

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

6-17-2020
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, 2020 through August 31, 2021.


ESD Superintendent or Designee

08/26/2020
Date


OSPI Representative

8-31-2020
Date

Lock and Print Date: 06/26/2020

RECEIVED

AUG 31 2020

School Apportionment and Financial Services

BUDGET

FISCAL YEAR

2020-2021

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, 2020

BOARD OF DIRECTORS

<u>NAME</u>		<u>TERM EXPIRES</u>
Dawn Adams	President	2021
Heather Kintzley	Vice President	2021
Michael Connors		2023
Ron Mabry		2023
Diane Sundvik		2023

ADMINISTRATION

Traci Pierce	Superintendent of Schools Secretary of the Board
Doug Christensen	Associate 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	272,161,419	1,949,419	17,516,835	63,604,000	730,500
Total Appropriation (Expenditures)	277,131,237	2,104,981	16,685,000	92,269,000	800,000
Other Financing Uses--Transfers Out (G.L. 536)	0	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	-4,969,818	-155,562	831,835	-28,665,000	-69,500
Beginning Total Fund Balance	33,841,823	1,670,811	6,012,781	29,954,168	158,169
Ending Total Fund Balance	28,872,005	1,515,249	6,844,616	1,289,168	88,669
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	16,500,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	16,500,000	XXXX	16,250,000	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 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	18,623.28		18,710.00		18,734.00	
FTE Certificated Employees	1,286.228		1,301.395		1,307.985	
FTE Classified Employees	742.708		792.615		812.066	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	254,510,494		262,217,606		272,161,419	
Total Expenditures	248,603,048		266,503,318		277,131,237	
Total Beginning Fund Balance	33,854,299		30,168,258		33,841,823	
Total Ending Fund Balance	31,861,744		22,982,546		28,872,005	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	138,705,080	55.79	146,142,068	54.84	152,269,782	54.95
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	27,489,591	11.06	30,439,364	11.42	31,119,211	11.23
Vocational Instruction	7,994,415	3.22	8,065,880	3.03	8,781,188	3.17
Skill Center Instruction	4,497,846	1.81	4,753,919	1.78	4,927,783	1.78
Compensatory Education	21,632,662	8.70	23,495,735	8.82	24,081,584	8.69
Other Instructional Programs	3,027,267	1.22	2,375,473	0.89	2,669,860	0.96
Community Services	323,975	0.13	2,837,200	1.06	2,838,089	1.02
Support Services	44,932,213	18.07	48,393,679	18.16	50,443,740	18.20
Total - Program Groups	248,603,048	100.00	266,503,318	100.00	277,131,237	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	146,864,579	59.08	161,759,897	60.70	167,876,746	60.58
Teaching Support	36,026,846	14.49	36,332,394	13.63	37,933,156	13.69
Other Supportive Activities	37,954,342	15.27	40,378,054	15.15	42,273,263	15.25
Building Administration	15,500,513	6.24	16,096,361	6.04	16,635,068	6.00
Central Administration	11,421,264	4.59	11,936,612	4.48	12,413,004	4.48
Total - Activity Groups	248,603,048	100.00	266,503,318	100.00	277,131,237	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	111,908,584	45.01	117,737,648	44.18	125,061,496	45.13
Classified Salaries	36,909,776	14.85	40,056,790	15.03	42,654,731	15.39

