STRATEGIC PLANNING COMMITTEE AGENDA
December 6, 2023
5:00 PM
Sedro-Woolley Municipal Building
Council Chambers
325 Metcalf Street

a. Call to Order

b. Roll Call

c. Unfinished Business

1. January Budget Presentations
2. February 2024 Strategic Goal Setting Session

d. New Business

e. Adjournment

Next Meeting Strategic Planning Committee - January 24, 2024

The City of Sedro-Woolley complies with applicable Federal civil rights laws and does not discriminate on the basis of race, color, national origin, limited English proficiency, age, disability, or sex. The City of Sedro-Woolley doesn't exclude people or treat them differently because of race, color, national origin, limited English proficiency, age, disability, or sex.

The City of Sedro-Woolley also complies with applicable state laws and doesn't discriminate on the basis of creed, gender, gender expression or identity, sexual orientation, marital status, religion, honorably discharged veteran or military status, or the use of a trained dog guide or service animal by a person with a disability.

Strategic Planning Committee Agenda Item

Agenda Item No.: c.1.

Date: December 6, 2023

From: Charlie Bush, City Administrator

Subject: January Budget Presentations

RECOMMENDED ACTION:
N/A

ISSUE:
Budget Presentations for January 2024

BACKGROUND/SUMMARY INFORMATION:
The City Council recently requested a full municipal budgeting orientation during its January meetings. Staff will provide a summary of their plan for these presentations at this meeting:

1) January Work Session - an overview of municipal budgeting
2) First January Regular Meeting - a review of the City's 2023 budget
3) Second January Regular Meeting - 2024 budget amendment

FISCAL IMPACT, IF APPROPRIATE:
N/A

ATTACHMENTS:
1. 2023 AWC Budget Workshop Intro Basics

2023 Municipal Budgeting & Fiscal Management Workshop

Charlie Bush, Sue Hagener, and Mike Folkers

Introductions

- Charlie Bush, City Administrator, City of Sedro-Woolley
- Sue Hagener, Director of Administrative Services, City of Sequim
- Mike Folkers, Director of Finance and Administration, Port of Grays Harbor

Creating your "Best Budget"

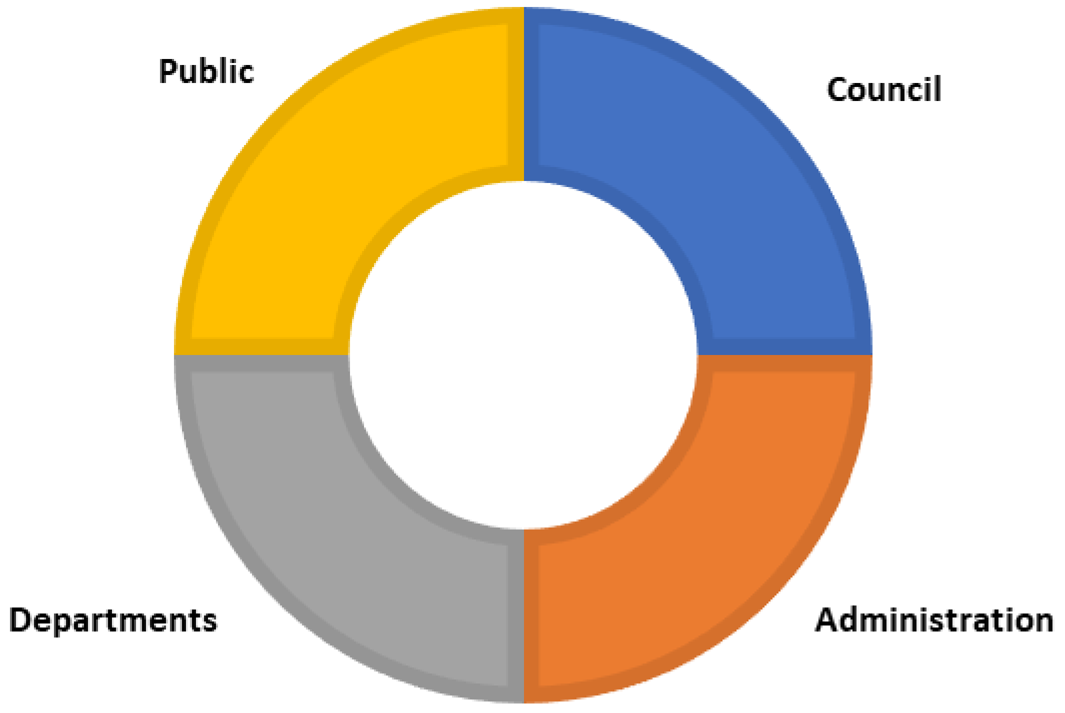
- Best Budget is a term of art we use
  - Is the “price” your citizens and businesses paid right?
    - Includes taxes, utility rates, fees
  - Is it strategic?
    - Does it align well with other strategic planning processes?
  - Are they getting good value?
    - It may be cheap (a low price) but . . .
  - Are they getting what they actually want?
    - Is it staff-driven or community-driven?
  - Does it include the right balances / trade-offs?

Budgeting is a Team Sport

- Time for a sports analogy!
  - Citizens are the owners
    - You don't want them calling the plays or on the field, but…
    - They own the team (and can make organizational changes)
  - You are on the board (or on the leadership team)
    - What is your mission / vision?
    - What are the right strategies?
    - How do you make progress?
    - How do you know progress is being made?
    - How much should progress cost?

What is the right approach?

Roles of the budget makers



Roles (and related tools)

“Reporting pyramid”

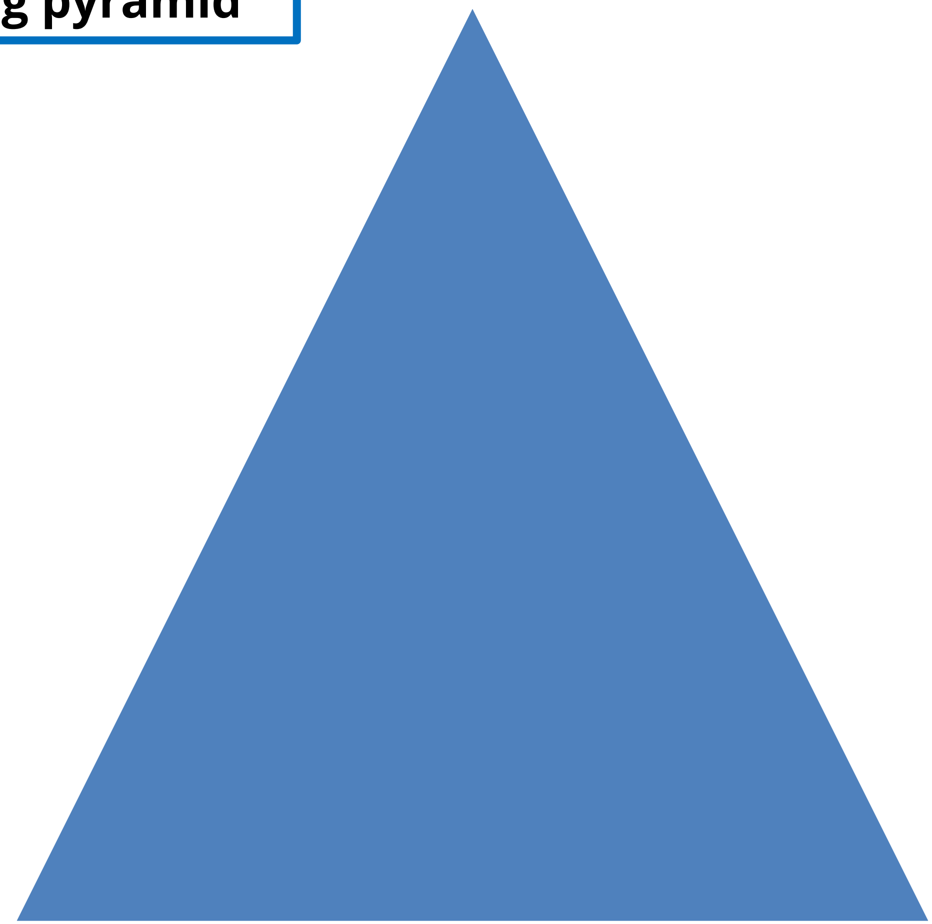
Citizens, business, investors

Council / Commission

Mayor / Manager Chief executive officer

Department directors

Managers / Supervisors



Budget Basics – Agenda

- Budget basics
  - Authority
  - Budget influences
  - Fund structure
- Budget development
- Timeline (calendar)
  - Forecasting
- Presentation
- Budget adoption
- Beyond the basics – Strategic long-term planning

Why have budgets?

- Legally required
- Accountability
- Management tool
- Planning document

- Title and chapter provided by state statute
  - RCW 35A.33 Code Cities
  - RCW 35.33 First (under 300,000), Second Class Cities and Towns
    - RCW 35.34 and 35A.34 – Biennial Budgets
  - RCW 36.40 Counties
  - Special Purpose Districts – statutory reference varies with district type

- Chapters outline the timelines and position responsible for complying
- Generally if your government entity has the ability to levy taxes there is a requirement to adopt a budget.

