

REMINGTON'S
1927 SUPPLEMENT
TO
COMPILED STATUTES
OF WASHINGTON

ANNOTATED

(Cite REM. 1927 SUP.)

SHOWING ALL

STATUTES OF A GENERAL NATURE ENACTED AT THE SESSIONS OF 1923,
1925 and 1927, FULLY ANNOTATED TO THE DECISIONS IN VOLUMES
ONE HUNDRED AND FOUR TO ONE HUNDRED AND FORTY,
INCLUSIVE, WASHINGTON REPORTS, TOGETHER
WITH CROSS-REFERENCE TABLES,
INDEX, ETC.

BY

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CHAPTER III.

BUDGET SYSTEM FOR STATE OFFICERS.

§ 10927-1. Definitions.

(a) The term "department" as used in this act shall include every elective office of the state government, every department under the administrative code, every state institution, board, commission, committee, or other administrative unit now existing or hereafter established expending state funds.

(b) The term "fiscal year" as used herein shall mean the year beginning April 1st and ending on the following March 31st. [L. '25, p. 15, § 1.]

§ 10927-2. Estimates to be Submitted by Department Heads and Supreme Court—Segregation of Items.

On or before the first Monday in October of the year preceding the biennial meeting of the legislature it shall be the duty of the head of every department to file with the director of efficiency upon forms to be provided by him not later than the preceding first day of August, detailed estimates of all expenditures to be required for, and of all revenues, other than taxes, likely to become available to such department for the ensuing fiscal biennium. The estimate for the supreme court shall be compiled by the clerk and certified by the chief justice, and the estimate for legislative expenses shall be a statement of the total expenditures of the last preceding regular session.

The estimates herein provided shall be segregated under the proper subdivisions of the department and shall be classified, itemized and assembled in the form to be prescribed by the director of efficiency, and shall have the following accounting segregations throughout:

- (a) Operating and maintenance expenses;
- (b) Capital and betterment outlays. [L. '25, p. 15, § 2.]

Budget provisions of Constitution or statute in relation to appropriation of state funds. 40 A. L. R. 1067.

§ 10927-3. State Auditor's Statement.

On or before the twentieth day of October immediately preceding the biennial session of the legislature the state auditor shall file with the director of efficiency the following statements and data, certified by him to be correct:

- (a) A detailed statement of the interest and redemption requirements for all state bonds and warrants for each fiscal year of the ensuing fiscal biennium;
- (b) A statement of the assets and liabilities of all sinking funds as of the first day of said October;
- (c) A detailed statement of the actual receipts, from sources other than taxation, collected for or by each department during the completed fiscal year of the current biennium;
- (d) A detailed statement of the actual expenditures of each department and of each of its subdivisions, classified according to such uniform cost-

finding expense classification as may be prescribed by the director of efficiency, for each fiscal year of the last completed biennium, the completed fiscal year of the current biennium and the first six months of the second year of the current biennium, together with the corresponding appropriations for each of said biennial periods. [L. '25, p. 16, § 3.]

§ 10927-4. Director of Efficiency to Make Budget—Contents—General and Comparative Summaries—Department Estimates.

On or before the fifteenth day of November immediately preceding the biennial session of the legislature the director of efficiency shall compile, tabulate and assemble the foregoing estimates and statements in the form hereinafter provided and transmit the same to the governor as the preliminary budget in a compact and bound form. The director of efficiency shall make up the estimate for any fund or for any miscellaneous purpose not covered by the said departments and shall include the same, together with the said comparative appropriations and expenditures, in the preliminary budget. The preliminary budget shall contain the following statements, and such other data as may be necessary and proper to an understanding of the financial condition and needs of the state:

(a) General Summary by Funds—This statement shall set forth by funds in tabular and columnar form the following data:

Estimated nontax revenue for the ensuing fiscal biennium; estimated expenditures for the ensuing fiscal biennium as set forth in the preliminary budget; estimated tax levy in mills for each fiscal year of ensuing fiscal biennium, based on the last equalized valuation of the taxable property in the state. Extra columns shall also be provided for the estimates of expenditures as revised by the governor and for a similar estimated tax levy based on such revision, which shall be filled in upon the completion of the governor's revision of the estimates and become a part of this statement for the governor's budget. In estimating tax levies where there is a fixed rate provided by law for any fund, such rate shall be taken, but the expenditures to be made therefrom shall be subject to the provisions of this act.

(b) Comparative Summary by Funds—This statement shall set forth by funds in tabular and columnar form the following data:

Actual receipts for last completed fiscal year; estimated receipts for ensuing fiscal biennium; appropriations for last completed fiscal biennium; expenditures for each fiscal year of last completed fiscal biennium; appropriations for current fiscal biennium; expenditures for the completed year and for the first six months of the second year of the current fiscal biennium, separately; estimated expenditures for ensuing fiscal biennium. An extra column shall be provided for the governor's revision of the estimates.

(c) Comparative Summary by Departments:

This statement shall set forth by departments in tabular and columnar form all the data required in subdivision (b) of this section, except that relating to actual and estimated receipts.

(d) Detailed Estimates by Departments:

This statement shall set forth in detail by departments and subdivisions of departments, classified according to the classification required in sub-

division (d) of section 10927-3, and in tabular and columnar form, all the data required in subdivision (c) of this section. Under the class of salaries, the title or position of each officer and employee shall be designated, and an extra column shall be provided in which shall be entered the annual rate of salary paid each officer and employee. Accompanying the preliminary budget the director of efficiency shall transmit to the governor any other information or data that he may have, bearing on the sufficiency or insufficiency of the departmental requests, which would be of assistance to the governor in making proper revisions of the estimates. [L. '25, p. 16, § 4.]

