

City of
Gainesville

FY 2022/2023 BUDGET UPDATE

JULY 13, 2021

Agenda

- Status of General Fund Baseline
- Recommended Increments
- Discussion Points
- Budgetary Levers
- Other Fund Baselines
- Other Fund Increment Requests
- Set Proposed Tentative Millage Rate
- Next Steps

Status of General Fund Baseline

FY 2022/2023 Revenues & Expenditures Overview

July 1st Final Taxable Value: \$8,132,378,247 or 6.6% increase over 2020 final valuation

- Additional property tax revenue: \$2.73 million over FY 2021

General Fund is currently projected at a surplus of \$3,043,774 in FY 2022 and a surplus of \$922,081 in FY 2023

- Does not include any decrement or increment adjustments

GENERAL FUND SUMMARY

	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Proposed Budget	\$ Change	% Change	FY 2023 Plan
Revenues	136,598,437	137,821,522	143,564,255	5,742,733	4.2%	144,172,505
Expenditures	134,533,412	137,821,522	140,520,481	2,698,959	2.0%	143,250,424
Projected Surplus / (Deficit)	2,065,025	0	3,043,774			922,081

General Fund Baseline Revenues

FY 2022 Budget Assumptions:

Increases:

- **\$2,737,582 in property tax (based on July 1st Final Taxable Value for Tax Year 2021)**
- \$5,475 increase in local option gas tax
- \$399,683 increase in utility tax
- \$73,273 increase in communication service tax
- \$856,819 increase in fire assessment – net factored fire protection unit rate of \$133.00
- \$1,278,950 increase for rental housing program
- \$1,115,622 increase in state revenue sharing
- \$1,389,150 increase in half cent sales tax
- \$1,324,039 increase fee for services

Decreases:

- \$2,002,013 in the General Fund Transfer from GRU to \$36,283,000

General Fund Baseline Revenues

FY 2023 Plan Assumptions:

Increases:

- \$1,033,931 increase in property tax – 2.5%
- \$18,559 increase in local option gas tax – 2.0%
- \$467,275 increase in utility tax – 3% Electric, 5% Water, 1% gas
- \$92,927 increase in fire assessment – 1.0%
- \$84,165 increase in state revenue sharing – 2.0%
- \$84,832 increase in half cent sales tax – 1.0%
- \$854,181 increase fee for services – 5.4%

Decreases:

- \$72,556 in communication service tax - 2.0%
- \$2,000,000 in the General Fund Transfer from GRU – 5.5% (reduced to \$34,283,000)

General Fund Revenues by Major Revenue Category

GENERAL FUND

Revenues	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Proposed Budget	\$ Change	% Change	FY 2023 Plan
Property Taxes	36,640,032	38,619,660	41,357,242	2,737,582	7.1%	42,391,173
Other Taxes	18,283,968	20,282,963	20,755,854	472,891	2.3%	21,178,110
Licenses and Permits	9,579,813	9,159,715	10,868,497	1,708,782	18.7%	10,964,392
Intergovernmental	16,066,810	13,125,717	15,792,134	2,666,417	20.3%	15,992,138
Charges For Services	11,910,861	14,236,612	15,560,651	1,324,039	9.3%	16,414,832
Fines and Forfeitures	751,261	888,340	888,184	(156)	0.0%	888,184
Miscellaneous Revenues	1,692,058	1,293,358	1,175,951	(117,407)	-9.1%	1,175,951
Transfers In	3,388,633	1,930,144	882,743	(1,047,401)	-54.3%	884,725
General Fund Transfer	38,285,000	38,285,013	36,283,000	(2,002,013)	-5.2%	34,283,000
Use of Fund Balance	0	0	0	0	0%	0
TOTAL REVENUES	136,598,437	137,821,522	143,564,255	5,742,733	4.2%	144,172,505

General Fund Baseline Expenditures

FY 2022 Baseline Expenditure Assumptions:

- 1.3% decrease in personal services
 - Baseline includes: 2.5% merit increase for all community builders and IAFF negotiated three-year agreement
 - Reflects reduction in annual required contribution to the pension funds due to the pension obligation bond issued in FY 2020
- 1.1% increase in overall operating expenditures
- 29.7% increase in debt service
 - Pension Obligation Bond Series 2020 (offset by reduction in annual required contribution)

FY 2023 Plan Expenditure Assumptions:

- 2.6% increase in personal services
 - Includes 2.5% merit increase for all community builders
- 0.05% increase in overall operating expenditures
- 2.9% increase in debt service
 - Pension Obligation Bond Series 2020

General Fund Expenditures by Major Expense Category

GENERAL FUND						
Expenditures by Major Category	FY 2020 Actual	FY 2021 Adopted Budget	FY 2022 Proposed Budget	\$ Change	% Change	FY 2023 Plan
Personnel Services	77,216,241	82,304,989	81,229,943	(1,075,046)	-1.3%	83,353,045
Operating Expenses	47,067,300	44,916,981	45,416,129	499,148	1.1%	45,630,719
Capital Outlay	0	10,000	0	(10,000)	-100.0%	0
Debt Service	10,001,580	10,323,562	13,394,104	3,070,542	29.7%	13,786,355
Non-Operating	427,693	245,101	480,304	235,203	96.0%	480,304
Transfer to Fund Balance	0	20,889	0	(20,889)	-100.0%	0
TOTAL EXPENDITURES	134,712,814	137,821,522	140,520,481	2,698,959	2.0%	143,250,424

Recommended Increments

Recommended Increments

Including these recommended Increments in the General Fund proposed budget will result in a balanced budget in FY 2022 and a deficit of **\$197,739** in FY 2023.

Department	Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
					Full-time	Part-time		Full-time	Part-time
City Auditor	Implementation of Audit Software	1	One-time	\$7,430			\$0		
City Auditor	Implementation of Audit Software - external consulting, forensic accounting expertise or other subject matter expertise	2	Recurring	\$5,000			\$5,000		
Equity & Inclusion	Case Management System	1	Recurring	\$15,000			\$15,000		
Equity & Inclusion	External Legal Services	2	Recurring	\$80,000			\$80,000		
Equity & Inclusion	Contract services for compliance investigation	3	Recurring	\$26,000			\$26,000		
Public Works	Street Lighting Tree Trimming	6	Recurring	\$100,000			\$100,000		
Public Works Facilities	Capital and Facilities Maintenance	1	One-time	\$1,996,439			\$0		
Strategic Initiatives	Software tool to support PerformGNV	1	Recurring	\$70,000			\$70,000		
Strategic Initiatives	Integration of the new website with the Citizen Relationship Manager (CRM) software tool	2	Recurring	\$50,000			\$50,000		
Strategic Initiatives	Special Events Software	3	Recurring	\$30,000			\$30,000		
Technology & Innovation	GPD DLT Tape System	3	One-time	\$12,000			\$0		
Technology & Innovation	GPD FDLE Logging Server	4	One-time	\$0			\$22,000		
Technology & Innovation	GPD Server OS software upgrade	5	One-time	\$35,720			\$0		
Technology & Innovation	GPD Network Switches Upgrade	6	One-time	\$0			\$95,000		
Technology & Innovation	GG Laptop Replacements (148 Laptops)	7	One-time	\$167,200			\$0		

Recommended Increments

Department	Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
					Full-time	Part-time		Full-time	Part-time
Budget & Finance	Accountant II - Grants	1	Recurring	\$30,511	0.50		\$30,511		
Budget & Finance	Non capital equipment for Accountant II - Grants	1	One-time	\$1,000			\$0		
Fire Rescue	Community Health Program CRP Phase 2 - FY22 start up costs	1	One-time	\$15,209			\$0		
Fire Rescue	Community Resource Program Specialist- Community Health Program CRP Phase 2- FY22	1	Recurring	\$25,781		0.50	\$25,781		
Fire Rescue	Community Resource Technician - Community Health Program CRP Phase 2 - FY22	1	Recurring	\$42,172	1.00		\$84,344	1.00	
Fire Rescue	Community Health Director - Community Health Program CRP Phase 2 - FY22	1	Recurring	\$116,346	1.00		\$116,346		
Fire Rescue	Community Resource Paramedic Program Coordinator - Community Health Program CRP Phase 2 - FY22	1	Recurring	\$0			\$34,168		0.50
Fire Rescue	Firefighter - Community Health Program CRP Phase 2 - FY22	1	Recurring	\$58,852	1.00		\$176,556	2.00	
PRCA	Tempforce to FTE Account Clerk Senior	1	Recurring	\$56,566	1.00		\$56,566		
PRCA	Tempforce to FTE conversion: Depot Park Recreation Supervisor	2	Recurring	\$70,145	1.00		\$70,145		
PRCA	Cultural Affairs Tempforce to 0.5 FTE	9	Recurring	\$32,403		0.50	\$32,403		
Total				\$3,043,774	5.50	1.00	\$1,119,820	3.00	0.50

Adjusted General Fund Summary

ADJUSTED GENERAL FUND SUMMARY		
	FY 2022	
	Proposed	FY 2023
	Budget	Plan
Revenues	\$ 143,564,255	\$ 144,172,505
Expenditures	140,520,481	143,250,424
Increments	1,047,335	1,119,820
Capital & Facilities	1,996,439	0
Surplus/(Deficit)	0	(197,739)

