



TOWN OF HAYMARKET TOWN COUNCIL

WORK SESSION ~ AGENDA ~

David Leake, Mayor
<http://www.townofhaymarket.org/>

15000 Washington St
Haymarket, VA 20169

Monday, April 18, 2016

5:00 PM

Council Chambers

1. Call to Order

2. Agenda Items

A. FY 2017 Budget Work Session

3. Adjournment



TO: Town of Haymarket Town Council
SUBJECT: FY 2017 Budget Work Session
DATE: 04/18/16

ATTACHMENTS:

- Draft FY 2017 (April 15, 2016) Budget (PDF)
- Treasurers Notes-proposal (PDF)

Town of Haymarket
2016-2017

DRAFT BUDGET

REVENUE

	Actual FY 2016 of 3/09/16)	(As End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
GENERAL PROPERTY TAXES							
Real Estate - Current	\$287,863.21		\$292,000.00	298,000.00	2%	Discussion	Remains at .129 per \$100 assessed value
Public Service Corp RE Tax	\$10,080.19		\$9,000.00	10,000.00	11%		
Total GENERAL PROPERTY TAXES	\$297,943.40		\$301,000.00	308,000.00	2%		
OTHER LOCAL TAXES							
Sales Tax Receipts	\$104,801.87	\$150,421.51	\$130,000.00	150,000.00	15%		Town receives 1.02% (split with the other Towns) of total sales taxes received by county/Based on current trends
Meals Tax - Current	\$311,747.82	\$447,449.81	\$450,000.00	550,000.00	22%		.04 on a \$1 /Chick-fil-A - Based on Town Averages of similar restaurants (September opening)
Consumer Utility Tax	\$91,579.01	\$131,442.81	\$120,000.00	130,000.00	8%		Based on current trends
Bank Stock Tax	\$0.00	\$0.00	\$25,000.00	50,000.00	100%		Does not come in until end of fiscal year
Business License Tax			\$176,000.00	175,000.00	-1%	Recommended Increases	.10 on a \$100 /Based on current trends
Cigarette Tax	\$151,785.75	\$217,857.19	\$220,000.00	220,000.00	0%		.75 per pack/Based on current trends
Total OTHER LOCAL TAXES	\$659,914.45	\$947,171.33	\$1,121,000.00	1,275,000.00	14%		
PERMITS,FEES & LICENESES							
Occupancy Permits	\$400.00	\$574.12	\$500.00	600.00	20%		Based on current annual projection
Inspection Fees	\$9,795.00	\$14,058.71	\$7,000.00	15,000.00	114%		Based on current annual projection
Other Planning & Permits	\$20,200.00	\$28,992.94	\$30,000.00	30,000.00	0%		Based on current annual projection
Application Fees	\$825.00	\$1,184.12	\$2,000.00	1,200.00	-40%		Based on current annual projection
Motor Vehicle Licenses	\$1,357.00	\$1,947.69	\$1,000.00	1,900.00	90%		Based on current annual projection
Total PERMITS,FEES & LICENESES	\$32,577.00		\$40,500.00	48,700.00	20%		
FINES & FORFEITURES							
Fines	\$36,146.11	\$51,880.30	\$48,000.00	50,000.00	4%		Based on current annual projection
Total FINES & FORFEITURES	\$36,146.11		\$48,000.00	50,000.00	4%		
REVENUE FROM SPONSORSHIPS FOR TOWN EVENTS							
Sponsorships	\$44,303.17		\$65,000.00	40,000.00	-38%		Based on commentments to date
Total Sponsorship for Town Events	\$44,303.17		\$65,000.00	40,000.00	-38%		
REVENUE FROM COMMONWEALTH							
Communications Tax	\$81,630.10	\$117,163.20	\$120,000.00	120,000.00	0%		Based on current annual projection
Department of Fire Programs	\$29,200.00		\$41,200.00	10,000.00	-76%		Based on annual program amount
599 Law Enforcement Grant	\$14,184.00		\$28,334.00	28,000.00	-1%		Based on annual commitment
Personal Property Tax Reimburse	\$18,626.97		\$18,600.00	18,500.00	-1%		Based on annual commitment
Car Rental Reimbursement	\$3,938.44	\$5,652.82	\$4,500.00	5,500.00	22%		Based on current annual projection
Railroad Rolling Stock	\$1,514.70	\$2,174.04	\$1,400.00	1,500.00	7%		Based on current annual projection
Total REVENUE FROM COMMONWEALTH	\$149,094.21		\$214,034.00	183,500.00	-14%		
MISCELLANEOUS							
Earnings on VACO/VML Investment	\$1,928.55		\$0.00	0.00	0%		Dependent upon return on investment
Recovered Costs - Events	\$0.00		\$5,000.00	0.00	-100%		No expected revenues
Interest on Bank Deposits	\$503.88		\$100.00	0.00	-100%		Dependent upon deposits
Citations & Accident Reports	\$1,370.00	\$1,966.35	\$1,000.00	1,900.00	90%		Based on current annual projection
Total MISCELLANEOUS	\$3,802.43		\$6,100.00	1,900.00	-69%		
RENTAL (USE OF PROPERTY)							
Suite 110 Rental Income	\$0.00		\$26,850.00	0.00	-100%		New PD Location
Suite 206 Rental Income	\$56,141.88		\$84,100.00	88,000.00	5%		Based upon current lease escalation clause
Suite 200 Rental Income	\$3,280.39		\$4,830.00	5,200.00	5%		Based upon current lease escalation clause
15020 Wash St Rental Income	\$28,478.64		\$42,735.00	45,000.00	5%		Based upon current lease escalation clause

Town of Haymarket
2016-2017

DRAFT BUDGET

	Actual FY 2016 (As of 3/09/16)	End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
15026 Washington Street	\$0.00		\$0.00	22,000.00	100%		Based on new lease terms
6630 Jefferson St Rental Income	\$21,830.00		\$41,055.00	27,000.00	-34%		Based on renewed lease terms
Suite 202 - Metis	\$0.00		\$0.00	4,000.00	100%		Based on renewal and escalation rate
Town Hall Rental Income	\$675.00		\$1,200.00	0.00	-100%		Dependent upon potential construction limitations
Total RENTAL (USE OF PROPERTY)	\$110,405.91		\$200,770.00	191,200.00	-5%		
INTEREST ON BANK DEPOSITS	\$8,299.62		\$0.00	10,000.00			Dependent upon deposits
Total INTEREST ON BANK DEPOSITS	\$8,299.62		\$0.00	10,000.00			
Transfer of Cash Reserves	\$0.00		\$1,178,499.00	0.00			Will not be factored in this annual budget
	\$0.00			0.00			
Total Revenue	\$1,342,486.30		\$3,174,903.00	2,108,300.00	-34%		Transfer of Cash Reserves are not factored in total reserves,demonstrating at loss.

Attachment: Draft FY 2017 (April 15, 2016) Budget (2781 : FY 2017 Budget Work Session)

