Fairfax Water	\$5.85	\$4.50

Utility Rates Comps

Electric Rate Comparison		
Provider	Monthly Rate	Per kWh
City of Manassas	\$17.87	\$0.1087
NOVEC	\$21.30	\$0.1108
Dominion VA	\$7.58	\$0.1006

Advertised RE Tax Rate

FY 2026

Fire and Rescue Fund	\$0.190
General Fund	\$1.070
Total	\$1.260

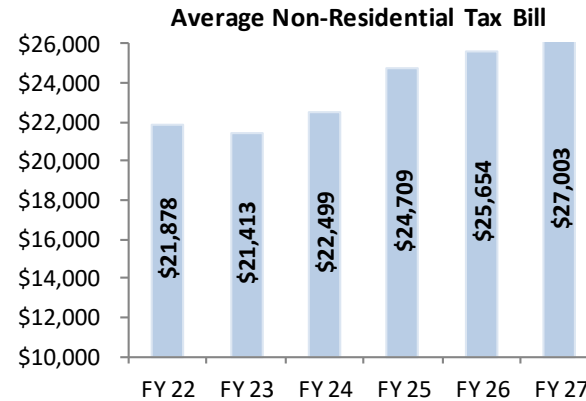
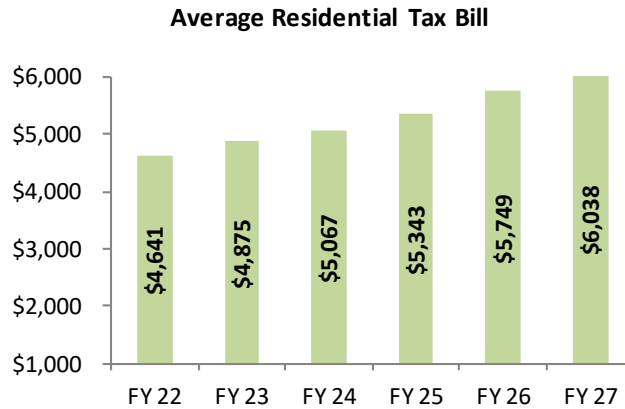
FY 2027

Fire and Rescue Fund	\$0.190
General Fund	\$1.050
Total	\$1.240

**March 6, 2026
Set Advertised Tax Rate**

Advertised RE Tax Rate

	FY 2026		FY 2027			
Class	Average Assessment	Average Tax Bill	Average Assessment	Average Tax Bill	\$ Change in Bill	% Change in Bill
TOWNHOUSE	381,100	\$4,802	411,392	\$5,101	\$299	6.24%
CONDOS	320,699	\$4,041	343,178	\$4,255	\$215	5.31%
SINGLE FAMILY	565,736	\$7,128	600,040	\$7,440	\$312	4.38%
TOTAL RESIDENTIAL	456,259	\$5,749	486,941	\$6,038	\$289	5.03%
TOTAL NON-RESIDENTIAL	2,036,066	\$25,654	2,177,638	\$27,003	\$1,348	5.26%
TOTAL ALL CLASSES	\$605,100	\$7,624	\$646,229	\$8,013	\$389	5.10%



Advertised RE Tax Rate

Tax Rate Scenarios				
	RE & Fire Levy Rate	Budget Adjustment	Avg Res Increase	Avg Non-Res Increase
Flat Tax Rate	\$1.26	+\$1,700,000	\$387 (7%)	\$1,784 (7%)
(-) \$0.01	\$1.25	+\$850,000	\$338 (6%)	\$1,566 (6%)
Prop (-) \$0.02	\$1.24	\$90,200,000	\$289 (5%)	\$1,348 (5%)
(-) \$0.03	\$1.23	-\$850,000	\$241 (4%)	\$1,131 (4%)
Flat Tax Bill	\$1.18	-\$5,100,000	\$0.00	\$0.00

**March 6, 2026
Set Advertised Tax Rate**

Budget Schedule

Wednesday, February 25, 2026 @ 5:30 p.m.	Budget Work Session - Determine Workshop Priorities
Friday, March 6, 2026 @ 8:30 a.m.	Budget Workshop & Determine Advertised Tax Rate
Wednesday, March 11, 2026 @ 5:30 p.m.	Budget Work Session - Council Requested Topics
Monday, March 16, 2026 @ 5:30 p.m.	City Council Town Hall FY27 Budget Discussion
Wednesday, March 18, 2026 @ 5:30 p.m.	Budget Work Session - Utility Rates Discussion
Wednesday, March 25, 2026 @ 5:30 p.m.	Budget Work Session - City & Schools Joint Budget Work Session
Wednesday, April 1, 2026 @ 5:30 p.m.	Budget Work Session - Council Requested Topics
Monday, April 6, 2026 @ 5:30 p.m.	Budget Work Session - Council Requested Topics
Wednesday, April 8, 2026 @ 5:30 p.m.	Budget Work Session - Council Requested Topics
Monday, April 27, 2026 @ 5:30 p.m.	Public Hearing on the Updated Budget/ CIP/Revenue Rates
Wednesday, April 29, 2026 @ 5:30 p.m.	Budget Work Session - Public Hearing Items/Outstanding Issues
Monday, May 11, 2026 @ 5:30 p.m.	First Reading of Tax Rates & Other Rate Ordinances Adoption of the FY 2027 Budget & CIP
Monday, June 8, 2026 @ 5:30 p.m.	Second Reading of Tax Rates & Other Rate Ordinances