KENNEWICK
SCHOOL DISTRICT

2019-20 Budget

Adopted
June 19, 2019

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Kennewick School District

2019-20

Budget Summary: All Funds

	General Fund	Associated Student Body	Capital Projects	Debt Service	Transportation Vehicle	Self-Insured Programs
Estimated Beginning Fund Balance	$ 30,168,258	$ 1,108,919	$ 23,993,255	$ 5,938,729	$ 224,252	$ 4,727,583
Budgeted Revenue	262,217,606	1,983,044	107,054,334	14,249,937	685,500	2,242,000
Budgeted Expenditures	266,503,318	2,102,294	126,375,000	14,865,000	1,200,000	3,838,268
Change In Fund Balance Prior To Transfers	(4,285,712)	(119,250)	(19,320,666)	(615,063)	(514,500)	(1,596,268)
Transfer (Out)/In To Capital	(2,500,000)	-	2,500,000	-	-	-
Transfer (Out)/In To Transportation	(400,000)	-	-	-	400,000	-
Change In Fund Balance	$ (7,185,712)	$ (119,250)	$ (16,820,666)	$ (615,063)	$ (114,500)	$(1,596,268)
Budgeted Ending Fund Balance	$ 22,982,546	$ 989,669	$ 7,172,589	$ 5,323,666	$ 109,752	$ 3,131,315

2019-20 Projected Enrollment

- 18/19 Student enrollment short of budget by 146.
- Student enrollment budgeted to increase from 18/19 projected by 166 FTE For 19/20.
  - **FTE 18/19 Projected:18,544 FTE 19/20 Budget: 18,710**

Student Enrollment Full Time Equivalent

Enrollment	18/19 Budget	18/19 Projected	Projected - Budget	19/20 Budget	Change From 18/19 Projected
Basic Education Elementary	7,186	7,130	(56)	7,028	(102)
All Day Kindergarten	1,365	1,340	(25)	1,365	25
Basic Education Middle School (includes CTE)	4,289	4,255	(34)	4,386	131
Basic Education High School	3,806	3,736	(70)	3,834	98
Delta High School (includes CTE)	152	152	-	152	-
Phoenix Project Based High School	55	51	(4)	55	4
Online Learning Program	40	25	(15)	40	15
Subtotal	16,893	16,689	(204)	16,860	171
FTE $'s Generated Are Restricted					
High School Career & Technical Ed	750	750	-	740	(10)
Tri-Tech Skill Center	465	463	(2)	465	2
Mid Columbia Partnership	292	280	(12)	285	5
CBC Academy	10	12	2	10	(2)
Running Start	280	350	70	350	-
Subtotal	1,797	1,855	58	1,850	(5)
Total Student FTE	18,690	18,544	(146)	18,710	166
Special Education Ages 0 - 21 Enrollment	2,320	2,400	80	2,420	20
Bilingual Headcount	2,875	2,720	(155)	2,720	-
Free & Reduced Meal % Used For Funding	59.03%			58.45%	

2019-20
Budgeted Revenue Changes

Revenue Source	Amount
Enrollment Increase Over Last Year Budget +20 FTE	$170,000
State Formula Allocation For Implicit Price Deflator (Wages)	1,818,171
State Formula Insurance & SEBB	2,940,267
State Formula Material & Supplies	395,512
State Funded Professional Development Day	425,387
Special Education State Funded	2,174,326
Property Taxes $17.95M to $12.75M	**(5,204,138)**
Levy Equalization $16.0M to $16.3M	300,000
Subtotal	$3,019,525
Learning Assistance Program (LAP)	256,362
State Bilingual	105,828
Running Start & ALE Programs	672,309
Career & Technical Education – Middle School	5,763
Career & Technical Education – High School	223,854
Tri Tech	164,510
Special Education Federal	(49,746)
Federal Programs	1,201,856
Early Childhood Education Assistance Program (ECEAP)	314,220
Transportation	975,000
Food Service Program	851,556
National Board Bonus	254,048
Other Local/State/Federal Funds	882,873
Total Budgeted Revenue Increase $253,339,648 to $262,217,606	**$8,877,958**

2019-20 Staffing

- **Staffing FTE For 19/20 As Compared to 18/19 Budget.**
  - Certificated: 1,312.37 to 1,301.40 (10.97) FTE
  - Classified: 823.27 to 792.62 (30.65) FTE

