

City of Newcastle Fiscal Sustainability Plan – Project Update and Preliminary Analysis

City Council Meeting

May 14, 2019

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Management
Partners



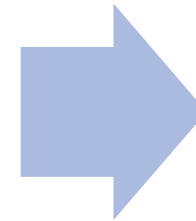
Today's Presentation

1. Project overview
2. Fiscal model recap
3. Overview of budget strategies
4. Initial budget strategy packages (scenarios)
5. Next steps

Project Objectives

Update the financial forecast model

- Provide an impartial third-party review of the City's financial forecast
- Review and recommend changes, where necessary, on assumptions



Deliverable
**Revised General
Fund Forecast**

Develop a set of recommended budget strategies to address General Fund structural deficit

- Review budget strategies
- Review budget scenario packages
- Identify possible set of strategies to pursue
- Conduct public engagement
- Finalize into draft comprehensive fiscal sustainability plan



Deliverable
**Budget
Strategies
Memorandum
and Council
Presentation on
May 14**



Public
Engagement
**Town Hall
Meeting on
June 18**

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What is Newcastle's fiscal reality?

Review fiscal
environment

Review forecast
assumptions

Review outcomes
from the fiscal
forecast

Current Fiscal Environment

Challenges are Common Among Other King County and Washington State Cities

- Facing increasing costs of providing services
- Rising pension and health care costs
- Appropriately funding infrastructure maintenance costs
- Staffing services amidst competitive labor market pressures
- Addressing competing fiscal policy matters
 - Maintaining low taxes for property owners
 - Supporting responsible growth
 - Providing quality public services
- Potential for market corrections (recession) in next several years

Key Forecast Assumptions

General

- **Recessions:** Every seven years starting FY 2021, 5% reduction in select General Fund revenues; loss made up over subsequent two years
- **Inflation:** 3% (slightly lower than recent average in Seattle Metro area)
- **Reserves:** Based on final General Fund reserves for FY 2018

Revenues

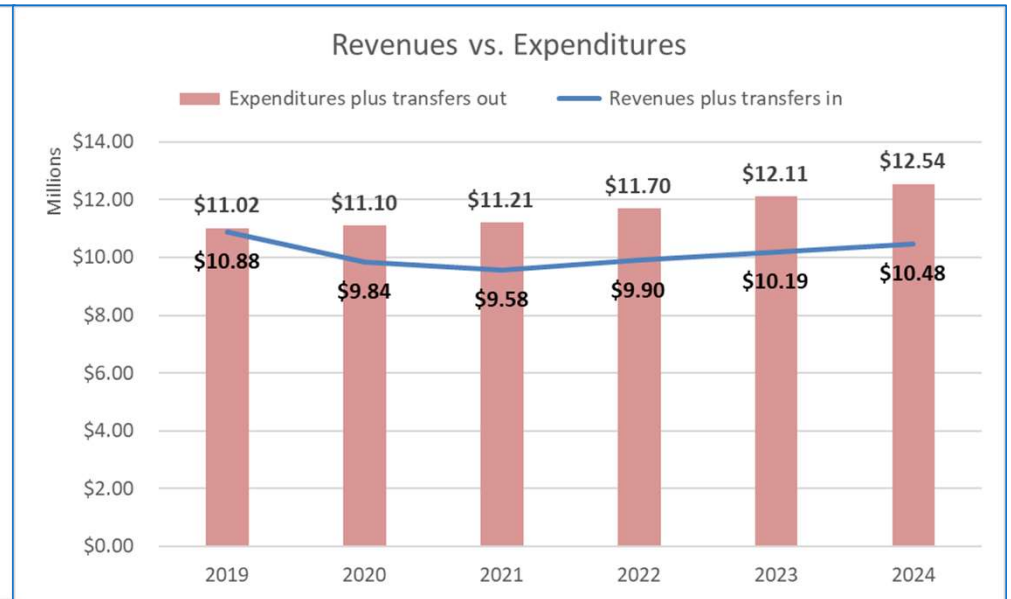
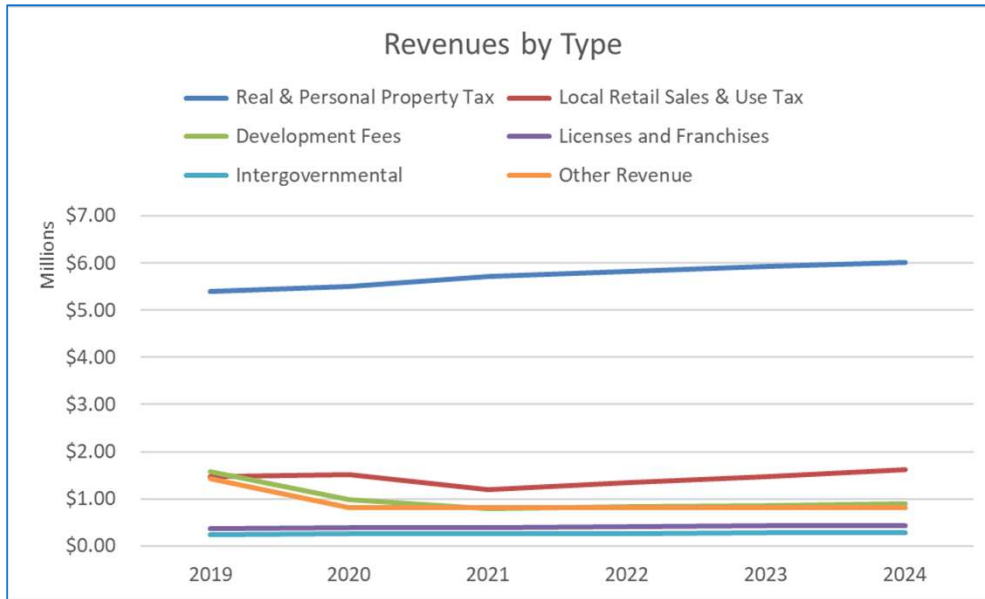
- **Property Tax:** Assumes annual 1% increase in base levy by Council action, plus projected growth in base levy due to anticipated development projects and other recurring projects
- **Sales Tax:** Retail sales growth based on population growth
- **Other:** modest revenue growth up to 3% per year

