

CERTIFICATION

As Secretary to the Board of Directors of Kennewick School District School District No. 017 of Benton County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

- (a) established the total appropriation expenditure amount for each fund for the fiscal year; and
- (b) the budget for each fund represents the budget as adopted by the Board of Directors; and
- (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or
- (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
- (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
- (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2019 through August 31, 2020.

ESD Superintendent or Designee

Date

OSPI Representative

Date

Lock and Print Date: 07/10/2019

BUDGET

FISCAL YEAR

2019-2020

FORM F-195

SCHOOL DISTRICT NAME & NO. KENNEWICK #17 COUNTY NAME & NO. BENTON #03

KENNEWICK SCHOOL DISTRICT NO. 17
1000 West 4th Ave
KENNEWICK, WASHINGTON - - BENTON COUNTY

YEAR ENDING AUGUST 31, 2019

BOARD OF DIRECTORS

<u>NAME</u>		<u>TERM EXPIRES</u>
Dawn Adams	President	2021
Heather Kintzley	Vice President	2021
Ben Messinger		2019
Ron Mabry		2019
Brian Brooks		2019

ADMINISTRATION

Dave Bond	Superintendent of Schools Secretary of the Board
Chuck Lybeck	Associate Superintendent
Doug Christensen	Assistant Superintendent, Human Resources
Vic Roberts	Executive Director, Business Operations

Kennewick School District No.017

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	262,217,606	1,983,044	14,249,937	109,554,334	1,085,500
Total Appropriation (Expenditures)	266,503,318	2,102,294	14,865,000	126,375,000	1,200,000
Other Financing Uses--Transfers Out (G.L. 536)	2,900,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-7,185,712	-119,250	-615,063	-16,820,666	-114,500
Beginning Total Fund Balance	30,168,258	1,108,919	5,938,729	23,993,255	224,252
Ending Total Fund Balance	22,982,546	989,669	5,323,666	7,172,589	109,752
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	14,850,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	1,800,000	0	0	0	0
Net excess levy amount for 2020 collection after rollback	13,050,000	XXXX	15,700,000	4,000,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Kennewick School District No.017

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	18,628.23		18,690.00		18,710.00	
FTE Certificated Employees	1,209.198		1,312.246		1,301.395	
FTE Classified Employees	691.227		823.790		792.615	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	230,578,009		253,339,648		262,217,606	
Total Expenditures	223,237,973		252,289,648		266,503,318	
Total Beginning Fund Balance	36,014,264		34,088,314		30,168,258	
Total Ending Fund Balance	33,854,299		24,388,314		22,982,546	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	123,596,827	55.37	138,772,757	55.01	146,142,068	54.84
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	24,908,308	11.16	28,450,277	11.28	30,439,364	11.42
Vocational Instruction	6,692,980	3.00	7,701,279	3.05	8,065,880	3.03
Skill Center Instruction	4,143,861	1.86	4,940,650	1.96	4,753,919	1.78
Compensatory Education	18,435,305	8.26	21,868,282	8.67	23,495,735	8.82
Other Instructional Programs	2,741,439	1.23	4,811,357	1.91	2,375,473	0.89
Community Services	329,808	0.15	320,056	0.13	2,837,200	1.06
Support Services	42,389,445	18.99	45,424,990	18.01	48,393,679	18.16
Total - Program Groups	223,237,973	100.00	252,289,648	100.00	266,503,318	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	127,117,905	56.94	151,117,868	59.90	161,759,897	60.70
Teaching Support	34,487,043	15.45	35,554,157	14.09	36,332,394	13.63
Other Supportive Activities	36,866,860	16.51	39,367,975	15.60	40,378,054	15.15
Building Administration	14,198,791	6.36	14,966,346	5.93	16,096,361	6.04
Central Administration	10,567,374	4.73	11,283,302	4.47	11,936,612	4.48
Total - Activity Groups	223,237,973	100.00	252,289,648	100.00	266,503,318	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	97,481,638	43.67	107,684,761	42.68	117,737,648	44.18
Classified Salaries	32,862,944	14.72	38,161,247	15.13	40,056,790	15.03

Kennewick School District No.017

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
Employee Benefits and Payroll Taxes	52,989,105	23.74	60,600,916	24.02	66,670,620	25.02
Supplies, Instructional Resources and Noncapitalized Items	15,429,520	6.91	17,147,520	6.80	13,472,537	5.06
Purchased Services	23,096,978	10.35	26,957,866	10.69	27,103,030	10.17
Travel	778,504	0.35	1,281,738	0.51	1,057,093	0.40
Capital Outlay	599,284	0.27	455,600	0.18	405,600	0.15
Total - Objects	223,237,973	100.00	252,289,648	100.00	266,503,318	100.00