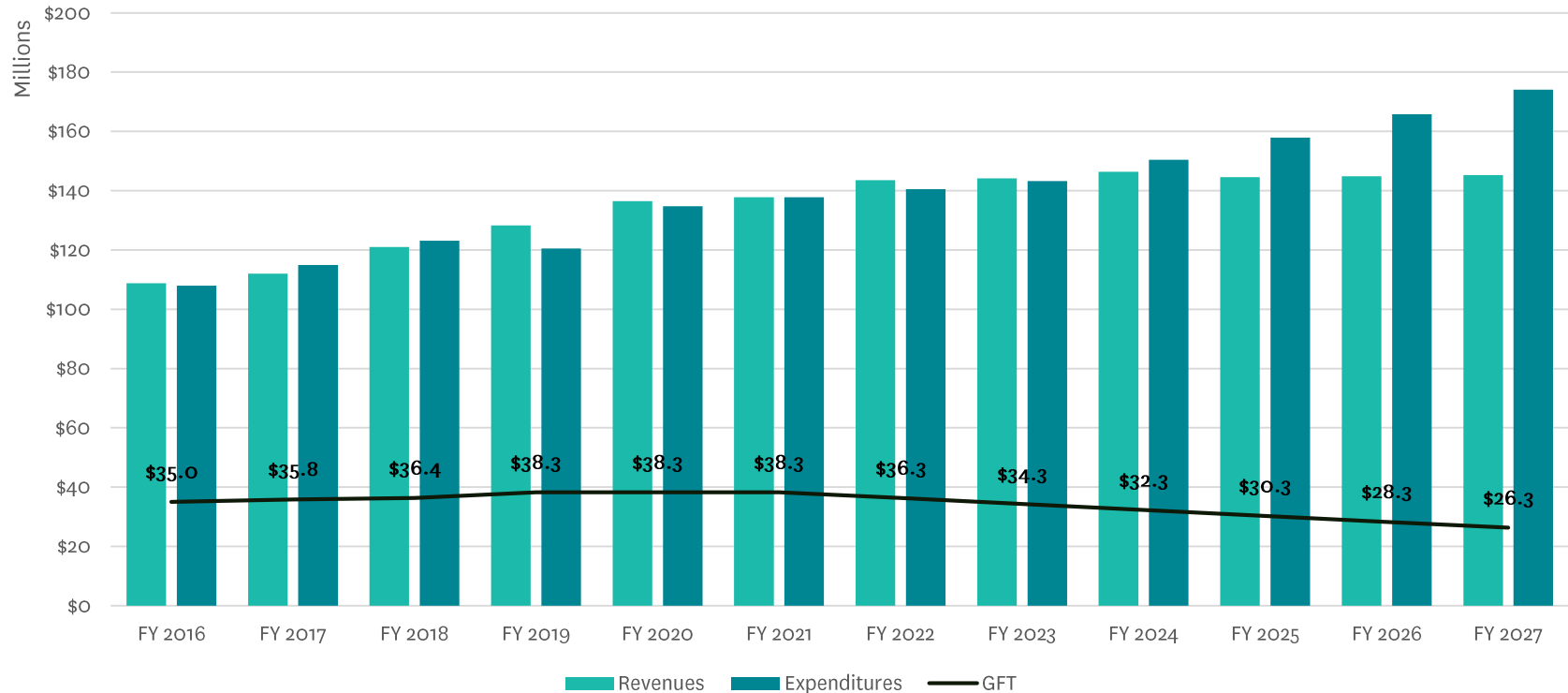
- In order to fully fund FY 2023 Increments, this would require the use of Fund Balance, Tax increases or Expenditure reductions.
- Staff does not recommend the one-time use of Fund Balance for recurring expenditures

General Fund Discussion Points

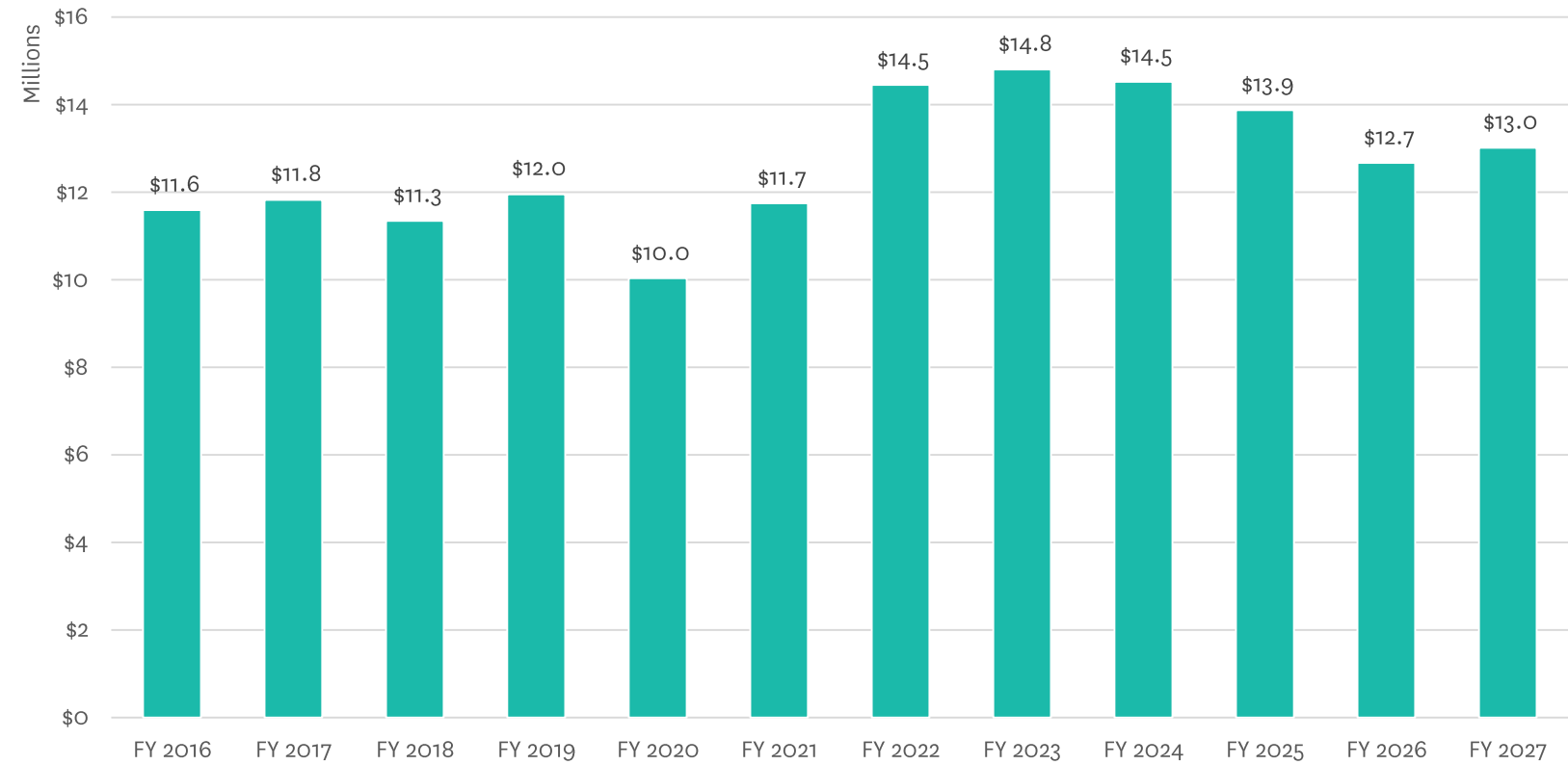
General Fund Discussion Points

- Communication Service Tax revenue estimates are still pending
- Potential Office of Youth Services adjustments
- Commission Increments
- General Fund Transfer reductions in Fiscal Years 2023 – 2027

