



City of Manassas, Virginia
City Council Meeting

AGENDA

City Council Budget Work Session
Manassas City Hall - Community Conference Room
9027 Center Street
Manassas, VA 20110
Wednesday, April 8, 2026

Call to Order - 5:30 p.m.

Roll Call

1. Action Items

- 1.1 Approval of Participation in the City Council Meeting by Remote Electronic Communication - Council Member Theresa Coates Ellis

Recess - Pinwheel Planting in Recognition of Child Abuse Prevention Month

2. Discussion Items

- 2.1 FY 2027 Budget Discussion
Tax Rate Comparisons
Revised PP Tax Ordinance
Utility Bill Comparisons
General Fund Department Overviews
Schools Fund Balance Summary
Schools Additional Priorities
FY 2027 Non-Profit Contributions

Adjournment



City Council Agenda Item Report

Agenda Item No. 2.1

Submitted by: Steve Burke

Submitting Department: City Manager

Meeting Date: April 8, 2026

Item Title

FY 2027 Budget Discussion

Suggested Action and/or Recommendation

Suggested Motion

Item Type Work Session

Submitting Department City Manager

Meeting Body City Council

Item ID 2026-860

Drafter Steve Burke

Meeting Date April 8, 2026

Executive Summary and Background Information

Council has requested to discuss the following FY 2027 Budget Items:

- Real Estate & Personal Property Tax Rate Comparisons with other Localities
- Personal Property Tax Rate - Data Center Equipment
- Update on FY 2027 Utility Rates from other Localities
- General Fund Department Budget
- MCPS Fund Balance
- MCPS Unfunded Requests
- Non-profit Contribution Recommendations

ATTACHMENTS

- [Tax Rate Comparisons](#)
- [Revised PP Tax Ordinance](#)
- [Utility Bill Comparisons](#)
- [General Fund Department Overviews](#)
- [Schools Fund Balance Summary](#)
- [Schools Additional Priorities](#)
- [FY 2027 Non-Profit Contributions](#)

2025/2026 TAX RATES

	<u>Manassas</u>	<u>Prince William</u>	<u>Loudoun</u>	<u>Stafford</u>	<u>Fauquier</u>	<u>Fairfax</u>	<u>Manassas Park</u>
Personal Property Vehicles	3.6	3.5	4.15	5.72	3.45	4.57	3.5
Computers	2.15	4.15	4.15	5.49	3.45	4.57	3.5
Data Center Computers	3.6	4.15	4.15	1.25	4.15	4.57	3.5
Personal Property General Class	3.6	3.7	4.15	5.49	3.45	4.57	3.5
<u>BPOL</u>							
Wholesale Merchants	0.05	0.05	0.05		0.0425	0.04	0.05
Contractors	0.13	0.13	0.13		0.085	0.11	0.1
Retail Merchants	0.17	0.17	0.17		0.1	0.17	0.15
Repair, Personal Bus. Serv.	0.22	0.21	0.16		0.187	0.19	0.18
Hotel-Motel	0.22	0.26	0.23		0.187	0.26	
Real Estate Services	0.33	0.33	0.33		0.2975	0.31	0.35
Professional Occupations	0.33	0.33	0.33		0.2975	0.31	0.35
Financial Services	0.35	0.33	0.33		0.2975	0.31	0.35
Cigarettes	0.65	0.4	0.4	0.4	0.4	0.4	0.75
Hotel-Motel	8%	8%	8%	7%			
M&T	2.1	2	2.75	0.0001	3.45	2	3.5
Semi-conductor	0.784						
Meals	0.04	0.03	0	0.05	0.06	0.04	0.04
PP License Vehicle/Motorcycle	25/10	33/20	25/16			33-38/18	
Real Estate	1.26	0.9805	0.805	0.9367	0.967	1.145	1.395
Solid Waste Annual Fee		\$50.19-\$75.00				610	
Storm Water Annual Fee		\$40.38-\$53.83					
Bull Run Mountain		0.095					
Lake Jackson		0.15					
Dulles Rail Service Districts			0.2				
Rt. 28 Hwy Imp Real Taxable Prop			0.12				
Service Districts				0.055-.22		0.019-0.27	

***These are the latest rates found on the internet. Some localities use FY and some use CY, that is why it is 2025/2026 TAX RATES
Listed under Real Estate are some examples of fees and rates used for Districts in other localities.***

LOCAL TAX RATES 2025-2026

	MANASSAS	MANASSAS PARK	DUMFRIES	HAYMARKET	OCCOQUAN	QUANTICO	BULL RUN MOUNTAIN	LAKE JACKSON
BASE	1.07	1.395	0.906	0.906	0.906	0.906	0.906	0.906
FIRE & RESCUE	0.19	0	0.072	0.072	0.072	0	0.072	0.072
MOSQUITO & FOREST PEST	0	0	0.0025	0.0025	0.0025	0.0025	0.0025	0.0025
TOWN RATE	0	0	0.1899	0.098	0.116	0.2	0	0
SERVICE DISTRICT	0	0	0	0	0	0	0.095	0.15
TOTAL RATE	1.26	1.395	1.1704	1.0785	1.0965	1.1085	1.0755	1.1305

ORDINANCE # O-2026-XXX

First Reading: _____
Second Reading _____
Enacted _____
Effective _____

AN UNCODIFIED ORDINANCE SETTING THE PERSONAL PROPERTY TAX RATES FOR TAX YEAR 2026

1. **BE IT ORDAINED** that by the City Council of the City of Manassas, Virginia, meeting in regular session this 11th day of May, 2026, that there shall be levied upon personal property within the City of Manassas the following taxes for tax year 2026:

- (a) **The personal property tax year in the City of Manassas is the calendar year January 1st to December 31st.**
- (b) Machinery and Tools: Two Dollars and Ten Cents (\$2.10) per one hundred dollars (\$100.00) of assessed valuation.
- (c) Machinery and Tools Used in Semiconductor Manufacturing as defined by Section 58.1-3508.1 of the Code of Virginia (1950), as amended: Seventy-Six and Two Tenths Cents (\$0.762) ~~Seventy-Eight and Four Tenths Cents (\$0.784)~~ per one hundred dollars (\$100.00) of assessed valuation.
- (d) Programmable Computer Equipment and Peripherals Employed in a Trade or Business as defined by Section 58.1-3506(A)(27) of the Code of Virginia (1950), as amended: Two Dollars and Fifteen Cents (\$2.15) per one hundred dollars (\$100.00) of assessed valuation.
- (e) Computer equipment and peripherals used in a data center, as defined in Section 58.1-3506(A)(43) of the Code of Virginia (1950), as amended: Three Dollars and Sixty Cents (\$3.60) ~~Four Dollars and Fifteen Cents (\$4.15)~~ per one hundred dollars (\$100.00) of assessed valuation.
- (f) Aircraft as defined by Section 5.1-3506(A)(2) and (3) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (g) Antique motor vehicles as defined by Section 46.2-100 of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.