Accountability

- Area of interest for taxpayer
  - How are we spending the taxpayer's money
  - What are we accomplishing
- Performance evaluation
  - Performance measures
  - “Connecting the Dots”
- Performance management / Auditing
  - State Auditor’s Performance Program
    - Citizen initiative

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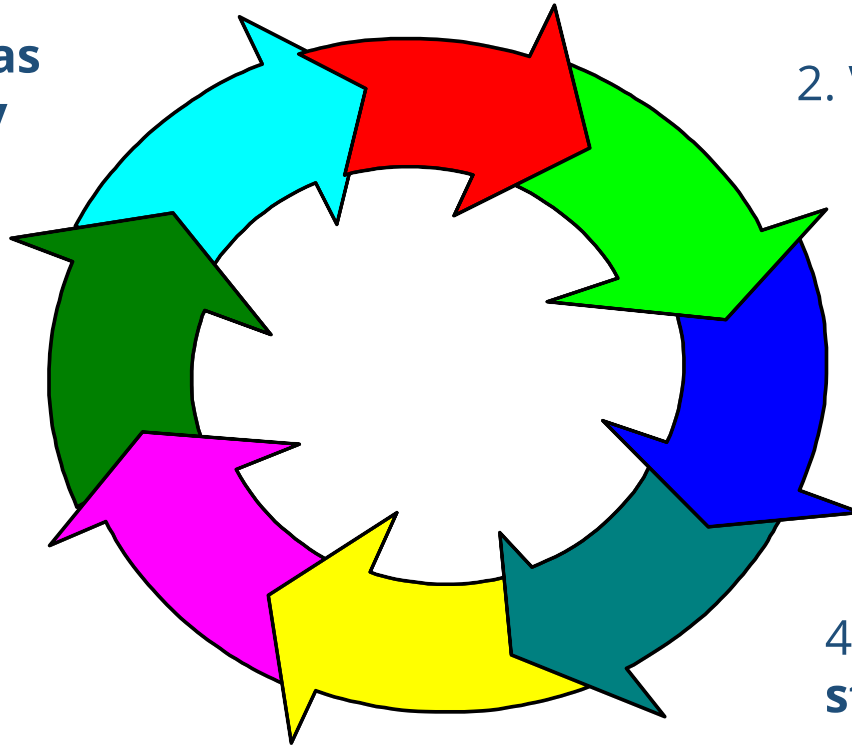
Mission of the budget process

National Advisory Council on State and Local Budgeting (NACSLB) - defines

The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to **promote stakeholder participation** in the process.

National Advisory Council on State and Local Budgeting (NACSLB)



Budget definition

The budget is an **economic plan** that focuses the entity's **financial & human resources** on the **accomplishment of specific goals & objectives** established by the **policy makers**.

The budget establishes the annual (or biennial) expenditure levels for "all "departments & funds.

- These expenditure levels are called ***appropriations***, and they represent spending limits.

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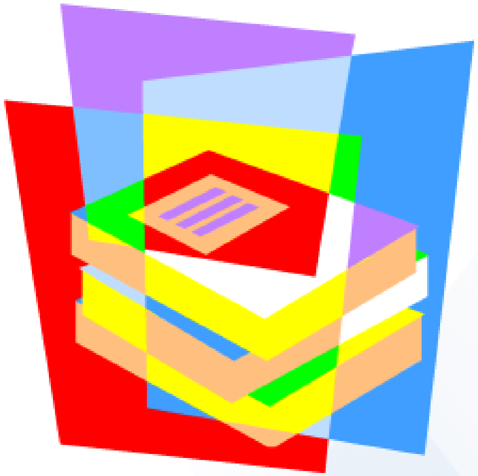
Influences on the budget

Additional influences on the budget

Local financial policies

- Fund balance
  - Reserves
- Contingency planning
- Balancing the operating budget
- Use of one-time revenues
- Use of fluctuating revenues
- Fees & charges
- Debt level & capacity



What you are budgeting and why?

Fund structure

- Accounting rules and regulations will set the types of funds used
- Type of fund will set budget focus
- Differences in fund types are often set to meet the financial objectives of the city/town.
- Fund types and their intended purpose will assist in budget development
  - Not all fund types require a budget appropriation

Fund Structure – 3 Different Fund Types

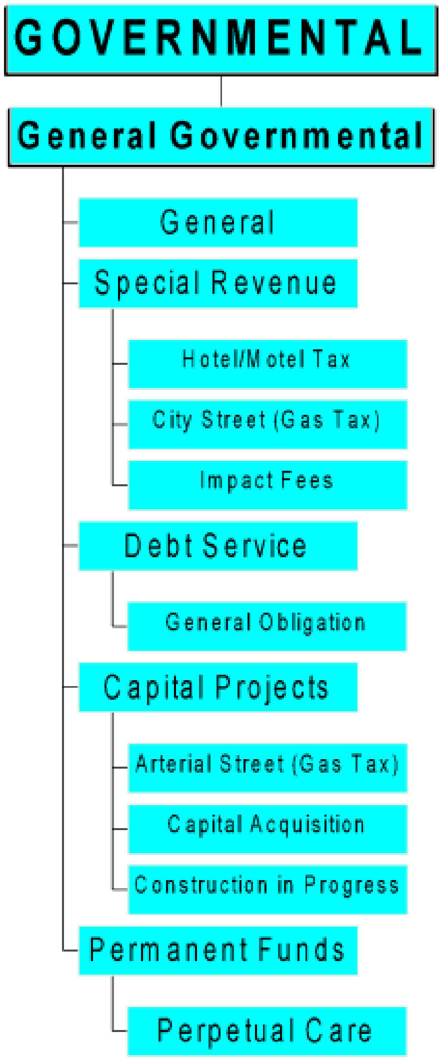
FUND TYPES

- **General Governmental**
  - General
  - Special Revenue
    - Hotel/Motel Tax
    - City Street (Gas Tax)
    - Impact Fees
  - Debt Service
    - General Obligation
  - Capital Projects
    - Street (Gas Tax)
    - Construction in Progress
    - Capital Acquisition
  - Permanent Funds
    - Perpetual Care (Cemetery)
- **Proprietary**
  - Enterprise
    - Water
      - Water Construction
      - Water Reserves
    - Sewer
    - Storm
    - Electric
    - Golf
  - Internal Service
    - Data Processing
    - Equipment Rental
    - Print Shop
    - Unemployment Compensation
- **Fiduciary**
  - Investment Trust
  - Pension Trust
  - Private-Purpose Trust
  - Agency Funds

Governmental fund types

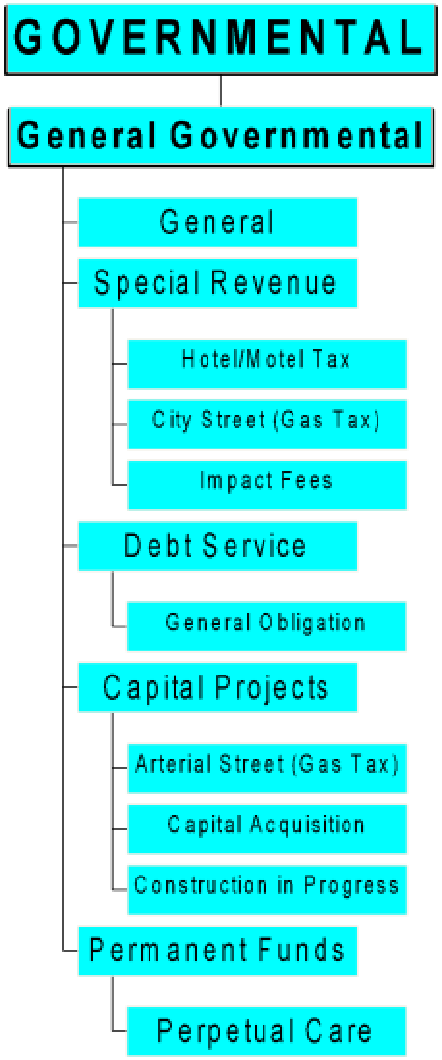
- **General fund**
  - Chief operating fund of local government

- **Special revenue funds**
  - Resources **restricted** or **committed** (other than debt service or capital projects)
  - Examples:
    - Hotel/Motel tax
    - Criminal Justice Tax
    - Real Estate Excise tax



Other Governmental Fund types

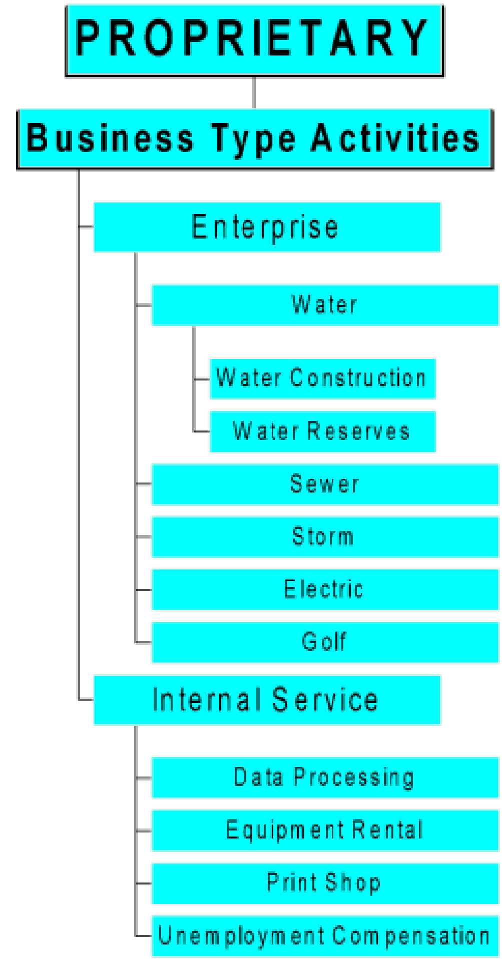
- **Debt Service**
  - Pay long-term debt (principal and interest) for Governmental Funds
    - **General Obligation debt only (debt backed by taxes)**
- **Capital Projects**
  - Construction of major capital facilities of governmental fund types
    - **Not to be used for proprietary funds and trust funds**
- **Permanent Funds**
  - Legally restricted.