General Fund Projected Trend in Revenues & Expenditures

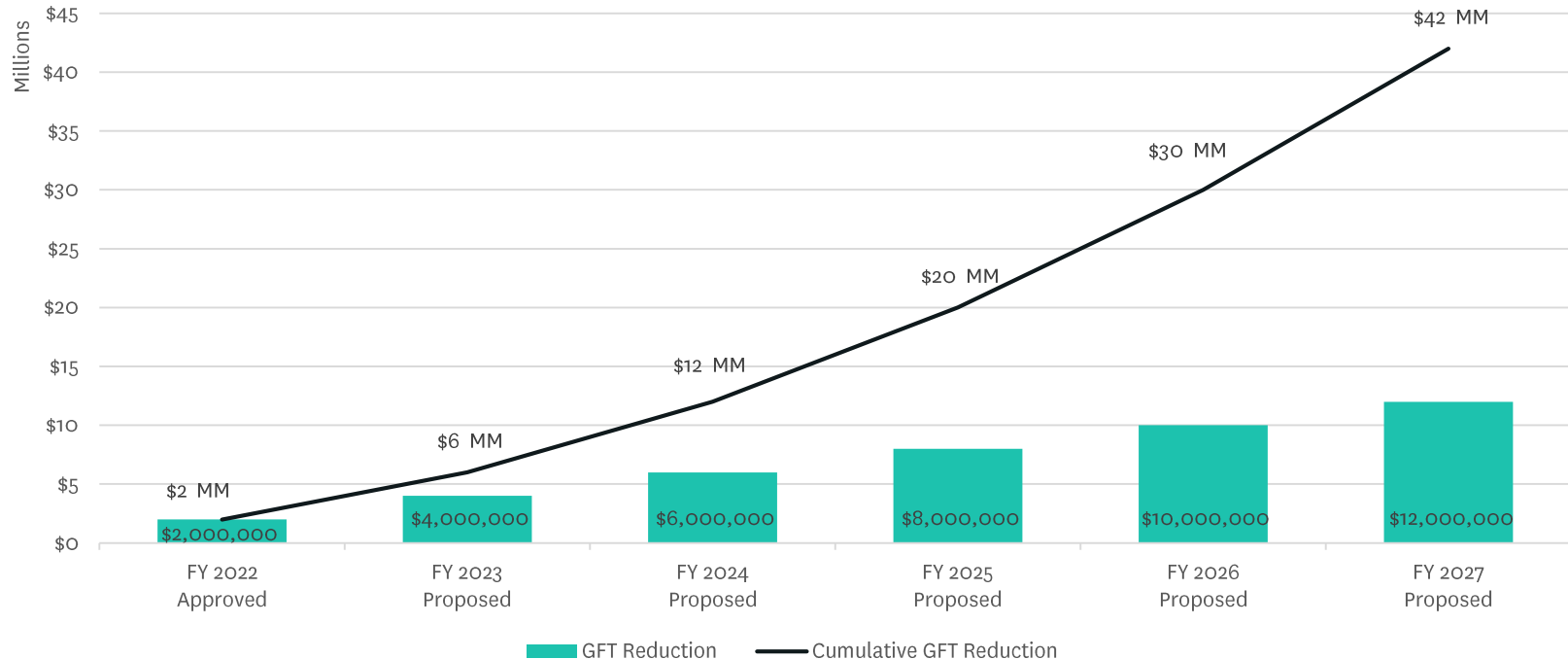


General Fund Debt Service



Budgetary Levers

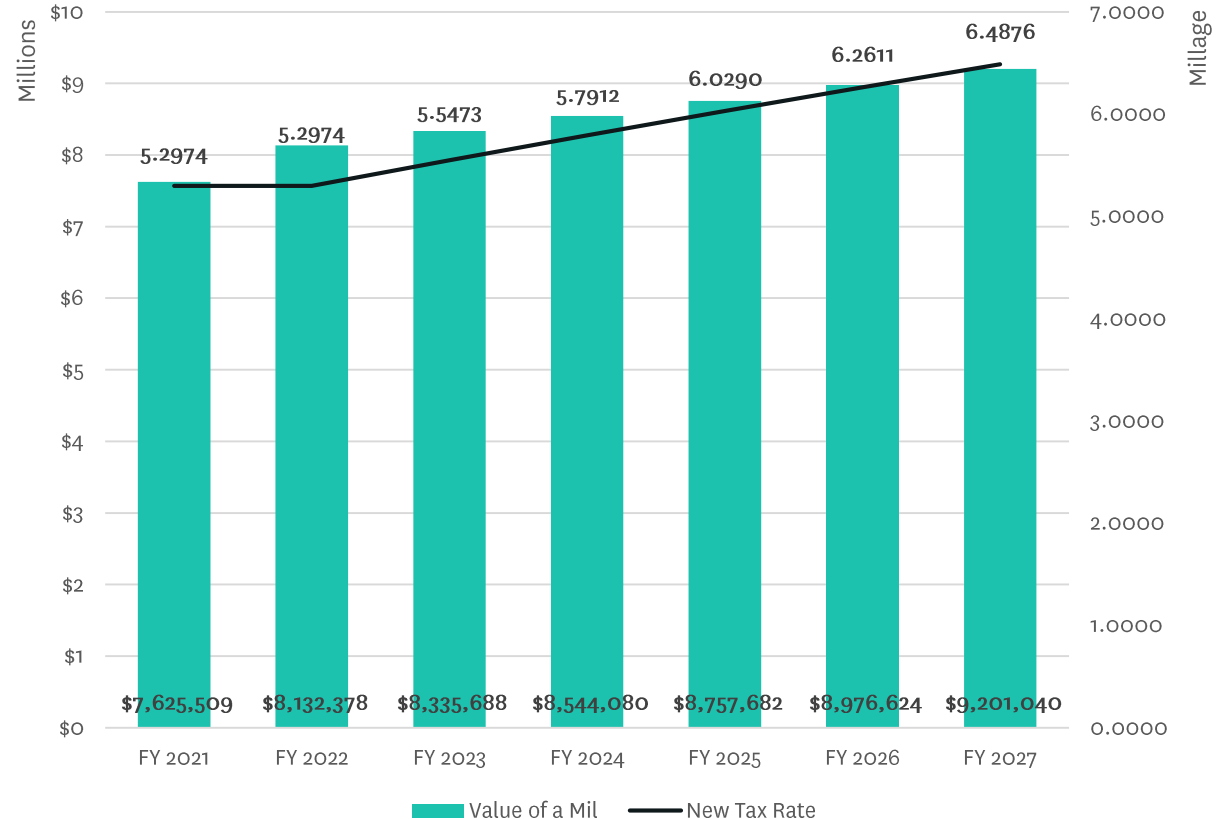
Effect of Cumulative \$2MM GFT Reduction on General Fund Revenue



Effect of \$2MM GFT Reduction on Tax Rate

Assumptions:

- Property Tax Growth Rate of 2.5% after FY 2022 – FY 2027
- Baseline expenditures only (no new increments)



Expenditure Levers

- No Increments
- Use of Fund Balance (not recommended for recurring expenditures)
- Baseline Reductions

Proprietary Fund Review

Proprietary Funds

Enterprise Funds – Charge fees for services to support the cost of operations

- Stormwater Management Utility Fund
- Solid Waste Funds
- Building Inspection Fund
- Regional Transit System

Internal Funds – specific function that supports the organization and whose costs are billed to and reimbursed by departments that use their services

- Fleet
- Other examples not covered today:
 - General Insurance Fund
 - Employee Health & Accident Benefits Fund

Enterprise Funds

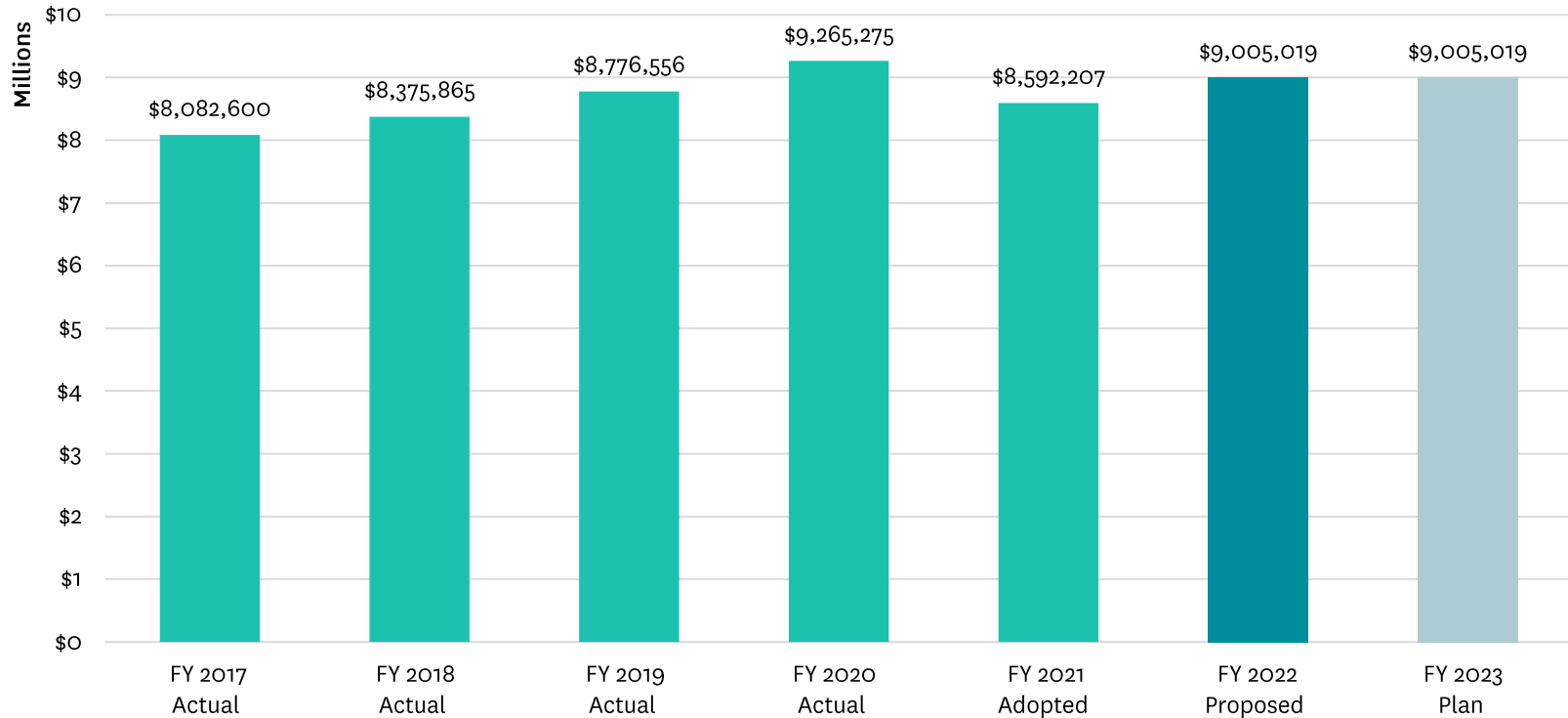
Stormwater Management Utility Fund

The Stormwater Fund protects water quality through maintenance of the City's stormwater infrastructure including upkeep of basins and ditches, street sweeping and mosquito control.

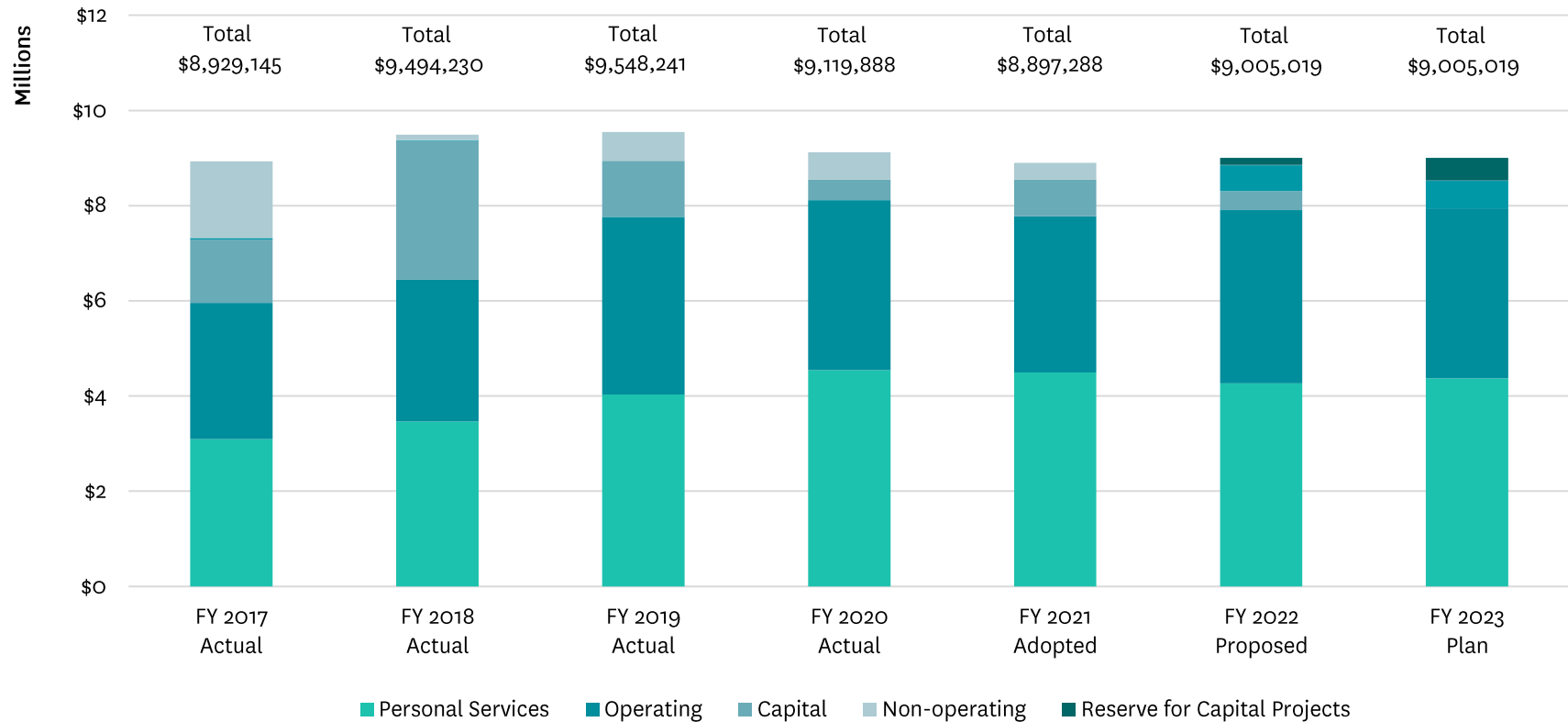
Funded through customer charges based on Equivalent Residential Units billed monthly through Gainesville Regional Utility:

- \$10.40 per Equivalent Residential Unit in FY 2022 which represents a 5% increase

