



Snohomish County

2021 Budget Instructions

June 2020

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Table of Contents

I. Introduction	3
II. 2021 Budget process	5
How Priority Packages Work	5
Countywide Preloaded Charges	6
Annexation Adjustments	7
ER&R Charges	7
FTEs, Salaries and Benefits	8
Pension Liabilities	8
2021 Revenue	8
Capital	9
Real Estate Excise Tax	10
Operating Transfers	10
Interfund Labor	10
Narrative Update Requirements	10
Organization Charts Requirements	10
Grant Work Plan	10
Department Work Plans	10
III. BDT	11
BDT Access	11
BDT Changes	11
Position Changes	11
BDT Classes	11
IV. Due Date	12
REVIEW YOUR WORK!	12
Checklist for Reviewing your Budget	12
V. Schedule	13

I. Introduction

As we begin preparation of the county's budget for 2021, we want to provide the county's taxpayers, elected officials, department directors, and county staff with information regarding the framework used by the Executive's Office and the County Council to make budget decisions. The Executive's Recommended Budget will be delivered to the County Council in late September. This introduction outlines the basic assumptions that serve as the foundation for the recommended budget and shares our thought process on the preferred approach to dealing with our continuing budgetary challenges.

During 2019, the General Fund experienced significant revenue growth, primarily through stronger than expected sales tax receipts, which was consistent with the strong local economy. While good news, it is important to remember that sales tax is highly volatile and can shrink as quickly as it grows.

As you know, in January 2020 one of the first confirmed cases of the Coronavirus in the United States was identified here in Snohomish County. County Executive Dave Somers and Governor Jay Inslee both declared a state of emergency. In March, the Governor announced the Stay Home Stay Healthy Order, which prohibited non-essential businesses from operating and restricted many activities for all Washingtonians. Since Governor Inslee's stay at home order, sales tax revenue dropped steadily along with many other General Fund revenues. Sales tax receipts for March 2020 were 23% below the same time period in 2019. The unemployment rate in April 2020 was 20.2%.

As of today, the County's revenue forecast committee estimates that General Fund revenues to be \$26.9 million less than anticipated in the 2020 adopted budget. This has prompted the development of a budget revision ordinance for mid-2020. The current \$26.9 million estimated revenue shortfall is based on the limited available information and may change as additional data is received. The economic climate remains uncertain and continues to evolve. The 2021 revenue estimates are similarly based upon limited information and may change significantly. However, despite the lack of information, we must move forward with the budget process with the best information available so that the Executive can recommend, and Council can adopt the 2021 budget.

The General Fund proforma budget for 2021 includes the necessary significant reductions in order to be aligned with presently forecasted revenues. The 2021 proforma General Fund budget will load all authorized FTEs that existed as of May 22, 2020, however vacant FTEs as of that date will not include funding to cover salaries and benefits. Additionally, a targeted reduction of 5.35% will be loaded in the General Fund 2021 proforma budget for each department. Departments may request funding for these positions, prioritized with all other department requested changes.

Your General Fund proforma budget will continue to include any prior targeted reduction amounts and continue previous commitments (e.g. increased revenue assumptions and/or budget reductions) that were included in previous adopted budgets. It is critical that departments identify and propose opportunities for cost savings as they review their business plans and prepare their budget submittals.

2021 Snohomish County Budget Instructions June 1, 2020

Despite the severity of the county's budget reductions, we are far from alone. Neighboring local government jurisdictions are experiencing reductions equal to or greater than our own. Governor Inslee has asked state departments to identify 15% in cuts. Additionally, Boeing announced a 15% reduction in employee workforce across commercial airplane lines of business and services.

It is likely that many of the positions that will be lost as a result of the economic turmoil caused by the Coronavirus will not return in the future. As a result of the Great Recession, the General Fund lost approximately 150 FTEs. Between 2007 and 2011, the total number of General Fund FTEs was ultimately reduced to 1437. By 2020, only 42 of those approximately 150 FTEs that were lost had returned for a total of 1479 FTEs in the adopted 2020 General Fund budget. The structural challenge for Snohomish County – and local governments across Washington State remains – expenses continue to outpace revenues even during very positive economic climates.

The Executive's Office is requiring that all Executive Office departments – and strongly encouraging ALL other departments – to utilize the principles and practices of Continuous Improvement and the resources of the county's Continuous Improvement Team to analyze and identify redundancies in departmental structures.