- (h) Motor vehicles specially equipped to provide transportation for individuals with physical disabilities as provided for by Section 58.1-3506(A)(14) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (i) One motor vehicle owned by certain elderly and handicapped persons as provided for by Section 58.1-3506.1 of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (j) One motor vehicle which is owned by each volunteer rescue squad member or volunteer fire department member, or leased by each volunteer rescue squad member or volunteer fire department member as defined by Section 58.1-3506(A)(15) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (k) One motor vehicle which is owned by persons who have been appointed to serve as auxiliary police officers pursuant to Section 58.1-3506(A)(20) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (l) One motor vehicle which is owned by persons who serve as auxiliary, reserve or special deputy sheriffs or leased by persons who serve as auxiliary, reserve or special deputy sheriffs as defined by Section 58.1-3506(A)(32) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (m) One motor vehicle which is owned by persons who serve as auxiliary firefighter or rescue personnel or leased by persons who serve as auxiliary firefighter or rescue personnel as defined by Section 58.1-3506(A)(16) of the Code of Virginia (1950), as amended: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.
- (n) Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3: ~~One Dollar and Five Cents (\$1.050) One Dollar and Seven Cents (\$1.070)~~ per one hundred dollars (\$100.00) of assessed valuation.
- (o) Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the Code of Virginia or (ii) leased by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 of the Code of Virginia if the person is obligated by the terms of the lease

to pay tangible personal property tax on the motor vehicle: One Thousandth of One Cent (\$0.00001) per one hundred dollars (\$100.00) of assessed valuation.

~~(e)(p)~~ Motor vehicles except as specified in (g) through (o): Three Dollars and Sixty Cents (\$3.60) per one hundred dollars of assessed valuation

~~(p)(q)~~ Business Personal Property: Three Dollars and Sixty Cents (\$3.60) per one hundred dollars (\$100.00) of assessed valuation.

~~(q)(r)~~ All Tangible Personal Property except as specified in (a) through (p) ~~(e)~~: ~~Three Dollars Sixty Cents (\$3.60)~~ Four Dollars and Fifteen Cents (\$4.15) per one hundred dollars (\$100.00) of assessed valuation.

2. This ordinance shall take effect upon its passage on second reading.

Michelle Davis-Younger MAYOR
On Behalf of the City Council
of Manassas, Virginia

ATTEST:

Eric W. Smith, II City Clerk

MOTION:

SECOND:

RE: Ordinance # O-2026-XXX

ACTION:

Votes:

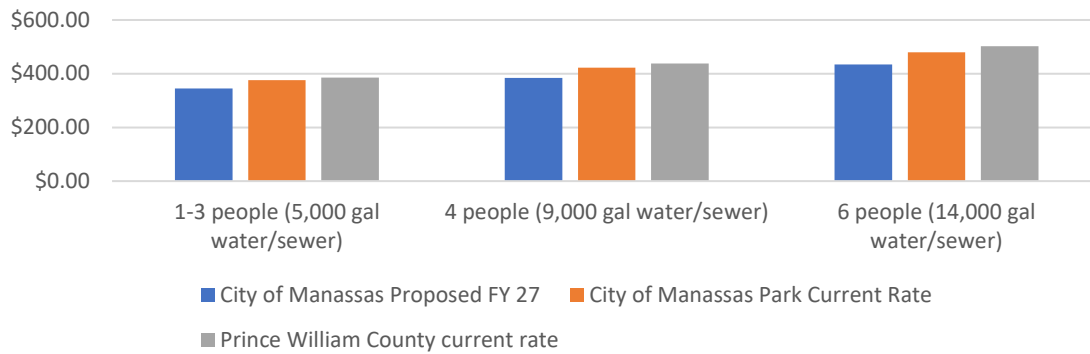
Ayes:

Nays:

Absent from Vote:

Absent from Meeting:

Rate Comparison Average Single Family Home 2,400 kwh

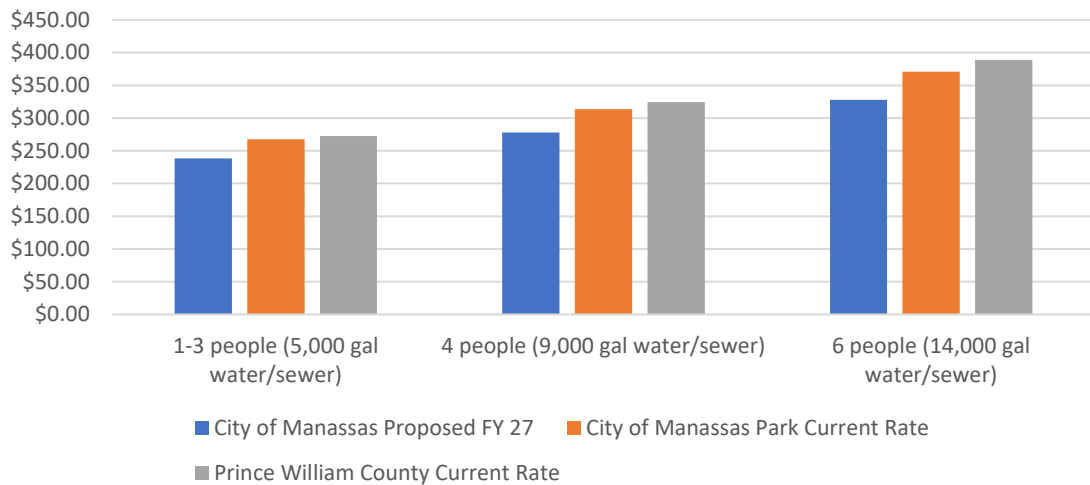


City of Manassas Proposed FY 27	City of Manassas Park Current Rate	Prince William County current rate
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Avg total utility bill for Single Family Home using 2,400 Kwh

1-3 people (5,000 gal water/sewer)	\$344.67	\$376.11	\$386.00
4 people (9,000 gal water/sewer)	\$384.31	\$422.07	\$437.60
6 people (14,000 gal water/sewer)	\$434.28	\$479.52	\$502.10

Rate Comparison Average Town Home 1,420 kwh



City of Manassas Proposed FY 27	City of Manassas Park Current Rate	Prince William County Current Rate
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Avg total utility bill for Towne Home using 1,420 Kwh

1-3 people (5,000 gal water/sewer)	\$238.14	\$267.54	\$272.74
4 people (9,000 gal water/sewer)	\$277.78	\$313.50	\$324.34
6 people (14,000 gal water/sewer)	\$327.75	\$370.95	\$388.84

MISSION STATEMENT

The Manassas City Government is dedicated to improving the quality of life for its citizens. We exist to ensure the efficient and competent administration of the responsibilities conferred to us by our citizens. These include law enforcement, education, provision of and maintenance of adequate infrastructure, and the provision of human services to the community. To these ends, we serve as a catalyst for improving the quality of life in the City by diversifying the City's economic base, enhancing regionalism, improving communications both with our citizens and other local governments, and reducing the City's tax burden.