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GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
Employee Benefits and Payroll Taxes	59,433,771	23.91	66,670,620	25.02	69,494,783	25.08
Supplies, Instructional Resources and Noncapitalized Items	12,916,174	5.20	13,472,537	5.06	12,553,623	4.53
Purchased Services	25,272,692	10.17	27,103,030	10.17	25,988,574	9.38
Travel	845,295	0.34	1,057,093	0.40	845,144	0.30
Capital Outlay	1,316,757	0.53	405,600	0.15	532,886	0.19
Total - Objects	248,603,048	100.00	266,503,318	100.00	277,131,237	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2018-2019	Budget 2/ 2019-2020	Budget 3/ 2020-2021
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	1,344.79	1,365.00	1,350.00
2. Grade 1	1,454.51	1,365.00	1,389.00
3. Grade 2	1,399.70	1,448.00	1,369.00
4. Grade 3	1,356.44	1,392.00	1,449.00
5. Grade 4	1,458.80	1,358.00	1,436.00
6. Grade 5	1,457.31	1,465.00	1,382.00
7. Grade 6	1,487.52	1,456.00	1,475.00
8. Grade 7	1,422.24	1,507.00	1,448.00
9. Grade 8	1,343.78	1,425.00	1,514.00
10. Grade 9	1,428.26	1,359.00	1,448.00
11. Grade 10	1,325.67	1,376.00	1,328.00
12. Grade 11 (excluding Running Start)	1,242.18	1,250.00	1,230.00
13. Grade 12 (excluding Running Start)	1,228.36	1,269.00	1,147.00
14. SUBTOTAL	17,949.56	18,035.00	17,965.00
15. Running Start	346.30	350.00	370.00
16. Dropout Reengagement Enrollment	16.70	0.00	45.00
17. ALE Enrollment	310.72	325.00	354.00
18. TOTAL K-12	18,623.28	18,710.00	18,734.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	1,286.228	1,301.395	1,307.985
2. General Fund FTE Classified Employees /4	742.708	792.615	812.066

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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	18,797,874	12,747,942	15,571,380
2000 Local Nontax Support	3,417,325	3,173,523	3,122,466
3000 State, General Purpose	167,935,764	176,250,000	180,036,417
4000 State, Special Purpose	44,420,768	46,464,863	48,603,314
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	18,585,052	22,228,010	23,109,981
7000 Revenues from Other School Districts	983,969	893,332	1,320,008
8000 Revenues from Other Entities	369,742	459,936	397,853
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	254,510,494	262,217,606	272,161,419
EXPENDITURES			
00 Regular Instruction	138,705,080	146,142,068	152,269,782
10 Federal Stimulus	0	0	0
20 Special Education Instruction	27,489,591	30,439,364	31,119,211
30 Vocational Education Instruction	7,994,415	8,065,880	8,781,188
40 Skill Center Instruction	4,497,846	4,753,919	4,927,783
50 and 60 Compensatory Education Instruction	21,632,662	23,495,735	24,081,584
70 Other Instructional Programs	3,027,267	2,375,473	2,669,860
80 Community Services	323,975	2,837,200	2,838,089
90 Support Services	44,932,213	48,393,679	50,443,740
B. TOTAL EXPENDITURES	248,603,048	266,503,318	277,131,237
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	7,900,000	2,900,000	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)	-1,992,555	-7,185,712	-4,969,818
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	1,840,466	843,512	1,545,240
G.L.825 Restricted for Skill Center	0	2,521,223	3,127,906
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	688,969	650,000	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	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	5,532,940	13,297,445	17,158,677
G.L.884 Assigned to Other Capital Projects	10,750,000	2,900,000	0
G.L.888 Assigned to Other Purposes	3,593,078	1,256,078	1,660,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy		8,700,000	9,700,000
F. TOTAL BEGINNING FUND BALANCE	33,854,299	30,168,258	33,841,823
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	996,418	800,240	1,395,240
G.L.825 Restricted for Skill Center	2,368,878	2,521,223	3,127,906
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	458,094	650,000	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	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	15,216,618	9,056,083	12,663,859
G.L.884 Assigned to Other Capital Projects	2,900,000	0	0
G.L.888 Assigned to Other Purposes	1,221,737	1,255,000	1,335,000
G.L.890 Unassigned Fund Balance	8,700,000	0	9,700,000
G.L.891 Unassigned to Minimum Fund Balance Policy	0	8,700,000	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	31,861,744	22,982,546	28,872,005

