FILE

ORDINANCE NO. 271-2002 AN ORDINANCE RELATING TO THE COUNTY BUDGET, PROVIDING FOR BIENNIAL BUDGETS

BE IT ORDAINED:

AMENDMENT. Section 4.08 pf the Kitsap County Code, adopted by Resolution 375-1983 (part), is amended as follows:

4.08.020 Budget form.

For the purposes of planning and review of subsequent annual and/or biennial budgets and for establishing the controls specified in Section 4.08.010, the annual and/or biennial budgets for all county funds and county departments must be submitted with expenditure estimates detailed to the line item level with revenues detailed to the source level, and with such other detail and narratives as requested by the board and the budget director.

NEW SECTION. A new section is added to Chapter 4.08 of the Kitsap County Code to read as follows:

4.08.040 Adoption of biennial budgets.

In accordance with RCW 36.40.250, in lieu of adopting an annual budget, beginning with 2003-04, the board will adopt biennial budgets for all County funds, with a mid-biennium review and modification for the second year of the biennium. The board will continue to follow the emergency and supplemental appropriations processes as prescribed by RCW 36.40.100 and 36.40.140, applicable to annual budget cycles.

The procedure and steps for adopting a biennial budget shall conform with the procedure and steps for adopting an annual budget. The procedure and steps for the mid-biennium review and modification for the second year of the biennium shall comply with requirements established by the state auditor. The county administrator shall prepare proposed modifications to the biennial budget and shall cause notice of such proposed modifications to be published in the same manner as provided for the annual budget (RCW 36.40.060). A public hearing shall be conducted with regard to mid-biennial budget modifications in the same manner as provided for annual budget adoption (RCW 36.40.070). Further, such mid-biennial budget modifications shall occur no later than the conclusion of the first quarter of the second year of the fiscal biennium.

Expenditures included in the biennial budget, mid-term modification budget, supplemental budget, or emergency budget shall constitute the appropriations for the county during the applicable period of the budget and every county official shall be limited in making expenditures or incurring liabilities to the amount of the detailed appropriation item or classes in the budget. The board shall hold a public hearing on the proposed county property taxes and proposed road district property taxes prior to imposing the property tax levies.

Effective Date: This ordinance shall take effect immediately.

DATED this 3rd day of ______, 2002

KITSAP COUNTY BOARD OF

Tim Bolkin, Chair

Jan Angel, Commissioner

Chris Endresen, Commissioner