

# **FY20 PROPOSED BUDGET & FIVE YEAR CIP**

**City of Sugar Land**  
**Jennifer May, Assistant City Manager**  
**Jennifer Brown, Director of Finance**

# Overview

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- **Historical Success**
  - **Recognition as a Leader in Financial Stewardship**
  - **The Sugar Land Way: Evolution of Strategies**
- **Paradigm Shift: Strategies for Future Success**
- **Priorities for FY20 Budget and Five Year CIP**
- **Overview of Proposed FY20 Budget and CIP**
- **Next Steps in Budget Process**

# **HISTORICAL SUCCESS**

**Leader in Financial Stewardship**

**The Sugar Land Way**

# **Leader in Financial Stewardship**

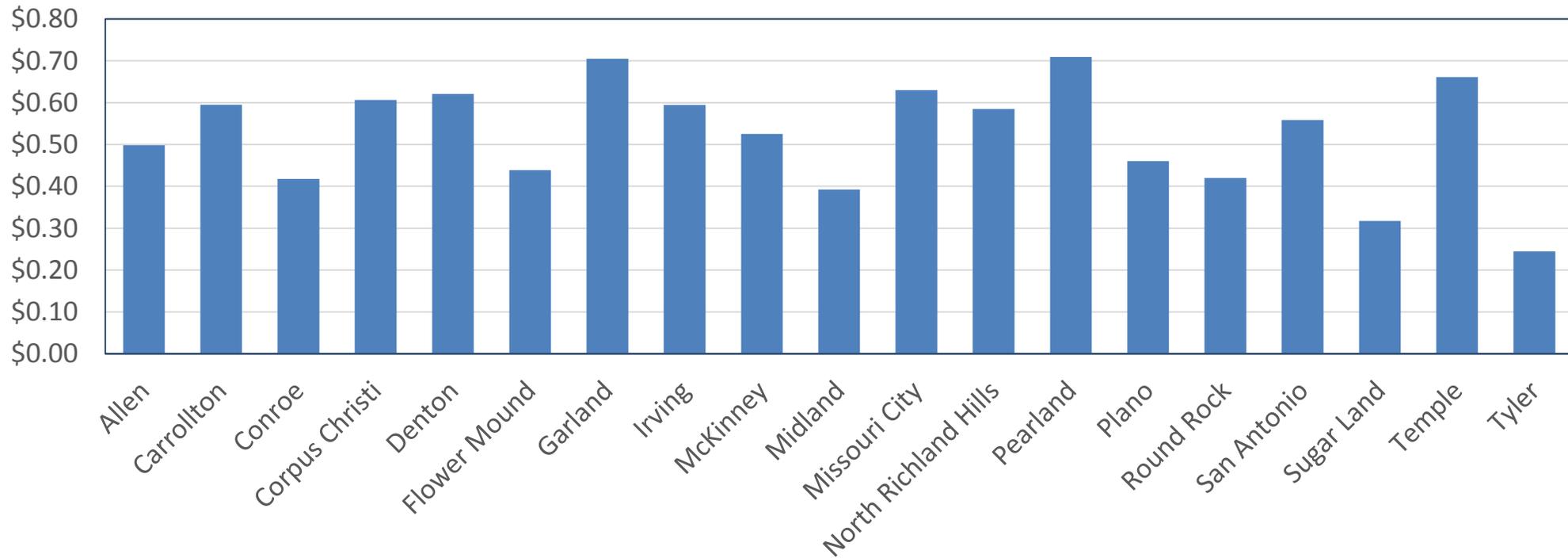
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- **Success of Strategies Tailored to Sugar Land**
  - **Maximize Conservative Finances with Low Residential Tax Burden**
  - **Voter Approval of Local Sales Tax for Property Tax Reduction & Economic Development Tools**
  - **Targeted, Aggressive Economic Development & Destination City Efforts**
  - **Cost of Residential Services Offset by Commercial Revenues**
  - **Low Commercial Tax Burden**
  - **High Level of Services Provided to Citizens by Championship Workforce**
  - **Strong Master Planned Community Developers & HOAs**
  - **Robust Utilization of Private Sector for Optional Services**

# Historical Success: Low Tax Burden

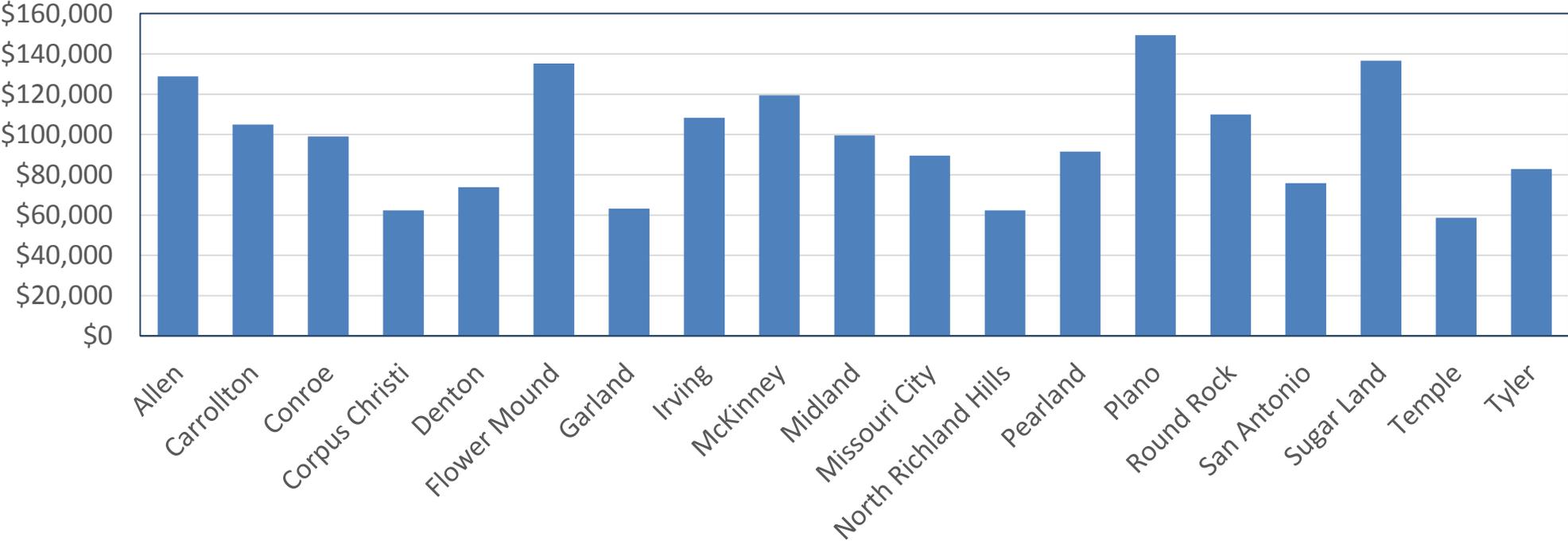
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2018 Tax Rates



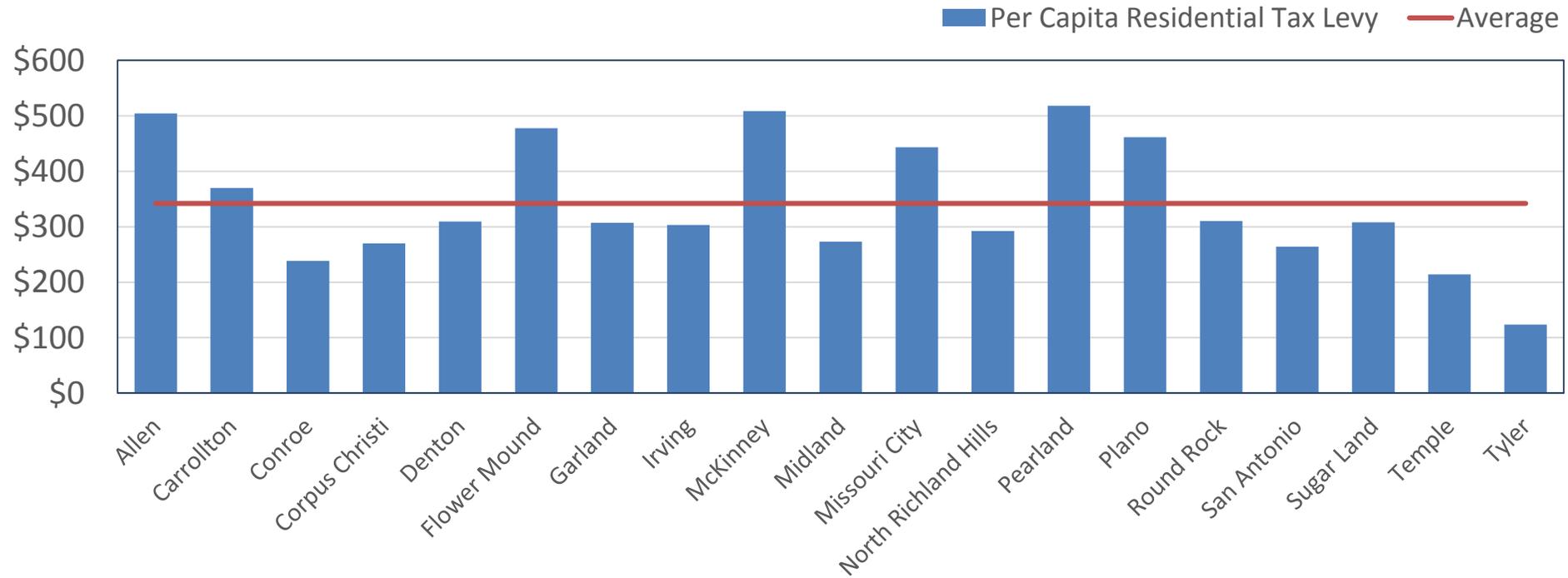
# Historical Success: Taxable Value per Capita

## Assessed Value per Capita



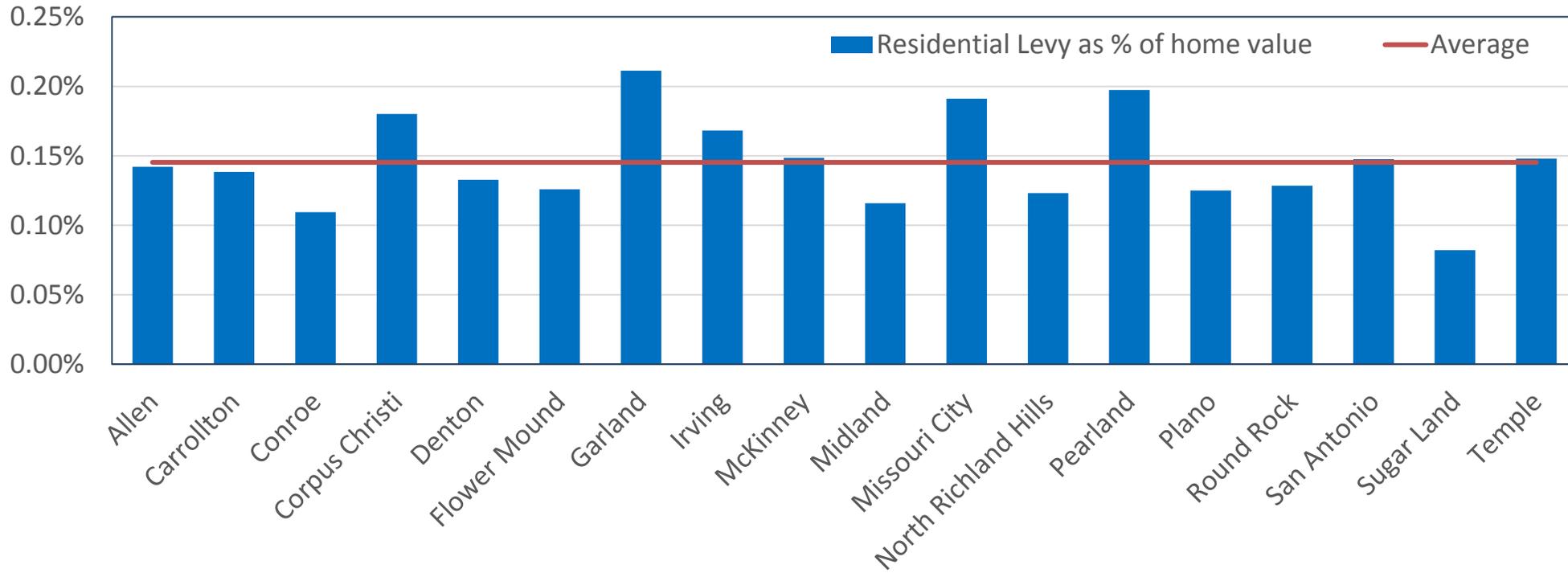
# Historical Success: Low Residential Tax Burden