Kennewick School District Wages/Benefits/Staffing	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Actual	19/20	Change From 18/19
Wages & Benefits						
State Implicit Price Deflator Certificated	3.00%	1.80%	2.30%	1.90%	2.00%	0.10%
State Implicit Price Deflator Classified	3.00%	1.80%	2.30%	1.90%	2.00%	0.10%
Dept of Retirement Teachers Retirement System (TRS)	13.13%	13.13%	15.20%	15.41%	15.51%	0.10%
Dept of Retirement School Employees (SERS)	11.58%	11.58%	13.48%	13.58%	13.19%	-0.39%
State Health Insurance Allocation % Increase From Prior Yr	1.56%	0.00%	5.13%	8.20%		
State Health Insurance Allocation/ January 1, 2020 SEBB	$ 780.00	$ 780.00	$ 820.00	$ 843.97	$973/ $994 /$1,056	
Staffing (Budgeted)						
Budgeted Certified Staffing FTE (Full-Time Equivalent)	1,104.63	1,204.57	1,229.05	1,312.37	1,301.40	(10.97)
Budgeted Classified Staffing	685.45	726.71	749.37	823.27	792.62	(30.65)
Total Budgeted Staffing	1,790.08	1,931.28	1,978.42	2,135.64	2,094.02	(41.62)

2019-20 Staffing Changes

Certificated Staffing

Program	17/18 Budget	18/19 Budget	19/20 Budget	Change
Basic Education	878.60	917.42	906.81	(10.61)
Administration	69.31	82.90	82.00	(0.90)
Special Education	142.27	147.06	149.06	2.00
Career & Technical Education	45.62	46.42	47.09	0.67
Tri Tech	18.00	20.00	19.00	(1.00)
Federal Title Programs	31.99	36.49	30.09	(6.40)
Learning Assistance (LAP)	27.92	41.70	47.04	5.34
Bilingual	11.67	12.78	13.60	0.82
Other State Programs	3.67	7.60	6.71	(0.89)
Total Budgeted	**1,229.05**	**1,312.37**	**1,301.40**	**(10.97)**

Classified Staffing

Program	17/18 Budget	18/19 Budget	19/20 Budget	Change
Basic Education	182.92	194.79	174.91	(19.88)
Special Education	143.33	153.80	135.86	(17.94)
Career & Technical Education	4.45	4.97	4.61	(0.36)
Tri Tech	8.82	9.21	8.94	(0.27)
Federal Title Programs	26.79	25.42	26.64	1.22
Learning Assistance (LAP)	24.74	38.48	34.75	(3.73)
Bilingual	23.24	27.12	23.13	(3.99)
Other State Programs	2.12	2.17	2.07	(0.10)
Early Childhood Assist. Prog.	18.94	25.96	26.25	0.29
Food Service	59.05	62.26	63.25	0.99
Operations/M&O				
Superintendent Office	1.00	1.00	1.00	-
Public Information	4.00	4.13	3.56	(0.57)
Business Office/Payroll	14.69	14.94	14.69	(0.25)
Human Resources	7.99	8.50	8.41	(0.09)
Maint/Grounds/Cust./Wareh	139.16	150.51	148.26	(2.25)
IT Department	16.50	21.35	21.25	(0.10)
Community Education	1.31	1.23	1.21	(0.02)
Transportation	70.32	77.43	93.83	16.40
Total Budgeted	**749.37**	**823.27**	**792.62**	**(30.65)**

Reduction of ~25.0 FTE for 19/20 due to vacation hours eliminated from FTE computation.

2019-20 Staff Expenditure Increases & Decreases

Staffing	Amount
Middle School (4.0) FTE	(376,816)
High School (5.0) FTE	(478,298)
PAR Position 5.0 FTE to 4.0 (1.0)	(75,454)
Add Deputy Supt +1.0 +$215K/Reduce Elem Principal (1.0) ($150K)	55,000
Middle School Reduce Five 4.0 Hour Secretary Positions 20 hours	(179,906)
Health Room Paras Eliminate 3.0 Hours Each Elementary ~ 51 hours	(234,471)
Custodial Reduce 27.0 hours	(193,838)
Special Education +2.0 positions added in 18/19	209,204
Federal Programs Staffing Cost	(100,765)
Bus Attendants +48 hours added in 18/19	292,520
Transportation Specialist Added 1.0 FTE in 18/19	63,021
Early Child Program (ECEAP)+.11 Nurse/16.0 Hours Para Time	200,178
Nutrition Services +27.0 hours added in 18/19	151,457
Bargaining Cost From 18/19 Not Included In Wage & Benefit 18/19 Budget	4,300,000
Certificated/Classified Pools (basic ed +$637K/Federal Programs & Other +$584K	1,221,572
Other Staffing Costs Increases For 19/20 Wages & Benefits	13,163,504
Total Budgeted 19/20 Staffing Cost Increase *Costs listed above are general estimates from multiple sources*	**$18,016,908**