Proprietary fund types

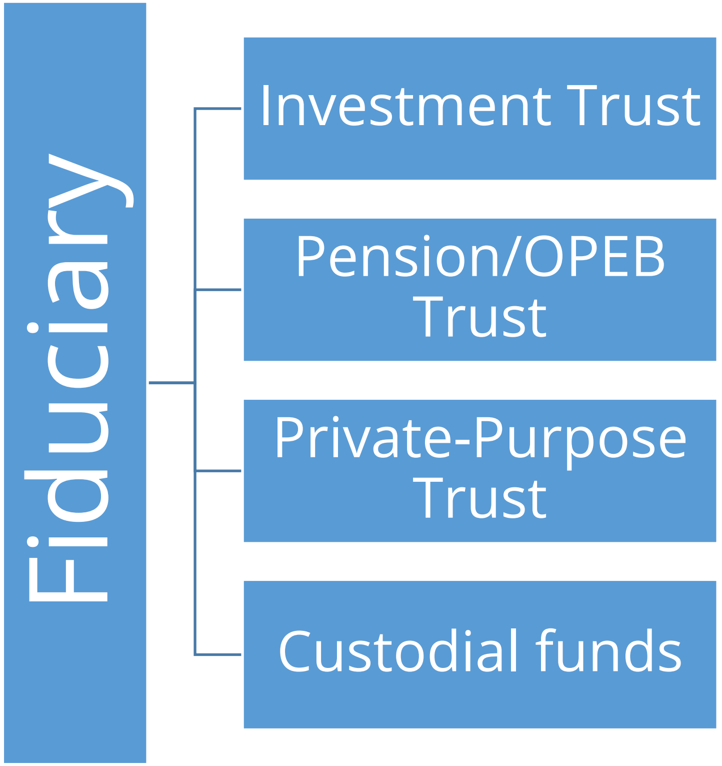
- Enterprise funds
  - Water
  - Sewer

- Internal service funds
  - Equipment Rental
  - Facility Maintenance



Fiduciary funds

- Trust & Custodial funds
  - Investment Trust
  - Pension/OPEB Trust
  - Private-Purpose Trust
  - Custodial funds



2024 Budget Calendar

June - August	September	October	November	December
Pre-Budget Items • Council Retreat	**September 11** "Call to budget" to all department heads	**October 2** Clerk provides estimates filed by department heads to mayor/manager showing complete financial program.	**November 2** Mayor/manager prepares preliminary budget and message and files with council and clerk.	**December 4** Final budget hearing.
• Adopt financial policies if needed.	**Before September 25** Department heads prepare estimates of revenue and expenditures.	**October 2** Estimates and projections presented to council.	**November 1-18** Publication notice of preliminary budget and final hearing.	**December 31** Adoption of Budget
• Public hearings for capital facility plan updates	Clerk prepares estimates for debt service and other estimates.	**Mid Oct-Mid Nov** Public hearing on revenue sources including possible increases in property tax.	**November 1-25** Public hearings-preliminary.	
• Public forums -community prioties.	**September 25** Estimates filed with clerk.		**November 21** Copies of budget available to public.	
• Mayor/manager communicate budget objectives to staff			**November 30** Property tax levies set and filed with county.	

What to do first,....?
Step #1

- Budget calendar
  - Create/Distribute
    - Starts with (RCWs)
    - Add your process

- Benefits of calendar
  - Visual
  - Statutory deadlines
  - Coordination
  - Keeps participants on track
  - Informs public

2024 Budget Calendar for Cities and Towns	
Pre-Budget Items (Spring/Summer)	Council retreat; Adopt/update financial policies; Public hearings for capital facility plan updates; Public forums or community outreach (ex: community priorities); Mayor/manager communicates budget objectives to staff
Sept. 11	Budget request to all department heads
Sept. 11-24	Department heads prepare estimates of revenues and expenditures; Clerk prepares estimates for debt service and all other estimates
Sept. 25	Implicit price deflator calculated (only applies to cities of 10,000+ population)
Sept. 25	Budget estimates from department heads filed with clerk
Oct. 2	Clerk provides estimates filed by department heads to mayor/manager showing complete financial program
Oct. 2	Mayor/manager provides council with estimates of revenues from all sources, including estimates prepared by clerk, for consideration of setting property tax levy
Mid-October to mid-November (approx.)	Public hearing on revenue sources including possible increases in property tax
Nov. 2	Mayor/manager prepares preliminary budget and budget message; files with clerk and council
Nov. 1-18 (approx.)	Publication notice of preliminary budget and final hearing
Nov. 1-25 (approx.)	Public hearing(s) on preliminary budget
Nov. 21	Copies of budget available to public
Nov. 30	Property tax levies set by ordinance and filed with county
Dec. 4	Final budget hearing
Dec. 31	Budget adoption deadline

The 2024 city budget calendar for Outlook is now available for download.

Utilize budget preparation checklist

MRSC

Budget Preparation Checklist

TIMEFRAME	DESCRIPTION	DATE COMPLETED
JULY/AUGUST	Prepare budget calendar, set public hearing dates. Should obtain consent of calendar dates by Mayor[2] and Council.	
JULY/AUGUST	Update Capital Facilities plan. Public hearing will be required. (set hearings prior to start of budget in September) Council to set budget priorities, goals and objectives.	
AUGUST	Mayor[2] meets with Dept. managers to communicate budget priorities.	
JULY/AUGUST	Clerk[3] sends request (call letter) to Dept. Mgrs. for budget proposals. (by 2nd Monday in September)	
AUGUST/SEPT	Preliminary revenue estimates are developed by the Clerk. Budget estimates from Dept. Mgrs., filed with Clerk (by 4th Mon. in Sept.)	
SEPTEMBER/OCTOBER	Clerk presents revenue estimates, debt service and budget proposals from Dept. Mgrs., along with the sources of revenue proposed to support each program to CAO. (Due 1st business day in October).	
SEPTEMBER/OCTOBER	Mayor to provide Council with preliminary proposed estimates of revenue and expenditure requests by each department. Council to receive current year revenue and expenditures with budget comparison and estimates for ending fund balance. (by 1st Monday in October).	
SEPTEMBER/OCTOBER	Public hearing on Property Tax levies must be held before legislative body votes on property tax levy. (Deadline for filing levy with County - November 30th)	
SEPTEMBER/OCTOBER	Mayor and Clerk meet with department heads to make any additions and/or cuts to preliminary budget	
OCTOBER/NOVEMBER	Mayor presents the preliminary budget and budget message to Council (due by Nov. 1st - RCW - 60 days before ensuing fiscal year) Clerk publishes notice that preliminary budget has been filed and publishes notice of public hearing on the final budget once a week for two consecutive weeks. (no later than the first two weeks of Nov)	
OCTOBER/NOVEMBER	Council adopts Property Tax levy ordinance/resolution, Clerk files Levy certification with County Clerk (due Nov. 30th)	
NOVEMBER	Copies of proposed (preliminary) budget available to the public. (Six (6) weeks before January 1st) Public hearings on proposed preliminary budget. (prior to final hearing)	
NOVEMBER/DECEMBER	Final hearing on proposed budget (prior to 1st Monday in December)	
NOVEMBER/DECEMBER	Adoption of Budget ordinance (no later than last day of December)	

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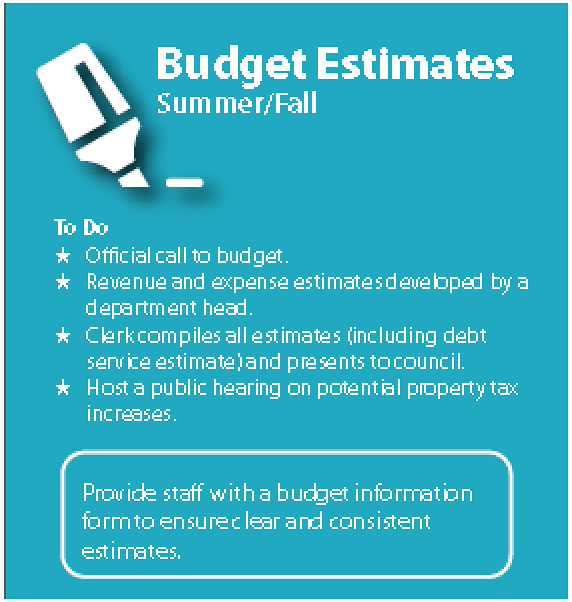
Requests for budget proposals (call letter) Step #2

- Provide guidelines for budget requests and service levels
  - Show history
  - Show June YTD
  - Fill in the Blank
- Reduces misunderstandings, inefficiencies and extra work
- Facilitates the evaluation of budget requests
- Sent by the Clerk to Dept. Heads
- 3 weeks to complete
  - **Deadline is 2nd Monday in September**
    - **September 11th for the 2024 Budget**



Who forecasts the future?

