

2. BUDGETING

2.2 Budgeting Procedures

2.2.6 Biennial Appropriated Operating Budgets

- 2.2.6.10 In consideration of the *lengthy and intense process* (RCW [35.34.010](#)) associated with the adoption of a budget, the Legislature provided, in 1985, for biennial budgets for cities and towns. In 1995, the Legislature allowed counties to adopt ordinance/resolution providing for biennial budgets (RCW [36.40.250](#)).
- 2.2.6.20 The process for adopting a biennial appropriated operating budget is the same as that for an annual budget. (Refer to [Annual Appropriated Operating Budgets](#).) The schedule for submitting budget estimates, the proposed preliminary budget, budget hearings and budget adoption is also the same. However, presentation of the biennial budget in the annual financial statements issued during the biennium requires additional considerations.
- 2.2.6.30 In the first year of presentation, the two-year budget will be presented and compared to the actual expenditures of the first year.
- 2.2.6.40 In the second year, the two-year budget will be presented and compared to the actual expenditures of both years.
- 2.2.6.50 The second year presentation requires a reconciliation of the second year operating statement to the second year budget versus actual statement. This reconciliation may be included in the notes. An example is provided later.
- 2.2.6.60 The column headings in the budgetary statement should indicate clearly the period(s) covered. The budget column heading should indicate the inclusive dates of the two-year period. The actual column heading should indicate whether the amounts represent one year or two years of expenditures.
- 2.2.6.70 The procedures for mid-biennium budget review and modification are described in [Design and Prescription](#).