

1 **SSB 5182** - H COMM AMD **ADOPTED 4/4/95**

2 By Committee on Government Operations

3 On page 1, after the enacting clause, strike the remainder of
4 the bill and insert:

5 "NEW SECTION. **Sec. 1.** A new section is added to chapter
6 36.32 RCW to read as follows:

7 In lieu of adopting an annual budget, the county legislative
8 authority of any county may adopt an ordinance providing for
9 biennial budgets with a mid-biennium review and modification for
10 the second year of the biennium. The county legislative authority
11 may repeal such an ordinance and revert to adopting annual budgets
12 for a period commencing after the end of a biennial budget cycle.

13 The county legislative authority of a county with a biennial
14 budget cycle may adopt supplemental and emergency budgets in the
15 same manner and subject to the same conditions as the county
16 legislative authority in a county with an annual budget cycle.

17 The procedure and steps for adopting a biennial budget shall
18 conform with the procedure and steps for adopting an annual budget
19 and with requirements established by the state auditor. The state
20 auditor shall establish requirements for preparing and adopting the
21 mid-biennium review and modification for the second year of the
22 biennium.

23 Expenditures included in the biennial budget, mid-term
24 modification budget, supplemental budget, or emergency budget shall
25 constitute the appropriations for the county during the applicable
26 period of the budget and every county official shall be limited in
27 making expenditures or incurring liabilities to the amount of the
28 detailed appropriation item or classes in the budget.

29 The county legislative authority shall hold a public hearing
30 on the proposed county property taxes and proposed road district
31 property taxes prior to imposing the property tax levies."

1 Correct the title.

EFFECT: Clarifies that a county may adopt a biennial budget using the same procedures as it would to adopt an annual budget and that the mid-biennium modification budget must conform with rules established by the state auditor. Clarifies that the adopted budget constitutes the appropriations for the county and every county official is limited in making expenditures or incurring liabilities to the amount of the detailed appropriation item or classes in the budget. Requires the county legislative authority to hold a public hearing on the proposed county and road district property taxes before imposing the tax levies.