KENNEWICK SCHOOL DISTRICT

2018-19 Budget

Presented
June 20, 2018

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Kennewick School District

2018-19

Budget Summary: All Funds

	General Fund		Associated Student Body		Capital Projects		Debt Service		Transportation Vehicle		Self-Insured Programs
Estimated Beginning Fund Balance	$ 34,088,314		$ 1,117,283		$ 39,974,367		$ 5,548,184		$ 87,040		$ 5,188,305
Budgeted Revenue	253,339,648		1,818,544		28,432,800		12,452,851		550,500		3,856,000
Budgeted Expenditures	252,289,648		1,987,787		66,287,800		11,995,000		1,300,000		4,631,500
Change In Fund Balance Prior To Transfers	1,050,000		(169,243)		(37,855,000)		457,851		(749,500)		(775,500)
Transfer Out To Capital	(10,000,000)		-		-		-		-		-
Transfer Out To Transportation	(750,000)		-		-		-		-		-
Transferred In From General Fund	-		-		10,000,000		-		750,000		-
Change In Fund Balance	$ (9,700,000)		$ (169,243)		$ (27,855,000)		$ 457,851		$ 500		$ (775,500)
Budgeted Ending Fund Balance	$ 24,388,314		$ 948,040		$ 12,119,367		$ 6,006,035		$ 87,540		$ 4,412,805

2018-19 Projected Enrollment

- Student Enrollment Budgeted To Increase 128 FTE For 18/19
- Student FTE computation based on minimum instructional hours of 1,080 hours rather than 1,000 hours.
  - Results in a decrease in student FTE at High School/Career & Technical Education/Tri-Tech
  - **FTE 17/18 Final:18,562   FTE 18/19 Budget: 18,690**

Student Enrollment Full Time Equivalent

	17/18 Budget	17/18 Projected At Feb 2018	17/18 Final	Final - Budget	18/19 Budget	Change From 17/18 Final
<u>Enrollment</u>						
Basic Education Elementary	7,023	7,160	7,132	109	7,186	54
All Day Kindergarten	1,330	1,420	1,410	80	1,365	(45)
Basic Education Middle School (includes CTE)	4,070	4,110	4,104	34	4,289	185
Basic Education High School	3,759	3,751	3,726	(33)	3,806	80
Delta High School (includes CTE)	148	152	152	4	152	-
Phoenix Project Based High School	55	55	55	-	55	-
Online Learning Program	60	35	38	(22)	40	2
Subtotal	16,445	16,683	16,617	172	16,893	276
FTE $'s Generated Are Restricted						
High School Career & Technical Ed	810	827	830	20	750	(80)
Tri-Tech Skill Center	525	520	520	(5)	465	(55)
Mid Columbia Partnership	290	285	293	3	292	(1)
CBC Academy	10	20	20	10	10	(10)
Running Start	235	280	282	47	280	(2)
Subtotal	1,870	1,932	1,945	75	1,797	(148)
Total Student FTE	18,315	18,615	18,562	247	18,690	128
Special Education Ages 0 - 21 Enrollment	2,250	2,320	2,320	70	2,320	-
Bilingual Headcount	2,750	2,900	2,900	150	2,950	50
Free & Reduced Meal % Used For Funding	56.78%	56.78%			59.03%	

2018-19
Budgeted Revenue Changes

Revenue Source	Amount
Enrollment Increase	$1,500,000
K-3 Class Size Funding Remaining at 17.40 vs 17.00	1,050,000
State Funded Professional Development Day	410,361
State Formula Material & Supplies	660,582
State Formula Allocation (Wages/Benefits/Other)	16,746,084
Special Education State Funded	3,008,654
Property Taxes	(7,107,230)
Levy Equalization	330,000
Subtotal	$16,598,451
Learning Assistance Program (LAP)	1,725,164
State Bilingual	463,266
Running Start & ALE Programs	968,686
Career & Technical Education – Middle School	261,524
Career & Technical Education – High School	229,715
Tri Tech	(7,664)
Special Education Federal	290,665
Federal Programs	672,398
Early Childhood Education Assistance Program (ECEAP)	125,840
Transportation	675,000
Food Service Program	681,929
National Board Bonus	55,283
Other State & Federal Funds	841,768
Total Budgeted Revenue Increase	**$23,582,025**

2018-19 Staffing

- **Increased Staffing FTE For 18/19 As Compared to 17/18 Budget.**
  - Certificated: 1,229.05 to 1,312.37 +83.32 FTE
  - Classified: 749.37 to 823.27 +73.90 FTE
- **Staffing Factors**