With the support of your Continuous Improvement Team, we are confident that every department can better meet the needs and expectations of Snohomish County residents, even while our resources are restricted. You are well-positioned for innovation. To this end, departmental priority packages and business plans that describe the utilization of continuous improvement methodologies as well as identify restructuring opportunities will be viewed favorably.

Budgets for services provided outside the General Fund should be based on a thorough analysis of the respective fund's five-year plan and the ability to support program requests on an ongoing basis while continuing to meet targeted fund balance levels. You are very strongly encouraged to use the resources of our Continuous Improvement Team. The Executive will utilize these five-year plans to review the feasibility of any proposed service increases or reductions.

We fully recognize the challenge for departments to maintain mandated services with fewer resources. Most county departments, like you, have services that are mandated by county code or state law that may be jeopardized or pose a significant challenge to maintain with fewer resources. As public servants, it is our duty to address these challenges and do all we can to identify creative and innovative solutions to meet our legal requirements and the expectations of the public we serve. Many of us had hoped that the impacts we faced that were caused by the 2008 Great Recession would be a "once in a career" event. Yet here we find ourselves grappling with an even worse situation 12 years later. Nevertheless, some of the lessons we learned then, and our success in transforming how we provide county services in these last few months, have helped prepare us to move forward with the innovative mindset we need.

We look forward to working closely with you as we seek to rise to the challenge that we face.

II. 2021 Budget process

Departments will find their BDT loaded with their **2021** proforma budget. The proforma will be equal to the department's 2020 adopted budget, adjusted for step changes for non-management exempt employees, updated for benefit and internal service rates, and adjusted to remove one-time revenues and expenditures that were included in the 2020 budget.

"Resource Alignment" will be included in all General Fund department's proforma budgets as a negative targeted reduction amount. This amount is calculated as a 5.35% of the adjusted 2020 Adopted budget. This targeted reduction amount must be achieved by departments through careful management of positions, and all controllable expenses. This amount of savings is in addition to the overall General Fund anticipated under expenditure included in the five-year plan.

Departments will have the opportunity to provide justification, if they choose, for proforma budget amounts in the "comment" field of the DAC. Any change to the proforma budget amounts will be submitted through a priority package.

Salary and benefit amounts are system calculated and will be included in the proforma budget according to the position data extracted from Highline in late May. Vacant positions will be loaded without funding in the proforma. Any changes to positions must be included in a priority package and will be reviewed as an increase or decrease to the proforma budget. This process is further explained in the BDT instruction manual and the FTE section of these instructions.

How Priority Packages Work

- 1) Resource Alignment: Any unallocated 2020 Resource Alignment reduction will roll forward in the 2021 proforma.
- 2) All increases or decreases to the proforma budget must be included in priority packages: Priority packages will be used to explain any increase or decrease to the proforma budget and will be developed in the same manner as in previous years. Packages may include changes, modifications or reductions to current activities, and new activities.
- 3) Changes in dedicated revenues (grants/contracts, etc.): Departments will initiate priority packages to reflect changes in revenues and expenditures for dedicated grants or contracts. These packages will adjust the revenue (increase/decrease) and adjust the appropriate expenditures by the same amount.
- 4) Length of priority packages: The total BDT submission for each priority package (including text responding to the description and justification sections) may not be longer than three pages. If you need additional pages, you can divide the request into more than one priority package.
- 5) General Fund **cannot** be used to supplant existing funding: If a service is currently being funded by a source other than the General Fund, and if that source is still available, it will not be funded from the General Fund in 2021. The purpose of this rule is to avoid creating capacity in other funds (and from other sources) at the expense of the already stretched General Fund.
- 6) STEP: The implementation of the STEP Initiative (Service, Technology, and Excellence Program) is providing departments the tools necessary to transform and improve how the County delivers services to our residents and slow the rate of expenditure growth of these services. We are encouraging departments and offices to identify new approaches to

2021 Snohomish County Budget Instructions June 1, 2020

delivering services that may lower costs through improved efficiency. STEP priority packages that clearly delineate the expected current and future year benefits of the request will be seriously considered.