Town of Haymarket
2016-2017

DRAFT BUDGET

EXPENDITURES

01 - ADMINISTRATION

11100 - TOWN COUNCIL

Salaries & Wages - Regular

FICA/Medicare

Unemployment Insurance

Mileage Allowance

Meals and Lodging

Convention & Education

Elections

Total 11100 - TOWN COUNCIL

12110 - TOWN ADMINISTRATION

Salaries/Wages-Regular

Salaries/Wages - Overtime

Salaries/Wages - Part Time

FICA/Medicare

VRS

Health Insurance

Life Insurance

Disability Insurance

Unemployment Insurance

Worker's Compensation

General Property/Liability Insurance

Accounting Services

Cigarette Tax Administration

Printing & Binding

Advertising

Computer, Internet & Website Svc

Postage

Telecommunications

Mileage Allowance

Meals & Lodging

Convention & Education

Misc - Discretionary Fund

Books, Dues & Subscriptions

Office Supplies

Total 12110 - TOWN ADMINISTRATION

12210 - LEGAL SERVICES

Legal Services

Total 12210 - LEGAL SERVICES

12240 - INDEPENDENT AUDITOR

Auditing Services

Total 12240 - INDEPENDENT AUDITOR

Total 01 - ADMINISTRATION

Actual FY 2016 of 3/09/16)	(As End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
\$14,400.00	\$20,668.24	\$32,100.00	\$32,100.00	0%	Alternate Pay Plan Proposed	Avg.3 mtgs per Council member per month at \$100 (\$125 for Mayor)/ Mayor's stipend (\$6,000 annually)
\$1,132.60	\$1,625.61	\$2,000.00	\$2,000.00	0%		Based upon salary
\$203.88	\$292.63	\$1,350.00	\$1,200.00	-11%		Based upon salary
\$496.10	\$712.05	\$750.00	\$750.00	0%		Based on closer proximity training
\$2,719.98	\$3,903.97	\$3,500.00	\$2,500.00	-29%		Based upon anticipated lower attendance to VML/more onsite training
\$3,380.00	\$4,851.29	\$4,000.00	\$4,000.00	0%		Based upon anticipated lower attendance to VML/ Anticipated training
\$0.00	\$0.00	\$0.00	\$0.00	0%		No election this fiscal year
\$22,332.56	\$32,053.79	\$43,700.00	\$42,550.00	-3%		
\$171,260.65	\$261,928.05	\$243,600.00	\$260,500.00	7%	Raise plan can be developed	Based on current salaries with no raise
\$5,043.44	\$7,238.82	\$8,000.00	\$10,000.00	25%		Based on current annual proj./ current fiscal OT suspended (3mos)
\$43,332.10	\$62,194.31	\$92,700.00	\$65,000.00	-30%		Based current annual projections
\$16,924.41	\$24,291.51	\$22,165.00	\$28,500.00	29%		Based upon wages and salaries/Change in rate
\$10,442.76	\$14,988.43	\$15,660.00	\$31,000.00	98%		Based upon wages and salaries/ Change in rate
\$33,773.77	\$48,475.29	\$46,772.00	\$57,000.00	22%	Proposed future employee contr.	Based upon salaried employees/ Change in rate
\$1,721.31	\$2,470.59	\$3,151.00	\$3,500.00	11%		Based upon salaried employees/ Change in rate
\$1,362.43	\$1,955.49	\$2,600.00	\$2,600.00	0%		Based upon salaried employees/ Change in rate
\$1,905.82	\$2,735.41	\$2,550.00	\$2,800.00	10%		Based upon salaried employees/ Change in rate
\$543.55	\$780.15	\$350.00	\$400.00	14%		Annual/ Based upon salaried employees/ Change in rate
\$10,689.00	\$15,341.86	\$9,000.00	\$16,000.00	78%		Annual/ Based upon projected rate
\$5,352.84	\$7,682.90	\$8,000.00	\$8,000.00	0%		Based upon current annual projection
\$3,938.44	\$5,652.82	\$4,000.00	\$5,500.00	38%		Based upon current annual projection
\$10,071.59	\$14,455.69	\$13,000.00	\$15,000.00	15%		Based upon current annual projection
\$8,705.00	\$12,494.24	\$10,000.00	\$12,000.00	20%		Based upon current annual projection
\$13,207.45	\$18,956.58	\$24,000.00	\$15,000.00	-38%		Removes Webcast service/ provides for Website Overhaul
\$2,140.80	\$3,072.68	\$4,500.00	\$4,000.00	-11%		Based upon current annual projection/ plus addtl mailouts
\$3,945.50	\$5,662.95	\$4,500.00	\$6,000.00	33%		Based upon current annual projection
\$1,682.99	\$2,415.59	\$2,500.00	\$2,500.00	0%		Based upon current annual projection
\$2,690.61	\$3,861.82	\$5,000.00	\$4,000.00	-20%		Based upon current annual projection
\$11,019.00	\$15,815.51	\$15,000.00	\$10,000.00	-33%		Based upon less anticipated travel.
\$2,094.00	\$3,005.51	\$2,000.00	\$2,000.00	0%		Based upon less anticipated misc. expenditures
\$2,801.40	\$4,020.83	\$3,000.00	\$15,000.00	400%		Additon of Webcast service/ professional memberships
\$2,567.07	\$3,684.50	\$4,500.00	\$4,000.00	-11%		Based upon current annual expenditures
\$367,215.93	\$527,062.86	\$546,548.00	\$580,300.00	6%		
\$76,099.98	\$109,225.85	\$120,000.00	\$120,000.00	0%		Based upon current annual projections/ current case load
\$76,099.98		\$120,000.00	\$120,000.00	0%		
\$16,150.00	\$16,150.00	\$16,000.00	\$16,500.00	3%		Based upon previous year's invoice.
\$16,150.00	\$16,150.00	\$16,000.00	\$16,500.00	3%		
\$481,798.47	\$684,492.51	\$726,248.00	\$759,350.00	5%		

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Town of Haymarket
2016-2017

DRAFT BUDGET

	Actual FY 2016 (As of 3/09/16)	End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
03 · PUBLIC SAFETY							
31100 · POLICE DEPARTMENT							
Salaries & Wages - Regular	\$265,641.67	\$381,273.93	\$359,000.00	\$398,000.00	11%	Raise plan can be developed	Based on current salaries with no raise/ Based on 2184 hrs annually /promotion factored
Salary/ Wages- Holiday Pay		\$0.00		\$11,000.00			Proposed break out by Chief
Salaries & Wages - OT Regular	\$7,977.26	\$11,449.71	\$12,000.00	\$9,000.00	-25%		Recommended reduction by Chief
Salaries & Wages - OT Premium		\$0.00		\$4,100.00			Recommended by Chief
Salaries & Wages - Part Time	\$9,427.34	\$13,531.01	\$10,500.00	\$14,000.00	33%		Based upon current annual proejction
FICA/MEDICARE	\$21,016.02	\$30,164.17	\$23,000.00	\$26,000.00	13%		Based upon wages and salaries/Change in rate
VRS	\$13,891.06	\$19,937.76	\$22,385.00	\$45,000.00	101%		Based upon wages and salaries/Change in rate/ Factors Enrollment in LEOS Program
Health Insurance	\$49,238.66	\$70,671.96	\$81,700.00	\$74,000.00	-9%		Based upon wages and salaries/Change in rate
Life Insurance	\$2,710.52	\$3,890.39	\$3,505.00	\$5,200.00	48%		Based upon wages and salaries/Change in rate
Disability Insurance	\$1,687.40	\$2,421.92	\$2,250.00	\$2,300.00	2%		Based upon wages and salaries/Change in rate
Unemployment Insurance	\$1,710.41	\$2,454.94	\$2,600.00	\$2,000.00	-23%		Based upon wages and salaries/Change in rate
Workers' Compensation Insurance	\$9,937.45	\$14,263.16	\$6,900.00	\$12,000.00	74%		Based upon wages and salaries/Change in rate
Line of Duty Act Insurance	\$1,554.00	\$2,230.45	\$1,550.00	\$1,600.00	3%		Based upon wages and salaries/Change in rate
Legal Services	\$8,324.94	\$11,948.74	\$15,500.00	\$12,000.00	-23%		Based upon current annual projection
Advertising	\$0.00	\$0.00	\$150.00	\$100.00	-33%		Based upon general need
Electrical Services	\$2,280.13	\$3,272.66	\$5,500.00	\$0.00	-100%		Removed
Computer, Internet & Website	\$2,133.87	\$3,062.73	\$5,000.00	\$4,700.00	-6%		Based upon current annual projection/ + Body Worn Cameras purchase
Postage	\$157.28	\$225.74	\$300.00	\$300.00	0%		Based upon current annual projection
Telecommunications	\$8,968.90	\$12,873.01	\$12,000.00	\$17,000.00	42%		Based upon current annual projection
General Prop Ins (Vehicles)	\$9,648.00	\$13,847.72	\$10,450.00	\$5,000.00	-52%		Based upon current annual projection
Mileage Allowance	\$98.33	\$141.13	\$300.00	\$200.00	-33%		Based upon current annual projection
Meals and Lodging	\$125.43	\$180.03	\$500.00	\$500.00	0%		Anticipated additional training and travel
Convention & Education	\$1,479.00	\$2,122.80	\$1,000.00	\$3,500.00	250%		Anticipated additional training and travel
Misc - Discretionary Fund	\$334.82	\$480.57	\$1,500.00	\$500.00	-67%		Based upon current annual projection
Community Events		\$0.00		\$1,000.00			Recommneded change by Chief
Books Dues & Subscriptions	\$3,117.68	\$4,474.79	\$6,000.00	\$6,800.00	13%		Based upon current annual projection
Office Supplies	\$2,040.23	\$2,928.33	\$4,000.00	\$3,100.00	-23%		Based upon current annual projection
Vehicle Fuels	\$8,694.15	\$12,478.66	\$17,000.00	\$16,000.00	-6%		Based upon current annual projection/ fluctuation in fuel costs/ PD averages 652 gals per mo.
Vehicle Maintenance/ Supplies	\$8,958.46	\$12,858.02	\$23,500.00	\$15,000.00	-36%		Based upon current annual projection/ age of vehicles
Uniforms & Police Supplies	\$5,602.70	\$8,041.52	\$8,000.00	\$12,000.00	50%		Based upon current annual projection/ replacement
Grant Expenditures		\$0.00		\$0.00			
Mobile Data Computer Netwk Svc.	\$0.00	\$0.00	\$10,000.00	\$10,000.00	0%		Awaiting this year's bill
Total 31100 · POLICE DEPARTMENT	\$446,755.71	\$641,225.84	\$646,090.00	\$711,900.00	10%		
34100 · BUILDING OFFICIAL	\$27,392.50	\$39,316.29	\$50,000.00	\$50,000.00	0%		Anticipated increase in inspections
32100 · FIRE & RESCUE							
Contributions to other Govt Ent	\$38,801.46		\$40,200.00	\$10,000.00	-75%		Fixed annual distribution
Total 32100 · FIRE & RESCUE	\$38,801.46		\$40,200.00	\$10,000.00	-75%		
Total 03 · PUBLIC SAFETY	\$512,949.67		\$736,290.00	\$771,900.00	5%		

