



**SEBASTIAN BUDGET REVIEW ADVISORY COMMITTEE
AGENDA**

**6:00 P.M. MONDAY – JULY 20, 2020
CITY HALL
1225 MAIN STREET**

THE MEETING WILL BE CONDUCTED IN THE CITY COUNCIL CHAMBERS, WITH ENCOURAGEMENT TO WEAR MASK AND TO TAKE DUE CARE TO MAINTAIN SOCIAL DISTANCING. IT WILL BE BROADCAST LIVE AS USUAL. THE PUBLIC CAN ACCESS THE MEETING VIRTUALLY VIA ZOOM BY FOLLOWING THE DIRECTIONS SHOWN AT THE BOTTOM OF THIS AGENDA.

- a. **Call to Order**
- b. **Pledge of Allegiance**
- c. **Roll Call**
- d. **Approval of Minutes:**
 - a. **Meeting of June 29, 2020**
- e. **Presentation of Draft Budget by Ken Killgore, Administrative Services Director/CFO and Committee discussion of the Draft Budget and Capital Improvement Plan.**
- f. **Discussion of Proposed Millage and Vote on the Committee's Recommendation to City Council for Setting the Proposed Millage.**
- g. **Agree on Next Meeting Date to be Monday, August 3, 2020.**
- h. **General Discussion by Members**
- i. **Comments by Staff**
- j. **Public Comments**
- k. **Adjourn**

Agenda Attachments:

- **Minutes for Meeting of June 29, 2020**
- **Updated Power Point Presentation of Draft Budget**
- **Draft Budget and Capital Improvement Plan – Available at the following link:**
http://public.cityofsebastian.org/PDFs/2021Budget/20200624_DraftBudgetBook.pdf

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION MADE WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING WILL NEED A RECORD OF THE PROCEEDINGS AND MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE HEARD. (F.S.286.0105)

IN COMPLIANCE WITH THE AMERICAN WITH DISABILITIES ACT (ADA), ANYONE WHO NEEDS A SPECIAL ACCOMMODATION FOR THIS MEETING SHOULD CONTACT THE CITY'S ADA COORDINATOR AT 589-5330 AT LEAST 48 HOURS IN ADVANCE OF THIS MEETING.

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84253542395>

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**CITIZENS BUDGET REVIEW ADVISORY COMMITTEE
MINUTES OF REGULAR MEETING
JUNE 29, 2020**

I. Chairman Napier called the Citizens Budget Review Advisory Committee meeting to order at 6:00 p.m.

II. Pledge of Allegiance was recited by all.

III. Roll Call

Present

Mr. Lewin

Mr. Hall

Mr. Napier

Ms. Cerda

Mr. Hoffman

Mr. Herlihy (via Zoom)

Absent

Mr. Keerthi Weragoda (a) -- Excused

Also Present

Paul Carlisle, City Manager

Ken Killgore, Administrative Services Director/CFO

Cindy Watson, Human Resources Manager (via Zoom)

Janet Graham, Technical Writer (via Zoom)

IV. Approval of Minutes

A. Meeting of March 16, 2020

Mr. Napier asked if all Committee members had reviewed the Minutes of March 16, 2020. All indicated they had. He called for a motion. A motion to accept the Minutes as presented was made by Ms. Cerda, seconded by Mr. Lewin, and approved unanimously via voice vote, including Mr. Herlihy via Zoom.

V. Presentation of Draft Budget by Ken Killgore, Administrative Services Director/CFO and Committee Discussion of the Draft Budget and Capital Improvements Plan

Mr. Killgore made a PowerPoint presentation (SEE ATTACHED). He reviewed that it has been a difficult year so far. He gave a brief overview of what has been submitted by staff to date. There is still a lot to be settled. The budget has been balanced, but there are

some areas that he is not happy with. Staff will continue to work on it up through the August meeting with City Council and then finally in the September public hearings.

Mr. Killgore focused primarily on the General Fund Revenues. He touched briefly on the Enterprise and other funds. There were no additions to personnel. The General Fund budget had a \$302,408.00 decrease, which is approximately a 2.3% decline. He pointed out how the negative increase in personnel costs was arrived at.

