
SUBSTITUTE SENATE BILL 5182

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Haugen, Winsley, Hale, Deccio and Palmer)

Read first time 02/22/95.

1 AN ACT Relating to county fiscal biennium budgets; and adding new
2 sections to chapter 36.40 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 36.40 RCW
5 to read as follows:

6 All counties are authorized to establish by ordinance a two-year
7 fiscal biennium budget. The ordinance shall be enacted at least six
8 months prior to commencement of the fiscal biennium. Counties that
9 establish a fiscal biennium budget are authorized to repeal that
10 ordinance and provide for reversion to a fiscal year budget. The
11 ordinance may only be repealed effective as of the conclusion of a
12 fiscal biennium.

13 Any increased revenues projected in the annual budget due to an
14 automatic increase in property taxes must be set forth separately and
15 be fully detailed in the budget document and must be identified as an
16 agenda item and separately disclosed at an open public meeting.

17 NEW SECTION. **Sec. 2.** A new section is added to chapter 36.40 RCW
18 to read as follows:

1 (1) This section applies to counties that enact a fiscal biennium
2 budget ordinance under section 1 of this act.

3 (2)(a) Upon receipt of the estimates the auditor shall prepare the
4 county budget which shall set forth the complete financial program of
5 the county for the ensuing fiscal biennium, showing the expenditure
6 program and the sources of revenue by which it is to be financed.

7 (b) The revenue section shall set forth the estimated receipts from
8 sources other than taxation for each office, department, service, or
9 institution for the ensuing fiscal biennium, the actual receipts for
10 the first six months of the current fiscal year and the actual receipts
11 for the last completed fiscal biennium, the estimated surplus at the
12 close of the current fiscal biennium and the amount proposed to be
13 raised by taxation.

14 (c) The expenditure section shall set forth in comparative and
15 tabular form by offices, departments, services, and institutions the
16 estimated expenditures for the ensuing fiscal biennium, the
17 appropriations for the current fiscal biennium, the actual expenditures
18 for the first six months of the current fiscal biennium including all
19 contracts or other obligations against current appropriations, and the
20 actual expenditures for the last completed fiscal biennium.

21 (d) All estimates of receipts and expenditures for the ensuing
22 biennium shall be fully detailed in the biennial budget and shall be
23 classified and segregated according to a standard classification of
24 accounts to be adopted and prescribed by the state auditor through the
25 division of municipal corporations after consultation with the
26 Washington state association of counties and the Washington state
27 association of elected county officials.

28 (3) The county auditor shall set forth separately in the biennial
29 budget to be submitted to the board of county commissioners the total
30 amount of emergency warrants issued during the preceding fiscal
31 biennium, together with a statement showing the amount issued for each
32 emergency, and the board shall include in the annual tax levy, a levy
33 sufficient to raise an amount equal to the total of such warrants:
34 PROVIDED, That the board may fund the warrants or any part thereof into
35 bonds instead of including them in the budget levy.

36 NEW SECTION. **Sec. 3.** A new section is added to chapter 36.40 RCW
37 to read as follows:

1 The legislative authority of a county having adopted a fiscal
2 biennium budget ordinance under section 1 of this act shall provide by
3 ordinance for a mid-biennial review and modification of the biennial
4 budget. The ordinance shall provide that such review and modification
5 shall occur no sooner than eight months after the start nor later than
6 conclusion of the first year of the fiscal biennium. The auditor shall
7 prepare the proposed budget modification and shall provide for
8 publication of notice of hearings consistent with publication of
9 notices for adoption of other county ordinances. County ordinances
10 providing for a mid-biennium review and modification shall establish
11 procedures for distribution of the proposed modification to members of
12 the county legislative authority, procedures for making copies
13 available to the public, and shall provide for public hearings on the
14 proposed budget modification. The budget modification shall be by
15 ordinance approved in the same manner as are other ordinances of the
16 county.

--- END ---