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Town of Haymarket

2016-2017

DRAFT BUDGET

	Actual FY 2016 (As of 3/09/16)	(As End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
04 · PUBLIC WORKS							
43200 · REFUSE COLLECTION							
Trash Removal Contract	\$51,964.70	\$74,584.63	\$80,000.00	\$85,000.00	6%		Increase per contract terms
Total 43200 · REFUSE COLLECTION	\$51,964.70		\$80,000.00	\$85,000.00	6%		
43100 · MAINT OF 15000 Wash St./Grounds							
Repairs/Maintenance Services	\$37,845.69	\$54,319.70	\$65,200.00	\$55,000.00	-16%	Discussion	Based upon current annual projection
Maint Svc Contract-Pest Control	\$1,300.00	\$1,865.88	\$2,000.00	\$2,000.00	0%		Based upon current annual projection
Maint Svc Contract-Landscaping	\$27,669.75	\$39,714.23	\$30,000.00	\$30,000.00	0%		Based upon current annual projection/less special calls
Maint Svc Contract Snow Removal	\$21,497.50	\$30,855.24	\$4,000.00	\$4,000.00	0%		General Base/ does not account for major storms
Maint Svc Cont- Street Cleaning	\$4,910.00	\$7,047.29	\$10,000.00	\$10,000.00	0%		Based upon current annual projection
Electric Services	\$9,074.11	\$13,024.02	\$10,000.00	\$15,000.00	50%		Based upon current annual projection/ Includes PD
Electrical Services-Streetlight	\$3,812.87	\$5,472.59	\$5,200.00	\$5,500.00	6%		Based upon current annual projection
Water & Sewer Services	\$973.00	\$1,396.54	\$1,500.00	\$2,000.00	33%		Based upon current annual projection
Janitorial Supplies	\$666.23	\$956.24	\$1,000.00	\$1,000.00	0%		Based upon current annual projection
Real Estate Taxes	\$2,274.40	\$3,264.43	\$2,500.00	\$2,500.00	0%		Based upon assessments received
Total 43100 · MAINT OF 15000 Wash St./Grounds	\$110,023.55	\$157,916.15	\$131,400.00	\$127,000.00	-3%		
Total 04 · PUBLIC WORKS	\$161,988.25	\$232,500.78	\$211,400.00	\$212,000.00	0%		
07 · PARKS, REC & CULTURAL							
71110 · EVENTS							
Contractual Services	\$44,956.02		\$65,000.00	\$65,000.00	0%		Town covers approx. 38% of the costs
Total 71110 · EVENTS	\$44,956.02		\$65,000.00	\$65,000.00	0%		
72200 · MUSEUM							
Advertising	\$454.50	\$652.34	\$2,000.00	\$750.00	-63%		Based upon current annual projection
Postage	\$0.00	\$0.00	\$100.00	\$0.00	-100%		Utilizes Town Postage
Telecommunications	\$1,213.04	\$1,741.07	\$1,500.00	\$2,200.00	47%		Based upon monthly avg bill
Convention & Education	\$0.00	\$0.00	\$500.00	\$500.00	0%		Anticipate increase in use
Mileage Allowance	\$169.65	\$243.50	\$200.00	\$200.00	0%		Based upon current annual projection
Books, Dues & Subscriptions	\$0.00	\$0.00	\$500.00	\$250.00	-50%		Anticipated use
Office Supplies	-\$90.02	-\$129.21	\$800.00	\$250.00	-69%		General base need
Exhibits & Programs	\$852.50	\$1,223.59	\$3,000.00	\$1,500.00	-50%		Based upon current annual projection
Total 72200 · MUSEUM	\$2,599.67	\$3,731.29	\$8,600.00	\$5,650.00	-34%		
Total 07 · PARKS, REC & CULTURAL	\$47,555.69		\$73,600.00	\$70,650.00	-4%		
08 · COMMUNITY DEVELOPMENT							
81100 · PLANNING COMMISSION							
Salaries & Wages - Regular	\$2,923.20	\$4,195.65	\$6,000.00	\$5,000.00	-17%	Recommended Reduction	Based base maximum salary
FICA/Medicare/ Unemployment Ins.	\$110.16	\$158.11	\$850.00	\$500.00	-41%		Based upon salaries
Consultants	\$19,118.00	\$27,439.95	\$60,000.00	\$50,000.00	-17%		Anticipated Comp Plan Re-write
Mileage Allowance	\$486.45	\$698.20	\$500.00	\$500.00	0%		Based upon current annual projection
Meals & Lodging	\$258.31	\$370.75	\$1,000.00	\$750.00	-25%		Based upon current annual projection
Convention/Education	\$1,692.48	\$2,429.21	\$2,500.00	\$2,000.00	-20%		Based upon current annual projection
Books/Dues/Subscriptions	\$0.00	\$0.00	\$300.00	\$0.00	-100%		Removed
Total 81100 · PLANNING COMMISSION	\$24,588.60	\$35,291.87	\$71,150.00	\$58,750.00	-17%		
81110 · ARCHITECTURAL REVIEW BOARD							
Salaries & Wages - Regular	\$1,710.00	\$2,454.35	\$5,500.00	\$4,000.00	-27%	Recommended Reduction	Based base maximum salary
FICA/Medicare/ Unemployment Ins.	\$53.93	\$77.41	\$850.00	\$850.00	0%		Based upon salaries
Mileage Allowance	\$0.00	\$0.00	\$500.00	\$200.00	-60%		Under utilized
Meals & Lodging	\$0.00	\$0.00	\$1,000.00	\$300.00	-70%		Under utilized
Convention & Education	\$0.00	\$0.00	\$1,000.00	\$500.00	-50%		Under utilized
Books/Dues/Subscriptions	\$0.00	\$0.00	\$300.00	\$0.00	-100%		Removed
Total 81110 · ARCHITECTURAL REVIEW BOARD	\$1,763.93	\$2,531.76	\$9,150.00	\$5,850.00	-36%		
Total 08 · COMMUNITY DEVELOPMENT	\$26,352.53	\$37,823.63	\$80,300.00	\$64,600.00	-20%		

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Town of Haymarket
2016-2017

DRAFT BUDGET

	Actual FY 2016 of 3/09/16)	(As End of Year Projections	FY 2016 Budget	Proposed FY 2017 Budget	Percent Change Increase in Red Decrease in Black	Recommendations	Notes/ Reasons
09 · NON-DEPARTMENTAL							
95100 · DEBT SERVICE							
General Obligation Bond	\$189,065.02		\$189,065.00	\$186,440.00	-1%		Fixed Amount
Total 95100 · DEBT SERVICE	\$189,065.02		\$189,065.00	\$186,440.00	-1%		
Total 09 · NON-DEPARTMENTAL	\$189,065.02		\$189,065.00	\$186,440.00	-1%		
10- General Reserve							
General Reserve				\$0.00			Need to identify ability to fund General Reserve in the Budget. The General Reserve does not reflect the Reserve, which is 30% of the total General Fund obligation
Total General Reserve				\$0.00			
2016-2017 Capital Budget:							
Transferred funds to Capital Budget			\$1,382,000.00	\$43,360.00			The majority of funds for capital improvements was funded through a combination of grant funds and cash on hand. Anything not used this fiscal year will be moved over as restricted funds for Fiscal Year 2016-2017. The Capital Budget will be a represented in a separate budget.
Total Expenditures	\$1,464,665.65		\$2,016,903.00	\$2,064,940.00	2%		
Revenues	\$1,342,486.30		\$3,174,903.00	\$2,108,300.00	-34%		
Expenditures	\$1,464,665.65		\$2,016,903.00	\$2,064,940.00	2%		
	-\$122,179.35		\$1,158,000.00	\$43,360.00	-96%		Difference should factor in the Transfer of Cash Reserves and the fact that last year the Capital Budget was included in the General Fund Budget.

Attachment: Draft FY 2017 (April 15, 2016) Budget (2781 : FY 2017 Budget Work Session)