Key Forecast Assumptions

Expenditures

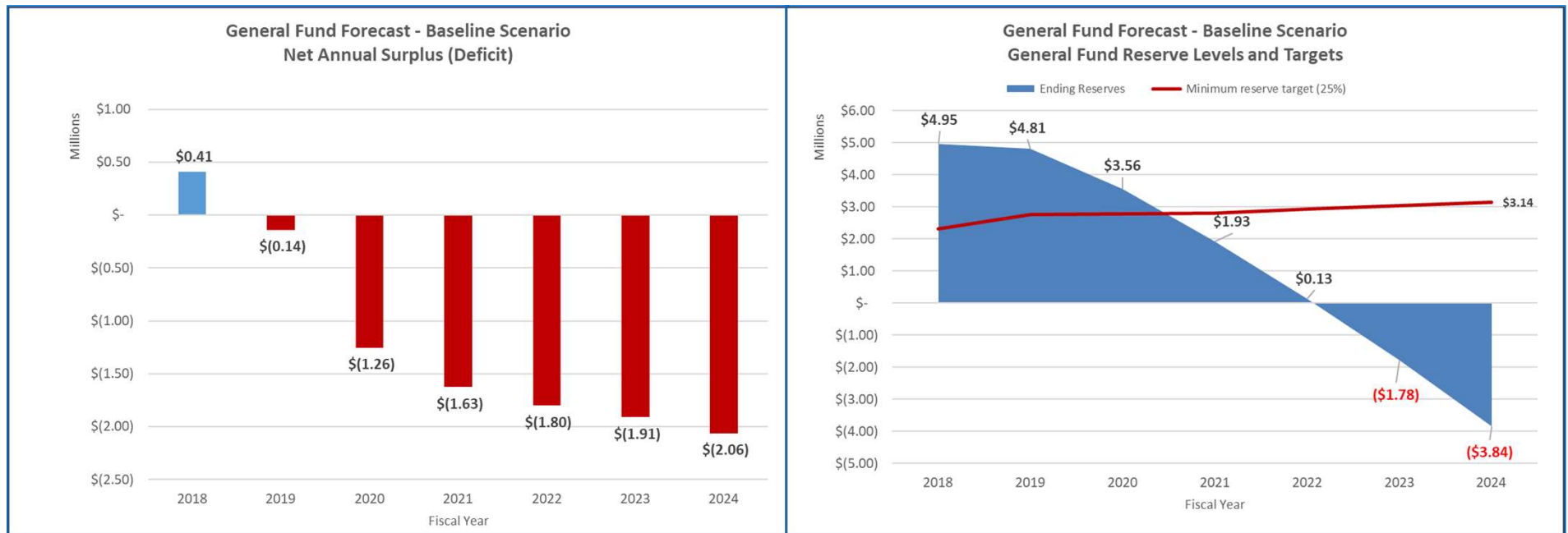
- **Staffing levels:** No change (implications for future population/workload growth)
- **Wage Adjustments:** Current base salary and merit compensation plan in 2019, 3.5% growth based on CPI annually thereafter
- **Benefit increases:** City contribution annual growth at 4.5%
- **Pensions:** Based on latest WA-PERS forecasts; assumes discount rate remains at 7.5%
- **Police Contract:** Based on 2019 and 2020 projected costs, plus 3.5% growth thereafter through 2024
- **Fire Contract:** Based on known contract costs through 2024, including apparatus funding
- **Other Services and Supplies:** Averages 3% annual growth

Projected Revenues and Expenditures



- Property tax revenues are, by far, the single highest revenue source
- Sales tax and fees and charges (primarily development revenues) will be impacted by recessions
- Existing revenues are not adequate to support projected expenditures

Result Is Structural Imbalance and Deficits Without Corrective Actions



- Annual shortfalls rise to \$2.1M by 2024, would be expected to grow beyond 2024 due to imbalance between revenue growth (1% limit on largest source of revenues – property taxes) and expenditure growth (3% or more based on compensation/benefits adjustments and increases in police and fire contracts)
- General Fund reserves will be drawn down by a total of \$8.8M between 2019 and 2024, and will be all but depleted by the end of 2022, with less than 1 month of annual expenditures remaining at the start of FY 2023.

Alternative Outcomes

Potential Outcomes that Would Improve Forecast

- Stronger economic development
- Development with sustainable revenue sources (e.g., major retailer, B2B sales tax generator)
- Significant expenditure savings at the end of each fiscal year
- Delayed or weaker recession

Potential Outcomes that Would Worsen Forecast

- Weaker sales tax growth
- WA-PERS discount rate cuts
- More severe recessionary losses
- Higher COLAs approved
- Staffing levels increased
- Extreme events
- Unfunded federal/state mandates

Comparative Research Analysis

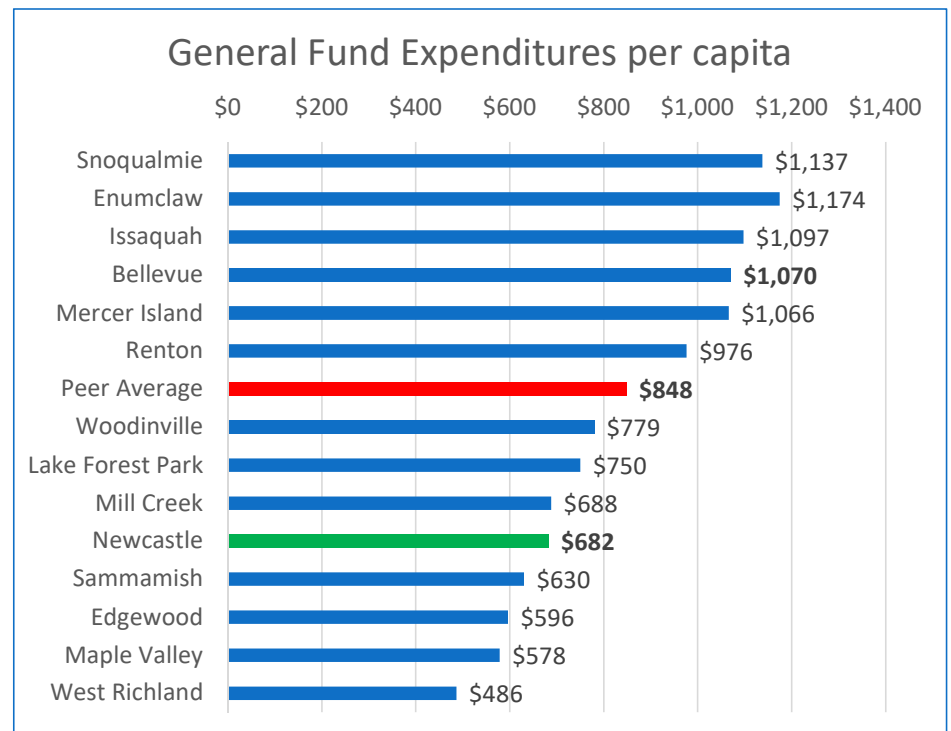
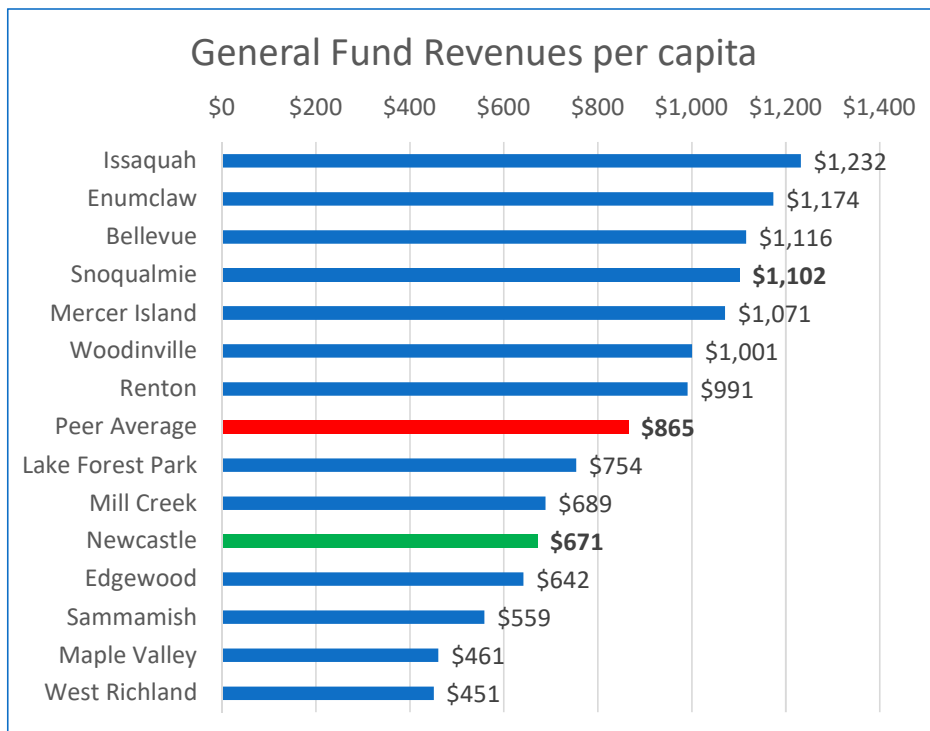
- Comparability factors
 - Population
 - Median household income
- Service Delivery
 - All have fire protection districts except for Bellevue, Issaquah, Mercer Island, Sammamish and Snoqualmie
 - Other General Fund services are similar in approach