- RCW 35.33.031 & 35A.33.030 ⟹ Clerk
- Department head or program manager insight.
- Revenues are often the task of the finance department
- Should collaborate with others:
  - Department heads
  - Engineers and consultants
  - Elected officials
  - Local citizens

- Realistic

Revenue projections

- Evaluate and assess ALL your revenue sources.
- What are your primary revenue streams?
  - Property tax
  - Retail sales tax
  - Utility fees
- What impact did COVID-19 have?
- Do you have one-time revenues?
  - New construction
- Are there any new revenues?
  - Levy lid lift
  - Special levy
  - Utility taxes

BARS#	TAXES											
311.10.	General Property Tax	713,437	667,316	728,533	734,549	532,377	547,552	497,325	1,204,040	1,377,331	1,410,354	1,427,718
311.30.	Tax Title Property	0	0	0	0	1,792	1,296	4,262	0	0	0	0
312.10.	Forest Excise Tax-Priv	4,353	4,128	10,317	9,209	7,956	10,026	12,517	10,332	10,000	10,670	11,019
313.10.	Sales Tax - General	511,664	487,151	572,581	497,906	551,920	592,088	644,524	664,581	757,921	694,445	717,155
313.71.	Sales Tax - Criminal Ju	90,410	85,637	110,067	86,908	87,020	98,679	106,976	110,605	107,530	114,222	117,957
314.01.	In Lieu of Taxes - Water	110,944	102,407	113,461	111,809	113,459	120,319	127,907	129,293	140,890	137,500	141,500
314.02.	In Lieu of Taxes - Sewer	94,962	95,137	95,157	92,856	94,155	108,388	109,264	115,506	112,520	125,000	130,000
314.03.	In Lieu of Taxes - Storm	94,503	102,623	101,164	99,466	60,875	0	18,172	19,175	25,000	25,000	25,000
316.10.	Business and Occup. Ta	536,254	586,304	553,581	536,286	602,604	570,693	824,284	993,882	630,000	830,882	858,053
316.20.	Admissions Tax	3,727	0	0	0	0	0	0	0	0	0	0
316.43.	Utility Tax - Gas	101,122	120,316	128,186	112,537	121,827	144,431	190,755	193,620	206,790	199,951	206,490
316.46.	Utility Tax - Cable TV	0	0	0	86,170	96,662	101,429	105,814	114,346	111,600	118,085	121,947
316.47.	Utility Tax - Telephone	117,007	115,368	114,365	101,523	96,825	109,986	121,549	133,147	113,000	137,501	141,998
316.51.	Utility Tax - PUD	388,989	457,161	637,926	591,850	588,879	523,564	556,877	567,392	904,370	700,000	722,891
316.71.	Utility Tax - Water, Sew	179,042	178,666	183,953	231,820	226,630	180,944	202,450	204,165	222,505	230,000	237,200
316.71.	Utility Tax - Bags, Dum	1,241	1,585	1,621	2,068	959	0	0	0		0	0
316.71.	Utility Tax - Solid Wast	0	0	0	0	41,972	91,874	100,110	108,787	103,395	112,344	116,018
316.71.	Utility Tax - 2004 Addit	0	0	0	0	229,334	511,646	42,772	0	0	0	0
316.71.	Utility Tax - Call Agenc	353	703	257	266	243	23	30	18	0	19	19
317.20.	Leasehold Excise Tax	34,143	26,633	26,207	26,969	26,760	28,649	29,411	33,997	28,950	35,108	36,257
317.50.	Gambling Tax	58,652	49,784	44,403	40,782	39,885	35,425	32,474	36,357	34,000	37,546	38,774
	TOTAL TAXES:	$3,040,803	$3,080,919	$3,421,779	$3,362,974	$3,522,134	$3,777,013	$3,727,474	$4,639,242	$4,885,802	$4,918,628	$5,049,996
	Annual % Change:		1.3%	11.1%	-1.7%	4.7%	7.2%	-1.3%	24.5%	5.3%	0.7%	2.7%
	Average % Change since 2000:		1.3%	6.2%	3.6%	3.8%	4.5%	3.6%	6.5%	6.4%	5.8%	5.4%

BARS#	LICENSES AND PERMITS											
321.30.	Police & Prot. (Firearm	50	40	30	30	30	40	40	200	200	200	200
321.60.	Professional & Occupa	450	675	765	410	60	240	480	101	300	107	300
321.70.	Amusement Licenses	4,270	2,365	1,335	1,100	1,020	1,340	390	880	700	933	700
321.90.	Business Licenses	43,917	44,287	48,499	45,471	56,306	52,014	49,771	54,119	48,715	57,396	60,871
321.90.	Transient Merchant	0	0	0	0	0	0	500	500	500	530	562
321.90.	Vendor Licenses	350	305	559	510	450	500	765	1,105	400	1,172	1,243
321.90.	Rental Licenses	3,135	3,638	4,395	4,755	4,417	4,837	4,043	4,235	4,400	4,491	4,763
321.91.	Cable TV Franchise	83,199	81,073	81,511	85,671	80,551	84,524	88,185	95,288	89,875	89,642	95,070
321.91.	Garbage Service Franc	0	0	0	0	0	50,772	63,354	68,947	57,000	73,122	77,549
322.10.	Building Permits	100,418	74,873	95,518	56,609	60,930	71,893	281,669	183,181	68,725	75,000	79,541
322.10.	Bldg Permit Investigat	0	0	0	0	0	293	118	47	0	50	53
322.30.	Animal Licenses	2,614	2,461	2,171	2,975	2,527	1,265	2,337	6,030	2,115	6,395	6,782
322.90.	Misc. Permits	4,576	6,406	7,267	4,439	4,878	6,581	4,309	7,478	5,285	7,931	8,411
	TOTAL:	$242,979	$216,123	$242,150	$201,970	$211,169	$274,298	$495,960	$422,112	$278,215	$316,969	$336,046
	Annual % Change:		-11.1%	12.0%	-16.6%	4.6%	29.9%	80.8%	-14.9%	-34.1%	13.9%	6.0%
	Average % Change since 2000		-11.1%	0.5%	-5.2%	-2.8%	3.8%	16.6%	12.1%	6.3%	7.2%	7.1%

Revenue forecasting tips and tricks

- Gather information about your entity
  - Growth/Decline/neither? (Pre and Post COVID-19)
  - Special Events / One-time revenue spikes or sharp declines?

- Use good data
  - Common sense test
  - Establish base year
  - Assess revenue growth trends

- **Document** the basis for your forecast
  - What data, variables, economic considerations were used?
  - Discuss with Council
  - **Encourage feedback from 'all' stakeholders**

Revenues – Other considerations

- Which revenues have restricted use?
  - Hotel/Motel Tax
  - Criminal Justice
  - Real Estate Excise Tax
  - Proprietary funds (utilities)
    - Utility rates are they adequate?

Fund Balance

- Preliminary budget “shall include unencumbered fund balances estimated to be available” at year end.
- Use the “Common sense test” when forecasting
- Avoid using fund balances to balance the Budget
- Revenue forecasting, not appropriation!
- What does Policy Say
- Reserves

Budget Should Implement the Plan

- Staff develops the proposed budget:
  - Guidance from call letter
  - Vision and Mission statements
  - Goals and objectives
  - Fiscal policies

- Budget should look familiar

- Draft budget should include:
  - How effectively the budget meets the identified needs/priorities
  - Goals and objectives

Projections/Proposals due dates

- Estimates from department managers filed with the clerk's office by mid-September
  - **RCW deadline is 4th Monday of September (Sept. 25)**
- Estimates to mayor/manager by **1st business day in October**
- Mayor/manager provides legislative body with clerk's projections and department requests by **1st Monday in October**
- Preliminary budget data is required in comparative form
  - Last year actual
  - Current year estimates
  - Next year projections and estimates

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Budget Proposals

- Layout budget in major operating funds, then incorporate special funds and capital projects

- Begin with the absolutes:
  - Personnel costs/labor or service contracts
    - Employee benefit program costs
    - Retirement rate increases
  - Debt service payments
  - Insurance
  - Audit costs (annual, bi-annual, single)

- Basic service costs (don't forget the budget objectives)

- Fiscal policy requirements:
  - Reserves, depreciated capital

Budget by Fund & Department

- Lay out the budget proposals by department
- Show the supporting revenues
- Surplus &/or shortfall ?
- Adjust according to budget priorities
- Back to the drawing board? Or close enough to discuss some options?