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

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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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	18,644,834	12,747,942	15,571,380
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	153,040	0	0
1000 TOTAL LOCAL TAXES	18,797,874	12,747,942	15,571,380
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	260,856	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	35,907	35,000	35,000
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	19,720	20,000	20,000
2186 Community School Tuition and Fees	44,273	50,000	50,000
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	36,579	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	26,396	30,000	30,000
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	57,117	30,000	30,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	1,179,151	1,320,023	1,223,966
2300 Investment Earnings	887,408	650,000	450,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXX	XXXXX	0
2500 Gifts and Donations	284,395	100,000	100,000
2600 Fines and Damages	23,192	20,000	20,000
2700 Rentals and Leases	108,274	85,000	85,000
2800 Insurance Recoveries	18,684	1,000	1,000
2900 Local Support Nontax, Unassigned	394,189	455,000	800,000
2910 E-Rate	41,184	150,000	50,000
2998 Local School Food Services-non NSLP	XXXXX	XXXXX	0
2000 TOTAL LOCAL SUPPORT NONTAX	3,417,325	3,173,523	3,122,466

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
STATE, GENERAL PURPOSE			
3100 Apportionment	147,581,942	154,350,000	158,372,818
3121 Special Education--General Apportionment	4,816,021	5,050,000	5,278,599
3300 Local Effort Assistance	15,537,801	16,300,000	15,900,000
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	550,000	485,000
3000 TOTAL STATE, GENERAL PURPOSE	167,935,764	176,250,000	180,036,417
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	18,353,363	19,299,493	20,976,184
4122 Special Ed-Infants and Toddlers-State	1,168,225	1,181,785	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	8,976,978	9,241,991	9,971,076
4156 State Institutions, Centers, and Homes, Delinquent	657,677	526,361	555,000
4158 Special and Pilot Programs	1,402,875	1,695,855	1,798,290
4159 Institutions-Juveniles in Adult Jails	0	13,007	13,016
4165 Transitional Bilingual	3,902,757	4,078,520	4,177,189
4174 Highly Capable	488,803	506,943	525,496
4188 Childcare	0	0	0
4198 School Food Services	224,546	184,182	225,337
4199 Transportation--Operations	6,963,164	7,150,000	7,800,000
4300 Other State Agencies, Unassigned	2,228,140	2,536,726	2,536,726
4321 Special Education--Other State Agencies	54,240	50,000	25,000
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	44,420,768	46,464,863	48,603,314
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	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
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	1,000,000	1,500,000
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	3,355,032	3,483,861	3,548,992
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	105,663	114,924	123,500
6146 Skill Center	75,021	69,529	84,428
6151 Disadvantaged ESEA Disadvantaged, Fed	4,792,759	5,479,788	5,408,011
6152 School Improve, Fed Other Title Grants under ESEA, Fed	861,921	1,231,948	1,046,254
6153 Migrant ESEA Migrant, Federal	1,226,235	1,519,588	1,765,894
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)	417,228	609,163	415,712
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	475,125	490,000	440,100
6189 Other Community Services	130,287	135,778	138,022
6198 School Food Services	6,478,086	7,252,549	7,722,447
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
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	39,740	175,000	260,236
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	XXXXX	0	0
6321 Special Education--Medicaid Reimbursement	135,600	150,000	105,000
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

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
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	492,352	515,882	551,385
6000 TOTAL FEDERAL, SPECIAL PURPOSE	18,585,052	22,228,010	23,109,981
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	891,343	842,595	1,250,000
7121 Special Education	10,132	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	42,118	25,000	44,271
7145 Skill Center	40,376	25,737	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	983,969	893,332	1,320,008
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	116,800	122,436	165,238
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	31,703	87,500	27,615
8500 Nonfederal, ESD	221,240	250,000	205,000
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0

Kennewick School District No.017

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
8000 TOTAL REVENUES FROM OTHER ENTITES	369,742	459,936	397,853
OTHER FINANCING SOURCES			
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	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	254,510,494	262,217,606	272,161,419