- 7) **Revenues:** See the 2021 Revenue section for an explanation of how base revenues are calculated. If a portion of revenue included in the base budget is specifically committed to a priority package, identify the amount and account code for that revenue in the priority package. This is critical for three reasons:
 - a) It indicates that the priority package has a (partial) funding source.
 - b) If the package is not funded, we will need to reduce the corresponding revenues.
 - c) Be certain to explain why the funding is solely committed for that purpose. For example, if a grant included in the base is used to fund the package, naming the grantor and the conditions in the description is critical information.
- 8) **Bargaining unit impacts:** Please clarify in your priority packages where there may be an impact upon bargaining units related to changes in what is done or who does it. This will be routed to Human Resources so we can get feedback on how the changes might be addressed.
- 9) **Reclassifications may be requested through the budget process:** Human Resources reviews will continue to be the mechanism for determining specific changes in classifications after budget authorization. Departments should utilize a priority package to describe requested changes and proposed funding to support reclassifications on an ongoing basis. For reclassifications of AFSCME represented personnel, please see Article 17 in the AFSCME master.
 - a) Budget-authorized reclass funding will be placed in a personnel cost contingency line item to reserve the funding, pending Human Resource review.
 - b) After the budget is adopted, Human Resources will review all requests that were funded in the adopted budget utilizing standards and processes for reclassification consistent with past practice.
- 10) **This budget continues to apply the principle that when specific program revenue (i.e. grants or contracts) resources are reduced, related program expenditures will also be reduced.** A General Fund program that will lose existing revenue should reduce that revenue and the related expenditures in a priority package. The department can request authority to make those expenditures in a separate priority package.

Countywide Preloaded Charges

Certain charges are preloaded into the Budget Development Tool database. These preloaded charges include:

- 1) Indirect charges to Non-General Fund departments. Indirect charges include central services such as: Finance Operations, State Auditor, Civil PA, Purchasing, Executive, and Council. Programs that claim exemption from indirect cost charges must provide documentation (legal requirements or other justification) that preclude them from being charged. Please provide this justification to Brian Haseleu.
- 2) The space rent charge includes maintenance, utilities, property management, facilities administration, and planning, and the debt service component for the 2001 Campus Redevelopment Initiative (CRI). The General Fund payment of this debt service is in Nondepartmental, rather than in individual departments.
- 3) Interfund parking charges are rolled forward from the 2020 Budget and may include both garage parking charges and parking validation. Employee commuter trip reduction (CTR)

2021 Snohomish County Budget Instructions June 1, 2020

program participation costs are uploaded based on actual data as of March 2020. If you anticipate the amount of monthly parking and/or CTR employee participation to change in 2021, include the amount of the change in your budget request.

- 4) The Office of Energy and Sustainability
- 5) Department of Information Technology (IT) has updated their rate model for 2021. Technology charges include maintenance and repair, IT operating costs, routine equipment replacement, and office services such as mail processing and telecommunications services. Charges for direct billed services such as print/copying, and postage are not included and must be separately budgeted by departments. Please see the IT supplemental information for additional details.
- 6) Mobile device service costs (smart phones, tablets & air cards) are rolled forward from 2020 to 2021. Departments will be responsible to request revisions to their rates as appropriate.
- 7) Insurance charges, including the Interfund County Premium, Worker's Compensation and Unemployment Insurance, are preloaded as in previous years. These rates are experience-based fee charges to departments and are allocated based on a 4-year average percentage of County-incurred costs. Insurance rates reflect actuarially-estimated losses in the County's self-insured risk program, worker's compensation claims, unemployment claims, as well as cost of outside insurance policies, Prosecuting Attorney's fees, and the Risk Management division costs.
- 8) Public Records Office charges.
- 9) Countywide security charges.
- 10) Employee training.
- 11) Deferred Comp matching amounts are preloaded and are based on the previous years' experience.

Additional detailed information on these charges is available from the departments that developed the fees/allocations.

Do **not** modify these preloaded budgeted costs during your budget development process. Note that preloaded costs may change during the budget development process since IT, Facilities Management, and insurance programs are subject to the same budget review cycles as all other County departments.

Some central charges are not funded through countywide charges and have not been preloaded, such as debt service payments for enterprise and internal service funds. These must be entered into priority packages.

Annexation Adjustments

Currently there are no anticipated annexations that will impact the 2021 Budget.

ER&R Charges

Vehicle and equipment charges (ER&R) will be rolled forward from 2020 to 2021. ER&R will provide detailed rate information to all departments. Changes to update your rates need to be made in priority packages (Note: this is different than preloaded rates as described above). Departments will be responsible to request changes to their rates as appropriate.

2021 Snohomish County Budget Instructions June 1, 2020

FTEs, Salaries and Benefits

Position data is uploaded from Highline directly into the BDT.

