

FINANCE COMMITTEE
WEDNESDAY, April 15, 2015
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VIRGINIA
AGENDA

5:30 P.M. CALL TO ORDER

- | | |
|--|------------------|
| 1. Approve Minutes of the March 18, 2015, Finance Committee Meeting | 1 Minute |
| | Page 1 |
| <hr/> | |
| 2. Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,684 from the State / Local Drug Seizure Funds for Police Department Investigations (Hurley/Laguna) | 2 Minutes |
| | Page 3 |
| <hr/> | |
| 3. Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$57,049 in Additional State Grant Revenue from the Virginia Department of Aviation for the Taxiway D Extension Capital Project (Rivera) | 2 Minutes |
| | Page 7 |
| <hr/> | |
| 4. Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$13,469 in State Grant Revenue from the Virginia Department of Aviation for an Air Service Market Assessment Study (Rivera) | 2 Minutes |
| | Page 11 |
| <hr/> | |
| 5. Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,000 of Potomac and Rappahannock Transportation Commission (PRTC) Token Revenue for Purchase of High Volume Envelope Opener for the Treasurer's Office (Perkins) | 2 Minutes |
| | Page 15 |
| <hr/> | |
| 6. Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$125,000 from General Fund Fund Balance for the Relocation of Old Town Skate Park to Dean Park (Via-Gossman) | 2 Minutes |
| | Page 17 |
| <hr/> | |
| 7. General Fund Status Report (Bergeron) | 5 Minutes |
| | Page 21 |
| <hr/> | |

City Manager's Time

ADJOURNMENT

cc: Mayor
Council Members
W. Patrick Pate

Paul York
Diane Bergeron
Tamara Sturm

**MINUTES OF THE CITY COUNCIL FINANCE COMMITTEE
WEDNESDAY, MARCH 18, 2015
SECOND FLOOR CONFERENCE ROOM
CITY HALL - MANASSAS, VA**

COMMITTEE MEMBERS PRESENT: Council Member Marc Aveni, Chairman
Vice Mayor Jonathan L. Way
Council Member Mark Wolfe

COMMITTEE MEMBERS ABSENT: Council Member Sheryl Bass (Alternate)

OTHERS PRESENT: Mayor Harry J. Parrish II, Council Member Ken Elston, Council Member Ian Lovejoy, City Manager W. Patrick Pate, Finance and Administration Director Paul York, Budget Manager Diane Bergeron, Budget Analyst Tamara Sturm, Utilities and Public Works Director Mike Moon, Community Development Director Liz Via-Gossman, Police Captain Tina Laguna, Fire & Rescue Chief Brett Bowman, Utilities Customer Service Manager Ana Davis, City Clerk Andrea Madden, Treasurer Robin Perkins, Deputy Director Water & Sewer Tony Dawood, Utilities Finance Manager Glenn Simpson, Refuse & Recycling Coordinator Monica Boehringer

GUESTS PRESENT: Dr. Catherine Magouyrk, Superintendent of Schools
Members of Manassas City School Board

The meeting was called to order at 5:30 p.m. by Chairman Marc Aveni.

AGENDA ITEM #1 Approve Minutes of the February 11, 2015, Finance Committee Meeting

A motion was made and seconded to approve the minutes of the February 11, 2015, Finance Committee Meeting. The Committee approved (3/0).

AGENDA ITEM #2 Resolution 2015-12-R Amending the FY 2015 Budget by Budgeting and Appropriating \$8,308 for the Litter Prevention and Recycling Grant from the Department of Environmental Quality

Monica Boehringer presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating \$8,308 for the Litter Prevention and Recycling Grant from the Department of Environmental Quality. The Committee approved (3/0). This item will be forwarded to the March 23, 2015, City Council meeting for consideration.

AGENDA ITEM #3 Resolution 2015-12-R Amending the FY 2015 Budget by Budgeting and Appropriating \$89,776 of Unallocated Land Sale Revenue for Engineering Work Related to the Development of Gateway

Pat Pate presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating \$89,776 of Unallocated Land Sale Revenue for the engineering work related to the development of Gateway. The Committee approved (3/0). This item will be forwarded to the March 23, 2015, City Council meeting for consideration.

AGENDA ITEM #4 Resolution 2015-12-R Amending the FY 2015 Budget by Budgeting and Appropriating \$250,000 of Micron C&I Revenue and \$300,000 of Sewer Fund Balance for the Micron Pond Piping Remedial Project

Tony Dawood presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating \$250,000 of Micron C&I Revenue and \$300,000 of Sewer Fund Balance for the Micron Pond Piping Remedial Project. The Committee approved (3/0). This item will be forwarded to the March 23, 2015, City Council meeting for consideration.

AGENDA ITEM #5 Resolution 2015-12-R Amending the FY 2015 Budget by Budgeting and Appropriating \$13,354 Rescue Squad Assistance Fund Grant for Power Pro Cots for Fire and Rescue

Brett Bowman presented Staff's recommendation to amend the FY 2015 Budget by budgeting and appropriating \$13,354 Rescue Squad Assistance Fund Grant for Power Pro Cots for Fire and Rescue. The Committee approved (3/0). This item will be forwarded to the March 23, 2015, City Council meeting for consideration.

AGENDA ITEM #6 Ordinance O-2015-18 Relating to Assessment of Administrative Cost, Attorney's Fee and Collection Fees on Collection of Delinquent Taxes or Other Delinquent Charges

Robin Perkins presented Ordinance O-2015-18 relating to Assessment of Administrative Cost, Attorney's Fee and Collection Fees on collection of delinquent taxes or other delinquent charges. The Committee approved (3/0). This item will be forwarded to the March 23, 2015, City Council meeting for consideration.

City Manager's Time

No Items

The meeting was adjourned at 5:42 p.m. by Chairman Aveni.

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,684 from the State / 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 narcotics 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, 2014 – March 31, 2015.

This resolution will budget and appropriate \$2,684 of State / Local Drug Seizure Funds in the General Fund.

STAFF

RECOMMENDATION: Approve Resolution 2015-13-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 Liability Account is \$103,601.01

**BUDGET/FISCAL
IMPACT:**

\$2,684 – State / Local Drug Seizure Fund

STAFF:

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



COUNTY OF PRINCE WILLIAM

1 County Complex Court, Prince William, Virginia 22192-9201
(703) 792-6650 Metro 631-1703 FAX: (703) 792-7056

**POLICE DEPARTMENT
OFFICE OF THE CHIEF**

**Stephan M. Hudson
Chief of Police**

December 30, 2014

TO: Captain Carl V. Crawford
Commander, Investigative Services Bureau
Manassas City Police Department

FROM: Lieutenant Brandan Dudley
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, 2014 and December 31, 2014. These expenses were directly related to investigation of Manassas City cases.

Please direct a check for the total amount of **\$2,403.73** 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
DeLain Moyers





COUNTY OF PRINCE WILLIAM


1 County Complex Court, Prince William, Virginia 22192-9201
(703) 792-6650 Metro 631-1703 FAX: (703) 792-7056

**POLICE DEPARTMENT
OFFICE OF THE CHIEF**

**Stephan M. Hudson
Chief of Police**

March 31, 2015

TO: Captain Carl V. Crawford
Commander, Investigative Services Bureau
Manassas City Police Department

FROM: Lieutenant Brandan R. Dudley 
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 January 1, 2015 and March 31, 2015. These expenses were directly related to investigation of Manassas City cases.