Budget Matrix- Council Issues for Discussion

Issue	Considerations		Staff Proposal	Council Direction																																							
LEOS for PD	<ul style="list-style-type: none"> Enhanced hazardous duty benefits for Law Enforcement Officers in hazardous duty. Staff had VRS perform a study evaluating adding the benefits to PD. Creates a benefit currently not offered to law enforcement officers which will aid in retention and attraction of current and future personnel. 		<ul style="list-style-type: none"> Added benefit is reflected in most recent draft of the proposed fiscal 2016-2017 budget. Recommends added benefit Police Chief and Town Clerk will be prepared to elaborate on the benefit 																																								
Creation of Capital Budget	<ul style="list-style-type: none"> For clarification of budget and transparency, it is recommended that we separate the general fund budget (Profit and Loss) and the capital budget. Capital Budget will be created from current capital improvements plan (CIP). Funds designated for this fiscal year will be carried through to next year's fiscal budget as restricted funds. Council will need to make determinations as to how to fund future Capital Projects which may or may not include debt service or other funding mechanisms 		<ul style="list-style-type: none"> Staff recommends the separation of the general fund budget and the capital budget will lead to better accounting practices. Town Manager and Town Treasurer will be prepared to elaborate on proposal. 																																								
PC & ARB Reduction	<ul style="list-style-type: none"> Council added additional members to the PC and ARB to increase citizen involvement and participation. However, we have yet to realize full membership in almost two years, but as the membership currently stands, the Town has to budget for the full body committees (7 members) 		<ul style="list-style-type: none"> Staff recommends a return back to 5 member PC and ARB Boards to decrease the budget line item and the general requirement of training. Total savings would equate to: \$2,800 reduction annually, not including additional training expenses 																																								
Future Employee Contributions to Benefits	<ul style="list-style-type: none"> Currently the Town covers all health insurance benefits for single plan coverage for Town Employees Excellent benefit for retention and attraction of current and future personnel. Many surrounding jurisdictions have had to move away 		<ul style="list-style-type: none"> At this time, staff has not provided a detailed analysis on this subject, but believe the Personnel Committee will need to look into this issue in the coming fiscal years. As starting point, Council may consider having any new personnel contribute a small percentage to their health insurance benefits. This percentage to be determined through competitive analysis, upon Council's direction. 																																								
Raise or Bonus Program	<ul style="list-style-type: none"> Per the adopted CASA raise in fiscal 2015-2016, the next phase of the program would be to develop a merit based raise program or bonus program for personnel. The program has not been developed as of yet, but under the current proposed budget, the budget could not sustain a raise or bonus program. However, a program should be developed as the lack of continued merit or increases could lead to a significant increase for future personnel due to the lack of sustained increases. 		<ul style="list-style-type: none"> Staff recommends that a program be developed and assess the ability to implement mid-budget year next fiscal year. 																																								
Alternative Council, PC, ARB Pay Structure	<ul style="list-style-type: none"> During a recent meeting an alternative pay structure was suggested for members of Council and appointed boards. The suggestion was that Council members receive a flat monthly fee for all meetings, regardless of the number of meetings attended. Any consideration to a change would require a Charter change for a change on pay structure. Proposal could produce budget savings, if the flat fee is lower than the current maximum amount a Council member can receive for meetings (\$300 per month =3 mtgs per month) 		<ul style="list-style-type: none"> Under current format of the Council meeting this no longer seems to be an issue, if format is continued, savings will be accrued this upcoming fiscal year Fiscal 2017-2018 would be adjusted accordingly 																																								
Revenue - Tax Options	<ul style="list-style-type: none"> The following are some considerations to be made with regard to the current tax rates and potential considerations that may need to be addressed for additional revenue resources. 		<ul style="list-style-type: none"> Town Treasurer will present her findings prior to discussion. 																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Tax</th> <th style="text-align: center;">Current</th> <th style="text-align: center;">Proposed</th> <th style="text-align: center;">Staff Proposal</th> </tr> </thead> <tbody> <tr> <td>Real Estate</td> <td style="text-align: center;">0.129</td> <td style="text-align: center;">0.129</td> <td rowspan="2">Utilize 2016 Real Estate Assessed Values Town Clerk and Treasurer has presented what a 1% increase would provide to projected revenues.</td> </tr> <tr> <td>Meals Tax</td> <td style="text-align: center;">4%</td> <td style="text-align: center;">4%</td> </tr> <tr> <td>BPOL- Retail</td> <td style="text-align: center;">0.1</td> <td style="text-align: center;">0.15</td> <td>Refer to Treasurer's presentation</td> </tr> <tr> <td>BPOL- Financial Service</td> <td style="text-align: center;">0.3</td> <td style="text-align: center;">0.3</td> <td>Remain the same</td> </tr> <tr> <td>BPOL- Professional</td> <td style="text-align: center;">0.3</td> <td style="text-align: center;">0.3</td> <td>Remain the same</td> </tr> <tr> <td>BPOL- Repair</td> <td style="text-align: center;">0.1</td> <td style="text-align: center;">0.15</td> <td>Refer to Treasurer's presentation</td> </tr> <tr> <td>BPOL- Personal</td> <td style="text-align: center;">0.1</td> <td style="text-align: center;">0.15</td> <td>Refer to Treasurer's presentation</td> </tr> <tr> <td>BPOL- Business</td> <td style="text-align: center;">0.1</td> <td style="text-align: center;">0.15</td> <td>Refer to Treasurer's presentation</td> </tr> <tr> <td>BPOL- Restaurants</td> <td style="text-align: center;">0.1</td> <td style="text-align: center;">0.15</td> <td>Refer to Treasurer's presentation</td> </tr> </tbody> </table>	Tax	Current	Proposed	Staff Proposal	Real Estate	0.129	0.129	Utilize 2016 Real Estate Assessed Values Town Clerk and Treasurer has presented what a 1% increase would provide to projected revenues.	Meals Tax	4%	4%	BPOL- Retail	0.1	0.15	Refer to Treasurer's presentation	BPOL- Financial Service	0.3	0.3	Remain the same	BPOL- Professional	0.3	0.3	Remain the same	BPOL- Repair	0.1	0.15	Refer to Treasurer's presentation	BPOL- Personal	0.1	0.15	Refer to Treasurer's presentation	BPOL- Business	0.1	0.15	Refer to Treasurer's presentation	BPOL- Restaurants	0.1	0.15	Refer to Treasurer's presentation				
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Other Options		
<i>Personal Property Tax</i>	<ul style="list-style-type: none"> Consideration could be given to reinstating the Personal Property Tax. 	<ul style="list-style-type: none"> Personal property tax is highly problematic to collect as personal property is often very fluid. At this time, staff would not recommend reinstatement
<i>Solid Waste Assessment Collection</i>	<ul style="list-style-type: none"> Through research, some surrounding jurisdictions currently charge a solid waste assessment collection fee. Consideration could be given to assessing a \$50 per household annual charge for solid waste disposal annually. (Additional \$22,900 annually) 	<ul style="list-style-type: none"> Staff recommends consideration. If not this fiscal year, this is an issue that should be considered in future fiscal years.
<i>Annual Motor Vehicle License Fee</i>	<ul style="list-style-type: none"> Currently the Town only charges a one time fee for a Town Motor Vehicle Permit (Decal). Based upon surrounding jurisdictions Decal Fees, the could consider charging a \$24 annual fee for a permanent decal. (Estimated 695 registered vehicles, additional \$16,680 annually) 	<ul style="list-style-type: none"> Staff recommends consideration. If not this fiscal year, this is an issue that should be considered in future fiscal years.
Other Discussion Issues		
<i>Town Sponsored Events</i>	<ul style="list-style-type: none"> Currently the Town sponsors events annually. Town covers approximately 38% of the total cost not covered by private sponsors. Events bring the community together, visitors and revenue to local businesses. 	<ul style="list-style-type: none"> Staff will continue to work towards sponsorship for Town events. Question for Council to consider, do you wish to continue to allocate resources to Town events?
<i>Public Works</i>	<ul style="list-style-type: none"> This coming fiscal year the contract with our Public Works Contractor will expire. Ultimately, this will be the ideal place to expand personnel and begin formulating a Public Works Department, but the current budget cannot sustain this initiative for FY 2017 as it is currently proposed. To start with a new contractor, it would require a new RFP process and the Town would lose a continuity of current services and would add additional initial costs for a new contractor to familiarize themselves with Town facilities. 	<ul style="list-style-type: none"> Town Manager will be prepared to elaborate on this discussion. Question for Council to consider, do we wish to renegotiate with our current contractor in order to maintain continuity amongst our current services. Renegotiation of certain areas of contract can be addressed, but will not be addressed unless we are moving forward with current contractor for continuity of services.
<i>Sale of Property</i>	<ul style="list-style-type: none"> Council has requested staff to assist in creating a divesting plan 	<ul style="list-style-type: none"> Town Manager will lead Council in a Strategic Discussion and Session at next scheduled Council meeting.

2016-2017 Budget
Treasurer Notes

TAX RATES:

BPOL Tax: As there are many Tax rates according to the Business classification, Retail, Restaurant, and Personal are our lowest rates at .10/per \$100 compared to 19 others (besides Warrenton and Leesburg, which are also .10). All other jurisdictions are in the range of .16 - .19, with .17 seeming to be the more standard rate.

Real Estate Tax: Haymarket does have the lowest Real Estate Tax rate out of 10 local jurisdictions (Town's only). One possibility to consider is to leave the tax rate the same for the next Fiscal year (.129), regardless of the assessments that came in. With the assessments we just received in 2016, leaving the tax rate the same provides approximately an additional \$6,000 in revenue.

Enclosed is a Tax rate comparison if we increased the BPOL and Real Estate tax rates, showing the increase in Revenue.

Cigarette Tax: Out of 18 jurisdiction comparisons, Haymarket is the 3rd highest at .75/pack (tying with Herndon, Falls Church and Vienna). City of Alexandria and Fairfax are the only 2 higher than Haymarket at \$1.15/pack and .85/pack respectively.

Meals Tax: Haymarket's 4% Meals Tax Rate falls in line with most other jurisdictions in our area. Out of 13 jurisdictions, we have the same rate as 6 others. And only Fredericksburg and Purcellville are higher than the Town's rate at 6% and 5% respectively.

Also enclosed is an analysis of how the Residents of the Town save money by not living in the County. There are some potential funding sources there, should the Town Council decide to reinstate some former taxes, or start new charges to Resident's.

The Town's recurring Revenue is falling short of its recurring Expenses, creating an absence of a surplus. With the desire to move forward on Capital projects, such as the Harrover park and Town Center Master Plan, additional revenue sources must be put into place. If tax rates are not increased, creating additional revenue, expenses must be cut drastically, to possibly include personnel. If the Town considers financing projects, additional revenue still must be found to make the loan payments. Our current annual General Obligation Bond payment is \$189,000 on a \$1.7 million loan. If the Town refinances and adds additional loan money, for example \$3 million, our annual payment would be in the \$300,000 - \$400,000 range. That's an additional \$200,000/year payment. A large additional revenue source would be needed to make this annual payment.

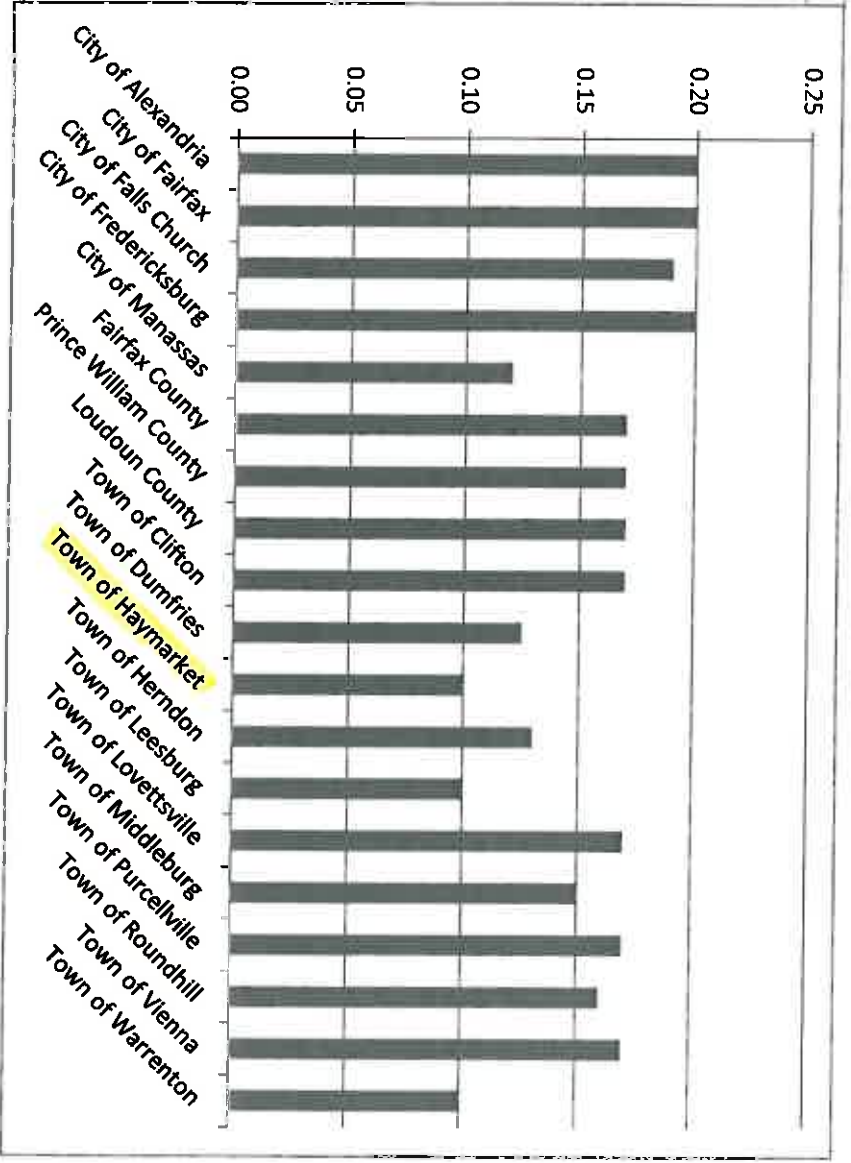
It wouldn't be prudent to raise four or five tax rates at once to overburden the Resident's and Business owners of the Town. But slowly instituting tax increases over the course of several years would help the Town's financial burden, to accommodate what the Resident's, Business owners, and visitors of the Town want to see. A walking Town which includes our brick sidewalks, a municipal park, 24/7 Police service, our own Building Permit/Inspections office, Notary services, Town events, convenient Town staff to administer to the Town's needs at a moment's notice.