Residential Tax Levy Per Capita



# Historical Success: Low Residential Tax Burden

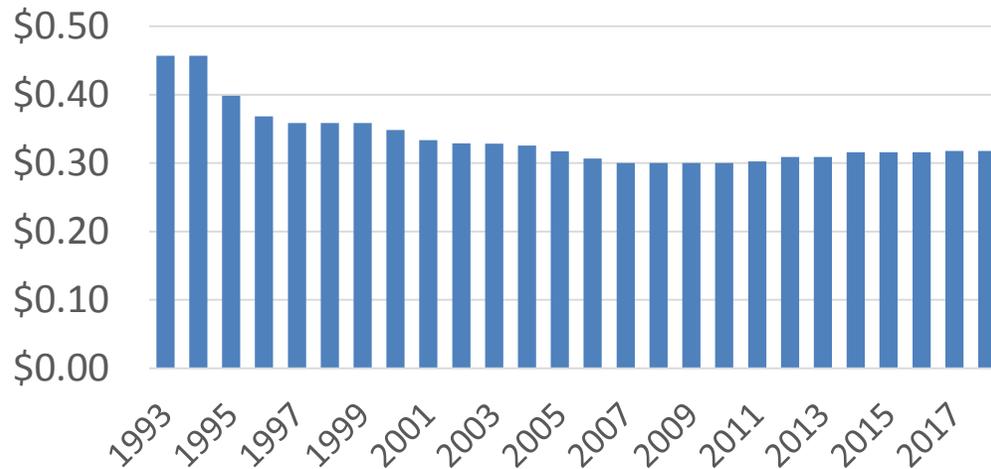
Residential Tax Levy Per Capita as % of Average Home Value



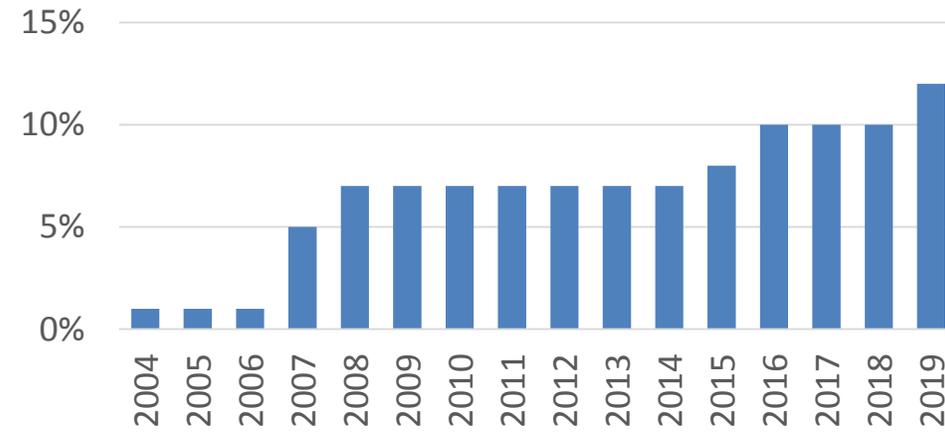
# Low Residential Tax Burden

- **Lowered Property Tax Rate as Growth Occurring to Maximize Savings to Residents During Growth, Increased Homestead Exemption**
  - **Room to Grow as Development Slows & Needs Increase**

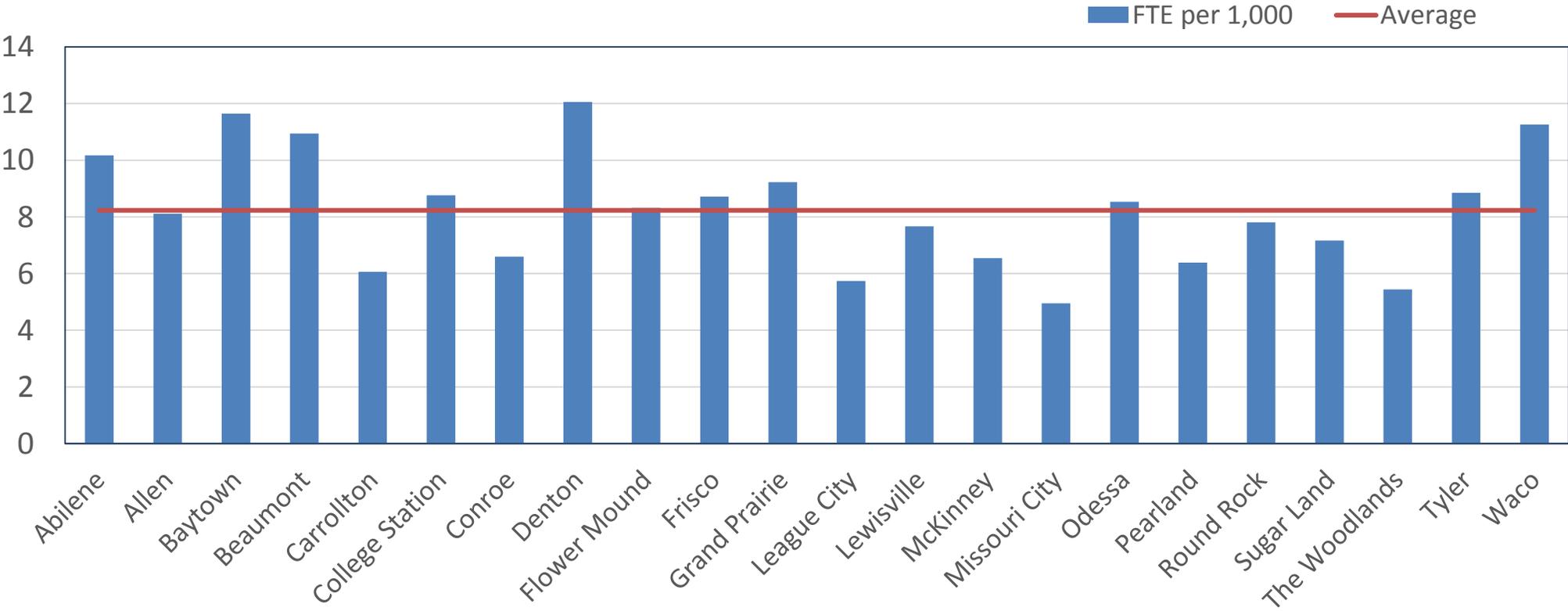
Nominal Tax Rate



Homestead Exemption



# Employees per 1,000 Population



# Historical Success: Citizen Satisfaction

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- **Citizen Satisfaction Survey – Success Resonates with Residents:**
  - **97% Rate Sugar Land as Excellent or Good Place to Live**
    - **Compared to 70% Nationally**
  - **68% Very Satisfied or Satisfied with Value Received for Tax Dollars**
    - **Compared to 38% Nationally**
    - **Increases to 93% with Neutral Responses**
- **Recent National Recognition of Sugar Land & City Metrics**
  - **#4 Happiest Small Town in US**
  - **Among Top Ten Safest Cities in Texas**



# **EVOLUTION OF STRATEGIES**

# **Future Success Depends on Strategy Changes**

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- **Change in Strategies Needed to Continue 60-Year History of Exceeding Expectations & Re-Commit to Sugar Land Way**
- **Same Goals - New Reality**
  - **No Longer A Developing Community**
  - **Aging Infrastructure**
  - **Absorption of Prior Year Budget Cuts & Constraint**
  - **Challenge to Achieve Equity of Tax Base**
  - **Legislative Impacts - City's Ongoing Financial Strategy & Successful Resiliency Efforts Undermined by State Legislature**

# **No Longer a Developing Community**

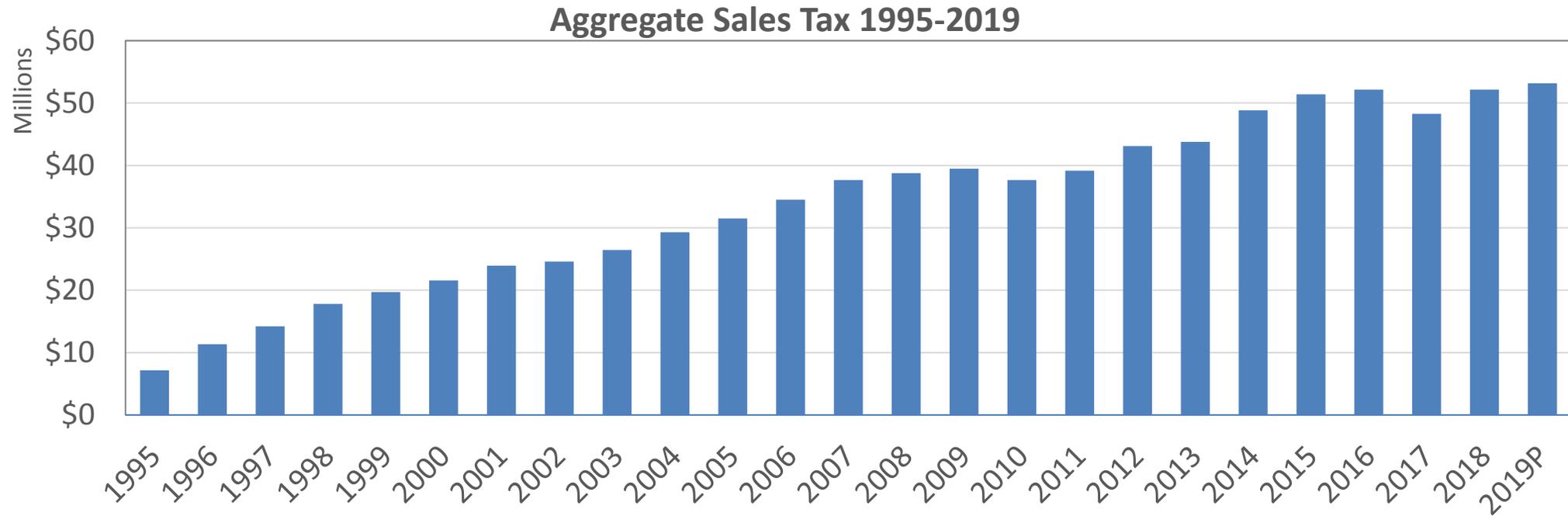
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- **Rapid Growth of City: Infrastructure Aging at Same Time**
- **Increased Drainage Costs to Address Changing Weather Patterns**
- **Increasing Cost of Outsourced Services- Landscaping, Recycling**
  - **Identifying Optional Services as Core**
- **Competition for Resources & Continued Volatility of Sales Tax**
- **Economic Uncertainty**
- **Absorption of Budget Cuts & Constraint in Recent Years**
- **Ongoing Delay of Major Commercial Development Projects**

# No Longer a Developing Community

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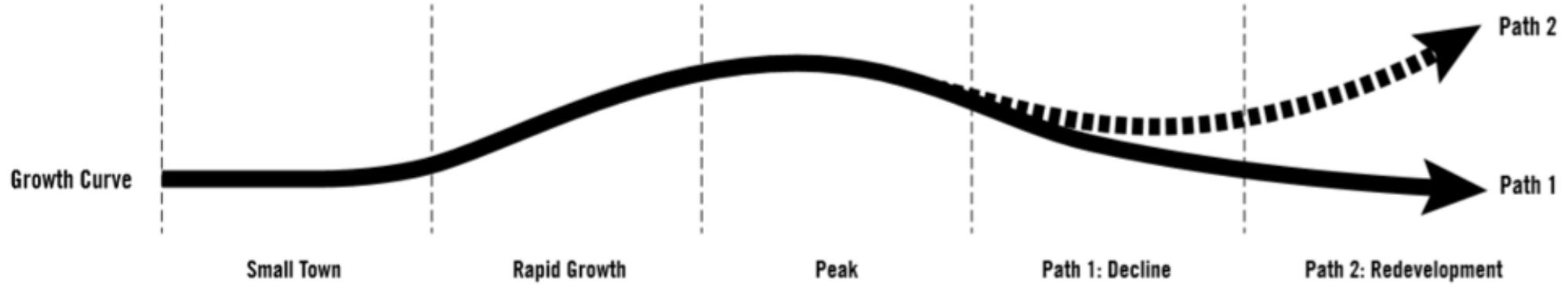
## Sales Tax Growth is Slowing and More Volatile



# Aging Infrastructure

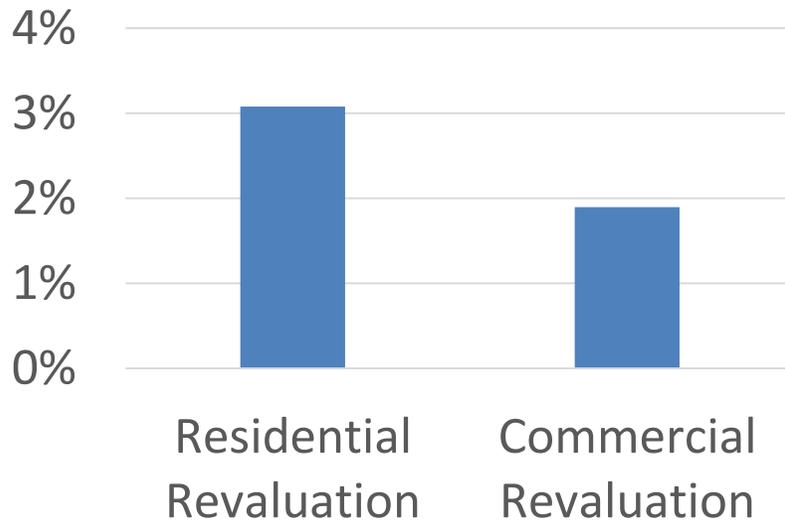
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*Figure 5: Life Cycle of a City*