Stormwater Management Utility Fund Revenue from Fees



Stormwater Management Utility Fund Expenses



Solid Waste Fund

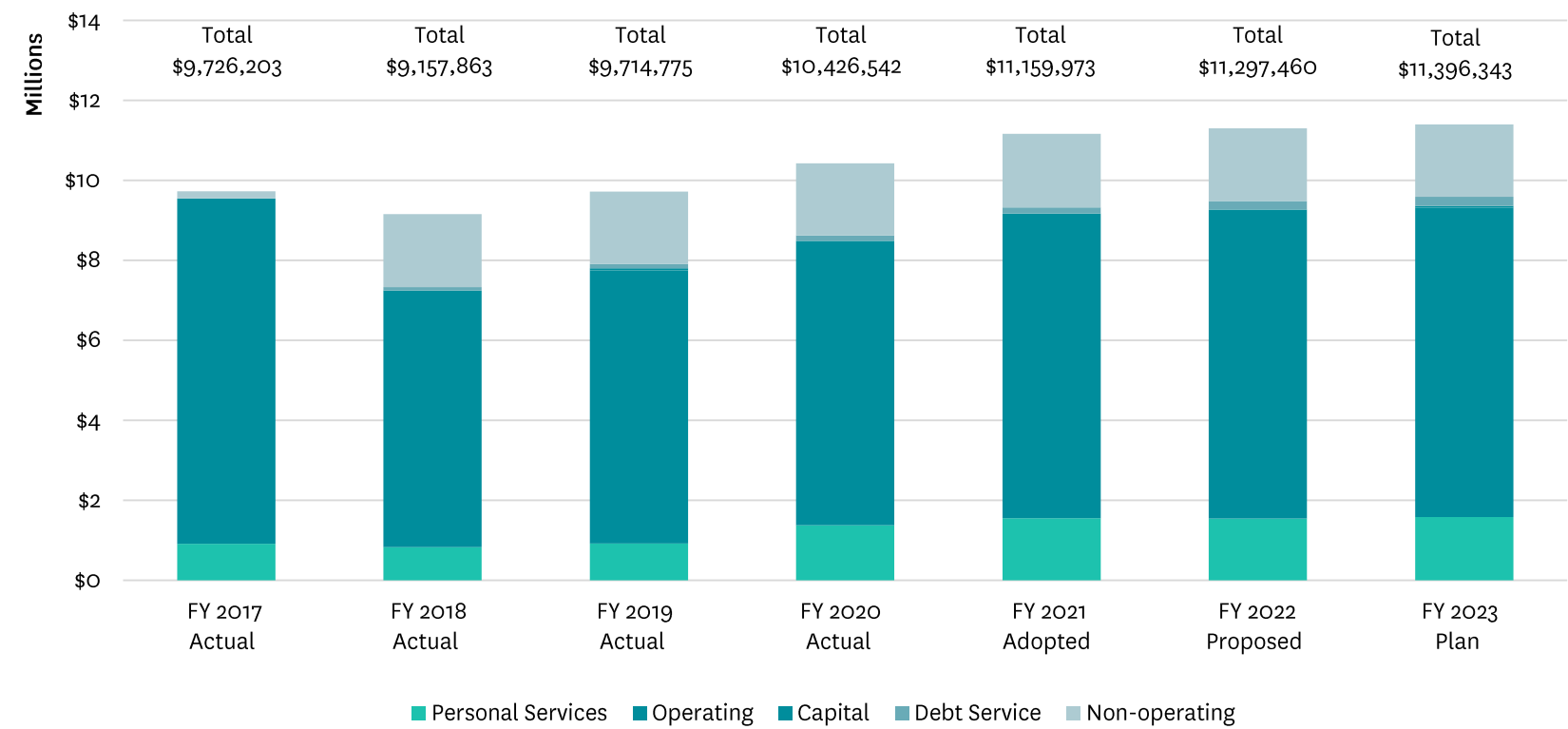
- This fund covers the cost of a third party contract for waste and recycling collection
- Funded through customer charges based on cart size billed monthly through GRU
- Annual payment for roadway resurfacing due to damage from waste hauling trucks of \$1.42MM
- Includes every other year 5% fee increase in FY 2022
- This fund will charge user fees and expenses based upon a new Solid Waste contract
 - Once contract is in place, the budget for the Solid Waste fund will be amended

Solid Waste Fund Revenue

Solid Waste Revenue is not keeping pace with the increase in expenditures, therefore use of fund balance is required to balance FY 2022 and FY 2023 budgets. In order to stabilize revenue projections, fees will have to increase by more than 5%.



Solid Waste Fund Expenses

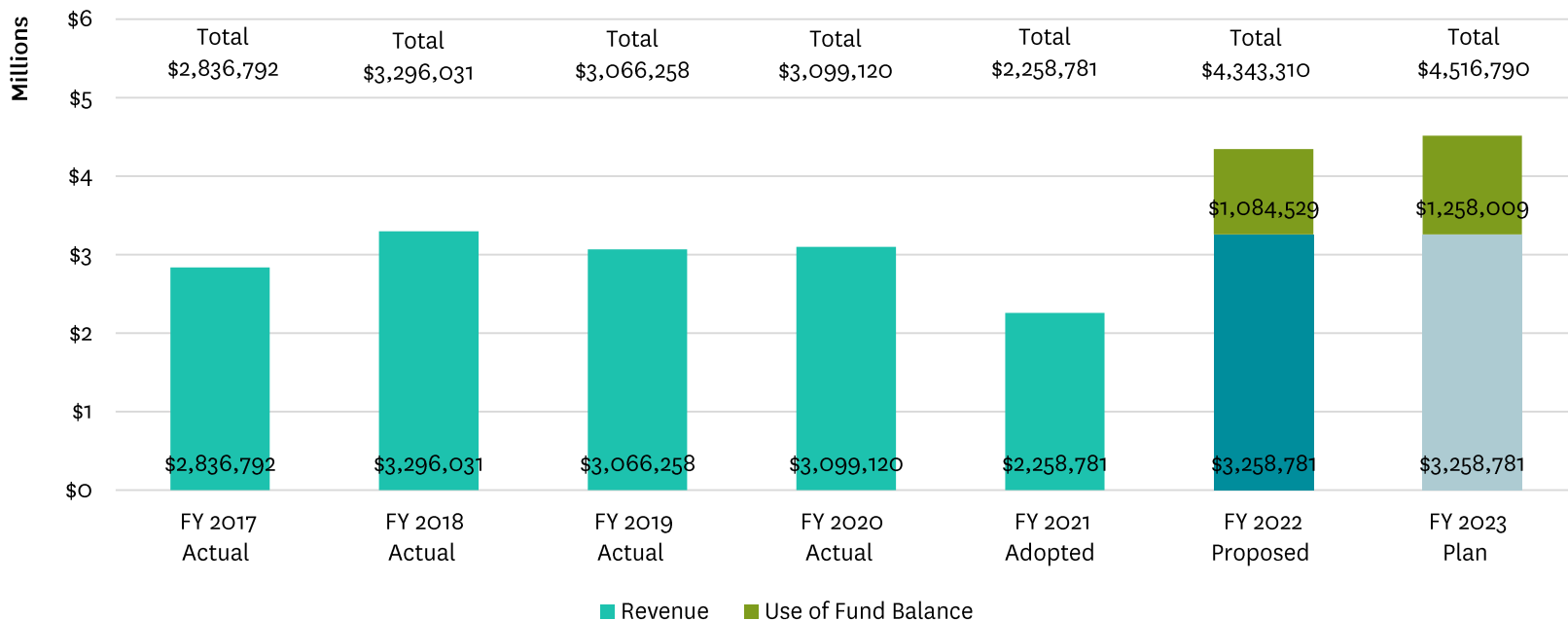


Building Inspection Fund

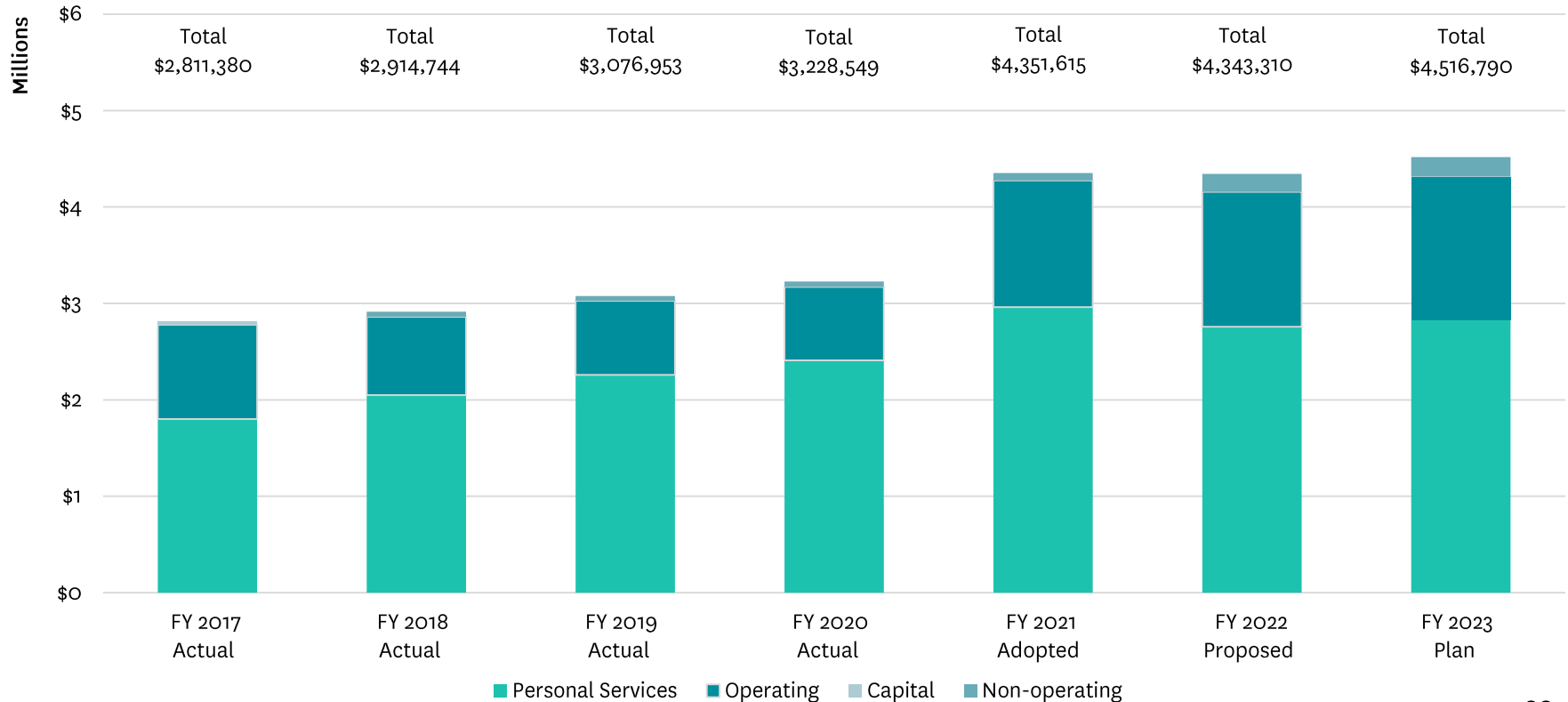
- Primary revenues generated from building permit fees
- Funds must be spent on building inspections and supporting functions
- Revenues are received in advance of the cost of providing services
- In some cases it may be several years before all required inspections are completed
- New rate study underway and expected to be implemented during FY 2022

Building Inspection Fund Revenue

Building Inspection Revenue is not keeping pace with the increase in expenditures, therefore use of fund balance is required to balance FY 2022 and FY 2023 budgets. A new rate study is underway and expected to be implemented during FY 2022.