Comparable Agencies Selected for Peer Research

| County | City | Population | Median Household Income | Within 25% Range |
|-----------|------------------|------------|-------------------------|---|
| King | Bellevue | 142,400 | \$105,402 | No; Higher Population, Adjacent |
| | Enumclaw | 11,660 | \$55,082 | No, Lower Income |
| | Issaquah | 37,110 | \$100,844 | No; Higher Population, Adjacent |
| | Maple Valley | 25,280 | \$102,130 | No, Higher Population |
| | Lake Forest Park | 13,090 | \$101,429 | Yes |
| | Mercer Island | 24,270 | \$136,644 | No; Higher Population, Adjacent |
| | Renton | 104,100 | \$70,661 | No; Higher Population, Lower Income, Adjacent |
| | Sammamish | 63,470 | \$157,271 | No; City-selected Comparable Agency |
| | Snoqualmie | 13,450 | \$136,508 | Yes |
| | Woodinville | 11,830 | \$102,006 | Yes |
| Benton | West Richland | 15,320 | \$84,419 | No, Lower Income |
| Pierce | Edgewood | 10,990 | \$90,544 | Yes |
| Snohomish | Mill Creek | 20,470 | \$93,063 | No, Higher Population |
| King | Newcastle | 12,410 | \$118,333 | |

Comparative Research Analysis General Fund Revenues and Expenditures

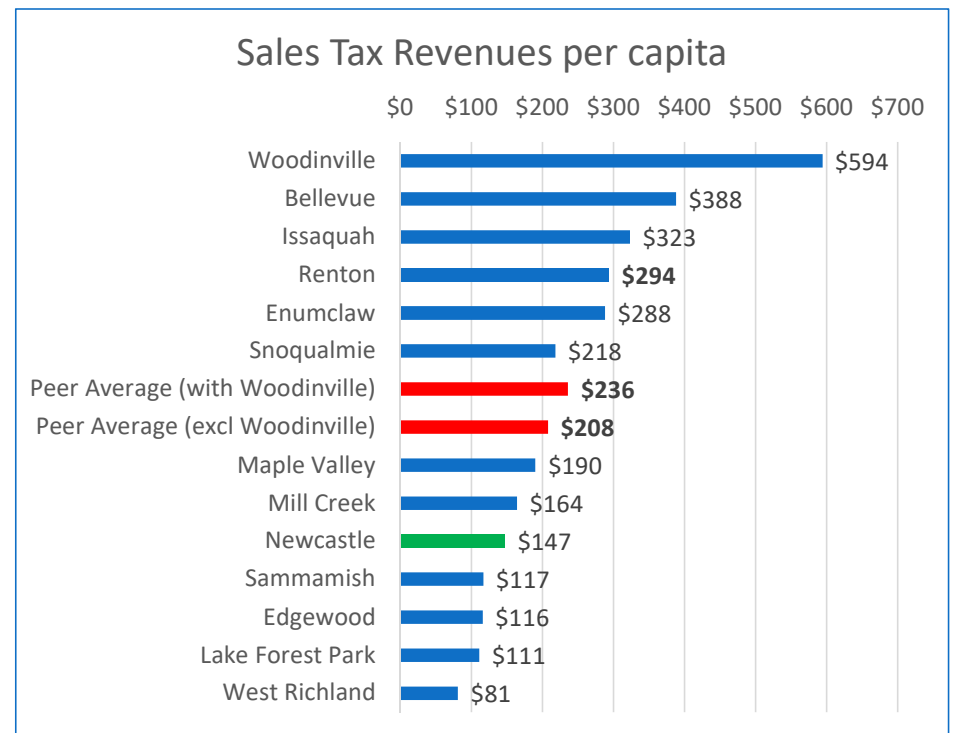
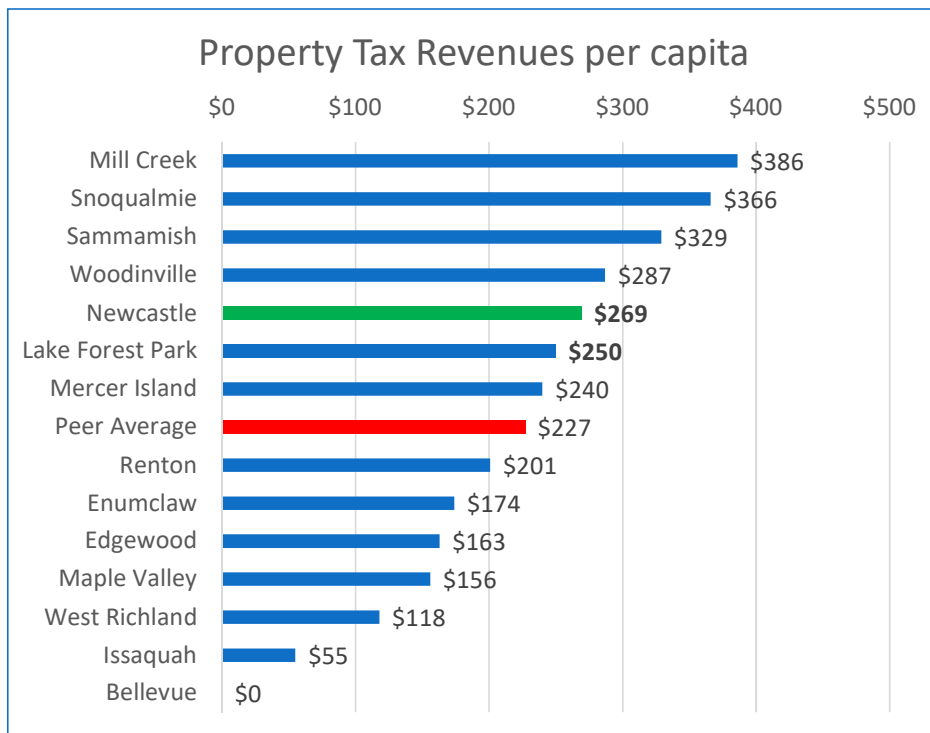
Newcastle's General Fund revenue and expenditures per capita are below peer averages



Note: revenue and expenditures have been adjusted for Bellevue, Issaquah, Mercer Island, Newcastle, Sammamish and Snoqualmie to exclude costs associated with fire services. All other agencies are served by separate fire protection districts and, therefore, do not include property tax levies or costs associated with fire.

