KENNEWICK SCHOOL DISTRICT

2017/2018 Budget

Adopted
June 14, 2017

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Funds Operated By The District

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Kennewick School District

2017/2018

Budget Summary: All Funds

	General Fund	Associated Student Body	Capital Projects	Debt Service	Transportation Vehicle	Self-Insured Workers' Comp	Self-Insured Dental
Estimated Beginning Fund Balance	$ 31,445,612	$ 1,081,700	$ 42,579,892	$ 4,973,221	$ 634,124	$ 2,441,378	$ 798,604
Budgeted Revenue	220,207,623	1,981,396	43,945,000	11,943,523	580,450	1,660,000	2,480,000
Budgeted Expenditures	216,907,623	2,151,607	69,400,000	11,680,000	1,300,000	1,740,500	2,480,000
Change In Fund Balance Prior To Transfers	3,300,000	(170,211)	(25,455,000)	263,523	(719,550)	(80,500)	-
Transfer Out To Capital	(7,000,000)	-	-	-	-	-	-
Transfer Out To Transportation	(650,000)	-	-	-	-	-	-
Transferred In From General Fund	-	-	7,000,000	-	650,000	-	-
Change In Fund Balance	$ (4,350,000)	$ (170,211)	$ (18,455,000)	$ 263,523	$ (69,550)	$ (80,500)	$ -
Budgeted Ending Fund Balance	$ 27,095,612	$ 911,489	$ 24,124,892	$ 5,236,744	$ 564,574	$ 2,360,878	$ 798,604

2017/2018 Enrollment

- **Student Enrollment Budgeted To Increase 154 FTE For 17/18**
  - FTE 16/17 Projected: 18,161
  - FTE 17/18 Budget: 18,315

	15/16 Actual	16/17 Budget	16/17 Projected	Projected - Budget	17/18 Budget	Change From 16/17 Projected
Enrollment						
Basic Education Elementary	7,522	7,586	7,713	127	7,703	(10)
Impact of All Day KG (Amistad/E-Gate/W-Gate/Edison/Hawth)	249	225	216	(9)	210	(6)
Impact of All Day KG (Wash/C-View/Vista)	140	129	111	(18)	112	1
Impact of All Day KG (Cascade/Lincoln/S-Gate/S-View)	185	173	190	17	184	(6)
Impact of All Day KG (C-Wood/R-View/Sage Crest)	NA	110	145	35	144	(1)
Basic Education Middle School (includes CTE)	3,778	3,837	3,910	73	4,070	160
Basic Education High School	3,717	3,691	3,757	66	3,759	2
Delta High School (includes CTE)	152	148	148	-	148	-
Phoenix Project Based High School	54	55	54	(1)	55	1
Online Learning Program	63	66	45	(21)	60	15
Subtotal	15,860	16,020	16,289	269	16,445	156
FTE $'s Generated Are Restricted						
High School Career & Technical Ed	792	790	800	10	810	10
Tri-Tech Skill Center	514	525	527	2	525	(2)
Mid Columbia Partnership	266	260	295	35	290	(5)
CBC Academy	13	10	15	5	10	(5)
Running Start	224	230	235	5	235	-
Subtotal	1,810	1,815	1,872	57	1,870	(2)
Total Student FTE	17,669	17,835	18,161	326	18,315	154
Special Education Ages 0 - 21 Enrollment	2,155	2,140	2,250	110	2,250	-
Bilingual Headcount	2,515	2,480	2,730	250	2,750	20
Free & Reduced Meal % Used For Funding	58.54%	54.00%	58.80%		56.78%	

Portable Classrooms Added Summer 2017 For School Year 2017/2018

Building	Portable Classrooms
Cascade	1
Eastgate	1
Edison	1
Lincoln	1
Sunset View	1
Classrooms Added	5

2017/2018
Budgeted Revenue Changes

Revenue Source	Amount
Enrollment	$2,515,344
K-3 Class Size Funding	1,400,000
K-3 Class Size Paid Full Funding For 17.0	3,300,000
State Cost of Living & Employer Retirement	1,512,000
Material & Supplies	454,448
Special Education State Funded	991,586
Property Taxes	543,675
Levy Equalization	2,475,000
Other	75,000
Subtotal	$13,267,053
Learning Assistance Program (LAP)	83,612
State Bilingual	345,369
Career & Technical Education – Middle School	237,464
Career & Technical Education – High School	98,398
Tri Tech	54,872
Special Education Federal	128,190
Federal Programs	211,987
Federal Program Contingency	(899,125)
Early Childhood Education Assistance Program (ECEAP)	469,484
Food Service Program	595,254
National Board Bonus	(164,610)
Other State & Federal Funds	166,927
Total Budgeted Revenue Increase	**$14,594,875**