Please direct a check for the total amount of **\$280.00** 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
Laura Halo

A NATIONALLY ACCREDITED LAW ENFORCEMENT AGENCY



GM200I02
Fiscal year 2015

CITY OF MANASSAS
Account Balance Inquiry

4/03/15
15:28:54

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>
			97,603.68
Current :	1,529.00	7,526.33	
Unposted :	.00	.00	
Total :	1,529.00	7,526.33	103,601.01

F7=Project data
F11=Account activity

F8=Misc inquiry
F12=Cancel

F16=Pending trans

F10=Detail trans
F24=More keys

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$57,049 in Additional State Grant Revenue from the Virginia Department of Aviation for the Taxiway D Extension Capital Project

**DATE THIS ITEM WAS
LAST CONSIDERED
BY COUNCIL:** October 20, 2014 –City Council

**SUMMARY OF
ISSUE/TOPIC:**

In October 2014, the City Council approved a budget amendment for A-053 Taxiway D Extension capital project for additional federal funds awarded. The Airport has now received notice from the Virginia Department of Aviation (VDOA) of a grant amendment to the state funded portion of the project. State Grant Revenue of \$80,000 was budgeted as part of the FY 2015 Adopted Five-Year CIP. The total state award is \$137,049, leaving an additional \$57,049 to be budgeted and appropriated. The Airport contribution for the project has already been budgeted and appropriated.

This resolution will budget and appropriate \$57,049 in State Grant Revenue in the Airport Capital Projects Funds.

**STAFF
RECOMMENDATION:** Approve Resolution 2015-13-R

**BOARD/COMMISSION/
COMMITTEE:** Airport Commission

RECOMMENDATION: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

CITY MANAGER: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

COMMENTS:

**DISCUSSION
(IF NECESSARY):** N/A

**BUDGET/FISCAL
IMPACT:** \$ 1,656,066 – Previously Budgeted Funds (Federal, State, & Local)
\$ 57,049 – Additional State Funding
\$1,713,115 – Total Project – Taxiway D Extension

STAFF: Juan E. Rivera, Airport Director, (703) 361-1882



COMMONWEALTH of VIRGINIA

Randall P Burdette
Director

Department of Aviation
5702 Gulfstream Road
Richmond, Virginia 23250-2422

V/TDD • (804) 236-3624
FAX • (804) 236-3635

March 20, 2015

Mr. Juan E. Rivera, Manager
Manassas Regional Airport
10600 Harry J. Parrish Boulevard
Manassas, VA 20110

Re: Manassas Regional Airport; Project #CF0030-40

Dear Mr. Rivera:

Enclosed you will find three originals of Amendment No. 1 to your Grant Agreement with the Commonwealth. The amendment will increase the maximum obligation of the Commonwealth of Virginia as provided in Part I from \$88,421.00 to \$137,049.00 (\$48,628.00 increase).

Please have an official, who is authorized to do so, properly execute these documents, have them attested and return two originals to this office.

Should you have any questions or require further information, you have only to call upon us.

Sincerely,

Amy Wells, Engineer
Airport Engineering Section
Airport Services Division

/pas
Enclosures





Commonwealth of Virginia
Department of Aviation
5702 Gulfstream Road
Richmond, Virginia 23250-2422

Grant Amendment

Part I - Offer

Project Number: CF0030-40
Amendment Number: 1
Date of Offer: March 20, 2015
Date of Offer Expiration: May 20, 2015

WHEREAS, the Commonwealth of Virginia (hereinafter referred to as the "Commonwealth"), acting by and through the Virginia Aviation Board (hereinafter referred to as the "Board") and/or the Department of Aviation (hereinafter referred to as the "Department"), has determined that, in the interests of the Commonwealth, the Grant Agreement relating to the following Project at **Manassas Regional Airport**

Taxiway "D" (Construction)

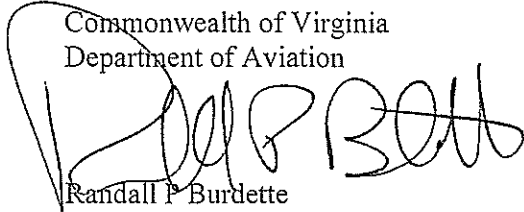
and entered into by and between the Commonwealth, acting by and through the Board and/or the Department, and the **City of Manassas** (hereinafter called "Sponsor"), and effective on **October 21, 2014**, shall be amended as hereinafter provided,

NOW, THEREFORE, WITNESSETH: That in consideration of the benefits to accrue to the parties hereto, the Board and/or the Department, acting for and on behalf of the Commonwealth, on the one part, and the Sponsor, on the other part, do hereby agree that the said Grant Agreement be, and the same hereby is, amended as follows:

Increase the maximum obligation of the Commonwealth of Virginia as provided in Part I from \$88,421.00 to \$137,049.00 (\$48,628.00 increase).

The Sponsor's acceptance of this offer of Grant Amendment, with its terms and conditions, shall be evidenced by execution of this offer of Grant Amendment by, or on behalf of, the Sponsor, as hereinafter provided, and said offer of Grant Amendment and acceptance along with the Grant Agreement shall comprise the total Grant Amendment for the distribution of funds by the Department as authorized under §5.1-2.2 of the *Code of Virginia* (1950), as amended. This Grant Amendment shall become effective upon the Sponsor's acceptance and shall remain in full force as provided herein.

Commonwealth of Virginia
Department of Aviation


Randall P. Burdette
Executive Director

Date MAR 20 2015

Part II - Acceptance

The **City of Manassas** does hereby accept and agree to all the terms, conditions and assurances contained in this Grant Amendment.

Executed this _____ day of _____, 20_____

City of Manassas

By _____

Title _____

Attest _____

Title _____

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$13,469 in State Grant Revenue from the Virginia Department of Aviation for an Air Service Market Assessment Study

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

N/A

**SUMMARY OF
ISSUE/TOPIC:**

The Airport has received an Airport Service Development & Enhancement Grant from the Virginia Department of Aviation (Grant # S00030-01). This grant will be used for an Air Service Market Assessment Study. The total project cost is \$26,938 with the state grant covering 50% of the total project cost or \$13,469. The local match is available in the FY 2015 Airport Budget. Should the project not be complete by June 30th, funds will be carried over into FY 2016.

This resolution will budget and appropriate \$13,469 of State Grant Revenue in the Airport Fund.

STAFF

RECOMMENDATION: Approve Resolution 2015-13-R

**BOARD/COMMISSION/
COMMITTEE:**

Airport Commission

RECOMMENDATION: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

CITY MANAGER: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

COMMENTS:

**DISCUSSION
(IF NECESSARY):**

**BUDGET/FISCAL
IMPACT:** \$13,469 – Local Match Available in Operating Budget
\$13,469 – State Grant Revenue
\$26,938 – Total Project Cost

STAFF: Juan E. Rivera, Airport Director, (703) 361-1882



Commonwealth of Virginia
Department of Aviation
5702 Gulfstream Road
Richmond, Virginia 23250-2422

Grant Agreement

Part I - Offer

Project Number: S00030-01
Date of Approval: March 12, 2015
Date of Offer: March 12, 2015
Date of Offer Expiration: May 12, 2015

WHEREAS, by executing a *Master Agreement on Terms and Conditions for Accepting State Aviation Funding Resources* (hereinafter referred to as the "Master Agreement"), effective on October 6, 2010, the City of Manassas (hereinafter referred to as the "Sponsor") agreed to the terms and conditions for accepting state aviation funding from the Commonwealth of Virginia (hereinafter referred to as the "Commonwealth"); and

WHEREAS, the Sponsor has submitted a request for a grant of state funds to assist in the development of Manassas Regional Airport (hereinafter referred to as the "Airport") together with the appropriate supporting documentation; and

WHEREAS, the Commonwealth acting by and through the Virginia Aviation Board (hereinafter referred to as the "Board") and/or the Department of Aviation (hereinafter referred to as the "Department"), has approved a project for development of the Airport which consists of the following (hereafter referred to as the "Project"):

Public relations activities; educational activities; advertising; publications; development of business, financial, and marketing plans and similar projects to promote airport programs and services provided and economic benefits generated by Virginia's airports in accordance with criteria established by the Department of Aviation to include:

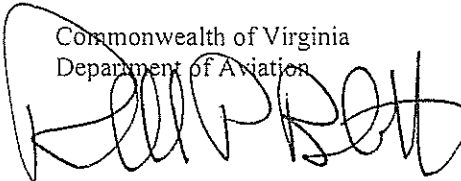
Study to determine the market viability for potential small scheduled public charter service

NOW, THEREFORE, pursuant to the authority granted to the Department by §5.1-2.2 of the *Code of Virginia* (1950), as amended, and in consideration of: (a) the authority granted to the Sponsor to operate and maintain the Airport, (b) the Sponsor's adoption and ratification of the assurances provided in the Master Agreement, and (c) the benefits to accrue to the Commonwealth and the public from the accomplishment of this Project, the Department offers to pay, as the Commonwealth's share, Fifty (50) percent of all eligible Project costs.