Mr. Hoffman asked if the health insurance issue has been settled already. Mr. Killgore stated staff met with the broker, who met with the carrier, and finally got the premium down 3%.

Mr. Hall asked for clarification as to the "added responsibilities" in the personnel section. Mr. Carlisle stated that some employees are being reclassified and will be handling more responsibilities. Since those employees will have added responsibilities and duties, the City is going to give them a step-up in their pay per the union contract. Some are nonunion, but mostly are union employees.

Mr. Killgore stated the Revenue Assumptions section is the area that troubles him the most. The figures included were used to balance the budget. The franchise fees appear at this point in time to be about the same as were collected last year. Usually this item is budgeted for growth. He made the assumptions that by early next fiscal year things will be better, and there will be a 4.5% increase over this year. State revenues are down 35% when April of this year is compared to April of last year. He hopes there will be some growth in those revenues by October or November if the country continues to stay open. As to State Revenue Sharing, he stated that around August they usually furnish the City the amounts for the next 12 months. This year, they have already notified the City that the June and July payments are reduced from what they promised last August that the City would get on a monthly basis. So the City took a big hit there. He explained that there would be \$50,000.00 recovered due to the COVID-19 pandemic through the CARES Act. The County has received a large amount that they are going to allocate back to the cities to help with expenses related to the pandemic. Mr. Carlisle added that the City believes that number is going to be significant. He stated that some of the projects for next year were pushed further out. If the economy recovers, those can be put back in the budget.

Mr. Hall asked regarding the property tax, if anyone has any idea what the collections are going to be for next year. Mr. Killgore stated he did include a slight increase in delinquents for next year. Again, that is still an unknown. Mr. Killgore reviewed that the City budgets 96% of the tax roll that is received each year. Over the last several years, that figure is just above 96%.

Mr. Lewin asked if that 4.5% increase that was projected is going to be left as it is or will there be a time in the coming months when that will have to be adjusted. Mr. Killgore answered that he hopes sometime between now and September he can get a better handle on things. Mr. Carlisle stated there are some projects that were cut and/or pushed out to some future date.

Mr. Killgore reviewed the Enterprise Funds singly. He is projecting a long-term reduction in the golf course debt.

Mr. Hoffman inquired if the rent to the airport was lowered in the past to somewhere around \$90,000.00. Mr. Carlisle stated that was talked about, but it was decided not to do it. Regarding the Airport funds, there are no pay raises budgeted.

Regarding the Building Fund, there are no problems there, as there are ample reserves there.

As to the Special Revenue and other funds, the gas tax fund is down 31% comparing March of this year and March of last year. The Discretionary Sales Tax is down 37% in April compared to April of last year. There are some major projects, such as the \$500,000.00 budgeted for road reconstruction work.

The Riverfront CRA fund showed an increase of 4% in taxable values over last year. That is a positive sign for the growth in the CRA. Mr. Killgore stated that the City has been paying 100% of the landscaping in the CRA district out of CRA funds. This year that was reconsidered. It was decided that, because a lot of that cost is for work done in the swale areas or the drainage system, half of that cost will be moved to the Stormwater Fund. Half of the contract will still be paid out of the CRA funds.

Regarding the Recreation Impact Fee Fund, it used to be a concern year to year that the City was not spending the money fast enough. It is supposed to be spent within seven years. There is no question that the Leisure Services Director and the Parks and Recreation Committee have really come forward with a lot of projects over the last couple of years, and it is balanced out for those things that have been requested. It has been reviewed by the Parks and Recreation Committee, and they seem happy with the projected expenditures that are budgeted.

All of the fees covering the personnel and operating costs of the Stormwater Fund as well as some equipment replacements have been budgeted for, as well as half the landscaping costs in the CRA area. Significant this year is \$200,000.00 that has been allocated to update the stormwater master plan.

It was Mr. Killgore's proposal that half of the sales, according to the ordinance, that are available to help fund the operating cost of the cemetery be transferred to the General

Fund in the amount of \$80,000.00 to offset the cemetery's division of operating and maintenance costs. It has been recommended that \$85,000.00 be transferred next year and \$90,000.00 the following year.