Building Inspection Fund Expenses



Regional Transit System

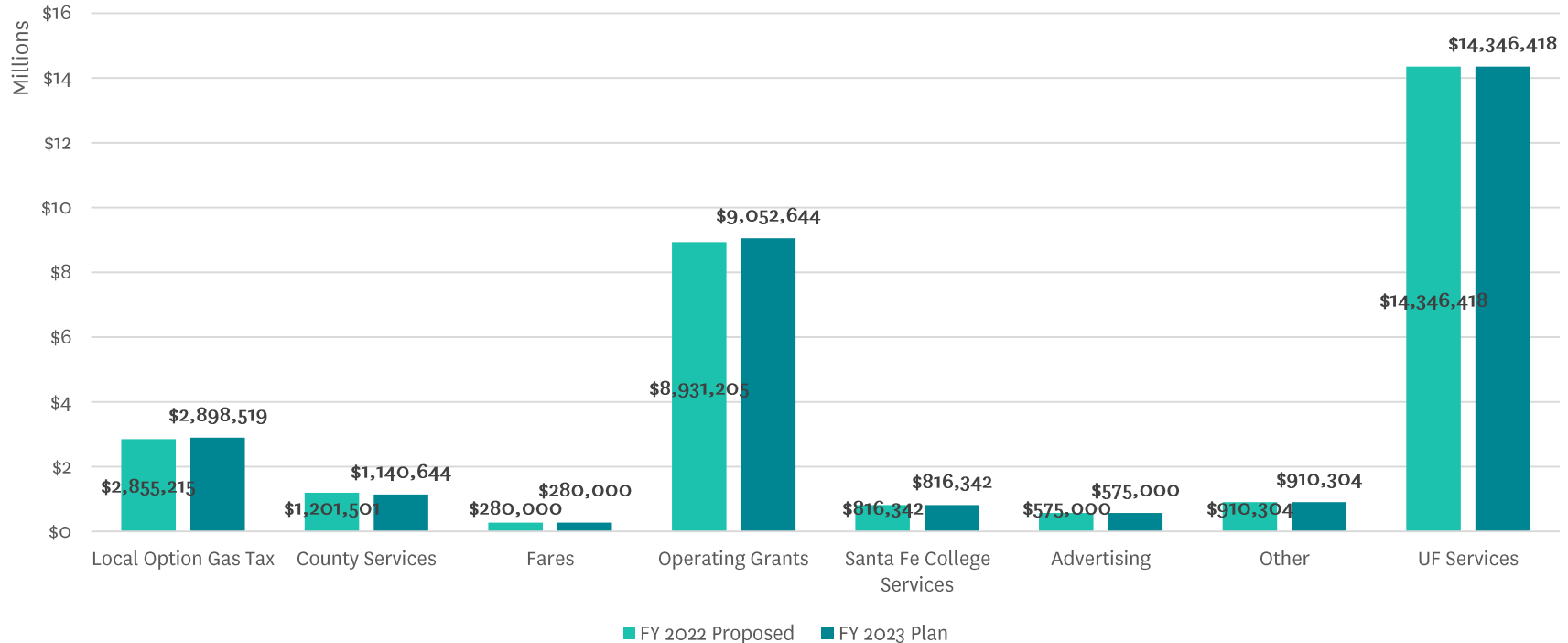
This fund provides for the cost of transit service.

Revenue sources include:

- University of Florida Service Agreement
- FTA/FDOT Grants
- Local Option Gas Tax
- Alachua County Service Agreement
- Santa Fe College Service Agreement
- Fares , Passes & Advertising
- General Fund Support

Regional Transit System Revenues

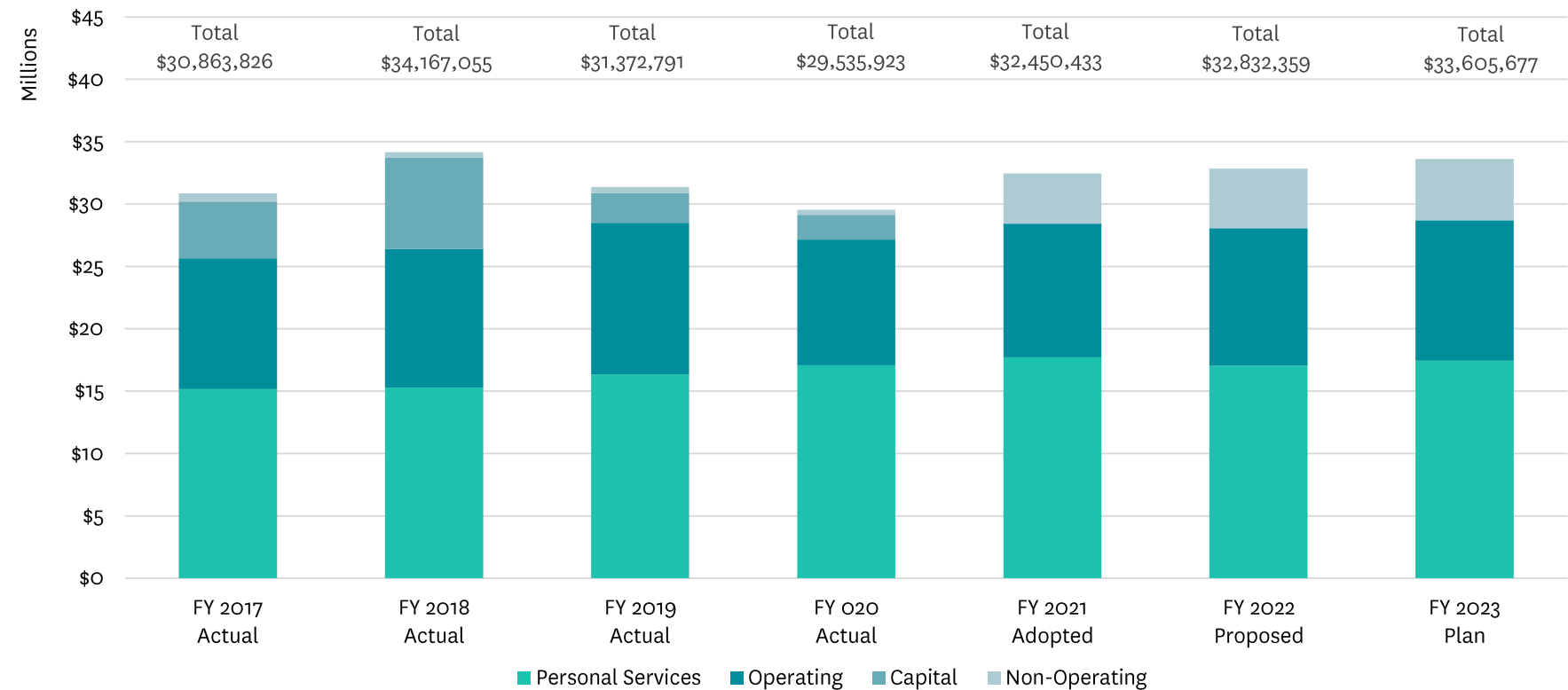
- Total Revenue for FY 2022 - \$29,915,985
- Total Revenue for FY 2023 - \$30,019,871



Regional Transit System Increment Requests

Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
				Full-time	Part-time		Full-time	Part-time
Accountant II - Grants	1	Recurring	\$30,511	0.50		\$30,511		
Non capital equipment for Accountant II - Grants	1	One-time	\$1,000			\$0		
Total			\$31,511	0.50	0.00	\$30,511	0.00	0.00