Kennewick School District Wages/Benefits/Staffing	15/16 Actual	16/17 Actual	17/18 Actual	18/19	Change From 17/18
Wages & Benefits					
State Cost of Living Adjustment (COLA) Certificated	3.00%	1.80%	2.30%	1.90%	
State Cost of Living Adjustment (COLA) Classified	3.00%	1.80%	2.30%	1.90%	
Dept of Retirement Teachers Retirement System (TRS)	13.13%	13.13%	15.20%	15.36%	0.16%
Dept of Retirement School Employees (SERS)	11.58%	11.58%	13.48%	13.55%	0.07%
State Health Insurance Allocation % Increase From Prior Yr	1.56%	0.00%	5.13%	8.20%	
State Health Insurance Allocation	$ 780.00	$ 780.00	$ 820.00	$ 843.97	$ 23.97
Public Employee Benefit Board Contribution Amount Per FTE	$ 65.25	$ 65.25	$ 64.07	$ 71.08	$ 7.01
Staffing (Budgeted)					
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,104.63	1,204.57	1,229.05	1,312.37	83.32
Budgeted Classified Staffing	685.45	726.71	749.37	823.27	73.90
Total Budgeted Staffing	1,790.08	1,931.28	1,978.42	2,135.64	157.22

2018-19 Staffing Changes

Certificated Staffing

Program	17/18 Budget	18/19 Budget	Change
Basic Education	878.60	921.42	42.82
Administration	69.31	78.90	9.59
Special Education	142.27	147.06	4.79
Career & Technical Education	45.62	46.42	0.80
Tri Tech	18.00	20.00	2.00
Federal Title Programs	31.99	36.49	4.50
Learning Assistance (LAP)	27.92	41.70	13.78
Bilingual	11.67	12.78	1.11
Other State Programs	3.67	7.60	3.93
Total Budgeted	**1,229.05**	**1,312.37**	**83.32**

Classified Staffing

Program	17/18 Budget	18/19 Budget	Change
Basic Education	182.92	194.79	11.87
Special Education	143.33	153.80	10.47
Career & Technical Education	4.45	4.97	0.52
Tri Tech	8.82	9.21	0.39
Federal Title Programs	26.79	25.42	(1.37)
Learning Assistance (LAP)	24.74	38.48	13.74
Bilingual	23.24	27.12	3.88
Other State Programs	2.12	2.17	0.05
Early Childhood Assist. Prog.	18.94	25.96	7.02
Food Service	59.05	62.26	3.21
Operations/M&O			
Superintendent Office	1.00	1.00	-
Public Information	4.00	4.13	0.13
Business Office/Payroll	14.69	14.94	0.25
Human Resources	7.99	8.50	0.51
Maint/Grounds/Cust./Wareh	139.16	150.51	11.35
IT Department	16.50	21.35	4.85
Community Education	1.31	1.23	(0.08)
Transportation	70.32	77.43	7.11
Total Budgeted	**749.37**	**823.27**	**73.90**

2018-19 Staff Expenditure Increases

Staffing	Amount
Elementary/Fuerza/Amon Creek +47.0	$3,480,000
Amon Creek/Fuerza Secretaries (20 Hrs Per Bldg)/Paraeducators (39 Hrs Per Bldg)	634,000
Amon Creek/Fuerza Custodial 20 Hrs Per Building	330,000
Amon Creek/Fuerza Principals/Assistant Principals +4.0	585,000
Middle School & High School Teaching Positions +8.67	705,000
Special Education Teachers +4.79 & Paras (18 @ 5.50 hrs each)	1,223,000
Nurse Staff + 2.0 FTE	145,000
Curriculum Department +2.0	163,000
IT Staffing + 5.0	260,000
Maintenance/Grounds/Warehouse/Mechanic +7.0	526,500
Transportation +1.0 Office/+13.0 Bus Drivers/+2 Attendants	484,500
Early Child Program (ECEAP)+1.0 Health/Nutrition/+8.0 Paras @ 7.50 Hrs Each	357,000
Cost of living increase/Step Advancement/Benefit Cost Increase	4,256,759
Certificated/Classified Pools (Overload +$194K/Subs +Subs $451K/St PD Day $410K/Coaching +$158K/Leave Cash Out +$60K/Nat'l Board +$56K /Transportation +$38K/Food Service +$52K/LAP $130K/ Other +$65K)	1,613,702
Other Programs/Tri Tech/Federal/Learning Assistance/Bilingual	1,210,224
Other Capacity Added	5,493,915
Total Budgeted 18/19 Staffing Cost Increase	**$21,467,600**

