



## **INFORMATIONAL MEMORANDUM**

**TO:** Finance and Governance Committee  
**FROM:** Vicky Carlsen, Finance Director  
**CC:** Mayor Ekberg  
**DATE:** January 18, 2022  
**SUBJECT:** 2023 – 2024 Biennial Budget Process

*Updated June 21, 2022*

### **ISSUE**

Review process associated with the development and adoption of the 2023 - 2024 biennial budget.

### **BACKGROUND and DISCUSSION**

#### *Activities to Date*

As of January 1, we are live with Phase I of our new financial software system, Finance Enterprise. Phase I includes general ledger, accounts payable, accounts receivable, and cashiering. Staff will be able to utilize the new system for some, but not all budgeting processes. The system will provide higher accuracy and better tracking of changes as the budget is drafted. Until payroll is implemented, we will still need to calculate labor costs using Excel.

We have also outlined several touch points with City Council in the first few months of the year; prior to budget review session. The touch points are an opportunity to discuss various aspects of the budget and budget process prior to formal review. The following areas have been identified and staff is requesting input from the Committee on these and/or other ideas for touch points.

- City structure from a budgeting perspective including existing policies, best practices, bond rating, etc.
- City revenues including historical data, restrictions, limitations on growth, and how each major revenue source is utilized
- Labor and other costs the City has little or no control over
- Capital projects overview including prioritization and funding options
- Proposed budget process and calendar

#### *Public Outreach*

The City Council and Administration both desire community engagement early in the budget process so that community has the ability to participate and provide input before decisions are made. Due to the ongoing effects of the pandemic, the current plan is for online opportunities. If it is deemed safe to meet in-person at a later date, in-person opportunities can always be added. Public outreach possibilities include:

- Online survey
- Virtual community meetings
- Mail-based outreach
- Feedback via the website, social media, and phone

### *Next Steps*

Next steps include developing a budget calendar that incorporates Council Committee touches on the budget, workshops with the full Council, and due dates for each element of the budget process.

As a reminder, the budget must be adopted prior to the end of 2022 in order for the City to have authority to meet financial obligations. The last City Council meeting of the year is anticipated to be December 12, 2022.

### **New Information as of June 2022**

Since the first touch with the Finance & Governance Committee in January, a number of budget related activities have been completed and several are currently underway.

### *Budget Workshops*

Three workshops and an outreach briefing have been conducted. A binder of all materials from the workshops will be provided in the near future.

- March 7, 2022 – Structure of City Funds, Financial Policies, and Bond Rating
- May 2, 2022 – City Revenues
- May 16, 2022 – Budget Outreach Overview
- June 6, 2022 – Capital Projects

### *Community Outreach*

Community outreach is currently underway. Staff is meeting with as many boards and commissions as possible over the next several weeks. A Council-led Town Hall is also planned for July. As part of the outreach efforts, a new tool, Balancing Act is being introduced and everyone is encouraged to complete it. The tool provides the community the ability to indicate their priorities for services and how they would like to see the budget balanced: reducing lower priority services, adding a new revenue source or increasing an existing revenue stream, or a combination. Staff has also implemented another tool for in-person events that allows the community to provide input on their top five priority services as well as thoughts on revenues or reduction in existing services. This will also be available online to ensure there are multiple ways for community members to provide input. This initial round of community outreach is planned to be wrapped up by the end of July so that there will be time to review and consider how best to utilize the information. However, we expect community engagement to continue throughout the budget process through adoption.

### *ERP Budget Module and Program Budgeting*

Configuration of the new budgeting module is underway and staff is testing the new process now. Departments are starting to draft initial budget requests by program.

As part of configuring the new budget module, staff has reviewed and updated the list of programs that will be used for priority-based budgeting purposes. Priority-based

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budgeting (PBB) was first incorporated into the City's budget process with the 2019-2020 biennial budget. The City had the opportunity to utilize program budgets in 2020 when the pandemic began. With a significant decline in revenue expected, the City was able to use programs as one tool to reduce expenditures. The experience gained during 2020 has allowed the City to refine the programs so that they are more effective in communicating city services. The updated program list will reflect services on a city-wide perspective rather than by department only. The updated list will better show how resources are allocated to programs and services that provide the greatest value to our residents, which will also help better evaluate alignment with strategic and community priorities. This perspective is a pathway to more strategic decision-making regarding levels of service. Attachment A is the updated program catalogue that staff will be utilizing to submit budget requests.