Regional Transit System Expenses



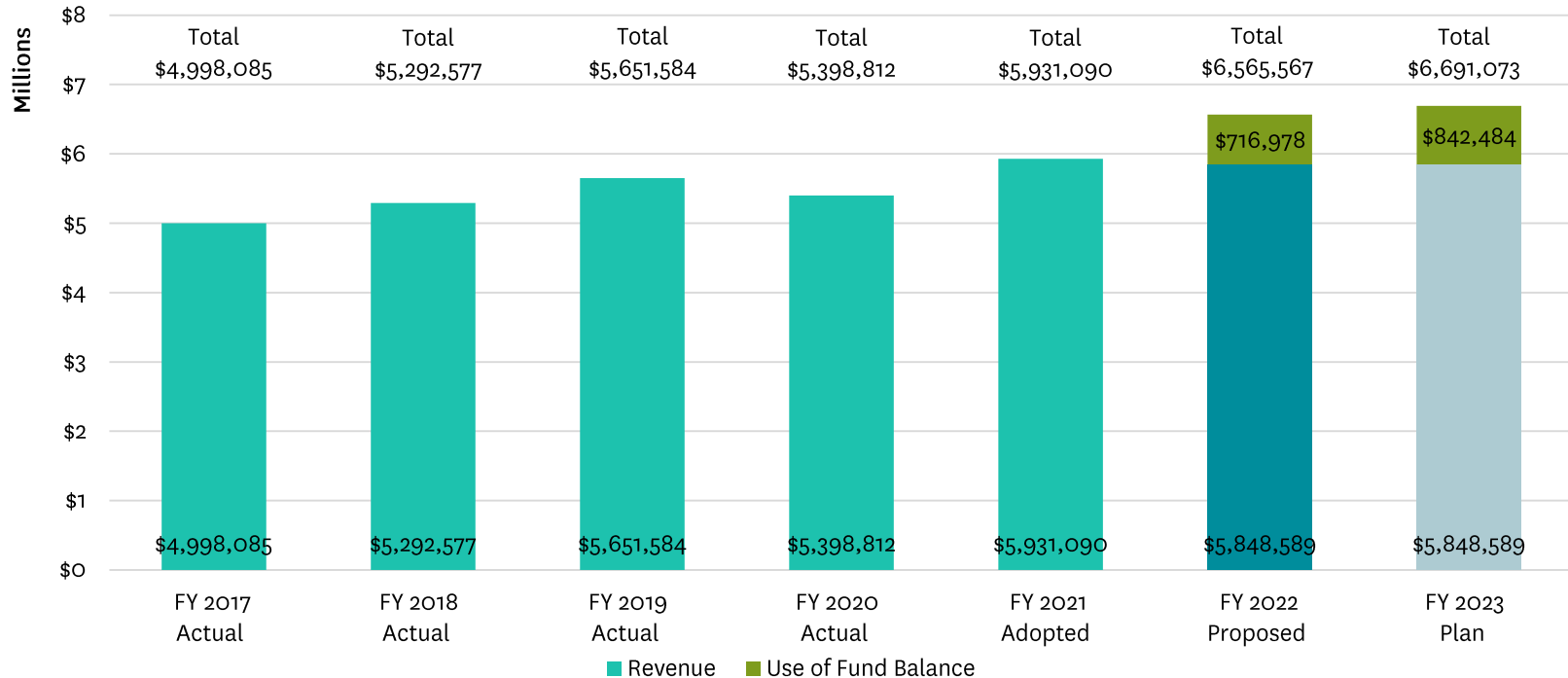
Internal Service Funds

Fleet Management Fund

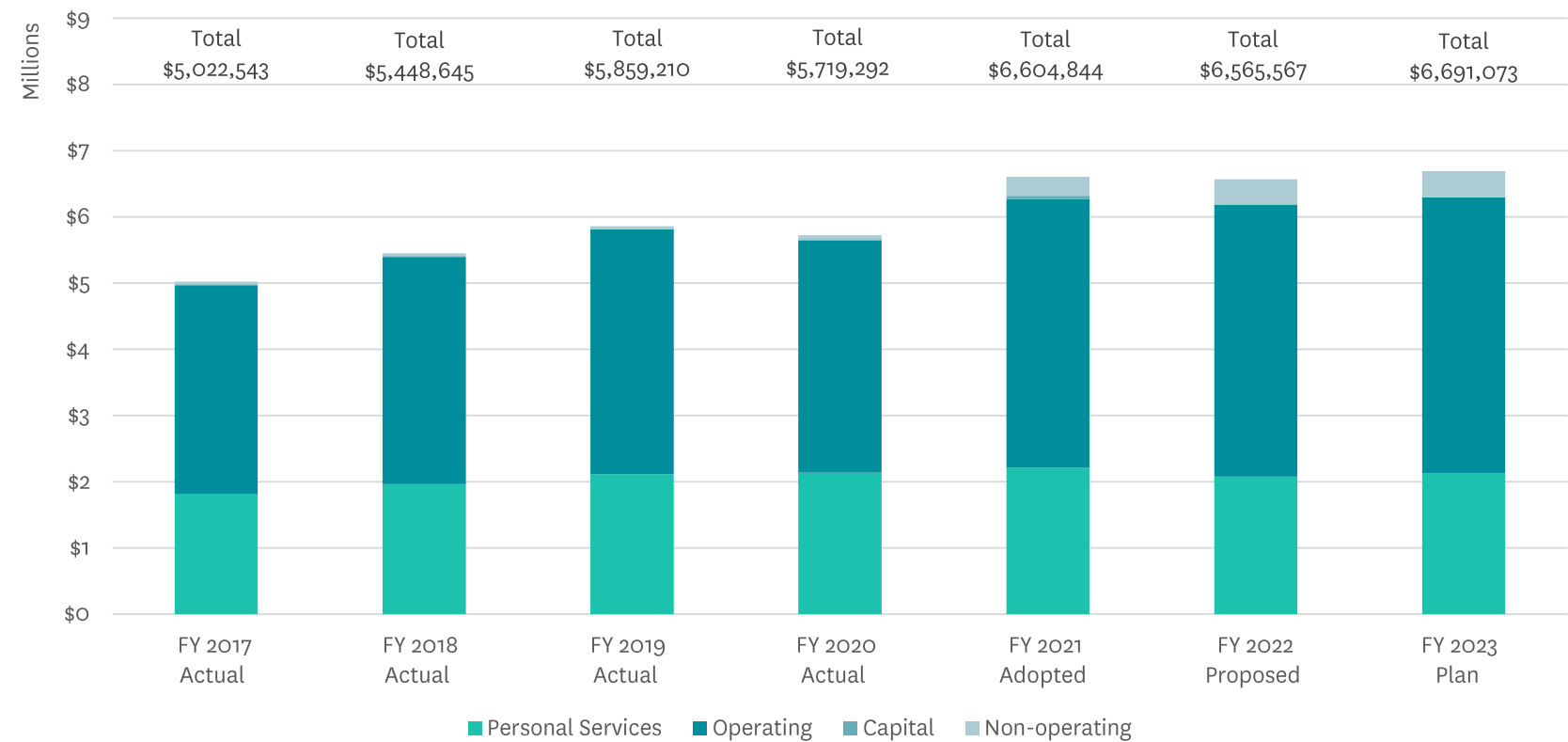
- The Fleet Services Funds are used to account for the costs of vehicle acquisition and replacements and operating a maintenance facility for vehicles used by various City departments.
- As an internal service fund, sources for the Fleet Management funds are collected from user departments.
- Fleet Services exists for the benefit of the City and functions under a cost-reimbursement basis. Monies collected in excess of expenses are used for fleet maintenance and replacement management.

Fleet Management Revenues

The Fleet Internal Service charges are not keeping pace with actual expenditures, therefore use of fund balance is required to balance FY 2022 and FY 2023 budgets. These rates are currently being reviewed to ensure sufficient cost recovery.



Fleet Management Expenses

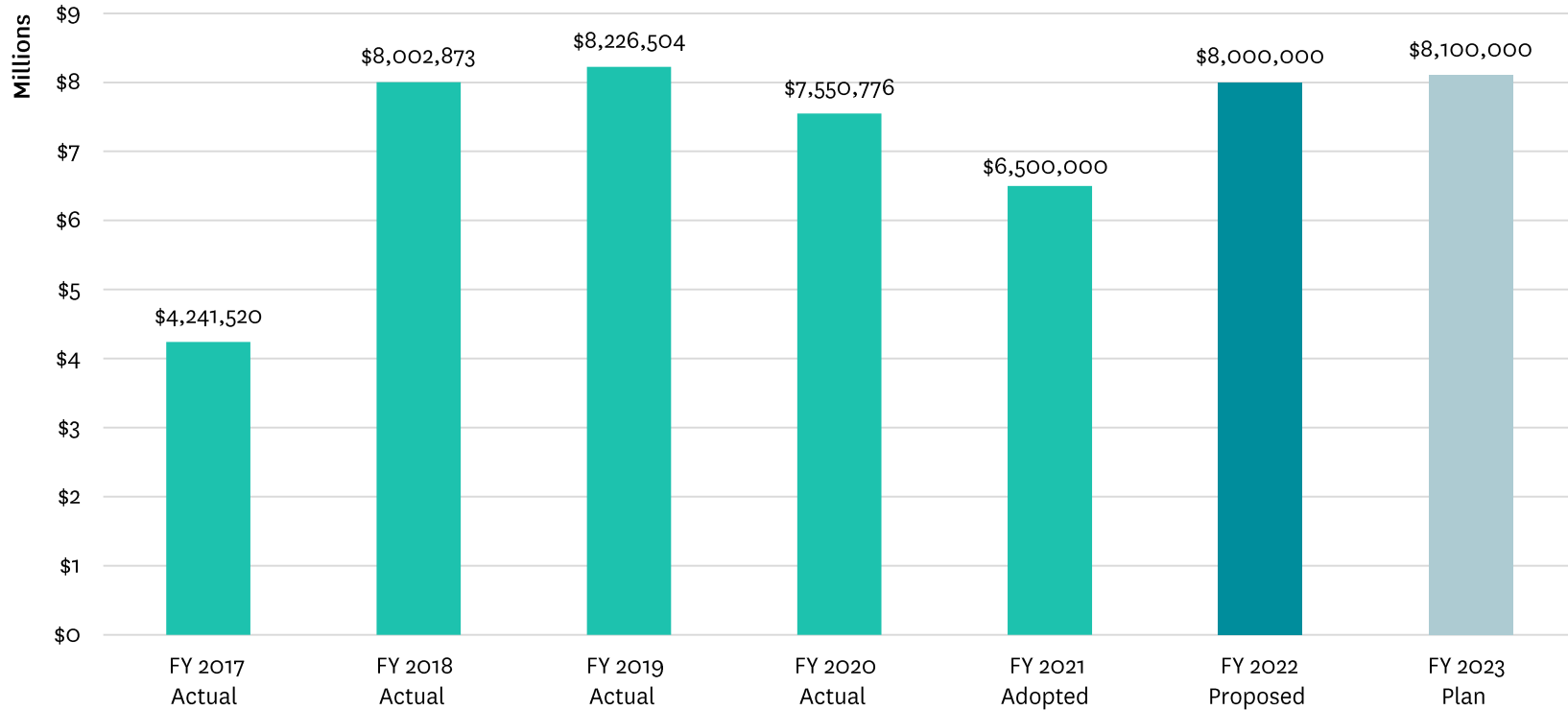


Wild Places Public Spaces Fund

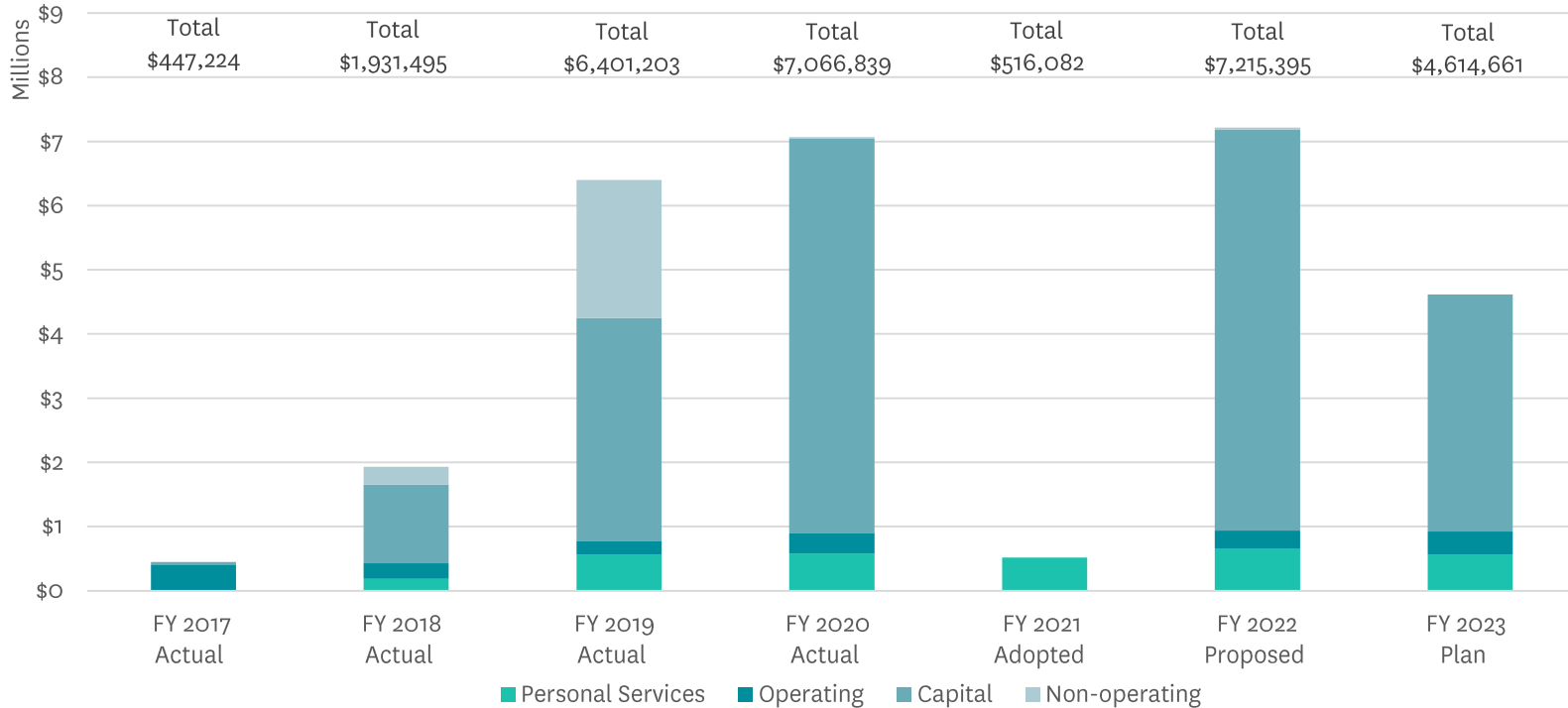
Wild Spaces Public Places Fund

- The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the WSPP nine year 1/2 cent sales tax and the related capital projects associated with public recreation funded by the tax and interest earnings.
- The source of this fund's revenue is from the WSPP 1/2 cent sales tax. Collection of this tax began January 1, 2017 and will expire December 31, 2025.
- The WSPP fund is restricted to fund recreation capital projects and the operational costs of new programs created by the WSPP 1/2 sales tax.