Kennewick School District No.017

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2017-2018	Budget 2/ 2018-2019	Budget 3/ 2019-2020
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,410.39	1,365.00	1,365.00
2. Grade 1	1,393.97	1,451.00	1,365.00
3. Grade 2	1,362.12	1,404.00	1,448.00
4. Grade 3	1,461.44	1,395.00	1,392.00
5. Grade 4	1,436.14	1,475.00	1,358.00
6. Grade 5	1,479.40	1,461.00	1,465.00
7. Grade 6	1,420.28	1,488.00	1,456.00
8. Grade 7	1,342.81	1,436.00	1,507.00
9. Grade 8	1,342.57	1,365.00	1,425.00
10. Grade 9	1,414.90	1,369.00	1,359.00
11. Grade 10	1,314.88	1,331.00	1,376.00
12. Grade 11 (excluding Running Start)	1,265.33	1,298.00	1,250.00
13. Grade 12 (excluding Running Start)	1,369.35	1,240.00	1,269.00
14. SUBTOTAL	18,013.58	18,078.00	18,035.00
15. Running Start	281.34	280.00	350.00
16. Dropout Reengagement Enrollment	5.00	0.00	0.00
17. ALE Enrollment	328.31	332.00	325.00
18. TOTAL K-12	18,628.23	18,690.00	18,710.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1,209.198	1,312.246	1,301.395
2. General Fund FTE Classified Employees /4	691.227	823.790	792.615

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Kennewick School District No.017

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	25,361,570	17,952,080	12,747,942
2000 Local Nontax Support	3,080,711	2,476,983	3,173,523
3000 State, General Purpose	146,434,448	169,278,367	176,250,000
4000 State, Special Purpose	36,849,114	42,385,810	46,464,863
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	18,181,626	20,329,412	22,228,010
7000 Revenues from Other School Districts	318,571	420,000	893,332
8000 Revenues from Other Entities	351,970	496,996	459,936
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	230,578,009	253,339,648	262,217,606
EXPENDITURES			
00 Regular Instruction	123,596,827	138,772,757	146,142,068
10 Federal Stimulus	0	0	0
20 Special Education Instruction	24,908,308	28,450,277	30,439,364
30 Vocational Education Instruction	6,692,980	7,701,279	8,065,880
40 Skill Center Instruction	4,143,861	4,940,650	4,753,919
50 and 60 Compensatory Education Instruction	18,435,305	21,868,282	23,495,735
70 Other Instructional Programs	2,741,439	4,811,357	2,375,473
80 Community Services	329,808	320,056	2,837,200
90 Support Services	42,389,445	45,424,990	48,393,679
B. TOTAL EXPENDITURES	223,237,973	252,289,648	266,503,318
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	9,500,000	10,750,000	2,900,000
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-2,159,965	-9,700,000	-7,185,712
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,905,523	1,955,835	843,512
G.L.825 Restricted for Skill Center	0	2,415,000	2,521,223
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Kennewick School District No.017

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	390,564	450,000	650,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	1,290,757	700,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	6,695,153	5,717,479	13,297,445
G.L.884 Assigned to Other Capital Projects	9,050,000	10,750,000	2,900,000
G.L.888 Assigned to Other Purposes	5,753,129	3,400,000	1,256,078
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy		8,700,000	8,700,000
F. TOTAL BEGINNING FUND BALANCE	36,014,264	34,088,314	30,168,258
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	1,840,466	345,835	800,240
G.L.825 Restricted for Skill Center	2,098,847	2,415,000	2,521,223
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	688,969	450,000	650,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	650,000	700,000	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	5,532,940	7,697,479	9,056,083
G.L.884 Assigned to Other Capital Projects	10,750,000	750,000	0
G.L.888 Assigned to Other Purposes	3,593,078	3,330,000	1,255,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	8,700,000	8,700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	33,854,299	24,388,314	22,982,546

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Kennewick School District No.017

SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	25,361,570	17,952,080	12,747,942
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	25,361,570	17,952,080	12,747,942
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	229,273	225,000	225,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	34,075	35,000	35,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	21,900	0	20,000
2186 Community School Tuition and Fees	46,401	50,000	50,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	29,084	2,500	2,500
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	52,589	40,000	30,000
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	58,583	25,000	30,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,199,583	1,298,483	1,320,023
2300 Investment Earnings	642,169	300,000	650,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	130,593	50,000	100,000
2600 Fines and Damages	31,209	20,000	20,000
2700 Rentals and Leases	144,279	80,000	85,000
2800 Insurance Recoveries	988	1,000	1,000
2900 Local Support Nontax, Unassigned	418,102	200,000	455,000
2910 E-Rate	41,885	150,000	150,000
2000 TOTAL LOCAL SUPPORT NONTAX	3,080,711	2,476,983	3,173,523
STATE, GENERAL PURPOSE			
3100 Apportionment	126,673,938	148,017,040	154,350,000

