

**FINANCE COMMITTEE
WEDNESDAY, FEBRUARY 8, 2012
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VIRGINIA
AGENDA**

5:30 PM CALL TO ORDER

- | | |
|--|-------------------|
| 1. Approve Minutes of the January 25, 2011 Finance Committee Meeting | 1 Minute |
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| 1. Resolution 2012-59-R Amending the FY 2012 Budget by Budgeting and Appropriating \$1,386 from the Local Drug Seizure Funds for Police Department Investigations (Sturm / Lawler) | 2 Minutes |
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| 2. Ordinance O-2012-08 to Amend Code Relating to Tax Due Dates (Grzejka) | 5 Minutes |
| | Page 9 |
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| 3. Resolution R-2012-31 Amending the FY 2012 Adopted Staffing Plan by Changing the Part Time Social Worker I (Day Care Position) (0.50 FTE) to a Full Time Social Worker I (Day Care Position) (1.00 FTE) (King / Bell) | 5 Minutes |
| | Page 23 |
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| 4. Resolution 2012-61-R Amending the FY 2012 Budget by Budgeting and Appropriating \$90,000 of Fire and Rescue Fund Balance for the Manassas Volunteer Fire Company's Apparatus Repair Expenses (Lesnick) | 10 Minutes |
| | Page 25 |
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| 5. Resolution 2012-60-R Amending the FY 2012 Budget by Budgeting and Appropriating \$21,000 from General Fund Fund Balance to Carryover a FY 2011 Donation Made to SERVE for Expansion Permit and Inspection Fees (Bergeron) | 2 Minutes |
| | Page 41 |
| <hr/> | |
| 6. City Manager's Time | |

ADJOURNMENT

PAW/sjt

cc: Mayor	Pat Weller
Council Members	Diane Bergeron
Lawrence D. Hughes	Francis Denlega

**MINUTES OF THE CITY COUNCIL FINANCE COMMITTEE
WEDNESDAY, JANUARY 25, 2012
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VA**

COMMITTEE MEMBERS PRESENT: Council Member Marc Aveni, Chairman
Vice Mayor Andrew Harrover
Council Member Sheryl L. Bass (alternate)

COMMITTEE MEMBERS ABSENT: Council Member J. Steven Randolph

OTHERS PRESENT: Mayor Harry J. Parrish II (left at 7:15 PM), Council Members Jonathan Way and Mark Wolfe (left at 6:30 PM), City Manager Lawrence D. Hughes, City Treasurer Robin Perkins, Community Development Director Liz Via-Gossman, Development Services Manager Jamie Collins, Neighborhood Services Coordinator Kisha Sogunro, Accounting Manager Lori Perez, Budget Manager Diane V. Bergeron and Finance & Administration Director Pat Weiler.

The meeting was called to order at 5:30 PM by Chairman Aveni.

The agenda was amended by removing Items #3 and 9, and adding agenda Item #13 Discussion of the Manassas City Public Schools School Board Request to Budget and Appropriate \$2.6M for a Land Purchase.

AGENDA ITEM #1 Approve Minutes of the November 30, 2011, January 4 and January 11, 2012 Finance Committee Meetings

A motion was made by Council Member Bass; seconded by Vice Mayor Harrover to approve the minutes of the November 30, 2011, January 4 and January 11, 2012 Finance Committee Meetings. The Committee approved (3 / 0).

AGENDA ITEM #2 Resolution 2012-54-R Amending the FY 2012 Budget by Budgeting and Appropriating \$2,000 of Donation Revenue to Support a Housing and Foreclosure Prevention Event Held on October 15, 2011

Liz Via-Gossman presented Staff's recommendation to amend the FY 2012 Budget by budgeting and appropriating \$2,000 of a donation revenue to support a housing and foreclosure prevention event held on October 15, 2011. The Committee approved (3 / 0). This item will be forwarded to the February 13, 2012 City Council meeting.

AGENDA ITEM #3 Resolution 2012-55-R Amending the FY 2012 Budget by Budgeting and Appropriating \$950 in Sponsorship Revenue from 100-0000-316.33-07 to 100-3360-463.55-62 for the Neighborhood Conference Held on November 19, 2011

This item was removed from the agenda.