2017/2018 Staffing

- **Increased Staffing FTE For 17/18 As Compared to 16/17 Budget.**
  - Certificated: 1,204.57 to 1,229.05 +24.48 FTE
  - Classified: 726.71 to 749.37 +22.66 FTE
- **Staffing Factors**

Kennewick School District Wages/Benefits/Staffing	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	Change From 16/17 Actual
Wages & Benefits					
State Cost of Living Adjustment (COLA) Certificated	0.00%	3.00%	1.80%	0.50%	
State Cost of Living Adjustment (COLA) Classified	0.00%	3.00%	1.80%	0.50%	
Dept of Retirement Teachers Retirement System (TRS)	10.39%	13.13%	13.13%	15.20%	2.07%
Dept of Retirement School Employees (SERS)	9.82%	11.58%	11.58%	13.48%	1.90%
State Health Insurance Allocation % Increase From Prior Yr	0.00%	1.56%	0.00%	0.00%	
State Health Insurance Allocation	$ 768.00	$ 780.00	$ 780.00	$ 780.00	$ -
Public Employee Benefit Board Contribution Amount Per FTE	$ 66.64	$ 65.25	$ 65.25	$ 65.85	$ 0.60
Staffing (Budgeted)					
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,056.09	1,104.63	1,204.57	1,229.05	24.48
Budgeted Classified Staffing	656.43	685.45	726.71	749.37	22.66
Total Budgeted Staffing	1,712.52	1,790.08	1,931.28	1,978.42	47.14

2017/2018 Staffing Changes

Certificated Staffing

Program	16/17 Budget	17/18 Budget	Change
Basic Education	858.50	878.60	20.10
Administration	63.71	69.31	5.60
Special Education	138.13	142.27	4.14
Career & Technical Education	46.50	45.62	(0.88)
Tri Tech	18.00	18.00	-
Federal Title Programs	33.79	31.99	(1.80)
Learning Assistance (LAP)	32.73	27.92	(4.81)
Bilingual	9.94	11.67	1.73
Other State Programs	3.27	3.67	0.40
Total Budgeted	**1,204.57**	**1,229.05**	**24.48**

Classified Staffing

Program	16/17 Budget	17/18 Budget	Change
Basic Education	182.59	182.92	0.33
Special Education	137.80	143.33	5.53
Career & Technical Education	4.91	4.45	(0.46)
Tri Tech	8.77	8.82	0.05
Federal Title Programs	18.98	26.79	7.81
Learning Assistance (LAP)	21.14	24.74	3.60
Bilingual	19.93	23.24	3.31
Other State Programs	2.21	2.12	(0.09)
Early Childhood Assist. Prog.	18.93	18.94	0.01
Food Service	58.22	59.05	0.83
Operations/M&O			
Superintendent Office	1.00	1.00	-
Public Information	4.00	4.00	-
Business Office/Payroll	14.69	14.69	-
Human Resources	7.96	7.99	0.03
Maint/Grounds/Cust./Wareh	138.97	139.16	0.19
IT Department	14.50	16.50	2.00
Community Education	1.24	1.31	0.07
Transportation	70.87	70.32	(0.55)
Total Budgeted	**726.71**	**749.37**	**22.66**

2017/2018 Staff Expenditure Increases

Staffing	Amount
Elementary Teaching Positions ~ +3.0 4th & 5th Grades	$215,000
Middle School & High School Teaching Positions +4.50	415,000
Special Education Teachers +4.14 FTE	300,000
Nurse Staff + 1.00 FTE	72,000
Additional .60 At MCP / Additional .50 PAR	98,900
IT Staffing + 2.0	60,000
Special Education Para Staffing +36 hours	162,000
Elementary 16 & 17 Part Time Principal Positions	169,230
Staff From Title and LAP programs moved to basic funded	1,000,000
Cost of living increase/Step Advancement/Benefit Cost Increase	4,892,647
Learning Assistance/Bilingual/Federal Programs	318,478
Food Service Program	162,175
Teacher Contract & Other District Cost Increases	750,000
Total Budgeted 17/18 Staffing Cost Increase	**$8,615,430**