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
3121 Special Education--General Apportionment	4,082,254	4,711,327	5,050,000
3300 Local Effort Assistance	15,678,256	16,000,000	16,300,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	550,000	550,000
3000 TOTAL STATE, GENERAL PURPOSE	146,434,448	169,278,367	176,250,000
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	14,559,288	17,213,698	19,299,493
4122 Special Ed-Infants and Toddlers-State	952,590	1,093,254	1,181,785
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	7,260,581	8,985,629	9,241,991
4156 State Institutions, Centers, and Homes, Delinquent	617,268	479,583	526,361
4158 Special and Pilot Programs	1,392,511	1,602,454	1,695,855
4159 Institutions-Juveniles in Adult Jails	18,830	0	13,007
4165 Transitional Bilingual	3,441,176	3,972,692	4,078,520
4174 Highly Capable	422,309	490,340	506,943
4188 Childcare	0	0	0
4198 School Food Services	144,948	150,654	184,182
4199 Transportation--Operations	5,757,649	6,175,000	7,150,000
4300 Other State Agencies, Unassigned	2,281,963	2,222,506	2,536,726
4321 Special Education--Other State Agencies	0	0	50,000
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	36,849,114	42,385,810	46,464,863
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	1,000,000	1,000,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	3,413,031	3,533,607	3,483,861
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	109,285	114,924	114,924
6146 Skill Center	71,954	69,529	69,529
6151 Disadvantaged ESEA Disadvantaged, Fed	4,619,244	4,549,470	5,479,788
6152 School Improve, Fed Other Title Grants under ESEA, Fed	852,450	1,143,731	1,231,948
6153 Migrant ESEA Migrant, Federal	1,064,796	1,376,990	1,519,588
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	437,668	568,440	609,163
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	523,063	600,000	490,000
6189 Other Community Services	140,797	165,000	135,778
6198 School Food Services	6,249,526	6,333,569	7,252,549
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	85,132	175,000	175,000
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	148,643	200,000	150,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	466,038	499,152	515,882
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,181,626	20,329,412	22,228,010
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	271,056	360,000	842,595
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	25,355	30,000	25,000
7145 Skill Center	22,160	30,000	25,737
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	318,571	420,000	893,332
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	118,117	159,496	122,436
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	20,703	87,500	87,500
8500 Nonfederal, ESD	213,150	250,000	250,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	351,970	496,996	459,936
OTHER FINANCING SOURCES			

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	230,578,009	253,339,648	262,217,606

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REGULAR INSTRUCTION			
01 Basic Education	123,097,236	138,253,090	145,716,448
02 Alternative Learning Experience	499,592	519,667	425,620
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	123,596,827	138,772,757	146,142,068
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	20,743,948	23,950,236	25,932,559
22 Special Education, Infants and Toddlers, State	861,817	1,040,000	1,125,000
24 Special Education, Supplemental, Federal	3,288,897	3,441,714	3,363,450
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	13,646	18,327	18,355
20 TOTAL SPECIAL EDUCATION INSTRUCTION	24,908,308	28,450,277	30,439,364
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	5,539,124	6,167,159	6,515,353
34 Middle School Career and Technical Education, State	1,012,712	1,342,404	1,347,892
38 Vocational, Federal	105,305	114,924	114,924
39 Vocational, Other Categorical	35,839	76,792	87,711
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	6,692,980	7,701,279	8,065,880
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	4,074,527	4,871,121	4,684,390
46 Skill Center, Federal	69,334	69,529	69,529
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	4,143,861	4,940,650	4,753,919
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	4,450,997	4,433,030	5,296,509
52 Other Title Grants under ESEA-Federal	821,402	1,121,560	1,202,355
53 Migrant ESEA Migrant, Federal	1,026,012	1,343,897	1,467,067
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	6,712,834	8,851,952	9,014,854
56 State Institutions, Centers and Homes, Delinquent	590,205	479,583	526,361

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,398,806	1,622,454	1,841,052
59 Institutions - Juveniles in Adult Jails	21,253	12,986	13,007
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	429,086	557,294	597,219
65 Transitional Bilingual, State	2,984,709	3,445,526	3,537,311
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	18,435,305	21,868,282	23,495,735
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	46,904	74,337	74,445
74 Highly Capable	406,131	490,340	506,943
75 Professional Development, State	54,104	58,189	58,272
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	2,234,300	4,188,491	1,735,813
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,741,439	4,811,357	2,375,473
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	160,143	191,500	187,932
88 Child Care	0	0	2,536,512
89 Other Community Services	169,665	128,556	112,756
80 TOTAL COMMUNITY SERVICES	329,808	320,056	2,837,200
SUPPORT SERVICES			
97 District-wide Support	27,885,084	29,487,053	29,357,591
98 School Food Services	8,288,514	8,918,302	9,918,527
99 Pupil Transportation	6,215,847	7,019,635	9,117,561
90 TOTAL SUPPORT SERVICES	42,389,445	45,424,990	48,393,679
TOTAL PROGRAM EXPENDITURES	223,237,973	252,289,648	266,503,318

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	145,716,448	191,115		87,224,011	9,289,262	37,600,640	4,510,892	6,724,680	175,848	0
02 ALE	425,620	0		270,485	35,305	115,499	4,331	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	146,142,068	191,115		87,494,496	9,324,567	37,716,139	4,515,223	6,724,680	175,848	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	25,932,559	0		12,042,238	5,275,712	8,201,899	124,610	258,100	30,000	0
22 Sp Ed, I&T, St	1,125,000	0		0	0	0	0	1,125,000	0	0
24 Sp Ed, Sup, Fed	3,363,450	0		816,510	740,243	748,989	271,008	775,700	11,000	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	18,355	0		13,000	500	3,105	250	0	1,500	0
TOTAL SPECIAL EDUCATION INSTRUCTION	30,439,364	0		12,871,748	6,016,455	8,953,993	395,868	2,158,800	42,500	0
31 Voc, Basic, St	6,515,353	10,350		3,626,221	201,563	1,464,181	883,088	302,000	14,950	13,000
34 MidSchCar/Tec	1,347,892	2,000		698,487	35,806	283,018	278,331	14,650	10,600	25,000
38 Voc, Fed	114,924	4,000		16,000	0	1,224	38,000	33,000	22,700	0
39 Voc, Other	87,711	0		2,500	20,412	12,076	49,623	1,700	1,400	0

