

# SENATE BILL REPORT

## HB 2301

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As of February 14, 2014

**Title:** An act relating to county financial actions for a concluded fiscal year.

**Brief Description:** Concerning county financial actions for a concluded fiscal year.

**Sponsors:** Representatives Robinson, Fitzgibbon, Ryu and Dunshee.

**Brief History:** Passed House: 2/12/14, 90-8.

**Committee Activity:** Governmental Operations: 2/27/14.

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### SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

**Staff:** Karen Epps (786-7424)

**Background:** Each year, the county auditor or chief financial officer (auditor) prepares the county budget for the ensuing fiscal year. Counties may choose by ordinance or resolution to adopt biennial budgets, using the same procedure and steps as those for adopting an annual budget. After the budget is adopted, the county legislative authority may make transfers or revisions within county departments, or may make supplemental appropriations to the budget from unanticipated state or federal funds or unanticipated funds from local government revenue sources. The county legislative authority may also provide for expenditure of money not provided for in the budget when it is required for a public emergency that could not reasonably have been foreseen at the time of making the budget.

All county budget appropriations lapse at the end of the fiscal year, except appropriation accounts which must remain open for a period of 30 days and may, at the auditor's discretion, remain open for 60 days after the fiscal year ends for the payment of claims incurred against such appropriations prior to the close of the fiscal year. After this period of time expires, all appropriations become null and void and any subsequent claim against an appropriation must be provided for in the next ensuing budget.

**Summary of Bill:** During the period in which the accounts remain open, the county legislative authority may make transfers, revisions, supplemental appropriations, and appropriations to meet public emergencies occurring prior to the close of the fiscal year.

**Appropriation:** None.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Fiscal Note:** Not requested.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.