

provisions of this title, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real and personal property may become charged or liable.

Passed the Senate April 4, 1969
Passed the House May 12, 1969
Approved by the Governor May 22, 1969
Filed in office of Secretary of State May 22, 1969

CHAPTER 252
[Engrossed Senate Bill No. 498]
COUNTIES--BUDGET REQUIREMENTS--
COMMISSIONERS, AUTHORITY TO EMPLOY STAFF

AN ACT Relating to county budgets; amending section 36.40.040, chapter 4, Laws of 1963 and RCW 36.40.040; and amending section 36.40-.100, chapter 4, Laws of 1963, as amended by section 1, chapter 19, Laws of 1965, ex. sess. and RCW 36.40.100; and adding a new section to chapter 4, Laws of 1963 and to chapter 36.32 RCW.

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

Section 1. Section 36.40.040, chapter 4, Laws of 1963 and RCW 36.40.040 are each amended to read as follows:

Upon receipt of the estimates the auditor shall prepare the county budget which shall set forth the complete financial program of the county for the ensuing fiscal year, showing the expenditure program and the sources of revenue by which it is to be financed.

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

The expenditure section shall set forth in comparative and tabular form by offices, departments, services, and institutions the estimated expenditures for the ensuing fiscal year, the appropriations

for the current fiscal year, the actual expenditures for the first six months of the current fiscal year including all contracts or other obligations against current appropriations, and the actual expenditures for the last completed fiscal year.

~~((Such 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, and (5) expenditures proposed to be made from bond or warrant issued not yet authorized.~~

~~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 they are to be expended but the proposed rate per diem for each class or kind of labor shall be set forth. Expenditures coming under the general class of "maintenance and operation" shall be classified according to the standard classification established by the division of municipal corporations. Expenditures for "capital outlay" shall set forth and describe each 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 for each series or issue of bonds and warrant interest and redemption requirements shall be set out in a similar manner.)~~

All estimates of receipts and expenditures for the ensuing year shall be fully detailed in the annual budget and shall be classified and segregated according to a standard classification of accounts to be adopted and prescribed by the state auditor through the division of municipal corporations after consultation with the Washington state association of county commissioners and the Washington state association of elected county officials.

The county auditor shall set forth separately in the annual budget to be submitted to the board of county commissioners the total amount of emergency warrants issued during the preceding fiscal year,

together with a statement showing the amount issued for each emergency, and the board shall include in the annual tax levy, a levy sufficient to raise an amount equal to the total of such warrants: PROVIDED, That the board may fund the warrants or any part thereof into bonds instead of including them in the budget levy.

Sec. 2. Section 36.40.100, chapter 4, Laws of 1963, as amended by section 1, chapter 19, Laws of 1965, ex. sess. and RCW 36.40.100 are each amended to read as follows:

The estimates of expenditures itemized and classified as required in RCW 36.40.040 and as finally fixed and adopted in detail by the 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 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 board at a regular or special meeting and entered upon the minutes, transfers or revisions ~~((between-and))~~ within ~~((the-general-classes-of-"salaries-and-wages," "maintenance-and-operation"-and-"capital-outlay"))~~ departments may be made ~~((---PROVIDED-FURTHER-That-no-salary-class-shall-be-increased-above-the-total-amount-appropriated-therefor))~~.

NEW SECTION. Sec. 3. There is added to chapter 4, Laws of 1963 and to chapter 36.32 RCW a new section to read as follows:

The board of county commissioners of the several counties may employ such staff as deemed appropriate to serve the several boards directly in matters including but not limited to purchasing, poverty and relief programs, parks and recreation, civilian defense, budgetary preparations set forth in RCW 36.40.010 - .050, code enforcement and general administrative coordination. Such authority shall in no way infringe upon or relieve the county auditor of responsibilities contained in RCW 36.22.010 (9) and RCW 36.22.020.

Passed the Senate May 4, 1969
Passed the House May 2, 1969
Approved by the Governor May 22, 1969
Filed in office of Secretary of State May 22, 1969