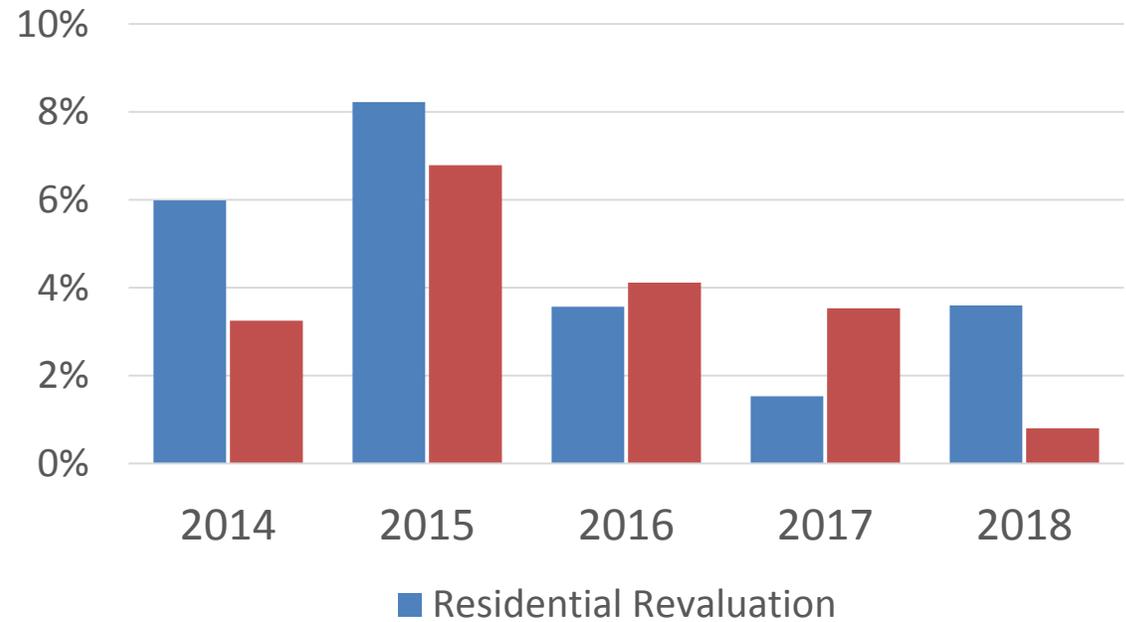


# Challenge to Achieve Equity in Tax Base

Ten Year History of Revaluation Growth (Average 2009-2018)



Five-Year Comparison of Revaluation Growth



## **Legislative Impacts**

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- **Approval of State Legislation Negatively Impacting Financial Position**
  - **Revenue Cap: Erodes Flexibility / Need to Maximize 3.5% Growth**
  - **ROW Rental / Franchise Fees: \$270k Est FY20 / \$300k annual impact**
  - **Red Light Cameras: ~\$500K impact to each: General Fund & CIP**
  - **Erosion of Championship Workforce Capacity:**
    - **Workload to Respond to Changes Required**
    - **Implication of Unfunded Mandates: e.g. Cyber Security Training**

# **City Council Input on New Direction**

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- **Challenges Impacting Operations & Capital Projects**
  - **Significant Ongoing Operational Constraint Identified by Organization**
  - **Infrastructure Rehabilitation Resiliency Efforts**
  - **Capacity to Fund Capital Improvements**
  - **City Council & Resident Priorities – e.g. Mobility, Landscaping, etc.**
- **Significant Discussion at Fall and Spring City Council Retreats on the Sugar Land Way and Funding Constraint**
  - **Focus on Funding Options & Strategies**

# **STRATEGIES FOR NEW REALITY**

**Strategies for Future Success  
Priorities for FY20 Budget and CIP**

# **The Sugar Land Way**

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- **Mindset – Not a Destination**
- **Desire to Exceed Expectations**
  - **Services & Service Levels – Highest Quality Possible**
  - **Value for Tax Dollar Paid – Lowest Practical for Residents**
- **Anticipating & Responding to New Challenges & Opportunities**
- **Conducting Ourselves in Manner that Inspires Confidence in Governance & Creates Pride in Our Home Town**
- **Commitment to Bold & Thoughtful Thinking Designed to Make Life Sweeter & More Refined for Residents & Businesses**

# **Sugar Land Way Priorities**

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- **Maintain Aging Infrastructure & Facilities**
- **Mobility & Transportation Improvements**
- **Improve the Community Appearance**
- **Investments in Facilities & Public Safety**
- **Retain and Challenge a Championship Workforce**
- **Build Position as Economic Powerhouse & Financial Leader to Improve Quality of Life and Minimize Residential Tax Burden**

## **Strategies for New Reality**

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- **Consideration of Opportunities to Rebalance Tax Burden to Increase Share Paid by Commercial Properties**
  - **Residential Revaluation Outpacing Commercial Value Growth**
- **Consideration of Future GO Bond Elections to Fund Important Capital Improvement Projects such as Facilities, Mobility and Drainage**
- **Completion of a Review of Fees and Rates (Including Collections) to Ensure Appropriate Recovery of Such Services**
- **Evaluation of Innovative Service Delivery Opportunities to Provide Same or Higher Levels of Services at Lower Costs**

# **FY20 Budget Drivers**

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- **Proposed Budget Designed to Address**
  - **Constraint from Previous Budget Years**
    - **Reinstate Funding and Services Reduced in Prior Years**
  - **Legislative Impacts**
    - **Operating Budget in the Best Possible Position Moving Forward**
- **The Sugar Land Way**
  - **Strategic Enhancements to Services**
  - **Infrastructure Rehabilitation**

# **City Council Direction Shapes FY20 Proposed Budget**

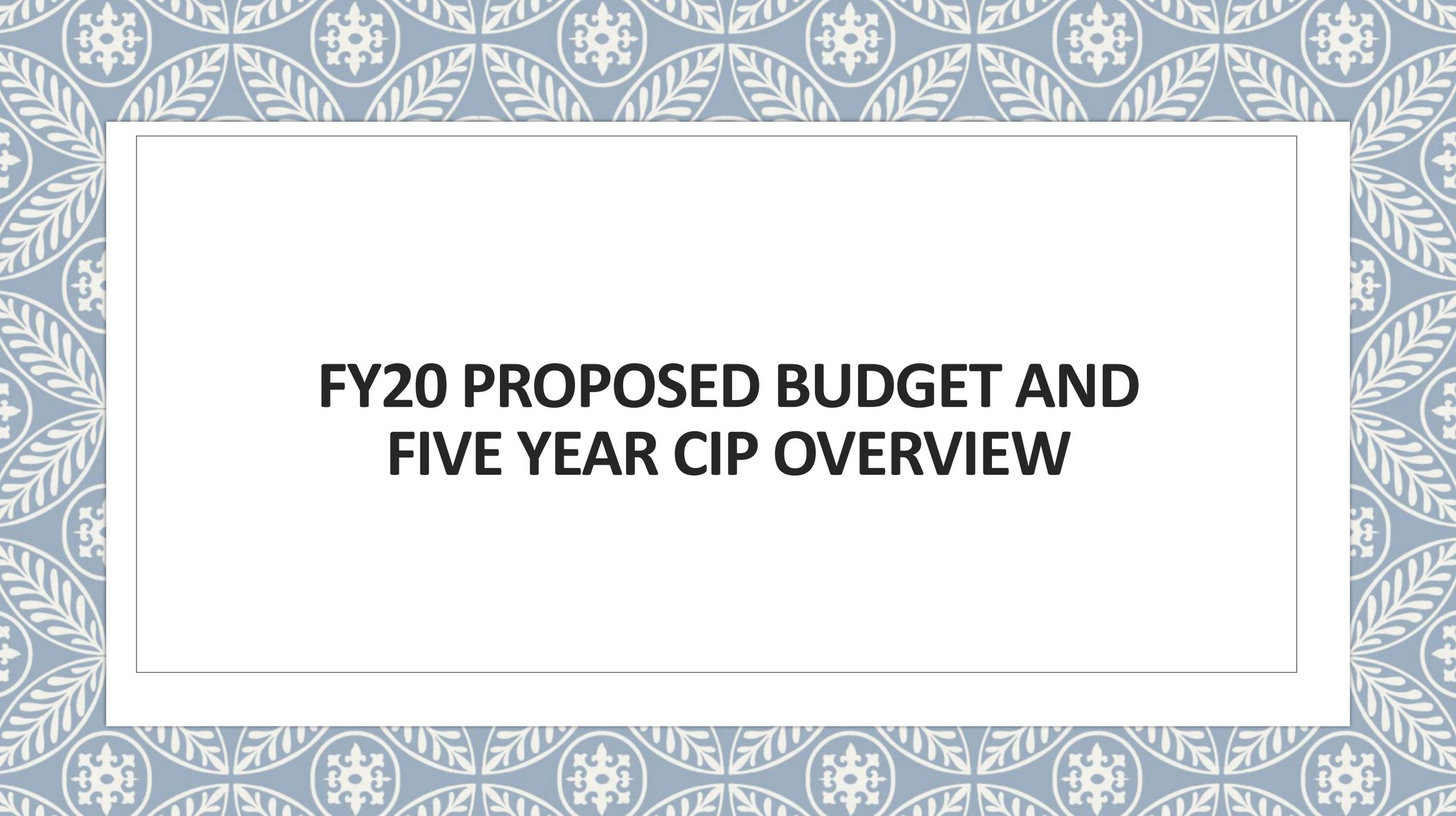
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- **Allocate Property Tax Revenue to Support Operating Needs within Rollback Rate Limitations**
- **Raise the Tax Rate Approx 1¢ for 2013 Voter Approved Park Bonds**
  - **Raise Homestead Exemption to 12% to Offset Residential Tax Increase**
- **Supplement Revenue Needs with User Fee Increases: EMS Fees**
- **FY21-23 GO Bond Program to Fund Capital Needs**
- **Utility Rate Increases to Secure Future Water Supply Needs & Prepare for Future Capital Projects**

# **New Strategic Direction**

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- **Accomplishes Key Priorities Identified by City Council**
- **Increases Future Resiliency – e.g. Financial, Infrastructure, Water**
- **Sets Up Continued Short Term and Long Term Success**
- **Maintains the Lowest Practicable Tax Burden for Residents to Accomplish Objectives**



# **FY20 PROPOSED BUDGET AND FIVE YEAR CIP OVERVIEW**

## **FY20 Budget Assumptions: Revenues**

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- **Property Tax Revenues Based On:**
  - **Shift to Operating Budget within Rollback Tax Rate**
  - **Increase Approx 1¢ for 2013 Voter Approved Park Bond Projects**
  - **Offset by Increase to Homestead Exemption**
- **Stable Recurring Sales Tax Revenue Consistent with FMPS Direction**
- **Targeted Fee Increases to Offset State Legislative Impacts**
- **Utility and Surface Water Rate Increases to Implement IWRP**

# **FY20 Budget Assumptions: Expenditures**

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- **Growth in Operating Budget to Meet Base Needs**
- **Current Personnel Costs with a 3% Merit Pool**
- **Merit Budget at 3% of Salaries, Granted Based on Performance**
  - **City Does Not Give Cost of Living Adjustments or Longevity Pay Increases**
    - **Pay Increases Should Exceed Cost of Living (1.8% CPI)**
    - **Employee Cost for Benefits Is Increasing**
- **Approximately 7% Increase in Benefits Costs to City**
- **Planned Increases for Infrastructure Rehabilitation**
- **Additions for Service Levels to Meet the Sugar Land Way**