Kennewick School District Materials, Supplies, and Operating Costs (MSOC)	18/19 Budget	19/20 Proposed Budget	19/20 Proposed Change
Liability/Property Insurance	$1,795,000	$2,085,000	$290,000
Utility Costs	3,360,000	3,586,500	226,500
Fuel	885,000	885,000	0
Curriculum Adoption	1,532,500	1,032,500	(500,000)
Information Technology	3,729,000	3,129,000	(600,000)
Maint/Custodial/Fleet/Security	2,635,900	2,597,850	(38,050)
Grounds	974,000	965,500	(8,500)
Special Education	1,692,766	1,470,418	(222,348)
Communities In Schools	491,345	383,000	(108,345)
Security Resource Officers	380,000	350,000	(30,000)
Change To Other Basic Ed	8,377,779	7,460,846	(916,933)
Subtotal	25,853,290	23,945,614	(1,907,676)
Special Education Age 0-3	1,040,000	1,125,000	85,000
Running Start/CBC Academy Program	2,345,000	3,150,000	805,000
Career & Tech Education	2,171,708	1,704,392	(467,316)
Tri Tech	1,609,979	1,328,594	(281,385)
Federal Programs	1,690,391	1,857,648	167,257
Learning Assistance	1,625,093	445,247	(1,179,846)
Bilingual	497,602	276,765	(220,837)
Early Child Educ. Asst. Program (ECEAP)	740,500	565,672	(174,828)
Food Service	5,062,669	5,348,118	285,449
Grants/Other Revenue Offset/Contingency	3,205,266	2,291,210	(914,056)
Subtotal	19,988,208	18,092,646	(1,895,562)
Total District MSOC Budget	**$45,841,498**	**$42,038,260**	**($3,803,238)**

2019-20 Materials/Supplies & Operating Costs (MSOC) State Funded Compared to District Budget

MSOC Category	State Allocation
Regular Instruction	$21,498,785
Lab Science	933,321
Total State Allocation	$22,432,106
KSD Budgeted Basic Ed (Programs 01/02/97 less Running Start/CBC)	$20,862,116

Kennewick School District
General Fund
2019-20 Proposed Budget

Revenues	Adopted Budget 18/19	Projected 18/19	Proposed Budget 19/20	Change From 18/19 Budget
Property Taxes	$ 17,952,080	$ 18,343,940	$ 12,747,942	$ (5,204,138)
Other Local Revenue	2,476,983	3,064,483	3,173,523	696,540
State Revenue	211,664,177	212,257,420	222,714,863	11,050,686
Federal Revenue	20,154,412	19,129,412	22,053,010	1,898,598
Other Revenue & Grants	1,091,996	1,076,996	1,528,268	436,272
Total Revenue	**$ 253,339,648**	**$ 253,872,251**	**$ 262,217,606**	**$ 8,877,958**
Expenditures				
Certificated Salaries	107,685,987	112,444,820	117,737,648	10,051,661
Classified Salaries	38,161,247	36,969,166	40,056,790	1,895,543
Employee Benefits	60,600,916	59,926,111	66,670,620	6,069,704
Subtotal Salaries & Benefits	$ 206,448,150	$ 209,340,097	$ 224,465,058	$ 18,016,908
Materials/Supplies & Operating Costs (MSOC)	45,841,498	40,318,195	42,038,260	(3,803,238)
Total Expenditures	**$ 252,289,648**	**$ 249,658,292**	**$ 266,503,318**	**$ 14,213,670**
Change In Fund Balance	**1,050,000**	**4,213,959**	**(4,285,712)**	
Transfer To Transportation Fund	**(750,000)**	**(400,000)**	**(400,000)**	
Transfer To Capital Fund	**(10,000,000)**	**(7,500,000)**	**(2,500,000)**	
Change In Fund Balance After Transfers	**(9,700,000)**	**(3,686,041)**	**(7,185,712)**	
Beginning Fund Balance	**34,088,314**	**33,854,299**	**30,168,258**	
Ending Fund Balance	**$ 24,388,314**	**$ 30,168,258**	**$ 22,982,546**	

