



# Budgeting for Outcomes

2027-2028 Budget Process Overview

# Budget Process Milestones



## Forecast & Budget Process Update

- Outcome Maps Refresh
  - Council Review
  - Community Results Team
- Budget process development
  - Calendar
  - Training
  - Departmental Kick off Meeting
  - Baseline
  - Enhancements & Reductions
- Forecast update
  - General Fund
  - Water/Wastewater
  - Stormwater
  - Other major funds
- Internal rate setting
  - Indirect costs
  - Fleet
  - Medical
  - Worker Comp
- 2026 Estimated Actuals
- Position Budgeting
- Forecast Positions
- City Council
  - Retreat
  - Long-Range Financial Strategy
  - Fiscal Policies



## Capital & Business Technology Investments

- Needs identification
  - Department/program meetings
  - Business case submittals
  - Cost determinations
- Forecast update
  - General Fund 5%
  - REET
  - Business License
  - Impact Fees/Connection Charges
  - Grants
- 6-Year program development
  - Project sequencing
  - Staff resources
  - Project funding
  - Governance Committee approval
- City Council Study Sessions
- Community Engagement
  - Public Hearings
  - OneRedmond



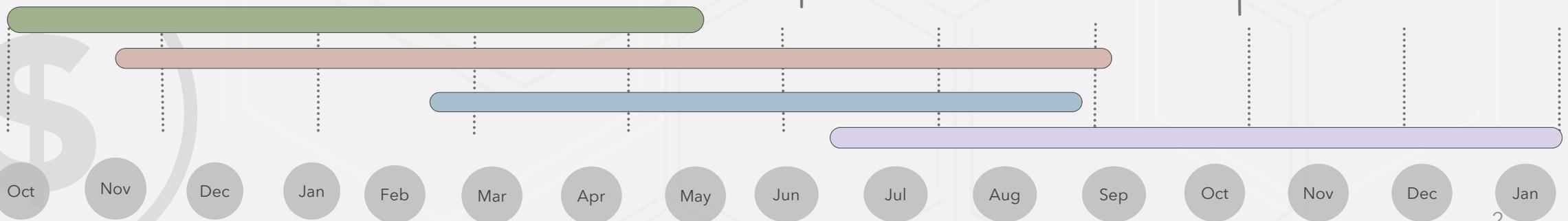
## Operating Budgets

- Needs identification
  - Department/program meetings
  - Director's Team meetings & retreats
  - Baseline budget development
  - Budgeting for Equity
  - Service enhancements & reductions
  - Performance measures
- Forecast update
  - General Fund
  - General Fund Sub-Funds
  - Special Revenue Funds
  - Utility Enterprise Funds
  - Internal Service Funds
- Results Team Processes
  - Deputy Director's
  - Community Results Team
  - Welcoming committee
- Budget Balancing
- Budget Questionnaire



## Budget Adoption

- Final reconciliations
- Preliminary Budget Document
  - Final budgets
  - Budget financial overview
  - Budget highlights
  - Staffing authorizations
  - Policies
- City Council presentations
  - Forecast
  - Deliberations overview
  - Community engagement
- Communication with union leadership
- Clerk's Office filing
- City staff updated
- Results Teams recognition and thank you
- Preliminary Budget presentation
- City Council Deliberations
- Public Hearings
- Budget Adoption
- Adopted Budget Document
- Budget-in-Brief Document
- Line-item Budget



# FAC Committee of the Whole Briefings

Date	Item (Topic)
2/10	Budget Calendar
3/10	<ul style="list-style-type: none"><li>• Budget Process Overview</li><li>• Long-Range Financial Strategy</li></ul>
4/14	<ul style="list-style-type: none"><li>• Community Involvement/Engagement Opportunities</li><li>• Fiscal Policies</li></ul>
5/12	Community Results Team Update
10/13	Budget Deliberation Process & Preparation



## Study Sessions

Date	Item (Topic)	Department(s)	Requested Council Action
1/27	Outcome Maps Update Review <ul style="list-style-type: none"> <li>• Healthy &amp; Sustainable</li> <li>• Strategic &amp; Responsive</li> </ul>	All	Provide direction
2/10	Outcome Maps Update Review <ul style="list-style-type: none"> <li>• Safe &amp; Resilient</li> <li>• Vibrant &amp; Connected</li> </ul>	All	Provide direction
2/24	Capital Investment Funding Strategy	Finance	Provide direction
3/24	Departmental Budget Overview	Parks & Recreation	Receive information
4/14	Departmental Budget Overviews	<ul style="list-style-type: none"> <li>• Executive</li> <li>• Finance</li> <li>• Human Resources</li> <li>• Technology &amp; Information Services</li> </ul>	Receive information
4/28	Departmental Budget Overviews	<ul style="list-style-type: none"> <li>• Fire</li> <li>• Police</li> </ul>	Receive information
5/12	Departmental Budget Overviews	<ul style="list-style-type: none"> <li>• Planning &amp; Community Development</li> <li>• Public Works</li> </ul>	Receive information

