
SENATE BILL 5479

State of Washington 58th Legislature 2003 Regular Session

By Senators Schmidt, Winsley, Shin and Roach

Read first time 01/27/2003. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to chief financial officers in charter counties;
2 amending RCW 36.22.140 and 36.40.030; and reenacting and amending RCW
3 36.40.040.

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

5 **Sec. 1.** RCW 36.22.140 and 1995 c 301 s 61 are each amended to read
6 as follows:

7 Each county auditor or, in charter counties, the chief financial
8 officer, shall be ex officio deputy of the state auditor for the
9 purpose of accounting and reporting on municipal corporations and in
10 such capacity shall be under the direction of the state auditor, but he
11 or she shall receive no additional salary or compensation by virtue
12 thereof and shall perform no duties as such, except in connection with
13 county business.

14 **Sec. 2.** RCW 36.40.030 and 1995 c 301 s 62 are each amended to read
15 as follows:

16 The estimates required in RCW 36.40.010 and 36.40.020 shall be
17 submitted on forms provided by the county auditor or, in charter
18 counties, the chief financial officer, and classified according to the

1 classification established by the state auditor. The county auditor
2 or, in charter counties, the chief financial officer, shall provide
3 such forms. He or she shall also prepare the estimates for interest
4 and debt redemption requirements and any other estimates the
5 preparation of which properly falls within the duties of his or her
6 office.

7 Each such official shall file his or her estimates within the time
8 and in the manner provided in the notice and form and the county
9 auditor or, in charter counties, the chief financial officer, shall
10 deduct and withhold as a penalty from the salary of each official
11 failing or refusing to file such estimates as herein provided, the sum
12 of ten dollars for each day of delay: PROVIDED, That the total penalty
13 against any one official shall not exceed fifty dollars in any one
14 year.

15 In the absence or disability of any official the duties required
16 herein shall devolve upon the official or employee in charge of the
17 office, department, service, or institution for the time being. The
18 notice shall contain a copy of this penalty clause.

19 **Sec. 3.** RCW 36.40.040 and 1995 c 301 s 63 and 1995 c 194 s 7 are
20 each reenacted and amended to read as follows:

21 Upon receipt of the estimates the county auditor or, in charter
22 counties, chief financial officer, shall prepare the county budget
23 which shall set forth the complete financial program of the county for
24 the ensuing fiscal year, showing the expenditure program and the
25 sources of revenue by which it is to be financed.

26 The revenue section shall set forth the estimated receipts from
27 sources other than taxation for each office, department, service, or
28 institution for the ensuing fiscal year, the actual receipts for the
29 first six months of the current fiscal year and the actual receipts for
30 the last completed fiscal year, the estimated surplus at the close of
31 the current fiscal year and the amount proposed to be raised by
32 taxation.

33 The expenditure section shall set forth in comparative and tabular
34 form by offices, departments, services, and institutions the estimated
35 expenditures for the ensuing fiscal year, the appropriations for the
36 current fiscal year, the actual expenditures for the first six months

1 of the current fiscal year including all contracts or other obligations
2 against current appropriations, and the actual expenditures for the
3 last completed fiscal year.

4 All estimates of receipts and expenditures for the ensuing year
5 shall be fully detailed in the annual budget and shall be classified
6 and segregated according to a standard classification of accounts to be
7 adopted and prescribed by the state auditor after consultation with the
8 Washington state association of counties and the Washington state
9 association of county officials.

10 The county auditor or, in charter counties, chief financial
11 officer, shall set forth separately in the annual budget to be
12 submitted to the county legislative authority the total amount of
13 emergency warrants issued during the preceding fiscal year, together
14 with a statement showing the amount issued for each emergency, and the
15 legislative authority shall include in the annual tax levy, a levy
16 sufficient to raise an amount equal to the total of such warrants:
17 PROVIDED, That the legislative authority may fund the warrants or any
18 part thereof into bonds instead of including them in the budget levy.

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