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REGULAR INSTRUCTION			
01 Basic Education	138,173,136	145,716,448	149,776,370
02 Alternative Learning Experience	531,945	425,620	2,118,412
03 Basic Education - Dropout Reengagement	0	0	375,000
00 TOTAL REGULAR INSTRUCTION	138,705,080	146,142,068	152,269,782
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	XXXXX	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	23,160,781	25,932,559	27,669,153
22 Special Education, Infants and Toddlers, State	1,063,254	1,125,000	0
24 Special Education, Supplemental, Federal	3,258,366	3,363,450	3,433,442
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	7,190	18,355	16,616
20 TOTAL SPECIAL EDUCATION INSTRUCTION	27,489,591	30,439,364	31,119,211
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	6,503,067	6,515,353	7,184,424
34 Middle School Career and Technical Education, State	1,346,414	1,347,892	1,434,113
38 Vocational, Federal	102,998	114,924	118,380
39 Vocational, Other Categorical	41,936	87,711	44,271
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	7,994,415	8,065,880	8,781,188
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	4,424,775	4,684,390	4,843,355
46 Skill Center, Federal	73,071	69,529	84,428
47 Skill Center-Facility Upgrades	0	XXXXX	XXXXX
47 Skill Center - Facility Upgrades	XXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	4,497,846	4,753,919	4,927,783
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	4,668,121	5,296,509	5,231,503
52 Other Title Grants under ESEA-Federal	839,506	1,202,355	1,022,481
53 Migrant ESEA Migrant, Federal	1,194,346	1,467,067	1,718,360
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	9,041,769	9,014,854	9,629,155

Kennewick School District No.017

EXPENDITURE BY PROGRAM

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
56 State Institutions, Centers and Homes, Delinquent	629,485	526,361	554,194
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	1,406,537	1,841,052	1,811,165
59 Institutions - Juveniles in Adult Jails	2,636	13,007	13,016
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	406,525	597,219	404,570
65 Transitional Bilingual, State	3,443,737	3,537,311	3,697,140
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	21,632,662	23,495,735	24,081,584
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	52,243	74,445	54,679
74 Highly Capable	435,536	506,943	466,190
75 Professional Development, State	81,734	58,272	XXXXX
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	2,457,754	1,735,813	2,148,991
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,027,267	2,375,473	2,669,860
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	161,224	187,932	187,990
88 Child Care	0	2,536,512	2,536,687
89 Other Community Services	162,751	112,756	113,412
80 TOTAL COMMUNITY SERVICES	323,975	2,837,200	2,838,089
SUPPORT SERVICES			
97 District-wide Support	28,509,139	29,357,591	30,310,575
98 School Food Services	8,839,636	9,918,527	10,428,622
99 Pupil Transportation	7,583,437	9,117,561	9,704,543
90 TOTAL SUPPORT SERVICES	44,932,213	48,393,679	50,443,740
TOTAL PROGRAM EXPENDITURES	248,603,048	266,503,318	277,131,237