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL VOCATIONAL EDUCATION INSTRUCTION	8,065,880	16,350		4,343,208	257,781	1,760,499	1,249,042	351,350	49,650	38,000
45 Skil Cnt, Bas, St	4,684,390	0	0	1,884,633	418,048	914,644	571,665	830,150	39,250	26,000
46 Skill Cntr, Fed	69,529	7,000	0	0	0	0	17,429	33,500	11,600	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	4,753,919	7,000	0	1,884,633	418,048	914,644	589,094	863,650	50,850	26,000
51 ESEA Disadvantaged, Federal	5,296,509	30,500		2,140,642	1,071,500	1,427,001	320,074	205,592	101,200	0
52 Other Title Grants under ESEA -Federal	1,202,355	1,000	0	333,116	59,452	91,433	68,460	345,388	303,506	0
53 ESEA Migrant, Federal	1,467,067	0		655,169	162,614	350,312	222,372	50,600	26,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	9,014,854	35,500		4,122,377	1,537,888	2,598,347	192,218	476,191	52,333	0
56 St In, Ctr/Hm, D	526,361	0		269,847	66,862	142,078	34,474	9,100	4,000	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,841,052	0		1,105,807	0	256,958	219,500	196,237	34,450	28,100
59 I-JAJ	13,007	0		10,000	0	2,307	500	0	200	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	597,219	0		320,115	0	94,148	42,000	104,000	36,956	0
65 Tran Biling, St	3,537,311	0		1,198,491	939,956	1,122,099	193,765	56,000	27,000	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	23,495,735	67,000	0	10,155,564	3,838,272	6,084,683	1,293,363	1,443,108	585,645	28,100
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	74,445	0		44,514	14,098	13,233	1,650	950	0	0
74 Highly Capable	506,943	0		261,835	17,793	112,342	109,743	4,480	750	0
75 Prof Dev, State	58,272	0		39,000	0	8,995	9,277	0	1,000	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,735,813	0		100,450	0	35,664	870,113	708,986	20,600	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,375,473	0		445,799	31,891	170,234	990,783	714,416	22,350	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	187,932	0		0	105,317	45,515	3,750	32,350	1,000	0
88 Child Care	2,536,512	25,000		5,352	1,235,698	729,790	192,172	308,000	25,500	15,000
89 Othr Comm Srv	112,756	0	0	0	32,444	6,894	49,560	23,608	250	0
TOTAL COMMUNITY SERVICES	2,837,200	25,000	0	5,352	1,373,459	782,199	245,482	363,958	26,750	15,000
97 Distwide Suppt	29,357,591	128,300	-157,300	536,848	11,102,924	5,312,569	2,528,450	9,528,800	100,500	276,500
98 Schl Food Serv	9,918,527	29,000	0	0	2,777,021	1,866,806	581,882	4,648,818	0	15,000
99 Pupil Transp	9,117,561	0	-306,465	0	4,916,372	3,108,854	1,083,350	305,450	3,000	7,000

Kennewick School District No.017

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
TOTAL SUPPORT SERVICES	48,393,679	157,300	-463,765	536,848	18,796,317	10,288,229	4,193,682	14,483,068	103,500	298,500
OBJECT TOTALS	266,503,318	463,765	-463,765	117,737,648	40,056,790	66,670,620	13,472,537	27,103,030	1,057,093	405,600

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
(0) Debit Transfers	590,713	XXXXX	464,616	XXXXX	463,765	XXXXX
(1) Credit Transfers	-590,713	XXXXX	-464,616	XXXXX	-463,765	XXXXX
(2) Certificated Salaries	97,481,638	43.67	107,684,761	42.68	117,737,648	44.18
(3) Classified Salaries	32,862,944	14.72	38,161,247	15.13	40,056,790	15.03
(4) Employee Benefits and Payroll Taxes	52,989,105	23.74	60,600,916	24.02	66,670,620	25.02
(5) Supplies and Materials	15,429,520	6.91	17,147,520	6.80	13,472,537	5.06
(7) Purchased Services	23,096,978	10.35	26,957,866	10.69	27,103,030	10.17
(8) Travel	778,504	0.35	1,281,738	0.51	1,057,093	0.40
(9) Capital Outlay	599,284	0.27	455,600	0.18	405,600	0.15
TOTAL EXPENDITURES	223,237,973	100.00	252,289,648	100.00	266,503,318	100.00

