CITY OF KIRKLAND
FINANCE AND ADMINISTRATION
123 Fifth Avenue, Kirkland, WA 98033
425-587-3000

MEMORANDUM

To: Kurt Triplett, City Manager

From: Michael Olson, Director of Finance and Administration
Kevin Pelstring, Financial Planning Manager

Date: November 6, 2026

Subject: **Public Hearing on the 2027-2028 Preliminary Budget**

RECOMMENDATION:

Staff recommends that the City Council holds a second public hearing on the 2027-2028 Preliminary Budget.

EXECUTIVE SUMMARY:

- The purpose of this public hearing is to solicit public comment on:
  - The 2027-2028 Preliminary Budget as submitted by the City Manager and available to the public on October 20, 2026, and as proposed to be updated at the November 4 and 17, 2026 Council Meetings.
- Chapter 35A.33 RCW, regarding budgets in code cities, requires that taxpayers be provided an opportunity to be heard for or against any part of the preliminary budget prior to Council's adoption of the budget. The scheduled public hearing held on November 4 met those statutory requirements. However, the City often provides additional opportunities for public comment on the budget prior to adoption.
- This is the third of three scheduled public hearings at which Council will receive public testimony related to the 2027-2028 Preliminary Budget:
  - September 15, 2026
  - November 4, 2026
  - **November 17, 2026**
- No vote is required after the November 17 public hearing.
- Council must adopt the final budget at the December 8, 2026 Council meeting in order to approve the budget prior to the next fiscal year.

BACKGROUND:

A public hearing on anticipated revenue sources for the 2027-2028 budget was held on September 15, 2026.[1] RCW 35A.33 requires that a public hearing on the upcoming budget

[1] https://www.kirklandwa.gov/files/sharedassets/public/v/1/city-council/agenda-documents/2026/september-15-2026/6a_public-hearings.pdf

period be held on or before the first Monday in December. This requirement was met by the public hearing held on November 4, 2026. The purpose of this November 17 public hearing on the 2027-2028 Preliminary Budget is to provide an additional opportunity for any member of the public to comment on any part of the preliminary budget. Comments will also be taken on the preliminary Capital Improvement Program (CIP).

DISCUSSION/ANALYSIS:

The purpose of this public hearing is to solicit public comment on the 2027-2028 Preliminary Budget. The following timeline summarizes key milestones in the 2027-2028 Budget review and adoption process:

- The 2027-2028 Preliminary Budget document[2] was submitted by the City Manager and made available to the public on October 20, 2026.
- The 2027-2028 Preliminary Budget was presented to Council at the October 29 Council Special Meeting scheduled as a Budget Work Session.
- Potential changes to the 2027-2028 Preliminary Budget were presented to the Council on November 4, 2026.
- Additional options or proposed changes to the 2027-2028 Preliminary Budget will be presented to the Council during the Study Session on November 17, 2026, based on Council feedback from November 4.

NEXT STEPS:

At its December 8, 2026 meeting, Council will adopt the 2027-2028 Budget, 2027-2032 CIP, and final 2027 property tax levy (pending final information from the King County Assessor's Office for the final property tax levy).

ATTACHMENTS:

None.

[2] http://www.kirklandwa.gov/budgetdoc