

State Parks and Recreation Commission shall be best calculated to facilitate the public enjoyment thereof.

Passed the House February 14, 1949.

Passed the Senate March 7, 1949.

Approved by the Governor March 16, 1949.

CHAPTER 155.

[H. B. 256.]

FIRST CLASS SCHOOL DISTRICT BUDGETS.

AN ACT relating to education; providing procedures for making budgets in school districts of the first class, amending sections 2, 4 and 5, chapter 131, Laws of 1923, and declaring an emergency.

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

SECTION 1. Section 2, chapter 131, Laws of 1923, Amendment. is amended to read as follows:

Section 2. On or before the second day of April Preliminary budget. in each year the Board of Directors shall prepare the preliminary budget of the district for the ensuing fiscal year. Such budget shall set forth the complete financial program of the district for such ensuing fiscal year, showing in detail the expenditure program and the sources of revenue from which it is to be financed.

The revenue section shall set forth the estimated receipts from the various sources other than taxation for the ensuing fiscal year, the actual receipts for the last completed fiscal year, the probable surplus that will be on hand at the close of the current fiscal year, and the amount to be raised by taxation. Estimated receipts.

The expenditure section shall set forth by detailed items or classes the estimated expenditures for the ensuing fiscal year, the appropriations for the current fiscal year and the expenditures for the last completed fiscal year. Each and every salary shall be set forth separately together with the title Expenditure section.

or position of the recipient: *Provided*, That salaries may be set out in total amounts under each budget class if a detailed schedule of such salaries and positions be attached to the budget and made a part thereof.

Amendment. SEC. 2. Section 4, chapter 131, Laws of 1923, is amended to read as follows:

Notice of completion of budget.

Section 4. The Board of Directors shall immediately after the compilation of said preliminary budget publish a notice stating that said Board of Directors has completed said preliminary budget and placed the same on file with the Clerk of said Board, that a copy thereof will be furnished any taxpayer who will call upon the said Clerk for it, and that said Board of Directors will meet on the first Friday in May thereafter for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year. Such notice shall designate the time and place of said meeting and state that any taxpayer may appear thereat and be heard for or against any part of such budget. Such notice shall be published once each week for two consecutive weeks immediately following the compilation of said preliminary budget in the official newspaper of the district, or if there be none, in a newspaper of general circulation in the county. The Board of Directors shall provide a sufficient number of copies of said detailed and comparative preliminary budget to meet the reasonable demands of the taxpayers therefor, and the same shall be made available for distribution not later than two weeks immediately preceding the said first Friday in May.

Amendment. SEC. 3. Section 5, chapter 131, Laws of 1923, is amended to read as follows:

Hearing. Section 5. On the first Friday in May the Board of Directors shall meet at the time and place designated in said notice whereat any taxpayer may appear and be heard for or against any part of such

budget. Such hearing may be continued not to exceed a total of two days.

Upon the conclusion of such hearing the Board of Directors shall fix and determine each item or class of the budget separately and shall by resolution adopt the budget as so finally determined and enter the same in detail in the official minutes: *Provided*, That the estimates for the expenditures depending directly upon the September enrollment as to amount, as designated in section 3 hereof, shall be adopted tentatively, subject to revision in September as hereinafter provided.

Adoption of final budget.

SEC. 4. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Emergency.

Passed the House February 18, 1949.

Passed the Senate March 7, 1949.

Approved by the Governor March 16, 1949.

CHAPTER 156.

[H. B. 289.]

COUNTY ROADS.

AN ACT relating to counties, county roads and the powers and duties of County Commissioners and County Road Engineers; providing for one road district in each county; creating an Equipment Rental and Revolving Fund; amending section 56, chapter 187, Laws of 1937, as amended by section 7, chapter 82, Laws of 1943 (sec. 6450-56, Rem. Supp. 1943) and section 34, chapter 187, Laws of 1937, as amended by section 4, chapter 82, Laws of 1943 (sec. 6450-34, Rem. Supp. 1943) and providing effective date of certain provisions.

PREAMBLE.

This act is passed to insure efficiency in the planning, laying out, constructing, repairing, improvement, and maintenance of county roads through local administration to the end that there shall be full co-

Preamble.