PRIOR YEAR ACCOMPLISHMENTS

- Coordinate Mahis Shopping Center redevelopment options with the Economic Development Authority
- Ribbon Cutting of Manassas Community Center
- Adoption of the 2045 Comprehensive Plan and Mobility Master Plan
- Ribbon Cutting of renovated Social Services offices
- Communication of legislative priorities to General Assembly representatives
- Preliminary siting and approval of an attainable housing development at the Landing at Cannon Branch

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	174,834	164,000	164,000	186,000	22,000
Purchased Services	95,146	114,000	114,000	129,000	15,000
Internal Services	19,020	20,180	20,180	22,090	1,910
Other Charges	156,470	173,200	173,200	204,200	31,000
Supplies	3,991	2,000	2,000	3,000	1,000
Expenditure Category Total:	\$ 449,461	\$ 473,380	\$ 473,380	\$ 544,290	\$ 70,910
Division Summary					
Memberships	96,861	106,000	106,000	127,000	21,000
City Council	274,840	267,380	267,380	317,290	49,910
External Audits	77,760	100,000	100,000	100,000	-
Division Summary Total:	\$ 449,461	\$ 473,380	\$ 473,380	\$ 544,290	\$ 70,910

BUDGET HIGHLIGHTS

Changes include increases in meeting and business expenses (\$16,000) and advertising costs (\$15,000), increased membership dues for Metro Washington Council of Governments (\$15,000) and the NOVA Regional Commission (\$6,000), and standard adjustments to benefits and internal service charges.

MISSION STATEMENT

The Mission of the City Clerk's Office is to record and archive official actions and documents of the Mayor, City Council, and City Departments. The Clerk's Office provides these documents to the public in compliance with federal, state, and local laws and assists in the daily operations of City government serving as a liaison between the Mayor, City Council, City Manager, City staff and the citizens of Manassas.

PRIOR YEAR ACCOMPLISHMENTS

- Developed a comprehensive Board, Commission, and Committee Member Handbook to improve governance and onboarding.
- Facilitated the recruitment, onboarding, and training of members for the newly formed Housing Advisory Board.
- Facilitated the annual Chair and Vice Chair training to reinforce roles, responsibilities, and best practices.
- Maintained a 100% meeting notice and agenda publication rate, ensuring full compliance and transparency.
- Initiated the digitization and conversion of historical records to support compliance with 2027 ADA website accessibility requirements.
- Completed a Council Chamber audio-visual overhaul to provide a more reliable and accessible public broadcast experience.
- Selected and successfully onboarded a Deputy Clerk, strengthening office capacity and continuity.
- Successfully planned and hosted two Legislative Breakfast events to discuss legislative priorities and accomplishments and strengthen collaboration between local and state elected officials.
- Completed the 40-hour Virginia Master Clerk's Academy. (City Clerk)
- Completed the 40-hour Virginia Clerk's Institute. (Deputy City Clerk)

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	258,619	282,000	282,000	294,300	12,300
Purchased Services	6,098	15,000	15,000	15,000	-
Internal Services	63,220	55,330	55,330	58,480	3,150
Other Charges	4,750	7,580	7,580	7,580	-
Supplies	1,468	2,000	2,000	2,000	-
Expenditure Category Total:	\$ 334,155	\$ 361,910	\$ 361,910	\$ 377,360	\$ 15,450

Division Summary

City Clerk	334,155	361,910	361,910	377,360	15,450
Division Summary Total:	\$ 334,155	\$ 361,910	\$ 361,910	\$ 377,360	\$ 15,450

BUDGET HIGHLIGHTS

Changes include standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

The City Manager's Office provides leadership, strategic direction and administration to all city departments and staff in order to serve the goals and best interests of all members of the community in providing efficient and effective local government services with integrity, customer focus and good stewardship of public funds.

PRIOR YEAR ACCOMPLISHMENTS

- Maintained necessary funding for Manassas City Public Schools (MCPS) efforts
- Continued effort to maintain the 2024 Citizen Satisfaction Survey exceeding national satisfaction ratings in 85% of the areas measured and satisfaction with Customer Service rated 30% above the national average
- Promoted competitive salary structure for employees, completing an updated organizational classification and pay study documenting our pay comparability with the Northern Virginia market and gained Council approval for a pay adjustment for FY2026
- Produced an FY2026 Budget with a flat tax rate, maintaining or enhancing services and addressing Council priorities
- Acquired the MIFCO site and initiated plans for the redevelopment of the MIFCO site, Olde Towne Inn and City Hall Garage project
- Guided ongoing plans in the redevelopment of the Manassas Shopping Center property, acquiring adjacent properties and ensuring resident involvement through Community Conversations and outreach
- Completed the Manassas Community Center acquisition; began offering free community center programs along with meeting space and athletic fields use for City residents
- Initiated a new Housing Advisory Board to assist with new proposals and strategies for affordable housing in the City
- Continued to coordinate development of data centers where appropriate
- Strengthened Citywide Communications Infrastructure, delivering timely, accurate, and engaging messaging across all City communication channels
- Public Affairs earned first place national award from 3CMA for a multicultural outreach campaign
- Significant Growth in Social Media & Digital Engagement, achieving nearly 4 million organic video views, double-digit increases in followers and engagement across platforms, and substantial growth in Parks, Culture & Recreation and Pavilion social channels
- FOIA Transparency, Compliance & Modernization, completing approximately 390 FOIA requests by the end of 2025, reflecting increased public engagement in government operations; the City's first FOIA Standard Operating Procedure was established and expanded FOIA training for staff, boards, and commissions was provided

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	1,034,512	1,065,400	1,065,400	1,143,000	77,600
Purchased Services	66,001	179,000	179,000	179,000	-
Internal Services	128,840	96,170	96,170	103,390	7,220
Other Charges	47,439	61,200	61,200	66,200	5,000
Supplies	9,045	9,000	9,000	14,000	5,000
Expenditure Category Total:	\$ 1,285,837	\$ 1,410,770	\$ 1,410,770	\$ 1,505,590	\$ 94,820