### *Roles and Responsibilities*

With the 2023-2024 budget process well underway, it is a good time to review the roles and responsibilities of staff, administration, and Council.

City Council has the role of setting policy and confirming that the budget meets the direction of the policy by adopting the budget. City Council also has the role of monitoring the budget to ensure that expenditures conform to the budget and desired results are met.

The role of the Mayor is to propose the policy direction at the beginning of the process and to oversee the organizational strategy to implement the policy.

Departments, including the Finance Department, develop the operational strategy to meet policy direction set by Council. Departments also provide the services that have been approved through the budget adoption process. Departments are also accountable for the day-to-day operations of providing the services.

The Finance Department works with all departments to draft budgets within parameters outlined by Council and Administration. The Finance Department manages and ensures that the budget is balanced and adopted prior to the start of the new fiscal year.

### *Budget Calendar*

Attachment B is an updated budget calendar for review. It includes the legally required dates the City must meet in order to comply with State law as well as internal dates for building the budget to ensure that the required dates are met.

## **RECOMMENDATION**

~~Staff is seeking Committee discussion and feedback on the proposed process for the upcoming budget cycle.~~

Discussion only at this time.

## **ATTACHMENTS**

Attachment A: Updated Program Catalog

Attachment B: Updated 2023-2024 Biennial Budget Calendar



Program Name	Program Description
Accounts Payable	Process invoices for payment, review department coding and data input, issue 1099s. Review and post purchase card transactions
Acct Rec/Misc Billing/LID/etc.	Tracks and reports outstanding balances owed to the City. Maintain Local Improvement District #33 database and manage assessment billing
Administration	General functions for standard operations of the department, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Animal Control	The City contracts with King County Animal Control to provide these services
Benefit Plan Management	Managing health, retirement and other benefits. Claims processing
Boards/Commissions/Committees	Staffing, participating and other support for the successful development and administration of Board and Commission recruitment, trainings, and meetings. Also includes assisting with appointments and monitoring terms of appointment and training requirements. Receive applications and compile memo for Mayor, schedule interviews, as requested, maintains a roster with all appointees and expiration dates, send memos for approved appointment for city council agenda, issue press releases, send thank you, regrets and/or congratulations letters to residents
Budget/CIP Development	Facilitate development of the biennial budget, review, and file budget with State Auditor. Process budget amendments. Plan and develop 6-year CIP document addressing current and future city-wide capital needs.
Business & Developmt Attr/Rtnnt	Attracting businesses and developments to Tukwila. Building and maintaining relationships with businesses, including networking, providing general assistance, and helping businesses resolve issues related to the City.
Business Application Svcs	Business application which include financial, asset management (fleet, facilities, parks, and city infrastructure e.g. water, sewer, surface water and street), human resources support
Business License Admin	Provide customer service to both internal and external customers, review, and route applications to other departments for review before issuing licenses
Business System Mgmt & Support	Maintaining and supporting enterprise application relational databases to ensure integrity of application data
Capital Asset Accounting	Monitor, review and update capital asset records and transactions in preparation of financial reporting purposes including computation of depreciation
Case Management	The constellation of court rules, business practices, culture and governance, and staffing and technology infrastructure assembled to achieve the objectives of timely, cost-effective, and procedural fairness.
City Attorney Services	Contracted City Attorney services
City Policy Development	Work on general City policies. Includes reviewing policy changes proposed by other departments, participating on policy development teams, and recommending policy changes.
City Property Dev & Mngmnt	Coordinating management, development, and/or sale of select city owned properties including the following: Healthpoint Health & Wellness Center, Newporter Site, Tukwila Village, George Long Shops, Minkler Shops, Old Fire Station 51, and Longacres.
Civil Service Recruit & Hiring	Recruitment, testing and hiring for Police and Fire
Classification & Compensation	Job descriptions, rep and non-rep
Clubhouse Maintenance	Facility maintenance at Foster Golf Links Clubhouse
Code Enforcement	Compliance with the City's laws and regulations for land use, zoning, building, housing, landscaping and environmentally sensitive areas
Communications & Community Eng	Fosters more inclusive public participation and relationship building.
Community Investment	Providing Tukwila community members with resources to improve quality of life and access to opportunities.
Community Policing Team	The Community Policing Team (CPT) is a proactive team with the overarching goal of establishing a relationship between the Tukwila Police, residents, and business owners, allowing for a more proactive police role in the community. Patrolling on foot, bicycles, and via traditional vehicles, the team partners with community groups to identify opportunities for cooperation and increased safety
Community Risk Reduction	Fire Marshal Office processes, inspections, development review, CARES unit
Construction Permit Review & Inspection	Review Building, Plumbing, Electrical, Energy, and Mechanical Permits for compliance with State Building Code requirements