This offer is made on and subject to the following terms and conditions:

1. The Master Agreement is incorporated by reference herein, and this offer is subject to the terms and conditions of said Master Agreement.
2. The maximum obligation of the Commonwealth payable under this Grant Agreement shall not exceed \$13,469.00.
3. If the Federal Aviation Administration (hereinafter referred to as the "FAA") will be participating in the funding of this Project, the Sponsor has, at the time of the execution of this Grant Agreement, a commitment from FAA for federal funds in the amount of \$ NA.
4. This Grant Payment Term will expire on **December 31, 2015**.
5. The Grant Obligation Term is **10 years**.

The Sponsor's acceptance of this Grant Offer with its terms and conditions shall be evidenced by execution of this Grant Offer by, or on behalf of, the Sponsor, as hereinafter provided, and said Grant Offer and acceptance shall comprise a Grant Agreement for the distribution of funds by the Department as authorized under §5.1-2.2 *Code of Virginia* (1950), as amended. This Grant Agreement shall become effective upon the Sponsor's acceptance and shall remain in full force as provided herein.

Commonwealth of Virginia
Department of Aviation

Randall P Burdette
Director

Date _____

Part II - Acceptance

The City of Manassas does hereby accept and agree all the terms, conditions and assurances contained in this Grant Agreement.

Executed this _____ day of _____, 20____

City of Manassas

By _____

Title _____

Attest _____

Title _____

Certification of Sponsor's Attorney

I, _____,
acting as Attorney for the Sponsor do hereby certify that I have examined the foregoing Grant Agreement and find that the Sponsor has been duly authorized and is fully capable under the laws of the Commonwealth of Virginia of fulfilling all obligations under this Grant Agreement and that this Grant Agreement constitutes a legal and binding obligation of the Sponsor in accordance with the terms and conditions thereof.

Dated at _____, Virginia this _____ day of _____, 20____

By _____

Title _____

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$2,000 of Potomac and Rappahannock Transportation Commission (PRTC) Token Revenue for Purchase of High Volume Envelope Opener for the Treasurer's Office

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

N/A

**SUMMARY OF
ISSUE/TOPIC:**

The Treasurer's Office has sold OmniRide - OmniLink tokens for PRTC since December 1999. Selling these tokens provided residents with easier access to the PRTC transportation system. As a token sales distributor, the City retains 5% of the sales each time we replace the token supply. These funds have accumulated over the years to approximately \$3,000. The Treasurer would like to use some of these funds to purchase a much needed high volume envelope opener which will allow the office to process the daily mail much more efficiently.

This resolution will budget and appropriate \$2,000 of Miscellaneous Revenue in the General Fund.

STAFF

RECOMMENDATION: Approve Resolution 2015-13-R

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

CITY MANAGER: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

COMMENTS:

DISCUSSION

(IF NECESSARY): The available balance in the PRTC Token's Liability Account is \$2,974

**BUDGET/FISCAL
IMPACT:**

\$2,000 – Miscellaneous Revenue

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

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 2 Minutes

AGENDA ITEM TITLE: Resolution 2015-13-R Amending the FY 2015 Budget by Budgeting and Appropriating \$125,000 from General Fund Fund Balance for the Relocation of Old Town Skate Park to Dean Park

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

N/A

**SUMMARY OF
ISSUE/TOPIC:**

The Old Town Skate Park is currently on property owned by the Manassas City School Board. This land is needed for the construction of the new elementary/intermediate school to facilitate the bus loop and other transportation considerations on Prince William Street. City staff has been working with the local skateboard community to relocate the existing equipment to Dean Park onto an enhanced skating surface with the addition of some new elements. The skateboard community has committed to service projects at the park, such as cleaning up the picnic areas, as well as future fundraising for an expansion of the skate park. The new location will also provide additional facilities for the Boys and Girls Club and Dean Park.

This resolution will budget and appropriate \$125,000 of Fund Balance in the General Fund.

STAFF

RECOMMENDATION: Approve Resolution 2015-13-R

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

CITY MANAGER: _____ **Approve** _____ **Disapprove** _____ **Reviewed** _____ **See Comments**

COMMENTS:

**DISCUSSION
(IF NECESSARY):**

**BUDGET/FISCAL
IMPACT:**

\$125,000 – General Fund Fund Balance for Skate Park Relocation

STAFF: Elizabeth S. Via, AICP, Director of Community Development, (703) 257-8224

R E S O L U T I O N 2015-13-R

Adopted:

BE IT RESOLVED by the Council of the City of Manassas meeting in regular session this 27th day of April, 2015, that the following funds be budgeted and appropriated as shown.

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>
GENERAL FUND			
<u>Revenue:</u>			
100-0000-318-16-00	State / Local Drug Seizure Funds	\$	2,684
<u>Expenditure:</u>			
100-1730-421-62-00	PWC Reimbursement	\$	2,684
<u>Actual Transfer:</u>			
100-0000-221-17-32	\$2,683.73 State/Local Drug Seizure		

For: Prince William County Drug Seizure Funds Reimbursement

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>
AIRPORT CAPITAL PROJECTS FUND			
<u>Revenue:</u>			
575-0000-322-21-00 CP3779	State Grant Revenue	\$	57,049
<u>Expenditure:</u>			
575-3779-505-39-00 CP3779	Taxiway D Extension Project	\$	57,049

For: Additional State Grant Revenue for Taxiway D Extension (A-053)

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>
AIRPORT FUND			
<u>Revenue:</u>			
570-0000-322-21-00	State Grant Revenue	\$	13,469
<u>Expenditure:</u>			
570-3701-501-96-04	Contribution to Retained Earnings	\$	(13,469)
570-3726-501-39-00	Air Service Market Assessment Study	\$	26,938
		\$	<u>13,469</u>

For: State Grant for Air Service Market Assessment Study

<u>ACCOUNT NO.</u>		<u>AMOUNT</u>
GENERAL FUND		
<u>Revenue:</u>		
100-0000-318-96-00	Miscellaneous Revenue	\$ 2,000
<u>Expenditure:</u>		
100-0801-415-61-00	Office Supplies	\$ 2,000
<u>Actual Transfer:</u>		
100-0000-207-40-01	\$1,999.00	

For: PRTC Token Revenue for Envelope Opener for Treasurer

<u>ACCOUNT NO.</u>			<u>AMOUNT</u>	
GENERAL FUND				
<u>Revenue:</u>				
100-0000-346-01-00		Fund Balance	\$	125,000
<u>Expenditure:</u>				
100-9600-491-92-31		Transfer to Capital Projects Fund	\$	125,000
GENERAL CAPITAL PROJECTS FUND				
<u>Revenue:</u>				
310-0000-345-10-00	CP5152	Transfer from General Fund	\$	125,000
<u>Expenditure:</u>				
310-5152-505-39-00	CP5152	Dean Skate Park	\$	125,000