Kennewick School District Materials, Supplies, and Operating Costs (MSOC)	16/17 Budget	17/18 Budget	18/19 Proposed Budget	18/19 Proposed Change
Liability/Property Insurance	$ 1,520,000	$1,620,000	$1,795,000	$175,000
Utility Costs	3,062,000	3,160,000	3,360,000	200,000
Fuel	885,000	885,000	885,000	0
Curriculum Adoption	1,282,500	1,282,500	1,532,500	250,000
Information Technology	3,724,000	3,724,000	3,729,000	5,000
Maint/Cust +$324.5K /Fleet+$60K /Security+$50K	2,159,400	2,201,400	2,635,900	434,500
Grounds	674,000	724,000	974,000	250,000
Special Education	1,367,914	1,340,818	1,692,766	351,948
Special Education Age 0-3	327,896	426,000	1,040,000	614,000
Running Start/CBC Academy Program	1,454,715	1,530,000	2,345,000	815,000
Communities In Schools	284,000	284,000	491,345	207,345
Security Resource Officers	202,500	212,500	380,000	167,500
Change To Other Basic Ed	7,743,821	7,489,117	7,877,779	388,662
Subtotal	$24,687,746	$24,879,335	28,738,290	3,858,955
Career & Tech Education	595,150	600,070	2,171,708	1,571,638
Tri Tech	1,423,736	1,485,279	1,609,979	124,700
Federal Programs	1,184,467	1,485,549	1,690,391	204,842
Learning Assistance	155,305	242,095	1,625,093	1,382,998
Bilingual	41,000	72,152	497,602	425,450
Early Child Educ. Asst. Program (ECEAP)	330,654	715,481	740,500	25,019
Food Service	4,391,703	4,786,480	5,062,669	276,189
Grants/Other Revenue Offset/Contingency	2,763,743	2,936,582	3,705,266	768,684
Subtotal	$ 10,885,758	$12,323,688	17,103,208	4,779,520
Total District MSOC Budget	**$35,573,504**	**$37,203,023**	**45,841,498**	**8,638,475**

2018-19 Materials/Supplies & Operating Costs (MSOC) *State Funded* Compared to District Budget

MSOC Category	State Allocation
Regular Instruction	$21,127,887
Lab Science	912,250
Total State Allocation	$22,040,137
KSD Budgeted Basic Ed (Programs 01/02/97 less Running Start/CBC)	$23,488,570

Kennewick School District
General Fund
2018-19 Proposed Budget

Revenues	**Adopted Budget 17/18**	**Budget Extension 17/18**	**Proposed Budget 18/19**	**Change From 17/18 Extension**
Property Taxes	$ 25,059,310	$ 25,059,310	$ 17,952,080	$ (7,107,230)
Other Local Revenue	2,330,807	2,330,807	2,476,983	146,176
State Revenue	173,768,260	183,193,260	211,664,177	28,470,917
Federal Revenue	18,431,931	18,381,931	20,154,412	1,772,481
Other Revenue & Grants	617,315	792,315	1,091,996	299,681
Total Revenue	**$ 220,207,623**	**$ 229,757,623**	**$ 253,339,648**	**$ 23,582,025**
Expenditures				
Certificated Salaries	95,413,424	98,000,000	107,685,987	9,685,987
Classified Salaries	32,193,691	33,500,000	38,161,247	4,661,247
Employee Benefits	52,097,215	53,480,550	60,600,916	7,120,366
Subtotal Salaries & Benefits	$ 179,704,330	$ 184,980,550	$ 206,448,150	$ 21,467,600
Supplies & Materials	14,032,875	14,032,875	17,146,294	3,113,419
Purchased/Contractual Services	21,935,962	21,935,962	26,957,866	5,021,904
Travel *(18/19 Implement Meal Per Diem)*	833,511	833,511	1,281,738	448,227
Capital Outlay	400,675	400,675	455,600	54,925
Materials/Supplies & Operating Costs (MS(	37,203,023	37,203,023	45,841,498	8,638,475
Total Expenditures	**$ 216,907,353**	**$ 222,183,573**	**$ 252,289,648**	**$ 30,106,075**
Change In Fund Balance	**3,300,270**	**7,574,050**	**1,050,000**	
Transfer To Transportation Fund	**(650,000)**	**(2,500,000)**	**(750,000)**	
Transfer To Capital Fund	**(7,000,000)**	**(7,000,000)**	**(10,000,000)**	
Change In Fund Balance After Trans	**(4,349,730)**	**(1,925,950)**	**(9,700,000)**	
Beginning Fund Balance	**31,445,612**	**36,014,264**	**34,088,314**	
Ending Fund Balance	**$ 27,095,882**	**$ 34,088,314**	**$ 24,388,314**	