REVENUES	2007-08 Actual	2009-10 Actual	2011-12 Budget	Biennium Variance Increase/ (Decr.)	Biennium Variance Percent Change
Beginning Balance	$2,252,240	$2,269,978	$2,663,099	$393,121	17.3%
Beg. Bal. - Drug Fund	$49,716	$86,150	$61,000	-$25,150	-29.2%
Beg. Bal. - Rest. Court	$6,288	$8,250	$4,300	-$3,950	-47.9%
Total Beginning Balances	$2,308,243	$2,364,378	$2,728,399	$364,021	15.4%
Taxes	$9,408,222	$9,701,143	$9,823,285	$122,142	1.3%
Licenses and Permits	$839,635	$873,364	$954,075	$80,710	9.2%
Intergov't Revenue	$1,027,884	$1,046,169	$917,335	-$128,834	-12.3%
Charges for Services	$147,164	$145,876	$195,395	$49,519	33.9%
Fines and Forfeit.	$298,677	$247,560	$299,770	$52,209	21.1%
Misc. Revenue	$899,295	$994,386	$607,715	-$386,671	-38.9%
Total General Fund Revenue	$12,620,877	$13,008,498	$12,797,574	-$210,925	-1.6%
Transfers In:					
Revenue Stabilization-004	$0	$0	$245,000	$245,000	0.0%
Stadium Field Loan-005	$28,674	$0	$0	$0	0.0%
Parks Special Programs-105	$0	$28,440	$0	-$28,440	-100.0%
Ambulance-109	$13,019	$19,969	$28,000	$8,031	40.2%
Tourism/Stadium-112	$0	$0	$0	$0	0.0%
General Capital Reserve-114	$50,000	$25,000	$350,000	$325,000	1300.0%
Combined LID 97-98 - 210	$0	$0	$0	$0	0.0%
Equip Rental Reserve-505	$0	$0	$0	$0	0.0%
Unemployment-522	$0	$0	$0	$0	0.0%
Parks Endowment-627	$0	$25,772	$0	-$25,772	-100.0%
Library Memorial - 629	$6,814	$0	$0	$0	0.0%
Total Transfers In	$98,507	$99,181	$623,000	$523,819	528.1%
Other - Insurance Recoveries	$0	$466,069	$0	-$466,069	-100.0%
Other - Sale of Fixed Assets	$25,075	$19,756	$0	-$19,756	-100.0%
Total Transfers In and Other:	$123,582	$585,006	$623,000	$37,994	6.5%
Current Year Rev. & Trfrs	$12,744,459	$13,593,504	$13,420,574	-$172,931	-1.3%
Total Resources	$15,052,702	$15,957,882	$16,148,972	$191,090	1.2%

Page 1

APPROPRIATIONS Department	2007-08 Actual	2009-10 Actual	2011-12 Budget	Biennium Variance Increase/ (Decr.)	Biennium Variance Percent Change
Legislative	$248,846	$296,998	$289,345	(7,653)	-2.6%
Municipal Court	$301,579	$338,427	$370,275	31,848	9.4%
Finance	$420,716	$463,611	$485,820	22,209	4.8%
Legal Services	$247,448	$286,551	$316,120	29,569	10.3%
Civil Service	$7,366	$9,014	$7,150	(1,864)	-20.7%
City Hall & Buildings	$472,552	$586,625	$283,375	(303,250)	-51.7%
Electrical	$346,008	$389,875	$353,840	(36,035)	-9.2%
Police	$3,966,004	$4,427,912	$4,851,520	423,608	9.6%
Fire	$1,731,894	$1,701,395	$1,910,285	208,890	12.3%
Animal Control	$135,862	$151,595	$169,795	18,200	12.0%
Public Works	$576,190	$750,253	$602,715	(147,538)	-19.7%
Police Special Funds (DTF)	$227,579	$281,252	$310,175	28,923	10.3%
Library	$449,187	$402,983	$400,605	(2,378)	-0.6%
Community Services	$959,855	$1,304,919	$740,785	(564,134)	-43.2%
Americorps	$220,619	$32,649	$0	(32,649)	-100.0%
Economic Development	$305,532	$130,719	$110,800	(19,919)	-15.2%
Information Technology	$0	$21,307	$0	(21,307)	-100.0%
Spray Park Construction	$0	$0	$400,000	400,000	0.0%
911 Program	$142,189	$150,005	$170,600	20,595	13.7%
General Fund Total:	$10,759,425	$11,726,089	$11,773,205	47,116	0.4%
Transfers Out					
Other Funds:					
Cemetery Fund - 101	$6,000	$86,111	$113,325	27,214	31.6%
Street Fund - 106	$209,928	$396,500	$478,985	82,485	20.8%
1989 LTGO Bond Fund - 213	$53,526	$50,963	$50,965	2	0.0%
Train Station #308	$193,344	$0	$0	0	0.0%
Unemployment Fund 522	$15,000	$0	$0	0	0.0%
Police & Fire Pension Fund - 611	$932,102	$930,182	$1,106,220	176,038	18.9%
Reserve Funds	$519,000	$39,638	$0	(39,638)	-100.0%
Total Transfers Out:	$1,928,899	$1,503,394	$1,749,495	$246,101	16.4%
Total Expenses and Transfers	$12,688,325	$13,229,483	$13,522,700	293,217	2.2%
Total General Fund Reserves:	$2,364,378	$2,728,399	$2,626,272	(102,126)	-3.7%
Gain (Use) of Reserves	$56,134	$364,021	-$102,126		

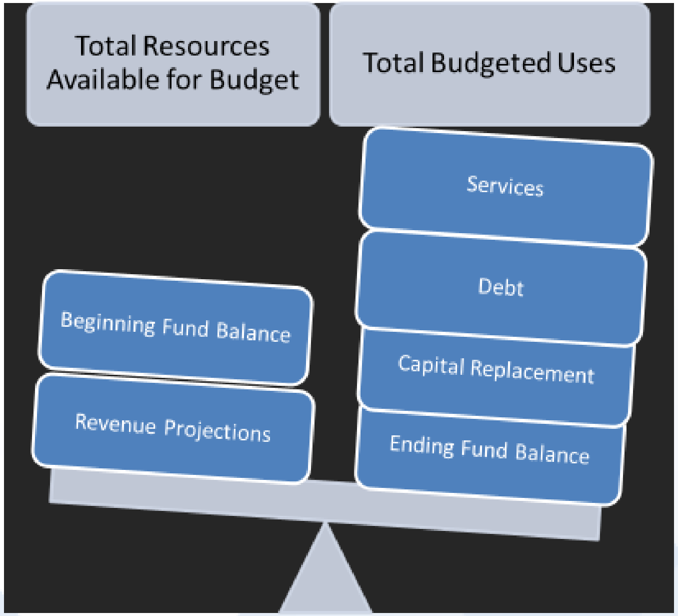
Page 2

How do we make it work?

Toughest issue -balancing the general fund

- Competing departments
  - City hall/Clerk's office
  - Public safety
  - Planning & development
  - Recreational & cultural

- Competing funds
  - Streets
  - Debt
  - Capital needs



Balancing the budget

Budget goals and priorities met?

Review expenditure distribution

- Wages/benefits
- Transfers
- Insurance

Budget cuts?

- Analyze level of service
- Across the board cuts may not work

Avoid creative budgeting practices

- Interfund loans,
- Moving money from Fire to EMS

Interlocal agreements for service?

Presenting the preliminary budget

- Mayor/Manager (CEO) prepares and files the preliminary budget & budget message
  - Required 60 days prior to ensuing fiscal year
  - Clerk/Treasurer and/or finance director typically assists
  - Files with clerk's office and legislative body (Council)
  - Deadline - Nov. 2

What is the “Budget message”

Executive summary outlining within 4 to no more than 5 pages your budget highlights for the year.

- Explanation of budget document
- Outline of recommended policies and programs
- Statement of relationship between budget proposal and policies
- Statement of reason for salient changes from prior year
- Explanation of any recommended major changes in financial policy

Budget presentation
What is “our” audience looking for?

1. Table of contents – to use as a guide
2. The budget message – to obtain overall picture
3. Fund balances – to determine usage
4. Revenue summary – compare from previous
5. Expenditure summary – compare changes
6. Debt – explanation of commitments
7. Personnel changes – additions and/or deletions
8. Departmental budgets – program changes
9. Capital Improvements – what are they and how will they affect future operations

The budgets

- Mission statement
- Summary of fund
- General & economic factors affecting the budget
- Revenues – provide brief explanation of primary sources and explanation of any new resources being introduced into the forthcoming budget
- Performance measures
  - Identify programs &/or activities to measure
  - Develop performance benchmarks

The budget sections, contd.

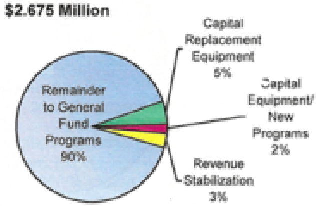
- Departmental narratives
  - Department organizational chart
  - Staffing authorizations (FTE)
  - Ongoing functions
  - Current year accomplishments
  - Requesting year goals
- Personnel services
  - Employees' classification/salary schedule
  - Benefit packages

Presenting the budget

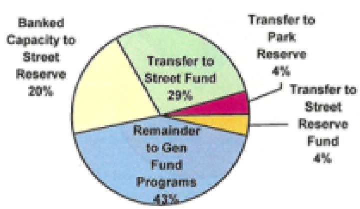
GENERAL FUND SALES & PROPERTY TAX REVENUE
At a Glance
"How does the City spend the Sales Tax and Property Tax it receives?"