The Debt Service fund is just a transfer between funds, where the DST funds are actually paying the Stormwater Utility debt on a bank note that is still outstanding. It will reach final maturity in May of 2022.

The Capital Improvement Program is up over what had been budgeted last year. There was \$23 million in total over the six-year period. This coming year \$27.6 is projected to be paid out or appropriated.

Mr. Hoffman asked if, as of November, it is found that things are not as positive as was anticipated, is there a formal process for deciding which of these projects get pushed back. He asked if that has to go to City Council. Mr. Killgore answered that, with the quarterly reporting, staff would come to City Council after amending the budget. Mr. Carlisle stated the ultimate recommendation comes through him, with consultation with Mr. Killgore and staff. After that, recommendations would be made, possibly asking this Committee to support the recommendations. Then the budget amendments would be made with City Council because they are the ones who make the final budget amendments.

Regarding property values and millage, the City has already received the certified values from the Property Appraiser. Based on those figures, the City's rollback rate will be 2.8090. Thus, the budget has been constructed to be at 2.9399 millage, which is the same millage as this year. That will have to be advertised because of the rollback legislation as a 4.66 tax increase because the millage would be increased. Mr. Carlisle stated he will be meeting with the Property Appraiser, as he thinks the rate is a little high. Mr. Killgore stated this year the 2.9399 was levied; the year before that 3.1514 was levied. If it was decided that the 3.1514 millage was desired, that would be a much higher percentage increase advertised, but it would generate additional funds that could present more of a cushion or the ability to do more for the City's employees. He reviewed a chart that he had provided to give the Committee an idea about the differences between the 3.1514 millage and the 2.9399 millage. He also provided a history of how the millage rates were arrived at. Mr. Killgore stated it has been a good year for additions to the tax rolls. The only year that was higher than 2020 values of \$33 million was 2017, when it was almost \$36 million.

Mr. Killgore stated the big unknowns presently have to do with the labor negotiations. There have not been discussions started regarding those negotiations at this point. The hurricane season is another consideration, as well as any legal settlements that may be out there that would impact the fund balance. The virus situation is an unknown. So the revenue estimates may need to be adjusted. Hopefully, by October 2020 there will be

some better estimates seen. If not, there may be adjustments in the budget needed. He asked for questions or comments from the Committee.

Mr. Herlihy stated he is pessimistic because of the COVID-19 situation. He would like this Committee to consider raising the 3.1514 to a higher number and give City Council the flexibility of having to go to that. Mr. Killgore responded to Mr. Herlihy that the current year rate is at 2.9399. The 3.1514 was the rate last fiscal year. Mr. Herlihy suggested that, if a higher millage number is suggested, it gives City Council the flexibility of setting the higher rate. Mr. Napier stated this is budgeted at the 2.9399 rate, which is the same as this year, which is an increase over rollback for this year. Mr. Hoffman opined that the 2.9399 figure is good. He would rather let the managers manage the budget at least for the initial part of next year, reducing capital expenditures or controlling cost expenditures, before increasing the millage rate.

Mr. Lewin stated he is also pessimistic about the future. He stated he is in favor of letting the millage stay the same as last year.

Mr. Killgore stated City Council is scheduled to consider the proposed millage on July 22nd. This Committee is scheduled for another meeting on July 13th. He also reminded the Committee that there is a high reserve amount at \$5 million, which is a safety valve.

Mr. Hall asked if in this budget there is anything being pushed out that needs to be caught up on in coming years. If that is not the case, he asked how much pressure would be put on the City if the millage went back to rollback rate. Mr. Hall stated he is leaning towards the 2.9399 millage rate. Mr. Killgore stated that the capital items that were budgeted were about \$213,000.00, which is somewhat less than what had been budgeted last year. When the City went through the recession times there were a lot of deferrals. He stated over the last few years there has been some improvement as far as the overall condition of the fleet and the maintenance of buildings and equipment. The R and R fund is allocated to handle unexpected replacements or repairs. So that is available as well. His feeling is that it is not being cut so deeply that there will be a severe price to be paid as far as this year's budget goes. Mr. Carlisle stated that if things need cutting in the future, it will be cutting into the ability to provide services if the City keeps lowering the millage rate.