AGENDA ITEM #4 Resolution 2012-56-R Amending the FY 2012 Budget by Budgeting and Appropriating a \$5,000 AmeriCorp VISTA Grant to Support the City's Neighborhood Revitalization Programs

Kisha Wilson-Sogunro presented Staff's recommendation to amend the FY 2012 Budget by budgeting and appropriating a \$5,000 AmeriCorp VISTA Grant to support the City's Neighborhood Revitalization Programs. The Finance Committee asked Staff to find the name of the Federal Agency which funds this program. The Committee approved (3 / 0). This item will be forwarded to the February 13, 2012 City Council meeting.

AGENDA ITEM #5 Consideration of Funding to Prevent Further Deterioration of 9300 Prescott Avenue

Jamie Collins and Liz Via-Gossman presented two options to prevent further deterioration of 9300 Prescott Avenue. Option #1 – Accept Bid to perform the stabilization work; Option #2 – Demolish the porch only.

A motion was made by Council Member Aveni to approve Option #2. The motion died for lack of a second.

A motion was made by Vice Mayor Harrover to approve Option #1; seconded by Council Member Bass

The Committee approved (2 / 1) (Harrover – Bass / Aveni). This item will be forwarded to the February 13, 2012 City Council meeting. This item will not be on the consent agenda.

AGENDA ITEM #6 Resolution 2012-57-R Amending the FY 2012 Budget by Budgeting and Appropriating \$12,904 from General Fund Fund Balance for Public Works to Stabilize Eroded Areas on McKinley Avenue Related to SP04-71

Liz Via-Gossman presented Staff's recommendation to amend the FY 2012 Budget by budgeting and appropriating \$12,904 from General Fund Fund Balance for Public Works to Stabilize Eroded Areas on McKinley Avenue Related to SP04-71. The Committee approved (3 / 0). This item will be forwarded to the February 13, 2012 City Council meeting.

AGENDA ITEM #7 Consideration of the Demolition of 9530 Prince William Street Pursuant to City Code Section 70-93 (b) (2)

Liz Via-Gossman presented a request from the Land Use Committee to consider the demolition of 9530 Prince William Street pursuant to City Code Section 70-93 (b) (2). Staff recommended not demolishing the building. The Committee discussed the issue with the owner and agreed to not demolish the building prior to August 1, 2012. The Committee directed Staff to write a letter to the owners detailing the conditions of the six (6) month reprieve.

AGENDA ITEM #8 Treasurer's Investment Report as of October 31, 2011

Robin Perkins presented the Treasurer's Investment Report as of October 31, 2011. This was an Information Item Only. Ms. Perkins will come back to the Finance Committee on February 22, 2012 to report on the status of tax delinquencies.

AGENDA ITEM #9 Joint Meeting of the City Council Finance Committee and the Manassas City Public Schools (MCPS) Finance Committee

This item was removed from the agenda.

AGENDA ITEM #10 Discussion of the FY 2011 Comprehensive Annual Financial Report (CAFR), the Single Audit and the Management Letter

Pat Weiler discussed the FY 2011 Comprehensive Annual Financial Report (CAFR) and the Single Audit. The City was not issued a Management Letter for FY 2011.

AGENDA ITEM #11 Discussion of the Annual Budget Presentation to City Council by the Manassas City Public Schools

The Finance Committee discussed what they would like from the School Board during the annual budget presentation to City Council by the Manassas City Public Schools. The Committee concluded that they would like a presentation similar to the presentation by the Public Works and Utilities Department. They would like reports on expenditures by major category and FTEs with amounts for FY 2011 Actual, FY 2012 Budget and

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FY 2013 Proposed. They would like the total cost of the ESOL, Special Education and free and reduced lunch programs with the funding sources for each program.

AGENDA ITEM #12 City Manager's Time – No Items

AGENDA ITEM #13 Discussion of the Manassas City Public Schools School Board Request to Budget and Appropriate \$2.6M of Fund Balance

The Committee discussed the Manassas City Public Schools School Board request to budget and appropriate \$2.6M of Fund Balance. The Committee and the Mayor concluded that this item should be discussed at a joint City Council / School Board meeting. The Committee directed Staff to contact Schools Staff after the Mayor has contacted the Chair of the School Board. The Committee directed Staff to schedule a tour of Baldwin. Staff is to draft a list of questions of the School Board and send to the City Council Members for review / additions / changes / deletions.

The meeting was adjourned at 7:40 PM by Chairman Aveni.