2017/2018 (MSOC) Expenditure Increases

Materials, Supplies, and Operating Costs (MSOC)	16/17 Budget	17/18 Proposed Budget	17/18 Proposed Change
Liability/Property Insurance	$ 1,520,000	$1,620,000	$100,000
Utility Costs	3,062,000	3,160,000	98,000
Fuel:	885,000	885,000	0
Curriculum Adoption	1,282,500	1,282,500	0
Information Technology	3,724,000	3,724,000	0
Maintenance	1,502,500	1,552,500	50,000
Grounds	674,000	724,000	50,000
Special Education	1,695,810	1,766,818	71,008
Communities In Schools	284,000	284,000	0
Change To Other Basic Ed	10,057,936	9,880,517	(177,419)
Subtotal	$24,687,746	$24,879,335	191,589
Career & Tech Education	595,150	600,070	4,920
Tri Tech	1,423,736	1,485,279	61,543
Federal Programs	1,184,467	1,485,549	301,082
Learning Assistance	155,305	242,095	86,790
Bilingual	41,000	72,152	31,152
Early Child Educ. Asst. Program (ECEAP)	330,654	715,481	384,827
Food Service	4,391,703	4,786,480	394,777
Other Grants/Programs	763,743	936,582	172,839
Contingency	2,000,000	2,000,000	0
Subtotal	$ 10,885,758	$12,323,688	1,437,930
Total MSOC Budget	**$35,573,504**	**$37,203,023**	**1,629,519**

2017/2018 Materials/Supplies & Operating Costs (MSOC) *State Funded* Compared to District Budget

MSOC Category	State Allocation
Regular Instruction	$20,211,379
Lab Science	907,019
Total State Allocation	$21,118,398
KSD Budgeted Basic Ed (Programs 01/02/97)	$22,845,678

Kennewick School District
General Fund
Preliminary 17/18 Budget

Revenues	Adopted Budget 16/17	Projected For 16/17	Preliminary Budget 17/18	Change From 16/17 Budget
Local Revenue	$ 26,839,861	$ 26,869,000	$ 27,390,117	$ 550,256
State Revenue	159,948,785	164,403,774	170,343,260	10,394,475
State Revenue K-3 For Class Size 17.0 - 19.0	-	-	3,300,000	3,300,000
Federal Revenue	16,345,852	15,356,422	17,543,856	1,198,004
Contingency	2,000,000	-	1,100,875	(899,125)
Other Revenue	478,250	455,750	529,515	51,265
Total Revenue	**$ 205,612,748**	**$ 207,084,946**	**$ 220,207,623**	**$ 14,594,875**
Expenditures				
Certificated Salaries	92,051,117	93,134,652	95,413,424	3,362,307
Classified Salaries	31,187,686	29,518,819	32,193,961	1,006,275
Employee Benefits	47,850,367	47,801,012	52,097,215	4,246,848
Subtotal Salaries & Benefits	$ 171,089,170	$ 170,454,483	$ 179,704,600	$ 8,615,430
Supplies & Materials	13,186,371	13,904,040	14,032,875	846,504
Purchased/Contractual Services	21,235,390	18,380,431	21,935,962	700,572
Travel	796,568	521,022	833,511	36,943
Capital Outlay	355,175	574,960	400,675	45,500
Subtotal MSOC	35,573,504	33,380,453	37,203,023	1,629,519
Total Expenditures	**$ 206,662,674**	**$ 203,834,936**	**$ 216,907,623**	**$ 10,244,949**
Change In Fund Balance	**(1,049,926)**	**3,250,010**	**3,300,000**	
Transfer To Transportation Fund	**(720,000)**	**(720,000)**	**(650,000)**	
Transfer To Capital Fund	**(7,000,000)**	**(7,000,000)**	**(7,000,000)**	
Change In Fund Balance After Transfers	**(8,769,926)**	**(4,469,990)**	**(4,350,000)**	
Beginning Fund Balance	**35,915,602**	**35,915,602**	**31,445,612**	
Ending Fund Balance	**$ 27,145,676**	**$ 31,445,612**	**$ 27,095,612**	