Ms. Cerda stated she is also pessimistic about the future, and she thinks it is always safe to err on the side of caution. She agrees that this is not where the changes need to be made.

VI. Agree on Next Meeting Date (Monday, July 13, 2020)

Mr. Carlisle stated the Governor extended the current meeting procedures through August 1st, and if the virus continues, he may extend it again. The Committee agreed on

July 13, 2020 to be the date for the next meeting.

VII. General Discussion by Members

Mr. Lewin thanked Mr. Killgore for all his work.

Mr. Hoffman asked Mr. Killgore if the excess FEMA money has been sent back. Mr. Killgore stated he has not sent it back yet. It is set aside in an account awaiting developments.

VIII. Comments by Staff

Mr. Killgore encouraged the Committee members, if anyone has any questions, to feel free to contact him via emails or phone. Mr. Hall asked, if there are any changes made before the next meeting, could he have a list of the changes. Mr. Killgore stated he will be sending a list of changes with the agenda packet for the next meeting.

IX. Public Comments -- None.

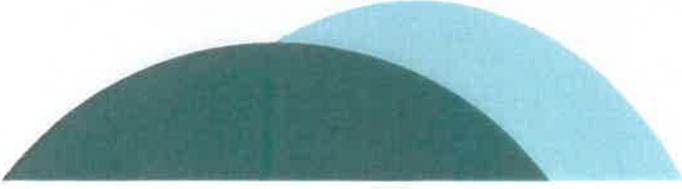
X. Adjournment

There being no further business, Chairman Napier concluded the meeting at 7:12 p.m.

By: _____
Chairman Larry Napier

Date: _____

jg



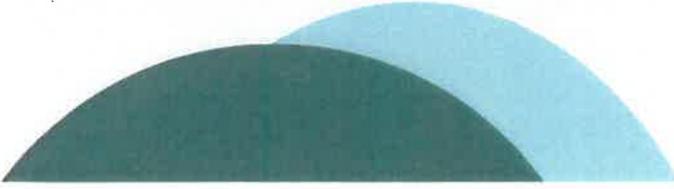
2021 Budget and Capital Program

Presentation on Draft 2021 Budget And Recommendation on Proposed Millage

Prepared By:

Ken Killgore

Administrative Services Director/CFO



2021 Budget and Capital Program

- Changes to General Fund Budgets.
- Changes to General Fund Revenues.
- Enterprise and Other Funds.
- Other Considerations and Proposed Millage Recommendation.



General Fund Personnel Additions/Deletions

- No Full-time Additions
- No Full-time Deletions
- No Part-time Additions
- Part-time Deletions:
 - Leisure Services - Asst. Recreation Supervisor
 - Leisure Services – Maintenance Worker I



Draft FY2021 General Fund Budget
Versus Current FY2020 Budget

\$ (11,060)	Personnel Costs
(161,429)	Operating Expenses
(125,228)	Capital Spending
<u>(4,691)</u>	Transfers to Other Funds
\$ (302,408)	Decrease in Budget



Personnel Down \$11,060

- Zero Provided for Pay Increases.
- Health Insurance Premiums Down 3%.
- No Increase in Full-Time Employees.
- Decrease of 2 Part-time Employees.
- \$37,600 Provided for Retirement Payout.
- \$51,632 Provided for Added Responsibilities.
- Zero Funding for Holiday Bonus or Incentives.



