2015 BUDGET PROCESS NEXT STEPS

- **AUDITORS OFFICE - PRESENTATION OF THE 2015 PRELIMINARY BUDGET**
  - RCW 36.40.040 states: “the county auditor or chief financial officer designated in a charter county shall prepare the county budget which shall set forth the complete financial program of the county for the ensuing fiscal year, showing the expenditure program and the sources of revenue by which it is to be financed.”

- **BUDGET MANAGER – REVIEW, COMPILATE, SUMMARIZE PRELIMINARY BUDGET**
  - Review with Elected Officials, Department Heads and their staff their budget submission in relevance to their goals and objectives, compile and cross foot, inter-fund and cross fund budget items within all submissions, then summarize budget requests in anticipation of workshop sessions.

- **LISTENING SESSIONS**
  - There will be opportunities for the public to comment on the Preliminary Budget. The first opportunity will be at the evening BOCC meeting of September 23, 2014 and in Belfair on September 30 and a follow up morning meeting in October.

- **WORKSHOP SESSIONS**
  - Beginning October 7, 2014, on Monday and Tuesday afternoons and possibly Wednesdays, the BOCC will schedule meetings with Elected Officials and Department Heads to discuss details of their budget requests. This will continue until completed.

- **DOCUMENTATION OF CHANGES**
  - The Budget Manager will maintain, on the county website, an audit trail of modifications made to the Preliminary Budget, available to the public for review.

- **BUDGET HEARING**
  - With the budget review and modifications completed, the Budget Manager will publish, on November 15, 2014, a proposed 2015 Budget for review by the public. Public comment will follow at the Budget Hearing on December 1, 2014.

- **BUDGET FINAL MODIFICATION**
  - The BOCC will consider suggestions from the public made during the Budget Hearing and modify the proposed 2015 Budget for publication on December 2, 2014.

- **BUDGET ADOPTION**
  - The 2015 Budget must be adopted by December 31 with the goal of adopting the budget by mid-December.