# Departmental Budget Overviews

- Mission Statement
- Department Responsibilities & Structure
- Staffing Authorization
- Baseline Budget Plans
- One-time Service Enhancement Updates
- Performance Measures & Results
- 2027-2028 Budget Challenges

## Study Sessions Continued

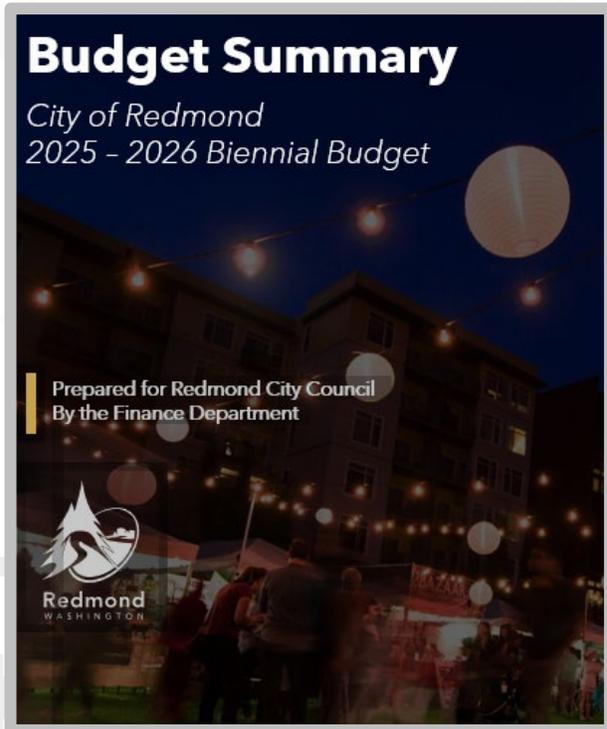
Date	Item (Topic)	Department(s)	Requested Council Action
9/8	2027-2032 Capital Investment Program (CIP) <ul style="list-style-type: none"> <li>• Revenue forecast</li> <li>• Funding strategy</li> <li>• Capital projects</li> </ul>	Finance Parks Planning Public Works	<ul style="list-style-type: none"> <li>• Receive information</li> <li>• Provide preliminary approval</li> </ul>
9/22	2027-2032 Business Technology Investment Program (BTIP) <ul style="list-style-type: none"> <li>• Funding strategy</li> <li>• Technology projects</li> </ul>	Finance TIS	<ul style="list-style-type: none"> <li>• Receive information</li> <li>• Provide preliminary approval</li> </ul>
9/22	2027-2032 Financial Forecast <ul style="list-style-type: none"> <li>• General Fund</li> <li>• City Utilities (Water, Wastewater, Stormwater)</li> </ul>	Finance	<ul style="list-style-type: none"> <li>• Receive information</li> </ul>



## Public Hearings

Date	Public Hearing Opportunities & Requirements
9/15	Public Hearing 1 <ul style="list-style-type: none"><li>• Capital Investment Program (CIP)</li></ul>
10/6	Public Hearing 2 <ul style="list-style-type: none"><li>• Revenue and taxes</li><li>• Business Technology Investment Program (BTIP)</li><li>• RCW 84.55.120</li></ul>
10/20	Public Hearing 3 <ul style="list-style-type: none"><li>• Preliminary Budget</li><li>• RCW 35.34.090</li></ul>
11/2	Public Hearing 4 <ul style="list-style-type: none"><li>• Final Budget</li><li>• RCW 35.34.110</li></ul>

# Council Budget Review & Deliberations



Date	Time	Item (Topic)
10/6		Preliminary Budget Presented by Mayor Birney
10/22 Thursday	6:00 pm	<u>Changes/Updates: (30 mins)</u> <ul style="list-style-type: none"> <li>○ Revenues</li> <li>○ Capital Investment Program</li> <li>○ Business Technology Investment Program</li> </ul> <u>Service Enhancements &amp; Reductions (1.5 Hours)</u> <ul style="list-style-type: none"> <li>○ Healthy &amp; Sustainable</li> <li>○ Safe &amp; Resilient</li> </ul>
10/27	6:00 pm	<u>Service Enhancements &amp; Reductions (2 Hours)</u> <ul style="list-style-type: none"> <li>○ Strategic &amp; Responsive</li> <li>○ Vibrant &amp; Connected</li> </ul>
10/29 Thursday	6:00 pm	Council Deliberations (2 Hours)
11/5 Thursday		Hold
11/10		Budget Adoption (Special Meeting)