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AGENDA STATEMENT

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ITEM NO. 2

MEETING DATE: February 8, 2012 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2012-59-R Amending the FY 2012 Budget by Budgeting and Appropriating \$1,386 from the Local Drug Seizure Funds for Police Department Investigations

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

SUMMARY OF ISSUE/TOPIC:

The Prince William County / Manassas City Police Department Joint Narcotics Task Force investigates narcotic cases for both Prince William County (PWC) and the City of Manassas. As a result of these investigations, the City receives a portion of all task force related seizures. PWC currently funds the costs of the City's cases and later invoices the City for these costs. With reduced funding available at the local level, the Department would like to use seizure revenue to reimburse the County for narcotic investigation expenditures. This payment will cover expenditures for the period of October 1, 2011 – December 31, 2011.

This resolution will budget and appropriate \$1,386 of State / Local Drug Seizure Funds in the General Fund.

STAFF

RECOMMENDATION: Approve Resolution 2012-59-R

BOARD/COMMISSION/ COMMITTEE:

RECOMMENDATION: Approve Disapprove Reviewed See Comments

CITY MANAGER: Approve Disapprove Reviewed See Comments

COMMENTS:

DISCUSSION (IF NECESSARY):

The balance in the State / Local Drug Seizure Revenue Account is \$111,231.72.

BUDGET/FISCAL IMPACT:

Q*

\$1,386 – State / Local Drug Seizure Revenue

STAFF:

Tamara Sturm, Fiscal Specialist, (703) 257-8065
Captain Quentin F. Lawler, Administrative Services Division, (703) 257-8003



COUNTY OF PRINCE WILLIAM

15948 Donald Curtis Drive, Woodbridge, Virginia 22192-9201
(703) 792-7200 Metro 631-1703 FAX: (703) 792-4077

POLICE DEPARTMENT

Charlie T. Deane
Chief of Police

January 4, 2012

TO: Captain Steve Bamford
Commander, Investigative Services Bureau
Manassas City Police Department

FROM: Lieutenant Andrew J. Sentipal *AS*
Special Investigations Bureau Commander

RE: Reimbursement of Criminal Investigation Fund for Manassas City Criminal Investigations

The expenditures listed on the table on the following pages were reported to the PWC/MCPD Narcotics Task Force between October 1, 2011 and December 31, 2011. These expenses were directly related to investigation of Manassas City cases.

Please direct a check for the total amount of **\$1386.86** to "PW Director of Finance", to:

Katherine Gaskins
Prince William County Police Department
1 County Complex Court
Prince William, Virginia 22192-9201

Thank you for your attention to this matter and continued support of the Narcotics Task Force.

Attachment: Copies of Criminal Investigation Fund Expense Reports

CC: Katherine Gaskins
Anne Sargent



CITY OF MANASSAS
Account Balance Inquiry

Account number . . : 100-0000-221.17-32 Db/Cr . : C

Fund : 100 General Fund
 Department : 00
 Division : 00
 Activity basic . . . : 22 Current Liability
 Sub activity : 1 Other Deposits
 Element : 17 Police Department
 Object : 32 State/Local Drug Seizure

	<u>Debits</u>	<u>Credits</u>	<u>Account balance</u>
			111,231.72
Current :	.00	2,791.22	
Unposted :	.00	.00	
Total :	.00	2,791.22	114,022.94

F7=Project data
F11=Account activity

F8=Misc inquiry
F12=Cancel

F9=Misc update
F16=Pending trans

F10=Detail trans
F24=More keys

AGENDA STATEMENT

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ITEM NO. 2

MEETING DATE: February 8, 2012 – Finance Committee

TIME ESTIMATE: 5 Minutes

AGENDA ITEM TITLE: Ordinance O-2012-08 Amending the City Code Relating to Tax Due Dates

DATE THIS ITEM WAS LAST CONSIDERED BY COUNCIL: August 9, 2010

SUMMARY OF ISSUE/TOPIC: Housing keeping item to clarify City Code for tax due dates relating to fiscal year tax process adopted on August 9, 2010.

