

**RCW 28A.505.100 Budget—Contents—Display of salaries.** (1) The budget must set forth the estimated revenues from all sources for the ensuing fiscal year, the estimated revenues for the fiscal year current at the time of budget preparation, the actual revenues for the last completed fiscal year, and the reserved and unreserved fund balances for each year. The estimated revenues from all sources for the ensuing fiscal year shall not include any revenue not anticipated to be available during that fiscal year. However, school districts, pursuant to RCW 28A.505.110, can be granted permission by the superintendent of public instruction to include as revenues in their budgets, receivables collectible in future fiscal years.

(2) (a) The budget must set forth by detailed items or classes the estimated expenditures for the ensuing fiscal year, the estimated expenditures for the fiscal year current at the time of budget preparation, and the actual expenditures for the last completed fiscal year.

(b) The budget must set forth:

(i) The state-funded basic education salary amounts, locally funded salary amounts, total salary amounts, and full-time equivalency for each individual certificated instructional staff, certificated administrative staff, and classified staff; and

(ii) The high, low, and average annual salaries, which shall be displayed by job classification within each budget classification.

(3) In districts where negotiations have not been completed, the district may budget the salaries at the current year's rate and restrict fund balance for the amount of anticipated increase in salaries, so long as an explanation is attached to the budget on such restriction of fund balance. [2017 3rd sp.s. c 13 s 603; 1990 c 33 s 420; 1983 c 59 s 7; 1975-'76 2nd ex.s. c 118 s 10. Formerly RCW 28A.65.445.]

**Effective date—2017 3rd sp.s. c 13 s 603:** "Section 603 of this act takes effect January 1, 2019." [2017 3rd sp.s. c 13 s 609.]

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Application—Effective date—Severability—1983 c 59:** See notes following RCW 28A.505.010.

**Severability—1975-'76 2nd ex.s. c 118:** See note following RCW 28A.505.010.