Council Agenda/Meeting Functns	Administration, agenda production, agenda review and long-term planning, meeting facilitation, minutes, legislative history
Council Legislative Support	Oversees and coordinates with city staff in preparation for City Council meetings; Provides information to Council for their deliberation. Supports and implements Council policy decisions.
Course Maintenance	Execute maintenance tasks on PGA -rated Foster Golf Links, including maintenance of cart paths, course accessories, irrigation, landscape, sand bunkers, set course, turf, and equipment necessary to care for the course
Court Interpreter Program	In compliance with RCW 2.43 the court provides AOC Certified Court Interpreters to all court customers for criminal and non-criminal hearings, mitigation and contested hearings, front counter assistance and Court Support Services.
Court Support Services	Court Support Services (known in the industry as Probation) is a multi-faceted program that enhances public safety by providing supervision for people convicted of misdemeanor offenses while increasing the chance of successful re-entry into the community through less-restrictive alternatives to jail, support and guidance for clients working on meeting court conditions, educational programming, provision of food, clothing, and hygiene items, and connections to community resources.
Critical Incident Response	The Tukwila Police Department is an active member of Valley SWAT/Hostage Negotiator Team and The Valley Civil Disturbance Unit, regional teams whose mission it is to support the extraordinary law enforcement needs of the participating agencies through the use of specialized tactics and techniques. The teams are highly trained and well-equipped to respond to and effectively resolve a variety of high-risk and large-scale situations.
Current Planning	Review of land use permits such as SEPA, design review, rezones, conditional use permits etc.
Cyber Secrty/Busnss Continuity	Application of technologies, processes and controls to protect City systems, networks, programs, devices and data from cyber attacks. ? Restore technology services to maintain critical city services in the event of a natural disaster or cyber security attack..
Data Analytics	Provide quantitative management data of delivered city services by organizing, managing and extracting insights from diverse systems and data sets. ?Proactively inform staff if services are not meeting expected service levels.
Debt Management	Support judicious borrowing by the City within the framework of its written debt management policy. Finance coordinates with bond attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors
Deployments	Deployments out of jurisdiction that are reimbursed
Destination Development	Developing the City as a destination for tourism by investing in facilities and infrastructure.
Detention & Incarceration Svcs	This program covers all tasks and responsibilities associated with bringing offenders to justice, including the management of our relationships with jails, courts, and all probation programs. Includes monthly cost for SCORE.
Digital Records Center	Growth and development of system, microfilming and digitization, importing new record series, GET-IT, policies, training, new initiatives, maintenance costs professional development.?
Ditches, Ponds, Bioswale	Staff time and supplies for maintenance of surface water ditches, ponds, and bioswales by the City?s surface water crew
Emergency Application Services	Emergency service (Fire and Police) application support.?
Emergency Management Program	A comprehensive Emergency Management program has responsibility for ensuring the City and the community can mitigate against, prepare for, respond to, and recover from emergencies and disasters. Emergency Management activities involve training all City departments and engagement with the whole community. This program also works with the Police Department, the City government as a whole, and with other area governments to provide for continuity of operations to ensure essential services are maintained in the event of a large scale disaster.
Emergency Prep & Response	Emergency training, continuity of operations plans, developing backup systems.
EMS	Combine the RED / BLS, Core Services, Run Reviews, Supplies, CBT Training, CBT Instructor etc.- grant funding from King County
End-User Infrastructure Svcs	End-user hardware services; laptops, desk phones, PC, point of sale, first responder (rugged tablets and cameras).

