

Sample Budget Ordinance

ORDINANCE NO. _____

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF _____, WASHINGTON,
FOR THE FISCAL YEAR ENDING DECEMBER 31, 20____

WHEREAS, the City of _____, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of the City for the fiscal year ending December 31, 20____; and

WHEREAS, a notice was published that the City Council would meet on December ____, 20____ at _____ p.m., in the council chambers of city hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

WHEREAS, the City Council did hold a public hearing at that time and place and did then consider the matter of the proposed budget for the fiscal year 20____; and

WHEREAS, the proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City for the purposes set forth in the budget, and the estimated expenditures set forth in the budget being all necessary to carry on the government of the City for the fiscal year 20____ and being sufficient to meet the various needs of the City during that period;

NOW THEREFORE, the City Council of the City of _____, does ordain as follows:¹

SECTION 1. The budget for the City of _____, Washington for the year 20____ is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document, “(give exact title of your budget document)”, copies of which are on file in the Office of the City Clerk.

Note: The following examples represent four (4) different format options that can be used to adopt the budget of the City or Town. You must select only one (1) of the options.

OPTION 1: FUND LEVEL BUDGET WITH FUND BALANCES SHOWN

SECTION 2. Estimated resources, including fund balances for each separate fund of the City of _____, for the year 20____ are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 20____ as set forth in the (*give exact title of your budget document*).

SAMPLE

Fund	Estimated Beginning Fund Balance	Estimated Revenues	Appropriations/ Expenditures	Estimated Ending Fund Balance
General Fund (Current Expense)	300,000	2,600,500	2,300,000	600,500
Street Fund	200,000	1,200,000	950,000	450,000
Library Fund	25,000	575,000	500,000	100,000
Emergency Rescue	25,000	750,000	725,000	50,000
Capital Projects – Fire	30,000	258,000	258,000	30,000
Water Utility Fund	50,000	500,500	475,000	75,450
Sewer Utility Fund	100,000	1,275,000	1,175,000	200,000
Water Redemption	0	78,807	78,807	0
Water Construction	0	2,500,000	2,500,000	0
Water Loan Reserve	0	78,807	0	78,807
Equipment Rental	25,000	125,000	75,000	75,000
Internal Service	0	350,000	310,000	40,000
Total All Funds	755,000	10,291,614	9,346,807	1,699,757

OPTION 2: FUND LEVEL BUDGET WITH ENDING FUND BALANCES SHOWN

SECTION 2. Estimated resources, including ending fund balances for each separate fund of the City of _____, for the year 20____ are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 20____ as set forth in the *(give exact title of your budget document)*.

SAMPLE

Fund	Estimated Revenues	Appropriations/ Expenditures	Estimated Ending Fund Balance
General Fund (Current Expense)	2,600,500	2,300,000	600,500
Street Fund	1,200,000	950,000	450,000
Library Fund	575,000	500,000	100,000
Emergency Rescue	750,000	725,000	50,000
Capital Projects – Fire	258,000	258,000	30,000
Water Utility Fund	500,500	475,000	75,450
Sewer Utility Fund	1,275,000	1,175,000	200,000
Water Redemption	78,807	78,807	0
Water Construction	2,500,000	2,500,000	0
Water Loan Reserve	78,807	0	78,807
Equipment Rental	125,000	75,000	75,000
Internal Service	350,000	310,000	40,000
Total All Funds	10,291,614	9,346,807	1,699,757

OPTION 3: FUND LEVEL BUDGET WITH APPROPRIATIONS ONLY

SECTION 2. Estimated resources for each separate fund of the City of _____, and aggregate expenditures for all such funds for the year 20__ are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 20__ as set forth in the *(give exact title of your budget document)*.

SAMPLE

Fund	Estimated Revenues	Appropriations/Expenditures
General Fund (Current Expense)	2,600,500	2,300,000
Street Fund	1,200,000	950,000
Library Fund	575,000	500,000
Emergency Rescue	750,000	725,000
Capital Projects – Fire	258,000	258,000
Water Utility Fund	500,500	475,000
Sewer Utility Fund	1,275,000	1,175,000
Water Redemption	78,807	78,807
Water Construction	2,500,000	2,500,000
Water Loan Reserve	78,807	0
Equipment Rental	125,000	75,000
Internal Service	350,000	310,000
Total All Funds	10,291,614	9,346,807

OPTION 4: DEPARTMENT LEVEL BUDGET FOR THE GENERAL FUND WITH APPROPRIATIONS ONLY

SECTION 2. Estimated resources for each separate fund of the City of _____, and aggregate expenditures for all such funds for the year 20__ are set forth in summary form below, and are hereby appropriated for expenditure at the fund level with the exception of the general fund which is appropriated at the department level during the year 20__ as set forth in the *(give exact title of your budget document)*.

SAMPLE

Fund	Estimated Revenues	Appropriations/ Expenditures	Estimated Ending Fund Balance
General Fund (Current Expense)	2,600,500	2,300,000	300,500
Legislative		100,000	
Executive		100,000	
Finance		250,000	
Law Enforcement		1,150,000	
Fire & EMS		500,000	
Parks & Recreation		200,000	
Street Fund	1,200,000	950,000	250,000
Library Fund	575,000	500,000	75,000
Emergency Rescue	750,000	725,000	25,000
Capital Projects – Fire	258,000	258,000	0
Water Utility Fund	500,500	475,000	25,450
Sewer Utility Fund	1,275,000	1,175,000	100,000
Water Redemption	78,807	78,807	0
Water Construction	2,500,000	2,500,000	0
Water Loan Reserve	78,807	0	78,807
Equipment Rental	125,000	75,000	50,000
Internal Service	350,000	310,000	40,000
Total All Funds	10,291,614	9,346,807	944,757

SECTION 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the State Auditors' Office² and to the Municipal Research and Services Center (MRSC).

SECTION 4. Effective Date. This ordinance shall be in full force and take effect [_____ days] after its publication.

Passed by the _____ [City Council, Town Council, City Commission, as appropriate] of _____, at a regular [or special] meeting thereof this _____ day of _____, 20____.

Mayor (or Chair)

Approved as to form:

City (or Town) Attorney

Attest:

Clerk

Note: For your reference only. Remove this section when preparing your city's ordinance.

1 The enactment clause provided is for code cities and cities of the second class. For towns and cities formed under RCW 35.17.030 the enactment clause varies. See the MRSC publication, [Local Ordinance for Washington Cities and Counties](#), page 7 for language requirements.

2 Code cities must transmit to the State Auditors' Office and to the Association of Washington Cities (AWC). All other classifications (except for 1st class with populations greater than 300,000) are required to transmit only to AWC. However, AWC has asked MRSC to be the recipient of those documents. First class cities with populations greater than 300,000 do not have to transmit the budget document.