But in this ever changing economy, the Town simply cannot sustain the same tax rates as we've had for the past 10 plus years, and fulfill the needs and wants of the Town and the community.

Jurisdiction

BPOL Tax Rate Retail

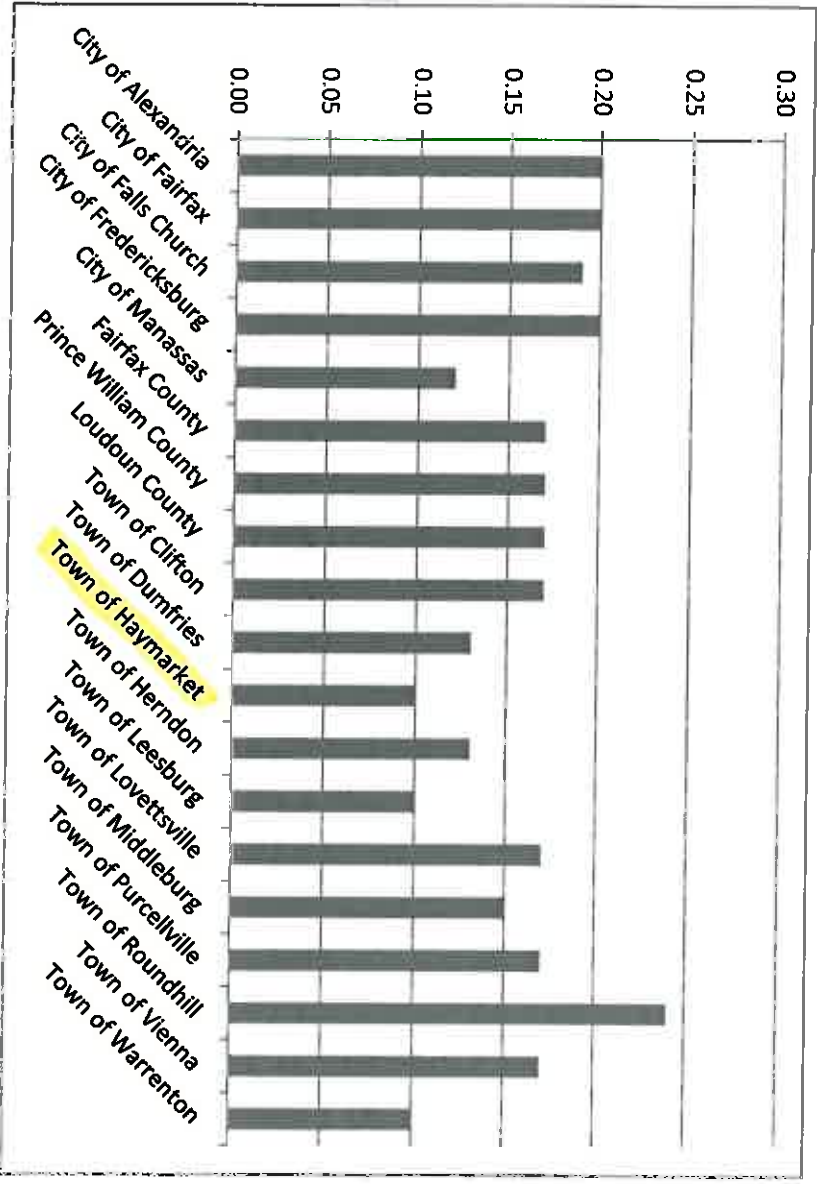
C	City of Alexandria	0.20
C	City of Fairfax	0.20
C	City of Falls Church	0.19
C	City of Fredericksburg	0.20
C	City of Manassas	0.12
F	Prince George's County	0.17
P	Prince William County	0.17
L	Loudoun County	0.17
T	Town of Clifton	0.17
T	Town of Dumfries	0.13
T	Town of Haymarket	0.10
T	Town of Herndon	0.13
T	Town of Leesburg	0.10
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.15
T	Town of Purcellville	0.17
T	Town of Roundhill	0.16
T	Town of Vienna	0.17
T	Town of Warrenton	0.10
A	Age based on Town's only	0.16



Jurisdiction

Restaurants

C	City of Alexandria	0.20
C	City of Fairfax	0.20
C	City of Falls Church	0.19
C	City of Fredericksburg	0.20
C	City of Manassas	0.12
F	Fairfax County	0.17
P	Prince William County	0.17
L	Loudoun County	0.17
T	Town of Clifton	0.17
T	Town of Dumfries	0.13
T	Town of Haymarket	0.10
T	Town of Herndon	0.13
T	Town of Leesburg	0.10
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.15
T	Town of Purcellville	0.17
T	Town of Roundhill	0.24
T	Town of Vienna	0.17
T	Town of Warrenton	0.10
A	Age based on Towns only	0.15



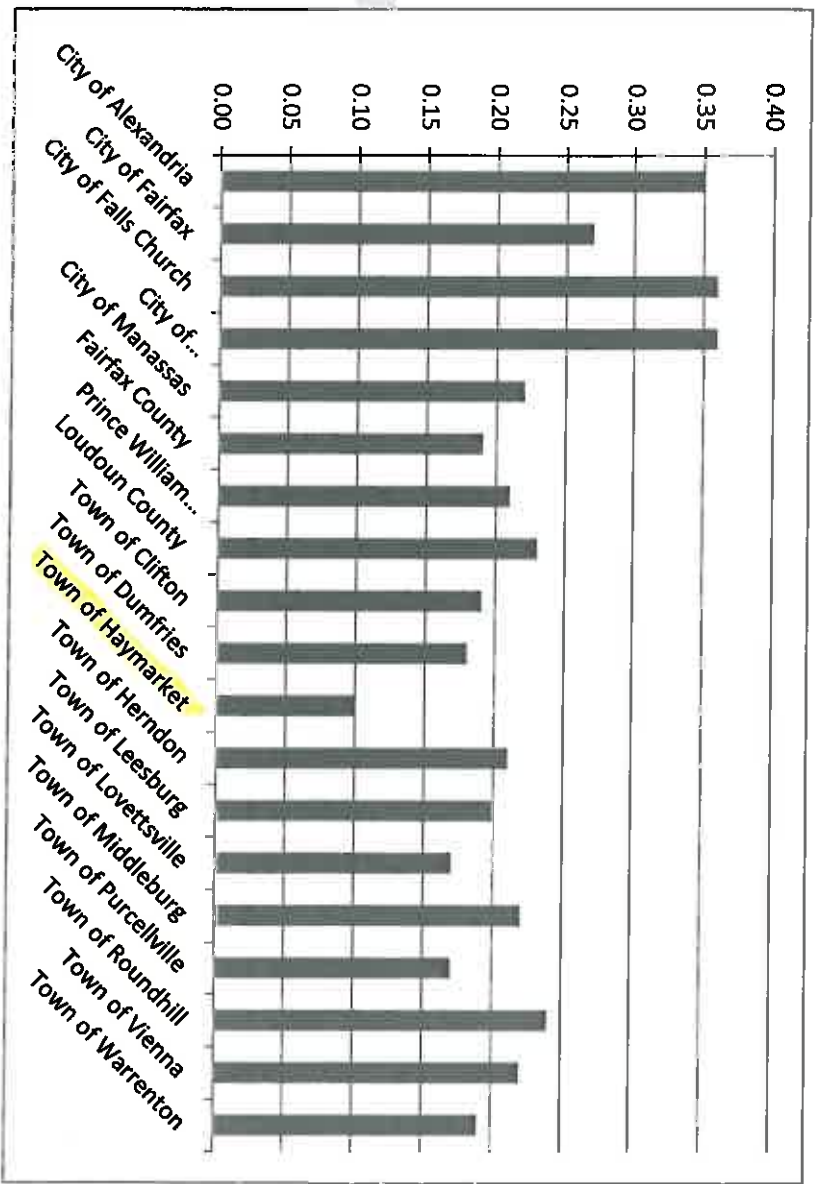
Attachment: Treasurers Notes-Proposal (2781 : FY 2017 Budget Work Session)

Jurisdiction

Personal

C	City of Alexandria	0.35
C	City of Fairfax	0.27
C	City of Falls Church	0.36
C	City of Fredericksburg	0.36
C	City of Manassas	0.22
F	Fairfax County	0.19
F	Prince William County	0.21
L	Loudoun County	0.23
T	Town of Clifton	0.19
T	Town of Dumfries	0.18
T	Town of Haymarket	0.10
T	Town of Herndon	0.21
T	Town of Leesburg	0.20
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.22
T	Town of Purcellville	0.17
T	Town of Roundhill	0.24
T	Town of Vienna	0.22
T	Town of Warrenton	0.19
A	Age based on Towns only	0.19