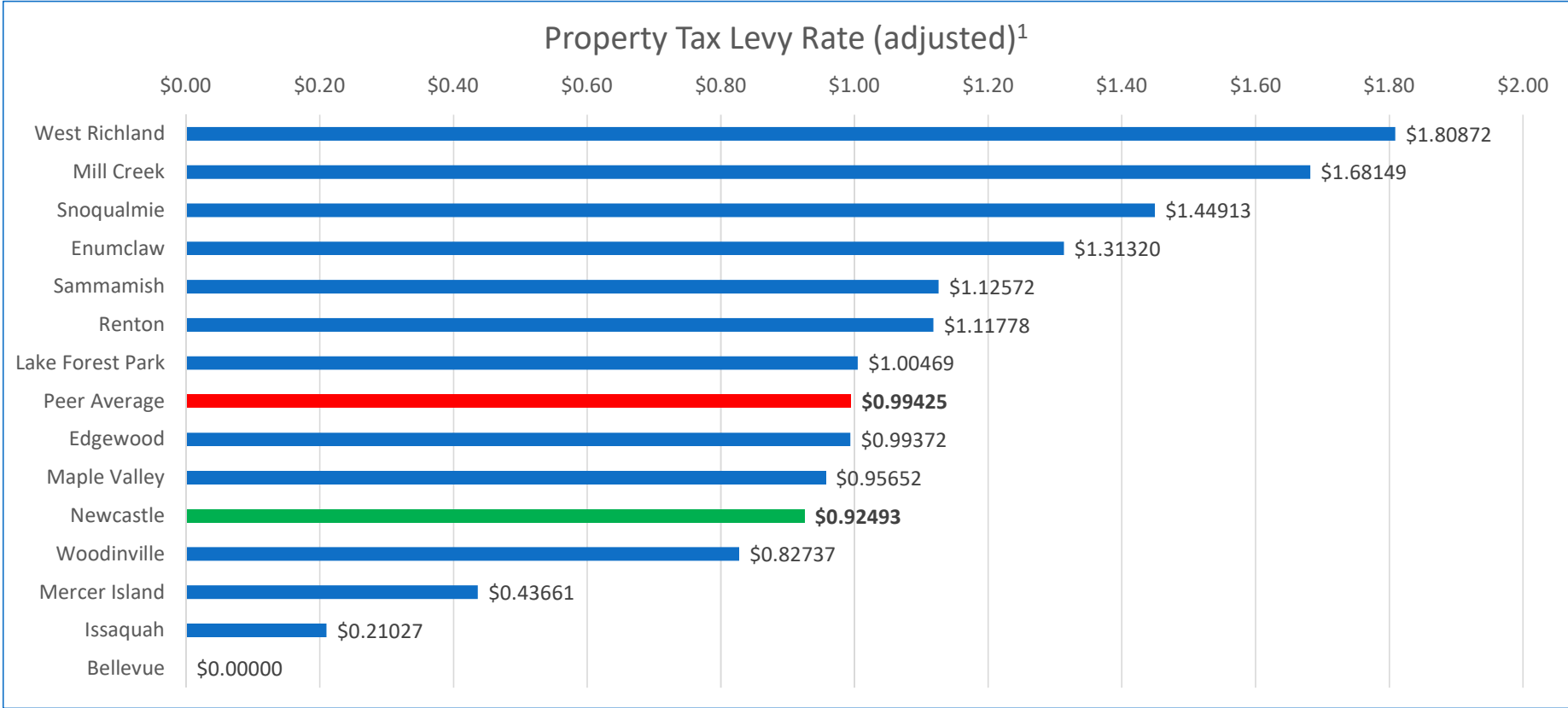
Comparative Research Analysis Property and Sales Tax Revenues

Newcastle's property taxes are above the peer average, but sales taxes are below average



Note: Property tax revenues have been adjusted for Bellevue, Issaquah, Mercer Island, Newcastle, Sammamish and Snoqualmie to exclude costs associated with fire services. All other agencies are served by separate fire protection districts and, therefore, do not include property tax levies or costs associated with fire. Bellevue is below zero as property taxes are insufficient to cover the cost of fire prevention services.

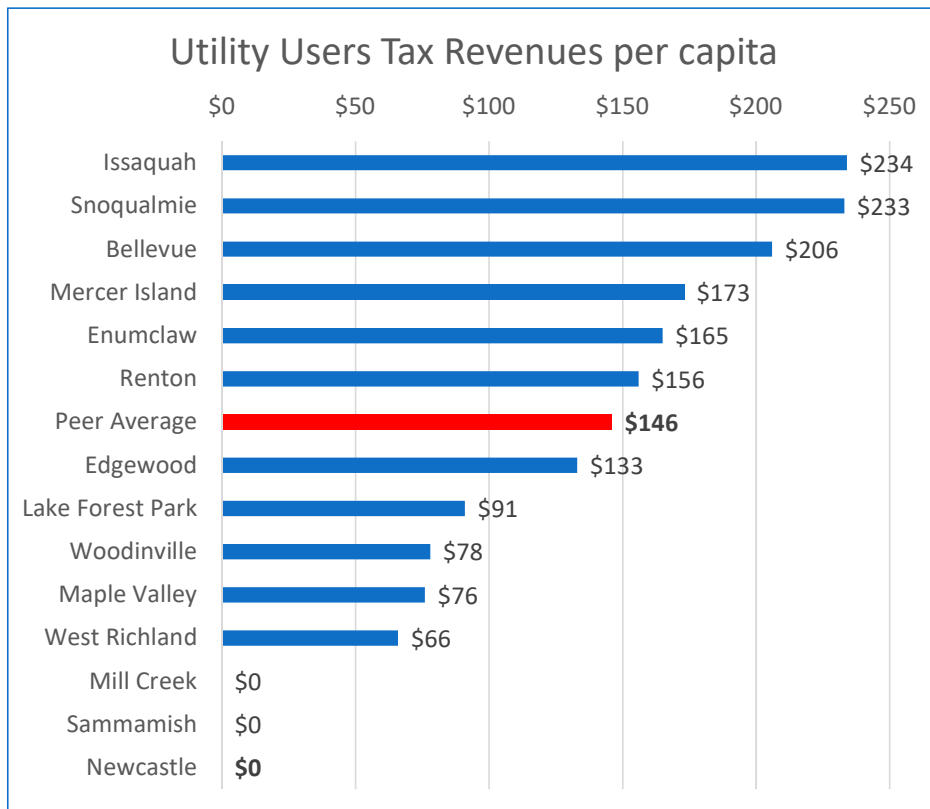
Comparative Research Analysis Property Tax Levy Rates



¹ – Property tax levy rates have been adjusted for Bellevue, Issaquah, Mercer Island, Newcastle, Sammamish and Snoqualmie to exclude costs associated with fire services. All other agencies are served by separate fire protection districts and, therefore, do not include property tax levies or costs associated with fire.

Comparative Research Analysis Utility Users Tax Revenues

Seven of **nine (78%)** comparable agencies have UUT, with a per capita average of about **\$124**



| City | Gas/ Elect | Tele- com | Cable | Water | Sewer | Storm- water | Solid Waste |
|---------------------|---------------|--------------|-------------|-------------|-------------|-----------------|----------------|
| Issaquah | 6% | 6% | 1% | N/A | N/A | N/A | 6% |
| Snoqualmie | 6% | 6% | 6% | 9% | 9% | N/A | 9% |
| Bellevue | 5% | 6% | 4.8% | 10.4% | 5% | N/A | 4.5% |
| Mercer Island | 6% | 6% | 7% | 5.3% | 5.3% | 5.3% | 7% |
| Enumclaw | 6% | 6% | N/A | 8% | 8% | N/A | 8% |
| Renton | 6% | 6% | 6% | 6.8% | 6% | 6.8% | 6.8% |
| Edgewood | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| Lake Forest Park | 6% | 6% | 6% | N/A | N/A | N/A | N/A |
| Woodinville | 2% | 4% | N/A | N/A | N/A | N/A | N/A |
| Maple Valley | 6% | 6% | 6% | N/A | N/A | N/A | N/A |
| West Richland | 6% | 6% | 6% | 14% | 12.5% | 6% | 8.5% |
| Average | 5.5% | 5.8% | 5.4% | 8.6% | 7.5% | 6.0% | 6.6% |



Do you have any questions on the fiscal model or comparative agency research?

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Budget Strategy Types

A. Expenditure controls and cost shifts

- **Compensation changes require meet and confer labor discussions**
- Intent is to maintain service levels by reducing cost of services

B. Service delivery changes

- **Requires case-by-case analysis of potential for savings**
- Intent is to maintain service levels through more cost-effective ways of delivering services

C. Revenue enhancements

- **Property tax levy increases require voter approval, but most other taxes do not**
- Fee increases or enactment are within Council budget authority to enact
- Intent is to maintain service levels by growing available resources

D. Service level reductions

- **Within Council budget authority to enact**
- Meet and confer obligations must be met to discuss impacts
- Lower staffing affects service levels

All strategy options represent viable options that have been implemented elsewhere.