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	123,960,550	55.53	147,660,371	58.53	157,967,727	59.27
28 Extracur	3,157,354	1.41	3,457,497	1.37	3,792,170	1.42
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	127,117,905	56.94	151,117,868	59.90	161,759,897	60.70
TEACHING SUPPORT						
22 Lrn Resrc	4,281,567	1.92	4,579,097	1.82	5,258,432	1.97
24 Guid/Coun	7,240,966	3.24	8,441,412	3.35	6,832,729	2.56
25 Pupil M/S	2,546,310	1.14	3,071,988	1.22	3,566,810	1.34
26 Health	6,062,698	2.72	6,741,480	2.67	7,698,998	2.89
31 InstProDev	6,208,619	2.78	8,064,128	3.20	9,549,370	3.58
32 Inst Tech	3,795,239	1.70	860,833	0.34	496,755	0.19
33 Curriculum	861,817	0.39	3,384,899	1.34	2,040,395	0.77
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	888,905	0.33
TOTAL TEACHING SUPPORT	34,487,043	15.45	35,554,157	14.09	36,332,394	13.63
OTHER SUPPORT ACTIVITIES						
42 Food	3,425,337	1.53	3,797,419	1.51	3,958,763	1.49
44 Operation	4,114,133	1.84	4,381,124	1.74	5,078,597	1.91
49 Transfers	-2,986	0.00	0	0.00	0	0.00
52 Operation	4,804,807	2.15	5,546,665	2.20	6,121,233	2.30
53 Maintnce	819,691	0.37	710,726	0.28	731,119	0.27
56 Insurance	116,935	0.05	130,000	0.05	162,500	0.06
59 Transfers	-375,135	-0.17	-307,316	-0.12	-306,465	-0.11
62 Grnd Mnt	2,306,906	1.03	2,321,023	0.92	2,278,107	0.85
63 Oper Bldg	5,421,119	2.43	6,446,480	2.56	6,052,788	2.27
64 Maintnce	5,617,868	2.52	4,793,238	1.90	4,775,597	1.79
65 Utilities	3,026,751	1.36	3,360,000	1.33	3,586,500	1.35
67 Bldg Secu	160,469	0.07	120,000	0.05	95,000	0.04
68 Insurance	1,623,912	0.73	1,665,000	0.66	1,922,500	0.72
72 Info Sys	4,447,324	1.99	4,859,310	1.93	4,375,937	1.64
73 Printing	382,172	0.17	432,548	0.17	454,252	0.17
74 Warehouse	611,436	0.27	719,515	0.29	713,659	0.27
75 Mtr Pool	323,279	0.14	349,702	0.14	332,970	0.12
83 Interest	0	0.00	6,500	0.00	6,500	0.00

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2017-2018	(2) % of Total	(3) Budget 2018-2019	(4) % of Total	(5) Budget 2019-2020	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	42,843	0.02	36,041	0.01	38,497	0.01
TOTAL OTHER SUPPORT ACTIVITIES	36,866,860	16.51	39,367,975	15.60	40,378,054	15.15
UNIT ADMINISTRATION						
23 Princ Off	14,198,791	6.36	14,966,346	5.93	16,096,361	6.04
TOTAL UNIT ADMINISTRATION	14,198,791	6.36	14,966,346	5.93	16,096,361	6.04
CENTRAL ADMINISTRATION						
11 Bd of Dir	228,528	0.10	288,000	0.11	287,500	0.11
12 Supt Off	398,300	0.18	403,338	0.16	631,335	0.24
13 Busns Off	1,556,681	0.70	1,835,514	0.73	1,824,535	0.68
14 HR	965,647	0.43	975,323	0.39	1,023,010	0.38
15 Pbhc Rltn	485,550	0.22	444,143	0.18	450,103	0.17
21 Supv Inst	4,793,716	2.15	4,973,845	1.97	5,100,599	1.91
41 Supervisn	842,138	0.38	846,857	0.34	970,994	0.36
51 Supervisn	645,581	0.29	673,659	0.27	742,511	0.28
61 Supv Bldg	651,233	0.29	842,623	0.33	906,025	0.34
TOTAL CENTRAL ADMINISTRATION	10,567,374	4.73	11,283,302	4.47	11,936,612	4.48
TOTAL EXPENDITURES	223,237,973	100.00	252,289,648	100.00	266,503,318	100.00

Kennewick School District No. 017

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	1,069.270	82.16	300.642	37.93
28 Extracurricular	0.000	0.00	1.731	0.22
TOTAL TEACHING ACTIVITIES	1,069.270	82.16	302.373	38.15
TEACHING SUPPORT				
22 Learning Resources	27.400	2.11	16.072	2.03
24 Guidance and Counseling	49.150	3.78	5.417	0.68
25 Pupil Management and Safety	0.000	0.00	43.314	5.46
26 Health/Related Services	58.600	4.50	8.644	1.09
31 InstProDev	13.100	1.01	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.846	0.11
33 Curriculum	0.700	0.05	0.306	0.04
34 Professional Learning - State	0.000	0.00	0.000	0.00
TOTAL TEACHING SUPPORT	148.950	11.45	74.599	9.41
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	60.099	7.58
52 Operations	XXXXX	XXXXX	58.908	7.43
53 Maintenance	XXXXX	XXXXX	5.000	0.63
62 Grounds--Maintenance	XXXXX	XXXXX	16.700	2.11
63 Operation of Buildings	XXXXX	XXXXX	77.338	9.76
64 Maintenance	XXXXX	XXXXX	35.400	4.47
72 Information Systems	0.000	0.00	21.250	2.68
73 Printing	0.000	0.00	3.000	0.38
74 Warehousing and Distribution	0.000	0.00	7.955	1.00
75 Motor Pool	0.000	0.00	2.000	0.25
91 Public Activities	XXXXX	XXXXX	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	287.650	36.29
UNIT ADMINISTRATION				
23 Principal's Office	66.000	5.07	55.121	6.95
TOTAL UNIT ADMINISTRATION	66.000	5.07	55.121	6.95
CENTRAL ADMINISTRATION				
12 Superintendent's Office	2.000	0.15	1.000	0.13