STAFF RECOMMENDATION: Approve Ordinance O-2012-08

BOARD/COMMISSION/ COMMITTEE:

RECOMMENDATION: Approve Disapprove Reviewed See Comments

CITY MANAGER: Approve Disapprove Reviewed See Comments

COMMENTS: _____

DISCUSSION (IF NECESSARY):

BUDGET/FISCAL IMPACT: *Q* N/A

STAFF: John P. Grzejka, Commissioner of the Revenue, (703) 257-8220

ORDINANCE #0-2012 -08

First Reading _____
Second Reading _____
Enacted _____
Effective _____

AN ORDINANCE TO AMEND AND REENACT THE CODE OF ORDINANCES, CITY OF MANASSAS, VIRGINIA (2002), AS AMENDED, BY AMENDING SECTIONS 110-2, 110-4, 110-85, 110-88, 110-89, 110-90, AND 110-92, RELATING TO TAX DUE DATES

WHEREAS, the City of Manassas adopted a fiscal year for tax purposes beginning with the tax year of July 1, 2011 to June 30, 2012, with a short tax year of January 1, 2011 through June 30, 2011 for transition; and

WHEREAS, Virginia Code § 58.1-3010 provides that dates for the levy, payment or collection of taxes be adjusted to the corresponding date in the fiscal year when moving from a calendar year to a fiscal year for tax purposes, except that January 1 remains the date of assessment;

NOW, THEREFORE,

BE IT ORDAINED by the Council of the City of Manassas, Virginia, meeting in _____ session this _____ day of _____, 2012:

1. That the Code of Ordinances, City of Manassas, Virginia (2002), is hereby amended and reenacted by amending Sections 110-2, 110-4, 110-85, 110-88, 110-89, 110-90, and 110-92 as follows:

Sec. 110-2. - Due date for payment of taxes.

(a) The taxes and levies accruing on real estate which is not exempted from taxation by the constitution and laws of the Commonwealth shall be due and payable at the office of the city treasurer on or before ~~June~~ December 5 of each tax year (July 1 through the following June 30); provided, however, at the option of the taxpayer, the taxes and levies on real estate may be paid in two equal installments, the first installment being due on or before ~~June~~ December 5, and the second installment being due on or before the following December-June 5.

(b) The taxes and levies accruing under the annual levy on tangible personal property, other than machinery and tools segregated for local taxation, property of all telephone, gas, electric, telegraph and railroad companies, and their electric, telephone, telegraph and gas lines, and on all other property which is not exempted by the constitution and

laws of the Commonwealth, shall be due and payable at the office of the city treasurer on or before October 5 of each year.

(c) The taxes and levies accruing under the annual levy on machinery and tools which are not exempted by the constitution and laws of the Commonwealth shall be due and payable at the office of the city treasurer on or before September 5 of each year.

(d) Whenever any tax due date fixed by this section shall fall on a Saturday, Sunday or legal holiday, it shall be extended to the next day not a Saturday, Sunday or legal holiday.

(e) The city treasurer shall give notice to all taxpayers, at least ten days prior to the due dates established by this section, that the office of the city treasurer is prepared to receive payment of taxes and levies due.

Sec. 110-4. - Collection prior to due date when taxpayer moving from city.

Should it come to the knowledge of the city treasurer that any person owing taxes or levies referred to in section 110-2 is moving or contemplating moving from the corporate limits of the city prior to the due date for such taxes June December 5 or the following December June 5, as the case may be, the treasurer shall have the power to collect such taxes or levies, by distress or otherwise, at any time after the bills therefor shall have come into his hands.

Sec. 110-85. - Assessment of new buildings substantially completed; extension of time for paying assessment.

~~(a)~~A. All new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when substantially so completed or fit for use and occupancy, regardless of the date of completion or fitness, and the commissioner of the revenue of the city City shall enter in the books the fair market value of such building.

B. No partial assessment as provided in ~~this section~~ herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the ~~official authorized to collect taxes on real property~~ Treasurer and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the tax year such building is substantially completed or fit for use and occupancy bears to the entire tax year, and (ii) the tax upon the assessment of such new building as it existed on ~~January~~ July 1 of that assessment year, computed

according to the ratio which the portion of the tax year such building was not substantially complete or fit for use and occupancy bears to the entire year.