Division Summary

Administration	747,251	788,770	788,770	826,690	37,920
Public Affairs	537,956	622,000	622,000	678,900	56,900
Memberships	630	-	-	-	-
Division Summary Total:	\$ 1,285,837	\$ 1,410,770	\$ 1,410,770	\$ 1,505,590	\$ 94,820

BUDGET HIGHLIGHTS

Changes include an increases in copier charges and supplies (\$5,000), annual retreat costs (\$5,000), and standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

The City Attorney's office provides professional legal representation of the City Council, City officials, City Departments and Boards, Committees, and Commissions. In addition, the City Attorney provides legal advice and services related to administrative and general matters, land acquisition, zoning and building code enforcement, including the preparation of deeds, contracts, agreements, ordinances, resolutions, amendments to existing agreements, advises departments of changes in applicable law, and refers cases to outside legal counsel, when necessary.

PRIOR YEAR ACCOMPLISHMENTS

- Acted as Parliamentarian and prepared for / conducted numerous Closed Sessions during regular Council meetings and Work Sessions
- Drafted memoranda regarding legal issues related to elected officials' use of social media, reinstitution of pay for certain BCC's as required by State Code, management of employee complaints, outline of potential unionization process
- Reviewed and edited Manassas Airport's Rules & Regulations and Minimum Standards as part of expansion plan from General Aviation to Commercial services
- Participated in submission of materials and online hearings for the City as a creditor in two tenant bankruptcy claims
- Assisted reviewing and updating ordinance related to noise
- Prepared and represented at Manassas EMT as non-adversary witness in deposition for personal injury litigation
- Represented the City in Employee Grievance Litigation
- Assisted with reviewing and updating ordinance related to towing and related fees
- Reviewed and edited Manassas Stormwater Management's "Maintaining Your Private Stormwater Management Facility" packet maintenance agreement
- Assisted with closing on the Marsteller School property
- Assisted with Purchase and Sale Agreement for 9003, 9005, 9007, 9007A, 9009, and 9011A Center Street from Manassas Ice and Fuel Company
- Assisted with new lease for the Piedmont Building, 9324 West Street, Manassas for Social Services Department
- Assisted with reviewing Operational Medical Director Agreement
- Assisted with Freedom of Information Act responses
- Assisted with training of Boards, Committees and Commissions Chairs and Vice Chairs
- Represented the City on an Animal Seizure Case in Prince William County General District Court

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	638,052	700,000	700,000	934,700	234,700
Purchased Services	38,243	64,000	64,000	54,000	(10,000)
Internal Services	16,520	21,510	21,510	21,660	150
Other Charges	5,170	16,500	16,500	23,000	6,500
Supplies	5,774	9,000	9,000	12,500	3,500
Expenditure Category Total:	\$ 703,760	\$ 811,010	\$ 811,010	\$ 1,045,860	\$ 234,850

Division Summary

City Attorney	703,760	811,010	811,010	1,045,860	234,850
Division Summary Total:	\$ 703,760	\$ 811,010	\$ 811,010	\$ 1,045,860	\$ 234,850

BUDGET HIGHLIGHTS

Changes include the addition of an Assistant City Attorney (\$200,000), offset by a reduction in outside legal fee expenses, and standard adjustments to salaries, benefits, and internal service charges.

VOTER REGISTRATION & ELECTIONS

MISSION STATEMENT

The City of Manassas Office of Elections' purpose is to ensure election services for the citizens of the City of Manassas by protecting the integrity of votes and providing equal access to the election process with the commitment to maintaining accurate voter files, optimizing registration and conducting secure, fair and efficient elections.

PRIOR YEAR ACCOMPLISHMENTS

Last FY our office managed a successful Presidential election with our first ever legal-size ballot. We processed and handled nearly 500 Provisional ballots. This was the first Presidential offering Same Day Registration. This new law increased our Provisional ballot handling 316.7% compared to our last Presidential. Our Ballot on Demand (BoD) poll books malfunctioned and we spoiled 10% of the 10,000 ballot sheets used for printing a voter's ballot. We managed to count every ballot despite the issues. The BoD poll books were decommissioned and new certified poll books purchased in time for the June 2025 Primary. An audit of the US Senate election on the 2024 ballot was conducted by staff just prior to the certification of the Presidential election.

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	526,781	560,000	560,000	585,200	25,200
Purchased Services	46,510	43,500	43,500	49,500	6,000
Internal Services	48,550	46,800	46,800	49,060	2,260
Other Charges	13,757	13,500	13,500	14,500	1,000
Supplies	4,365	7,000	7,000	7,000	-
Capital	70,850	60,000	60,000	-	(60,000)
Expenditure Category Total:	\$ 710,813	\$ 730,800	\$ 730,800	\$ 705,260	\$ (25,540)

Division Summary

Voter Registration & Elections	710,813	730,800	730,800	705,260	(25,540)
Division Summary Total:	\$ 710,813	\$ 730,800	\$ 730,800	\$ 705,260	\$ (25,540)

BUDGET HIGHLIGHTS

Changes include an increase for election training and costs (\$7,000), a reduction in capital costs to move election equipment replacements to a CIP project, and standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

The Mission of the Treasurer's Office is to provide excellent financial management of public funds in order to ensure the City's financial stability and provide outstanding customer service to the taxpayers of the City of Manassas.

PRIOR YEAR ACCOMPLISHMENTS

- Received the Treasurers Association of Virginia (TAV) accreditation for 2025
- Appointed by the incoming President of TAV President to continuing to serve on her Board of Directors

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	902,458	917,000	917,000	1,003,300	86,300
Purchased Services	47,165	55,420	55,420	53,920	(1,500)
Internal Services	138,842	236,230	236,230	240,230	4,000
Other Charges	42,143	46,300	46,300	47,800	1,500
Supplies	5,852	6,000	6,000	6,000	-
Expenditure Category Total:	\$ 1,136,459	\$ 1,260,950	\$ 1,260,950	\$ 1,351,250	\$ 90,300

Division Summary

Treasurer	1,136,459	1,260,950	1,260,950	1,351,250	90,300
Division Summary Total:	\$ 1,136,459	\$ 1,260,950	\$ 1,260,950	\$ 1,351,250	\$ 90,300

BUDGET HIGHLIGHTS

Changes include standard adjustments to salaries, benefits, and internal service charges.