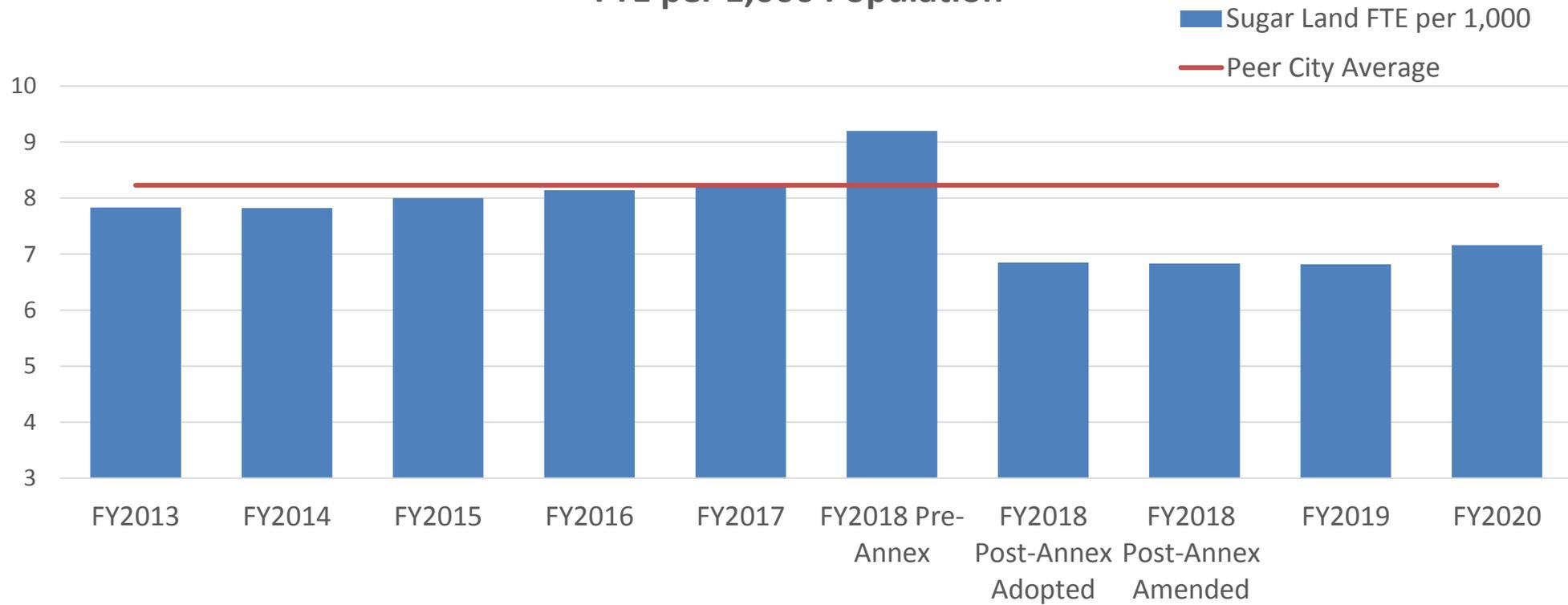
# **FY20 Proposed Budget**

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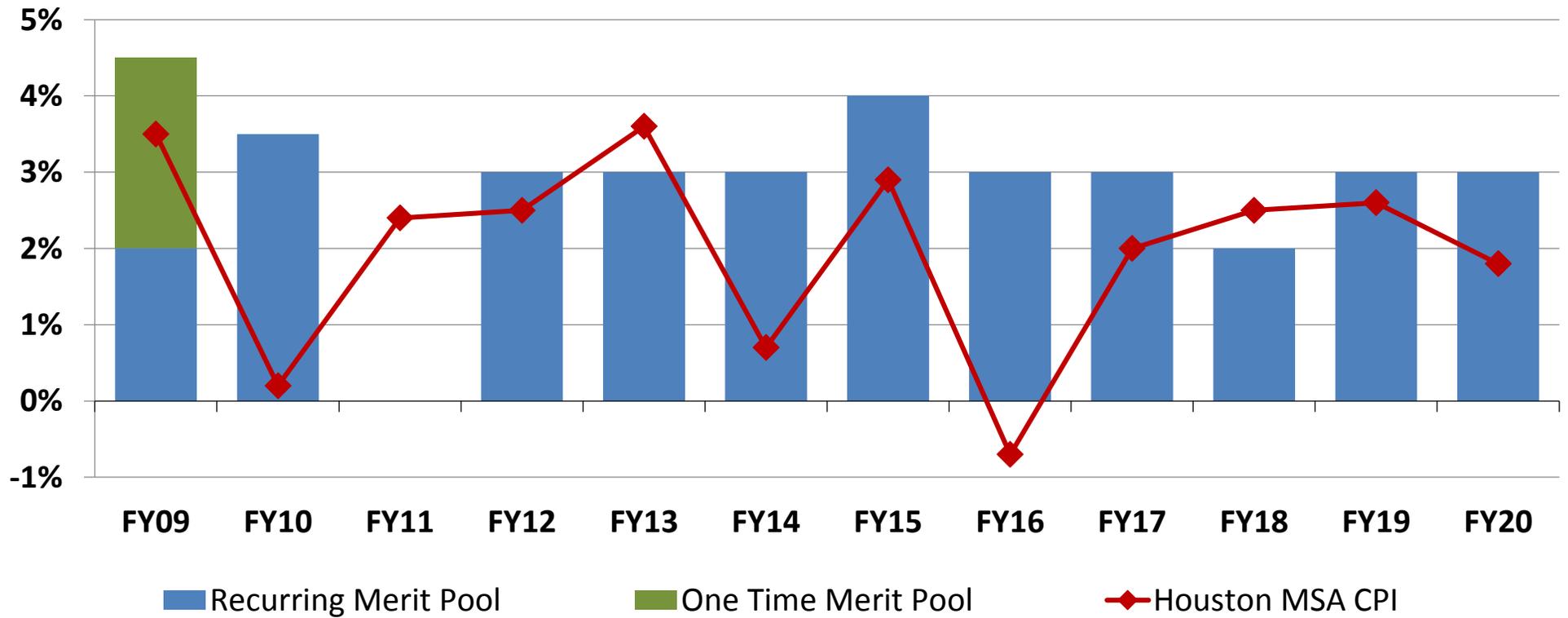
- **Fund Key FY20 CIP Projects from Certificates of Obligation**
- **Fund Remaining Voter Approved 2013 Park Bond Projects**
- **Plan for GO Bond Election for FY21-23 Bond Program**
- **Implement IWRP for Mandated 60% Groundwater Reduction**
- **Budget is Structurally Balanced**
  - **Sustainable into the Future**
  - **Meets Fund Balance Policies**

# Historical Staffing

FTE per 1,000 Population

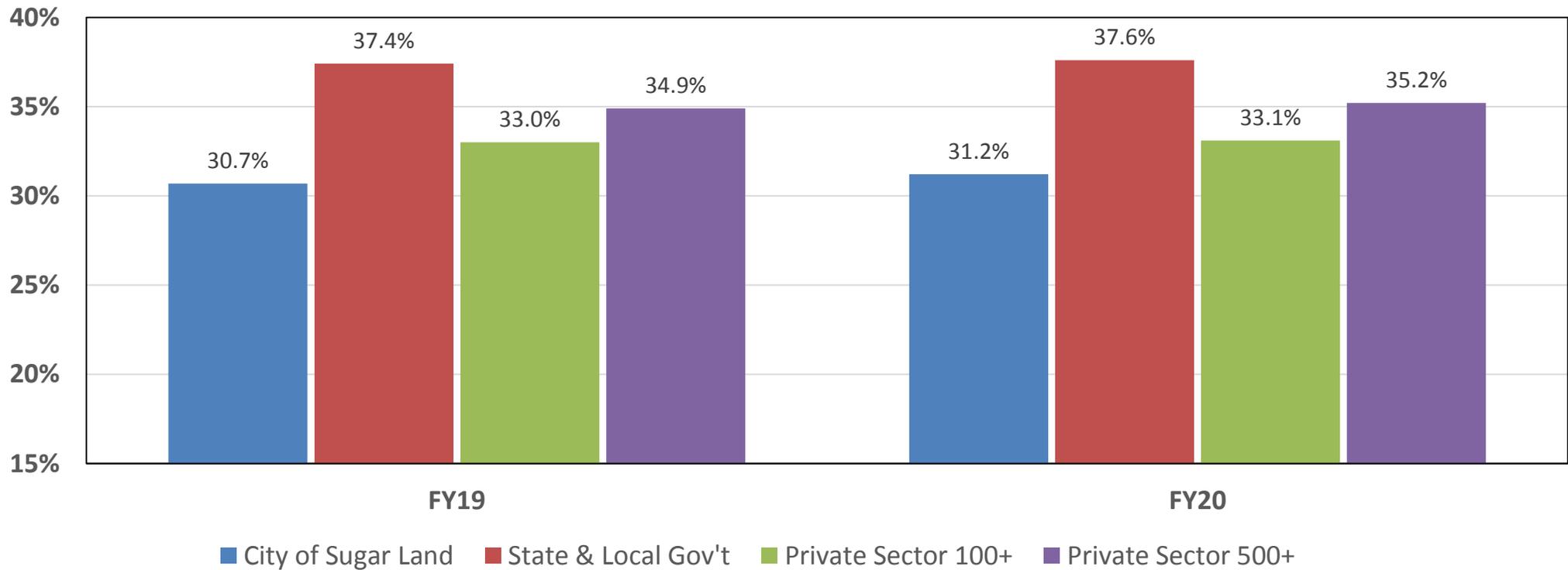


# Historical Merit Pool



# Benefits Burden

## Benefits as a Percent of Total Compensation



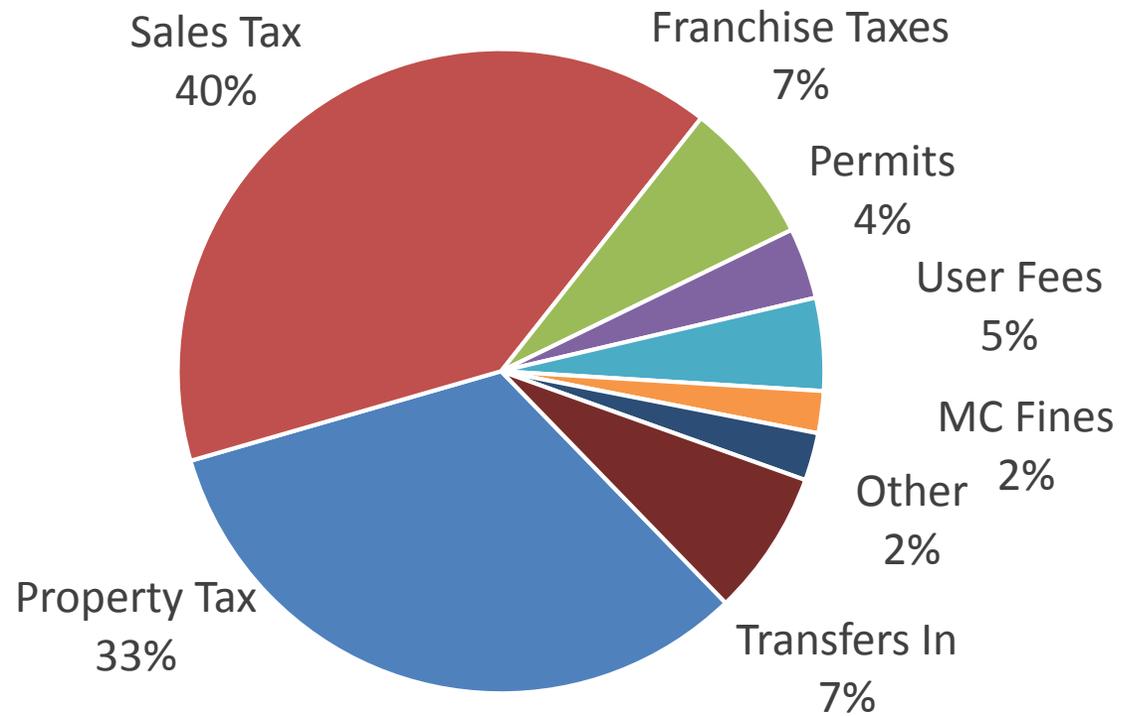
# General Fund Overview

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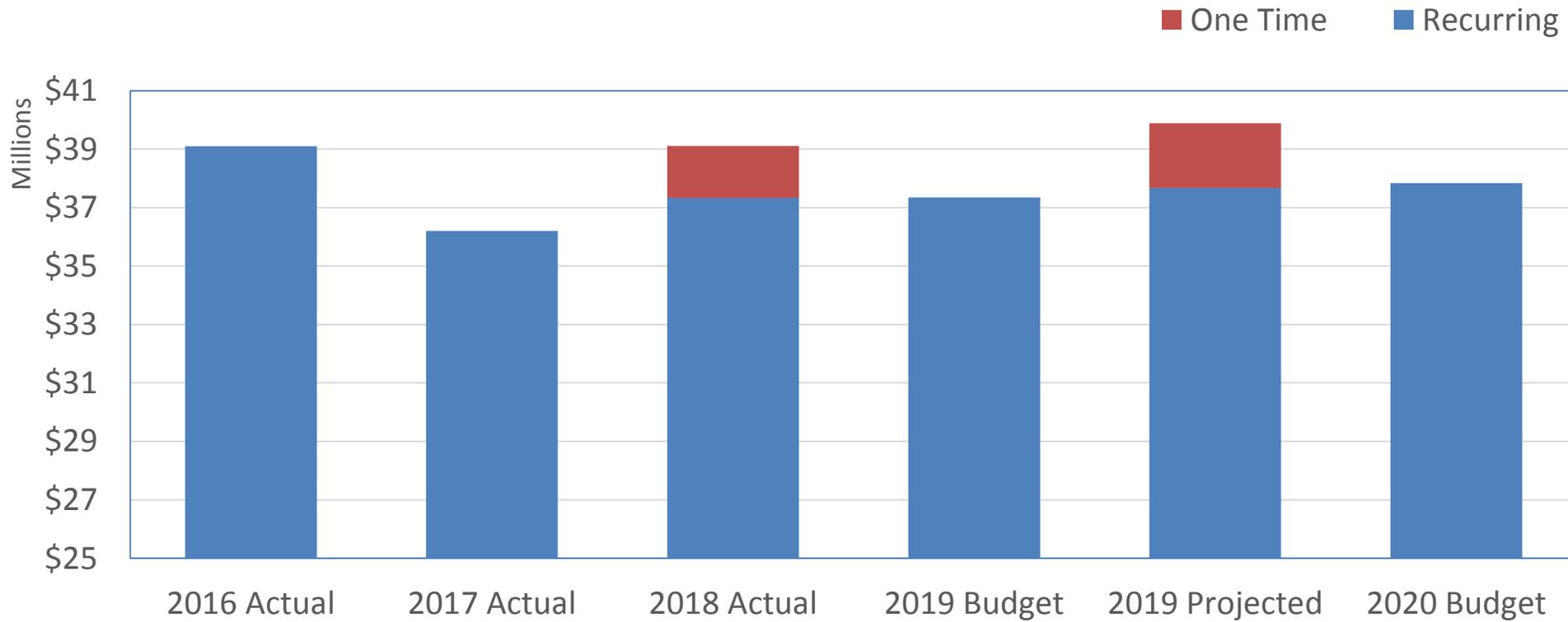
- **Primary Operating Fund for the City**
  - **Accounts for All Activity that isn't Legally Required to be Accounted for Separately**
  - **Provides Traditional Government Services**
    - **Public Safety: Police, Fire/EMS, Dispatch**
    - **Streets, Drainage, ROW Maintenance**
    - **Parks & Recreation**
    - **Environmental & Neighborhood Services**
  - **Funded Primarily by Property & Sales Taxes**