~~C.~~ With respect to any assessment made under this section after ~~September~~ May 1 of any year, ~~the no penalty for nonpayment shall be imposed until the last to occur of (i) by December~~ June 5 of such tax year (July 1 through the following June 30) or (ii) 30 days following the date of the official billing. ~~shall be extended to February 5 of the succeeding year.~~

~~(b)~~

~~No partial assessment under this section shall become effective until information as to the date and amount of such assessment is recorded in the office of the city treasurer and made available for public inspection.~~

~~(c)~~ D. The city treasurer shall collect the tax provided for in this section in accordance with the provisions of this article.

Sec. 110-88. - Partial property tax exemption for certain rehabilitated, renovated or replacement "residential real estate" or "multifamily residential real estate" structures.

(a) This section authorizes a partial exemption for improved real property from the general real estate tax by providing tax credits for residential real estate or multifamily real estate that is rehabilitated, renovated or replaced for residential use in accordance with Code of Virginia, § 58.1-3220, as amended, and the provisions of this article. For purposes of this section, "residential real estate" and "multifamily residential real estate" shall be deemed to be substantially rehabilitated, renovated or replaced when a structure, which is no less than 25 years old, has been so improved or replaced that the fair market assessed value of the improved or replacement structure, as determined by the commissioner, is increased by no less than 25 percent.

In addition to all other qualification criteria set forth in this article, "residential real estate" and "multifamily residential real estate" that is substantially rehabilitated, renovated or replaced for residential use may not exceed the total square footage of the original, unimproved structure by more than 30 percent and be eligible the tax credit authorized by this article. If the "multifamily residential real estate" contains more than one residential structure, then each improved or replacement structure shall not exceed the total square footage of each corresponding original, unimproved structure by more than 30 percent. No improvements made to unimproved real property shall be eligible for partial property tax exemption pursuant to this section. No property shall be eligible for a partial property tax exemption pursuant to this section unless all appropriate building permits have been acquired for the substantial rehabilitation, renovation or replacement of the structure on the property. No property shall be eligible for a partial property tax

exemption pursuant to this section if that property is substantially rehabilitated by the demolition and replacement of any structure that (i) is a registered Virginia landmark, or (ii) is determined by the department of historic resources to contribute to the significance of a registered historic district.

(b) The owner of any "residential real estate" or "multifamily residential real estate" who seeks to obtain the partial property tax exemption authorized by this section shall apply for such an exemption to the commissioner at the same time that the owner applies for a building permit to rehabilitate, renovate or replace the structure. Upon receipt of an application for partial property tax exemption, the commissioner shall determine a base fair market value assessment (hereinafter "base value") for the structure prior to commencement of rehabilitation, renovation or replacement. That base value shall serve as the basis for determining whether the rehabilitation, renovation or replacement increases the fair market value of the structure by at least 25 percent. The application to qualify for tax exemption shall be effective until December 31 of the third calendar year following the year in which the application is submitted. If by such expiration date, the rehabilitation, renovation or replacement has not progressed to such a point that the assessed fair market value of the improvement to the property is at least the minimum required percent greater than the base value of such structure and if the applicant desires to proceed with the application, then a new application for partial tax exemption shall be filed with the commissioner, and thereafter the commissioner shall establish a new base value. All initial and subsequent applications for the partial exemption authorized by this section shall be accompanied by payment of a nonrefundable fee of \$50.00 for processing the application.

During the period between the receipt of the application and the time when the commissioner may ascertain that the fair market value of the structure has increased in value by at least the minimum percent specified in subsection (a) of this section, the owner of the property shall be subject to real property taxation upon the full fair market value of the property. At any time prior to November 1 of any calendar year in which rehabilitation, renovation or replacement of a structure is complete, an owner may submit a written request to the commissioner to inspect the structure to determine if it then qualifies for a partial real property tax exemption. After the commissioner has determined that the assessed fair market value of a substantially rehabilitated, renovated or replaced structure exceeds the base value by the percentage specified by subsection (a) of this section, the tax exemption shall become effective beginning on ~~January~~ July 1 of the next ~~calendar~~ tax year.

(c) Subject to the provisions of subsection (d) of this section and to sections 110-91 and 110-92, the owner of any residential or multifamily residential structure qualifying for partial exemption from the real estate tax because of substantial rehabilitation, renovation or replacement shall be issued a credit for the general real property tax otherwise due on the fair market value of that property in the amount that is equal to the value of the real property tax levy calculated on the difference in value between the base value and the initial fair market value of the substantially rehabilitated, renovated or replaced structure. That credit shall be applied for each year of a five-year period