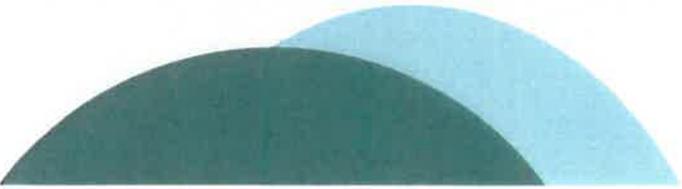
What's Included? – Revenue Assumptions

- Franchise Fees and Utility Taxes Looking to be Equal to 2019 This Year. Assuming Collections Improve and 4.5% More is Received for 2021.
- State Revenues - ½ Cent is 35% Less than Same Month in Prior Year (April). Assuming This Improves and 4.5% More Received for 2021.
- Assumed \$50K Reimbursement for COVID-19.
- 33% Property Tax, 11% Franchise Fees, 18% Utility Taxes and 18% State Revenues Equal 80% of Total Revenues.



Enterprise Funds:
Golf Course

- Assuming 4.5% More Revenue than 2020.
- \$30,000 for Restaurant Lease.
- \$106,135 for Airport Rent.
- Paying \$38,366 Principal and Interest on \$700,000 Building Fund Loan.
- Paying \$35,000 Toward General Fund Loans.
- Forecasting Long-term Reduction in Deficit.



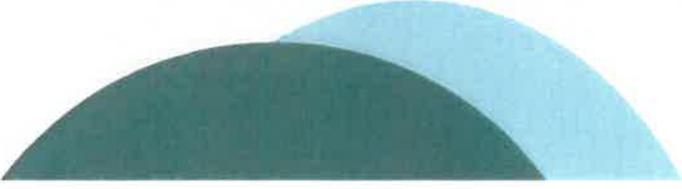
Enterprise Funds: Airport

- Added Revenue from Property Rentals.
- Covering Personnel and Operational Cost.
- Paying off \$150,000 General Fund Loan.
- Paying Scheduled Amortization of Loans from Discretionary Sales Taxes.
- DST Funds for Matching Requirements on Grants for a Taxi Lane and to Establish Sewer Service on West Side of Airport.



Enterprise Funds: Building

- Budgeting Minor Decrease in Revenues.
- Adding Administrative Assistant.
- Covering Personnel and Operational Cost.
- Making Improvements to Front Counter.
- Expecting \$38,368 for Principal and Interest on Golf Course Loan.

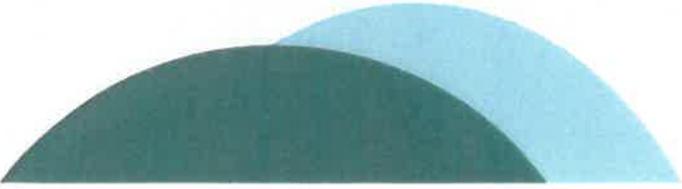


Special Revenue and Other Funds:

Special Revenue Funds

o Local Option Gas Tax:

- 31% Less than Same Month Prior Year (March). Assuming Collections Improve and Equal 2020.
- \$400,000 Allocated for Road Resurfacing.
- \$100,000 Allocated for Sidewalks.
- \$81,000 Allocated for Roadway Signs.
- \$176,000 Allocated for Equipment.
- \$243,340 for Payment on Notes. (\$591,000 Outstanding at 9/30/2020. Matures in 2022.



Special Revenue and Other Funds:

Special Revenue Funds

○ Discretionary Sales Tax:

- 37% Less in April vs. Same Month Prior Year. Assuming Collections Better & Up 4.5% 2021.
- Allocations to MIS and Police Vehicles.
- \$500,000 for Road Reconstruction Work.
- Harrison St. Plaza/Design of N. Central Plaza.
- Tree Protection Plan.
- Canal Restoration.
- Slip Lining
- Economic Development Hangar.
- May Defer Projects If Collections **Not Adequate.**

Special Revenue and Other Funds:

Special Revenue Funds

○ Riverfront CRA Fund:

- 4% Increase in Taxable Values.
- Landscaping/Parking Improvements and Repairs at Working Waterfront.
- Special Events and Sign Grants.
- Expecting No New Sewer Connection Grant Funds Needed for 2021.
- Allocation of CRA Manager Cost.
- ½ of Landscaping Contract.



Special Revenue and Other Funds:

Special Revenue Funds

- Recreation Impact Fee Fund:
 - Fully Allocating the Available Collections.
 - Unspecified Improvements (\$5K per Zone).
 - Additional Park Signage.
 - Completing Barber Street Bleachers.
 - Playground Improvements (Including All Inclusive Features).
 - Future Projects Dependent on Collections.

