
Local Government Committee

HB 2301

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

Sponsors: Representatives Robinson, Fitzgibbon, Ryu and Dunshee.

Brief Summary of Bill

- Authorizes county legislative authorities, during the period of time county appropriation accounts remain open after the end of a fiscal year, to make transfers, revisions, supplemental appropriations, and appropriations for emergencies occurring prior to the close of the fiscal year.

Hearing Date: 1/20/14

Staff: Ethan Moreno (786-7386).

Background:

After the adoption of an annual or biennial budget, a county legislative authority (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. A legislative authority may also provide for the 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 appropriations, expenditures that are fixed and adopted in detail by the legislative authority, lapse at the end of the fiscal year. Statute provides that appropriation accounts remain open for 30 days after the end of the fiscal year for the payment of claims incurred against the appropriations prior to the close of the fiscal year. Subject to certain limitations, this 30-day period may be extended at the discretion of the county auditor. After this payment claim period has expired, all appropriations become null and void and any subsequent claim against an appropriation must be provided for in the next ensuing budget.

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.

Summary of Bill:

During the period that county appropriation accounts remain open after the end of the fiscal year, the county legislative authority is authorized to make transfers, revisions, supplemental appropriations, and appropriations to meet public emergencies occurring prior to the close of the fiscal year.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.