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

		Aug 31, 2016	Est Aug 31, 2017	Est Aug 31, 2018	Change In Fund Balance
Reserved For Inventory	Non Spendable	$ 421,200	$ 500,000	$ 500,000	-
Compensated Absences Pool	Committed	825,498	475,000	-	(475,000)
Tri Tech	Restricted	2,247,096	1,815,000	1,815,000	-
Building Budget Carryover	Assigned	1,056,363	1,170,000	1,170,000	-
Building Renovation Carryover	Assigned	293,825	140,000	140,000	-
CIRCLE (Building Curriculum Carryover)	Assigned	124,925	150,000	150,000	-
District Wide Curriculum Adoption Math	Assigned	-	200,000	-	(200,000)
District Wide Curriculum Reading/Language Arts	Assigned	150,000	-	-	-
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	2,000,000	2,000,000	-
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	940,236	754,835	355,835	(399,000)
Program Carryover (GLAD/MCP)	Assigned	1,352,229	150,000	50,000	(100,000)
Program Carryover (ECEAP)	Restricted	863,732	1,000,000	1,000,000	-
Equipment Replacement (Print Shop)	Assigned	380,304	30,000	30,000	-
Voluntary Employee Beneficiary Association (VEBA)	Committed	1,800,000	1,249,370	660,000	(589,370)
Transfer To Capital Projects Fund	Assigned	5,000,000	7,000,000	-	(7,000,000)
Transfer To Transportation Fund	Assigned	720,000	650,000	700,000	50,000
Other Assigned (Leg Impact/Open Elem 16&17/ IT /Risk Mgt)	Assigned	9,040,195	5,461,407	9,824,777	4,363,370
Subtotal		27,215,602	22,745,612	18,395,612	(4,350,000)
Minimum Fund Balance Policy	Unassigned	8,700,000	8,700,000	8,700,000	-
Ending Fund Balance		**$ 35,915,602**	**$ 31,445,612**	**$ 27,095,612**	**$ (4,350,000)**

Kennewick School District
General Fund
Revenue Budget Trend

Source	Budget 15/16	Budget 16/17	Proposed Budget 17/18	% Of 17/18 Budget	Change From Prior Yr Budget
Property Taxes	$ 23,949,570	$ 24,515,635	$ 25,059,310	11.4%	$ 543,675
Levy Equalization	12,000,000	13,000,000	15,475,000	7.0%	2,475,000
State Apportionment	90,983,460	99,981,649	105,017,265	47.7%	5,035,616
K-3 Class Size 17.0 to 19.0 Add'l $	-	-	3,300,000	1.5%	3,300,000
State Apportionment (Tri Tech)	4,121,355	4,209,287	4,264,159	1.9%	54,872
State Apportionment (CTE 9-12)	4,821,704	5,142,521	5,240,919	2.4%	98,398
State Apportionment (CTE 7-8)	466,364	731,997	969,461	0.4%	237,464
State Apportionment (Running Start)	1,453,500	1,467,435	1,517,909	0.7%	50,474
State Apportionment (MCP)	1,351,250	1,637,998	1,928,500	0.9%	290,502
State Apportionment Special Ed	3,025,023	3,474,698	3,823,497	1.7%	348,799
Special Education	11,566,516	13,245,516	14,257,697	6.5%	1,012,181
Federal Special Education	3,006,681	3,129,752	3,242,942	1.5%	113,190
Learning Assistance Program	4,773,005	5,042,026	5,125,638	2.3%	83,612
Transitional Bilingual	2,374,921	2,616,854	2,962,223	1.3%	345,369
Transportation	5,250,000	5,500,000	5,500,000	2.5%	-
Early Childhood Education	1,627,482	1,627,482	2,096,666	1.0%	469,184
Federal Programs	6,900,844	6,933,199	7,150,686	3.2%	217,487
Food Service Local	1,509,919	1,528,726	1,428,307	0.6%	(100,419)
Food Service State	112,344	114,312	179,194	0.1%	64,882
Food Service Federal	5,562,172	6,126,637	6,757,428	3.1%	630,791
State National Board Funding	1,145,510	1,147,410	982,800	0.4%	(164,610)
Grant Contingency/Other State	3,730,000	2,000,000	1,100,875	0.5%	(899,125)
Other Grants & Revenues	2,461,004	2,439,614	2,827,147	1.3%	387,533
Total Revenue	$ 192,192,624	$ 205,612,748	$ 220,207,623	100%	$ 14,594,875

