

Chapter 35.32A RCW
BUDGETS IN CITIES OVER THREE HUNDRED THOUSAND

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Budgets

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leases with or without option to purchase, budget to provide for payment of rentals: RCW 35.42.220.

Limitations upon indebtedness: State Constitution Art. 7 s 2 (Amendments 55, 59), Art. 8 s 6 (Amendment 27), chapter 39.36 RCW, RCW 84.52.050.

RCW 35.32A.010 Budget to be enacted—Exempted functions or programs. In each city of over three hundred thousand population, there shall be enacted annually by the legislative authority a budget covering all functions or programs of such city except in those cities in which an ordinance has been adopted under RCW 35.34.040 providing for a biennial budget, in which case this chapter does not apply. In addition, this chapter shall not apply to any municipal transportation system managed by a separate commission, the making of expenditures from proceeds of general obligation and revenue bond sales, or the expenditure of moneys derived from grants, gifts, bequests or devises for specified purposes. [1985 c 175 s 3; 1967 c 7 s 3.]

RCW 35.32A.020 Budget director. There shall be a budget director, appointed by the mayor without regard to civil service rules and regulations and subject to confirmation by a majority of the members of the city council, who shall be in charge of the city budget office and, under the direction of the mayor, shall be responsible for preparing the budget and supervising its execution. The budget director may be removed by the mayor upon filing with the city council a statement of his or her reasons therefor. [2009 c 549 s 2065; 1967 c 7 s 4.]

RCW 35.32A.030 Estimates of revenues and expenditures—Preparation of proposed budget—Submission to city council—Copies—Publication. The heads of all departments, divisions or agencies of the city government, including the library department, and departments headed by commissions or elected officials shall submit to the mayor estimates of revenues and necessary expenditures for the ensuing fiscal year in such detail, in such form and at such time as the mayor shall prescribe.

The budget director shall assemble all estimates of revenues; necessary departmental expenditures; interest and redemption requirements for any city debt; and other pertinent budgetary information as may be required by uniform regulations of the state auditor; and, under the direction of the mayor, prepare a proposed budget for presentation to the city council.

The revenue estimates shall be based primarily on the collection experience of the first six months of the current fiscal year and the last six months of the preceding fiscal year and shall not include revenue from any source in excess of the amount so collected unless it shall be reasonably anticipated that such excess amounts will in fact be realized. The estimated revenues shall include sources previously established by law and unencumbered fund balances estimated to be available at the close of the current fiscal year. The estimated expenditures in the proposed budget shall, in no event, exceed such estimated revenues: PROVIDED, That the mayor may recommend expenditures exceeding the estimated revenues when accompanied by proposed legislation to raise at least an equivalent amount of additional revenue.

The mayor shall submit the proposed budget to the city council not later than ninety days prior to the beginning of the ensuing fiscal year.

The budget director shall cause sufficient copies of the proposed budget to be prepared and made available to all interested persons and shall cause a summary of the proposed budget to be published at least once in the city official newspaper. [1985 c 175 s 62; 1967 c 7 s 5.]

RCW 35.32A.040 Consideration by city council—Hearings—Revision by council. The city council shall forthwith consider the proposed budget submitted by the mayor and shall cause such public hearings to be scheduled on two or more days to allow all interested persons to be heard. Such hearings shall be announced by public notice published in the city official newspaper as well as provided to general news media.

The city council may insert new expenditure allowances, increase or decrease expenditure allowances recommended by the mayor, or revise estimates of revenues subject to the same restrictions as are herein imposed on the mayor; but may not adopt a budget in which the total expenditure allowances exceed the total estimated revenues as defined in RCW 35.32A.030 for the ensuing fiscal year. [1985 c 175 s 63; 1967 c 7 s 6.]

RCW 35.32A.050 Adoption of budget—Expenditure allowances constitute appropriations—Reappropriations—Transfers of allowances. Not later than thirty days prior to the beginning of the ensuing fiscal year the city council shall, by ordinance adopt the budget submitted by the mayor as modified by the city council.