Special Revenue and Other Funds:

Special Revenue Funds

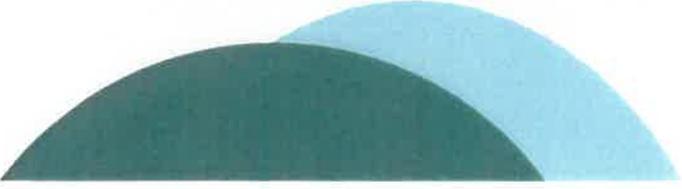
- Stormwater Utility Fund:
 - Fees Covering Ongoing Personnel and Operational Cost.
 - Includes Equipment Replacements.
 - \$100,000 Allocated for Roadway Swales and Culverts Work.
 - ½ of Landscaping Contract.
 - \$200,000 Allocated for Developing an Updated Stormwater Master Plan.



Special Revenue and Other Funds:

Special Revenue Funds

- Law Enforcement Forfeiture Fund:
 - Used Only for Unbudgeted Items.
 - Specific Items Need City Council Approval.
 - Current Balance is \$32,700.
- Parking In Lieu Of Fund:
 - Expecting \$57,835 Year End 2020 Balance.
 - \$3,000 in 2021 on Crab Stop Agreement.



Special Revenue and Other Funds: Special Revenue/Trust Funds

- Cemetery Trust Fund:
 - ½ of Sales Expendable on Expansions or Cost Incidental to Adding Future Sites.
 - Funding Columbarium Niches.
 - ½ of Sales on Operations and Maintenance.
 - Allocation for Equipment, Driveway Resurfacing and Grounds Improvements.
 - Transferring \$85K to General Fund, Then \$90K in Future Years.



Special Revenue and Other Funds: Debt Service Funds

- Stormwater Utility Debt Service:
 - Includes Required Bank Note Payments
Which are Paid by Discretionary Sales Tax.
 - \$782,000 Outstanding as of 9/30/20.
 - Final Maturity on 5/01/22.



Capital Improvement Program

- \$27.6 Million Over 6 Years. \$5.8 Million Next Fiscal Year. \$23.2 Million Last Year.
- Largest Items for Next Fiscal Year:
 - \$900,000 Street Repaving/Reconstruction.
 - \$200,000 Stormwater Master Plan.
 - \$500,000 Canal Restoration.
 - \$569,264 New Taxi Way at Airport.
 - \$1,000,000 Sewer Services at Airport.



Property Values and Millage: Certified Taxable Values

- Rolled-Back Millage is 2.8091. Budget Assumes Same 2.9399 as This Year, A 4.66% Increase.
- Total Certified Taxable Property Values Increased \$99,290,047 or 7.18% Above 2020.
 - Additions Account for \$33,685,698 or 2.44% of the Increase.
 - Reassessments Account for \$65,604,349 or 4.74% of the Increase.
- Last Year's Millage of 3.1514 Would Increase Revenues by \$300,917 Over the 2.9399 Millage Currently Assumed in 2021 Budget Draft.



**Property Values and Millage:
Taxable Value Additions**

Dollar Value of Tax Roll Additions:

2020	33,685,698	2016	25,763,700
2019	23,351,814	2015	25,492,245
2018	15,998,366	2014	19,914,805
2017	35,951,704	2013	9,435,090

Tax Roll Additions Yield \$95,071 of Added Revenue for 2021 at the 2.9399 Millage).