§ 10927-5. Hearing by Governor—Determination of Estimates—Duty of Governor-elect.

Upon receipt of the preliminary budget, the governor shall provide for and give reasonable notice of hearing at which the head of each department, or his authorized representative, may be heard with respect to the estimates of his particular department, if he so desires. The governor shall have authority to require the attendance before him of any officer or employee of the state, for further inquiry and information relating to the actual or estimated revenues and expenditures of any department. Upon the completion of said hearings the governor shall determine the sufficiency or insufficiency of the estimates of expenditures of the departments for the ensuing fiscal biennium and shall enter the amount determined by him in the column provided therefor.

In the year of the gubernatorial election, the governor shall invite the governor-elect to attend all hearings provided for herein, and shall provide him with a copy of the preliminary budget. The governor-elect may ask such questions and require such information as he shall deem necessary, and may make recommendations in connection with any item of the preliminary budget, which recommendations, and his reasons therefor, shall be presented to the legislature in writing with the governor's budget. [L. '25, p. 18, § 5.]

§ 10927-6. Revision by Governor—Time for Completion.

The governor shall have the power to increase, decrease, eliminate, or add new items to, any estimate in said budget, except those for legislative expense and the supreme court, which revised estimates shall be entered in the column provided therefor, and which column shall contain the governor's estimate for every item of the expenditure estimate in the preliminary budget, excepting items eliminated, whether he shall revise such estimate or not. He may make such comment or explanation of any item in foot or marginal notes as he may deem advisable and such revised budget shall be known as the governor's budget. The governor shall complete his revision of the preliminary budget on or before the fifteenth day of December immediately preceding the biennial session of the legislature. [L. '25, p. 19, § 6.]

§ 10927-7. Transmission to Legislature — Other Information — Budget a Public Document.

Within five days after the convening of the legislature the governor shall submit to each house thereof copies of his budget for the ensuing fiscal biennium, in the form provided herein for the preliminary budget. Accompanying such budget he shall also transmit in addition to the statements and data required in sections 10927-4 and 10927-6—

(a) A balanced statement showing:

(1) the condition of the treasury at the end of the preceding calendar year;

(2) the current assets, liabilities, reserves and surplus or deficit of the state at the end of the preceding calendar year;

(b) All essential facts regarding the bonded and other indebtedness of the state;

(c) Such other financial statements and data as in his opinion are necessary or desirable to make known in all practicable detail the financial condition of the state.

In the compilation of the foregoing statements and data, the governor is hereby authorized to call upon the heads of every department for assistance, which officials, upon written request of the governor, shall prepare and verify any or all such statements and data intended to be submitted to the legislature.

The governor's budget, together with all data accompanying it, shall be a public document and copies thereof shall be furnished to each member of the legislature, to every department, and to every free public library in the state which shall file a written request therefor with the director of efficiency not later than December 1st of the year of its compilation. [L. '25, p. 19, § 7.]

§ 10927-8. Governor's Tentative Appropriation Bill.

The governor shall submit to each house of the legislature at the same time as he submits his budget copies of a tentative bill for all proposed appropriations contained in his budget for the ensuing fiscal biennium, which bill shall be known as the budget bill. [L. '25, p. 20, § 8.]

§ 10927-9. Deficiency Prohibited.

It shall be unlawful for any department head or disbursing officer to incur any deficiency and any appointive officer or employee violating the provisions of this section shall be subject to summary removal. [L. '25, p. 20, § 9.]

§ 10927-10. Emergency Expenditures—Governor's Approval.

Whenever an emergency shall arise necessitating an expenditure for the preservation of peace, health or safety, or for the carrying on of the necessary work required by law of any department for which insufficient or no appropriations have been made, the head of such department shall submit to the governor, duplicate copies of a sworn statement, setting forth the facts constituting such emergency and the estimated amount of money required therefor. If the governor shall approve such estimate in whole

or in part, he shall endorse on each copy of such statement his approval, together with a statement of the amount approved and transmit one copy; to the head of the department and thereby authorize the head of such department to incur such liability. Such authorization and full compliance, with its provisions shall relieve the person incurring any such liability from personal liability or penalty therefor. The total amount of such liabilities outstanding on December 1st of the year preceding the biennial session of the legislature shall be included in the governor's budget as a deficiency, and provisions for an appropriation therefor made in his budget bill: Provided, that in no biennium shall the total amount of such liabilities exceed the sum of one hundred and fifty thousand dollars (\$150,000). [L. '25, p. 21, § 10.]

§ 10927-11. Claims in Violation of Act Void—Notice and Information.

All orders, authorizations, allowances, contracts, payments, liabilities to pay, made or attempted to be made in violation of this act shall be void and shall never be the foundation of any claim against the state of Washington. All persons and officials shall be charged with notice of the respective amounts of all appropriations and the limitations thereof, and the state auditor shall be required, upon request of any head of a department or his accredited representative or upon the request of any citizen or organization to give any and all information shown by his books and records concerning the status of any or all appropriations. [L. '25, p. 21, § 11.]

§ 10927-12. Budget Data Preserved.

The information, material and data collected by the director of efficiency and the governor under the provisions of this act shall be preserved permanently in the department of efficiency and shall be open to inspection and examination by the governor-elect and members of the succeeding legislature. [L. '25, p. 22, § 12.]

§ 10927-13. Penalty for Violation.

Any officer or employee violating, or wilfully refusing or failing to comply with, any of the provisions of this act shall be guilty of a misdemeanor. [L. '25, p. 22, § 13.]

§ 10927-14. Partial Validity.

If any section or provision of this act be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the act as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional. [L. '25, p. 22, § 14.]