# FY20 General Fund Total Revenues \$94.38M

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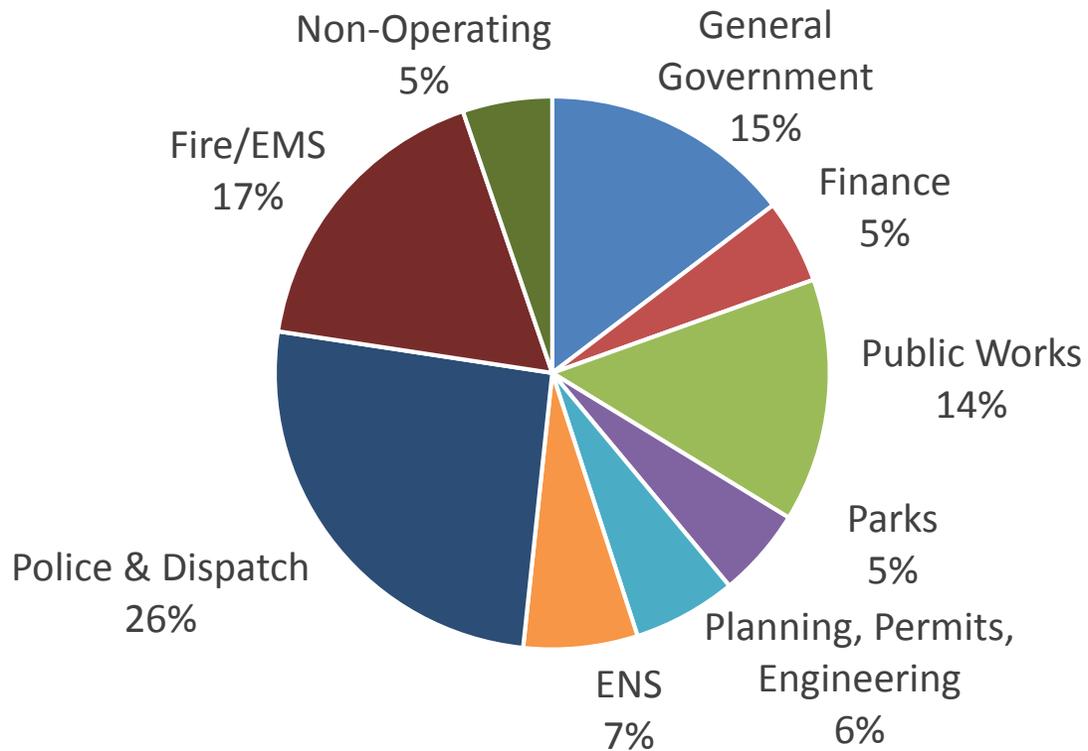


# Sales Tax FY20 Budget



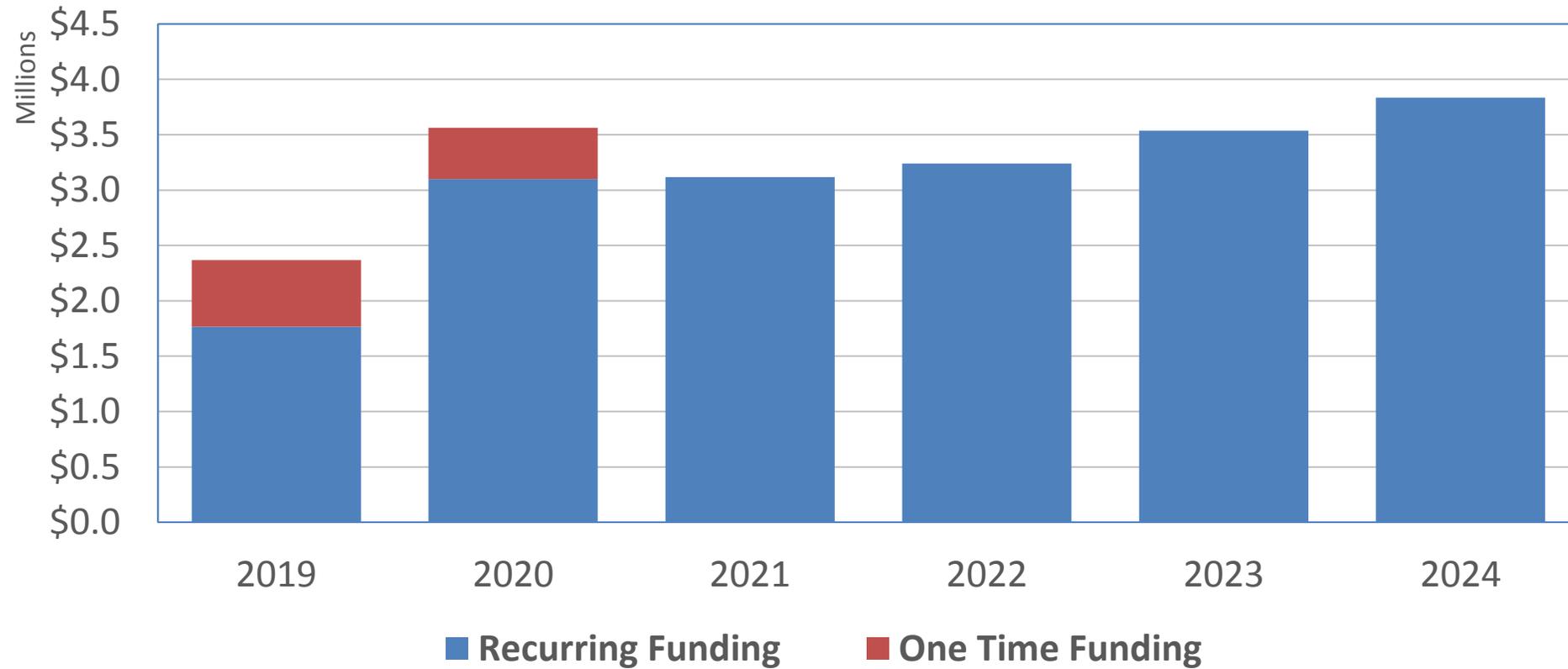
# FY20 General Fund Total Expenditures\* \$99.83M

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\*Includes Transfers Out and One Time Funding

# Infrastructure Rehabilitation Funding Plan



## **FY20 Recurring Budget Additions**

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**Collections Improvement Program**

**Police Body Cameras**

**Court Security**

**Dispatch Quality Assurance**

**Traffic Safety**

**Outside Legal Services**

**Fleet Maintenance**

**Animal Services**

**Fire/EMS Equipment Maintenance**

**Stormwater Management Plan**

**Software Licensing**

**Printed Educational Materials**

**Chamber Voting Technology**

**Park & Landscape Maintenance**

**Crime Scene Investigation**

**Code Enforcement**

## Proposed New Positions: General Fund

<b>Additions for</b>	<b>FTE</b>	<b>Positions</b>
<b>Collections Improvement Program</b>	<b>1.0</b>	<b>Collections Specialist</b>
<b>Court Security</b>	<b>1.0</b>	<b>Police Officer- Bailiff</b>
<b>Enhanced GIS Services</b>	<b>1.0</b>	<b>GIS Analyst</b>
<b>Public Works – Streets &amp; Drainage</b>	<b>1.0</b>	<b>Operational Manager</b>
<b>Transportation &amp; Mobility</b>	<b>1.0</b>	<b>ITS Operations Manager</b>
<b>Fleet Maintenance</b>	<b>1.0</b>	<b>Fleet Services Clerk</b>
<b>Facilities Maintenance</b>	<b>2.0</b>	<b>Sr. Facilities Technician</b>
<b>Animal Services</b>	<b>1.0</b>	<b>Field Supervisor</b>

## Proposed New Positions: General Fund

<b>Additions for</b>	<b>FTE</b>	<b>Positions</b>
<b>Stormwater Program</b>	<b>1.0</b>	<b>Stormwater Coordinator</b>
<b>Police Department- Traffic Safety</b>	<b>1.0</b>	<b>Police Officer- Traffic</b>
<b>Police Department</b>	<b>1.0</b>	<b>Crime Scene Technician</b>
<b>Public Safety Dispatch- QA/QC</b>	<b>1.0</b>	<b>Quality Assurance Supervisor</b>
<b>Fire/EMS – Code Enforcement</b>	<b>1.0</b>	<b>Fire Inspector</b>
<b>Insourcing of ROW Maintenance</b>	<b>12.0</b>	<b>General Maintenance (I &amp; II)</b>
<b>Insourcing of ROW Maintenance</b>	<b>4.0</b>	<b>Crew Chief</b>
<b>Insourcing of ROW Maintenance</b>	<b>1.0</b>	<b>Irrigation Foreman</b>

## **ROW Landscape Maintenance Insourcing**

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- **Public Works Manages 665+ Acres of ROW & Easements Via Contracted**
  - **Landscape Beautification & Tractor Mowing**
- **Significant & Ongoing Contracted Cost Increases Since FY16**
- **Concerns with Contractor Commitment and Performance to Standards**
- **Evaluated Insourcing as an Alternate to Current Service Delivery**
- **Using Current Budget + \$320,000 in One Time Funding**
- **Recommend Transition from Outsourced to Staff Providing Service**
- **Results in Recurring Savings in Year 2 and Beyond**

# Proposed One-Time Funding

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<b>Crime Prevention Camera System</b>	<b>Taser Replacement</b>
<b>Comprehensive User Fee Study</b>	<b>Additional Body Cameras</b>
<b>ROW Maintenance- Equipment</b>	<b>Outside Legal Services</b>
<b>Public Safety Compensation Study</b>	<b>Citywide Technology Connectivity</b>
<b>Reserve for Employee Benefits Fund</b>	<b>Comprehensive Plan Update</b>
<b>Special Events Strategy Management</b>	<b>Centralized Contingency</b>
<b>Stormwater Plan Implementation</b>	<b>Fire/EMS Training</b>
<b>Vehicles &amp; Equipment for Positions</b>	<b>Bunker Gear Replacement</b>
<b>Land Use Plan Implementation</b>	<b>Municipal Court of Record</b>