Wild Spaces Public Places Revenues



Wild Spaces Public Places Expenses



Note: During FY 2021, the WSPP capital projects were approved after the FY 2021 budget was adopted via Resolutions #200933, #201058, #201115.

Wild Spaces Public Places Proposed Projects

Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
				Full-time	Part-time		Full-time	Part-time
Sweetwater Branch Linear Park Master Plan	14	One-time	\$30,000			\$0		
Thelma A. Boltin Center Improvements	15	One-time	\$2,250,000			\$0		
Cultural Center Discussion / <i>Festival and Arts Park</i>	16	One-time	\$0			\$2,425,000		
Ironwood Golf Course Improvements	17	One-time	\$100			\$0		
Boulevard Springs Historic Water Works Improvements + Boulevard Springs Nature Park Improvements	18	One-time	\$0			\$700		
Forest Park Improvements	19	One-time	\$1,900,000			\$0		
Tom Petty Park Softball Field Improvements	20	One-time	\$0			\$350		
Albert "Ray" Massey (Westside) Park Playground Improvements	21	One-time	\$1,250,000			\$0		
Improve Bikeway and Trail Connections	22	One-time	\$850,000			\$0		
Park and Field Lighting Overhaul	23	One-time	\$0			\$1,265,000		
Total			\$6,280,100	0.00	0.00	\$3,691,050	0.00	0.00

WSPP Step Down into the General Fund Discontinued

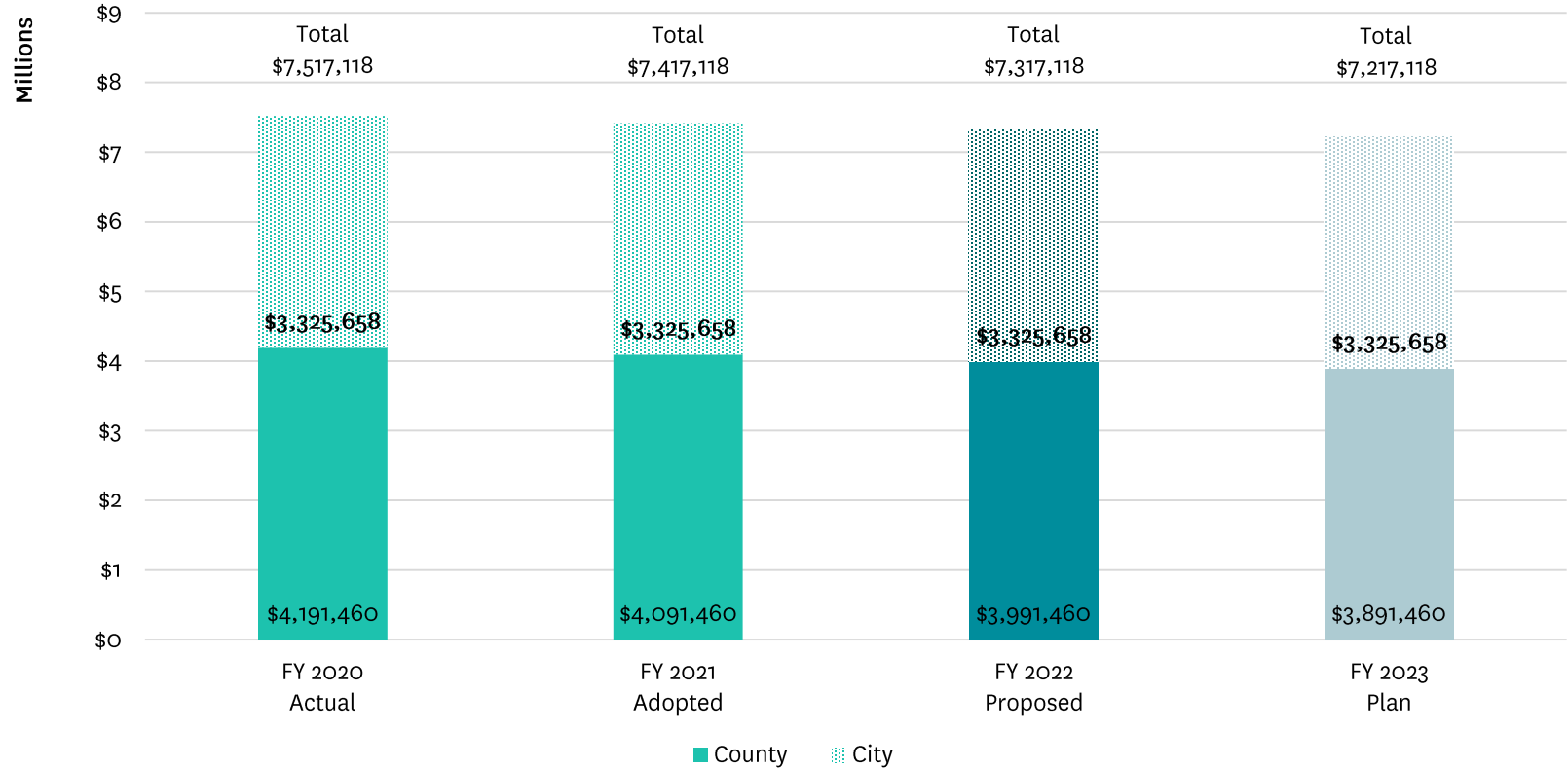
Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
				Full-time	Part-time		Full-time	Part-time
Clarence R. Kelly Community Center and Park- Grounds and Events Worker	1	Recurring	\$27,489		0.5	\$27,489		
Clarence R. Kelly Community Center and Park- Operating	1	Recurring	\$13,350			\$13,350		
WSPP Stepdown (Operating & Maintenance) - H Spurgeon Cherry Pool '	1	Recurring	\$168,200			\$168,200		
WSPP Stepdown (Personnel expense increase) - Northside Park Generational Park	2	Recurring	\$82,467		1.50	\$82,467		
WSPP Stepdown (Operating expense increase) - Northside Park Generational Park	3	Recurring	\$21,200			\$51,834		
WSPP Stepdown (Operating & Maintenance) - Fred Cone Park	4	Recurring	\$16,850			\$33,700		
WSPP Stepdown (Lighting & Utilities) - Northside Park Rental Lighting	5	Recurring	\$27,000			\$27,000		
WSPP Stepdown (Operating & Maintenance) - Hogtown Creek Nature Center	6	Recurring	\$750			\$4,650		
WSPP Stepdown (Operating & Maintenance) - Springtree Park	8	Recurring	\$4,590			\$9,365		
WSPP Stepdown (Operating & Maintenance) - Northside Park Maintenance	9	Recurring	\$450			\$900		
WSPP Stepdown (Operating & Maintenance) - Oakview Park	10	Recurring	\$650			\$2,175		
WSPP Stepdown (Personnel) - Carolyn Beatrice Parker Park and Reserve Park	11	Recurring	\$18,260			\$36,520		
WSPP Stepdown (Operating & Maintenance) - Clarence R Kelly Community Center	12	Recurring	\$0			\$5,558		
WSPP Stepdown (Operating & Maintenance) - Carolyn Beatrice Parker Park and Reserve Park	13	Recurring	\$2,250			\$4,500		
Total			\$383,506	0.00	2.00	\$467,707	0.00	0.00