Kennewick School District
General Fund
Statement of Fund Balance
At August 31

		Aug 31, 2017	Aug 31, 2018 Extension	Est Aug 31, 2018	Aug 31, 2019 Budget	Change In Fund Balance
Reserved For Inventory	Non Spendable	$ 390,564	$ 500,000	$ 450,000	$ 450,000	-
Compensated Absences Pool	Committed	63,257	-	-	-	-
Tri Tech	Restricted	2,229,139	1,815,000	2,415,000	2,415,000	-
Building Budget Carryover	Assigned	990,331	1,170,000	1,170,000	1,170,000	-
Building Renovation Carryover	Assigned	168,178	140,000	120,000	50,000	(70,000)
CIRCLE (Building Curriculum Carryover)	Assigned	119,776	150,000	60,000	60,000	-
District Wide Curriculum Adoption Math	Assigned	150,000	-	-	-	-
District Wide Curriculum Adoption Science	Assigned	2,000,000	-	-	-	-
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	2,000,000	2,000,000	2,000,000	-
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	986,582	1,655,835	1,755,835	345,835	(1,410,000)
Program Carryover (GLAD/MCP)	Assigned	110,568	50,000	50,000	50,000	-
Program Carryover (ECEAP)	Restricted	961,217	-	200,000	-	(200,000)
Equipment Replacement (Print Shop)	Assigned	-	30,000	30,000	30,000	-
Voluntary Employee Beneficiary Association (VEBA)	Committed	1,227,500	700,000	700,000	700,000	-
Transfer To Capital Projects Fund	Assigned	7,000,000	6,000,000	10,000,000	750,000	(9,250,000)
Transfer To Transportation Fund	Assigned	2,050,000	1,000,000	750,000	250,000	(500,000)
Other Assigned (Risk Mgt/Legislation/SEBB)	Assigned	6,867,153	10,177,479	5,687,479	7,417,479	1,730,000
Subtotal		27,314,264	25,388,314	25,388,314	15,688,314	(9,700,000)
Minimum Fund Balance Policy	Unassigned	8,700,000	8,700,000	8,700,000	8,700,000	-
Ending Fund Balance		**$ 36,014,264**	**$ 34,088,314**	**$ 34,088,314**	**$ 24,388,314**	**$ (9,700,000)**

General Fund

Kennewick School District

General Fund

Revenue Budget Trend

Source	Budget 16/17	Budget 17/18 Extension	Proposed 18/19	% Of 18/19 Budget	Change From Prior Yr Budget
Property Taxes	$ 24,515,635	$ 25,059,310	$ 17,952,080	7.1%	$ (7,107,230)
Levy Equalization	13,000,000	15,670,000	16,000,000	6.3%	330,000
State Apportionment	103,499,345	115,271,563	135,638,590	53.5%	20,367,027
State Apportionment (Tri Tech)	4,209,287	4,783,701	4,776,037	1.9%	(7,664)
State Apportionment (CTE 9-12)	5,142,521	6,245,802	6,475,517	2.6%	229,715
State Apportionment (CTE 7-8)	731,997	1,148,000	1,409,524	0.6%	261,524
State Apportionment (Running Start/ALE)	3,062,435	4,010,013	4,978,699	2.0%	968,686
Special Education	13,245,516	15,298,298	18,306,952	7.2%	3,008,654
Federal Special Education	3,129,752	3,242,942	3,533,607	1.4%	290,665
Learning Assistance Program	5,042,026	7,260,465	8,985,629	3.5%	1,725,164
Transitional Bilingual	2,616,854	3,509,426	3,972,692	1.6%	463,266
Transportation	5,500,000	5,500,000	6,175,000	2.4%	675,000
Early Childhood Education	1,627,482	2,096,666	2,222,506	0.9%	125,840
Federal Programs	6,933,199	7,150,686	7,823,084	3.1%	672,398
Food Service Local	1,528,726	1,428,307	1,298,483	0.5%	(129,824)
Food Service State	114,312	179,194	150,654	0.1%	(28,540)
Food Service Federal	6,126,637	6,757,428	7,597,721	3.0%	840,293
State National Board Funding	1,147,410	982,800	1,038,083	0.4%	55,283
Grant Contingency/Other State	2,000,000	1,100,875	1,000,000	0.4%	(100,875)
Other Grants & Revenues	2,439,614	3,062,147	4,004,790	1.6%	942,643
Total Revenue	$ 205,612,748	$ 229,757,623	$ 253,339,648	100%	$ 23,582,025