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

		Aug 31, 2018 Actual	Aug 31, 2019 Budget	Est Aug 31, 2019	Aug 31, 2020 Budget	Change In Fund Balance
Reserved For Inventory	Non Spendable	$ 688,969	$ 450,000	$ 650,000	$ 650,000	-
Tri Tech	Restricted	2,098,847	2,415,000	2,521,223	2,521,223	-
Building Budget Carryover	Assigned	1,085,000	1,170,000	1,185,000	1,185,000	-
Building Renovation Carryover	Assigned	300,000	50,000	-	-	-
CIRCLE (Building Curriculum Carryover)	Assigned	21,078	60,000	21,078	20,000	(1,078)
District Wide Curriculum Adoption Future Years	Assigned	2,000,000	2,000,000	-	-	-
Grant/Program Carryover (LAP/Math/Sci/CTE)	Restricted	1,671,841	345,835	843,512	800,240	(43,272)
Program Carryover (GLAD/MCP)	Assigned	50,000	50,000	50,000	50,000	-
Program Carryover (ECEAP)	Restricted	168,625	-	-	-	-
Equipment Replacement (Print Shop)	Assigned	-	30,000	-	-	-
Voluntary Employee Beneficiary Association (VEBA)	Committed	650,000	700,000	-	-	-
Transfer To Capital Projects Fund	Assigned	10,000,000	750,000	2,500,000	-	(2,500,000)
Transfer To Transportation Fund	Assigned	750,000	250,000	400,000	-	(400,000)
Other Assigned (Risk Mgt/Legislation)	Assigned	5,669,940	7,417,479	13,297,445	9,056,083	(4,241,362)
Subtotal		25,154,299	15,688,314	21,468,258	14,282,546	(7,185,712)
Minimum Fund Balance Policy	Unassigned	8,700,000	8,700,000	8,700,000	8,700,000	-
Ending Fund Balance		**$ 33,854,299**	**$ 24,388,314**	**$ 30,168,258**	**$ 22,982,546**	**$ (7,185,712)**

General Fund

Kennewick School District

General Fund

Revenue Budget Trend

Source	Budget 17/18 Extension	Budget 18/19	Proposed Budget 19/20	% Of 19/20 Budget	Change From Prior Yr Budget
Property Taxes	$ 25,059,310	$ 17,952,080	$ 12,747,942	4.9%	$ (5,204,138)
Levy Equalization	15,670,000	16,000,000	16,300,000	6.2%	300,000
State Apportionment	115,271,563	135,638,590	141,243,787	53.9%	5,605,197
State Apportionment (Tri Tech)	4,783,701	4,776,037	4,940,547	1.9%	164,510
State Apportionment (CTE 9-12)	6,245,802	6,475,517	6,699,371	2.6%	223,854
State Apportionment (CTE 7-8)	1,148,000	1,409,524	1,415,287	0.5%	5,763
State Apportionment (Running Start/ALE)	4,010,013	4,978,699	5,651,008	2.2%	672,309
Special Education	15,298,298	18,306,952	20,481,278	7.8%	2,174,326
Federal Special Education	3,242,942	3,533,607	3,483,861	1.3%	(49,746)
Learning Assistance Program	7,260,465	8,985,629	9,241,991	3.5%	256,362
Transitional Bilingual	3,509,426	3,972,692	4,078,520	1.6%	105,828
Transportation	5,500,000	6,175,000	7,150,000	2.7%	975,000
Early Childhood Education	2,096,666	2,222,506	2,536,726	1.0%	314,220
Federal Programs	7,150,686	7,823,084	9,024,940	3.4%	1,201,856
Food Service Local	1,428,307	1,298,483	1,320,023	0.5%	21,540
Food Service State	179,194	150,654	184,182	0.1%	33,528
Food Service Federal	6,757,428	7,597,721	8,394,209	3.2%	796,488
State National Board Funding	982,800	1,038,083	1,292,131	0.5%	254,048
Grant Contingency/Other State	1,100,875	1,000,000	1,000,000	0.4%	-
Other Grants & Revenues	3,062,147	4,004,790	5,031,803	1.9%	1,027,013
Total Revenue	$ 229,757,623	$ 253,339,648	$ 262,217,606	100%	$ 8,877,958