Gainesville Community Reinvestment Area

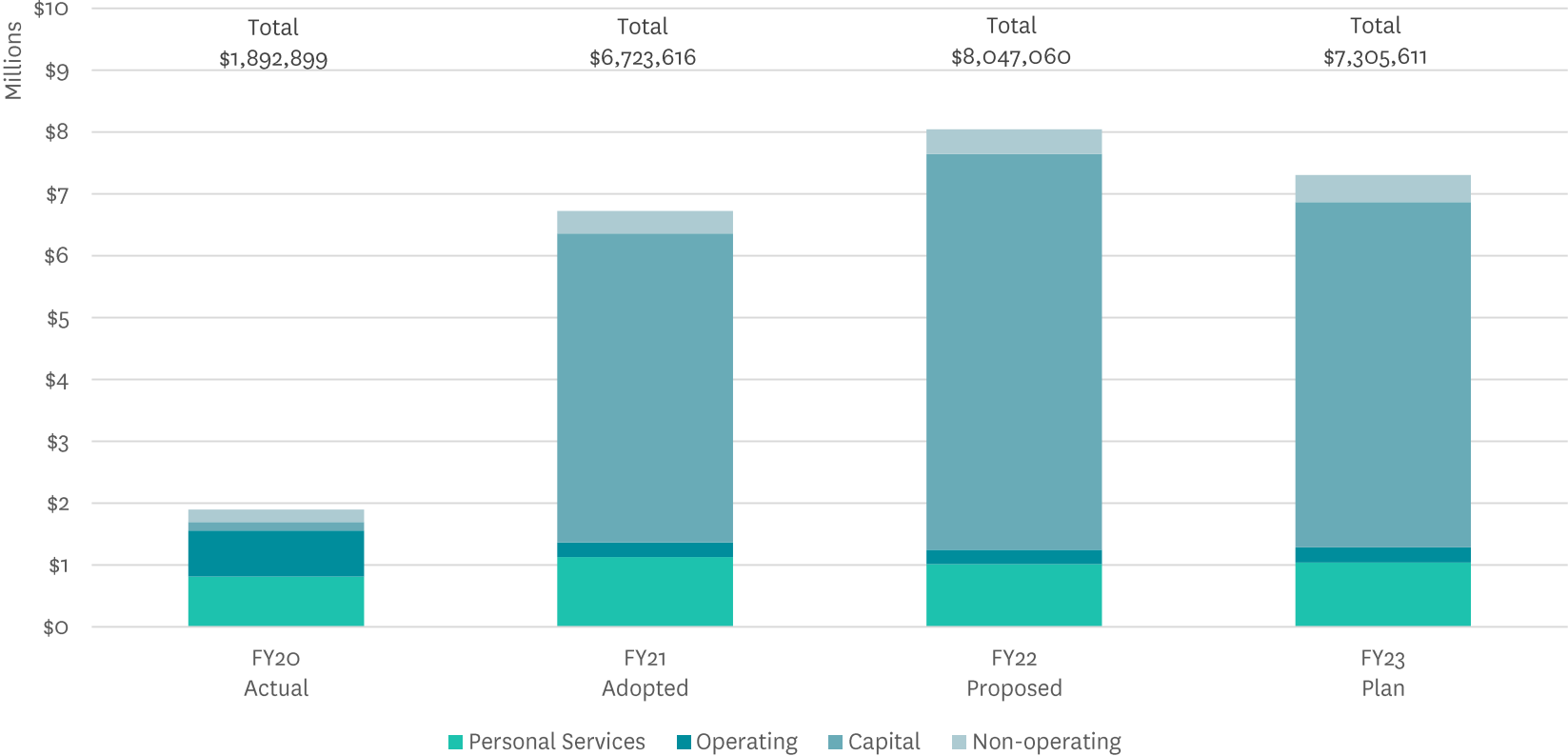
Gainesville Community Reinvestment Area

- The City and County agreed to eliminate the boundaries that separated the four community reinvestment areas, cap the annual funding provided by the City and County, and set an end date for the redevelopment work. Funding from the County will end January 1, 2029.
- Funding comes from property tax revenue and are based on the interlocal agreement with the County
- Ordinance No. 181001, adopted September 5, 2019, outlines the CRA's transition from a Community Redevelopment Agency overseeing projects in four redevelopment areas (Downtown, CPUH, FAPS and Eastside) to a City Department and one consolidated area

Gainesville Community Reinvestment Area



Gainesville Community Reinvestment Area Expenses



Gainesville Community Reinvestment Area Increments

Increment	Dept. Priority	Recurring or One-time	FY 2022 Request	FTE		FY 2023 Request	FTE	
				Full-time	Part-time		Full-time	Part-time
Model Block & Attainable Housing Strategies	1	Recurring	\$750,000			\$750,000		
GCRA Historic Heritage Trail	1	Recurring	\$150,000			\$500,000		
GCRA Power District Redevelopment	1	Recurring	\$350,000			\$175,000		
GCRA Heartwood	1	Recurring	\$530,000			\$262,000		
Waldo/Williston Corridor Improvements	1	Recurring	\$50,000			\$100,000		
University Avenue Corridor Improvements	1	Recurring	\$225,000			\$100,000		
13th Street Corridor Improvements	1	Recurring	\$50,000			\$100,000		
SE Hawthorne Road Corridor Improvements	1	Recurring	\$50,000			\$100,000		
SW 4th Avenue Corridor Improvements	1	Recurring	\$50,000			\$100,000		
SW 2nd Avenue Corridor Improvements	1	Recurring	\$50,000			\$100,000		
Eastside Food Mobility Hub	1	Recurring	\$1,200,000			\$1,100,000		
Residential Improvement Programs	1	Recurring	\$297,000			\$297,000		
Business Improvement Grant Program	1	Recurring	\$350,000			\$340,000		
Property Acquisitions/Options	1	Recurring	\$300,000			\$0		
Community Partnership Grants	1	Recurring	\$15,000			\$15,000		
8th Avenue & Waldo Improvements	1	Recurring	\$900,000			\$800,000		
GTEC Management	1	Recurring	\$350,000			\$350,000		
University Ave & Waldo Road Mixed Use Development & Job Trail	1	Recurring	\$34,774			\$45,647		
Economic Development Finance Programs	1	Recurring	\$700,000			\$350,000		
Total			\$6,401,774	0.00	0.00	\$5,584,647	0.00	0.00

Set Tentative Millage Rate

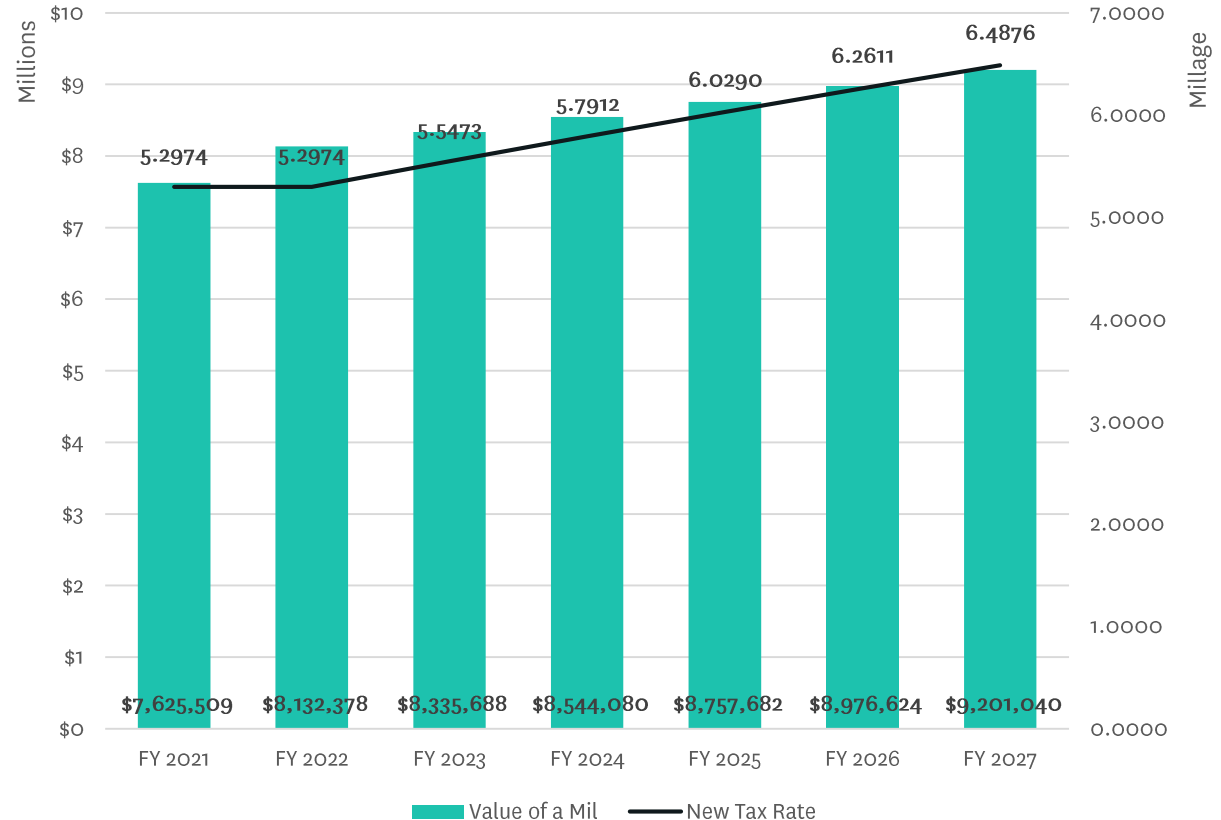
FY 2022 Rolled Back Rate

		Revenue
Taxable property value	8,132,378,247	
Less new construction/annexation	(286,637,476)	
Current adjusted taxable value	7,845,740,771	
Less dedicated increment value	0	
Adjusted taxable value	7,845,740,771	
Prior year ad valorem proceeds	40,395,370	
Less TIF payments	0	
Adjusted prior year ad valorem proceeds	40,395,370	
Divided by adjusted taxable value	7,845,740,771	
= Current rolled back rate	5.1487	40,196,333
Adjusted rolled back rate for maximum millage calculation	6.8103	
Florida per capita personal income change	1.0443	
Majority vote maximum millage rate	7.1120	55,524,041
With 10% increase	1.10	
= Two-thirds vote maximum millage rate	7.8232	61,076,446
FY 2022 Tentative Proposed Millage Rate	5.2974	41,357,242

Effect of \$2MM GFT Reduction on Tax Rate

Assumptions:

- Property Tax Growth Rate of 2.5% after FY 2022 – FY 2027
- Baseline expenditures only (no new increments)



Millage Adjustment Scenarios

Additional millage calculations based on July 1st Final Taxable Value of \$8,132,378,247, millage rate of 5.2974 and 96% collection rate.

Additional Revenue	Additional Millage	% Increase	New Millage Rate
\$100,000	0.0128	0.2%	5.3102
\$150,000	0.0192	0.4%	5.3166
\$200,000	0.0256	0.5%	5.3230
\$250,000	0.0320	0.6%	5.3294
\$300,000	0.0384	0.7%	5.3358
\$350,000	0.0448	0.8%	5.3422
\$400,000	0.0512	1.0%	5.3486
\$450,000	0.0576	1.1%	5.3550
\$500,000	0.0640	1.2%	5.3614
\$550,000	0.0704	1.3%	5.3678
\$600,000	0.0769	1.5%	5.3743

Additional Revenue	Additional Millage	% Increase	New Millage Rate
\$650,000	0.0833	1.6%	5.3807
\$700,000	0.0897	1.7%	5.3871
\$750,000	0.0961	1.8%	5.3935
\$800,000	0.1025	1.9%	5.3999
\$850,000	0.1089	2.1%	5.4063
\$900,000	0.1153	2.2%	5.4127
\$950,000	0.1217	2.3%	5.4191
\$1,000,000	0.1281	2.4%	5.4255
\$1,250,000	0.1601	3.0%	5.4575
\$1,500,000	0.1921	3.6%	5.4895
\$1,750,000	0.2242	4.2%	5.5216
\$2,000,000	0.2562	4.8%	5.5536

Millage Rate Discussion

- **FY 2022 Proposed Budget - balanced**
 - Does not include Commission Increments
- **FY 2023 Plan unbalanced - \$197,739 deficit**
 - Assumes property taxable assessed value growth of 2.5%
- **Options to prepare for FY 2023 deficit:**
 - Increase Millage rate in FY 2023 by $0.0247 \text{ mils} + 5.2974 = 5.3221$
 - Assuming property taxable assessed value growth of 2.5%
- **Looking past FY 2023:**
 - Cumulative impact of GFT reduction of \$2MM annually has devastating long term impact on the City's operating revenues and is not sustainable without a millage rate adjustment to offset the significant loss in revenue
 - Conducting analysis to ensure appropriate debt service coverage is maintained as a result of the proposed GFT reduction over the next five fiscal years

Next Steps

FY 2022/2023 Budget Development Calendar

September 13 th	<ol style="list-style-type: none">1. Adopt ordinances on 1st reading related to Fee or Rate changes2. Adopt Final Fire Assessment Rate by resolution3. 1st Public Hearing to set tentative Millage Rate4. Adopt the tentative Budget for Fiscal Year 2022 by resolution
September 23 rd	<ol style="list-style-type: none">1. Adopt ordinances on 2nd reading related to Fee or rate Changes2. 2nd Public Hearing to set the final Millage Rate3. Adopt the final Budget for Fiscal Year 2022 by resolution

Questions?

Thank You.