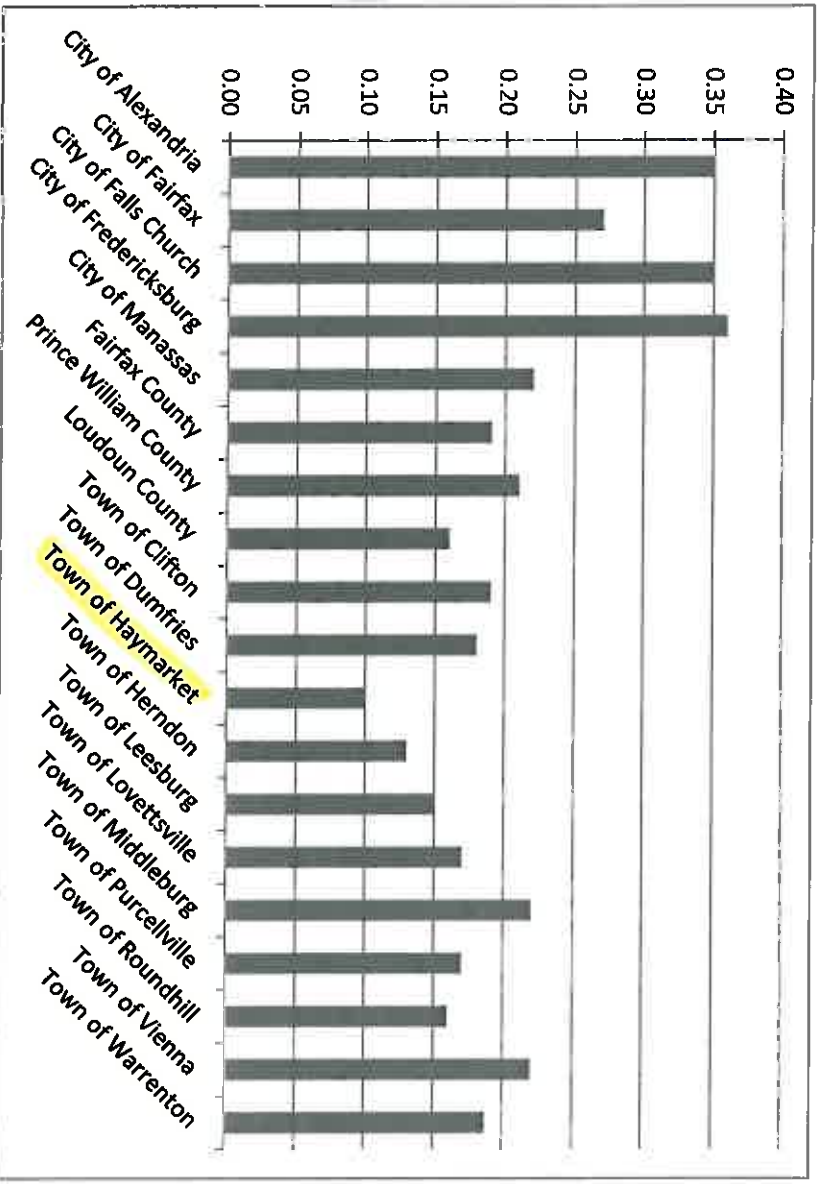
Attachment: Treasurers Notes-Proposal (2781 : FY 2017 Budget Work Session)



Jurisdiction

Repair

C	City of Alexandria	0.35
C	City of Fairfax	0.27
C	City of Falls Church	0.35
C	City of Fredericksburg	0.36
F	Fairfax County	0.22
F	Fairfax County	0.19
P	Prince William County	0.21
L	Loudoun County	0.16
T	Town of Clifton	0.19
T	Town of Dumfries	0.18
T	Town of Haymarket	0.10
T	Town of Herndon	0.13
T	Town of Leesburg	0.15
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.22
T	Town of Purcellville	0.17
T	Town of Roundhill	0.16
T	Town of Vienna	0.22
T	Town of Warrenton	0.19
A	Age based on Towns only	0.17

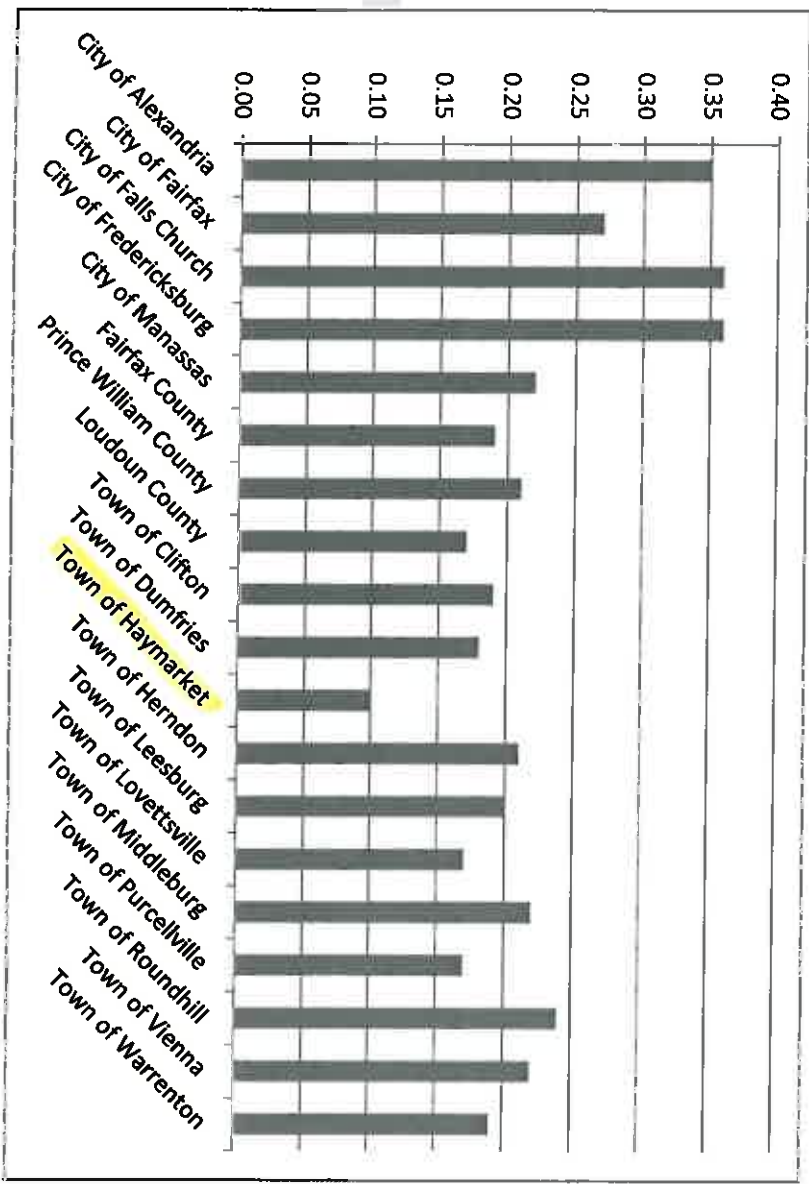


(2781 : FY 2017 Budget Work Session)

Jurisdiction

Business Service

C	City of Alexandria	0.35
C	City of Fairfax	0.27
C	City of Falls Church	0.36
C	City of Fredericksburg	0.36
C	City of Manassas	0.22
F	Fairfax County	0.19
P	Prince William County	0.21
L	Loudoun County	0.17
T	Town of Clifton	0.19
T	Town of Dumfries	0.18
T	Town of Haymarket	0.10
T	Town of Herndon	0.21
T	Town of Leesburg	0.20
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.22
T	Town of Purcellville	0.17
T	Town of Roundhill	0.24
T	Town of Vienna	0.22
T	Town of Warrenton	0.19
A	Age based on Towns only	0.19



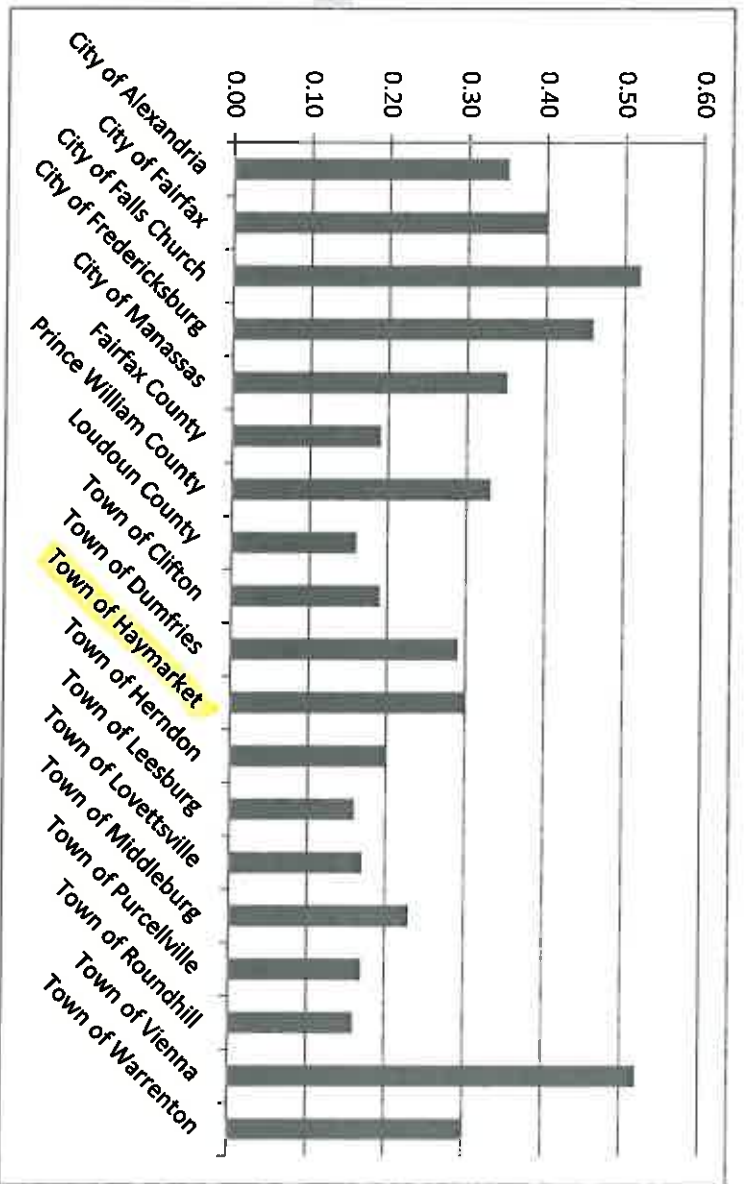
Attachment: Treasurers Notes-Proposal (2781 : FY 2017 Budget Work Session)