Kennewick School District
General Fund
Expenditure Budget Trend

Program	Budget 16/17	Budget 17/18 Extension	Proposed Budget 18/19	% Of 18/19 Budget	Change From Prior Year Budget
Basic Education	114,184,163	121,521,073	136,858,632	54.2%	15,337,559
Special Education	23,165,143	24,900,568	28,450,277	11.3%	3,549,709
Career & Technical Education	5,751,086	5,821,999	7,624,487	3.0%	1,802,488
Tri Tech	4,233,013	4,611,100	4,818,442	1.9%	207,342
Federal Title Programs	6,405,949	7,193,084	7,455,781	3.0%	262,697
Learning Assistance Program	4,779,171	6,392,095	8,851,952	3.5%	2,459,857
Transitional Bilingual	2,310,182	2,707,152	3,445,526	1.4%	738,374
State Special Purpose	2,202,077	2,450,416	2,663,552	1.1%	213,136
Early Childhood Ed. (ECEAP)	1,533,526	2,050,000	2,446,354	1.0%	396,354
Other Grants/Contingency	2,000,000	2,000,000	2,414,125	1.0%	414,125
Utilities (All Programs)	3,062,000	3,160,000	3,360,000	1.3%	200,000
Liability/Property Insurance All Programs	1,520,000	1,620,000	1,795,000	0.7%	175,000
Maintenance/Grounds/Custodial	11,330,744	12,293,983	14,125,344	5.6%	1,831,361
Data Processing	4,764,939	4,955,616	5,359,310	2.1%	403,694
Administrative Support Services	3,487,962	3,712,466	3,952,818	1.6%	240,352
Warehouse & Printshop	1,033,142	1,103,387	1,180,342	0.5%	76,955
Food Service	7,851,525	8,411,477	9,046,858	3.6%	635,381
Transportation & Motor Pool	5,419,586	5,557,759	6,354,337	2.5%	796,578
Fuel	885,000	885,000	885,000	0.4%	-
Other Programs/Costs	743,466	836,398	1,201,511	0.5%	365,113
Total	$ 206,662,674	$ 222,183,573	$ 252,289,648	100.0%	$ 30,106,075

Kennewick School District
Capital Project Fund
Preliminary Budget 18/19

	Adopted Budget 17/18	Projected 17/18	Preliminary Budget 18/19
Beginning Fund Balance	**$ 41,324,892**	**$ 47,494,367**	**$ 39,974,367**
Revenue			
Investment Earnings	175,000	520,000	300,000
State Match D-Hills/Chinook/Westgate	1,500,000	530,000	150,000
K-3 Class Size Reduction Grant	36,750,000	35,350,000	14,900,000
IT Network E-Rate Reimbursement	-	1,600,000	-
Technology Levy	-	-	2,162,800
Tri Tech Contributions - Other Districts	20,000	20,000	20,000
Tri Tech Core Project	-	400,000	10,400,000
Tri-Tech East Bldg State Project Funding	5,500,000	3,500,000	500,000
Total Revenues	**$ 43,945,000**	**$ 41,920,000**	**$ 28,432,800**
Expenditure			
Land/Property Acquisition	4,000,000	2,700,000	4,000,000
Sage Crest/D-Hills/Chinook/Westgate	1,550,000	830,000	-
Elementary #16 @ Clearwater Creek	20,500,000	17,000,000	800,000
Elementary #17 - Dual Language	16,250,000	16,650,000	650,000
Amistad Expansion	1,500,000	3,500,000	17,000,000
Kennewick High Project	3,000,000	2,100,000	5,000,000
Kamiakin/Southridge Bond Projects	-	100,000	500,000
MCP Desert Hills Project	6,000,000	1,200,000	6,000,000
Legacy City Church Renovation	-	250,000	3,500,000
Keewayding ECEAP Addition	-	500,000	1,250,000
Park Middle School Track	-	500,000	1,250,000
Middle School Tracks	-	-	2,200,000
Southridge Bus Loop	-	-	1,250,000
MTS Bus Parking Lot Expansion	-	600,000	-
Other Upgrades & Improvements	3,500,000	-	3,500,000
Summer 2018 Asset Preservation/Paid In 18/19	-	1,500,000	1,325,000
Summer 2017 Projects Paid 17/18	1,500,000	850,000	-
Other - Contingency	5,000,000	-	5,000,000
Information Tech Upgrades/Tech Levy	500,000	2,000,000	2,162,800
Share of Development Cost 12th & Montana St.	-	300,000	-
Facility Services	600,000	1,060,000	-
Tri Tech East Projects	5,500,000	4,400,000	500,000
Tri Tech Core	-	400,000	10,400,000
Total Expenditures	**$ 69,400,000**	**$ 56,440,000**	**$ 66,287,800**
Change In Fund Balance Prior To Transfers	**$ (25,455,000)**	**$ (14,520,000)**	**$ (37,855,000)**
Transfer In From General Fund	**$ 7,000,000**	**$ 7,000,000**	**$ 10,000,000**
Ending Fund Balance	**$ 22,869,892**	**$ 39,974,367**	**$ 12,119,367**