For: General Fund Fund Balance for Skate Park Relocation to Dean Park

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

ATTEST:

Andrea P. Madden City Clerk

AGENDA STATEMENT

PAGE NO. _____

ITEM NO. _____

MEETING DATE: April 15, 2015 – Finance Committee

TIME ESTIMATE: 5 Minutes

AGENDA ITEM TITLE: General Fund Status Report

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

**SUMMARY OF
ISSUE/TOPIC:** Staff will present the FY 2015 General Fund Status Report as of December 31, 2014.

**STAFF
RECOMMENDATION:** INFORMATION ITEM ONLY

**BOARD/COMMISSION/
COMMITTEE:**

RECOMMENDATION: _____ Approve _____ Disapprove _____ Reviewed _____ See Comments

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

COMMENTS: _____

**DISCUSSION
(IF NECESSARY):**

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

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

GENERAL FUND STATUS REPORT

Thru December 31, 2014

GENERAL FUND - FUND 100

Review Overview

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

REVENUES

	FY 2014 (Periods 01-06)	FY 2015 (Periods 01-06)	FY 2015 Adopted Budget	Projected Surplus / Deficit	Proj. % + / -
Property Taxes	35,267,556	37,583,042	63,918,760	575,922	1%
Other Taxes	7,033,726	6,956,704	21,248,000	(1,301,160)	-6%
Permits, Fees & Licenses	401,376	589,980	839,450	-	0%
Fines & Forfeitures	275,570	299,627	667,050	(15,050)	-2%
Interest & Use of Property	16,010	9,806	45,000	-	0%
Charges for Service	185,243	158,348	546,150	(93,728)	-17%
Other Local Revenue	1,895,307	1,526,406	7,585,090	(13,926)	0%
State Revenue	5,996,651	6,125,020	8,838,050	260,701	3%
Federal Revenue	105,205	67,072	30,000	122,814	409%
Other Financing Sources	820,000	1,160,611	1,908,360	339,415	18%
	51,996,643	54,476,613	105,625,910	(125,012)	0%

Thru December 31, 2014, the City has collected 52% of the Adopted Revenues in the General Fund.

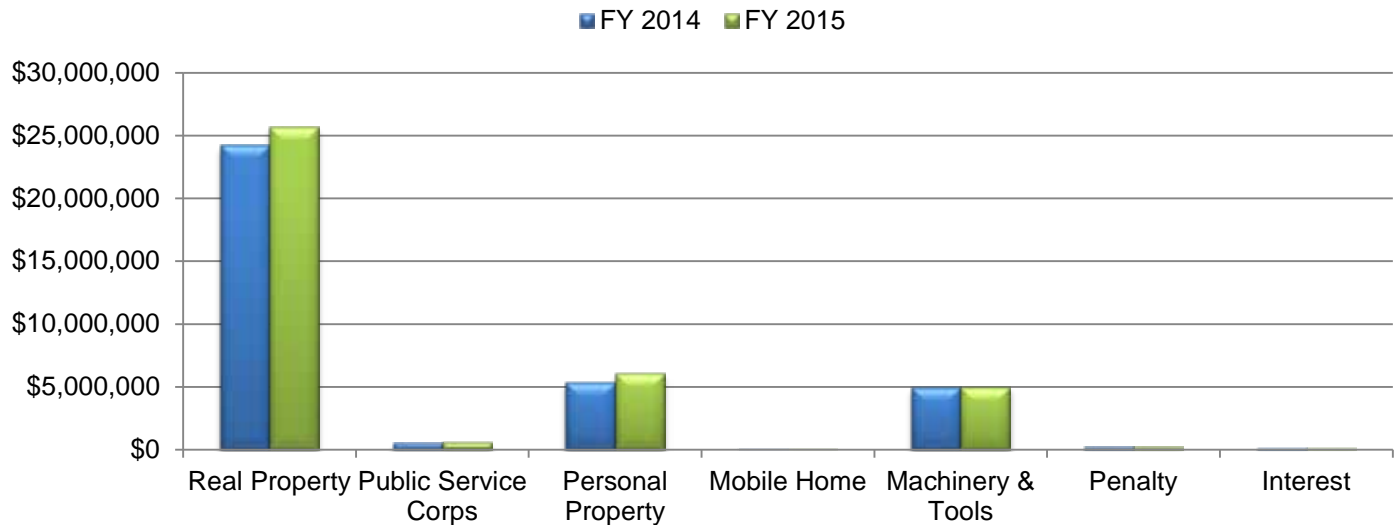
GENERAL FUND STATUS REPORT

Thru December 31, 2014

General Fund: Property Tax Revenue

	FY 2014 (Periods 01-06)	FY 2015 (Periods 01-06)	FY 2015 Adopted Budget	Projected Surplus / Deficit	Proj. % + / -
Real Property	24,191,021	25,686,180	51,388,760	(16,399)	0%
Public Service Corps	484,234	570,855	880,000	157,917	18%
Personal Property	5,330,975	6,080,486	6,200,000	352,910	6%
Mobile Home	7,919	7,573	10,000	(1,581)	-16%
Machinery & Tools	4,954,906	4,983,075	4,900,000	83,075	2%
Penalty	190,134	186,716	330,000	-	0%
Interest	108,366	68,157	210,000	-	0%
	35,267,556	37,583,042	63,918,760	575,922	1%

Property Tax Revenues



Property Tax revenues are projected to be \$64,494,682 for the year, representing 1% in additional revenue above the FY 2015 Adopted Budget. For real property and public service corps, an additional payment is due June 5, 2015 so only 50% of total revenues have been received. Personal property taxes were due October 5, 2014, however historically the City has only received about 92% of the revenues by December 31st. Minimal additional revenues are projected for mobile homes and Machinery & Tools Tax.

