

Finance Committee Agenda

City of Leavenworth
City Hall Council Chambers
1:00 PM – 2:00 PM
July 16, 2026

Members:

*Clint Strand
Zeke Reister
Travis McMaster

Staff:

Chantell

1. Budget / Annual Report / Audit Correlations

The Committee will look at the City's budget calendar and discuss the timeline and process for staff and the Council. For this meeting bring your copy of the City's annual report that was distributed at the June 23, 2026 Council meeting to discuss questions regarding the annual report and how that correlates with the annual audit process.

2. Next Meeting Topic – Debt Schedule / Debt Capacity

**Chairperson*

**CITY OF LEAVENWORTH
CALENDAR FOR PREPARATION OF 2027 – 2028 BIENNIAL BUDGET**

May 29, 2026 (Friday)	___ Annual Retreat – Review Goals, Water/Sewer Capacity, CIP, Funding Strategies
June 26, 2026 (Friday)	___ Finance Director Request to Staff – Call for Budget – Training June 24/26
July 17, 2026 (Friday)	___ Staff Requests Due to Finance Director for Budget Development
July 31, 2026 (Friday)	___ Departmental Budgets Submitted to Administrator for Review
Aug 5, 2026 (Wednesday)	___ Staff Meeting to Review / Start Prelim Budget Presentation & ClearGov Data
Aug 20, 2026 (Thursday 1:00 PM):	___ Finance Committee Meeting – Review Preliminary Budget Data
Sept 8, 2026 (1st meeting in Sept):	___ Set Public Hearing - Ad Valorem (Property) Tax, Oct 27 ___ CAO Presentation Current Year & Prelim Budget Review
Sept 24, 2026 (Thursday – 1:00 PM):	___ Finance Committee Meeting – <i>(Priority Review if Necessary)</i>
Oct 13, 2026 (1 st meeting in Oct):	___ Study Session – <i>(Priority Review if Necessary)</i>
Oct 27, 2026 (2nd meeting in Oct):	___ Public Hearing - Ad Valorem (Property) Tax ___ Set Public Hearing - Preliminary Budget, Nov 10 ___ Set Public Hearing - Final Budget, Nov 24
Nov 6, 2026 (Friday)	___ Preliminary Budget Available to Public w/Admin Budget Message (ClearGov)
Nov 10, 2026 (1st meeting in Nov):	___ Public Hearing - Preliminary Budget Review – All Staff ___ Ad Valorem (Property) Tax Ordinance – Adopt (DUE COUNTY Nov 30)
Nov 24, 2026 (2nd meeting in Nov):	___ Public Hearing - Final Budget
Dec 8, 2026 (1st meeting in Dec):	___ Resolution for 2027 Rate & Fee Schedule ___ 2025-2026 Final Budget Amendment Ordinance - <i>(if Necessary)</i> ___ 2027-2028 Biennial Budget Ordinance Adoption
2nd Half Biennium Modification (2027 Budget Year) -----	
April 30, 2027 (Friday)	___ Annual Retreat – Strategic & Financial Planning – <i>Date Subject to Change</i>
Sept 8, 2027 (Wednesday)	___ Staff Meeting to Review 2028 Budget Modifications <i>(if Necessary)</i>
Sept 28, 2027 (2 nd meeting in Sep):	___ Finance Committee Review <i>(if Necessary – Date Subject to Change)</i> ___ Set Public Hearing - Ad Valorem (Property) Tax, Oct 26 ___ Set Public Hearing - Biennial Budget Review/Modification, Oct 26
Oct 22, 2027 (Friday)	___ Mid-Biennium Budget Updates Available to Public <i>(if Necessary)</i>
Oct 26, 2027 (2 nd meeting in Oct):	___ Public Hearing - Ad Valorem (Property) Tax ___ Public Hearing - Biennial Budget Review/Modification
Nov 9, 2027 (1 st meeting in Nov):	___ Ad Valorem (Property) Tax Ordinances-Adopt (DUE COUNTY Nov 30)
Dec 14, 2027 (1 st meeting in Dec):	___ Resolution for 2028 Rate & Fee Schedule ___ 2027-2028 Biennial Budget Modification Ordinance Adoption <i>(if Necessary)</i>

CITY OF LEAVENWORTH PUBLICATION SCHEDULE – AD DATES

- ___ Notice of Annual Retreat – **May 20, 2026**
 - ___ Notice of public hearing on first year ad valorem tax (once) – **Oct 7, 2026**
 - ___ Notice of public hearing on prelim budget (once) – **Oct 28, 2026**
 - ___ Notice of filing preliminary budget and public hearing on final budget – **Nov 4 & Nov 11, 2026**
 - ___ Ad Valorem tax ordinance (once) – **Nov 18, 2026**
 - ___ Budget ordinance (once) - **Dec 16, 2026**
 - ___ FINAL BUDGET TRANSMITTED TO STATE AUDITOR'S OFFICE AND MRSC by **Dec 31, 2026**
 - ___ Upload Budget to MSRB/EMMA (Even years only – (Continuing Disclosure Requirement for Debt) by **Dec 31, 2026**
 - ___ Notice of Annual Retreat - Budget /Strategic Planning – **April 14, 2027**
 - ___ Notice of public hearing on second year ad valorem tax and budget review/modification (once) – **Oct 6, 2027**
 - ___ Ad Valorem tax ordinance (once) - **Nov 17, 2027**
 - ___ Resolution for Rate & Fee Schedule and budget modification ordinance if necessary (once) - **Dec 22, 2027**
 - ___ MID BIENNIUM BUDGET TRANSMITTED TO STATE AUDITOR'S OFFICE AND MRSC by **Dec 31, 2027**
 - ___ Upload Budget to MSRB/EMMA by **Dec 31, 2027 (only do annually if City stops Biennial Budgeting)**
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Other Leavenworth Entities Budget and Publication Deadlines