Kennewick School District No. 017

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
13 Business Office	0.000	0.00	14.688	1.85
14 Human Resources	0.875	0.07	8.407	1.06
15 Public Relations	0.000	0.00	3.562	0.45
21 Supervision - Instruction	14.300	1.10	26.436	3.34
41 Supervision - Nutrition Services	0.000	0.00	2.846	0.36
51 Supervision - Transportation	0.000	0.00	7.933	1.00
61 Supervision - Building	0.000	0.00	8.000	1.01
TOTAL CENTRAL ADMINISTRATION	17.175	1.32	72.872	9.19
TOTAL FTE STAFF	1,301.395	100.00	792.615	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Kennewick School District No.017

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES			
100 General Student Body	544,376	514,937	678,335
200 Athletics	487,108	476,497	504,267
300 Classes	48,434	54,950	42,100
400 Clubs	600,929	736,160	733,442
600 Private Moneys	27,921	36,000	24,900
A. TOTAL REVENUES	1,708,767	1,818,544	1,983,044
EXPENDITURES			
100 General Student Body	407,740	397,802	512,233
200 Athletics	622,685	718,737	771,576
300 Classes	46,615	46,810	44,150
400 Clubs	554,046	788,438	743,989
600 Private Moneys	24,183	36,000	30,346
B. TOTAL EXPENDITURES	1,655,269	1,987,787	2,102,294
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	53,498	-169,243	-119,250
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,238,919	1,117,283	1,108,919
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,238,919	1,117,283	1,108,919
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	948,040	989,669
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	XXXXX	0	0
G.L.890 Unassigned Fund Balance	1,292,417	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,292,417	948,040	989,669

Kennewick School District No.017

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	12,051,482	12,452,851	14,249,937
2000 Local Nontax Support	0	0	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	12,051,482	12,452,851	14,249,937
EXPENDITURES			
Matured Bond Expenditures	6,780,000	7,420,000	8,290,000
Interest on Bonds	4,870,056	4,575,000	6,575,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	11,650,056	11,995,000	14,865,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	401,426	457,851	-615,063
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,048,241	5,548,184	5,938,729
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,048,241	5,548,184	5,938,729
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,449,667	0	5,323,666
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	6,006,035	0

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,449,667	6,006,035	5,323,666

Kennewick School District No.017

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Taxes	12,051,482	12,452,851	14,249,937
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	12,051,482	12,452,851	14,249,937
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	0	0	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,051,482	12,452,851	14,249,937

Kennewick School District No.017
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	2,162,800	3,954,000
2000 Local Nontax Support	643,749	300,000	2,250,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	36,746,046	25,950,000	25,800,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	60,133	20,000	50,334
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	7,000,000	10,000,000	77,500,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	44,449,927	38,432,800	109,554,334
EXPENDITURES			
10 Sites	2,457,739	4,000,000	7,500,000
20 Buildings	51,701,827	59,325,000	109,000,000
30 Equipment	1,841,119	2,962,800	9,875,000
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	56,000,685	66,287,800	126,375,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-11,550,758	-27,855,000	-16,820,666
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,086,324	700,000	306,910
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items		0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	37,767,872	26,264,196	12,765,157

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	8,640,171	13,010,171	10,921,188
G.L.890 Unassigned Fund Balance	8,646,531	0	0
F. TOTAL BEGINNING FUND BALANCE	47,494,367	39,974,367	23,993,255
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,365,068	720,000	107,244
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	5,550,000
G.L.862 Committed from Levy Proceeds	0	0	-46,000
G.L.863 Restricted from State Proceeds	25,932,009	3,039,196	165,157
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	8,646,531	8,360,171	1,396,188
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	35,943,608	12,119,367	7,172,589

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Kennewick School District No.017

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
LOCAL TAXES			
1100 Local Property Tax	0	2,162,800	3,954,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	0	2,162,800	3,954,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	609,750	300,000	650,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	33,999	0	0
2910 E-Rate	0	0	1,600,000
2000 TOTAL LOCAL NONTAX SUPPORT	643,749	300,000	2,250,000
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	36,746,046	25,950,000	25,800,000
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	36,746,046	25,950,000	25,800,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Kennewick School District No.017

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	60,133	20,000	50,334
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	60,133	20,000	50,334
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	75,000,000
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	7,000,000	10,000,000	0
9901 Transfers (local resources)	XXXXX	XXXXX	2,500,000
9000 TOTAL OTHER FINANCING SOURCES	7,000,000	10,000,000	77,500,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	44,449,927	38,432,800	109,554,334

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	7,838	500	5,500
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	612,919	550,000	680,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	XXXXX	XXXXX	400,000
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	620,758	550,500	685,500
B. 9900 TRANSFERS IN (from the General Fund)	2,500,000	750,000	0

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	3,120,758	1,300,500	1,085,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	3,620,198	1,300,000	1,200,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	3,620,198	1,300,000	1,200,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-499,440	500	-114,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	634,945	87,040	224,252
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	634,945	87,040	224,252
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	135,504	87,540	109,752
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2017-2018	(2) Budget 2018-2019	(3) Budget 2019-2020
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	135,504	87,540	109,752

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

4/ Amount on Line J must be equal to or greater than all restricted fund balances.