Jurisdiction

Financial Service

C	City of Alexandria	0.35
C	City of Fairfax	0.40
C	City of Falls Church	0.52
C	City of Fredericksburg	0.46
C	City of Manassas	0.35
F	Fairfax County	0.19
P	Prince William County	0.33
L	Loudoun County	0.16
T	Town of Clifton	0.19
T	Town of Dumfries	0.29
T	Town of Haymarket	0.30
T	Town of Herndon	0.20
T	Town of Leesburg	0.16
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.23
T	Town of Purcellville	0.17
T	Town of Roundhill	0.16
T	Town of Vienna	0.52
T	Town of Warrenton	0.30
A	Age based on Towns only	0.24

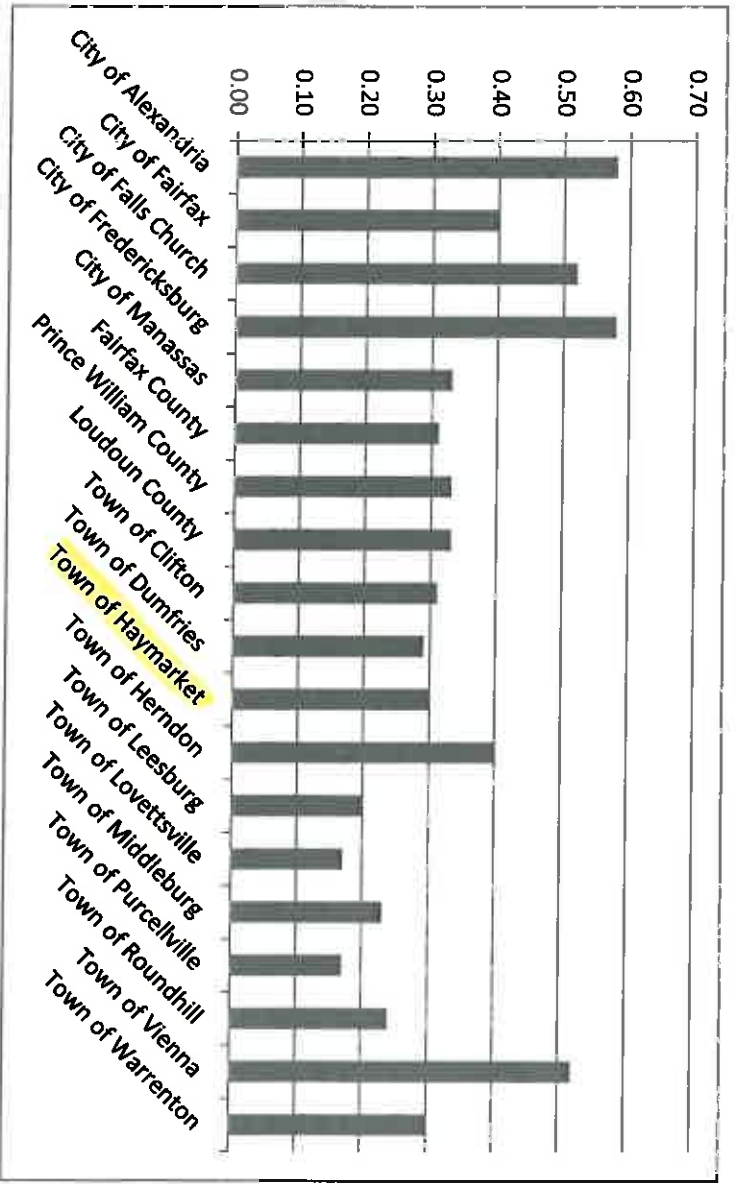
Attachment: Treasurers Notes-Proposal (2781 : FY 2017 Budget Work Session)



Jurisdiction

Professional

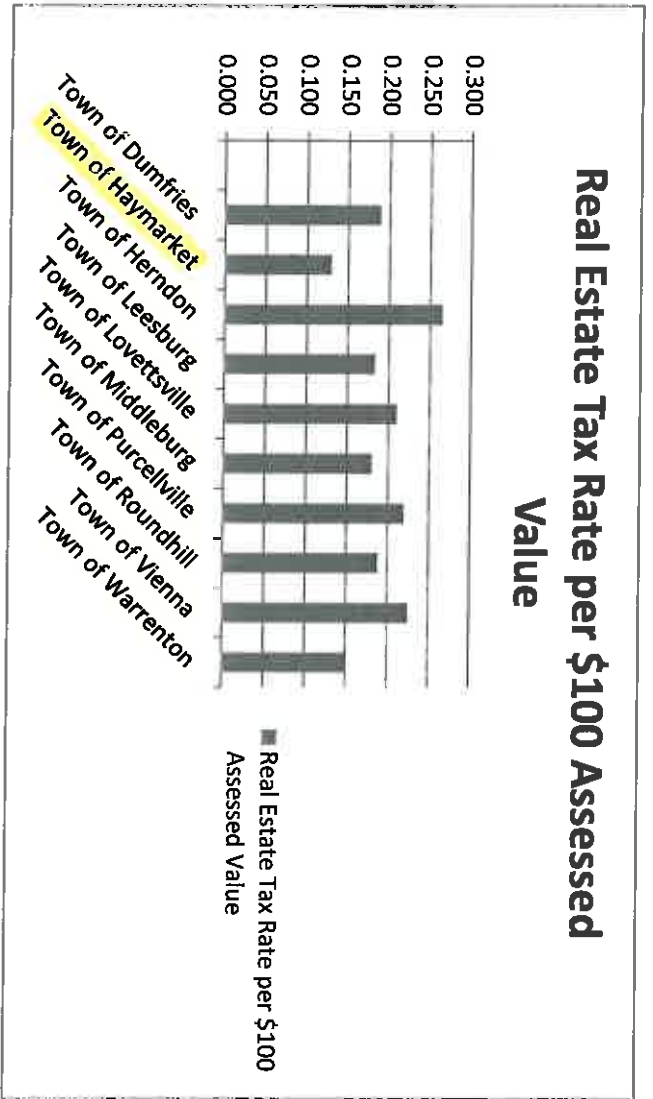
C	City of Alexandria	0.58
C	City of Fairfax	0.40
C	City of Falls Church	0.52
C	City of Fredericksburg	0.58
C	City of Manassas	0.33
F	Fairfax County	0.31
F	Prince William County	0.33
L	Loudoun County	0.33
T	Town of Clifton	0.31
T	Town of Dumfries	0.29
T	Town of Haymarket	0.30
T	Town of Herndon	0.40
T	Town of Leesburg	0.20
T	Town of Lovettsville	0.17
T	Town of Middleburg	0.23
T	Town of Purcellville	0.17
T	Town of Roundhill	0.24
T	Town of Vienna	0.52
T	Town of Warrenton	0.30
A	Age based on Towns only	0.28



Attachment: Treasurers Notes-Proposal (2781 : FY 2017 Budget Work Session)

**Jurisdiction
Towns Only** **Real Estate Tax Rate per
\$100 Assessed Value**

Town of Dumfries	0.189
Town of Haymarket	0.129
Town of Herndon	0.265
Town of Leesburg	0.183
Town of Lovettsville	0.210
Town of Middleburg	0.180
Town of Purcellville	0.220
Town of Roundhill	0.188
Town of Vienna	0.225
Town of Warrenton	0.150
Average	0.215



BPOL Tax

Raising Businesses that pay .10/\$100 (to include Retail/Restaurant/Personal Service)

This is based on a below average of 11 other Towns
Based on 2014 Gross Receipts

	<u>0.10</u>	<u>0.15</u>	<u>Additional Revenue</u>
Retail	58,464.00	87,538.00	29,074.00
Restaurant	11,600.00	17,300.00	5,700.00
Personal	12,000.00	17,800.00	5,800.00
			40,574.00

	<u>0.10</u>	<u>0.13</u>	<u>Additional Revenue</u>
Retail	58,464.00	76,003.20	17,539.20
Restaurant	11,600.00	15,080.00	3,480.00
Personal	12,000.00	15,600.00	3,600.00
			24,619.20

REAL ESTATE TAXES

Based on the average of 10 other Towns

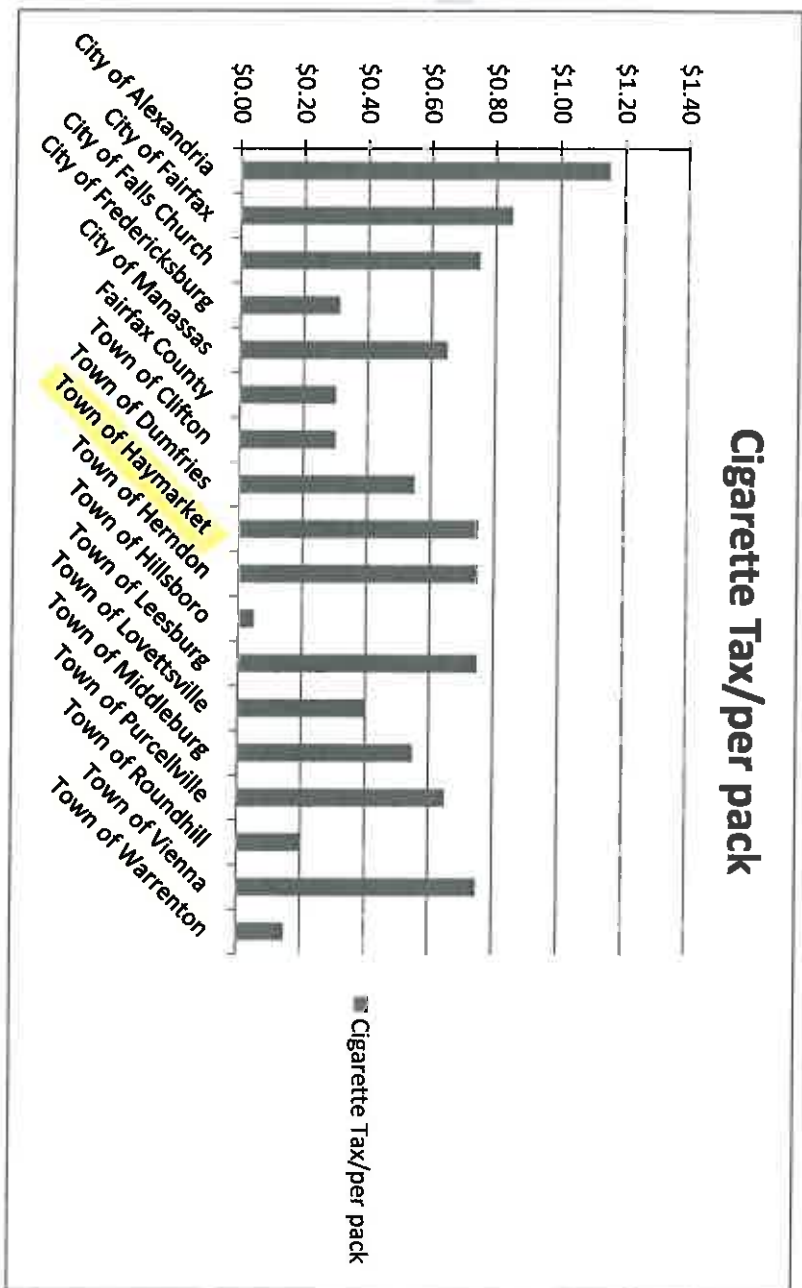
		<u>Haymarket (.129)</u>	<u>Average (.18)</u>	<u>Additional Revenue</u>
2016 Tax Assess.	231,613,741	298,781.73	416,904.73	118,123.01
			<u>0.17</u>	
			393,743.36	94,961.63
			<u>0.16</u>	
			370,581.99	71,800.26
			<u>0.15</u>	
			347,420.61	48,638.89
			<u>0.14</u>	
			324,259.24	25,477.51