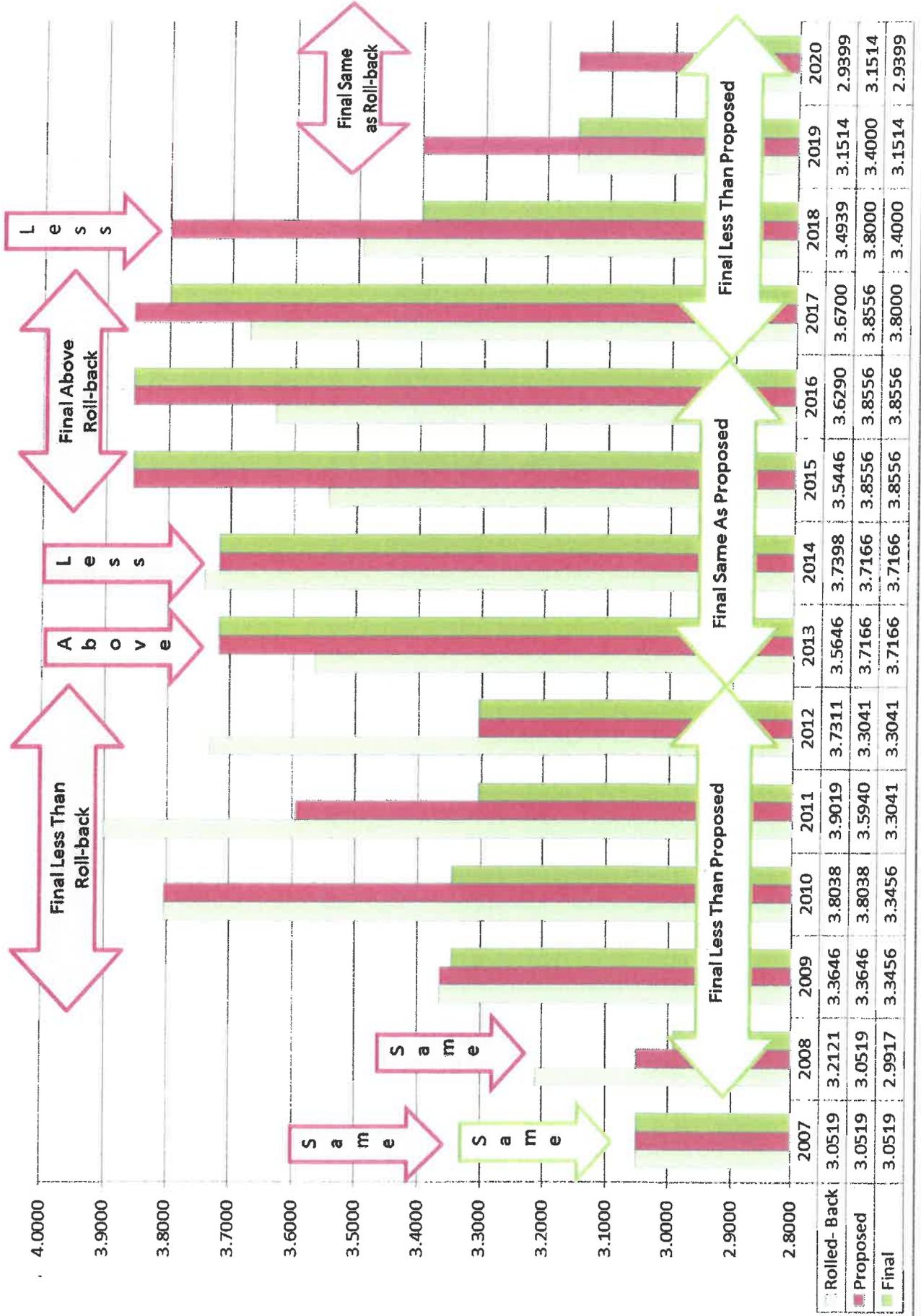
Property Values and Millage: 3.1514 Mills Versus 2.9399

	<u>1. 0322% On Homestead:</u>	<u>10% On Others:</u>
	<u>2.9399</u>	<u>3.1514</u>
ASSESSED VALUES	\$200,000	\$200,000
TAXABLE VALUES	\$150,000	\$200,000
TAXES	\$441	\$588
CHANGE (8.6% - 17.9%)	\$38	\$105

ASSESSED VALUES	\$250,000	\$250,000
TAXABLE VALUES	\$200,000	\$250,000
TAXES	\$588	\$735
CHANGE (8.5% - 18.0%)	\$50	\$132