Kennewick School District

General Fund

Expenditure Budget Trend

Program	Budget 17/18 Extension	Budget 18/19	Proposed Budget 19/20	% Of 19/20 Budget	Change From Prior Year Budget
Basic Education	124,521,073	137,358,632	145,992,068	54.8%	8,633,436
Special Education	24,900,568	28,450,277	30,439,364	11.4%	1,989,087
Career & Technical Education	6,621,999	7,624,487	7,978,169	3.0%	353,682
Tri Tech	4,611,100	4,818,442	4,633,630	1.7%	(184,812)
Federal Title Programs	7,193,084	7,455,781	8,563,150	3.2%	1,107,369
Learning Assistance Program	6,392,095	8,851,952	9,014,854	3.4%	162,902
Transitional Bilingual	2,707,152	3,445,526	3,537,311	1.3%	91,785
State Special Purpose	2,450,416	2,663,552	2,945,635	1.1%	282,083
Early Childhood Ed. (ECEAP)	2,050,000	2,446,354	2,536,726	1.0%	90,372
Other Grants/Contingency	2,000,000	1,914,125	1,000,000	0.4%	(914,125)
Utilities (All Programs)	3,160,000	3,360,000	3,586,500	1.3%	226,500
Liability/Property Insurance All Programs	1,620,000	1,795,000	2,085,000	0.8%	290,000
Maintenance/Grounds/Custodial	12,293,983	14,125,344	13,734,574	5.2%	(390,770)
Data Processing	4,955,616	5,359,310	4,525,937	1.7%	(833,373)
Administrative Support Services	3,712,466	3,952,818	4,222,983	1.6%	270,165
Warehouse & Printshop	1,103,387	1,180,342	1,198,007	0.4%	17,665
Food Service	8,411,477	9,046,858	10,031,283	3.8%	984,425
Transportation & Motor Pool	5,557,759	6,354,337	8,403,031	3.2%	2,048,694
Fuel	885,000	885,000	885,000	0.3%	-
Other Programs/Costs	836,398	1,201,511	1,190,096	0.4%	(11,415)
Total Expenditure	$ 225,983,573	$ 252,289,648	$ 266,503,318	100.0%	$ 14,213,670

Kennewick School District
Capital Project Fund
Preliminary Budget 19/20

	Adopted Budget 18/19	Projected 18/19	Preliminary Budget 19/20
Beginning Fund Balance	$ 40,574,367	$ 35,943,609	$ 23,993,255
Revenue			
Investment Earnings	300,000	400,000	650,000
State Match D-Hills/Chinook/Westgate/KeHS/Amistad	150,000	150,000	13,500,000
K-3 Class Size Reduction Grant	14,900,000	15,164,312	-
Bond Sale	-	-	75,000,000
IT Network E-Rate Reimbursement	-	-	1,600,000
Technology Levy	2,162,800	2,162,800	3,954,000
Tri Tech Other & Small Capital Project Grant $1.5M	20,000	50,334	1,550,334
Tri Tech Core Project	10,400,000	-	10,800,000
Tri-Tech East Bldg State Project Funding	500,000	4,000,000	-
Total Revenues	$ 28,432,800	$ 21,927,446	$ 107,054,334
Expenditure			
Land/Property Acquisition	4,000,000	1,500,000	7,500,000
Sage Crest/D-Hills/Chinook/Westgate	-	150,000	-
Amon Creek $23.3M & Fuerza $21.8M	1,450,000	1,200,000	-
Amistad Phase I $15.97M	14,500,000	14,300,000	250,000
Amistad Phase II $17.0M	2,500,000	1,250,000	15,750,000
Kennewick High Project	5,000,000	4,730,000	60,000,000
Kamiakin/Southridge Bond Projects	500,000	100,000	7,000,000
MCP Desert Hills Project $7.5M	6,000,000	3,400,000	-
Legacy City Church Renovation $4.58M	3,500,000	3,950,000	250,000
Keewaydin ECEAP Addition $1.53M	1,250,000	1,260,000	-
Park Middle School Track $2.05M	1,250,000	1,425,000	-
Middle School Tracks HHH 18/19 & Highlands 19/20	2,200,000	750,000	2,500,000
Southridge Field Work $660K & Bus Loop $1.5M	1,250,000	1,000,000	1,250,000
Summer 2018 Asset Preservation/Paid In 18/19	1,325,000	1,350,000	-
Summer 2019 Asset Preservation Paid 19/20	-	-	2,225,000
Other Upgrades & Improvements	3,500,000	1,750,000	4,250,000
Other - Contingency	5,000,000	-	10,000,000
Information Tech Upgrades/Tech Levy	2,162,800	2,162,800	4,000,000
Tri Tech East Project $4.8M	500,000	350,000	-
Tri Tech Small Project Grant	-	-	1,500,000
Tri Tech Core Growth	10,400,000	750,000	9,900,000
Total Expenditures	$ 66,287,800	$ 41,377,800	$ 126,375,000
Change In Fund Balance Prior To Transfers	$ (37,855,000)	$ (19,450,354)	$ (19,320,666)
Transfer In From General Fund	$ 10,000,000	$ 7,500,000	$ 2,500,000
Ending Fund Balance	$ 12,719,367	$ 23,993,255	$ 7,172,589