Environmental Stewardship	Activities focused on environmental sustainability, such as Recycling, Transportation Demand Management, and environmental stewardship. Activities to benefit City of Tukwila residents include, community outreach and programs, grant-writing, and other supportive activities.
Equity	Implementation of City Equity policy, support for EPIC (Equity Policy Implementation Committee), equity training and regional/national partnerships with and memberships in equity-focused organizations.
Essential Public Services	Preparation of correspondence, memos, presentations. Oversight of scheduling for Mayor and City Administrator
Evidence and Property Managmnt	Proper chain of custody is imperative to safeguarding the Department's property and evidence system, creating better case integrity, and returning lost or stolen items to their lawful owners. Evidence and Property staff ensures the proper chain of custody and evidencesecurity, storage and disposition for items taken in by the Tukwila Police Department.
Facility Management & Improvmt	Staff time for maintenance and supplies for the City facilities. Staff time for Improvements/additions and supplies for City Facilities. Includes using hired vendors and costs for maintenance such as the HVAC system, roof, and other structural repairs.
Facility Rentals	Schedule use of over 20 rental facilities throughout the Parks and Recreation system: including the Community Center, picnic shelters, ball fields, and rental services (equipment rental)
Fin Report/ACFR/Audit/GL Admin	Preparation and review of annual comprehensive annual financial report, work with State Auditor, continuing disclosure on EMMA
Fin Rept & Anlys for Depts	Assist departments with financial management needs, maintain general ledger, regular reporting to Council and Council committees.
Fire Hydrants	Staff time and supplies for fire hydrant maintenance and replacement. Includes flushing the fire hydrants as well as billable workorders after accidents
Fire Suppression and rescue	Response with training
Fleet Management	Maintenance of all carts, vehicles, and equipment necessary for golf course operations
GIS	Includes staff time and consultant services to maintain the geographic information system (GIS) data necessary for customer inquiries, daily operations and infrastructure maintenance.
Golf Maint Operations Admin	General functions for standard operations of the golf course operations department at Foster Golf Links, including purchasing, timecards, budget development and oversight, culture and internal communications, recruiting and hiring, employee supervision and performance evaluations.
Governmental Affairs	Liaise with other government and regional entities. Includes travel and registrations to regional, state, and national boards
Grants Admin & Accounting	Preparation of grant related contracts; processing invoices for payment, reviewing department coding and data input. Reviewing and posting change orders, pay estimates, retainage and other transactions. Tracking and monitoring of grant funds spent and received.
Grounds Maint-City Facilities	Landscape maintenance of city hall campus, Tukwila Justice Center, and fire stations
Health & Safety	Accident prevention plan, safety plan. Employee injury/illness reports. Training related to health and safety.?
Homeless Encampment Response	Maintenance and cleanup of identified homeless encampment sites within the city
Indirect Cost Allocation Admin	Identify costs that should be shared or allocated among departments; design a methodology to allocate these costs in compliance with Budgeting, Accounting, Reporting System (BARS) and other authoritative guidance (GAAP). Ensure the costs are allocated each year
Invest/Cash Mngmnt/Reporting	
Invstgtn of Felony and Juv Crm	This is our Major Crimes Unit, whose primary responsibility is to investigate a wide variety of crimes, including homicide, robbery, burglary, felony assault, crimes against children and the elderly, felony theft, fraud, forgery, sexual assault, missing persons, and matters relating to registered sex offenders
Labor & Employee Relations	Contract/collective bargaining negotiations. Complaints, grievances, investigations, and contract interpretation.
Legislative & Budget Oversight	Study information and attend meetings to provide policy direction and budget authority for City services
Levees	Management of the City's 205 Levee and cooperation with FEMA and King County Flood Control District.