Other Upgrades/Improvements	
Playgrounds	500,000
Flooring	700,000
Roofing	1,000,000
Access Contol	500,000
HVAC	300,000
Other	500,000
	$ 3,500,000

Associated Student Body (ASB) Fund

Preliminary Budget 18/19

	Budget 17/18	Projected 17/18	Preliminary 18/19	Change From Prior Year Budget
Beginning Fund Balance	**$ 1,081,700**	**$ 1,238,919**	**$ 1,117,283**	**$ 35,583**
Revenue				
General Student Body	$ 525,787	$ 525,744	$ 514,937	$ (10,850)
Athletics	452,736	477,736	476,497	23,761
Classes	52,320	28,190	54,950	2,630
Clubs	908,153	484,003	736,160	(171,993)
Private Monies	42,400	24,050	36,000	(6,400)
Total Revenues	**$ 1,981,396**	**$ 1,539,723**	**$ 1,818,544**	**$ (162,852)**
Expenditure				
General Student Body	389,143	414,216	397,802	8,659
Athletics	736,982	601,486	718,737	(18,245)
Classes	40,370	23,706	46,810	6,440
Clubs	940,712	597,901	788,438	(152,274)
Private Monies	44,400	24,050	36,000	(8,400)
Total Expenditures	**$ 2,151,607**	**$ 1,661,359**	**$ 1,987,787**	**$ (163,820)**
Change In Fund Balance	**$ (170,211)**	**$ (121,636)**	**$ (169,243)**	
Ending Fund Balance	**$ 911,489**	**$ 1,117,283**	**$ 948,040**	**$ 36,551**

Debt Service Fund

Preliminary Budget 18/19

	Adopted Budget 17/18	Projected 17/18	Preliminary Budget 18/19	Change From Prior Year Budget
Beginning Fund Balance	**$ 4,973,221**	**$ 5,048,241**	**$ 5,548,184**	**$ 574,963**
Revenue				
Local Taxes	$ 11,943,523	$ 12,150,000	$ 12,452,851	$ 509,328
Other Taxes (PILT)	-	-	-	-
Total Revenue	$ 11,943,523	$ 12,150,000	$ 12,452,851	$ 509,328
Expenditure				
Mature Bonds	6,780,000	6,780,000	7,420,000	640,000
Bond Interest	4,900,000	4,870,057	4,575,000	(325,000)
Total Expenditures	**$ 11,680,000**	**$ 11,650,057**	**$ 11,995,000**	**$ 315,000**
Change In Fund Balance	**$ 263,523**	**$ 499,943**	**$ 457,851**	
Ending Fund Balance	**$ 5,236,744**	**$ 5,548,184**	**$ 6,006,035**	**$ 769,291**

Kennewick School District

Debt Service Retirement Schedule

School Year	Principal 2009 Issue	Principal 2016 Refunding	Principal 2015 Issue	Total Principal Outstanding	Interest 2009 Issue	Interest 2016 Refunding	Interest 2015 Issue	Total Interest	Total Debt Service
17/18	2,200,000	-	4,580,000	6,780,000	150,800	1,349,000	3,370,257	4,870,057	11,650,057
18/19	2,395,000	-	5,025,000	7,420,000	47,900	1,349,000	3,145,132	4,542,032	11,962,032
19/20	-	2,770,000	5,520,000	8,290,000	-	1,293,600	2,881,507	4,175,107	12,465,107
20/21	-	2,965,000	5,970,000	8,935,000	-	1,164,075	2,594,256	3,758,331	12,693,331
2021- 2028	-	31,970,000	50,015,000	81,985,000	-	4,528,325	19,985,007	24,513,332	106,498,332
	$ 4,595,000	$ 37,705,000	$ 71,110,000	$ 113,410,000	$ 198,700	$ 9,684,000	$ 31,976,159	$ 41,858,859	$ 155,268,859

Collection Year	Levy Amount	Debt Service Levy Rate
2011	10,250,000	1.71
2012	10,500,000	1.66
2013	10,100,000	1.54
2014	10,100,000	1.50
2015	10,600,000	1.55
2016	12,100,000	1.70
2017	11,850,000	1.61
2018	12,275,000	1.62
2019 Est	12,850,000	1.64