Summer 2019 Asset Preservation	
Building Systems/HVAC	500,000
Roofing	200,000
Flooring (Southridge)	650,000
Playground (E-Gate/C-View)	800,000
Building Study & Survey	75,000
	$ 2,225,000

Other Upgrades/Improvements/Future APP	
Playgrounds - APP	800,000
Flooring - APP	500,000
Roofing - APP	1,000,000
Bldg Systems/HVAC - APP	500,000
Sage Crest Drainage	300,000
Paving	500,000
Facility Services Bldg	150,000
Other	500,000
	$ 4,250,000

Associated Student Body (ASB) Fund

Preliminary Budget 19/20

	Adopted Budget 18/19	Projected 18/19	Preliminary 19/20 Budget	Change From Prior Year Budget
Beginning Fund Balance	**$ 1,117,283**	**$ 1,238,919**	**$ 1,108,919**	**$ (8,364)**
Revenue				
General Student Body	$ 514,937	$ 585,000	$ 678,335	$ 163,398
Athletics	476,497	335,000	504,267	27,770
Classes	54,950	45,000	42,100	(12,850)
Clubs	736,160	550,000	733,442	(2,718)
Private Monies	36,000	30,000	24,900	(11,100)
Total Revenues	**$ 1,818,544**	**$ 1,545,000**	**$ 1,983,044**	**$ 164,500**
Expenditure				
General Student Body	397,802	425,000	512,233	114,431
Athletics	718,737	615,000	771,576	52,839
Classes	46,810	35,000	44,150	(2,660)
Clubs	788,438	570,000	743,989	(44,449)
Private Monies	36,000	30,000	30,346	(5,654)
Total Expenditures	**$ 1,987,787**	**$ 1,675,000**	**$ 2,102,294**	**$ 114,507**
Change In Fund Balance	**$ (169,243)**	**$ (130,000)**	**$ (119,250)**	
Ending Fund Balance	**$ 948,040**	**$ 1,108,919**	**$ 989,669**	

Debt Service Fund

Preliminary Budget 19/20

	Adopted Budget 18/19	Projected 18/19	Prelminary 19/20 Budget	Change From Prior Year Budget
Beginning Fund Balance	**$ 5,548,184**	**$ 5,450,761**	**$ 5,938,729**	**$ 574,963**
Revenue				
Local Taxes	$ 12,452,851	$ 12,450,000	$ 14,249,937	$ 1,797,086
Other Taxes (PILT) Use in 20/21 & 21/22	-	-	-	-
Total Revenue	$ 12,452,851	$ 12,450,000	$ 14,249,937	$ 1,797,086
Expenditure				
Mature Bonds	7,420,000	7,420,000	8,290,000	870,000
Bond Interest	4,575,000	4,542,032	6,575,000	2,000,000
Total Expenditures	**$ 11,995,000**	**$ 11,962,032**	**$ 14,865,000**	**$ 2,870,000**
Change In Fund Balance	**$ 457,851**	**$ 487,968**	**$ (615,063)**	
Ending Fund Balance	**$ 6,006,035**	**$ 5,938,729**	**$ 5,323,666**	

Kennewick School District

Debt Service Retirement Schedule

School Year	Principal 2009 Issue	Principal 2016 Refunding	Principal 2015 Issue	Principal 2019 Issue	Total Principal Outstanding	Interest 2009 Issue	Interest 2016 Refunding	Interest 2015 Issue	Interest 2019 Issue	Total Interest	Total Debt Service
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	2,399,893	6,575,000	14,865,000
20/21	-	2,965,000	5,970,000	-	8,935,000	-	1,164,075	2,594,256	3,145,463	6,903,794	15,838,794
21/22	-	3,205,000	6,440,000	-	9,645,000		1,009,825	2,284,006	4,580,513	7,874,344	17,519,344
21-41	-	28,765,000	43,575,000	108,160,000	180,500,000	-	3,518,500	17,701,001	90,805,555	112,025,056	292,525,056
	$ 2,395,000	$ 37,705,000	$ 66,530,000	$ 108,160,000	$ 214,790,000	$ 47,900	$ 8,335,000	$ 28,605,902	$ 100,931,424	$ 137,920,226	$ 352,710,226

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	1.58
2019	12,865,000	1.52
2020 Est	15,700,000	1.81
2021 Est	16,100,000	1.81

