respects, the purpose of this bill is to give effect to each amendment by reenacting the sections with both amendments included therein.

Passed the House February 8, 1973.

Passed the Senate February 22, 1973.

Approved by the Governor March 6, 1973.

Filed in Office of Secretary of State March 7, 1973.

CHAPTER 39

[House Bill No. 309]

ASSOCIATION OF COUNTIES -- CODE CORRECTION

AN ACT Relating to counties; amending and reenacting section 36.40.040, chapter 4, Laws of 1963 as last amended by section 4, chapter 85, Laws of 1971 ex. sess. and RCW 36.40.040; and declaring an emergency.

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

Section 1. Section 36.40.040, chapter 4, Laws of 1963 as last amended by section 4, chapter 85, Laws of 1971 ex. sess. and RCW 36.40.040 are each amended and reenacted 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 <u>first six months of the current fiscal year and the actual receipts for the</u> 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.

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 counties 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.

NEW SECTION. Sec. 2. This 1973 amendatory 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.

EXPLANATORY NOTE

RCW 36.40.040 was amended by 1971 ex. sess. c 85 sec. 4 for the purpose of changing the name of the "Washington state association of county commissioners" to "Washington state association of counties". During the course of passage, the phrase "first six months of the current fiscal year and the actual receipts for the" was omitted but was not indicated as deleted by brackets and strike-through deletion marks.

It is the purpose of this amendment to restore this deleted material and to correct other minor clerical errors which occurred in the 1971 amendment to this section.

Passed the House February 8, 1973.

Passed the Senate February 22, 1973.

Approved by the Governor March 6, 1973.

Filed in Office of Secretary of State March 7, 1973.

CHAPTER 40

[House Bill No. 310]

INDUSTRIAL INSURANCE -- CODE CORRECTION

AN ACT Relating to industrial insurance; reenacting section 51.52.110, chapter 23, Laws of 1961 as last amended by section 36, chapter 43, Laws of 1972 ex. sess. and by section 1, chapter 50, Laws of 1972 ex. sess. and RCW 51.52.110; and declaring an emergency.