COMMISSIONER OF THE REVENUE

MISSION STATEMENT

The Mission of the Commissioner of the Revenue Office is to serve citizens and the business community by administering tax programs mandated by the Code of Virginia and local ordinances in an efficient, fair, and equitable manner, while protecting the confidential personal and business information entrusted to the office.

PRIOR YEAR ACCOMPLISHMENTS

- The Commissioner of the Revenue has completed all requirements and attained his Master Commissioner of the Revenue certification.
- The Chief Deputy Commissioner of the Revenue is on track to complete all requirements to attain her Master Chief Deputy Commissioner of the Revenue status in the minimum 3 year period.
- Two deputies have attained their Master Deputy Certifications during 2025.
- The office now has 9 FTE's enrolled in training through the Commissioner's Association. The goal of this is cross training the staff for a better understanding of the different rolls of the Commissioner's Office.
- The Commissioner of the Revenue's Office received office accreditation for the 8th consecutive year. We have met or exceeded the highest standards of professionalism through the Commissioners of the Revenue Association of Virginia.
- The office completed the Real Estate reassessments and mailed assessment notices to property owners prior to the deadline.
- The office completed the assessment of Personal Property and Machinery and Tools prior to the deadline.
- The office met all deadlines established for the renewal and issuance of the annual Business Licenses and the renewal of monthly Meals, Lodging and Transient Occupancy taxes.
- The office processed over 850 applications submitted for Real Estate and Personal Property Tax Relief for the Elderly, Disabled, and Disabled Veterans.

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	1,483,565	1,677,000	1,677,000	1,715,100	38,100
Purchased Services	18,956	19,500	263,900	19,360	(140)
Internal Services	313,204	352,670	352,670	385,990	33,320
Other Charges	16,313	22,910	26,737	24,350	1,440
Supplies	5,195	6,000	7,000	4,700	(1,300)
Expenditure Category Total:	\$ 1,837,232	\$ 2,078,080	\$ 2,327,307	\$ 2,149,500	\$ 71,420

Division Summary

Administration	733,010	770,270	775,097	801,240	30,970
Real Estate	385,285	566,000	810,400	570,600	4,600
Tax Services	432,706	449,500	449,500	466,500	17,000
Compliance	286,231	292,000	292,000	311,000	19,000
Board of Equalization	-	310	310	160	(150)
Division Summary Total:	\$ 1,837,232	\$ 2,078,080	\$ 2,327,307	\$ 2,149,500	\$ 71,420

BUDGET HIGHLIGHTS

Changes include standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

The Mission of the City's Finance Department is to support the City government priority of sustainable government by delivering quality services and demonstrating strong fiscal stewardship and transparency through an efficient and responsible government. The Finance Department also supports all City Departments in their missions and in achieving their goals.

PRIOR YEAR ACCOMPLISHMENTS

- Earned an unmodified (clean) audit opinion on the FY 2025 Annual Comprehensive Financial Report (ACFR).
- Submitted the annual comparative report transmittal file, together with the completed ACFR, to the Virginia Auditor of Public Accounts, ahead of the December 15th deadline.
- Earned GFOA's Certificate of Achievement for Excellence in Financial Reporting for the FY 2024 ACFR.
- Implemented the new accounting provisions under Governmental Accounting Standards Board Statement No. 101, Compensated Absences.
- Successfully completed 52 check runs and 26 payrolls, including all associated State & Federal reporting requirements.
- Supported City departments by assisting with ERP inquiries, accounting and payroll inquiries, reporting questions, grant reimbursement requests and reporting requirements, and expenditure processing.
- Submitted Federally-required reporting for ARPA Coronavirus State and Local Fiscal Recovery Funds and DOT funding received.
- Received GFOA Distinguished Budget Presentation Award for the FY 2026 Budget
- Upgraded to a new enterprise phone system.
- Refreshed City servers

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	2,184,824	2,626,630	2,626,630	2,768,390	141,760
Purchased Services	14,410	35,500	35,500	36,250	750
Internal Services	480,004	421,950	421,950	466,770	44,820
Other Charges	17,417	44,400	44,400	43,650	(750)
Supplies	5,409	11,400	11,400	11,400	-
Expenditure Category Total:	\$ 2,702,063	\$ 3,139,880	\$ 3,139,880	\$ 3,326,460	\$ 186,580
Division Summary					
Administration	683,990	929,740	929,740	981,580	51,840
Budget	320,335	484,700	484,700	527,950	43,250
Accounting	1,013,386	970,950	970,950	1,028,600	57,650
Purchasing	684,352	754,490	754,490	788,330	33,840
Division Summary Total:	\$ 2,702,063	\$ 3,139,880	\$ 3,139,880	\$ 3,326,460	\$ 186,580

BUDGET HIGHLIGHTS

Changes include standard adjustments to salaries, benefits, and internal service charges.

HUMAN RESOURCES

MISSION STATEMENT

The Mission of the City of Manassas' Human Resources Department is to build a culture of high performance, while cultivating an environment of respect, connection and commitment to the success of the City. We serve as a catalyst to infuse our shared values of Customer Service, Honesty, Integrity, Respect, and Teamwork throughout our organization in every interaction, both internally and externally. Above all, we seek and provide programs and solutions that support and optimize our most valuable resource--our City employees.

PRIOR YEAR ACCOMPLISHMENTS

- Successfully filled multiple critical leadership and hard-to-recruit positions, helping stabilize operations across several City departments.
- Hosted the 2025 Benefits & Wellness Fair, engaging employees with vendors, health screenings, and interactive activities to promote benefits awareness and wellness.
- Enhanced employee relations support by providing timely guidance on performance issues, documentation, and supervisor coaching.
- Enhanced internal communication and transparency by launching more structured updates, templates, and resources for departments.
- The HR and Risk/Safety team strengthened their professional capabilities through the attainment of new professional certifications, highlighting their dedication to excellence and continuous development.

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	1,243,986	1,305,000	1,305,000	1,432,000	127,000
Purchased Services	279,001	174,890	174,890	212,890	38,000
Internal Services	131,640	133,950	133,950	153,930	19,980
Other Charges	837,052	1,120,780	1,120,780	1,150,780	30,000
Supplies	18,841	27,480	27,480	27,480	-
Expenditure Category Total:	\$ 2,510,520	\$ 2,762,100	\$ 2,762,100	\$ 2,977,080	\$ 214,980

Division Summary

Administration	1,152,174	1,271,150	1,271,150	1,393,430	122,280
Mail Room & Reception	34,798	80,200	80,200	80,200	-
Risk Management	1,023,376	1,019,750	1,019,750	1,082,450	62,700
Benefits & Awards	300,172	391,000	391,000	421,000	30,000
Division Summary Total:	\$ 2,510,520	\$ 2,762,100	\$ 2,762,100	\$ 2,977,080	\$ 214,980

BUDGET HIGHLIGHTS

Changes include increases to Line of Duty Act premiums (\$30,000), cost increases for physicals and drug testing (\$38,000), and standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

In partnership with the community, the Mission of the Police Department is to promote public safety and reduce the fear of crime by practicing fair and impartial policing and pursuing justice with compassion and respect; while maintaining the highest level of standards demanded of professional law enforcement.

