

WAC 392-123-053 Budget contents. Each school district or charter school that anticipates being an operating district or charter school in the common school system of the state during the following fiscal year shall prepare a budget. For districts anticipating consolidation or annexation, separate budgets shall be prepared pending official consolidation or annexation proceedings.

Every school district and charter school budget shall be prepared, submitted and adopted in the format prescribed by the superintendent of public instruction. The budget classifications contained in said format shall be in accordance with the accounting manual for public school districts, published by the superintendent of public instruction and the state auditor. Budgets prepared and adopted in a format other than that prescribed by the superintendent of public instruction shall not be official and will have no legal effect.

All items on the budget form shall be completed correctly in accordance with instructions provided by the superintendent of public instruction before the budget is presented for hearing review and approval. Information pertaining to budget development which is not available at the time of budget preparation shall be estimated using the most current and reliable information available.

The budget shall set forth the estimated revenues for the budgeted 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: Provided, That school districts and charter schools, pursuant to WAC 392-123-060 can be granted permission by the superintendent of public instruction to include as revenues in their budgets, receivables collectible in future fiscal years.

Any budget or appropriation adopted by the school district board of directors or charter school board that contains estimated expenditures in excess of the total of estimated revenue for the budgeted fiscal year plus estimated fund balance at the beginning of the budgeted fiscal year less ending reserve fund balance for the budgeted year without written permission from the superintendent of public instruction shall be null and void and shall not be considered an appropriation.

The school district or charter school budget shall set forth by detailed items or classes the estimated expenditures for the budgeted 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. Total salary amounts, full-time equivalents and the high, low and average annual salaries shall be displayed by each job classification within each activity within each program. If individual salaries within each position title are not displayed, districts shall provide individual salaries together with the position title of the recipient and the total salary amounts budgeted for each program upon request. Salary schedules shall be displayed. In districts or, when applicable, charter schools where negotiations have not been completed, the district or charter school 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 shall be attached to the budget on such restriction of fund balance.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 15-18-078, § 392-123-053, filed 8/28/15, effective 9/28/15. Statutory Authority:

RCW 28A.65.465. WSR 83-21-027 (Order 83-12), § 392-123-053, filed 10/10/83; WSR 80-06-043 (Order 80-16), § 392-123-053, filed 5/13/80; Order 8-76, § 392-123-053, filed 7/23/76.]