
SENATE BILL 5182

State of Washington

54th Legislature

1995 Regular Session

By Senators Haugen, Winsley, Hale, Deccio and Palmer

Read first time 01/13/95. Referred to Committee on Government Operations.

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11 ordinance may only be repealed effective as of the conclusion of a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 NEW SECTION. **Sec. 2.** A new section is added to chapter 36.40 RCW
14 to read as follows:

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

17 (2)(a) Upon receipt of the estimates the auditor shall prepare the
18 county budget which shall set forth the complete financial program of

1 the county for the ensuing fiscal biennium, showing the expenditure
2 program and the sources of revenue by which it is to be financed.

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

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

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

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

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