GENERAL FUND STATUS REPORT

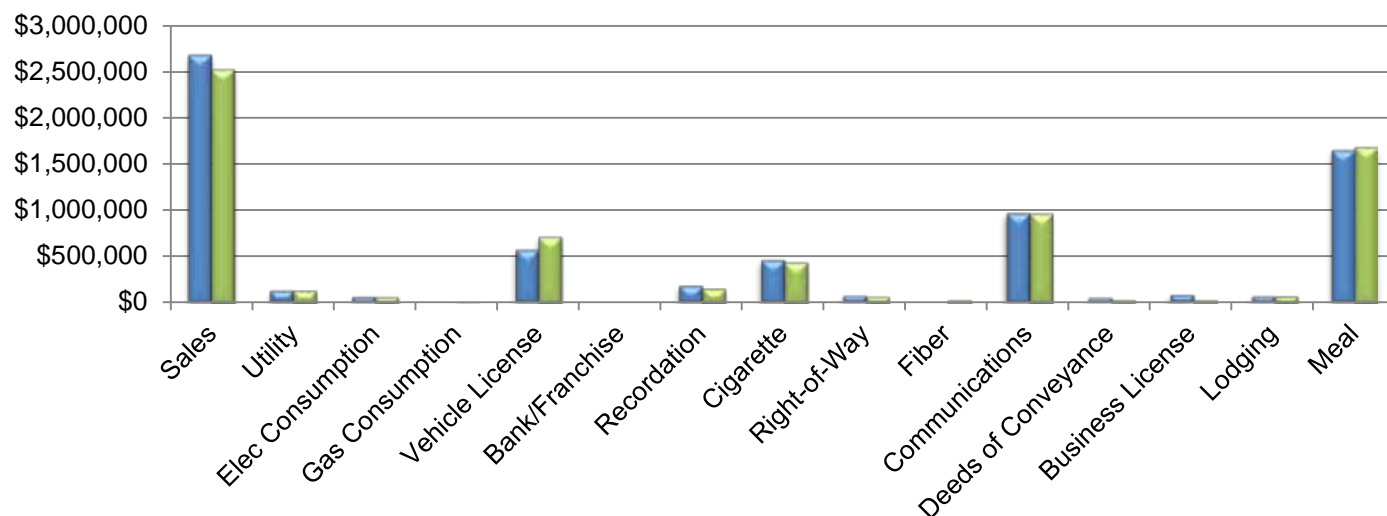
Thru December 31, 2014

General Fund: Other Tax Revenue

	FY 2014 (Periods 01-06)	FY 2015 (Periods 01-06)	FY 2015 Adopted Budget	Projected Surplus / Deficit	Proj. % + / -
Sales Tax	2,686,111	2,522,944	8,240,000	(1,118,700)	-14%
Utility Tax	135,199	136,735	410,000	12,160	3%
Electric Local Consumption Tax	65,455	68,780	188,000	(3,500)	-2%
Gas Local Consumption Tax	4,070	3,987	25,000	-	0%
Vehicle License Tax	576,513	716,949	730,000	20,000	3%
Bank Stock/Franchise Tax	-	(1,207)	480,000	-	0%
Recordation Tax	187,229	158,887	449,000	(110,000)	-24%
Cigarette Tax	464,170	443,658	880,000	(35,000)	-4%
Right-of-Way User Fees	76,252	71,645	147,000	63,000	43%
Fiber Use	-	34,044	80,000	-	0%
Communications Tax	974,029	967,157	2,950,000	(66,800)	-2%
Deeds of Conveyance	55,691	38,000	123,000	(38,120)	-31%
Business License Tax	86,112	34,213	3,000,000	-	0%
Lodging/Motel Tax	70,794	75,897	146,000	(5,200)	-4%
Meal Tax	1,652,101	1,685,015	3,400,000	(19,000)	-1%
	7,033,726	6,956,704	21,248,000	(1,301,160)	-6%

Other Tax Revenues

■ FY 2014 ■ FY 2015



Other Taxes are projected to be \$19,946,840, which is \$1,301,160 less than the FY 2015 Adopted Budget (-6% Variance). The biggest driver behind the projected shortfall is the decline in Sales Tax Revenue - projected with a shortfall of \$1,118,700 as shown in the table above. Sales Tax Revenue can be seen in more detail on the next page. Other revenues coming in more than 5% below the FY 2015 Adopted Budget include Recordation Taxes at -24% and Deeds of Conveyance at -31%

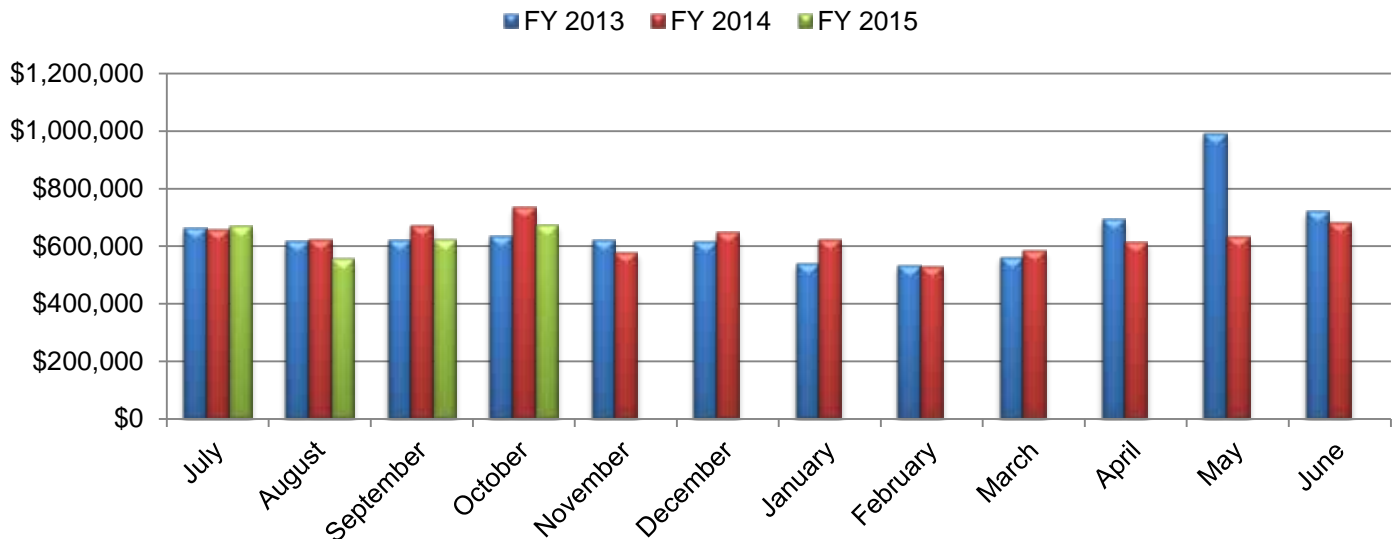
GENERAL FUND STATUS REPORT

Thru December 31, 2014

General Fund: A Closer Look at Sales Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	661,089	657,166	668,665		2%	-2%
August	615,503	623,689	556,707		-11%	-17%
September	621,294	671,517	623,177		-7%	12%
October	634,730	733,739	674,395		-8%	8%
November	621,718	577,749				
December	615,795	648,345				
January	539,552	624,104				
February	533,397	529,669				
March	563,090	585,889				
April	693,956	614,405				
May	990,891	632,417				
June	720,484	683,139				
	7,811,499	7,581,829	2,522,944	-6%	Cumulative % Change	
Adopted Budget	7,500,000	7,650,000	8,240,000			
			7,121,300	FY 2015 Projection		
Over (Under) Budget	311,499	(68,171)	(1,118,700)			

Sales Tax Revenue



Sales Tax Revenue is remitted to the State the month after the sale and then sent to the City so there is a 2 month lag in revenues. July FY 2015 revenue was 2% higher than July FY 2014 revenue, however, it represented a 2% decline from the previous month - June 2014. Since that time, there has been a downward trend in revenues when compared to last fiscal year. Sales Tax revenue is 6% lower overall for FY 2015 when compared to FY 2014. September and October revenues reflected month-over-month increases, which is typical for those months. Sales Tax Revenue is projected at \$7,121,300 representing a 14% shortfall compared to the Adopted Budget.

