

## CHAPTER 301.

[H. B. 336.]

## COUNTY BUDGET.

AN ACT relating to county budgets, tax levies and expenditures, and amending Section 5 of Chapter 164, Laws of Washington, 1923, and declaring that this act shall take effect immediately.

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

Sec. 5, ch.  
164, L. 1923.

SECTION 1. That section 5, chapter 164, Laws of Washington, 1923, be and the same is hereby amended to read as follows:

Itemized,  
classified  
estimates of  
expenditures  
constitute  
appropriations.

Section 5. The estimates of expenditures itemized and classified as required in section 2 hereof and as finally fixed and adopted in detail by said board of county commissioners shall constitute the appropriations for the county for the ensuing fiscal year; and the county commissioners and every other county official shall be limited in the making of expenditures and/or the incurring of liabilities to the amount of such detailed appropriation items or classes respectively; *Provided*, That upon a resolution formally adopted by the county commissioners at a regular or special meeting and entered upon the minutes, transfers or revisions within the general class of "salaries and wages" and of "maintenance and operation" may be made; *Provided further*, That no salary item shall be increased above the amount appropriated therefor. Transfers between the general classes provided in section 2 hereof shall not be permitted, except that in the case of appropriations for the county road and bridge fund, the road district funds and the permanent highway maintenance fund any transfer between and/or among the general classes of (1) salaries and wages, (2) maintenance and operation, and (3) capital outlay may be made.

Transfers  
within  
classes.

Salary item  
may not be  
increased.

No transfers  
between  
general  
classes.

Exception.

In addition to the above limitations neither the county commissioners nor any other county official shall make any expenditure and/or incur any liability, except for emergencies of the kind and in the manner provided in the second paragraph of section 6 hereof, for any of the purposes for which road and bridge or road district funds may be properly expended, for any amount in excess of eighty (80) per centum of the amount of the taxes levied for collection during the current fiscal year for either the county road and bridge fund or any of the road district funds until the cash receipts from taxation or otherwise during such current fiscal year paid into such fund against which liabilities are sought to be incurred shall exceed such eighty (80) per centum of said tax levy by an amount not less than the amount of expenditure and/or liabilities in excess of said eighty (80) per centum of said tax levy sought to be made and/or incurred.

Emergency expenditures limited.

Monies received from borrowings shall be used for no other purpose than that for which borrowed except that if any surplus shall remain after the accomplishment of the purpose for which borrowed, it shall be used to redeem the county debt. Where any budget shall contain an expenditure program to be financed from a bond issue to be authorized thereafter no such expenditure shall be made or incurred until such bonds have been duly authorized.

Money borrowed.

For what purpose may use.

No expenditure until bonds authorized.

Expenditures made, liabilities incurred or warrants issued in excess of any of the detailed budget appropriations or as revised by transfer as herein provided shall not be a liability of the county but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure

Expenditure exceeding budget void.

Penalty.

in excess of said detailed budget appropriation or as revised under the provisions hereof, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county commissioner, or commissioners, or county auditor approving any claim or issuing any warrant in excess of any such budget appropriation except as above provided shall forfeit to the county fourfold the amount of such claim or warrant which shall be recovered by action against such county commissioner or commissioners or auditor, or all of them, and their several sureties on their official bond.

Passed the House March 1, 1927.

Passed the Senate March 9, 1927.

Approved by the Governor March 19, 1927.

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## CHAPTER 302.

[H. B. 343.]

### DIKING IMPROVEMENT DISTRICT BONDS.

AN ACT relating to and regulating the issuance and terms of payment of diking improvement district bonds, and amending Section 17 of Chapter 176 of the Laws of 1913.

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

Sec. 1945-74  
Pierce's  
Code.

SECTION 1. That section 17 of chapter 176 of the Laws of 1913, pages 620-622, as amended by section 7 of chapter 46 of the Laws of 1923, pages 114-117, (section 4422 of Remington's Compiled Statutes) be amended to read as follows:

How cost  
of improve-  
ment paid.

Section 4422. The cost of improvement shall be paid by assessment upon the property benefited, said assessment to be levied and apportioned as hereinafter prescribed, and all the lands included within the boundaries of the district and assessed for the improvement shall be and remain liable for the costs of the improvement until the same are