UVPRSA = Upper Valley Park & Recreations Service Area *Dates Subject to Change Based on Committee Meeting Dates*

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|--------------------------------|--|
| Sept 11, 2026 (Friday) | ___ Staff support submits PRSA 2027 Budget to CAO |
| Oct 9, 2026 (Friday) | ___ CAO provides PRSA 2027 Budget to Board |
| Nov 6, 2026 (Friday) | ___ PRSA Budget Available to Public |
| Nov 12, 2026 (Thursday) | ___ PRSA Public Hearing/Adoption of 2027 Budget & Ad Valorem Tax |
| Sept 10, 2027 (Friday) | ___ Staff support submits PRSA 2028 Budget to CAO |
| Oct 15, 2027 (Friday) | ___ CAO provides PRSA 2028 Budget to Board |
| Nov 5, 2027 (Friday) | ___ PRSA Budget Available to Public |
| Nov 12, 2027 – (Friday) | ___ PRSA Public Hearing/Adoption of 2028 Budget & Ad Valorem Tax |

Publication Schedule – Ad Dates

- ___ PRSA Notice of filing prelim budget/public hearing on final budget – **Oct 21, 2026 & Oct 28, 2026**
- ___ PRSA Budget & Ad Valorem tax resolution (once) – **Nov 25, 2026**
- ___ PRSA FINAL BUDGET TRANSMITTED TO STATE AUDITOR'S OFFICE AND MRSC by **Dec 31, 2026**
- ___ PRSA Notice of filing prelim budget and public hearing on final budget – **Oct 20, 2027 & Oct 27, 2027**
- ___ PRSA Ad Valorem tax resolution (once) - **Nov 24, 2027**
- ___ PRSA FINAL BUDGET TRANSMITTED TO STATE AUDITOR'S OFFICE AND MRSC by **Dec 31, 2027**

Funds Completed Entirely by Finance Director / (Input needed as noted in parenthesis)

- 102 – Transportation Benefit District (Andi input on transfers to Street Fund for capital exp.)
- 104 - Lodging Tax Fund (input needed from Council/Selby/Steven/John/Ara)
- 107 - P.W. Capital Improvement (Andi input on transfers to Street/Utility Funds for capital exp.)
- 110 – Leavenworth Civic Center (input needed from Local Planning Ashley & Selby)
- 176 - Community Swimming Pool (input needed on capital expenses from Kelley/Steven/Andi/Rick)
- 203 – Bond Fund
- 405, 406 & 407 – Water and Sewer Bond Reserve Funds
- 502 - Central Services
- 601 - Cemetery Endowment Fund
- Beginning and Ending Fund Balances on all Funds

Revenues from General (CE), Street, Garbage, Water, Sewer, Storm, Parking and ER&R – Finance Generally

- All taxes, business and dog licenses, franchise fees, State Generated Revenues (will need input for specific grants by department)
- Charges for Services (need input on specific department related services), Chantell estimates Water / Sewer / Garbage / Storm / Parking Collections based on history & rate changes, Andi & Maggie will estimate Tap Fees for Water & Sewer based on incoming bldg permits and growth expectations
- Misc. Revenues includes Investment Interest & Penalties in Enterprise Funds, Non-Revenues and Other Revenues includes loans (may need input on specific department related services, capital project funding, etc)
- Interfund Transfers (may need input for any shortfalls in funding)

Expenses from General (CE), Street, Garbage, Water, Sewer, Storm, Parking and ER&R – Staff Generally

- **All Funds - Chantell** does all Salaries, Benefits, Overtime (may need input on OT), Insurance, Interfund Rentals and Leases and Other Interfund Services and Charges (these both feed into the ER&R and Central Services Funds), Non Expenditures (includes Interfund loans), Debt Service and Interest Payments, Utilities (based on history; generally small expected increase), Interfund Transfers (in expenses these typically go towards reserves or debt payments for other funds such as the bond funds) and all other categories except those listed below
- All Funds – Capital Expenses (collaborative effort by all – proof your items in CIP/TIP)
- 001 - GF - Maggie does Planning & Comm. Dev. / Housing & Comm. Dev. (Bldg Inspector budget)
- 001 - GF – Legislative/Executive (input from Mayor and Selby)
- 001 - GF – John – Cemetery and Parks / Lodging Tax Informational – Council Decides; requests accepted
- 001 – GF – Ara – City Hall/Osborn Building Maintenance, consider Capital Imp. all funds (Ara & Chantell)
- 101 - Street – Rick - All expense lines less those listed above under **All Funds - Chantell**
- 402 - Garbage – Rick - All expense lines less **All Funds - Chantell**
- 403 - Water– Chris (Rick/Andi Review) - All expense lines less **All Funds - Chantell**
- 404 - Sewer– Kyle (Rick/Andi Review) - All expense lines less **All Funds – Chantell**
- 410 – Stormwater – Rick – All expense lines less **All Funds – Chantell**
- 415 – Parking – Shannon – All expense lines less **All Funds - Chantell**
- 501 - ER&R – Rick - All expense lines less **All Funds - Chantell** – Capital and Debt done by Chantell based on ER&R Schedule – changes to ER&R must be requested at this time
- **All requests from Public Works Divisions must go through Andi prior to submission to Chantell – All requests will be provided to Selby by no later than July 31 from Chantell.**