Lodging Tax Application Oversight/Support	Administrative oversight of committee business including funding requests.
Logistics & Support Operations	Research, purchasing, delivery, management, and inventorying of supplies such as aid equipment, station supplies, this will also include our aid runs, mail run. Rehab equipment, supplies. Support Operations staff provides help to officers in the street (both Tukwila officers as well as other agencies). This support includes: radio monitoring; holding area door security; WACIC/NCIC entry; Spillman entry, attachments and review; dispositions; access card management; building camera security and key access control.
Long-Range & Comprehensive Pln	In compliance with state law, develop long range plans for Tukwila Land Use (i.e., City Comprehensive and Subarea Plans) and functional plans such as Public Works plans (e.g., Stormwater, Transportation, Water, etc.), as well as Economic Development, Parks, Emergency Management, etc.
Long-Range Fin Planning Model	Update long-range model to ensure sound financial decisions are made
Mandatory Training	Trainings required by Federal, State, Local laws and/or City of Tukwila organizational policy.
Manholes/Catchbasins	Staff time for maintenance and supplies for City?s manholes/catch basins. Includes using the Vactor truck and costs for proper disposal of drainage waste
Meter Reading and Maintenance	Staff time for meter reading (majority are radio reads) and maintenance and replacement of water meters
Minor Structural Repairs	Repair of minor structural issues with streets and roadways.
Mobility Services	Cell phones, in-car wireless, virtual private networks, iPads, IoT (internet of things connected smart devices).
Narcotics & Human Trafficking Investigation	This program's primary responsibility is to investigate drug and prostitution related crimes that affect the citizenry of Tukwila. The unit also addresses other crimes as assigned, often relying on special equipment and undercover skills to conduct those investigations. Employees assigned to this program also participate with a variety of local, State, and Federal investigators in an effort to curb crime using combined resources
Network Infrastructure Svcs	Network design and support, maintenance.
Not Assigned to any program	This program code is to be used with budget items that are not part of a program
NPDES	Includes staff time and supplies to adhere to the requirements under Surface Water?s National Pollutant Discharge Elimination System (NPDES) Permit. Includes annual reporting, public education and outreach, staff training, and inspections of public and private systems. Includes staff response to illicit discharge events in City?s right-of-way.
Older Adult Services and Prgms	Services and programs for senior adults ages 50 and above
Ordinance, Resolution & TMC Dev	Legislation creation and review, amending and repealing documents, ongoing TMC development, and significant department-led code changes.
Outfall/Flap Gates/Trash racks	Outfalls, Flap Gates, and Trash racks-Staff time and supplies for maintenance of surface water outfalls, flap gates, and trash racks by the City?s surface water crew. Includes all staff time for monitoring the Green/Duwamish River in high water events
Park Restrooms Contract	Contracted services for restroom closures at city parks
Parks Facility Maintenance	Facility maintenance at Tukwila Community Center
Parks Maintenance	Landscape maintenance at city parks
Payroll & Benefit Admin	Provide payroll preparation and processing to all City employees, administer LEOFF 1 pension plan
Permit Intake, Issuance, Coord	Intake approximately 1,800 construction permits, manage review, and issue approval or denials
Police Patrol Services	Police Patrol Services is responsible for responding to the immediate needs of the Tukwila community. Providing a constant presence, both during and between calls for service, and building the trust of the community, the members of this program are the City's law enforcement first responders. The employees assigned to this program are also tasked with nearly all facets of police work, requiring a high-level of expertise and an ever-increasing amount training
Policy Development/Compliance	Duties related to the development of Human Resources policies as well as ensuring compliance.
Pothole and Litter Control	Roadside cleanup, repair and maintenance of asphalt and shoulders.
Preschool Services and Program	Implement play-based preschool programming for ages 3 to 5



Pro Shop Operations	Customer service, lessons and tournaments, management of play, and retail operations at Foster Golf Links
Professional Dev & Training	Development of operational and strategic knowledge and skills to support staff development and better outcomes for the community and organization.
Professional Standards	This program manages and maintains the Department's localized governing policies
Projects & Capital Impr Mgmt	Planning and executing community infrastructure investments
Prosecution Services	Contracted Prosecuting Attorney services
Public Defense Program	Oversight of the Public Defense Program, processing invoices, reports, complaints. Prepares annual program report. Applies for grant funds to support the program. Oversight of Office of Public Defense Grant funds. Prepares reports as required
Public Record Req & Record Mgt	Adherence to public records laws.
Public Safety Plan	Provide reporting, issue debt specific to the voter-approved public safety plan
Pump Station Monitor/Maint	Covers all work at the City's surface water pump stations, which includes monitoring and maintenance
Recruiting and Hiring	This program is tasked with finding, attracting, evaluating, and hiring top talent. Recruitment for non-Police and Fire. Includes lifecycle of recruitment from vacancy to onboarding.
Rental Housing	Compliance with City's Rental Housing Ordinance and inspection requirement
Reservoir/Water Supply Stns	Reservoir/ Water Supply Stations/ Pressure Reducing Stations Covers all work at the City's reservoir, supply stations, and includes CWA fees for purchased water that supplies the City's water district
Risk Management	Maintain adequate insurance coverage for liabilities, property, and employee errors & omissions. Review claims and file reports as needed
Sales and Other Taxes	Track and research tax revenue ? sales tax, property tax, utility taxes, gambling tax, admissions tax, parking tax, real estate excise tax and others ? to ensure amounts owed the City are received by the City; analyze trends relative to economic activity to forecast future receipts. Stay apprised of new developments and make recommendations for increases. Review and update data in preparation of financial reporting purposes
School Zone Safety Cameras	Program created to reduce speeding in school zones. Includes technology equipment, processing, and staffing for Police & the Court
Service Desk	Tier 1/2 support and triage (Basic IT support and Training).? Advanced Troubleshooting, Device Provisioning and Service Fulfillments.
Sewer Mains/Service Lines	Staff time and supplies for sewer main maintenance and replacement by the City's sewer crew
Sidewalks	Staff time and supplies for sidewalk maintenance and replacement by the City's crew.
Snow & Ice Control	Staff time and supplies for snow removal by the City's crew.
Specialty Rescues	
Street Cleaning	Street sweeping, tree removal, etc.
Street Lighting	Repair and maintenance of streetlight poles.
Streetscapes/Median Landscape	Street landscaping.
Surface Water Mains	Staff time for maintenance and supplies for City surface water mains
Surplus inventory/equipment	
TIB Bus Stop/Streetscape	Bus stop cleanup, repair and maintenance.
Tourism Marketing	Program to attract daytime and overnight visitors.
Traffic Control Devices	Repair and maintenance of traffic signals, signage, and buttons.
Traffic Enf & Crash Invstgn Tm	This program houses the Police Department's Traffic Unit, which investigates serious traffic incidents and is tasked with enforcing the City's roadway laws
Trail Maintenance	Landscape maintenance at city numbered trails, Green River Trail, and Interurban Trail
Utilities/Surface Water	Staff time and supplies for surface water main maintenance and replacement by the City's crew.
Utility Billing	Provides support to the water, sewer, and surface water management departments. Provides all aspects of billing services, leak adjustments, financial reporting, etc
Valley Ind. Investigative Team	
Video & Fiber	Staff time and supplies for video and fiber maintenance and replacement by the City's crew.
Water Mains/Service Lines	Staff time and supplies for water main maintenance and replacement by the City's water crew
Water Quality/Backflow Prev	Staff time and supplies for water quality maintenance and replacement. Includes a full-time water employee to maintain backflow prevention records to meet City codes in order to protect the water quality throughout the City's water district