- 1) This FTE data is based on the Highline Payroll system pulled in late May and updated with departmental feedback. The position job classification and salary scale data uploaded to the BDT reflects the authorized position level, which may be different from the job class and scale of the employee assigned to the position. Positions are to be budgeted at the authorized position level as reflected in Highline. **Departments are responsible for ensuring that their employee data is accurate.**
- 2) Some of the Collective Bargaining Agreements at the County are currently under negotiation. To address any potential changes, Finance staff will make the necessary adjustments in the Nondepartmental General Fund level during the Executive recommendation phase of the budget. For non-general fund departments, please contact your budget analyst for the appropriate adjustments to make during the request phase.
- 3) Regular Salaries have been updated using current authorized positions to reflect step changes (except employees falling under the Management Exempt category) that are scheduled for review during the remainder of 2020 and through 2021 based on the Step Review Date entered in Highline. Vacant and new positions default to step one.
- 4) Personnel Benefits have been updated based upon our projected 2021 benefit expense levels. As in past years, the BDT system calculates the Regular Salary object 1011 and Personnel Benefits object 2013 DAC amounts from the Highline upload and data entered into the priority package New Position/Allocated Position worksheets. These amounts cannot be manually adjusted.
- 5) Any change in position or DAC must be made in a priority package. Positions may be assigned to multiple DACs, but only one priority package.

Pension Liabilities

The Governmental Accounting Standards Board (GASB) requires unfunded pension liability amounts be reported in proprietary funds (business enterprise and internal service funds). This decreases fund balance in these fund types. Please be assured that there is no impact to current liquidity nor does the standard affect the amount employers pay to provide pension benefits. The standard only affects how pension costs are accounted for and reported in financial statements. This effect needs to be footnoted during the preparation of five-year plans for these funds. There will be no fund rate changes for these funds at this time as a result of this accounting requirement. Please contact your Analyst if assistance is needed preparing your five-year plan.

2021 Revenue

Departments are responsible for all revenue elements in the budget submittals. Each department must review and update the revenue projections that are included in their department's revenue budget.

Please recognize that we rely upon you to provide **reasonable** estimates of revenue. If departments are very conservative in their revenue projections, we may need to reduce the size of our budget unnecessarily. If departments are too optimistic in making estimates, the County may need to make reductions in appropriations during 2021. This is one of the most difficult components of your 2021 budget, and we ask that you devote sufficient time and attention to your projections and requested budget revenue levels. If you need assistance with revenue projections, please contact your budget analyst.

2021 Snohomish County Budget Instructions June 1, 2020

- 1) **Base Revenue Adjustments** are made in the same manner as they were in prior years – proforma revenue line items are included with your budget. Please review them, and if they need to be adjusted, please do so and note in the BDT the basis for the adjustment. The proforma revenue budget you receive will match 2020 adopted budget levels. **All base revenue elements require careful review and adjustment, if necessary.**
- 2) **New Revenue** is the addition of **new** monies pledged for specific programmatic purposes. Typically, this new revenue requires a corresponding increase of expenditures. These new revenues should be included in the relevant priority package within the New Revenue section of the BDT and **NOT** as part of your base revenues.
- 3) When **Specific Programmed Revenues** are reduced, related program expenditures **must** also be reduced. A General Fund department that will lose programmed revenue will reduce that revenue **and** the related expenditures in a single priority package. The department can re-request authority to make those expenditures in a separate priority package. For example, if the County has been receiving a grant to perform a specific service, and the revenues go away, the appropriation authority to provide the service must also be deleted.

Capital

Other Capital: The County’s accounting policy requires that equipment purchases having a minimum value of \$5,000 per unit and a useful life beyond one year be capitalized.

- 1) All capital purchases that do not meet the definition of CIP Capital, and are valued from \$5,000 - \$50,000 per unit, are considered “other capital”.
- 2) All equipment purchases valued at less than \$5,000 per unit are considered normal operating expenses.
- 3) To request an item that meets the definition of “other capital” please complete a regular priority package form included in the BDT database.

CIP Capital: The County is required to forecast various capital expenditures that will be included in the annual six-year Capital Improvement Plan (CIP). The 2021-25 CIP development is incorporated into the operating budget development process. Capital expenditures (that meet the definition of CIP Capital) approved in the 2021 budget will be appropriated in the 2021 budget and will also be reflected in the six-year CIP. Forecasts beyond 2021 that are included in the CIP do not constitute budgetary approval but are used as tools for long-range planning.