Criteria Used in Evaluating Budget Strategies

| Factors | Minimal Difficulty | Moderate Difficulty | High Difficulty |
|--|--|--|---|
| Potential for community pushback | Low | Medium | High |
| Technical and operational difficulties of implementation | Low | Medium | High |
| Timing necessary for implementation | Timely implementation is moderately to highly probable to meet timing required to resolve the structural deficit | Timely implementation is possible, but less than moderately probable | Timely implementation is unlikely to meet the timing required to resolve the structural deficit |
| Disruptive impact on service delivery | Low | Medium | High |
| Disruptive impact within City organization | Low | Medium | High |

Budget Strategies Quadrant Analysis

| | | <i>Potential Annual Fiscal Impact (est)</i> | | |
|-------------------------------------|------------------------|---|--------------------|----------------|
| | | Less than \$50,000 | \$50,000-\$100,000 | Over \$100,000 |
| Difficulty of Implementation | Minimal difficulty | 1 | 2 | 3 |
| | Moderate difficulty | 4 | 5 | 6 |
| | Significant difficulty | 7 | 8 | 9 |

Potential to Provide Fiscal Sustainability

| | |
|----------------------------|--|
| Great potential | High fiscal impact; minimal difficulty |
| Good potential | Medium/high fiscal impact; minimal/moderate difficulty |
| Moderate potential | Medium/high fiscal impact; moderate/significant difficulty |
| Low potential | Low fiscal impact; moderate/significant difficulty |
| Little/no potential | Low fiscal impact; significant difficulty |

Expenditure Controls and Cost Shifts Fiscal Summary

| Strategy | Approach | Fiscal Impact | Potential for Success |
|---|--|------------------|-----------------------|
| 1. Freeze or eliminate the merit compensation component of the new salary structure | <ul style="list-style-type: none"> Freeze 3.0% merit pay | \$50,000 | Moderate |
| 2. Combine roles of Communications Coordinator and Community Activities Coordinator into one position | <ul style="list-style-type: none"> Eliminate Communications Coordinator Expand duties of Community Activities Coordinator with existing capacity | \$75,000 | Good |
| 3. Freeze new Accountant position until fiscal sustainability is achieved | <ul style="list-style-type: none"> Freeze filling the vacant position | \$120,000 | Good |
| 4. Require employees to pick up a greater portion of health care costs | <ul style="list-style-type: none"> Employees share an additional \$200 per month in current health care costs | \$50,000 | Low |
| 5. Transfer responsibility of maintenance of smaller neighborhood parks to homeowners' associations | <ul style="list-style-type: none"> Transfer maintenance costs of "mini parks" to neighborhoods or property owners | \$50,000 | Low |
| TOTALS | | \$345,000 | |

Service Delivery Changes Fiscal Summary

| Strategy | Approach | Fiscal Impact | Potential for Success |
|--|---|------------------------------|-----------------------|
| 6. Contract for fire services with Renton Regional Fire Authority | <ul style="list-style-type: none"> Contract with or join Renton Fire Authority Cost savings likely not possible until 2024 | Undetermined ^{1,2} | Moderate |
| 7. Establish a new Fire Protection District with its own taxing authority and transfer fire services to the new district | <ul style="list-style-type: none"> Establish new fire district with other agencies (e.g., Bellevue) Create separate tax levy for FPD | Undetermined ² | Moderate |
| 8. Insource Coal Creek Utility District to gain economies of scale in overhead costs | <ul style="list-style-type: none"> Merge CCUD into City operations Allocate General Fund costs to utility Could not occur until after 2024 | \$135,000 | Moderate |
| TOTALS | | \$135,000 or more | |

¹ – Fiscal impact would depend on structure. Savings likely not possible until after 2024, when Bellevue’s costs are expected to exceed an allocated cost structure for RRFA.

² – Joining RRFA or creating a fire protection district would assess a tax levy on property owners. Savings to the General Fund would depend on Council action to reduce existing levy and by how much.

Revenue Enhancements Fiscal Summary

| Strategy | Vote? | Approach | Fiscal Impact | Potential for Success |
|---|-------------------------------------|--|--|-----------------------|
| 9. Implement a utility users tax (UUT) | ¹ | <ul style="list-style-type: none"> Implement UUT of up to 6% on gas, electric, telecommunications, video, water, wastewater and solid waste service providers | \$900,000 \$1,800,000 | Good |
| 10. Implement a Levy Lid Lift as a general tax increase | <input checked="" type="checkbox"/> | <ul style="list-style-type: none"> Increase of \$0.05 per \$1,000 AV Increase of \$0.15 per \$1,000 AV | \$181,000 \$542,000 | Moderate |
| 11. Implement a Levy Lid Lift as a specific purpose tax | <input checked="" type="checkbox"/> | <ul style="list-style-type: none"> Increase of \$0.05 per \$1,000 AV Increase of \$0.15 per \$1,000 AV | \$181,000 \$542,000 | Moderate |
| 12. Implement an admissions tax | | <ul style="list-style-type: none"> Implement admissions tax of 5% on golf course admissions and facility rentals (i.e., green fees, practice facility, cart rentals, and membership dues) | \$120,000 \$200,000 | Great |
| 13. Implement public safety bond measure for fire apparatus costs | <input checked="" type="checkbox"/> | <ul style="list-style-type: none"> Bond measure or parcel tax levy for fire apparatus costs | \$121,000 | Good |
| 14. Increase cost recovery on development services fees | | <ul style="list-style-type: none"> Enhance cost recovery through fee increases and/or cost reductions | \$75,000 | Moderate |
| 15. Improve sales tax enforcement | | <ul style="list-style-type: none"> Enhance enforcement of sales tax reported to State | \$50,000 | Moderate |
| 16. Establish transportation benefit district | | <ul style="list-style-type: none"> Establish a TBD at \$20 per year | \$173,000 | Great |
| Totals | | <ul style="list-style-type: none"> Low High | \$1,801,000 \$3,503,000 | |

¹ – UUT may require provision for referendum in adopting ordinance; will require further legal analysis.

Service Level Reductions Fiscal Summary

| Strategy | Approach | Fiscal Impact | Potential for Success |
|--|---|--|-----------------------|
| 17. Take no action | <ul style="list-style-type: none"> General Fund reserves would be nearly depleted by 2022 and in a deficit position in FY 2023; approach is not sustainable, but presented for discussion purposes | \$ - | None |
| 18. Allow Newcastle to be disincorporated and annexed into adjacent city or County | <ul style="list-style-type: none"> Disincorporation and reannexation into another jurisdiction is an option short of filing bankruptcy; State takes over city until assigned to another jurisdiction; not sustainable, presented for discussion purposes | \$ - | Low |
| 19. General Fund services and staffing reductions | <ul style="list-style-type: none"> Service level reductions equating to 17% of annual operating costs | \$2,000,000 | Low |
| 20. Eliminate Community Activities Coordinator and events | <ul style="list-style-type: none"> Position and support for community events eliminated (costs net of donation revenues for events) | \$155,000 | Good |
| 21. Eliminate funding for Communications Coordinator | <ul style="list-style-type: none"> Eliminate contract for service | \$75,000 | Good |
| 22. Eliminate funding for one police officer | <ul style="list-style-type: none"> Eliminate officer positions added in 2018 | \$200,000 | Good |
| 23. Reduce parks and street landscape maintenance | <ul style="list-style-type: none"> Noticeable reduction in parks maintenance Severe impact on parks, open space, fields and playgrounds infrastructure | \$50,000 \$100,000 | Low |
| TOTALS | <ul style="list-style-type: none"> Low High | \$2,480,000 \$2,530,000 | |