Transportation Vehicle Fund

Preliminary Budget 19/20

	Adopted Budget 18/19	Projected 18/19	Preliminary Budget 19/20	Change From Prior Year Budget
Beginning Fund Balance	**$ 87,040**	**$ 135,504**	**$ 224,252**	**$ 137,212**
Revenue				
Depreciation Reimbursement	$ 550,000	$ 740,498	$ 680,000	$ 130,000
Interest Earnings	500	3,250	5,500	5,000
Total Revenues	550,500	743,748	685,500	135,000
Expenditure				
Bus Purchase (8 For Summer 2019)	1,300,000	1,055,000	-	(1,300,000)
Bus Purchase (7 - 9 For Summer 2020)	-	-	1,200,000	1,200,000
Total Expenditures	**$ 1,300,000**	**$ 1,055,000**	**$ 1,200,000**	**$ (100,000)**
Change In Fund Balance Prior To Transfer In	**$ (749,500)**	**$ (311,252)**	**$ (514,500)**	
Transfer In From General Fund	**$ 750,000**	**$ 400,000**	**$ 400,000**	**$ (350,000)**
Ending Fund Balance	**$ 87,540**	**$ 224,252**	**$ 109,752**	

Self-Insured Fund

Preliminary Budget 19/20

Dental Plan Changes July 1, 2019
- Class II Basic Services 90% to 100%
- Class III Major Services 70% to 100%
- Annual Maximum $2,000 to $3,000

	Worker's Compensation			Dental			Unemployment		
	Adopted Budget 18/19	Projected 18/19	Preliminary Budget 19/20	Adopted Budget 18/19	Projected 18/19	Preliminary Budget 19/20	Adopted Budget 18/19	Projected 18/19	Preliminary Budget 19/20
Beginning Fund Balance	$ 3,740,154	3,189,904	3,180,492	$ 992,403	$ 871,018	$ 893,768	$ 455,748	$ 503,323	$ 653,323
Revenue									
Revenue From Rates/Premiums	$ 1,200,000	$ 1,250,000	$ 1,250,000	$ 2,600,000	$ 2,655,000	$ 892,000	$ 56,000	$ 200,000	$ 100,000
Total Budgeted Revenues	$ 1,200,000	$ 1,250,000	$ 1,250,000	$ 2,600,000	$ 2,655,000	$ 892,000	$ 56,000	$ 200,000	$ 100,000
Expenditure									
Claims	600,000	550,000	600,000	2,550,000	2,440,000	1,000,000	50,000	50,000	150,000
Contingency	500,000	-	500,000	-	-	715,768	50,000	-	50,000
Third Party Administrator Fees	58,000	60,000	62,500	190,000	192,250	70,000	-	-	-
Total Expenditures	$ 1,791,500	$ 1,259,412	$ 1,852,500	$ 2,740,000	$ 2,632,250	$ 1,785,768	$ 100,000	$ 50,000	$ 200,000
Change In Fund Balance	$ (591,500)	$ (9,412)	$ (602,500)	$ (140,000)	$ 22,750	$ (893,768)	$ (44,000)	$ 150,000	$ (100,000)
Projected Ending Fund Balance	$ 3,148,654	$ 3,180,492	$ 2,577,992	$ 852,403	$ 893,768	$ -	$ 411,748	$ 653,323	$ 553,323

Kennewick School District
Four Year Budget Projections
General Fund

Projected Enrollment	*18,710*	*18,897*	*19,086*	*19,277*
Enrollment Increase	*166*	*187*	*189*	*191*
	Proposed Budget 19/20	**Projected 20-21**	**Projected 21-22**	**Projected 22-23**
Revenues				
Property Taxes	$ 12,747,942	$ 13,207,860	$ 13,507,860	$ 13,834,170
Other Local Revenue	3,173,523	2,848,523	2,853,500	2,858,500
State Revenue	222,714,863	229,244,975	235,669,812	242,150,465
Federal Revenue	22,053,010	22,281,214	22,518,179	22,760,540
Other Revenue & Grants	1,528,268	1,539,936	1,539,936	1,539,936
Total Revenue	**$ 262,217,606**	**$ 269,122,508**	**$ 276,089,287**	**$ 283,143,611**
Expenditures				
Certificated Salaries	117,737,648	121,019,777	125,657,871	130,405,107
Classified Salaries	40,056,790	41,258,494	42,496,249	43,771,136
Employee Benefits	66,670,620	67,783,071	68,928,895	70,109,094
Subtotal Salaries & Benefits	$ 224,465,058	$ 230,061,342	$ 237,083,015	$ 244,285,337
Supplies & Materials	13,337,537	12,837,537	12,837,537	12,837,537
Purchased/Contractual Services	27,238,030	26,758,030	26,828,030	26,898,030
Travel	1,057,093	1,057,093	1,057,093	1,057,093
Capital Outlay	405,600	405,600	405,600	405,600
Materials/Supplies & Operating Costs (MSOC)	42,038,260	41,058,260	41,128,260	41,198,260
Total Expenditures	**$ 266,503,318**	**$ 271,119,602**	**$ 278,211,275**	**$ 285,483,597**
Change In Fund Balance	**(4,285,712)**	**(1,997,094)**	**(2,121,988)**	**(2,339,986)**
Transfer To Transportation Fund	**(400,000)**	-	-	-
Transfer To Capital Fund	**(2,500,000)**	-	-	-
Change In Fund Balance After Transfers	**(7,185,712)**	**(1,997,094)**	**(2,121,988)**	**(2,339,986)**
Beginning Fund Balance	**30,168,258**	**22,982,546**	**20,985,452**	**18,863,464**
Ending Fund Balance	**$ 22,982,546**	**$ 20,985,452**	**$ 18,863,464**	**$ 16,523,478**