Kennewick School District
General Fund
Expenditure Budget Trend

Program	Budget 15/16	Budget 16/17	Proposed Budget 17/18	% Of 17/18 Budget	Change From Prior Year Budget
Basic Education	104,037,376	114,184,163	120,124,763	55.3%	5,940,600
Special Education	20,954,836	23,165,143	24,651,457	11.2%	1,486,314
Career & Technical Education	5,135,257	5,751,086	5,782,035	2.8%	30,949
Tri Tech	4,265,715	4,233,013	4,376,103	2.0%	143,090
Federal Title Programs	6,350,547	6,405,949	6,724,714	3.1%	318,765
Learning Assistance Program	4,501,136	4,779,171	4,938,946	2.3%	159,775
Transitional Bilingual	2,059,775	2,310,182	2,569,144	1.1%	258,962
State Special Purpose	2,151,322	2,202,077	2,169,800	1.1%	(32,277)
Early Childhood Ed. (ECEAP)	1,473,203	1,533,526	1,964,901	0.7%	431,375
Other Grants/Contingency	3,630,000	2,000,000	2,000,000	1.0%	-
Utilities (All Programs)	3,029,000	3,062,000	3,160,000	1.5%	98,000
Liability/Property Insurance All Programs	1,296,000	1,520,000	1,620,000	0.7%	100,000
Maintenance/Grounds/Custodial	10,352,525	11,330,744	11,651,657	5.5%	320,913
Data Processing	4,469,919	4,664,939	4,805,616	2.3%	140,677
Business Systems Support	100,000	100,000	100,000	0.0%	-
Administrative Support Services	3,354,590	3,487,962	3,632,466	1.7%	144,504
Warehouse & Printshop	1,036,570	1,033,142	1,078,387	0.5%	45,245
Food Service	7,229,302	7,851,525	8,408,477	3.8%	556,952
Transportation & Motor Pool	5,160,648	5,419,586	5,427,759	2.6%	8,173
Fuel	885,000	885,000	885,000	0.4%	-
Other Programs/Costs	719,903	743,466	836,398	0.4%	92,932
Total	$ 192,192,624	$ 206,662,674	$ 216,907,623	100.0%	$ 10,244,949

Kennewick School District

Capital Project Fund

Preliminary Budget 17/18

	Adopted Budget 16/17	Projected 16/17	Prelim Budget 17/18	Change From Prior Year Budget
Beginning Fund Balance	**$ 28,012,470**	**$ 66,075,953**	**$ 42,579,892**	**$ 14,567,422**
Revenue				
Investment Earnings	150,000	375,000	175,000	25,000
State Match Cascade/Lincoln/Eastgate/SageCrest	800,000	1,255,000	-	(800,000)
State Match D-Hills/Chinook/Westgate	46,700,000	20,100,000	1,500,000	(45,200,000)
K-3 Class Size Reduction Grant	12,500,000	-	36,750,000	24,250,000
Healthy Kids Grant-Playground Toys	-	41,000	-	-
Tri Tech Contributions - Other Districts	20,000	20,000	20,000	-
Tri-Tech State Project Funding	3,800,000	200,000	5,500,000	1,700,000
Total Revenues	**$ 63,970,000**	**$ 21,991,000**	**$ 43,945,000**	**$ (20,025,000)**
Expenditure				
Land/Property Acquisition	4,000,000	1,500,000	4,000,000	-
Sage Crest	750,000	1,400,000	100,000	(650,000)
Desert Hills MS @ Clodfelter	3,000,000	2,800,000	250,000	(2,750,000)
Chinook MS	8,000,000	10,250,000	250,000	(7,750,000)
Westgate Modernization	17,000,000	14,600,000	950,000	(16,050,000)
Desert Hills Demolition	-	650,000	-	-
Elementary #16 @ Clearwater Creek	4,500,000	3,500,000	20,500,000	16,000,000
Elementary #17 - Dual Language	-	2,750,000	16,250,000	16,250,000
Amistad Expansion	-	-	1,500,000	1,500,000
Kennewick High Design	-	-	3,000,000	3,000,000
MCP Desert Hills Project	-	250,000	6,000,000	6,000,000
DELTA	-	1,152,061	-	-
Lampson Turf	-	1,000,000	-	-
Summer 2016 Projects	2,400,000	1,550,000	-	(2,400,000)
Other Upgrades & Improvements	3,325,000	4,500,000	3,500,000	175,000
Summer 2017 Projects Paid 17/18	-	-	1,500,000	1,500,000
Other - Contingency	5,000,000	-	5,000,000	-
Information Tech Upgrades	200,000	200,000	500,000	300,000
Summer 2017 Portables	1,000,000	750,000	-	(1,000,000)
K-3 Class Size Reduction Grant	15,000,000	-	-	(15,000,000)
Maintenance Facility/Storage - Metaline	5,500,000	5,200,000	600,000	(4,900,000)
Tri-Tech Capital Maint. Projects	200,000	235,000	-	(200,000)
Tri Tech Projects	5,300,000	200,000	5,500,000	200,000
Total Expenditures	**$ 75,175,000**	**$ 52,487,061**	**$ 69,400,000**	**$ (5,775,000)**
Change In Fund Balance Prior To Transfers	**$ (11,205,000)**	**$ (30,496,061)**	**$ (25,455,000)**	
Transfer In From General Fund Tri Tech	**$ 500,000**	**$ 500,000**	**$ -**	**$ (500,000)**
Transfer In From General Fund	**$ 6,500,000**	**$ 6,500,000**	**$ 7,000,000**	**$ 500,000**
Ending Fund Balance	**$ 23,807,470**	**$ 42,579,892**	**$ 24,124,892**	**$ 317,422**