PRIOR YEAR ACCOMPLISHMENTS

- Received 100% compliance with Year One CALEA review – October 2025
- Submitted the application for Manassas City to become a Virginia Department of Criminal Justice Services (DCJS) Certified Crime Prevention Community.
- Completed the inaugural six-week Community Police Academy with seventeen participants.
- Submitted the Comprehensive Community Policing Plan to City Council.
- Implementation of the new CAD / RMS Police Records System.
- Processed and approved 110+ special event permits, including St. Patrick's Day Parade, Fall Jubilee, Veterans Day Parade, Santa Lights, Christmas Parade, First Friday's and other Historic Manassas Inc. sponsored events.
- Maintained participation of various youth and community engagement programs, to include Girls on the Run, Badges for Baseball, Team Quest, Cones with a Cop, National Night Out and the Parent E3 Series.
- Completed the Department's first Therapy Dog Certification Program in order to enhance our Wellness Program.
- Expanded digital forensics investigative abilities through the purchase of Nighthawk, a new AMPED Five license, a second Cellebrite user license, and access to secondary applications within Cellebrite.
- Successfully transitioned the Department from the Sig Sauer platform to the Glock COA.
- Enhanced commercial airport preparedness for all sworn personnel.
- Installed additional red-light cameras to support compliance with traffic laws and reduce traffic-related accidents.
- Completed renovations at the Animal Shelter, including upgraded security with 360-degree cameras, improved various internal and external enhancements, and preparing the facility for a grand reopening featuring new exterior signage.

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	19,063,916	19,451,000	19,484,579	21,471,400	2,020,400
Purchased Services	218,185	272,350	265,217	247,890	(24,460)
Internal Services	4,420,896	4,571,740	4,571,740	4,888,130	316,390
Other Charges	559,599	487,520	503,058	517,050	29,530
Supplies	327,659	306,150	555,560	351,080	44,930
Capital	-	-	201,010	-	-
Expenditure Category Total:	\$ 24,590,255	\$ 25,088,760	\$ 25,581,164	\$ 27,475,550	\$ 2,386,790

Division Summary

Administration	8,770,095	9,161,200	9,162,115	9,827,080	665,880
Special Operations	-	-	-	2,211,320	2,211,320
Patrol Services	10,002,120	9,959,700	9,958,520	8,900,300	(1,059,400)
Investigative Services	2,411,468	2,738,800	2,730,800	2,775,300	36,500
Communications Center	1,891,027	1,836,750	1,836,760	2,179,200	342,450
Animal Control	807,511	832,310	832,310	847,550	15,240
Grants/Special Programs	708,032	560,000	1,060,659	734,800	174,800
Division Summary Total:	\$ 24,590,255	\$ 25,088,760	\$ 25,581,164	\$ 27,475,550	\$ 2,386,790

BUDGET HIGHLIGHTS

Changes include funding and offsetting revenue for special duty overtime (\$80,000) and crisis center operations (\$162,000); an increase in IT internal service charges to consolidate and update Axon contracts (\$125,000); standard adjustments to salaries, benefits, and other internal service charges.

MISSION STATEMENT

The Mission of the Engineering Department is to provide quality engineering design, project management and construction management to ensure that projects included in the Capital Improvement Plan are well planned and constructed and that they serve the public and enhance the City's public and private infrastructure. The mission of the Department also includes providing quality and responsive engineering related assistance to other City Departments and Agencies and consistent review of private development plans and plats in a timely manner. This also includes inspection oversight through construction and bond release as well as management oversight, engineering, support of the stormwater division.

PRIOR YEAR ACCOMPLISHMENTS

- Management of excavation permits/inspections
- On-call Transportation solicitation process and award to new consultants completed
- Performed design for storm drainage and water projects internally
- Assist with design of park projects such as Annaburg Park & Historic Site
- Multiple site plans reviewed
- Prepared flood plan studies
- Oversaw inspections for multiple projects
- Met conditions for MS-4 permit and submitted annual report to DEQ
- Provided public education and outreach for stormwater related topics
- Addressed illicit discharges and detection
- Performed SWM facility inspections and maintenance
- Prepared TMDL action plans
- Addressed multiple drainage complaints
- Updated cartograph asset management software information
- Multiple CIP projects managed in design and construction
- QA/QC site plan checklist, Site inspection SOP and enforcement forms, SWPPP documents, guidance for residential homeowner for stormwater management
- Attended multiple conferences and increased training and certifications for staff
- City-wide Stormwater Management Facility Deferred Maintenance Program
- Targeted Storm Sewer Inspections and Repair Preparations.
- CCTV city wide inspections, 80% complete.
- Initiated and supported additional public outreach events beyond the MS4 permit requirement, for FY26 the Stormwater Department supported eighteen events. Allowing the City to increase community outreach and stormwater program awareness through partnerships and community events.

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	1,464,481	1,542,000	1,542,000	1,555,300	13,300
Purchased Services	41,682	59,500	59,500	59,500	-
Internal Services	147,429	155,510	155,510	169,550	14,040
Other Charges	16,204	25,120	25,120	25,620	500
Supplies	15,334	11,500	11,500	11,000	(500)
Expenditure Category Total:	\$ 1,685,129	\$ 1,793,630	\$ 1,793,630	\$ 1,820,970	\$ 27,340

Division Summary

Engineering	1,685,129	1,793,630	1,793,630	1,820,970	27,340
Division Summary Total:	\$ 1,685,129	\$ 1,793,630	\$ 1,793,630	\$ 1,820,970	\$ 27,340

BUDGET HIGHLIGHTS

Changes include standard adjustments to salaries, benefits, and internal service charges.

MISSION STATEMENT

The Mission of Public Works is to provide the essential services to sustain and enhance the quality of life to the citizens of Manassas in a prompt, professional, courteous, safe, efficient and cost-effective manner. We strive to plan, build, maintain, and operate public infrastructure in a manner that respects the environment, preserves these assets for future generations, and fulfills the goals established by our City Council. Public Works continually works to implement innovative technologies and processes to improve and maintain the City's streets and storm water drainage systems, traffic controls, open spaces, cemeteries, facilities, fleet resources and solid waste collection in order to provide reliable and superior service to the community.