CIP Capital includes:

- 1) All construction and capital facilities projects, including planning, design and right of way costs, and remodels, regardless of amount.
- 2) Land and property acquisitions, including planning, design and right of way costs, regardless of amount.
- 3) Major machinery and equipment acquisition valued at a **minimum of \$50,000 per unit.**
- 4) All expenditures funded by REET, regardless of amount. These expenditures may also fall within categories (1), (2) and (3) above. You do not need to fill out a duplicate form for CIP capital that meets the definition of more than one category listed above.

2021 Snohomish County Budget Instructions June 1, 2020

Real Estate Excise Tax

Real Estate Excise Tax (REET) is a flexible source of capital funding. The County has committed all of REET I to long-term debt repayment. REET II has more restrictions on how it can be spent, and funding availability will be closely evaluated for 2021. If there are questions, please contact your budget analyst.

Operating Transfers

Operating Transfers will be driven by the department that will be transferring out the funds to another department. Please communicate and coordinate between originating and destination departments, especially if your fund receives a transfer from another fund or department. All operating transfers must balance.

Interfund Labor

Interfund labor charges will be driven by the department that is requesting the interfund labor. It is the responsibility of the department purchasing the service to coordinate with the provider of the interfund labor services to ensure the appropriate amounts are included for both sides of the transactions

Narrative Update Requirements

The 2020 departmental and program narratives have been carried forward and loaded as your 2021 departmental and program narratives. Please update as appropriate.

Organization Charts Requirements

Organization charts will be submitted separately from the BDT submission. These organization charts will be due August 30, 2020.

Grant Work Plan

Any department that expects to apply for or receive grant funds during 2021 can submit a Grant Work Plan as part of the 2021 budget process. When a Grant Work Plan is adopted by Council, all documents – applications, contracts, and amendments – can be approved by the Executive as provided in Snohomish County Code 2.10.010 (28). This provision will typically reduce the amount of time required for a department to apply and contract for grants. Any department that wants to take advantage of this option needs to submit their Grant Work Plan to Finance by August 23, 2020. Please contact your department's budget analyst if you are interested in completing a Grant Work Plan for 2021. More information on the Grant Work Plan procedure and detailed instructions for completing a Grant Work Plan are located at: <https://snohomishcountywa.gov/367/Budget-Division>

Department Work Plans

The Work Plans section of the BDT will be available on May 30, 2020. The instructions for entering information are available online through the web page hyperlink on your BDT Main Menu screen. If you are unable to complete the process by the June 30, 2020 deadline, the BDT will be open again in mid-July as read only. At that time, you will be able to enter Work Plan information. The Work Plans must be finalized by August 30, 2020. Contact Stephen de Salome` at x3809 for assistance with the Work Plans.

III. BDT

BDT Access

Access to the BDT will be through Citrix, which is a change from prior years. You will find an icon for “BDT 2021” on your Citrix desktop. **BDT will be available in early June.** Instructions for using the BDT are included in your budget packet and are available online through the web page hyperlink on your BDT Main Menu or through the following link <https://www.snohomishcountywa.gov/367/Budget-Division>. For assistance with the BDT, contact Cynthia Scheil at x3915 or Stephen de Salome` at x3809.

Because we are using Citrix, access to the 2020 Adopted BDT is not available within the 2021 BDT. You may access the 2020 Adopted BDT through <G:\Finance\Budget\20bdt.accdb>.

BDT Changes

The major change this year is using Citrix to access the BDT. You will be using BDT Version 2.21. We are making progress in moving the BDT from MS Access to a SQL Server database and anticipate that there will be more visible changes next year as we continue the migration and continue to improve the application.

Position Changes

When you are reviewing positions in the read-only Positions screen, there is now a column with the package number so you will see what package a position has been added to. You can even click on the package number to view that package from right there. This will make it easier for you to find that position in the right package, if another change is needed.

In the Positions Edit screen where you can make changes to positions there are several enhancements. The records showing are only the records that can be changed. If a position has previously been added to a different priority package, it will not show up here. You would access that position from within the package you already added it to. This will prevent confusion and avoid problems with a position being included in multiple packages, which has been a problem in previous BDT versions. You will notice some other improvements to this screen that will make it easier to set up or change positions, such as only relevant retirement plans in the drop-down list and elimination of fields that are not necessary.

