



The Budget Process

A successful budget process is at the core of good government. This graphic provides a simple overview of a good budget process. For more budgeting resources, visit www.MRSC.org.

Statutory References: Code Cities 35A.33 RCW; Cities and Towns Under 300,000 35.33 RCW; Over 300,000 35.32A RCW



Pre-Budget Spring/Summer

To Do (Recommended)

- ★ Host a council retreat.
- ★ Host a staff budget objectives discussion.
- ★ Organize community priority forums.
- ★ Update your capital facilities plan.
- ★ Review and update financial policies.

The down time in the budget cycle is the perfect time for getting your priorities and policies in order.



Budget Estimates Summer/Fall

To Do

- ★ Official call to budget.
- ★ Revenue and expense estimates developed by a department head.
- ★ Clerk compiles all estimates (including debt service estimate) and presents to council.
- ★ Host a public hearing on potential property tax increases.

Provide staff with a budget information form to ensure clear and consistent estimates.



Preliminary Budget Fall/Winter

To Do

- ★ Filing of preliminary budget with budget message.
- ★ Make preliminary budget publicly available.
- ★ Host public budget hearings.
- ★ Set property tax levies and file with the county.

Use innovative and engaging outreach strategies to help your community understand the budget story.



Final Budget Winter

To Do

- ★ Adopt budget by ordinance.
- ★ File final budget with MRSC.
- ★ Make the final budget easily accessible to the public.

Make sure the budget ordinance you adopt fits well with the budget document your leaders approved.