Transportation Vehicle Fund

Preliminary Budget 18/19

	Adopted Budget 17/18	Projected 17/18	Preliminary Budget 18/19	Change From Prior Year Budget
Beginning Fund Balance	**$ 634,944**	**$ 634,944**	**$ 87,040**	**$ (547,904)**
Revenue				
Depreciation Reimbursement	$ 599,700	$ 599,700	$ 550,000	$ (49,700)
Interest Earnings	2,600	2,800	500	(2,100)
Total Revenues	602,300	602,500	550,500	(51,800)
Expenditure				
Bus Purchase (10 Delivered Fall 2017)	1,254,264	1,254,264	-	(1,254,264)
Bus Purchase (20 Delivered For Summer 2018)	2,395,940	2,395,940	-	(2,395,940)
Bus Purchase (7 - 10 For Summer 2019)	-	-	1,300,000	1,300,000
Total Expenditures	**$ 3,650,204**	**$ 3,650,204**	**$ 1,300,000**	**$ (2,350,204)**
Change In Fund Balance Prior To Transfer In	**$ (3,047,904)**	**$ (3,047,704)**	**$ (749,500)**	
Transfer In From General Fund	**$ 2,500,000**	**$ 2,500,000**	**$ 750,000**	**$ (1,750,000)**
Ending Fund Balance	**$ 87,040**	**$ 87,240**	**$ 87,540**	**$ 500**

Self-Insured Fund
Preliminary Budget 18/19

	Worker's Compensation			Dental			Unemployment	
	Adopted Budget 17/18	Projected 17/18	Preliminary Budget 18/19	Adopted Budget 17/18	Projected 17/18	Preliminary Budget 18/19	Projected 17/18	Preliminary Budget 18/19
Beginning Fund Balance	$ 2,939,764	3,189,904	3,740,154	$ 828,604	$ 912,403	$ 992,403	$ 503,323	$ 455,748
Revenue								
Revenue From Rates/Premiums	$ 1,660,000	$ 1,750,000	$ 1,200,000	$ 2,480,000	$ 2,530,000	$ 2,600,000	$ 3,900	$ 56,000
Total Budgeted Revenues	$ 1,660,000	$ 1,750,000	$ 1,200,000	$ 2,480,000	$ 2,530,000	$ 2,600,000	$ 3,900	$ 56,000
Expenditure								
Classified Wages & Benefits	92,500	97,000	100,000	-	-	-	-	-
Supplies/Training/Travel	20,000	17,500	20,000	-	-	-	-	-
Purchased Services								
Claims	600,000	550,000	600,000	2,290,000	2,270,000	2,550,000	51,475	50,000
Contingency	500,000	-	500,000	-	-	-	-	50,000
Third Party Administrator Fees	55,500	56,290	58,000	190,000	180,000	190,000	-	-
Labor & Industry Quarterly Assessment	380,000	400,000	420,000	-	-	-	-	-
Medcor Call Center	12,500	15,500	16,000	-	-	-	-	-
Excess Insurance	70,000	63,460	67,500	-	-	-	-	-
Professional Services/Insurance Fees	10,000	-	10,000	-	-	-	-	-
Total Expenditures	$ 1,740,500	$ 1,199,750	$ 1,791,500	$ 2,480,000	$ 2,450,000	$ 2,740,000	$ 51,475	$ 100,000
Change In Fund Balance	$ (80,500)	$ 550,250	$ (591,500)	$ -	$ 80,000	$ (140,000)	$ (47,575)	$ (44,000)
Projected Ending Fund Balance	$ 2,859,264	$ 3,740,154	$ 3,148,654	$ 828,604	$ 992,403	$ 852,403	$ 455,748	$ 411,748

Dental rate history (05/06: $91.85) (06/07: $106.90) (07/08: $109.03) (08/09 - 17/18: $114.00)

Kennewick School District
Four Year Budget Projections
General Fund

Projected Enrollment	*18,690*	*18,861*	*18,994*	*19,261*
Enrollment Increase	*128*	*171*	*133*	*267*