Wellness & Adult Svcs & Programs	Fitness memberships and classes offered for ages 13+ and adult sport activities
Youth & Teen Svcs and Programs	Programming and activities for youth ages 5-18

## 2023-2024 Biennial Budget Calendar

\*Note\* To make the best use of Council time, Workshops may take place during COW, Regular Meeting, or Special Work Sessions, depending on schedules and other legislative items.

January 24	Process discussion at F&G Committee
February 5	Process/Calendar discussion at Council Retreat
March 7	Council workshop: Overview - Structure of City Funds, Financial Policies, Bond Rating
April - June	Budget module in new ERP system configured and tested
May 2	Council workshop: Review of City revenues, revenue sources
May – June	Program list refined, programs rescored as needed
June - August	Department heads prepare budget estimates <ul style="list-style-type: none"> <li>• RCW: on or before the fourth Monday in September</li> </ul>
May - July	Community outreach (includes Council Town Hall possibly in July)
June 6	Council workshop: Overview of Capital Projects - Prioritization, Funding, Impacts to Ongoing Maintenance
Mid July	Consumer Price Index (CPI) published
July 15	City Council direction on contracting with Puget Sound Regional Fire Authority
Early August	Council workshop: High-level general fund discussion
August - September	Finance Department/Administration reviews departmental budgets; community feedback evaluated
September 1	Contract negotiations with Puget Sound Regional Fire Authority must be completed
September	Council review: any fund that is ready for review that is not impacted by the general fund. Possible funds available for review: drug seizure, lodging tax, contingency, debt service, LEOFF 1 retiree, firemen's pension  (Note: documents for review will be provided as early as possible to allow Council adequate time to review materials prior to work sessions)
October 3	Draft Budget presented to Council by Mayor <ul style="list-style-type: none"> <li>• RCW: no later than the first Monday in October</li> </ul> (Note: complete 2023-2024 Biennial Budget Document and Capital Improvement Program document will be provided as early as possible to allow Council adequate to review materials prior to work sessions)

October	Council workshop: General Fund Review
October	Council workshop: Capital Project Funds, Debt Service Funds
October	Council workshop: Utility Funds, Ancillary Funds
Early November	Council workshop(s): Council-led discussion
November 14	Budget legislation in F&G committee
November 14	Public Hearing on Budget & Property Tax Legislation <ul style="list-style-type: none"> <li>• RCW: Property tax legislation must be sent to the County by December 1.</li> </ul>
December 5 or 12	Budget adopted by Council

Completed

In Progress