Other Strategies Identified but Not Analyzed in Detail

- Several of the strategies listed below may be viable, but either fiscal impact was considered too low, the strategy was already implemented in some capacity, or the strategy would not provide relief within the six-year forecast period
- City leaders can pursue these options especially if other strategies are not able to be implemented

- ***Revenue Enhancements***

- Sell/lease land for infill development on City property along May Creek
- Sell/lease surplus property near Lake Boren Park
- Business & occupations (B&O) tax
- Expand business license scope to include apartment complexes

- ***Service Level Reductions***

- Reduce street maintenance to lowered pavement condition index standards
- Eliminate grants/fund to neighborhoods
- Reduce stormwater management funding to minimum NPDES requirements

Other Strategies Identified but Not Analyzed in Detail

- ***Expenditure Controls/Cost Shifts***

- Tax increment financing for downtown redevelopment
- Business improvement district
- Sidewalk improvement district
- Relocated police/finance and lease City Hall vacated space
- Sponsorship revenues for community events
- Sponsorships/grants/donations to fund monument signage maintenance
- Convert landscaped areas on City streets to low maintenance
- Share reception desk between Finance and City Clerk

- ***Service Delivery Changes***

- Contract police services with another agency with lower cost structure
- Contract engineering/capital project management to private engineering firm
- Contract planning/building to private engineering firm
- Fleet shared use agreement with Coal Creek Utility District
- Share community event planning with other agencies or private parties
- Contract parks maintenance to private sector
- Contract payroll preparation services to private sector

Identifying Budget Strategies

Are there any other strategies that were not reviewed that should be considered?



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Initial Budget Strategy Scenarios

Scenario 1 - Strong Revenue Enhancement Strategies

- New revenue strategies
- Increasing existing revenues
- Nominal additional resources available for services restoration or underfunded capital needs

Scenario 2 - Balanced Approach-- Moderate Revenue Enhancement Strategies; Moderate Expenditure Controls; and Minor Service Level Reductions

- New revenues strategies
- Controlling expenditures but maintaining existing service levels to the fullest extent possible
- Nominal budget reductions

Scenario 3 – Strong Operating Expenditure and Service Level Reductions; Moderate Revenue Enhancement Strategies

- Heavily reliant on operating expenditure reductions
- Several service level reductions
- One new revenue strategy

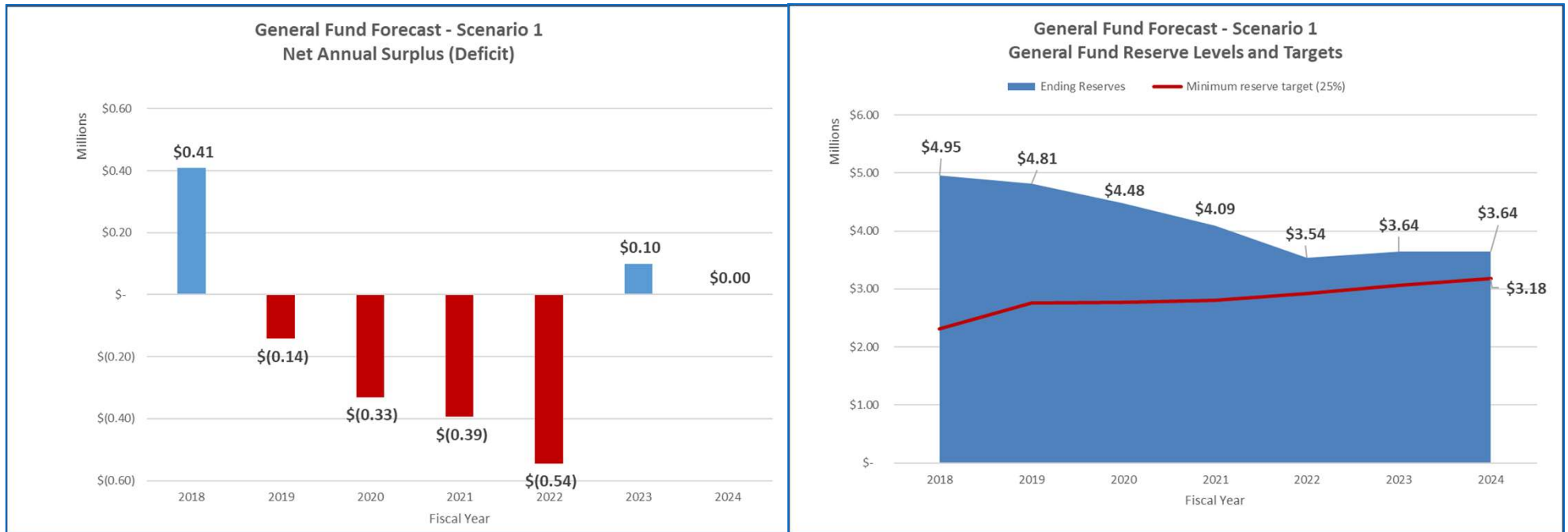
All strategies would be within City Council authority to implement by ordinance and/or resolution

Budget Strategy Scenarios

Scenario 1 - Strong Revenue Enhancement Strategies

- **Utility users tax (UUT)** – implement UUT on gas, electric and solid waste at rate of 6% starting 4/1/2020 targeting \$900,000 in annual revenues; implement UUT on telecommunications, water and wastewater at a rate of 6% starting 1/1/2023 targeting an additional \$900,000 in annual revenues (Council action)
- **Admissions tax** – implement 5% admissions tax on golf course revenues starting 1/1/2020, generating \$200,000 in additional revenues annually (Council action)
- **Sales tax enforcement** – implement sales tax enforcement initiatives starting 1/1/2020, generating \$50,000 in additional revenues initially (Council action)
- **Transportation benefit district (TBD)** – implement TBD of \$20 fee per year starting 1/1/2021, generating \$173,000 in additional revenues annually (Council action)
- **Development services fees** – improve cost recovery of planning/building fees totaling \$75,000 by 1/1/2021 (Council action)
- **General Fund restoration of services** – restore General Fund services and/or provide funding for unfunded or underfunded capital projects totaling \$170,000 starting in FY 2023 and thereafter (Council action)