The expenditure allowances as set forth in the enacted budget shall constitute the budget appropriations for the ensuing fiscal year. The city council by ordinance may, during the fiscal year covered by the enacted budget, abrogate or decrease any unexpended allowance contained within the budget and reappropriate such unexpended allowances for other functions or programs. Transfers between allowances in the budget of any department, division or agency may be made upon approval by the budget director pursuant to such regulations as may be prescribed by ordinance. [1967 c 7 s 7.]

RCW 35.32A.060 Emergency fund. Every city having a population of over three hundred thousand may maintain an emergency fund, which fund balance shall not exceed thirty-seven and one-half cents per thousand dollars of assessed value. Such fund shall be maintained by an annual budget allowance. When the necessity therefor arises transfers may be made to the emergency fund from any tax-supported fund except bond interest and redemption funds.

The city council by an ordinance approved by two-thirds of all of its members may authorize the expenditure of sufficient money from the emergency fund, or other designated funds, to meet the expenses or obligations:

- (1) Caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, act of God, act of the public enemy or any other such happening that could not have been anticipated; or
- (2) For the immediate preservation of order or public health or for the restoration to a condition of usefulness of public property the usefulness of which has been destroyed by accident; or
- (3) In settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of a public utility owned by the city; or
- (4) To meet mandatory expenditures required by laws enacted since the last budget was adopted.

The city council by an ordinance approved by three-fourths of all its members may appropriate from the emergency fund, or other designated funds, an amount sufficient to meet the actual necessary expenditures of the city for which insufficient or no appropriations have been made due to causes which could not reasonably have been foreseen at the time of the making of the budget.

An ordinance authorizing an emergency expenditure shall become effective immediately upon being approved by the mayor or upon being passed over his or her veto as provided by the city charter. [2009 c 549 s 2066; 1985 c 175 s 64; 1973 1st ex.s. c 195 s 20; 1967 c 7 s 8.]

Severability—Effective dates—Construction—1973 1st ex.s. c 195:
See notes following RCW 84.52.043.

RCW 35.32A.070 Utilities—Exemption from budgetary control.
Notwithstanding the provisions of this chapter, the public utilities owned by a city having a population of over three hundred thousand supported wholly by revenues derived from sources other than taxation, may make expenditures for utility purposes not contemplated in the annual budget, as the legislative authority by ordinance shall allow. [1967 c 7 s 9.]

RCW 35.32A.080 Unexpended appropriations—Annual—Operating and maintenance—Capital and betterment outlays. The whole or any part of any appropriation provided in the budget for operating and maintenance expenses of any department or activity remaining unexpended or unencumbered at the close of the fiscal year shall automatically lapse, except any such appropriation as the city council shall continue by ordinance. The whole or any part of any appropriation provided in the budget for capital or betterment outlays of any department or activity remaining unexpended or unencumbered at the close of the fiscal year shall remain in full force and effect and shall be held available for the following year, except any such appropriation as the city council by ordinance may have abandoned. [1967 c 7 s 10.]

RCW 35.32A.090 Budget mandatory—Other expenditures void—Liability of public officials—Penalty. (1) There shall be no orders, authorizations, allowances, contracts or payments made or attempted to be made in excess of the expenditure allowances authorized in the final budget as adopted or modified as provided in this chapter, and any such attempted excess expenditure shall be void and shall never be the foundation of a claim against the city.

(2) Any public official authorizing, auditing, allowing, or paying any claims or demands against the city in violation of the provisions of this chapter shall be jointly and severally liable to the city in person and upon their official bonds to the extent of any payments upon such claims or demands.

(3) Any person violating any of the provisions of this chapter, in addition to any other liability or penalty provided therefor, is guilty of a misdemeanor. [2003 c 53 s 198; 1967 c 7 s 11.]

Intent—Effective date—2003 c 53: See notes following RCW 2.48.180.

RCW 35.32A.900 Short title. This chapter shall be known and may be cited as the budget act for cities over three hundred thousand population. [1967 c 7 s 2.]