SALES TAX
The State of Washington collects the 8.6% sales tax paid to vendors doing business within Poulsbo City limits and distributes the City's portion (1%) back to the City on a monthly basis. The sales tax is recorded in the City's General Fund. City Council has established a policy that 5% of the sales tax collected by the City will be placed in a separate fund to be used for replacement of capital equipment with a value of $5,000 or greater as well as computer equipment. In addition, another 2% of sales tax is set aside to fund capital equipment associated with any new programs approved by Council. Departments submit requests for capital and/or computer equipment replacement and new program capital equipment during the budget process. This allows the Council to review all department requests for replacement and new program capital equipment as a whole and to then prioritize the needs to accomplish the City's goals. 3% of sales tax revenue is transferred to the Revenue Stabilization Fund. The balance of sales tax revenue (90%) remains in the General Fund to support those programs identified on the following pages. Historically Council policy does not estimate more sales tax revenue than what was received the prior year, but due to new large retail stores opening in early 2006 followed by several smaller retail stores in strip malls located in the new College Market Place development, the Council deterred from this policy and increased the revenue to better reflect the anticipated increase.

How is Poulsbo's Sales Tax Spent?
$2.675 Million



How is Poulsbo's Property Tax Spent?
$1,426,749



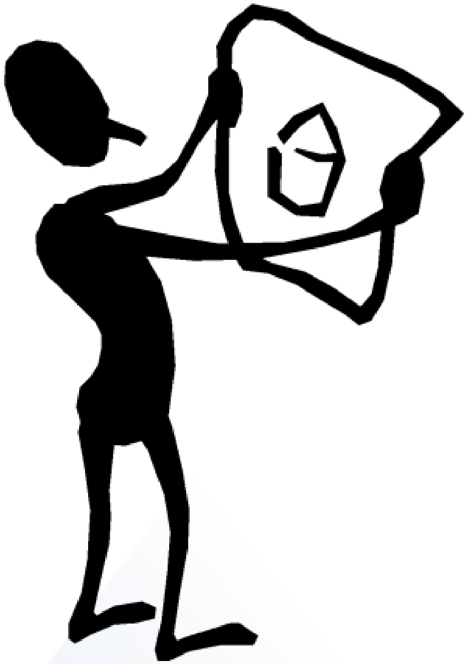
PROPERTY TAX
The Kitsap County Treasurer collects the property tax levied by the City of Poulsbo and remits it to the City on a monthly basis. The property tax is recorded in the City's General Fund. City Council has set a policy that based on a 1% increase over the previous year, 29% of the property tax collected by the City will be transferred to the Street Fund to support operations and maintenance of the City's streets and 5% is transferred to both the Park Reserve and Street Reserve Funds for major capital projects. The balance of property tax revenue remains in the General Fund to support those programs identified on the following pages. The City Council also reserves for street capital and maintenance projects, the calculated amount of reserved taxes generated before the Fire Department annexed to the County.

- Document will differ depending upon the stakeholder:
  - Public – summary format
    - Detail available on request
  - Council - comprehensive
  - Management - detail

Budget glossary of terms

- **Appropriation** – the legal spending limit authorized by an ordinance &/or resolution.
- **Capital Improvement Plan-** the element of the budget that deals with expenditure of funds for capital facilities/equipment.
- **Cost allocation** – the assignment of costs incurred by a central services department to a fund based on the benefit to the fund being assessed.
- **Committed funds** – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of authority
- **General obligation bonds** – bonds which the full faith and credit of the government has been pledged (taxes)
  - **Councilmanic bonds** – general obligation bonds that can be authorized by city council without a vote of the public.
- **Interfund loans** – loans provided between funds with the requirement to repay.
- **Interfund transfers** – transfers of assets (such as cash or goods) without a requirement for repayment.
- **Revenue bonds** – bonds which are repaid from earnings of an enterprise fund.

Pictures are worth……

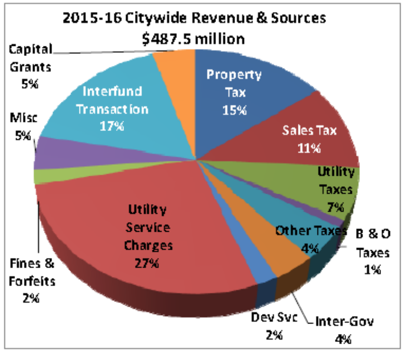


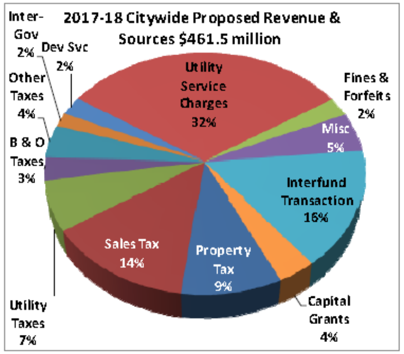
2017/2018 Proposed Budget

City of Renton, Washington

CITY OF RENTON 2017-2018 BIENNIAL BUDGET *OVERVIEW*

Citywide Revenue and Sources

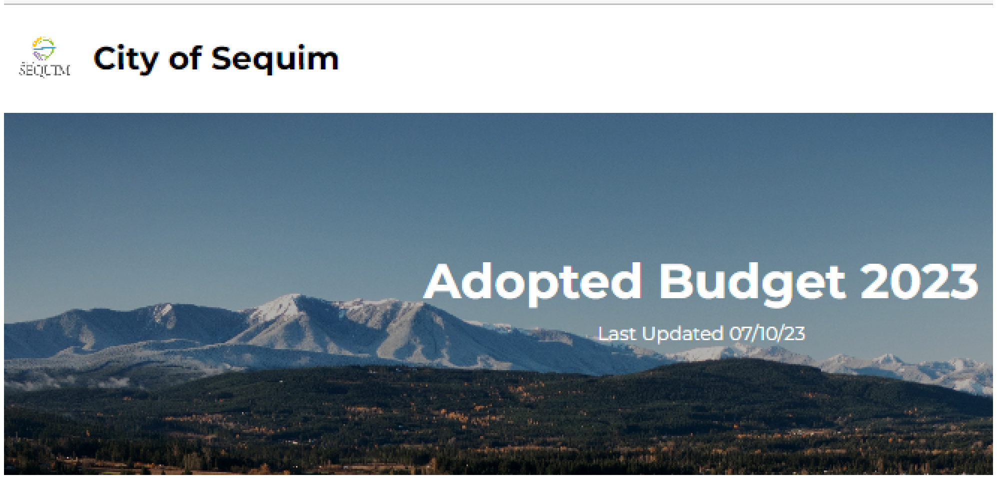




Citywide Revenue & Resources	2014 Actual	2015 Adopted	2016 Adopted	2015 Actual	2016 Yr End Est.	2017 Proposed	2018 Proposed	2017-18 vs. 2015-16 Adp $	%
Revenue:									
Property Tax	$ 34,695,390	$ 35,440,000	$ 36,353,314	$ 35,769,429	$ 36,613,314	$ 24,103,395	$ 19,072,308	(28,617,611)	-39.9%
Sales Tax	26,322,721	27,065,218	28,268,383	28,702,842	30,680,795	31,443,578	31,586,144	7,696,121	13.9%
Utility Taxes	16,380,614	16,538,734	16,673,217	16,012,104	15,806,217	15,518,137	15,654,124	(2,039,690)	-6.1%
B&O Tax	-	-	5,000,000	-	5,000,000	6,800,000	6,936,000	8,736,000	174.7%
Business License Fee	2,952,161	2,982,000	1,724,000	3,113,511	1,947,000	1,288,453	1,297,894	(2,119,653)	-45.0%
Real Estate Excise Tax	4,348,762	4,000,000	4,000,000	4,595,166	5,200,000	4,420,000	4,420,000	840,000	10.5%

- Easy to read charts throughout

Getting Your Message Out



- Place your budget on the city's website
- Provide email address for questions
- Use graphics where possible
- Make it simple
- Paint a picture

OPMA and required public hearings

- Budget workshops are typically ‘Open Public Meetings’
  - If there is a quorum of the legislative body – it is an OPMA

Public hearing requirements:

- Property tax
  - October/November
    - Must be held prior to adoption of ordinance
    - Deadline for property tax levy is November 30th
- Preliminary budget hearings
  - How many should we have?
    - It depends -----
  - Recommendation - No later than mid-November

AWC ASSOCIATION OF WASHINGTON CITIES

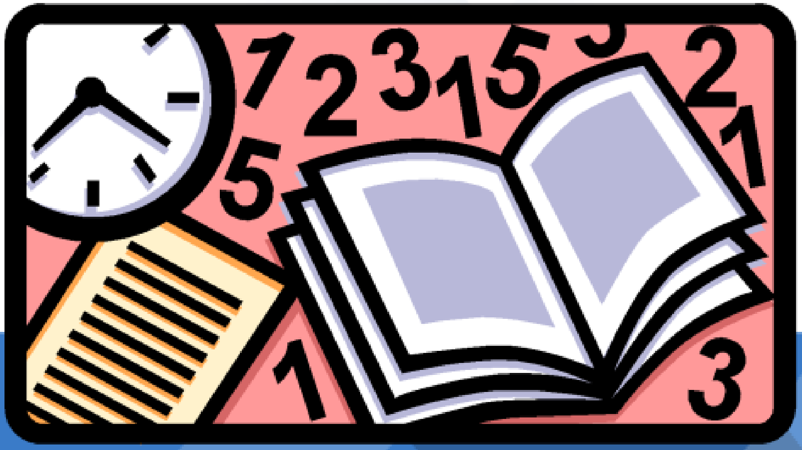
Final public hearing

On or before the 1st Monday in December

- Deadline for 2024 is Dec. 4
- Final hearing date is set in the statute – therefore it’s a legal compliance issue.
- Final hearing may continue from day to day, but can last no later than the 25th day prior to the next fiscal year = December 6
  - **Note – if you anticipate a continuation – schedule the start of the final hearing accordingly.**
- Recommendation – hold final public hearing at the end of November to avoid any issues with:
  - holiday schedules;
  - lack of quorum and/or
  - continuing discussions over budget priorities

Final budget step "Adoption"

- Any time after the final public hearing and before Dec. 31
- May be adopted the same night as final hearing
- Should be adopted at the fund level.
  - Cities and towns could adopt at the department level
  - Include Salary Schedule and/or adopt separately
    - Not required if union contracts are in place



Budget ordinance format

Sample

BUDGET ORDINANCE

Ordinance No. __________

An ordinance adopting the budget for the City of Example, Washington, for the fiscal year ending December 31, 2006.