Budget Strategy Scenario 1



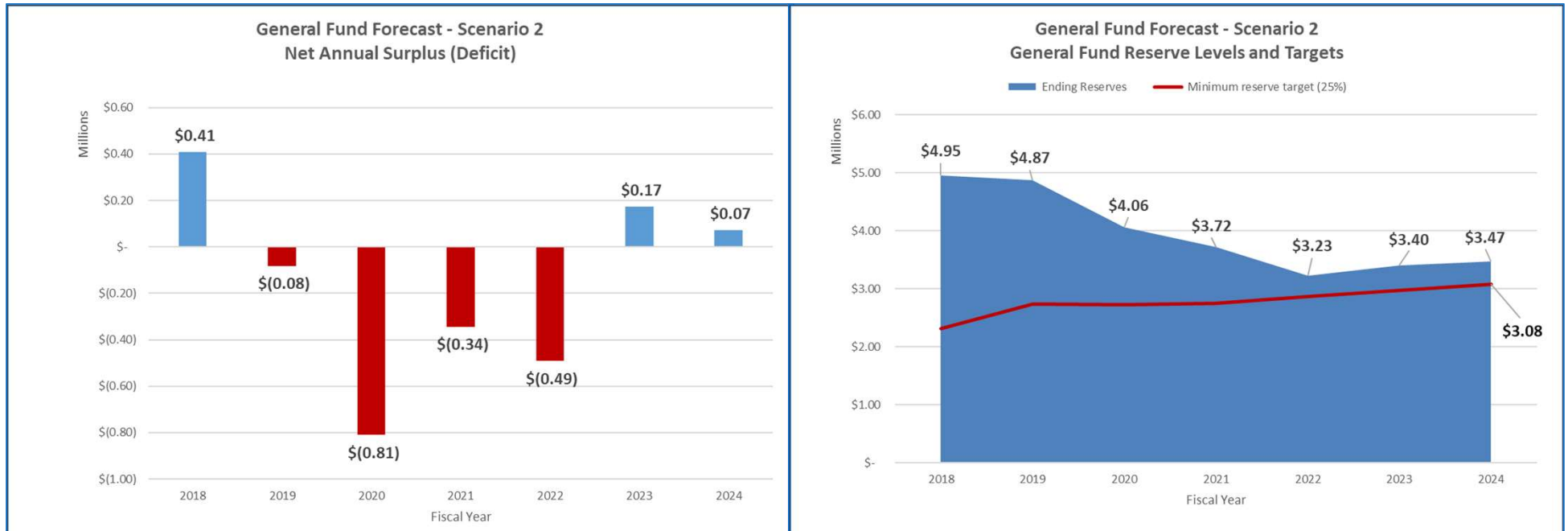
- Structural deficit is resolved by FY 2023
- General Fund reserves will be drawn down by \$1.4M from 2019 to 2022, but will stay within \$463,000 of the minimum reserve policy of 25% of annual operating expenditures

Budget Strategy Scenarios

Scenario 2 - Balanced Approach-- Moderate Revenue Enhancement Strategies; Moderate Expenditure Controls; and Minor Service Level Reductions

- **Admissions tax** – implement 5% admissions tax on golf course revenues starting 1/1/2020, generating \$200,000 in additional revenues annually (Council action)
- **Sales tax enforcement** – implement sales tax enforcement initiatives starting 1/1/2020, generating \$50,000 in additional revenues initially (Council action)
- **Utility users tax (UUT)** – implement UUT on gas, electric and solid waste at rate of 5% starting 1/1/2021 targeting \$750,000 in annual revenues; implement UUT on telecommunications, water and wastewater at a rate of 5% starting 1/1/2023 targeting an additional \$750,000 in annual revenues (Council action)
- **Accountant** – freeze accountant position and do not fill until fiscal sustainability is achieved starting in 2019, reducing long-term costs by \$120,000 annually (Council action)
- **Development services fees** – improve cost recovery of planning/building fees totaling \$75,000 by 1/1/2021 (Council action)
- **Community activities and communication** – Combine roles of community activities coordinator and communications coordinator by 1/1/2020, reducing long-term costs by \$75,000 annually (Council action)

Budget Strategy Scenario 2



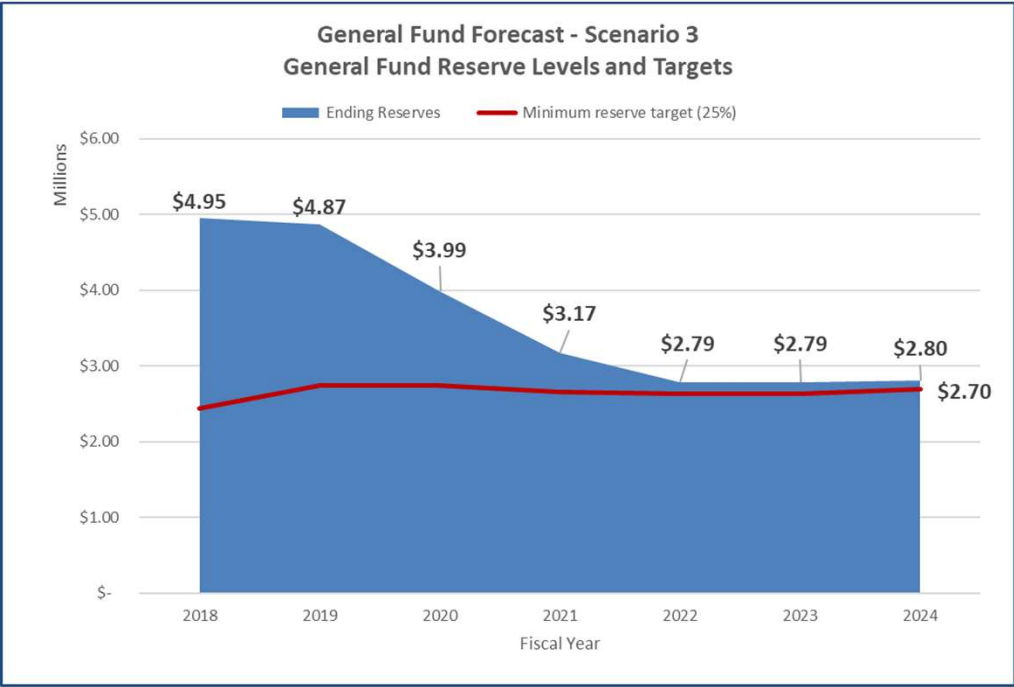
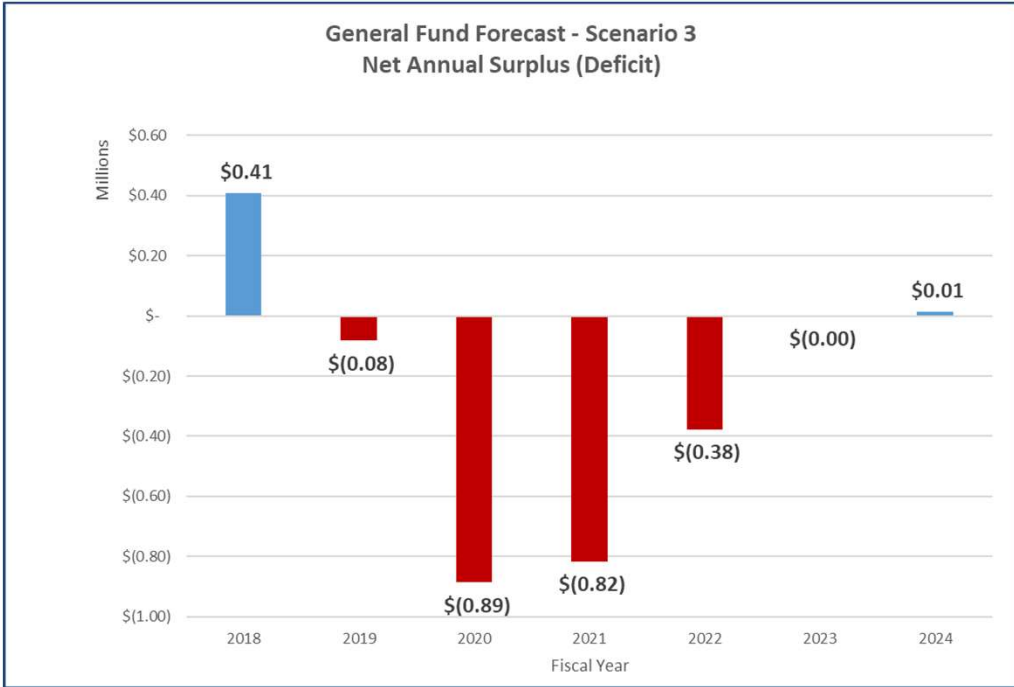
- Structural deficit is resolved by FY 2023
- General Fund reserves will be drawn down by \$1.7M from 2019 to 2022, but will stay within \$352,000 of the minimum reserve policy of 25% of annual operating expenditures

Budget Strategy Scenarios

Scenario 3 – Strong Operating Expenditure and Service Level Reductions; Moderate Revenue Enhancement Strategies