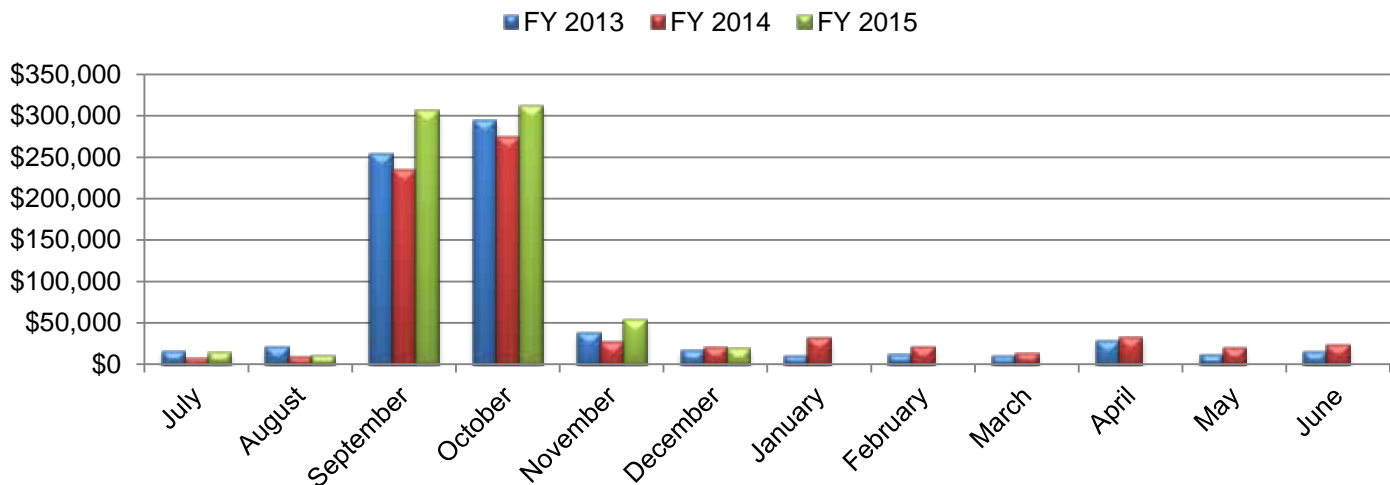
GENERAL FUND STATUS REPORT

Thru December 31, 2014

General Fund: A Closer Look at Vehicle License Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	16,310	7,332	14,162		93%	-40%
August	21,465	9,870	10,492		6%	-26%
September	254,501	235,578	306,594		30%	2822%
October	294,785	275,405	312,144		13%	2%
November	38,166	27,519	54,658		99%	-82%
December	16,610	20,810	18,899		-9%	-65%
January	10,834	33,097				
February	11,415	21,545				
March	10,327	13,869				
April	29,197	33,006				
May	12,479	20,475				
June	15,977	23,785				
	732,067	722,290	716,949	24%	Cumulative % Change	
Adopted Budget	730,000	785,400	730,000			
			750,000	FY 2015 Projection		
Over (Under) Budget	2,067	(63,110)	20,000			

Vehicle License Revenue



Vehicle License Revenue is on an upward trend compared to FY 2014, 24% higher than this time last year. At this point, there is no way to tell if the increased revenues represent an overall increase in revenue or if the increase is a result of timelier payments. For this reason, the projection for Vehicle License Revenue is \$750,000.

GENERAL FUND STATUS REPORT

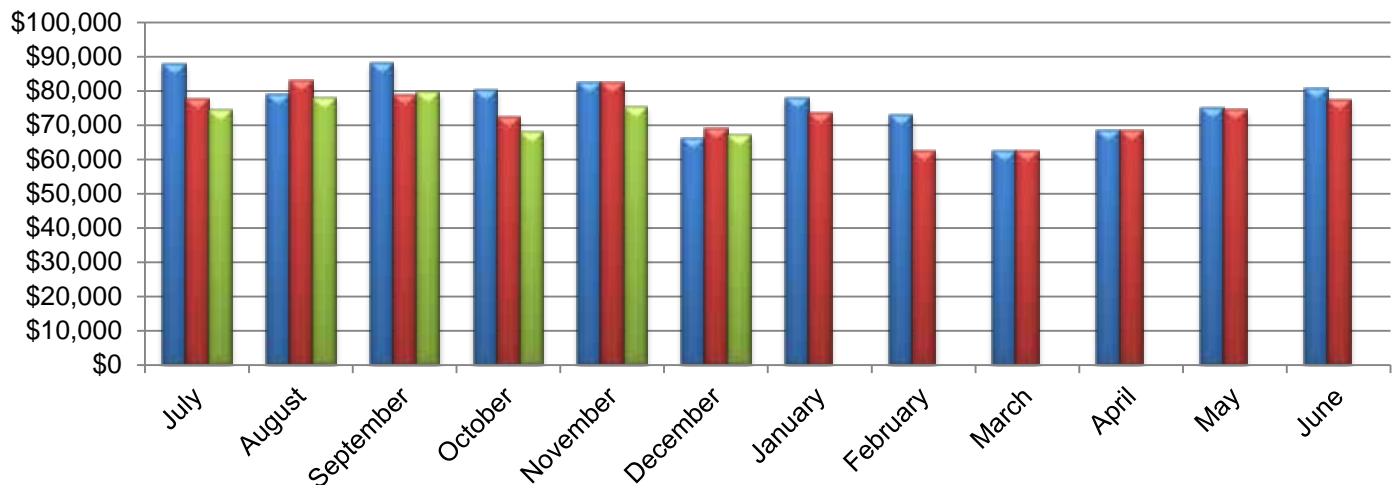
Thru December 31, 2014

General Fund: A Closer Look at Cigarette Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	88,000	77,886	74,510	-4%		-4%
August	79,114	83,040	78,267	-6%		5%
September	88,376	79,020	79,804	1%		2%
October	80,453	72,628	68,354	-6%		-14%
November	82,424	82,503	75,543	-8%		11%
December	66,242	69,093	67,180	-3%		-11%
January	78,138	73,883				
February	73,180	62,602				
March	62,549	62,643				
April	68,429	68,450				
May	75,358	74,643				
June	80,874	77,701				
	923,138	884,092	443,658	-4%	Cumulative % Change	
Adopted Budget	1,050,000	987,360	880,000			
			845,000	FY 2015 Projection		
Over (Under) Budget	(126,862)	(103,268)	(35,000)			

Cigarette Tax Revenue

■ FY 2013 ■ FY 2014 ■ FY 2015



Cigarette Tax revenue continues its downward trend from recent years. So far in FY 2015, revenues are 4% lower than they were for FY 2014. Total annual revenue for Cigarette Tax is projected at \$845,000 for FY 2015, representing a 4% shortfall compared to the Adopted Budget.

