CHAPTER 115
[House Bill No. 299]
SCHOOL DISTRICT BUDGETS


BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
Section 1. Section 28A.65.020, chapter 223, Laws of 1969 ex. sess. as amended by section 21, chapter 119, Laws of 1969 ex. sess. and RCW 28A.65.020 are each amended to read as follows:

The revenue section of the preliminary budget shall set forth the estimated receipts from all sources for the ensuing fiscal year, the estimated receipts for the fiscal year current at the time of preliminary budget preparation, the actual receipts for the last completed fiscal year, and the probable cash on hand available for ensuing fiscal year disbursements at the close of the said current fiscal year. The estimated receipts from all sources for the ensuing fiscal year shall not include any revenue not anticipated to be received in cash during that fiscal year: PROVIDED. That school districts, pursuant to rules and regulations promulgated by the superintendent of public instruction, shall be granted permission to include as revenues in their preliminary budgets receivables collectible in future fiscal years limited to those payments made in odd-numbered years on or before July 10th from the distribution of the proceeds from the state property tax for the benefit of the common schools. Such permission shall not affect in any manner those requirements as set forth in RCW 28A.65.095 regarding petitions by school district boards to the superintendent of public instruction for permission to include receivables collectible in future fiscal years in final budgets.

The expenditure section of the preliminary budget shall set forth by detailed items or classes the estimated expenditures for the ensuing fiscal year, the appropriations for the fiscal year current at the time of preliminary budget preparation, and the expenditures for the last completed fiscal year. Each salary shall be set forth separately, together with the title or position of the recipient: PROVIDED, That salaries may be set out in total amounts under each budget class if a detailed schedule of such salaries and positions be attached to the budget and made a part thereof.

The estimated disbursements consistent with the provisions of RCW 28A.65.170 for the ensuing fiscal year must not be greater than the total of the estimated cash receipts for the ensuing fiscal year
the probable net cash balance and investments at the close of the current fiscal year and the projected revenue from receivables collectible on future years approved by the superintendent of public instruction for inclusion in the preliminary budget.

Sec. 2. Section 22, chapter 119, Laws of 1969 ex. sess. and RCW 28A.65.095 are each amended to read as follows:

The revenue section of the final budget shall set forth the estimated receipts from all sources for the current fiscal year, the actual receipts for the last completed fiscal year, the actual receipts for the year prior to the last completed fiscal year, and the cash on hand available for current fiscal year disbursements at the close of the last completed fiscal year. The estimated receipts from all sources for the current fiscal year shall not include any revenue not anticipated to be received in cash during that fiscal year except for those funds receivable on or before July 10th in odd-numbered years from the distribution of the proceeds from the state property tax for the benefit of the common schools.

The expenditure section of the final budget shall set forth by detailed items or classes the estimated expenditures for the current fiscal year, the actual expenditures for the last completed fiscal year, and the expenditures for the year prior to the last completed fiscal year. Each salary shall be set forth separately, together with the title or position of the recipient: PROVIDED, That salaries may be set out in total amounts under each budget class if a detailed schedule of such salaries and positions be attached to the budget and made a part thereof.

The estimated disbursements consistent with the provisions of RCW 28A.65.170 for the current fiscal year must not be greater than the total of the net cash balance and the investments at the close of the last completed fiscal year plus the estimated cash receipts for the current fiscal year plus those funds receivable on or before July 10th in odd-numbered years from the distribution of the proceeds from the state property tax for the benefit of the common schools: PROVIDED, When a school district board is unable to prepare a budget in which the estimated cash receipts for the current fiscal year plus the cash and investments on hand at the close of the preceding fiscal year do not at least equal the estimated disbursements for the current fiscal year, the school district board will petition in writing on or before the fifteenth day of September the state superintendent of public instruction for permission to include receivables collectible in future years, in order to balance the current fiscal year's budget. If such permission is granted it shall be in writing and it shall contain conditions, binding on the district, designed to improve the district's financial condition. Any budget adopted by the board of directors without written
permission from the state superintendent of public instruction that contains estimated disbursements in excess of the total of estimated cash receipts for the current fiscal year plus net cash balance and investments at the close of the last completed fiscal year shall be null and void and shall not be considered an appropriation.

**NEW SECTION.** Sec. 3. This 1972 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House February 15, 1972.
Passed the Senate February 11, 1972.
Approved by the Governor February 23, 1972.
Filed in Office of Secretary of State February 24, 1972.

CHAPTER 116
[Engrossed Substitute House Bill No. 417]
FRANCHISES


BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
Section 1. Section 1, chapter 252, Laws of 1971 ex. sess. and RCW 19.100.010 are each amended to read as follows:
When used in this chapter, unless the context otherwise requires:

[259]