

THE BUDGET PROCESS

The County's budget procedures are in compliance with the Revised Code of Washington (RCW 36.40). The budget process is outlined below:

- (1) On or before the second Monday in July, the County Budget Manager notifies in writing each county official, elective or appointive, in charge of an office, department, service or institution to file with him on or before the second Monday in August detailed and itemized estimates of both probable revenues and all expenditures required by each such office, department, service or institution for the ensuing year.
- (2) On the first Monday in September, the County Budget Manager submits the preliminary budget for all funds to the Board of County Commissioners for the following fiscal year. This budget includes proposed expenditures and the means of financing them.
- (3) The County Budget Manager meets with each elected official, department head, and fund manager during September to discuss their budget requests and revenue estimates. Based upon current year budget review, departmental meetings, and goals and objectives, the County Budget Manager balances the budget in October.
- (4) Prior to November 15 the County Administrator presents a balanced recommended budget to the Board, outlining new programs, new positions, areas of increases, etc.
- (5) On the first Monday in December the County Administrator presents the proposed final budget. At that time the Board holds a public meeting which may be continued from day to day until concluded, but for not more than five days, in order to receive public input.
- (6) On or before December 31, the Board adopts the final budget by resolution.
- (7) The County's budget is adopted to the departmental level so that expenditures may not legally exceed appropriations at that level of detail.
- (8) The budgetary basis is substantially the same as the basis of accounting in all governmental fund types. The budget does not consider depreciation. The budget reflects salaries and wages to be paid and does not anticipate compensated absences.

Once the budget has been finalized by the Board, it may only be changed in accordance with the processes outlined in various RCW sections as follows:

RCW 36.40.100 Supplemental Appropriations. The Board of Commissioners may adopt a resolution to make transfers or revisions within departments or make supplemental appropriations from unanticipated federal or state funds.

RCW 36.40.140 Emergency Appropriations. The Board can, by resolution, increase the budget appropriations when a public emergency exists which could not reasonably have been foreseen at the time of making the original budget. The Board must first publish a notice in the official county newspaper of their intent to hold a public hearing to revise the budget for the emergency.

RCW 36.40.180 Nondebtable Emergencies. This statute contains a long list of emergency conditions such as those caused by a natural calamity, epidemic, riot or insurrection, and situations where there is a need to preserve order or public health. Whenever one of the listed emergencies arises, the Board, by unanimous vote, may adopt a resolution which states the facts of the emergency and the amount of money required to meet it. The necessary expenditures may then be made without further notice or hearing i.e. without debate.