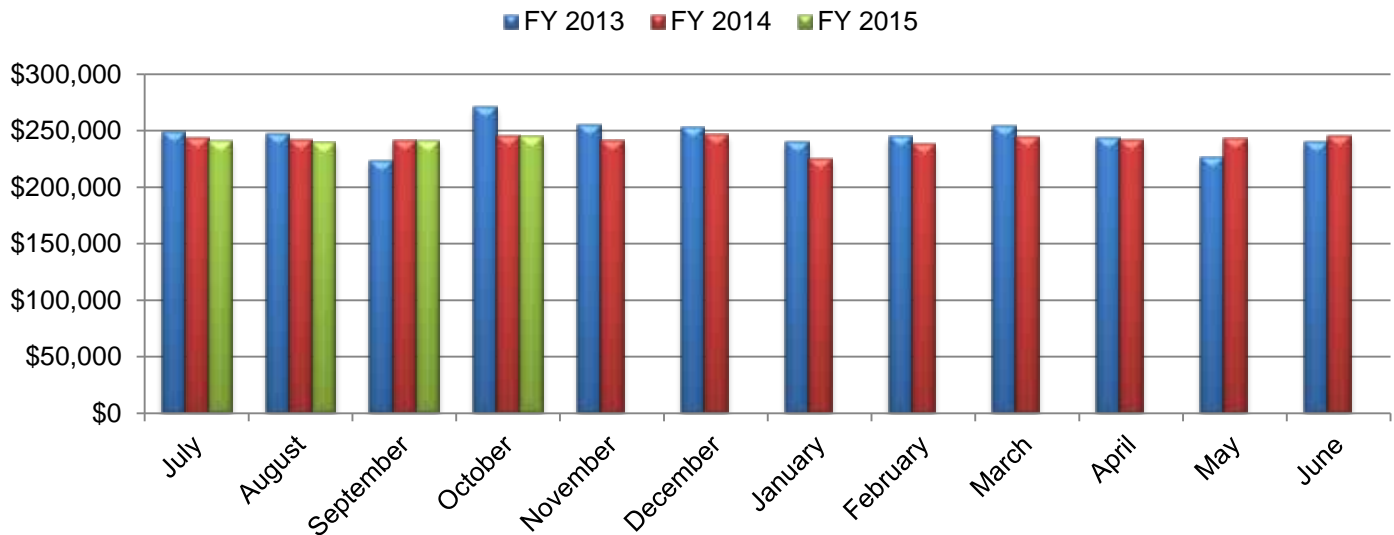
GENERAL FUND STATUS REPORT

Thru December 31, 2014

General Fund: A Closer Look at Communications Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	249,604	244,194	241,296	-1%		-2%
August	248,074	242,230	239,903	-1%		-1%
September	224,025	241,854	241,166	0%		1%
October	271,431	245,752	244,791	0%		2%
November	255,821	241,791				
December	253,430	246,513				
January	240,467	225,442				
February	244,840	238,647				
March	254,688	245,470				
April	244,570	242,537				
May	226,355	243,495				
June	240,683	245,804				
	2,953,989	2,903,730	967,157	-1%	Cumulative % Change	
Adopted Budget	3,150,000	3,060,000	2,950,000			
			2,883,200	FY 2015 Projection		
Over (Under) Budget	(196,011)	(156,270)	(66,800)			

Communications Tax Revenue



Communications Tax Revenue is remitted to the State and then remitted to the City so there is a 2 month lag in revenues. This revenue stream continues its downward trend from recent years. So far in FY 2015, revenues are 1% lower than they were for FY 2014. Total FY 2015 revenue for Communications Tax is projected at \$2,883,200 representing a 2% shortfall compared to the Adopted Budget. Monthly revenues average about \$240,000.

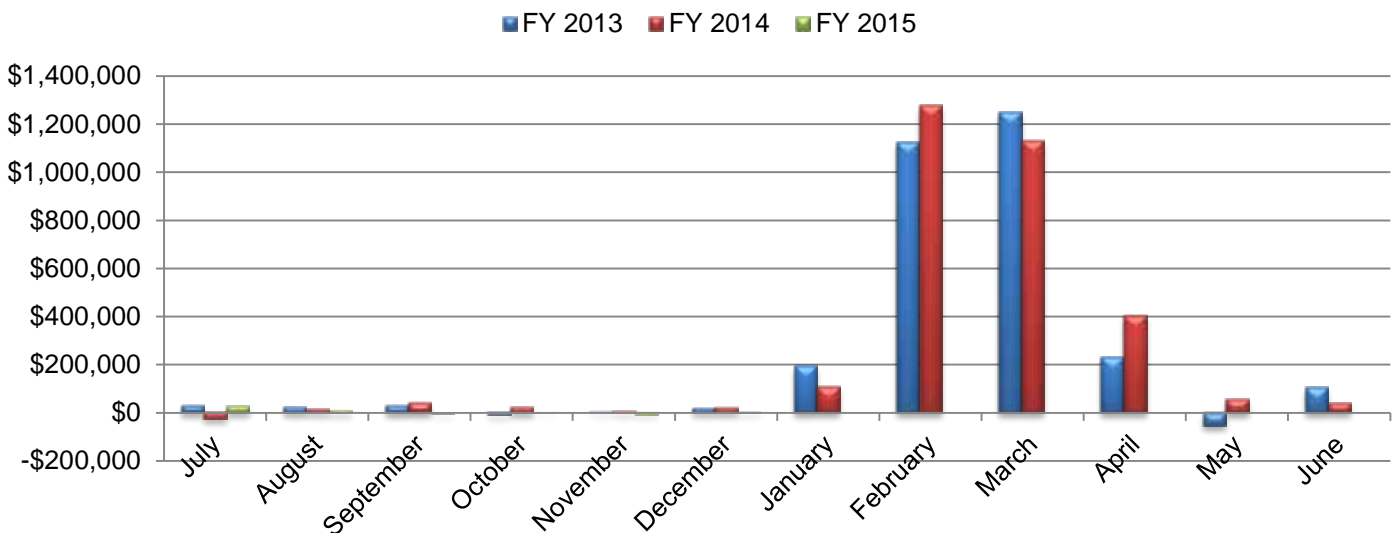
GENERAL FUND STATUS REPORT

Thru December 31, 2014

General Fund: A Closer Look at Business License Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	30,980	(24,898)	25,208	-201%		-39%
August	24,920	16,132	10,356	-36%		-59%
September	31,426	42,235	(2,926)	-107%		-128%
October	(7,156)	23,638	2,334	-90%		-180%
November	4,144	7,641	(5,885)			
December	20,851	21,364	5,125			
January	198,413	109,309				
February	1,126,618	1,278,537				
March	1,246,855	1,133,125				
April	231,384	406,213				
May	(54,920)	55,734				
June	103,602	41,165				
	2,957,117	3,110,196	34,213	-60%	Cumulative % Change	
Adopted Budget	2,800,000	2,998,800	3,000,000			
			3,000,000	FY 2015 Projection		
Over (Under) Budget	157,117	111,396	-			

Business License Tax Revenue



Renewal license applications must be filed and taxes paid by March 1 each year. As such, most revenue for this revenue stream is received in February and March. This account, however, is used to post all business tax revenues including Meal Tax and Lodging Tax. The Commissioner of the Revenue Office reviews the receipts to determine what is not Business License Tax Revenue and recodes those revenues to the appropriate accounts. If the recode does not happen in the same month as the original posting, a negative amount can be reflected for a given month.

GENERAL FUND STATUS REPORT

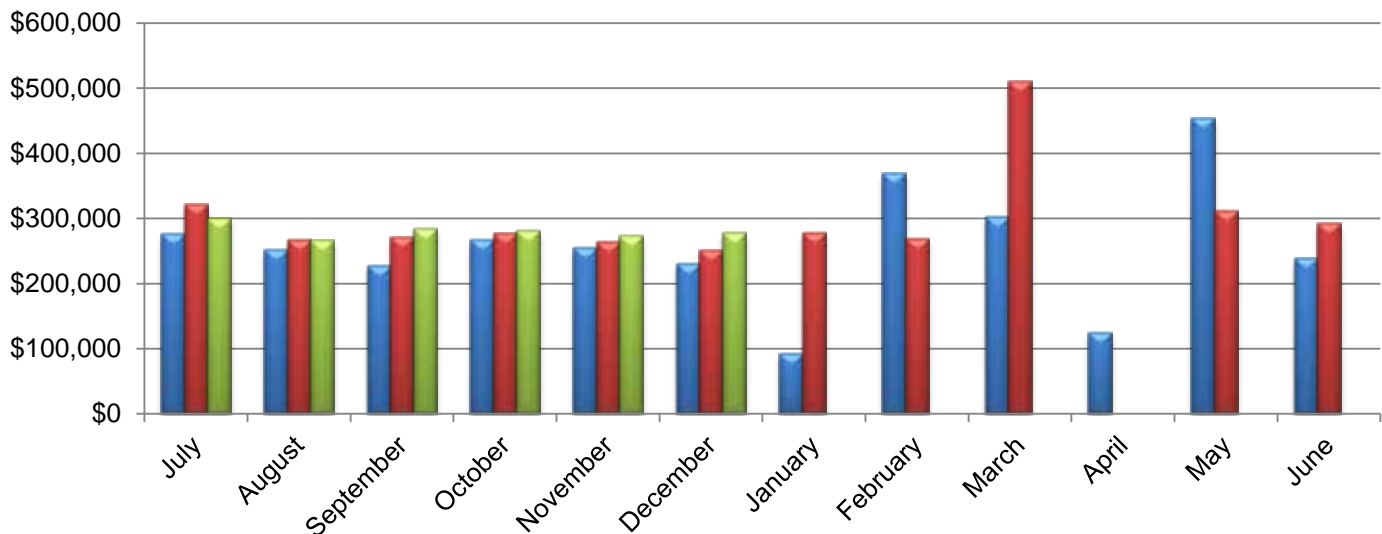
Thru December 31, 2014

General Fund: A Closer Look at Meal Tax Revenue...