Kennewick School District No.017

F-195F

ENROLLMENT AND STAFF COUNTS

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,365.00	1,379.00	1,392.00	1,406.00
2. Grade 1	1,365.00	1,379.00	1,392.00	1,406.00
3. Grade 2	1,448.00	1,462.00	1,477.00	1,492.00
4. Grade 3	1,392.00	1,406.00	1,420.00	1,434.00
5. Grade 4	1,358.00	1,372.00	1,395.00	1,399.00
6. Grade 5	1,465.00	1,480.00	1,494.00	1,509.00
7. Grade 6	1,456.00	1,471.00	1,485.00	1,500.00
8. Grade 7	1,507.00	1,522.00	1,537.00	1,553.00
9. Grade 8	1,425.00	1,439.00	1,454.00	1,468.00
10. Grade 9	1,359.00	1,381.00	1,394.00	1,408.00
11. Grade 10	1,376.00	1,396.00	1,410.00	1,424.00
12. Grade 11 (excluding Running Start)	1,250.00	1,267.00	1,280.00	1,293.00
13. Grade 12 (excluding Running Start)	1,269.00	1,293.00	1,306.00	1,319.00
14. SUBTOTAL	18,035.00	18,247.00	18,436.00	18,611.00
15. Running Start	350.00	350.00	350.00	350.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00	0.00
17. ALE Enrollment	325.00	295.00	295.00	295.00
18. TOTAL K-12	18,710.00	18,892.00	19,081.00	19,256.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	1,301.395	1,311.000	1,321.000	1,331.000
2. General Fund FTE Classified Employees /4	792.615	797.000	901.000	805.000

Kennewick School District No.017

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	12,747,942	13,207,860	13,507,860	13,834,170
2000 Local Nontax Support	3,173,523	2,848,523	2,853,500	2,858,500
3000 State, General Purpose	176,250,000	181,636,873	186,884,628	192,168,382
4000 State, Special Purpose	46,464,863	47,608,102	48,785,184	49,982,083
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	22,228,010	22,508,650	22,745,615	22,987,976
7000 Revenues from Other School Districts	893,332	905,000	905,000	905,000
8000 Revenues from Other Entities	459,936	407,500	407,500	407,500
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	262,217,606	269,122,508	276,089,287	283,143,611
EXPENDITURES				
00 Regular Instruction	146,142,068	148,499,214	153,263,975	158,139,579
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	30,439,364	31,139,172	31,859,974	32,602,400
30 Vocational Education Instruction	8,065,880	8,236,347	8,411,927	8,592,775
40 Skill Center Instruction	4,753,919	4,839,233	4,927,107	5,017,617
50 and 60 Compensatory Education Instruction	23,495,735	24,014,207	24,548,232	25,098,279
70 Other Instructional Programs	2,375,473	2,392,949	2,411,171	2,429,939
80 Community Services	2,837,200	2,888,507	2,941,133	2,995,337
90 Support Services	48,393,679	49,109,973	49,847,755	50,607,671
B. TOTAL EXPENDITURES	266,503,318	271,119,602	278,211,274	285,483,597
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	2,900,000	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-7,185,712	-1,997,094	-2,121,987	-2,339,986
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	843,512	800,240	800,240	800,240
G.L.825 Restricted for Skill Center	2,521,223	2,521,223	2,021,223	1,900,000

Kennewick School District No.017

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	650,000	650,000	650,000	650,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	13,297,445	9,056,083	7,258,989	5,558,225
G.L.884 Assigned to Other Capital Projects	2,900,000	0	0	0
G.L.888 Assigned to Other Purposes	1,256,078	1,255,000	1,555,000	1,255,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	8,700,000	8,700,000	8,700,000
F. TOTAL BEGINNING FUND BALANCE	30,168,258	22,982,546	20,985,452	18,863,465
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	800,240	800,240	800,240	800,240
G.L.825 Restricted for Skill Center	2,521,223	2,021,223	1,900,000	1,900,000
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0	0
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	650,000	650,000	650,000	650,000
G.L.845 Restricted for Self-Insurance	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0	0
G.L.875 Assigned to Contingencies	9,056,083	7,258,989	5,558,225	3,418,238
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	1,255,000	1,555,000	1,255,000	1,055,000
G.L.890 Unassigned Fund Balance	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	8,700,000	8,700,000	8,700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	22,982,546	20,985,452	18,863,465	16,523,479

1/G.L. 536 is an account that is used to summarize actions for other financing uses transfers out.

2/G.L. 535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS3 for detail of estimated outstanding nonvoted bond detail information.

Kennewick School District No.017

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES				
100 General Student Body	678,335	675,000	675,000	675,000
200 Athletics	504,267	500,000	500,000	500,000
300 Classes	42,100	30,000	30,000	30,000
400 Clubs	733,442	725,000	725,000	725,000
600 Private Moneys	24,900	20,000	20,000	20,000
A. TOTAL REVENUES	1,983,044	1,950,000	1,950,000	1,950,000
EXPENDITURES				
100 General Student Body	512,233	675,000	675,000	675,000
200 Athletics	771,576	500,000	500,000	500,000
300 Classes	44,150	30,000	30,000	30,000
400 Clubs	743,989	725,000	725,000	725,000
600 Private Moneys	30,346	20,000	20,000	2,000
B. TOTAL EXPENDITURES	2,102,294	1,950,000	1,950,000	1,932,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-119,250	0	0	18,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,108,919	989,669	989,669	989,669
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
D. TOTAL BEGINNING FUND BALANCE	1,108,919	989,669	989,669	989,669
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	989,669	989,669	989,669	989,669
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	989,669	989,669	989,669	1,007,669