Jurisdiction

Cigarette

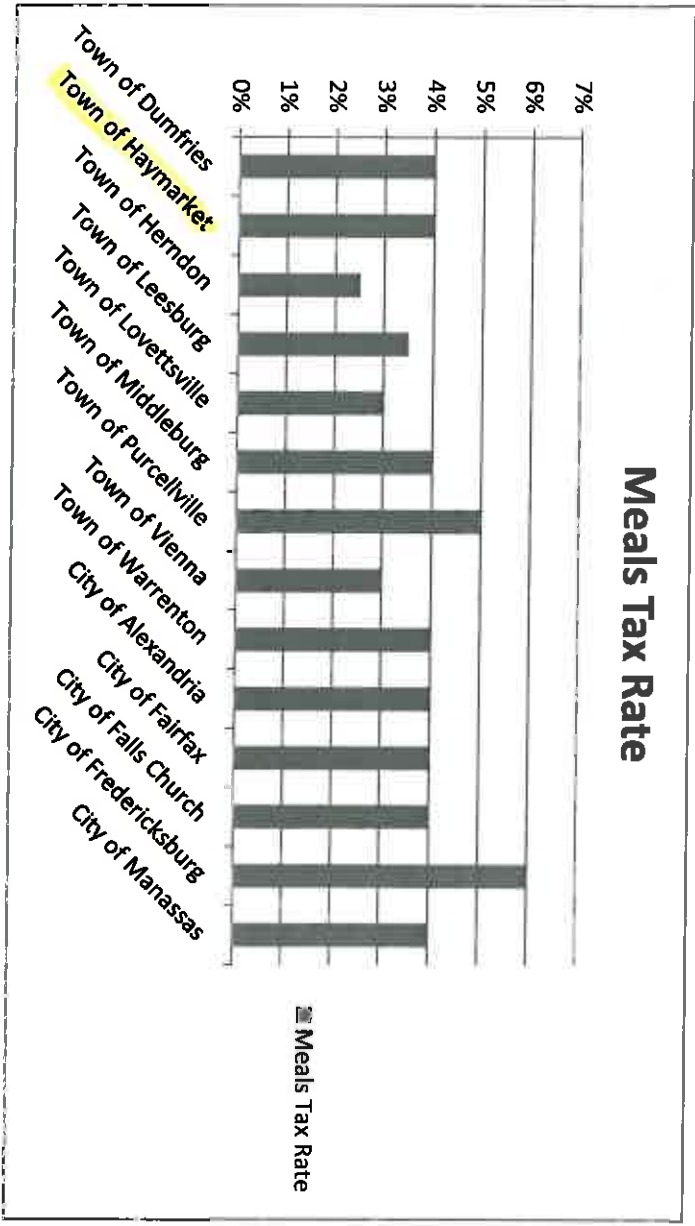
Tax/per pack

City of Alexandria	\$1.15
City of Fairfax	\$0.85
City of Falls Church	\$0.75
City of Fredericksburg	\$0.31
City of Manassas	\$0.65
Fairfax County	\$0.30
Town of Clifton	\$0.30
Town of Dumfries	\$0.55
Town of Haymarket	\$0.75
Town of Herndon	\$0.75
Town of Hillsboro	\$0.05
Town of Leesburg	\$0.75
Town of Lovettsville	\$0.40
Town of Middleburg	\$0.55
Town of Purcellville	\$0.65
Town of Roundhill	\$0.20
Town of Vienna	\$0.75
Town of Warrenton	\$0.15
Average Towns	\$0.49
Average All	\$0.55



sdiction Meals Tax Rate

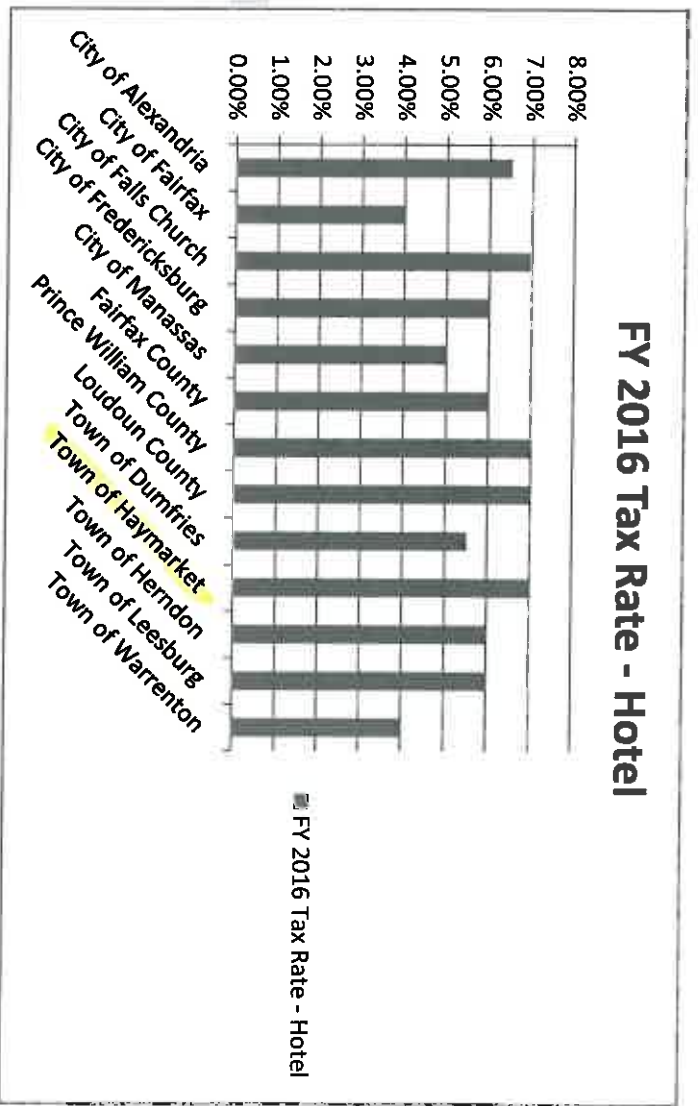
1	1 of Dumfries	4%
1	1 of Haymarket	4%
1	1 of Herndon	2.50%
1	1 of Leesburg	3.50%
1	1 of Lovettsville	3%
1	1 of Middleburg	4%
1	1 of Purcellville	5%
1	1 of Vienna	3%
1	1 of Warrenton	4%
1	1 of Alexandria	4%
1	1 of Fairfax	4%
1	1 of Falls Church	4%
1	1 of Fredericksburg	6%
1	1 of Manassas	4%
1	Age based on Towns only	3.67%



Jurisdiction

FY 2016 Tax Rate - Hotel

City of Alexandria	6.50%
City of Fairfax	4%
City of Falls Church	7%
City of Fredericksburg	6%
City of Manassas	5%
Fairfax County	6%
Prince William County	7%
Loudoun County	7%
Town of Dumfries	5.50%
Town of Haymarket	7%
Town of Herndon	6%
Town of Leesburg	6%
Town of Warrenton	4%
Average Towns	5.70%
Average All	5.92%



Town of Haymarket residents save, by not living in the County:

1. Solid Waste Fee:	\$63 Townhouse \$70 Single Family Dwelling
2. Storm Water Assm:	\$28.68 Townhouse \$38.20 Single Family Dwelling
Personal Property License Fee:	\$24 Automobiles/Trucks/Motor homes \$12 Motorcycles
Trash Disposal	\$171.84/Household

(The Town pays \$85,000.00/annually to provide Residents free trash service)

POTENTIAL FUNDING SOURCES

Solid Waste Assessment Collection

- Assess \$50 per household for solid waste disposal annually. \$22,900/annually

Annual Motor Vehicle License Fee

- Begin assessing \$24 (this is what Prince William County charges) per year as a motor vehicle license fee. Sticker can be permanent. With an estimated 695 vehicles registered in the Town: \$16,680/annually

Meal's Tax

- Increase Meal's tax by 1% rendering an additional estimated: \$120,000 annually
Currently Restaurants pay 4% off of about \$1,000,000/month. \$12,000,000/annually
12 million x 4% = \$480,000
12 million x 5% = \$600,000

BPOL Tax

- Increase Business License Tax rates as proposed in packet.

Personal Property Tax

- End the moratorium on the collection of Personal Property Tax. This would realize approximately \$50,000 annually between personal & business tangible property.