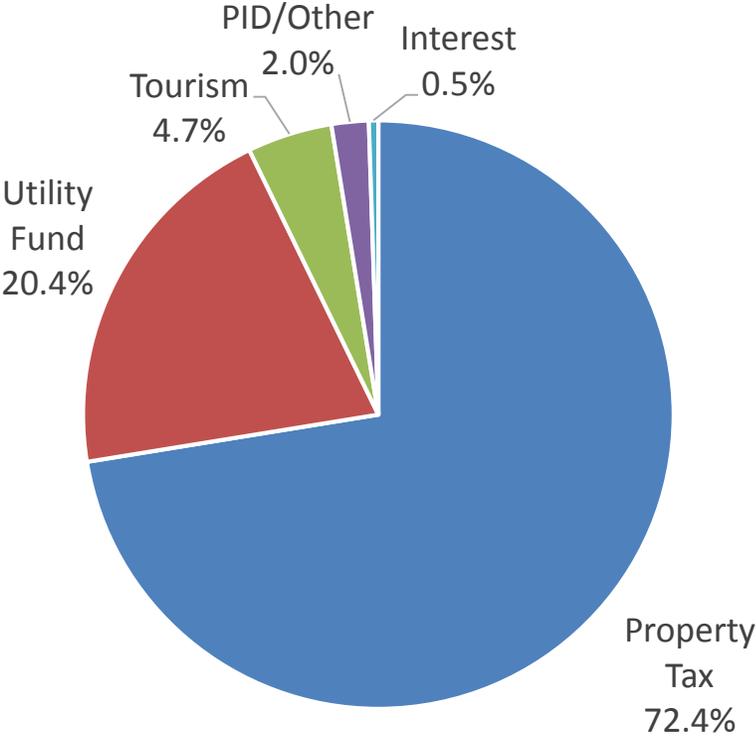
## **Debt Service Fund**

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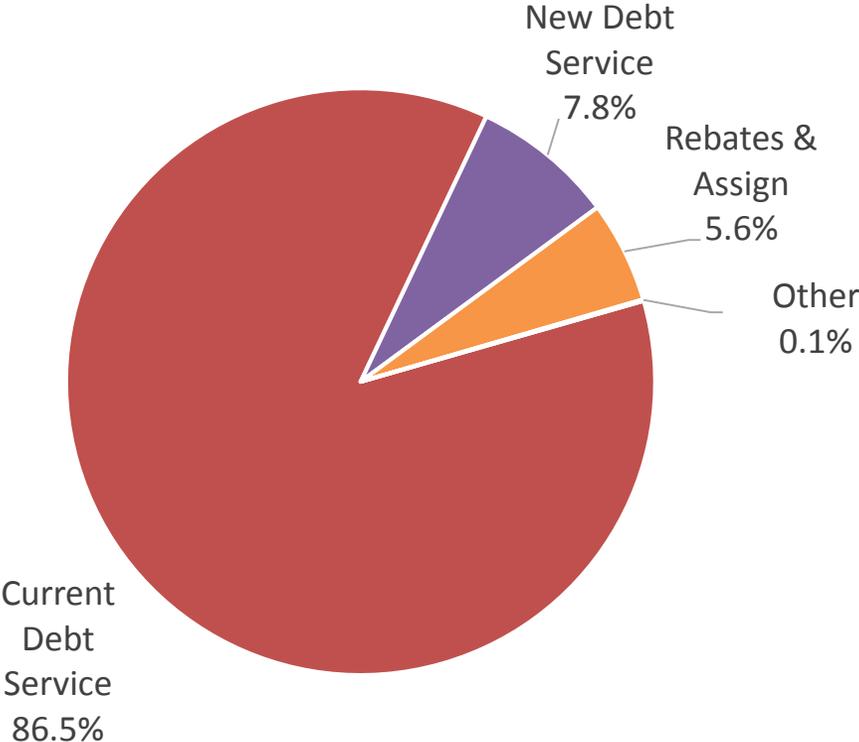
- **Accounts for the City's General Obligation debt, Sometimes Referred to as the Interest and Sinking Fund**
- **Primary Revenue Source is Property Taxes**
  - **Shift Capacity within Rollback Rate to General Fund**
  - **Approx 1¢ Increase Tax Rate for Voter Approved 2013 Park Bonds**
  - **Offset by Increase to Homestead Exemption**
- **Secondary Sources: Transfers from Other Funds- Utility, Tourism, PID**

# FY20 Debt Service Fund

Revenues \$30.06M

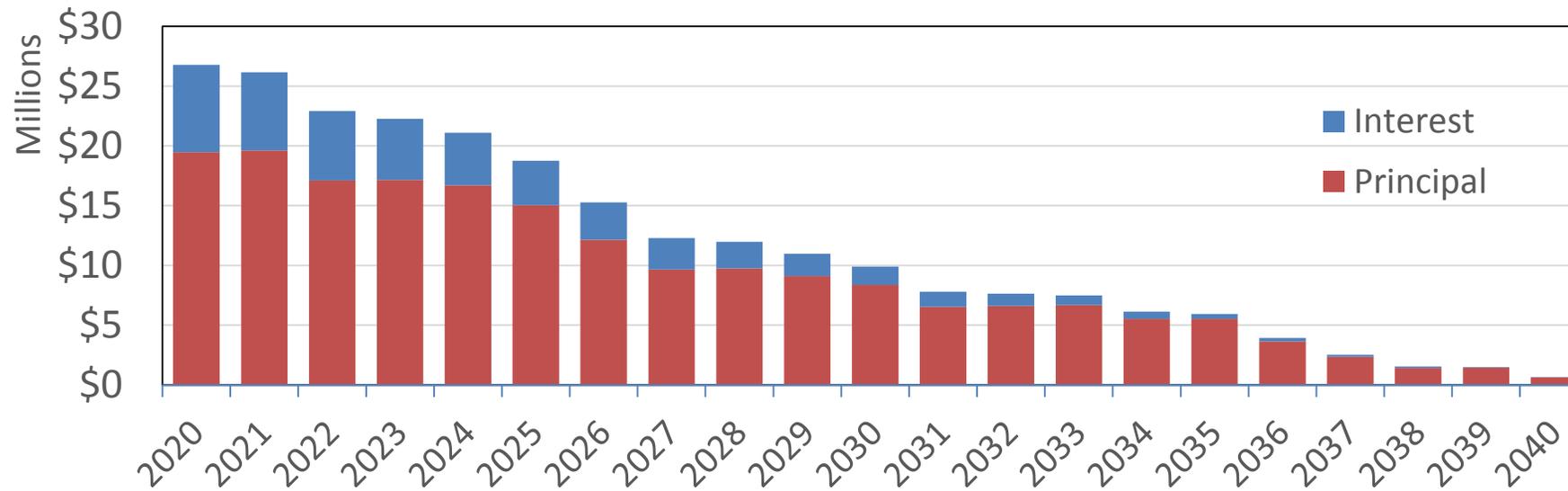


Expenditures \$30.96M



# Debt Service Requirements to Maturity

**Aggressive Repayment Schedule Provides Significant Capacity to Fund Future Capital Projects**



# Enterprise Funds Overview

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- **Services are Funded Through User Fees**
- **Financed and Operated in a Manner Similar to a Private Business**
- **Sugar Land has Three Enterprise Funds:**
  - **Water Utility Fund:**
    - **Water, Wastewater (WW), Surface Water Activities**
  - **Airport Fund**
  - **Solid Waste Fund**
- **Not Supported by General Government Finances (Taxes)**

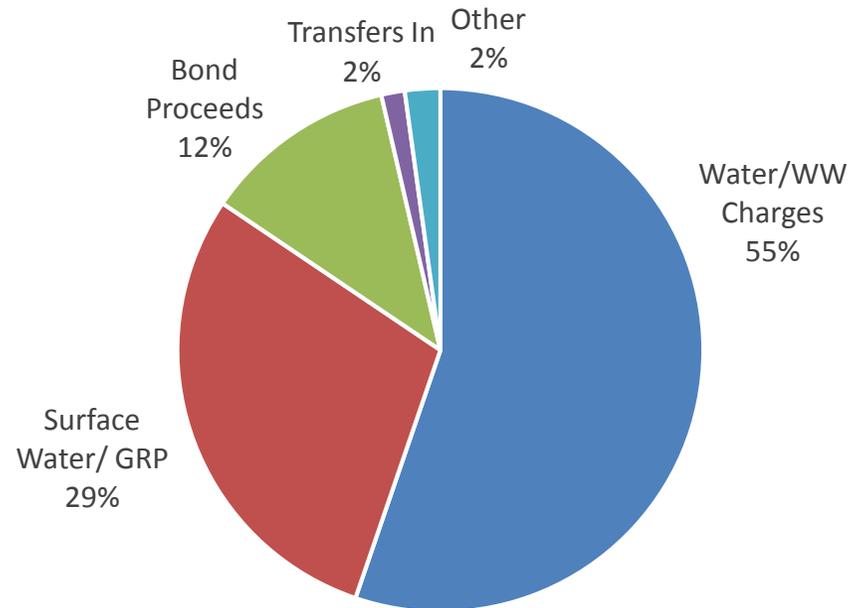
# **FY20 Water Utility Fund**

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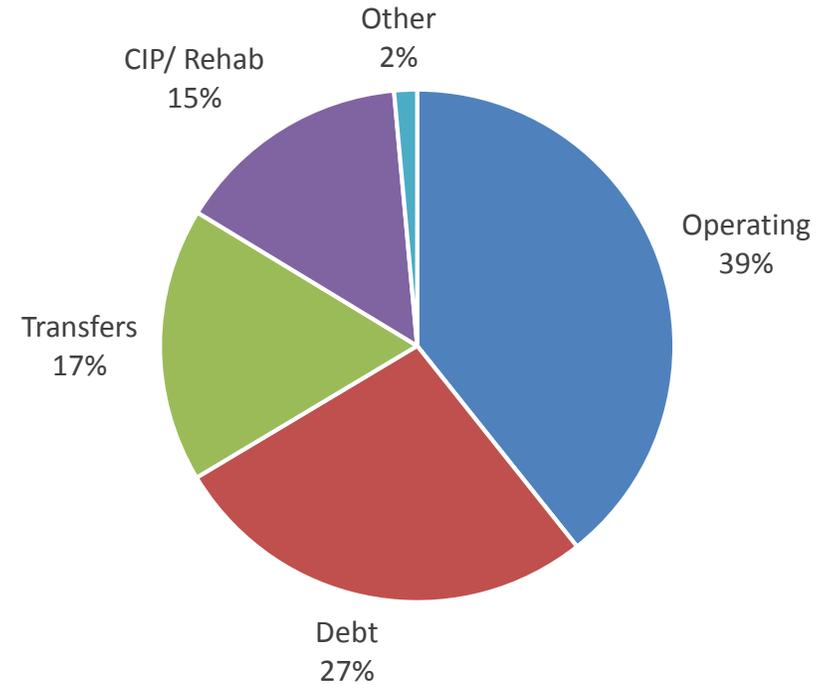
- **Implement Integrated Water Resource Plan (IWRP)**
  - **Secure Water Supplies for City's Long Term Needs**
  - **Prepare for Mandated 60% Groundwater Reduction**
- **Emphasis on Infrastructure Rehabilitation**
- **Rate Increases Needed for Water/WW and Surface Water/GRP**
- **Rates Have Not Increased Since Jan 2014**
  - **Water/WW Rates: 5%**                      **Surface Water/GRP Rates: 10%**
  - **Residential Bill Impact of Approx \$5/month (7%) for 12,000 gallons**
- **Rate Study to Determine Future Year Rate Increases & Rate Structure**

# FY20 Water Utility Fund Overview

Revenues \$63.3M



Expenditures \$64.3M



## **FY20 Utility Fund Additions**

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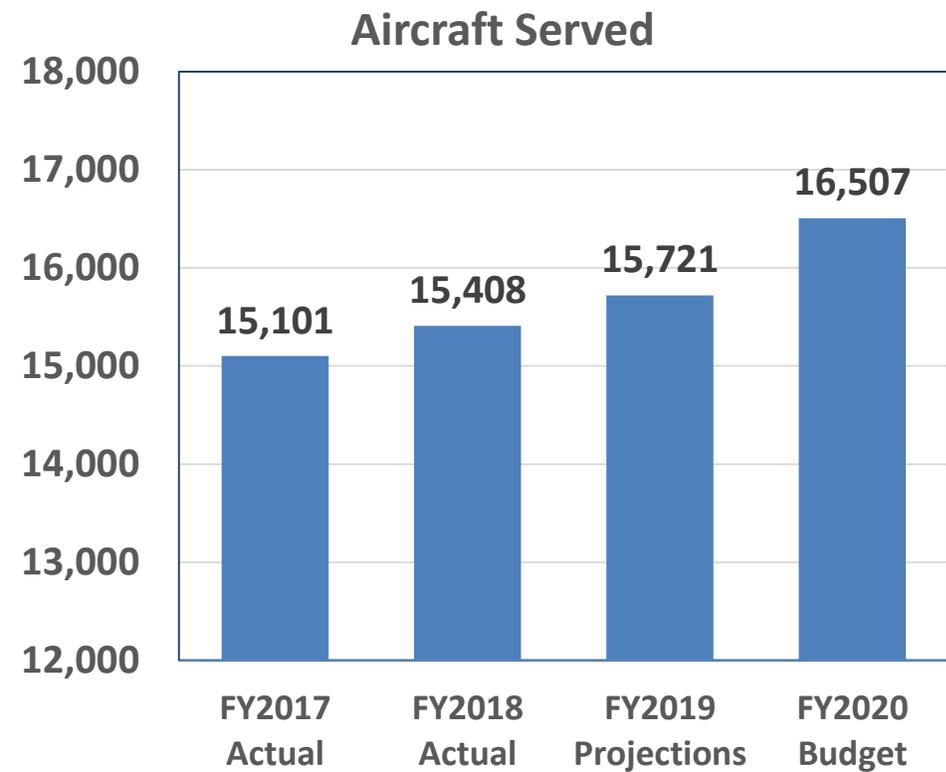
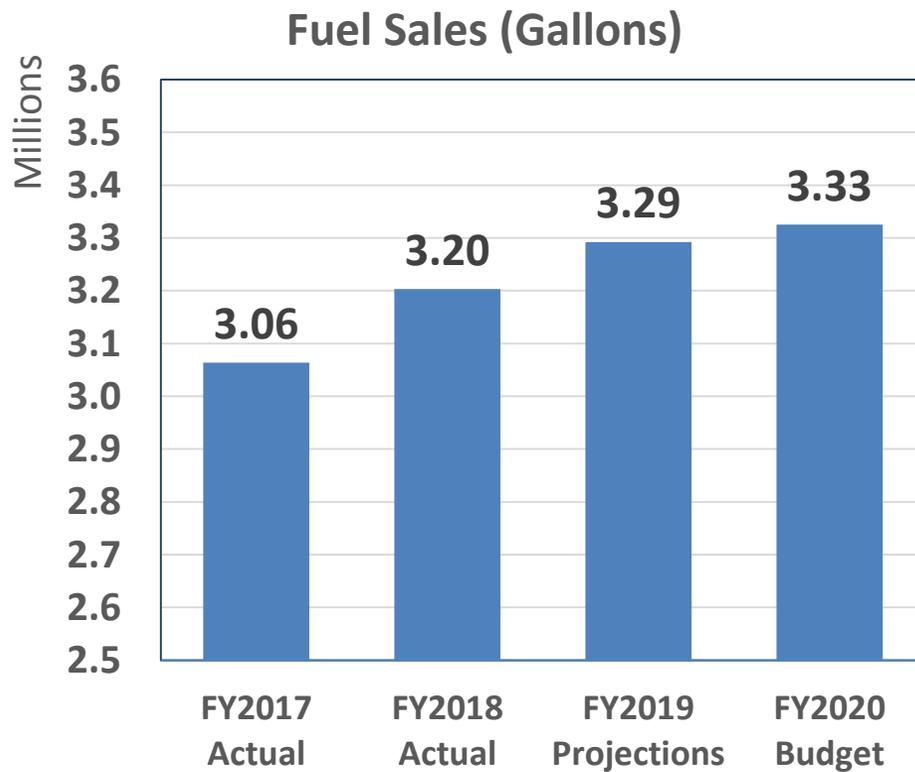
<b>Budget Addition</b>	<b>FTE</b>	<b>Position Title</b>
<b>Additional Water Rights – BRA / GCWA</b>		
<b>Water Quality Sampling</b>	<b>1.0</b>	<b>Water Quality Technician</b>
<b>Customer Service Field Support</b>	<b>1.0</b>	<b>General Maintenance II</b>
<b>Rehab &amp; Repairs- Valves, Manholes</b>		
<b>SCADA Preventative Maintenance</b>		
<b>Coating for Piping and Aerial Crossings</b>		
<b>Contractual CPI Cost Increases</b>		