PRIOR YEAR ACCOMPLISHMENTS

- Dumfries Road Bike Track Installation
- 6 Household Hazardous Waste Events
- Assisted with Opening of Community Center
- Upgrade Signal Management System
- Implement New Trash and Recycle Welcome Letter
- Maintain Tree City USA
- Maintain Bee City USA
- Replacement of Ageing Traffic Signals
- Emergency Replacement of Signal Pole at Liberia and Quarry
- Continuous Street Sweeping Operation Throughout the Year
- Continuous Leaf Collection Throughout the Fall
- Snow and Ice Control Operations on City Streets and Sidewalks in Winter Months
- Performed Residential Crack Sealing
- Completed FY26 Pavement Testing and Prep
- Received Keep America Beautiful Presidents Award
- Added 4 Electric F150's to Fleet

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	4,544,063	4,705,000	4,705,000	5,118,400	413,400
Purchased Services	2,073,878	2,413,230	4,657,780	2,526,820	113,590
Internal Services	2,424,360	2,394,970	2,394,970	2,543,050	148,080
Other Charges	386,322	367,690	367,690	373,100	5,410
Supplies	617,323	723,900	862,052	679,900	(44,000)
Capital	35,135	-	18,088	-	-
Expenditure Category Total:	\$ 10,081,080	\$ 10,604,790	\$ 13,005,580	\$ 11,241,270	\$ 636,480

Division Summary

Administration	624,400	726,600	726,600	979,380	252,780
Stormwater	100,000	100,000	100,000	100,000	-
Streets	5,244,122	5,597,390	7,978,898	5,860,410	263,020
Traffic Controls	1,454,546	1,573,990	1,592,078	1,539,570	(34,420)
Grounds	1,586,122	1,684,670	1,685,495	1,783,470	98,800
Beautification	564,650	606,210	606,579	640,590	34,380
City Buildings	507,241	315,930	315,930	337,850	21,920
Division Summary Total:	\$ 10,081,080	\$ 10,604,790	\$ 13,005,580	\$ 11,241,270	\$ 636,480

BUDGET HIGHLIGHTS

Changes include an increase in contracted mowing and tree removal (\$75,000) and standard adjustments to salaries, benefits, and internal service charges. Internal service charges were consolidated to public works administration division instead of being split among divisions

COMMUNITY DEVELOPMENT

MISSION STATEMENT

Community Development works to strengthen the local tax base and maintain a high quality of life for Manassas residents and businesses. Through sound land use planning, proactive code enforcement, and by providing top quality cultural and recreational opportunities.

Community Development includes the divisions of Development Services, Planning, Property Code Enforcement and Parks, Culture and Recreation which includes the Manassas Community Center, Manassas Museum and the Harris Pavilion. The department also supports other City departments with capital projects and community engagement.

PRIOR YEAR ACCOMPLISHMENTS

- Completed acquisition, renovation and community conversations for the Community Center. Began pilot programming, hired staff, and completed planning for full operation, which began in Fall 2025
- Completed Dean Park
- Completed the draft 2045 Comprehensive Plan and Mobility Master Plan, which were adopted in Fall 2025.
- Continued plan review, permitting, and inspections including major developments at the Van Metre/Ashberry residential project and AWS/D2 data centers
- Continued Property Code Enforcement (PCE) goal of abating violations within 45 business days (94% success rate).
- Supported the installation of 3 miles of new bike lanes and oaths secured 2.7million in transportation funding. Advanced planning for the Rail-with-Trail, downtown mobility, sidewalk along Centreville Road, and shared-use path along Nokesville Road.
- Completed Park improvements to the Winterset Park, Cannon Branch and Mayfield Fort, playground improvements at Kinsley Mill and Baldwin Parks and plan-your-park events for upcoming improvements to Nelson, Oakenshaw, and Walter Delisle Parks
- Museum attendance increased 29% to over 30,000 visitors

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	3,940,154	4,695,000	4,695,000	5,098,400	403,400
Purchased Services	804,386	463,100	570,330	529,100	66,000
Internal Services	1,168,162	1,317,810	1,317,810	1,416,050	98,240
Other Charges	777,604	856,880	856,880	857,980	1,100
Supplies	157,755	169,650	176,362	169,550	(100)
Expenditure Category Total:	\$ 6,848,059	\$ 7,502,440	\$ 7,616,382	\$ 8,071,080	\$ 568,640

Division Summary

Administration	698,398	495,610	506,731	866,200	370,590
Planning	594,676	738,060	743,746	644,200	(93,860)
Development Services	1,245,484	1,393,660	1,393,660	1,410,940	17,280
Property Code Enforcement	578,554	580,350	580,350	605,820	25,470
Parks, Culture & Recreation	3,730,947	4,294,760	4,391,895	4,543,920	249,160
Division Summary Total:	\$ 6,848,059	\$ 7,502,440	\$ 7,616,382	\$ 8,071,080	\$ 568,640

BUDGET HIGHLIGHTS

Changes include additional funding for fireworks (\$67,000) due to increased costs and standard adjustments to salaries, benefits, and internal service charges. Internal service charges were consolidated to Community Development and Parks and Recreation administration divisions instead of being split among all divisions

ECONOMIC DEVELOPMENT

MISSION STATEMENT

Manassas is an economically thriving City where a combination of entrepreneurial spirit, an involved business community and a supportive City economic development presence result in growing businesses, a thriving active community, and a strong sense of place and identity.

PRIOR YEAR ACCOMPLISHMENTS

- Secured an additional \$2 billion investment by Micron
- Helped Hilton Home Suites through site plan submission
- Advanced several new data center projects through the development process
- Oversaw submission of the redevelopment proposal for MIFCO and OTI properties
- Acquired Manassas Shopping Center
- Launched new ED website
- Completed planning work on innovation district project with GMU and PWC
- Continued the HeatBeat Gift Card program to support local small businesses

DEPARTMENT EXPENDITURE OVERVIEW

Expenditure Category	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
Salaries & Benefits	546,252	567,600	567,600	615,300	47,700
Purchased Services	157,977	220,590	221,340	220,590	-
Internal Services	26,250	21,210	21,210	23,190	1,980
Other Charges	444,812	486,100	603,033	538,400	52,300
Supplies	2,786	8,000	8,000	8,000	-
Expenditure Category Total:	\$ 1,178,077	\$ 1,303,500	\$ 1,421,183	\$ 1,405,480	\$ 101,980
Division Summary					
Administration	880,377	905,800	1,023,483	1,005,480	99,680
Historic Manassas, Inc.	297,700	397,700	397,700	400,000	2,300
Division Summary Total:	\$ 1,178,077	\$ 1,303,500	\$ 1,421,183	\$ 1,405,480	\$ 101,980

BUDGET HIGHLIGHTS

Changes include funding for downtown restaurant and façade/landscape grant programs (\$50,000), increased support for Historic Manassas Inc (\$2,300), and standard adjustments to salaries, benefits, and internal service charges.