Other Upgrades/Improvements	
Playground	900,000
Fields/Tennis	300,000
Access Control	150,000
Bldg Automation	150,000
HVAC	350,000
Flooring	650,000
Roof	1,000,000
	$ 3,500,000

Associated Student Body (ASB) Fund

Preliminary Budget 17/18

	Adopted Budget 16/17	Projected 16/17	Preliminary Budget 17/18	Change From Prior Year Budget
Beginning Fund Balance	**$ 1,211,782**	**$ 1,320,508**	**$ 1,081,700**	**$ (130,082)**
Revenue				
General Student Body	$ 622,067	$ 480,000	$ 525,787	$ (96,280)
Athletics	438,971	390,000	452,736	13,765
Classes	70,270	50,000	52,320	(17,950)
Clubs	847,807	547,000	908,153	60,346
Private Monies	74,000	30,000	42,400	(31,600)
Total Revenues	**$ 2,053,115**	**$ 1,497,000**	**$ 1,981,396**	**$ (71,719)**
Expenditure				
General Student Body	509,050	400,000	389,143	(119,907)
Athletics	703,773	646,808	736,982	33,209
Classes	90,516	49,000	40,370	(50,146)
Clubs	880,615	600,000	940,712	60,097
Private Monies	72,368	40,000	44,400	(27,968)
Total Expenditures	**$ 2,256,322**	**$ 1,735,808**	**$ 2,151,607**	**$ (104,715)**
Change In Fund Balance	**$ (203,207)**	**$ (238,808)**	**$ (170,211)**	
Ending Fund Balance	**$ 1,008,575**	**$ 1,081,700**	**$ 911,489**	**$ (97,086)**

Debt Service Fund

Preliminary Budget 17/18

	Adopted Budget 16/17	Projected 16/17	Preliminary Budget 17/18	Change From Prior Year Budget
Beginning Fund Balance	**$ 8,432,923**	**$ 8,435,778**	**$ 4,973,221**	**$ (3,459,702)**
Revenue				
Local Taxes	$ 11,825,675	$ 11,825,000	$ 11,943,523	$ 117,848
Other Taxes (PILT)	-	-	-	-
Total Revenue	$ 11,825,675	$ 11,825,000	$ 11,943,523	$ 117,848
Expenditure				
Mature Bonds	10,020,000	10,020,000	6,780,000	(3,240,000)
Bond Interest	5,280,000	5,267,557	4,900,000	(380,000)
Total Expenditures	**$ 15,300,000**	**$ 15,287,557**	**$ 11,680,000**	**$ (3,620,000)**
Change In Fund Balance	**$ (3,474,325)**	**$ (3,462,557)**	**$ 263,523**	
Ending Fund Balance	**$ 4,958,598**	**$ 4,973,221**	**$ 5,236,744**	**$ 278,146**