# **FY20 Airport Fund**

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- **Sugar Land Regional Airport Enterprise Fund**
  - **Operates Like a Business: Self-Supporting**
    - **Customers Have a Choice of Where They Fly**
    - **Not Funded by Property Taxes**
  - **Funded By:**
    - **Aviation Fuel Sales**
    - **Charges For Services**
    - **Hangar Leases**
  - **Revenues Include Proposed Increase to Fuel Mark-up**

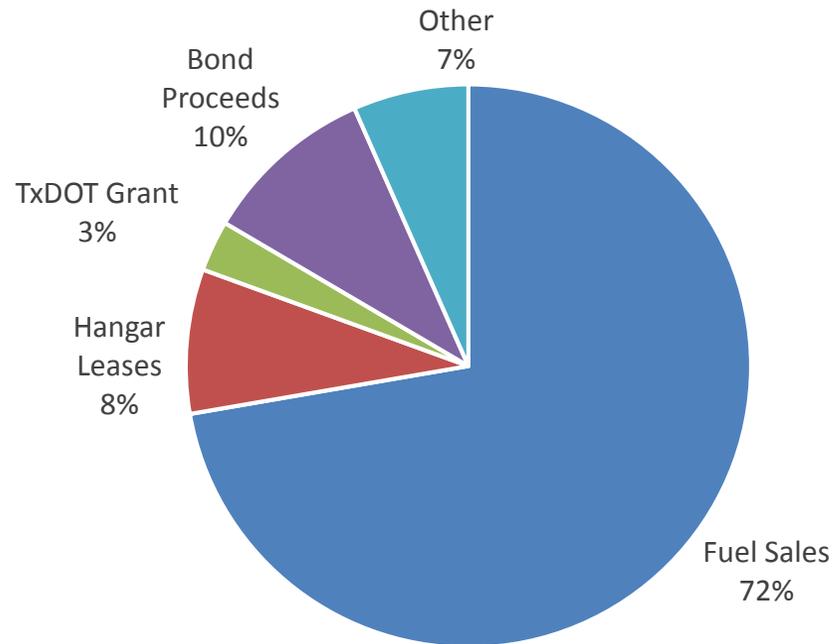
# Airport Operations Activity



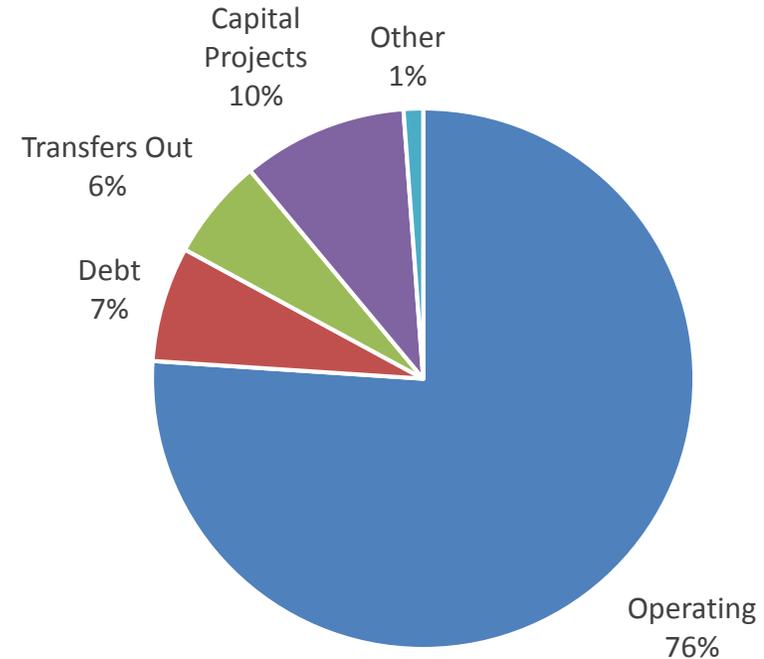
# FY20 Airport Fund Overview

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Revenues \$18.5M



Expenditures \$18.3M



## **FY20 Airport Additions**

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<b>Addition For</b>	<b>FTE</b>	<b>Position</b>
<b>FBO Operations</b>	<b>2.0</b>	<b>Line Crew</b>
<b>FBO Customer Service</b>	<b>1.0</b>	<b>PT Airport Service Rep (2)</b>
<b>Air Traffic Control Tower Generator</b>		
<b>US Customs Building Renovation</b>		
<b>Taxiway, Airfield and Roadway Repairs</b>		
<b>Mitigation &amp; Demolition of Building 108</b>		
<b>Runway Condition Evaluation</b>		

# **FY20 Solid Waste Fund**

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- **Accounts for Activity Associated With Collection of Solid Waste and Recycling Services**
- **Primarily Acts as a Pass-Thru for Contracted Services**
  - **Contractual Increase Based on CPI of 2.5%**
    - **Effective Jan 2020**
    - **\$18.91 to \$19.38**
  - **Potential Discussion on Recycling Market Uncertainty**

# **Capital Improvement Program (CIP)**

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- **City Charter Requires a Five Year CIP Program**
  - **First Year is Appropriated in the FY20 Budget**
  - **Out Years Fiscally Constrained by Long-Range Financial Forecast but are for Planning Purposes Only**
- **Includes General and Enterprise CIP Projects**
- **Five Year CIP Includes Projects Proposed for GO Bond Program**
  - **Three Year Program (FY21-23)**
  - **Subject to Approval by Voters**
  - **Timing Dependent on City Council Direction**

# **FY20-24 Proposed Five Year CIP**

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- **Key FY20 CIP projects from Certificates of Obligation**
- **Fund Remaining Voter Approved 2013 Park GO Bond Projects**
- **Projects for FY21-23 GO Bond Program**
- **Enterprise CIP:**
  - **Capital Investment for IWRP Implementation**
    - **60% Groundwater Reduction Mandate**
    - **Asset Management Plan**
    - **Infrastructure Rehabilitation**

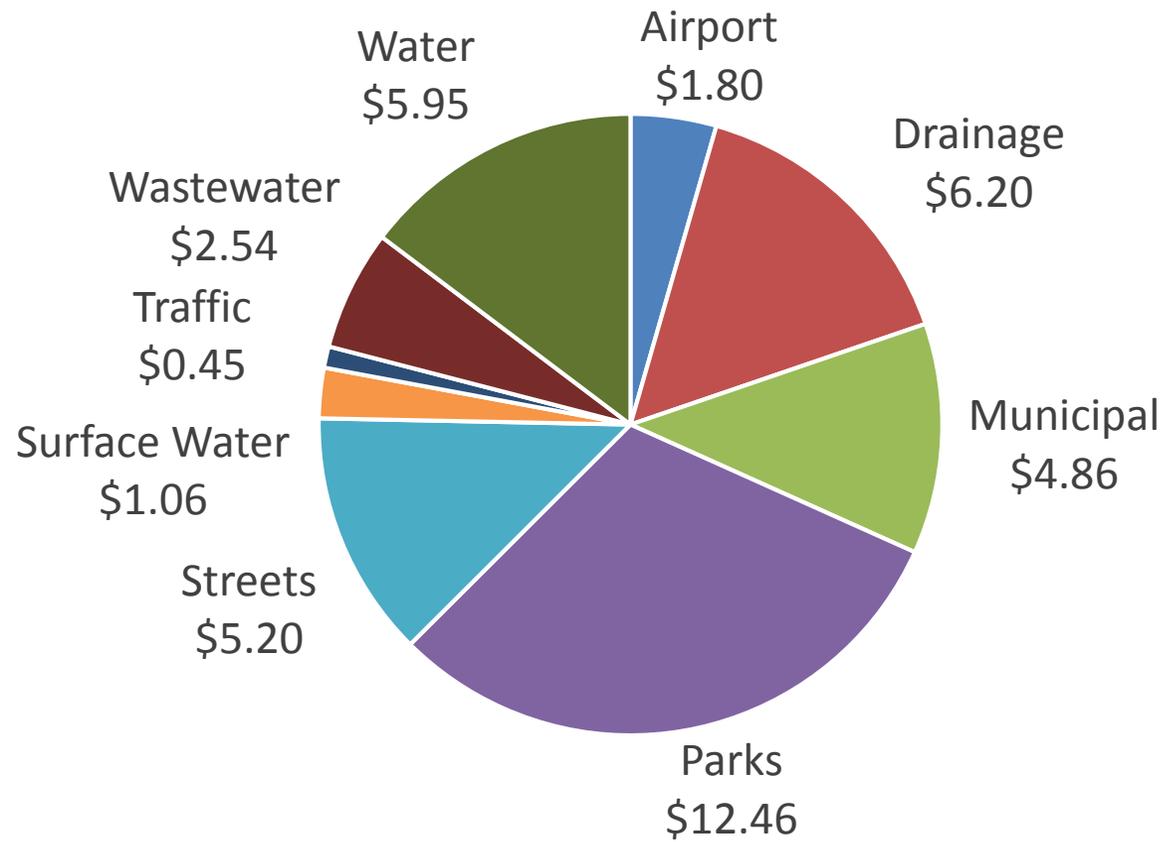
# **FY20 CIP Priorities**

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- **Public Safety Training Facility**
- **Major Facilities Rehabilitation**
- **Enterprise Resource Planning (ERP) system**
- **Settlers Park Drainage Improvements**
- **Major Street Rehabilitation**
- **Completion of 2013 Voter Approved Park Bond Projects**
- **Airport Hangar Relocation**
- **Implementation of IWRP Recommendations**