BDT Classes

We have created a series of short videos that can be watched and reviewed as needed this year. The videos can be found in <G:\Finance\Budget\BDT Training Videos>. We recommend that all users watch the short video “Video 1 Accessing BDT through Citrix.” We are offering training through a Skype meeting per department. Please contact Cynthia Scheil to schedule.

IV. Due Date

Your submission must be completed by June 30, 2020, 1:00pm. BDT access will be shut down at that time.

When your budget is complete and you are ready to submit it to Finance, please e-mail your budget analyst notification that you are finished.

REVIEW YOUR WORK!

The budget development process requires department thoroughness. It is essential that you review each of your department's packages to catch errors prior to submission. These instructions include a checklist that can be used in reviewing your budget after completion but prior to submission, to assist you with quality control and accuracy. If elements critical to your department are not requested and funded, your department will need to move forward without them.

It is also critical that your priority package descriptions and justifications are complete. The packages must be simple, accurate, succinct, and complete. In most instances, it is worthwhile to draft your description and justification in *Word*, and later copy it into the BDT.

How many priority packages should your department submit? How broad should priority packages be? These questions will be answered in different ways by different departments. Packages should be large enough to be worthy of consideration but specific enough to focus on a given priority and set of outcomes. If you have a question regarding how your department should respond, check with your budget analyst. If Finance is uncertain on how to respond, Finance staff will consult with the Executive's office on potential approaches.

To assist you in putting together the best quality budget proposals possible, we have put together the following checklist as a guide in reviewing your budget and priority packages.

Checklist for Reviewing your Budget

- 1) RUN BDT SUMMARY REPORTS! They were built to aid departments and Finance to check and crosscheck accuracy of budget submittals. (make sure to Update Tables)
- 2) Run the summary BDT report comparing 2021 requested program budget to 2020 adopted budgets. Look at the changes. Is there anything missing? Are any costs or revenues doubled up? Are the results similar to what was anticipated? If not, why not?
- 3) Have you reviewed your base revenue?
- 4) Have you reviewed your FTEs? Do they reconcile with what you intended to submit?
- 5) Have you had someone who is not the priority package author read each package to assure the package makes sense? Do they feel it is a competitive proposal? Is the package compelling? Could a non-expert understand the package?
- 6) Have you presented every capital project that should be in the Capital Improvement Program (CIP) in a CIP priority package?
- 7) Have you coordinated operating transfers **and** interfund professional services/labor charges with other departments that are either receiving them from you, or sending to you?
- 8) Finally – If you have a question, or if you think something is wrong, please call your budget analyst. No one can better understand your questions, or to respond more quickly than your analyst.

2021 Snohomish County Budget Instructions June 1, 2020

V. Schedule

DATE	DELIVERABLE
May	Update annexation projections and impacts – communicate with all affected Departments
May 1	Position information available for Departmental review to make changes in Highline prior to final upload of data.
May 17	Internal rate allocations (pre-loaded costs) loaded into BDT.
May 27	Final position information dataset pulled from Highline
May 29	Budget instructions available
June	Budget process & BDT training
June 1	BDT available - all information loaded
June	Priority packages prepared for submittal by Departments
June 30	1:00pm Department priority packages due
July	Meetings with Elected and Appointed Department leaders to review 2021 submittals prior to Executive Team evaluation.
July 6	Draft 5 year plans due to Finance
July 7	Begin Executive review/recommendation process
July 7 – Aug	Executive Team meetings twice per week reviewing submittals.
Aug 5 -12	Review revenue elements for recommended proposal. Finance and Council staff work together on 2021 revenue estimate.
Aug 21	Grant Work Plan ECAFs, motions, & plan documents due to Finance.
Aug 25 - 28	Department Heads and Electeds briefing on Executive Recommended Budget and final department feedback window prior to finalizing.
Aug 28	Department work plans updated
Sept 4	Final balancing of Executive Recommended budget.
Sept 8	Final 5 year plans due to Finance
Sept 10	All ECAFs, ordinances, motions etc. due to Finance Dept.
Sept 9-21	Budget book production and printing
Late Sept	Executive presentation of 2021 Recommended budget (<i>speech date tbd</i>)
Late Sept – Nov	Council Process
Late Nov	Estimated date of budget adoption hearing
Late Nov – Early Dec	Reconciliation of Council amendments with Council/Budget staff.
Mid Dec	Prepare budget for upload into Cayenta - to be available Jan 1, 2021
2021	Prepare final adopted CIP and budget books