Revenues	**Proposed Budget 18/19**	**Projected 19-20**	**Projected 20-21**	**Projected 21-22**
Property Taxes	$ 17,952,080	$ 12,040,000	$ 12,525,000	$ 13,050,000
Other Local Revenue	2,476,983	2,828,500	2,838,500	2,848,500
State Revenue	211,664,177	217,407,705	223,717,136	231,138,185
Federal Revenue	20,154,412	19,193,245	19,375,146	19,561,594
Other Revenue & Grants	1,091,996	950,000	950,000	950,000
Total Revenue	**$ 253,339,648**	**$ 252,419,450**	**$ 259,405,782**	**$ 267,548,279**
Expenditures				
Certificated Salaries	107,685,987	109,361,271	113,409,704	117,546,559
Classified Salaries	38,161,247	38,224,062	39,895,831	41,851,595
Employee Benefits	60,600,916	60,285,054	61,866,851	63,658,742
Subtotal Salaries & Benefits	$ 206,448,150	$ 207,870,387	$ 215,172,386	$ 223,056,896
Supplies & Materials	17,146,294	17,046,294	17,096,294	17,098,700
Purchased/Contractual Services	26,957,866	26,315,589	25,807,388	25,655,345
Travel	1,281,738	1,281,738	1,281,738	1,281,738
Capital Outlay	455,600	455,600	455,600	455,600
Materials/Supplies & Operating Costs (MSOC)	45,841,498	45,099,221	44,641,020	44,491,383
Total Expenditures	**$ 252,289,648**	**$ 252,969,608**	**$ 259,813,406**	**$ 267,548,279**
Change In Fund Balance	**1,050,000**	**(550,158)**	**(407,624)**	**-**
Transfer To Transportation Fund	**(750,000)**	**(250,000)**	**(250,000)**	**(250,000)**
Transfer To Capital Fund	**(10,000,000)**	**(750,000)**	**(500,000)**	**(500,000)**
Change In Fund Balance After Transfers	**(9,700,000)**	**(1,550,158)**	**(1,157,624)**	**(750,000)**
Beginning Fund Balance	**34,088,314**	**24,388,314**	**22,838,156**	**21,680,532**
Ending Fund Balance	**$ 24,388,314**	**$ 22,838,156**	**$ 21,680,532**	**$ 20,930,532**

Associated Student Body Fund

Revenues	Proposed Budget 18/19	Projected 19-20	Projected 20-21	Projected 21-22
Revenues	$ 1,818,544	$ 1,850,000	$ 1,850,000	$ 1,850,000
Expenditures	1,987,787	1,850,000	1,850,000	1,850,000
Change In Fund Balance	$ (169,243)	$ -	$ -	$ -
Beginning Fund Balance	1,117,283	948,040	948,040	948,040
Ending Fund Balance	**$ 948,040**	**$ 948,040**	**$ 948,040**	**$ 948,040**

Capital Projects

Revenues	Proposed Budget 18/19	Projected 19-20	Projected 20-21	Projected 21-22
Revenues	$ 28,432,800	$ 90,270,000	$ 66,361,000	$ 46,650,000
Expenditures	66,287,800	41,850,000	81,665,000	63,100,000
Change In Fund Balance	$ (37,855,000)	$ 48,420,000	$ (15,304,000)	$ (16,450,000)
Beginning Fund Balance	39,974,367	12,119,367	61,289,367	46,485,367
Transfer In From General Fund	10,000,000	750,000	500,000	500,000
Ending Fund Balance	**$ 12,119,367**	**$ 61,289,367**	**$ 46,485,367**	**$ 30,535,367**

Debt Service

Revenues	Proposed Budget 18/19	Projected 19-20	Projected 20-21	Projected 21-22
Revenues	$ 12,452,851	$ 12,660,000	$ 16,440,000	$ 16,750,000
Expenditures	11,995,000	12,660,000	14,100,000	16,000,000
Change In Fund Balance	$ 457,851	$ -	$ 2,340,000	$ 750,000
Beginning Fund Balance	5,548,184	6,006,035	6,006,035	8,346,035
Ending Fund Balance	**$ 6,006,035**	**$ 6,006,035**	**$ 8,346,035**	**$ 9,096,035**

Transportation Vehicle

Revenues	Proposed Budget 18/19	Projected 19-20	Projected 20-21	Projected 21-22
Revenues	$ 550,500	$ 590,000	$ 620,000	$ 640,000
Expenditures (10 buses 18/19, 7 per yr >18/19)	1,300,000	875,000	890,000	905,000
Change In Fund Balance	$ (749,500)	$ (285,000)	$ (270,000)	$ (265,000)
Beginning Fund Balance	87,040	87,540	52,540	32,540
Transfer In From General Fund	750,000	250,000	250,000	250,000
Ending Fund Balance	**$ 87,540**	**$ 52,540**	**$ 32,540**	**$ 17,540**

Future Challenges & Projects

- District Technology One to One Initiative
- Separate Accounting of Levy Funded Expenditures For 2018-19
- Revised Teacher Salary Schedule
- Levy funding reduction impact in 2019-20
- Enrichment Activities/HB 2242- Scope/Definition 2019-20
- Paid Family Medical Leave January 1, 2019/January 1, 2020
- School Employees Benefit Board (SEBB)
  - Effective January 2020 all school district employees are enrolled in state SEBB Plan.
- Facility Projects
  - Amistad Phase I
  - MCP
  - Legacy 10th Avenue
  - Middle School Tracks
- 2019 Bond
  - Fall 2018 Planning
  - Election February 12, 2019