

CHAPTER 180.

[S. B. 44.]

CITIES UNDER 300,000 POPULATION—BUDGETS.

AN ACT relating to budgets and expenditures in certain class cities; amending sections 35.33.040, 35.33.100, and 35.33.150, RCW; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Amendment. SECTION 1. Section 35.33.040, RCW, as derived from section 2, chapter 158, Laws of 1923, is amended to read as follows:

Classification of appropriations and expenditures. All estimates, appropriations and expenditures shall be classified under the general classes of:

- (1) Salaries and wages;
- (2) Maintenance and operation;
- (3) Capital outlay;
- (4) Interest and debt redemption;
- (5) Expenditures proposed to be made from bond or warrant issues not yet authorized.

Salaries and wages. Within the general class of "salaries and wages" each salary shall be set forth separately, together with the title or position of the recipient. Wages for day labor may be given in totals according to the general purpose or object for which to be expended but the proposed rate per diem for each class or kind of labor shall be set forth. Expenditures

Maintenance and operation. coming under the general class of "maintenance and operation" shall be classified according to the standard classification established by said division of municipal corporations. Expenditures for "capital outlay" shall set forth and describe each proposed

Capital outlay. object of expenditure separately. Under the general class of "interest and debt redemption" proposed expenditures for interest and for redemption of principal shall be set forth separately and for each series or issue of bonds and requirement for warrant redemption and interest shall be set out in a like

manner. The total amount of emergency warrants issued during the preceding fiscal year shall be set out separately together with a statement showing each emergency and the amount of warrants issued therefor.

If a city rejects bids on a capital outlay project and proceeds to construct same by force account, it may transfer from the budget classification capital outlay to the classification salary and wages such funds as are necessary to pay salaries and wages in completing the project.

Capital
outlay
construction
by force
account.

SEC. 2. Section 35.33.100, RCW, as derived from section 6, chapter 158, Laws of 1923, is amended to read as follows:

Amendment.

All emergency expenditures shall be paid from any available funds or by the issuance of emergency warrants. If emergency warrants are issued, they shall be paid from any moneys on hand in the city treasury in the fund properly chargeable with such expenditure.

Emergency
expenditures.

If at any time there is insufficient money on hand in the fund with which to pay any emergency warrant, the warrant shall be registered, bear interest and be called in the same manner as other city warrants.

If such emergency expenditures are not paid from available funds during the year in which they were appropriated, the clerk shall include in the annual budget to be submitted to the city commission or mayor the total amount of emergency warrants issued during the preceding fiscal year; and at the time the final budget is adopted the city commission or council shall include in its tax levies a levy sufficient to reimburse the fund or funds out of which the emergency warrants were paid or shall budget an item from any revenue source available, for the fund or funds: *Provided*, That any or all of

such warrants may be funded into bonds in any manner authorized by law if deemed advisable.

Amendment.

SEC. 3. Section 35.33.150, RCW, as derived from section 6, chapter 158, Laws of 1923, is amended to read as follows:

Unexpended appropriations.

All appropriations, except those in special funds established by ordinance or those earmarked by state law to be used only for the purpose or purposes specified by the state law, shall lapse at the end of the fiscal year, but the accounts shall remain open for twenty days thereafter for the payment of claims incurred prior to the close of such year. Any claim presented after the twentieth day following the close of a fiscal year shall not be paid from the appropriations for that year but shall be provided for in the next ensuing budget: *Provided*, That this shall not prevent payment upon uncompleted improvements in progress at the close of the fiscal year.

Emergency.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, and shall take effect immediately.

Passed the Senate March 6, 1953.

Passed the House March 4, 1953.

Approved by the Governor March 18, 1953.