ASSESSED VALUES	\$300,000	\$300,000
TAXABLE VALUES	\$250,000	\$300,000
TAXES	\$735	\$882
CHANGE (8.6% - 17.9%)	\$63	\$158

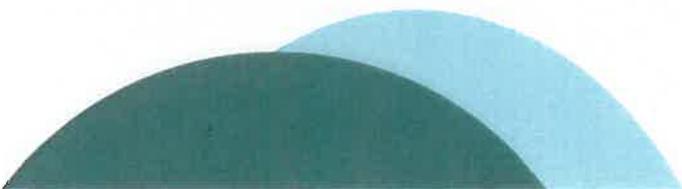
City of Sebastian Yearly Millage Setting





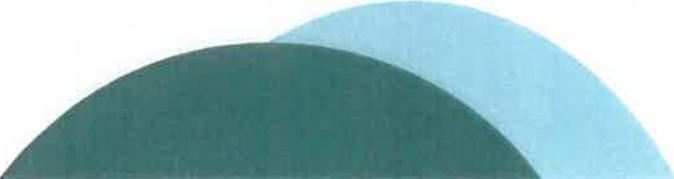
Other Considerations

- Labor Agreements Negotiations.
- Hurricane Season.
- Legal Settlements.
- Additional Experience of Virus Effect Revenues – Might Adjust Revenue Estimates.
- Assumed Better Revenues by October 2020.
- Balanced by Optimistic Revenue Estimates, Cutting Pay Increases, Cutting Operating Accounts and Funding Capital Items with Other Funds or Deferring Them to Next Year.



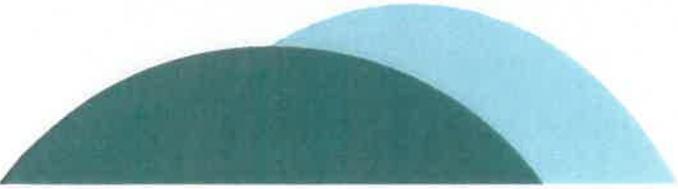
Options on Millage

- Levy Rolled-Back Millage of 2.8091 – 0%:
 - Requires \$186,240 of Expense Cuts - No Pay Increases and Reduction in Level of Service.
 - Balance Budget by Using Reserves.
- Levy Same 2020 Millage of 2.9399 – 4.7%:
 - Draft Budget is Balanced With No Reserves.
 - No Provision for Pay Increases.
- Levy Same 2019 Millage of 3.1514 – 12.2%:
 - Allows \$300,917 Contingency for Less Revenues.
 - Room for Labor Negotiations/Pay Increases.
 - Some Cushion for Legal Fees/Settlements.



Options on Pay Increases

- 2.0% - \$145,471 Added to General Fund:
 - Requires \$145,471 of Expense Cuts and Reduction in Level of Service.
 - Or Balance Budget by Using Reserves.
- 2.5% - \$183,307 Added to General Fund:
 - Requires \$183,307 of Expenditure Cuts and Reduction in Level of Service.
 - Or Balance Budget by Using Reserves.
- 3.0% - \$215,024 Added to General Fund:
 - Requires \$215,024 of Expenditure Cuts and Reduction in Level of Service.
 - Or Balance Budget by Using Reserves.



Concerns Regarding Proposed Millage

- Budget Balanced at 2.9399 – 4.66% Tax Increase But There Are Concerns:
 - Projected Revenues May Be Optimistic.
 - No Room For Labor Negotiations.
 - No Allowance For Legal Actions.
 - Further Cuts May Reduce Levels of Service.
- Only Option Will Be Using Reserves:
 - Now Close to \$5 Million Level.
 - Could View Virus in Same Light as Hurricanes.
 - But... With Hurricanes, FEMA Replaces Reserves.
 - Must Avoid Use of Reserves for Recurring Cost.



Recommendation on Proposed Millage

- Recommend Proposed Millage Be Approved at 3.1514 (2019 Rate).
- Will be Advertised as a 12.19% Tax Increase.
- May Still Need Expenditure Cuts or Need to Use Some Reserves. At Least Offers Some Ability to Cover Uncertainties Between Now and the Public Hearings Held in September.