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
16/17	2,020,000	500,000	7,500,000	10,020,000	256,300	1,354,000	3,657,257	5,267,557	15,287,557
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
2020 - 2028	-	34,935,000	55,985,000	90,920,000	-	5,692,400	22,579,263	28,271,663	119,191,663
	$ 6,615,000	$ 38,205,000	$ 78,610,000	$ 123,430,000	$ 455,000	$ 11,038,000	$ 35,633,416	$ 47,126,416	$ 170,556,416

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	1.54
2016	12,100,000	1.70
2017	11,850,000	1.61
2018 Est	12,275,000	1.63
2019 Est	12,750,000	1.65

Transportation Vehicle Fund

Preliminary Budget 17/18

	Adopted Budget 16/17	Projected 16/17	Preliminary Budget 17/18	Change From Prior Year Budget
Beginning Fund Balance	**$ 584,573**	**$ 584,587**	**$ 634,124**	**$ 49,551**
Revenue				
Depreciation Reimbursement	$ 560,000	$ 603,000	$ 580,000	$ 20,000
Interest Earnings	450	1,000	450	-
Total Revenues	560,450	604,000	580,450	20,000
Expenditure				
Bus Purchase (10 Paid For 15/16 10 To Pay 16/17)	1,300,000	1,274,463	1,300,000	-
Total Expenditures	**$ 1,300,000**	**$ 1,274,463**	**$ 1,300,000**	**$ -**
Change In Fund Balance Prior To Transfer In	**$ (739,550)**	**$ (670,463)**	**$ (719,550)**	
Transfer In From General Fund	**$ 720,000**	**$ 720,000**	**$ 650,000**	**$ (70,000)**
Ending Fund Balance	**$ 565,023**	**$ 634,124**	**$ 564,574**	**$ (449)**

Self-Insured Fund

Preliminary Budget 17/18

	Worker's Compensation			Dental		
	Adopted Budget 16/17	Projected 16/17	Preliminary Budget 17/18	Adopted Budget 16/17	Projected 16/17	Preliminary Budget 17/18
Beginning Fund Balance	**$ 2,486,578**	**$ 2,063,878**	**$ 2,441,378**	**855,267**	**788,604**	**798,604**
Revenue						
Revenue From Rates/Premiums	$ 1,600,000	$ 1,660,000	$ 1,660,000	$ 2,520,000	$ 2,460,000	$ 2,480,000
Total Budgeted Revenues	**$ 1,600,000**	**$ 1,660,000**	**$ 1,660,000**	**$ 2,520,000**	**$ 2,460,000**	**$ 2,480,000**
Expenditure						
Classified Wages & Benefits	90,000	91,000	92,500	-	-	-
Supplies/Training/Travel	20,000	20,000	20,000	-	-	-
Purchased Services						
Claims	1,100,000	650,000	1,100,000	2,240,000	2,240,000	2,290,000
Third Party Administrator Fees	54,000	54,000	55,500	180,000	180,000	190,000
Labor & Industry Quarterly Assessment	345,000	365,000	380,000	-	-	-
Medcor Call Center	12,500	12,500	12,500	-	-	-
Excess Insurance	65,000	66,000	70,000	-	-	-
Professional Services/Insurance Fees	10,000	24,000	10,000	-	-	-
Total Expenditures	**$ 1,696,500**	**$ 1,282,500**	**$ 1,740,500**	**$ 2,420,000**	**$ 2,420,000**	**$ 2,480,000**
Change In Fund Balance	**$ (96,500)**	**$ 377,500**	**$ (80,500)**	**$ 100,000**	**$ 40,000**	**$ -**
Projected Ending Fund Balance	**$ 2,390,078**	**$ 2,441,378**	**$ 2,360,878**	**$ 955,267**	**$ 828,604**	**$ 798,604**

Effective date of district moving to self-insured dental program: October 2004

Effective date of district moving to self-insurred workers' compensation program: October 2005

Self Insured Fund established September 1, 2007.

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

Future Challenges

- Opening Elementary #16 & #17 – August 2018
  - Building Staffing
  - Support staff (maintenance, grounds warehouse/IT/transportation)?
- McCleary/Changes To School District Funding Model
  - What will be included in the scope of basic education?
  - If scope is broad, then legislators can reduce levy and allocate more funding to school districts through a new funding model.
  - If scope is narrow, then legislators need to continue to allow adequate ability for districts to generate funding through levy local dollars.
- K-3 Class Size Grant
  - Project timelines/completion/Amistad.