	FY 2013	FY 2014	FY 2015	YOY	% Change	MOM
July	276,563	321,245	300,869	-6%		3%
August	252,268	267,466	266,122	-1%		-12%
September	228,511	271,346	284,744	5%		7%
October	267,738	277,034	281,285	2%		-1%
November	255,819	264,542	273,860	4%		-3%
December	231,370	250,469	278,135	11%		2%
January	92,422	278,019				
February	368,829	269,669				
March	302,984	510,683				
April	125,341	-				
May	454,273	311,934				
June	238,845	292,674				
	3,094,965	3,315,080	1,685,015	2%	Cumulative % Change	
Adopted Budget	2,800,000	3,060,000	3,400,000			
			3,381,000	FY 2015 Projection		
Over (Under) Budget	294,965	255,080	(19,000)			

Meal Tax Revenue

■ FY 2013 ■ FY 2014 ■ FY 2015



Meal Tax revenue is up 2% for FY 2015 when compared to FY 2014. The year started out slow with the first two months posting slightly lower numbers than the previous year but since then there has been a positive year-over-year change. Based on the current trend, Meal Tax Revenue is projected to be \$3,381,000 representing a small shortfall of \$19,000 compared to the Adopted Budget or less than 1%. Overall Meal Tax Revenue continues to increase year over year as it has since FY 2011.

GENERAL FUND STATUS REPORT

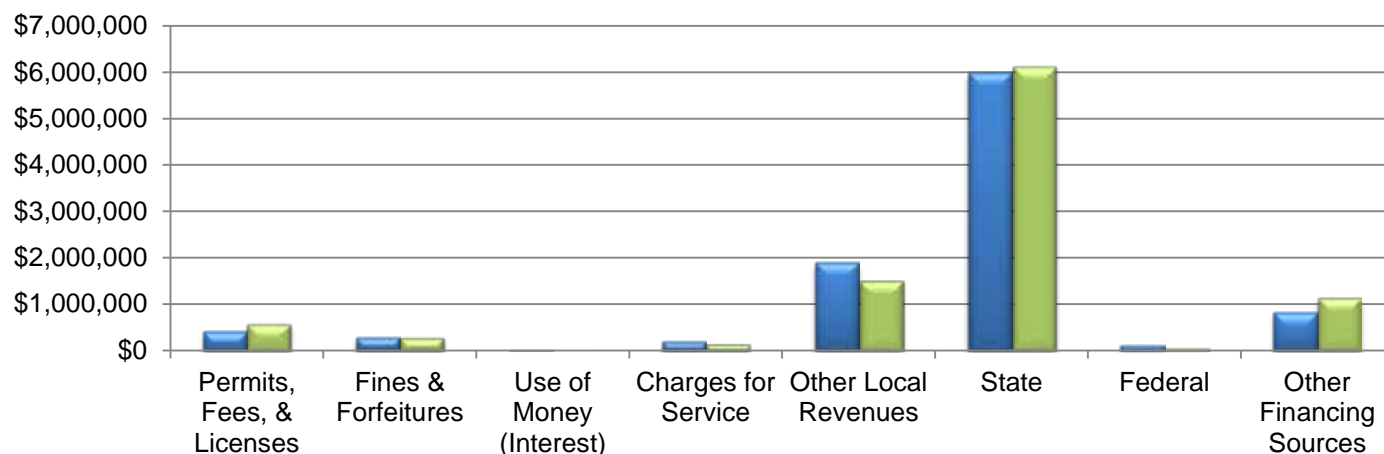
Thru December 31, 2014

General Fund: Other Revenue Sources

	FY 2014 (Periods 01-06)	FY 2015 (Periods 01-06)	FY 2015 Adopted Budget	Projected Surplus / Deficit	Proj. % + / -
Permits, Fees, & Licenses	401,376	589,980	839,450	-	0%
Fines & Forfeitures	275,570	299,627	667,050	(15,050)	-2%
Use of Money (Interest)	16,010	9,806	45,000	-	0%
Charges for Service	185,243	158,348	546,150	(93,728)	-17%
Other Local Revenues	1,895,307	1,526,406	7,585,090	(13,926)	0%
State	5,996,651	6,125,020	8,838,050	260,701	3%
Federal	105,205	67,072	30,000	122,814	409%
Other Financing Sources	820,000	1,160,611	1,908,360	339,415	18%
	9,695,361	9,936,867	20,459,150	600,226	

Other Revenues

■ FY 2014 ■ FY 2015



- Permits, Fees, & Licenses: Increased revenues in FY 2015 can be attributed to Building Permit revenue, which is up 189% compared to FY 2014.
- Charges for Service: Less revenue has been received in FY 2015 for Museum services compared to FY 2014, a 21% decrease.
- Other Local Revenues: Less revenue in FY 2015 is a result of the posting of proffer/cash in lieu/stormwater escrow revenue. At this time last year, the City had received \$593,175.04, but no revenue has been posted in FY 2015. Other Local Revenues received are much lower than the Adopted Budget because Payment in Lieu of Debt Service from the Schools does not post until May/June (\$5,060,070).
- State Revenue: Car Rental revenue is up 68% from FY 2014, a difference of \$86,900; increased state reimbursements for the Treasurer and the Commissioner of the Revenue, up 17% or \$14,000; and increased highway maintenance revenues of \$47,900 or 2.75%.
- Federal Revenue: State Criminal Alien Assistance Program Grant (SCAAP) for FY 2015 was \$46,678 lower than the grant award in FY 2014.
- Other Financing Sources: Increased Payment in Lieu of Taxes from Utilities and bond proceeds.

GENERAL FUND STATUS REPORT

Thru December 31, 2014

EXPENDITURES

	FY 2014 Amended Budget	FY 2014 (Periods 01-06)	% of Budget Paid	FY 2015 Amended Budget	FY 2015 (Periods 01-06)	% of Budget Paid
City Council & Clerk	\$ 999,289	\$ 334,356	33%	\$ 1,015,022	\$ 332,268	33%
Administration	6,210,174	2,799,493	45%	6,502,370	2,930,201	45%
Police	14,625,400	6,995,259	48%	14,840,860	6,926,977	47%
Corrections	3,264,173	1,673,101	51%	4,730,705	2,401,818	51%
Public Works	7,569,491	3,609,285	48%	7,372,351	3,201,162	43%
Comm. Dev.	3,232,897	1,417,152	44%	3,211,097	1,482,654	46%
Econ. Dev.	696,565	461,099	66%	1,047,552	587,543	56%
Non-Dept'l	66,872,470	12,528,264	19%	70,535,499	14,077,614	20%
Total Expenditures	\$ 103,470,459	\$ 29,818,009	29%	\$ 109,255,456	\$ 31,940,237	29%

Overall expenditures are on pace with what they were last fiscal year in terms of a percentage of the budget spent, 29%. When you look at the individual departments, however, you can see some variation is Public Works, Community Development, and Economic Development. In FY 2015, Public Works has seen a number of vacant positions, including the Deputy Director position. Community Development saw the opposite situation, having more vacancies in the first half of FY 2014 than in FY 2015. Additional funding was budgeted for Economic Development in FY 2015 for the establishment of the department separate from Community Development.

Non-departmental expenditures are up about \$1.5 million compared to FY 2014. Most of this is the advance from Capital Reserves to the NVT Capital Projects Fund to meet the 12.5% C&I Tax Equivalent.