WHEREAS, the mayor of the City of Example, Washington completed and placed on file with the city clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of said city for the fiscal year ending December 31, 2006, and a notice was published that the council of said city would meet on the 3rd day of December, 2005 at the hour of 7:00 p.m., at the council chambers in the city hall of said city for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the said City Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Example for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of said city for said year and being sufficient to meet the various needs of said city during said period.

NOW, THEREFORE, the City Council of the City of Example do ordain as follows:

Section 1. The budget for the City of Example, Washington, for the year 2006 is hereby adopted at the fund level in its final form and content as set forth in the document entitled _(give exact title of your budget book)_, three copies of which are on file in the Office of the Clerk.

Section 2[1/] Estimated resources for each separate fund of the City of Example, and aggregate expenditures for all such funds for the year 2006 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2006 as set forth in the _(give exact title of your budget book)_.

Fund[2/]	Estimated Revenues[2/]	Appropriations[2/]
General	$	
City Street		
Arterial Street		
Library		
Emergency Rescue		
Fire Equipment Cumulative Reserve		
City Sanitary		
Water		
Equipment Rental		
Unemployment Compensation		
Firemen's Pension		
Total All Funds[2/]		

[1/] The level of details for counties may vary. Please refer to RCW 36.40.040.

[2/] This information is required.

EFF DATE	SUPERSEDES	CATEGORY 2	BARS MANUAL:	VOL	PT	CH	PAGE
1-1-06	9-1-02			1	2	3	10

FUND	Estimated Revenues	Appropriations/ Expenditures	Ending Fund Balance
CURRENT EXPENSE (General Fund)	$2,600,500	$2,300,000	$300,500.
STREET FUND	$1,200,000	$ 950,000	$250,000.
WATER CAPITAL RESERVE	$ 500,500	$ 50,000	$450,450.
WATER FUND	$1,275,000	$1,175,000	$100,000.
WATER REDEMPTION	$ 78,807	$ 78,807	0
WATER CONSTRUCTION	$2,500,000	$2,500,000	0
WATER LOAN RESERVE	$ 78,807	$ 0	$ 78,807.
TOTAL ALL FUNDS	$8,233,614	$7,053,807	$1,179,807.

Closing budget – thoughts & tips

- Think strategically!!
- Understand the underlying budget assumptions
    - Don’t inflate forecasts or underestimate expenditures
- Identify mandatory and discretionary services
- Manage personnel costs
- Budget for ending cash and reserves
- Monitor the budget throughout the year
    - Don’t defer necessary budget adjustments or amendments – even during these challenging times!

Strategic planning and fiscal management

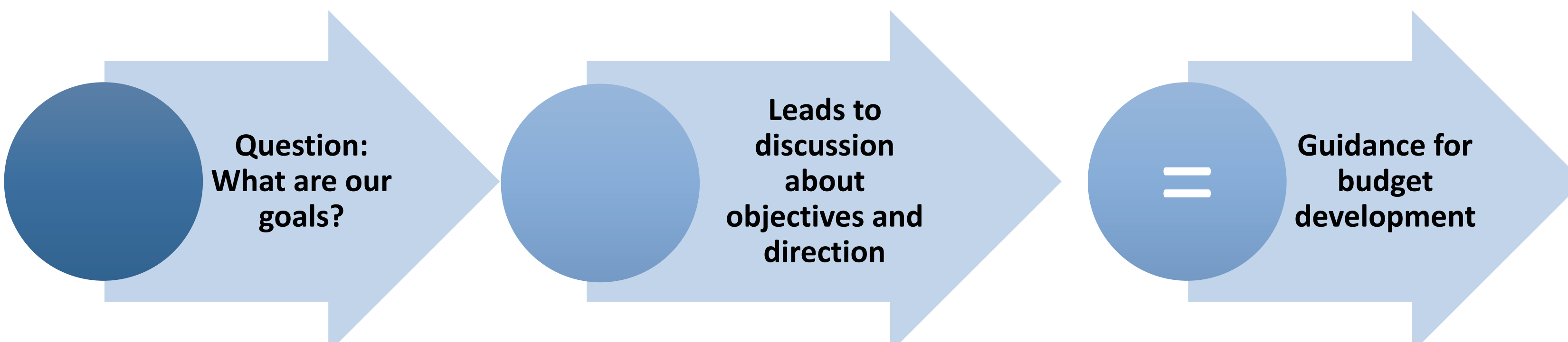
- Integrate capital maintenance and ongoing replacement into the budget
- Recognize interdependence between new capital facilities and future operating costs
- Develop strategy for nonrecurring revenues and expenditures
- Develop strategy for debt and borrowing

Establish goals – to provide guidance

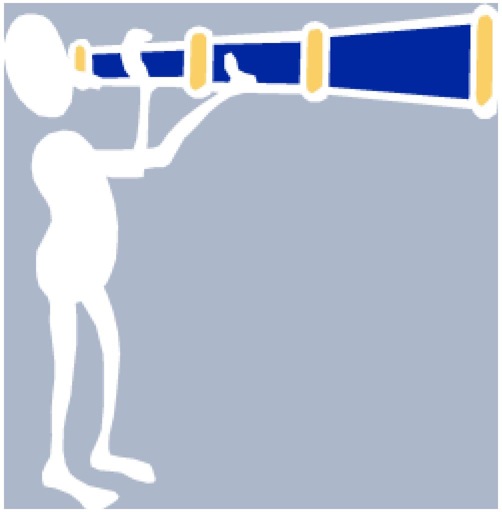
National Advisory Council on State and Local Budgeting (NACSLB)

Principal 1

- Establish broad goals to guide government decision making
  - A government should have broad goals that provide overall direction for the government and serve as a basis for decision making.



Budget vision….. A best practice



Vision = Purpose

- Who are we? What is our purpose?
- Set time aside for long range planning process - it doesn't happen automatically
- What do we see on the horizon
- We've heard about vision
- Translate it into long term accomplishments
  - Already happens in various forums
  - Sort out what sounds good from what can and should get done (inject realism)

Budget tools available

- MRSC
  - Budget Suggestions 2024
    - State Shared – revenue forecasts
  - MRSC Revenue Guide
  - MRSC – Economic Data web pages
- AWC
  - Tax & User Fee Survey/Salary & Benefit Survey
- Office of Financial Management (OFM)
  - Population estimates
- State Auditors Office
  - Financial Intelligence Tool

Additional resources available

- **GFOA – Budgeting Suite**
  - Extensive series of publications on the various components of budget development
  - Separate publications for newly elected officials and others interested in local government finance – written in lay terms
- **www.gfoa.org**

Questions…

- Budgeting is a process that requires:
  - Communication
  - Time (comprehensive budget documents take several years to develop)
  - Commitment
- Questions – Ask MRSC

Strategic Planning Committee Agenda Item

Agenda Item No.:	c.2.
Date:	December 6, 2023
From:	Charlie Bush, City Administrator
Subject:	February 2024 Strategic Goal Setting Session

RECOMMENDED ACTION:
N/A

ISSUE:
This item is for discussion.

BACKGROUND/SUMMARY INFORMATION:
At prior committee meetings we discussed scheduling a goal setting session for the City Council at their February Work Sesson, to be followed by additional sessions, if needed. The goal would be to:

1) Review the current goals and status of those goals (Departmental Operating Plans, 4th Quarter Update)
2) Discuss goal modifications, deletions, and/or additions

FISCAL IMPACT, IF APPROPRIATE:
N/A

ATTACHMENTS:
1. Quarter 3 2023 Update - 23-24 Department Operational Plans

City of Sedro-Woolley 2023-24

DEPARTMENT OPERATIONAL PLANS Q3 2023 Update

Increase parks and recreation usage by residents and tourists

- Update City website and overall marketing of City parks by April 1, 2023 (Administration, Public Works, Information Technology).

Parks and Facilities interactive map was completed in quarter 4 of 2022. Website design refresh was initiated in February 2023 and will go live on November 7. Web and social media content will be more focused on parks and recreation opportunities, including more photo and video imagery that highlights these amenities.

- Engage the Sedro-Woolley Chamber of Commerce by April 1, 2023 to assist in additional marketing of park properties and recreation events (Administration).

Staff will contact the Chamber for assistance in conjunction with the completion of a parks brochure current under development. An initial gap of limited photographs was the first hurdle encountered in development of the new brochure. There is currently a social media photo "contest" underway to add additional photos to the City's archive for parks. Staff are aiming to have the brochure complete early in the first quarter of 2024. It will be both in a digital and printed version. The printed version will be in a 12" x 9" format that folds down to 4" x 9".