Summary of Plans for Existing Manassas City Public Schools Fund Balance

	<u>School Operating Fund</u>	<u>School Food Service Fund</u>	<u>School Capital Projects Fund</u>	<u>TOTAL ALL FUNDS</u>
Ending Fund Balance as of 06/30/2025	<u>31,832,756</u>	<u>1,798,545</u>	<u>38,762,342</u>	<u>72,393,643</u>
Less: Committed & Reserved Fund Balance(s)				
Carryovers to FY 26	(431,432)	-	(44,520,226)	(44,951,658)
Purchase of 8700	(10,750,000)	-	-	(10,750,000)
Alt Ed Program	(2,000,000)	-	-	(2,000,000)
New Dean	-	-	(3,076,387)	(3,076,387)
Transfer to CIP to support ongoing projects	(8,834,271)		8,834,271	-
Math Textbook Adoption	(1,750,000)	-	-	(1,750,000)
Transfer to CIP for Bus Purchases	<u>(1,650,000)</u>	<u>-</u>	<u>1,650,000</u>	<u>-</u>
Uncommitted Fund Balance	<u><u>6,417,053</u></u>	<u><u>1,798,545</u></u>	<u><u>1,650,000</u></u>	<u><u>9,865,598</u></u>

The table above details the Manassas City Public Schools (MCPS) fund balance by applicable fund and total. Significant use of fund balance has occurred and is planned. The uses of fund balance for each fund are described below. Movement across funds is also noted:

- **School Operating Fund:** In FY26, \$10.75 million was used for the purchase of 8700 Centreville Road, and \$2 million was appropriated as start-up funding for the pilot of the Alternative Education program (Pathways). Ongoing expenses for Pathways are incorporated into the operating budget for FY27. \$8.8 million will be transferred from the operating fund balance to the school capital projects fund (CIP) to support ongoing projects. In addition, planned uses from this fund balance include the purchase of mathematics textbooks and instructional materials (\$1.75 million) and the transfer of funds to the CIP for the planned purchase of school buses. As a result, \$6.4 million remains in uncommitted fund balance within this fund.
- **School Food Service Fund:** This fund has a \$1.8 million fund balance. Because the fund balance was accumulated with federal funds the use of it is restricted to purchases that are allowable per the federal government's uniform grant guidance (2 CFR Part 200). Additionally, federal guidelines require that MCPS hold the equivalent of three months of expenses in reserves.
- **School Capital Projects Fund:** Capital Project funds automatically roll year-to-year until the individual projects are completed. \$44.5 million rolled from FY25 to FY26. The vast majority of that money was from the bond for the construction of the new Jennie Dean. In addition, \$3 million in MCPS funding is being allocated for this construction. Moreover, the transfer of \$8.8 million from the operating fund and the specific \$1.65 million transfer for bus purchases shows here.
- **Total:** At the end of FY25, fund balance showed as \$72.4 million, with the majority coming from the bond for new Jennie Dean. With all the actual and planned uses of fund balance, the anticipated uncommitted fund balance across all funds at the end of FY26 is \$9.9 million.

Additional Priorities

- The School Board has identified additional priorities beyond what is included in this balanced budget
- The state budget, once adopted, may yield MCPS additional funding to address all or some of these priorities

Priority	Rationale	Amount
Increased staffing to support students with disabilities (6 FTE)	Additional teaching position at each ES and INT to coordinate services for all students with disabilities and families	\$808,890
Information Technology	Contracted services to enhance security	\$200,000
Staffing for Central Registration	Central Registration allows for our multilingual families to have one spot for registration and initial assessment of students and removes administrative burden at schools	\$364,656
Total Cost		\$1,373,546

NON-DEPARTMENTAL**Contributions/Donations****DIVISION EXPENDITURE OVERVIEW**

Agency	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Budget	Increase (Decrease)
ACTS	40,000	45,000	45,000	45,000	-
ARC of Greater Prince William	2,000	4,000	4,000	3,000	(1,000)
B.E.A.C.O.N.	1,000	1,500	1,500	1,500	-
Boxes of Basics	5,000	5,000	5,000	6,000	1,000
Capital Area Food Bank	-	5,000	5,000	4,000	(1,000)
CASA	3,000	4,000	4,000	4,000	-
Catholic Charities of the Diocese	-	-	-	2,000	2,000
CFH	3,000	5,000	5,000	4,000	(1,000)
Grace United Methodist Church	7,500	8,500	8,500	8,500	-
Habitat for Humanity	5,000	5,000	5,000	5,000	-
Independence Empowerment	2,500	5,000	5,000	5,000	-
Legacy Impact	3,000	-	-	-	-
Literacy Volunteers	1,500	2,000	2,000	2,000	-
Manassas Baptist Church	10,000	10,000	10,000	10,000	-
NOVA Food Rescue	30,000	30,000	30,000	29,000	(1,000)
Project Mend-A-House	5,000	5,000	5,000	5,000	-
Puerto Rican Alliance of NOVA	-	1,000	1,000	-	(1,000)
St. Thomas Food Pantry	-	-	-	2,000	2,000
SERVE - Rapid Rehousing*	20,000	-	-	-	-
Volunteer Prince William	5,000	5,000	5,000	5,000	-
Women Giving Back	3,000	5,000	5,000	5,000	-
Youth Apostles	4,500	5,000	5,000	5,000	-
Freedom Museum	4,000	4,000	4,000	4,000	-
Friends of Manassas Library	2,000	4,000	4,000	4,000	-
Hylton Center - Veterans*	4,000	-	-	-	-
Manassas Ballet	25,000	25,000	25,000	25,000	-
Manassas Community Chorale	4,000	4,000	4,000	4,000	-
Manassas Symphony	4,000	4,000	4,000	4,000	-
Old Bridge Chamber Orchestra	2,000	4,000	4,000	4,000	-
Prince William Little Theatre	4,000	4,000	4,000	4,000	-
EXPENDITURE TOTAL:	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -

*These agencies receive additional funding from the City outside of the non-profit application process.

- SERVE - \$150,000 (Social Services Fund)
- Hylton Performing Arts Center - \$334,030 (Com Dev - PCR)

[For more information regarding the non-profit grant application process, please click here.](#)