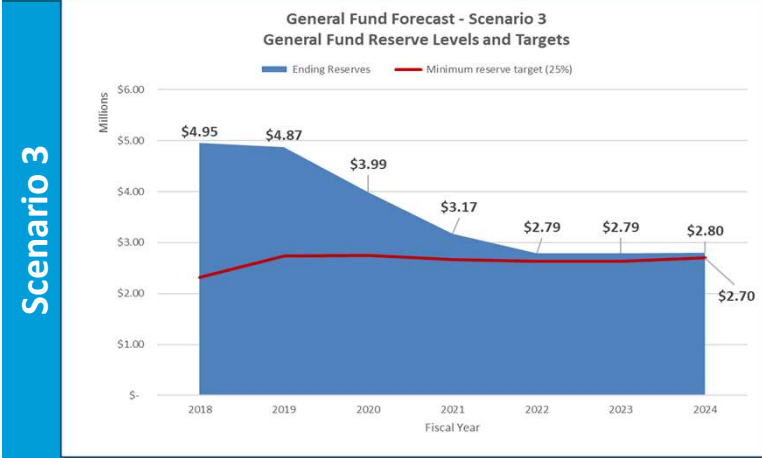
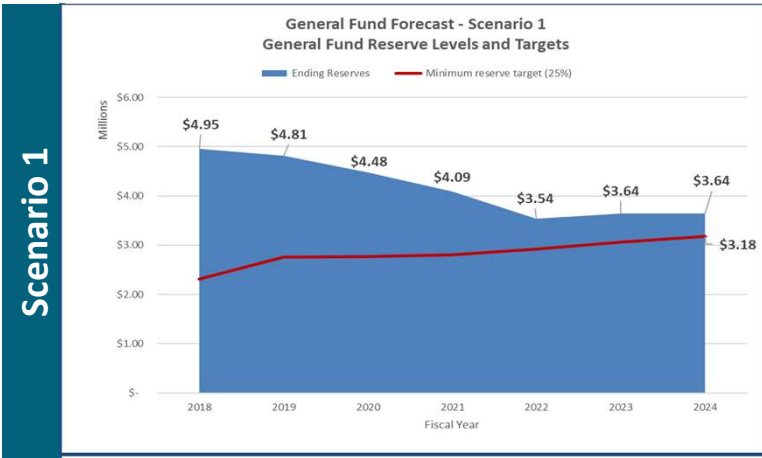
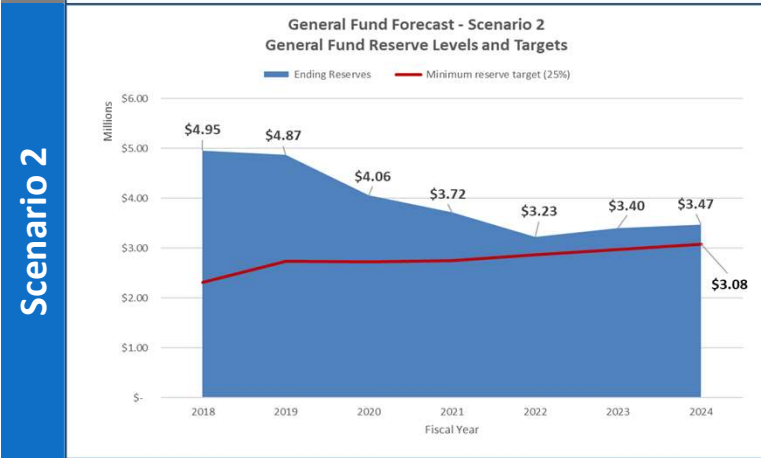
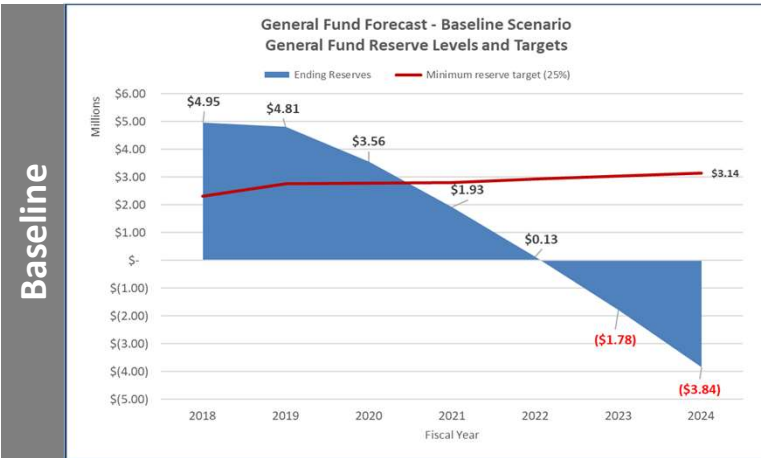
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- **Sales tax enforcement** – implement sales tax enforcement initiatives starting 1/1/2020, generating \$50,000 in additional revenues initially (Council action)
- **Development services fees** – improve cost recovery of planning/building fees totaling \$75,000 by 1/1/2023 (Council action)
- **Accountant** – freeze accountant position and do not fill until fiscal sustainability is achieved starting in 2019, reducing long-term costs by \$120,000 annually (Council action)
- **Police officer** – eliminate additional police officer position added in 2018 effective 1/1/2021, reducing long-term costs by \$200,000 annually (Council action)
- **Community activities and events** – Eliminate community activities coordinator and funding for community events by 2021, reducing net operating costs by \$155,000 annually (Council action)
- **Communications** – Eliminate communications coordinator contract by 1/1/2021, reducing long-term costs by \$75,000 annually (Council action)
- **General Fund reductions** – implement service level reductions totaling \$600,000 by 1/1/2022, an additional \$400,000 (cumulative \$1 million) by 1/1/2023, and an additional \$150,000 (cumulative \$1.15 million) by 1/1/2024 (Council action)

Budget Strategy Scenario 3



- Structural deficit is resolved by FY 2023
- General Fund reserves will be drawn down \$2.2M from 2019 to 2022, but will stay within \$108,000 of the minimum reserve policy of 25% of annual operating expenditures
- Expenditures reduced a total of \$1.76 million by 2024 (or 17% of annual expenditures)

Budget Scenarios Lead to Fiscal Sustainability



All three budget scenarios are balanced by FY 2024 and maintain fiscal reserves at or above Council's adopted minimum reserve policy of 25% of annual operating expenditures throughout the six-year forecast

Ultimate Path Towards Fiscal Sustainability

- Existing revenues are not sufficient to address increasing costs of services
- As City approaches build-out, one-time development revenues cannot be relied upon to address the fiscal gap
- Over 50% of General Fund costs represent contracted services for police and fire with few options for cost containment
- In the worse case scenario, the City would be forced to reduce General Fund services by 17%, which would decimate service levels and infrastructure maintenance
- Expanding City's portfolio of revenue resources will allow the City to maintain existing service levels

Finding a Path Forward

1. Are there any other strategies that should be analyzed that would assist the City Council in determining a path forward?
2. Based on the strategies and scenarios we have discussed, what strategies should the City pursue to resolve its fiscal gap?



Today's Presentation



1. Project overview

2. Fiscal model recap

3. Overview of budget strategies

4. Initial budget strategy packages (scenarios)

5. Next steps

Next Steps

- Incorporate City Council feedback
- Prepare for and facilitate Town Hall Meeting (June 18, 2019)
 - Education on fiscal realities
 - Discuss budget strategies and scenarios
 - Facilitate input on strategies
- Present results from community engagement to City Council for final direction (July 2, 2019)
- Prepare final Fiscal Sustainability Plan

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THANK YOU!

Contact Information

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