Kennewick School District
Four Year Budget Projections

Associated Student Body Fund

Revenues	Proposed Budget 19/20	Projected 20-21	Projected 21-22	Projected 22-23
Revenues	$ 1,983,044	$ 1,950,000	$ 1,950,000	$ 1,950,000
Expenditures	2,102,294	1,950,000	1,950,000	1,950,000
Change In Fund Balance	$ (119,250)	$ -	$ -	$ -
Beginning Fund Balance	1,108,919	989,669	989,669	989,669
Ending Fund Balance	**$ 989,669**	**$ 989,669**	**$ 989,669**	**$ 989,669**

Capital Projects

Revenues	Proposed Budget 19/20	Projected 20-21	Projected 21-22	Projected 22-23
Revenues	$ 107,054,334	$ 113,110,000	$ 7,550,000	$ 4,560,000
Expenditures	126,375,000	79,500,000	21,050,000	29,000,000
Change In Fund Balance	$ (19,320,666)	$ 33,610,000	$ (13,500,000)	$ (24,440,000)
Beginning Fund Balance	23,993,255	7,172,589	40,782,589	27,282,589
Transfer In From General Fund	2,500,000	-	-	-
Ending Fund Balance	**$ 7,172,589**	**$ 40,782,589**	**$ 27,282,589**	**$ 2,842,589**

Debt Service

Revenues	Proposed Budget 19/20	Projected 20-21	Projected 21-22	Projected 22-23
Revenues	$ 14,249,937	$ 17,235,730	$ 16,195,955	$ 15,982,020
Interest	6,575,000	6,903,794	7,874,344	8,947,584
Bond Maturity	8,290,000	8,935,000	9,645,000	7,110,000
Expenditures	14,865,000	15,838,794	17,519,344	16,057,584
Change In Fund Balance	$ (615,063)	$ 1,396,936	$ (1,323,389)	$ (75,564)
Beginning Fund Balance	5,938,729	5,323,666	6,720,602	5,397,213
Ending Fund Balance	**$ 5,323,666**	**$ 6,720,602**	**$ 5,397,213**	**$ 5,321,649**

Transportation Vehicle

Revenues	Proposed Budget 19/20	Projected 20-21	Projected 21-22	Projected 22-23
Revenues	$ 685,500	$ 680,000	$ 670,000	$ 640,000
Expenditures (8-10 buses 19/20, 6-7 per yr >19/20)	1,200,000	650,000	780,000	650,000
Change In Fund Balance	$ (514,500)	$ 30,000	$ (110,000)	$ (10,000)
Beginning Fund Balance	224,252	109,752	139,752	29,752
Transfer In From General Fund	400,000	-	-	-
Ending Fund Balance	**$ 109,752**	**$ 139,752**	**$ 29,752**	**$ 19,752**

Future Challenges & Projects

- School Employees Benefit Board (SEBB) Implementation
  - Effective January 2020 all school district employees are enrolled in state SEBB Plan.
  - 20/21 state funding and district cost.
- Bond 1st Sale September 2019: $70M – $85M
- Kennewick High At Fruitland
- Amistad +700 students
- Facility Projects
  - Amistad Phase II Complete Summer 2019
  - Complete Horse Heaven Hills Track Complete Summer 2019
  - Complete Highlands Track Complete Summer 2020
  - Kennewick High Complete Summer 2021
  - Kamiakin & Southridge Complete Summer 2021
- 20/21 Budget Planning/State Funding/District $1.50 Levy
- Cabinet Staff Changes
- Separate Accounting of Levy Funded Expenditures For 2019-20
- District Technology – One to One Initiative