- Develop new partnerships, possibly including a consultant(s) after exploration with the City Council, using American Rescue Plan Act Funds, by April 1, 2023. The goal is to recruit, plan, create, market, and support sports tournaments and other special events in Sedro-Woolley and the surrounding area. The City would use these events to build up demand for additional hotel space, leading to increased hotel/motel revenues that can sustain this program, and tourism in Sedro-Woolley, into the future (Administration, Public Works).

The Administration continues to work with the Planning and Business Development Committee and the Council to develop a strategy for the expenditure of funds and development of partnerships related to economic development.

- Work strategically to expand outdoor recreation options in the areas around Sedro-Woolley and to better connect Sedro-Woolley to those areas. Provide an initial report to the City Council by October 1, 2023 (Administration, Public Works).
  - Olmsted Park Phase 1 Infrastructure; design 2022/23; construction 2024
  - Olmsted Park Phase 2 Structures; design 2022/2023; construction 2024/2025 (updated 8/9/2023)
  - Olmsted Park Phase 3 Playground; design 2023/24; RCO Application 2024; construction 2025 (updated 8/9/2023)

- Memorial Park Infrastructure, Playground and Spray Park; design 2022/2023; construction 2023
- Reed Street Park; design 2025; RCO application 2026; construction 2026/2027 (updated 8/9/2023)
- SR20/Cascade Trail Phase 2A Holtcamp to Hodgin; design/ROW 2022/2023; construction 2024.
- SR20/Cascade Trail Phase 2B Collins Rd to Holtkamp Rd; partially funded by SCOG TAP; TIB appl 2024; Design 2024/2025; CN 2026 (updated 8/9/2023).

Olmsted Park Phase 2 construction updated to 2023/2024; Olmsted Park Phase 3 construction is updated to show RCO grant application in 2024, construction in 2025; Reed Street Park updated to show RCO grant request in 2026; construction in 2026/2027. SR20/Cascade Trail Phase 2B updated to show proposed funding in 2024 and construction in 2026. Other Public Works projects remain on target, as listed above.

- Further develop strategic partnerships with governments, non-profit organizations, and private businesses that can accelerate parks and recreation tourism and usage in Sedro-Woolley. Provide a report to the City Council by January 1, 2024 (Administration).

This is essentially the next round of partnership development, likely to occur later in 2024 should this remain a priority for the Council.

- Complete planned projects at Memorial Park by January 1, 2024 and Olmsted Park by 2026 (Public Works – updated 8/9/2023).

This is covered two bullets above. Updated Olmsted schedule per above.

- Provide First Aid/CPR classes to the citizens on a quarterly basis to increase amount of trained individuals in the community. (Fire Dept.)

On target

- Partner with Skagit County EMS and other agencies to implement AED registry by February 2024. (Fire Dept.)

On target

Improve the City's economy

- Conduct an economic development focus group discussion with several City Council members, business leaders, key staff, and other stakeholders by February 1, 2023. Discussions should cover the City's fees and regulatory environment, and recruitment/retention of retail, office, and industrial businesses (Administration, Planning & Building).

This event occurred on March 7, 2023.

- Develop a draft economic development action plan by March 1, 2023 (Administration)

An initial draft of the plan is complete and remains under review by the Planning and Business Development Committee.

- Conduct a business and stakeholder review of the economic development action plan by April 1, 2023 (Administration).

This session occurred on April 13.

- Adopt an economic development action plan by May 1, 2023 and begin implementation (Administration, and other departments TBD).

Further discussion of the draft plan occurred on May 3, will occur again in August, and is expected to be followed by City Council discussion during the fall. A goal of an adopted plan would be to guide the expenditure of remaining ARPA economic development funds.

- Continue to improve public infrastructure that supports economic development and quality of life and provide regular updates to the City Council (Public Works, Planning & Building).
  - Secure funding and complete the Jones/John Liner/Trail Road Corridor projects by 2029 to support City and SWIFT Center growth (Engineering/Public Works Divisions).
    - SR9/Township & John Liner/McGarigle Intersection Project; design/ROW 2022/2023; construction 2024 (updated 3/30/23)
    - John Liner Rd, Reed to Township Bicycle/Pedestrian Improvements project; design/ROW 2023/2024; construction 2026/2027 (updated 8/8//2023)
    - Project C1B Jones/John Liner BNSF Undercrossing Project Phase 2; design/ROW in 2024/2025, construction (updated 8/9/2023)
    - Cook Road/South Trail Road Intersection (Roundabout) Project; design/ROW 2024/2025; construction 2026
  - Complete short-term Wastewater Treatment Plant Capacity Projects by 2025 (Engineering/WWTP Division)
    - Anoxic Tank Mixer Upgrade; design 2022/2023; construction 2023
    - Digester Aeration Upgrades – Blowers; design 2023; construction 2025 (updated 8/9/2023)
  - Long-term WWTP Capacity Improvements to support growth by 2029
    - Facilities Plan (when plant reaches 85% Capacity est. 2024/2025); begin 2024; complete 2025.
    - Plant upgrade design 2026/2027; construction 2027/2028.

SR9/Township & John Liner /McGarigle Intersection Project is revised to construction 2024 to reflect revision to a roundabout intersection. John Liner Road Bike/Ped is updated design/ROW in 2023/2024 and construction in 2026/2027. Project C1B BNSF Undercrossing is updated to show design/ROW in 2024/2025 and construction in 2026. Other Public Works projects remain on target, as listed above.

- Protect commercially zoned land (Planning & Building)

At the recommendation of the Planning Department, the Planning Commission recommended against two rezone requests that would have changed 8.2 acres of Mixed Commercial land to residential zoning. In the Spring of 2022, the City Council accepted the Planning Commission's recommendation and did not approve the rezone requests, thus preserving commercially zoned land.

- Take delivery of two new Ambulances ordered through scheduled ERR fund and outfit for service 1st Quarter 2023 (Fire Dept)

These remain delayed due to circumstances out of the City's control.

- Complete specifications and procurement process for brush truck replacement through ERR fund January 2023 with anticipated 2023 delivery. (Fire Dept)

This purchase is under-funded but staff are being creative and still anticipate having the truck fully constructed by the end of 2023.

- Complete specifications and procurement process for Fire Engine Replacement through ERR fund March 2023 with anticipated delivery by end of 2024. (Fire Dept.)

The order and specs have been submitted and we are now waiting for delivery.

- Take delivery of two new police vehicles ordered through scheduled ERR fund and outfit for service. Estimated delivery 1st half of 2023. The same will occur in 2024. (Police)

Delayed due to circumstances out of our control.

Complete Auto-Tagging/labeling service provided for our cloud-based evidence system for body camera videos. This will allow officers to be out more often being visible and patrolling the City, instead of having to do a time-consuming task of labeling each video recorded during their shifts. Estimated completion first quarter 2023. (Police)

Completed

Continue city's growth model where lots on the edge of town are primarily zoned single family, with missing middle housing interspersed in the primarily single-family residential zones. Future growth will be accommodated through a combination of urban growth area expansion to the north as necessary per a land capacity analysis, infill in existing residential neighborhoods and accommodating higher densities in commercial zones (where commercial is the primary use on the main floor).

- Assure that the city's zoning and development standards provide for a variety of housing types in the city and maintain development standards that assure adequate on-site parking is provided for new housing (Planning & Building).

As a part of the 2024 Comprehensive Plan update, the city will be performing a thorough review of its zoning and development regulations. Staff intends to study the city's housing supply and make updates to the zoning and development regulations to assure that they provide for a variety of housing types.

In 2022, the Planning Department reviewed a request to allow less parking in the Urban Village Mixed Use overlay (UVMU). After reviewing the request, the Planning Commission recommended that the parking regulations remain unchanged; the City Council accepted the Planning Commission's recommendation and did not approve the parking reduction request to assure that adequate on-site parking is required in the UVMU.

- The county will be determining the amount of projected population growth in the county and in each jurisdiction between 2025-2045 as a part of the State GMA Comprehensive Plan updates due June 30, 2025. With the above goal in mind, coordinate with the other Skagit County jurisdictions to determine the amount of growth in Sedro-Woolley between 2025-2045 (Planning & Building).

The Planning Department will be beginning this process later in 2023.

- Perform a Land Capacity Analysis to determine the amount of available land within City Limits to accommodate the projected population growth between 2025-2045 (Planning & Building).

Council approved funding for the Land Capacity Analysis. The Planning Department will be beginning this process later in 2023/early 2024.

- Based on the amount of land available, use the above council goal to determine how much future population can be accommodated in the existing city limits and how much land needs to be added to the urban growth area to accommodate the projected population growth between 2025-2045 (Planning & Building).

The Planning Department will be beginning this process later in mid-2024.

- Demonstrate how much land is necessary to accommodate 20 years of growth based on the councils above growth goal and recommend that the county adjust the city UGA to meet the city's 20-year growth projections (Planning & Building).

The Planning Department will be beginning this process later in late 2024

- Update the city's zoning regulations as well as the Housing and Land Use Elements of the Comprehensive Plan as part of the 2025 updates to reflect the council's housing and land use goals and reflect the adjusted UGA boundaries (Planning & Building).

- The Planning Department will be beginning this process later in late 2024.