Kennewick School District No.017

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	14,249,937	17,235,730	16,195,955	15,982,020
2000 Local Nontax Support	0	0	0	0
3000 State, General Purpose	0	0	0	0
5000 Federal, General Purpose	0	0	0	0
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	14,249,937	17,235,730	16,195,955	15,982,020
EXPENDITURES				
Matured Bond Expenditures	8,290,000	8,935,000	9,645,000	7,110,000
Interest on Bonds	6,575,000	6,903,794	7,874,344	8,947,584
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	0	0	0
B. TOTAL EXPENDITURES	14,865,000	15,838,794	17,519,344	16,057,584
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-615,063	1,396,936	-1,323,389	-75,564
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,938,729	5,323,666	6,720,602	5,397,213
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	5,938,729	5,323,666	6,720,602	5,397,213
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	5,323,666	5,323,666	6,720,602	5,397,213
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF DEBT SERVICE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	5,323,666	6,720,602	5,397,213	5,321,649

1/ G.L. 536 is an account that is used to summarize actions for other financing uses-transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Kennewick School District No.017

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	3,954,000	4,000,000	4,000,000	4,000,000
2000 Local Nontax Support	2,250,000	800,000	740,000	500,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	25,800,000	58,250,000	2,750,000	0
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	50,334	60,000	60,000	60,000
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	77,500,000	50,000,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	109,554,334	113,110,000	7,550,000	4,560,000
EXPENDITURES				
10 Sites	7,500,000	12,000,000	1,000,000	1,000,000
20 Buildings	109,000,000	63,000,000	15,550,000	24,000,000
30 Equipment	9,875,000	4,000,000	4,000,000	4,000,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	500,000	500,000	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	126,375,000	79,500,000	21,050,000	29,000,000
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	0	0	0	0
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-16,820,666	33,610,000	-13,500,000	-24,440,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	306,910	0	0	0
G.L.830 Restricted for Debt Service	0	107,244	1,400,000	1,400,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.861 Restricted from Bond Proceeds	0	5,550,000	0	0
G.L.862 Committed from Levy Proceeds	0	-46,000	0	0
G.L.863 Restricted from State Proceeds	12,765,157	165,157	33,032,589	19,532,589
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	10,921,188	1,396,188	6,350,000	6,350,000
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	23,993,255	7,172,589	40,782,589	27,282,589
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	107,244	1,400,000	1,400,000	1,400,000
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.861 Restricted from Bond Proceeds	5,550,000	0	0	0
G.L.862 Committed from Levy Proceeds	-46,000	0	0	0
G.L.863 Restricted from State Proceeds	165,157	33,032,589	19,532,589	92,589
G.L.864 Restricted from Federal Proceeds	0	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	1,396,188	6,350,000	6,350,000	1,350,000
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,172,589	40,782,589	27,282,589	2,842,589

Kennewick School District No.017

F-195F

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
----------------------	-----------------------	-----------------------	-----------------------

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

Kennewick School District No.017

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1100 Local Property Tax	0	0	0	0
1300 Sale of Tax Title Property	0	0	0	0
1400 Local in lieu of Taxes	0	0	0	0
1500 Timber Excise Tax	0	0	0	0
1600 County-Administered Forests	0	0	0	0
1900 Other Local Taxes	0	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0	0
2300 Investment Earnings	5,500	0	0	0
2500 Gifts and Donations	0	0	0	0
2600 Fines and Damages	0	0	0	0
2700 Rentals and Leases	0	0	0	0
2800 Insurance Recoveries	0	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0	0
3600 State Forests	0	0	0	0
4100 Special Purpose-Unassigned	0	0	0	0
4300 Other State Agencies-Unassigned	0	0	0	0
4499 Transportation Reimbursement Depreciation	680,000	680,000	670,000	640,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0	0
5400 Federal in lieu of Taxes	0	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0	0
6200 Direct Special Purpose Grants	0	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0	0
8100 Governmental Entities	0	0	0	0
8500 NonFederal ESD	0	0	0	0
9100 Sale of Bonds	0	0	0	0
9300 Sale of Equipment	0	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
9500 Long-Term Financing	0	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)				
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,085,500	680,000	670,000	640,000
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,200,000	650,000	780,000	650,000
34 Transportation Equipmpent Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0	0
91 Principal - formerly Act 84	0	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0	0
93 Arbitrage Rebate	0	0	0	0
D. TOTAL EXPENDITURES	1,200,000	650,000	780,000	650,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-114,500	30,000	-110,000	-10,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	224,252	109,752	139,752	29,752
G.L.830 Restricted for Debt Service	0	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL BEGINNING FUND BALANCE	224,252	109,752	139,752	29,752
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	109,752	139,752	29,752	19,752
G.L.830 Restricted for Debt Service	0	0	0	0

Kennewick School District No.017

F-195F

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2019-2020 Current	2020-2021 Forecast	2021-2022 Forecast	2022-2023 Forecast
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	109,752	139,752	29,752	19,752

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.

Comments:

4 year budget input