# FY20 Capital Projects: \$40.5M

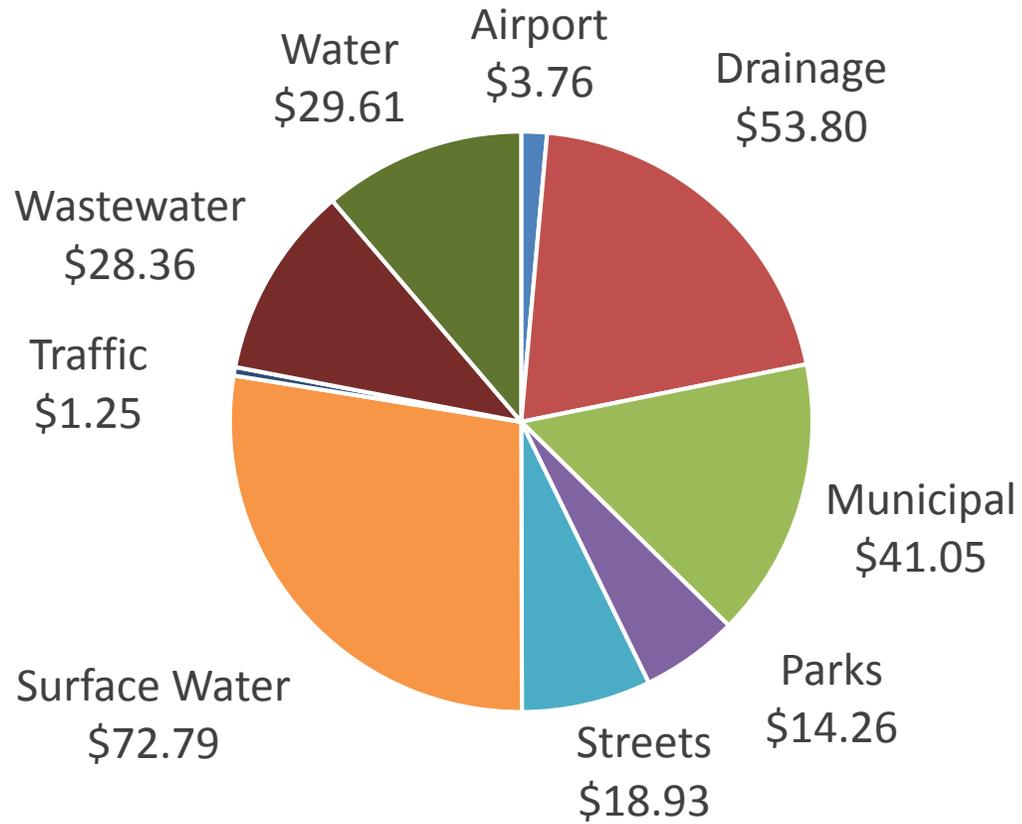
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# Five Year CIP \$263.8 Million

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***Including  
FY21-23 GO  
Bond Program***



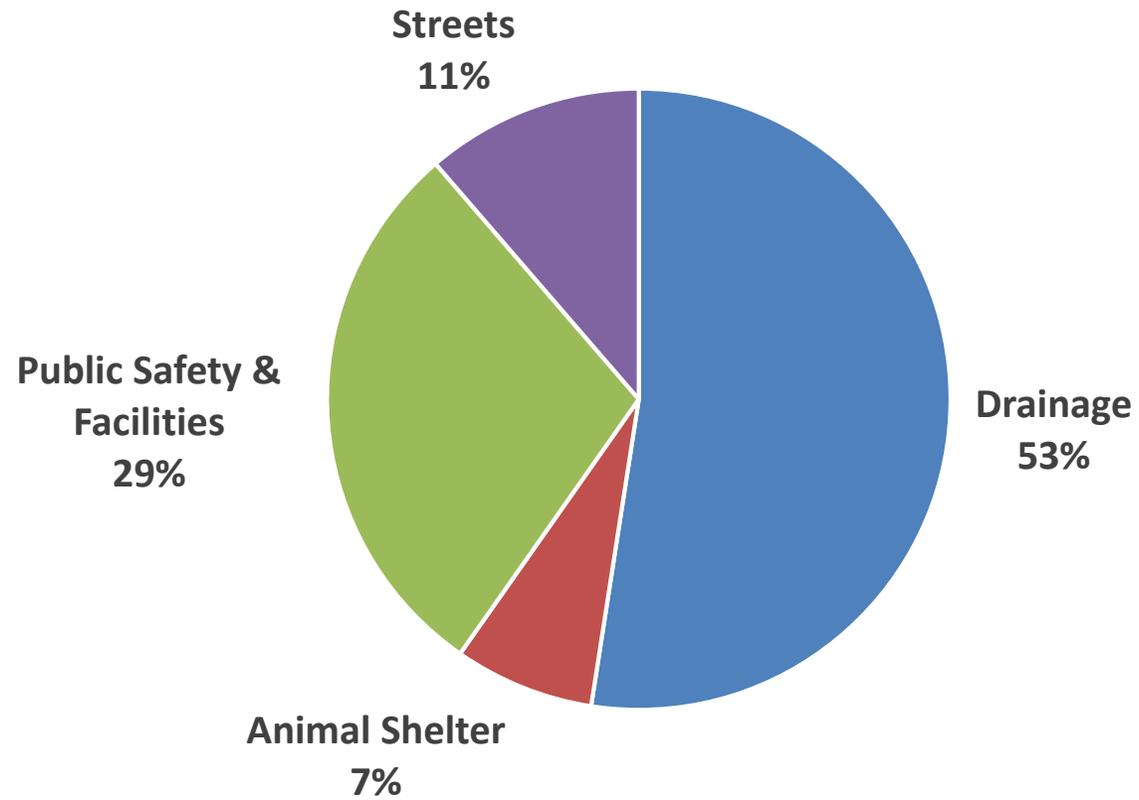
# **FY21-23 GO Bond Program**

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- **Not Enough Capacity within Current Tax Rate to Fund Capital Needs**
  - **\$90M in Projects is Double the Current Capacity of \$45M**
  - **Existing Capacity from Declining Debt Covers \$45M of Projects**
- **3 Cent Tax Increase Needed to Support Approx. \$90M in Projects**
  - **Implement in First Year After Voter Approval**
  - **Approximate 9% Increase to Residential Tax Bills (\$100/year)**
- **Projects Currently Shown in FY22 of Five Year CIP as a Placeholder**
  - **Implement over Three Years (FY21-23)**
  - **Project Timing Dependent on City Council Direction**
- **Council Desires Voter Input and Approval of Projects**

# FY21-23 GO Bond Program

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# **Economic Development Corporations**

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- **Each Corporation funded through ¼ cent sales tax**
  - **Sugar Land Development Corporation: type A**
  - **Sugar Land 4B Corporation: type B**
- **Funding restricted by the Economic Development Act**
- **Main purpose**
  - **Promote growth & diversification of the tax base**
  - **Support economic development efforts**

# FY20 Budget: Economic Development Corporations



## **SLDC/SL4B FY20 Capital Project Funding**

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<b>Project Name</b>	<b>Amount</b>
<b>Owens Rd Design (4A)</b>	<b>\$ 150,000</b>
<b>Public Art Program (4B)</b>	<b>210,000</b>
<b>Joint Participation in CIP Program (4B)</b>	<b>200,000</b>
<b>Landscape Enhancement / Replacement for Major Roadways (4B)</b>	<b>200,000</b>
<b>Senior Center Study (4B)</b>	<b>100,000</b>

## Summary of FY20 Proposed Budget

<b>Fund</b>	<b>Budget \$M</b>
<b>General Fund</b>	<b>\$ 96.92</b>
<b>Debt Service Fund</b>	<b>32.56</b>
<b>Utility Enterprise Fund</b>	<b>43.62</b>
<b>Airport Enterprise Fund</b>	<b>15.24</b>
<b>Solid Waste</b>	<b>8.37</b>
<b>Economic Development Corporations</b>	<b>14.95</b>
<b>Other Funds</b>	<b>19.75</b>
<b>Total Operating Funds</b>	<b>\$ 231.6</b>
<b>Capital Projects</b>	<b>40.52</b>
<b>Total Proposed Budget</b>	<b>\$ 272.1</b>

## **FY20 Budget: Key Dates**

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<b>Date</b>	<b>Action</b>
<b>July 23</b>	<b>Council Workshop on 2019 GO Bond Election</b>
<b>Aug 20</b>	<b>Public Hearing on Proposed Budget</b>
<b>Aug 27</b>	<b>Public Hearing on Proposed Tax Rate Public Hearing on PID Assessment</b>
<b>Sept 3</b>	<b>Public Hearing on Proposed Tax Rate 1st Reading of Fee Ordinance &amp; PID Assessment</b>
<b>Sept 17</b>	<b>Approve FY20 Budget, Five Year CIP and Compensation Plans Adopt 2019 Tax Rate 2<sup>nd</sup> Reading of Fee Ordinance &amp; PID Assessment</b>

# City Council Budget Workshop Schedule

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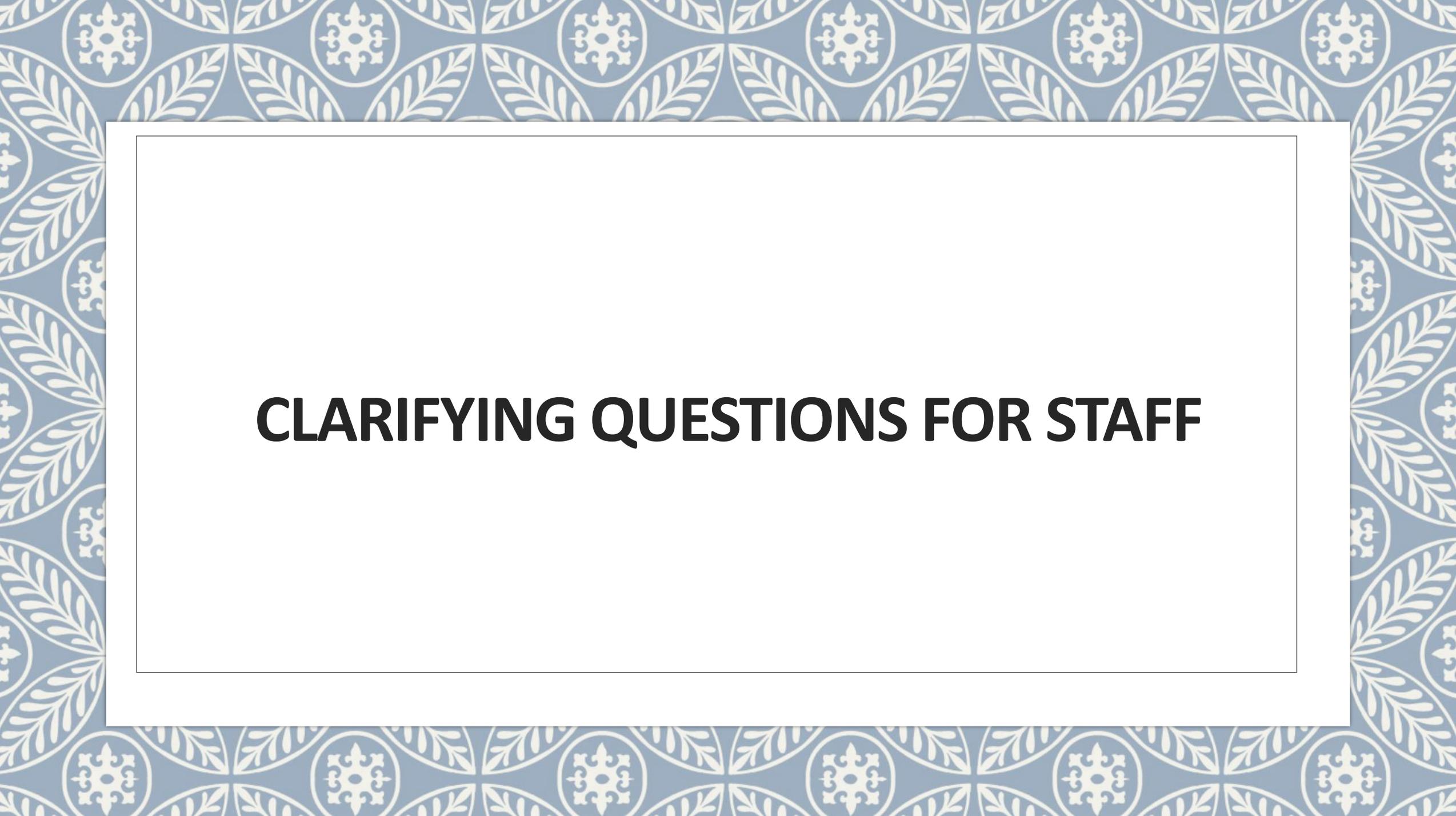
## FY20 Proposed Budget & CIP

<b>Date</b>	<b>Topic</b>
<b>Aug 1</b>	<b>General Fund/ Sugar Land Way</b>
<b>Aug 8</b>	<b>Property Tax and Debt Service Record Vote on Proposed Tax Rate</b>
<b>Aug 15</b>	<b>Enterprise Funds Water Utility System, Airport, Solid Waste</b>
<b>Aug 22</b>	<b>Compensation &amp; Benefits, Other Funds- including Economic Development &amp; Tourism</b>

# Truth In Taxation: Property Tax Process

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<b>Activity</b>	<b>Date</b>
<b>Appraisal District to Certify 2019 Tax Roll</b>	<b>July 25</b>
<b>Calculate Effective Tax Rate</b>	<b>July 27- Aug 1</b>
<b>Record vote on Proposed 2019 Tax Rate</b>	<b>Aug 8</b>
<b>Publish Notice of Proposed 2019 Tax Rate</b>	<b>Aug 14</b>
<b>1<sup>st</sup> public hearing on Proposed 2019 Tax Rate</b>	<b>Aug 27</b>
<b>2<sup>nd</sup> public hearing on Proposed 2019 Tax Rate</b>	<b>Sept 3</b>
<b>Ordinances to Adopt FY20 Budget &amp; 2019 Tax Rate</b>	<b>Sept 17</b>



# **CLARIFYING QUESTIONS FOR STAFF**