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	149,776,370	187,170		91,032,548	9,445,720	38,444,497	4,449,299	6,046,151	170,985	0
02 ALE	2,118,412	0		1,205,349	156,600	544,857	178,106	29,500	4,000	0
03 Basic Education - Dropout Reengagement	375,000	0		0	0	0	0	375,000	0	0
TOTAL REGULAR INSTRUCTION	152,269,782	187,170		92,237,897	9,602,320	38,989,354	4,627,405	6,450,651	174,985	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	27,669,153	0		12,791,493	5,745,217	8,737,313	121,030	241,350	32,750	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	3,433,442	2,500		1,026,282	696,967	795,347	68,000	829,900	14,446	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	16,616	0		13,000	500	3,116	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	31,119,211	2,500		13,830,775	6,442,684	9,535,776	189,030	1,071,250	47,196	0
31 Voc, Basic, St	7,184,424	10,350		4,298,218	198,506	1,651,525	468,010	512,447	16,950	28,418
34 MidSchCar/Tec	1,434,113	2,000		723,988	33,618	280,004	241,959	29,004	8,100	115,440
38 Voc, Fed	118,380	8,000		16,000	0	1,224	8,656	41,000	43,500	0
39 Voc, Other	44,271	0		2,500	21,685	12,086	5,000	3,000	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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	8,781,188	20,350		5,040,706	253,809	1,944,839	723,625	585,451	68,550	143,858
45 Skil Cnt, Bas, St	4,843,355	0	0	1,914,104	436,812	931,139	683,200	822,600	29,500	26,000
46 Skill Cntr, Fed	84,428	5,500	0	0	0	0	25,000	15,000	15,000	23,928
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	4,927,783	5,500	0	1,914,104	436,812	931,139	708,200	837,600	44,500	49,928
51 ESEA Disadvantaged, Federal	5,231,503	500		2,304,433	1,132,160	1,465,328	105,363	169,386	54,333	0
52 Other Title Grants under ESEA -Federal	1,022,481	5,000	0	346,121	143,195	110,045	40,500	198,100	179,520	0
53 ESEA Migrant, Federal	1,718,360	10,000		874,565	176,805	421,523	69,500	146,967	19,000	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	9,629,155	5,500		4,617,955	1,588,432	2,755,391	106,912	518,414	36,551	0
56 St In, Ctr/Hm, D	554,194	0		298,658	73,831	157,421	24,284	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	1,811,165	0		1,178,100	0	272,293	207,715	102,000	22,957	28,100
59 I-JAJ	13,016	0		10,000	0	2,316	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	404,570	0		255,027	0	69,966	5,000	43,577	31,000	0
65 Tran Biling, St	3,697,140	0		1,310,086	963,449	1,157,605	179,000	60,000	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	24,081,584	21,000	0	11,194,945	4,077,872	6,411,888	738,774	1,238,444	370,561	28,100
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	54,679	0		31,000	11,500	9,579	1,650	950	0	0
74 Highly Capable	466,190	0		280,134	19,129	108,427	53,250	4,500	750	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	2,148,991	0		107,988	0	37,537	1,079,478	902,986	21,002	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,669,860	0		419,122	30,629	155,543	1,134,378	908,436	21,752	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	187,990	0		0	108,767	47,123	3,550	27,550	1,000	0
88 Child Care	2,536,687	25,000		7,993	1,394,761	850,933	132,000	98,500	15,000	12,500
89 Othr Comm Srv	113,412	0	0	0	32,444	6,767	50,148	23,803	250	0
TOTAL COMMUNITY SERVICES	2,838,089	25,000	0	7,993	1,535,972	904,823	185,698	149,853	16,250	12,500
97 Distwide Suppt	30,310,575	129,800	-157,300	395,895	11,972,325	5,343,605	2,520,450	9,731,450	97,850	276,500
98 Schl Food Serv	10,428,622	38,500	0	0	3,027,527	1,994,393	637,713	4,714,989	500	15,000
99 Pupil Transp	9,704,543	0	-272,520	20,059	5,274,781	3,283,423	1,088,350	300,450	3,000	7,000
TOTAL SUPPORT SERVICES	50,443,740	168,300	-429,820	415,954	20,274,633	10,621,421	4,246,513	14,746,889	101,350	298,500

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
OBJECT TOTALS	277,131,237	429,820	-429,820	125,061,496	42,654,731	69,494,783	12,553,623	25,988,574	845,144	532,886

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
(0) Debit Transfers	493,011	XXXXX	463,765	XXXXX	429,820	XXXXX
(1) Credit Transfers	-493,011	XXXXX	-463,765	XXXXX	-429,820	XXXXX
(2) Certificated Salaries	111,908,584	45.01	117,737,648	44.18	125,061,496	45.13
(3) Classified Salaries	36,909,776	14.85	40,056,790	15.03	42,654,731	15.39
(4) Employee Benefits and Payroll Taxes	59,433,771	23.91	66,670,620	25.02	69,494,783	25.08
(5) Supplies and Materials	12,916,174	5.20	13,472,537	5.06	12,553,623	4.53
(7) Purchased Services	25,272,692	10.17	27,103,030	10.17	25,988,574	9.38
(8) Travel	845,295	0.34	1,057,093	0.40	845,144	0.30
(9) Capital Outlay	1,316,757	0.53	405,600	0.15	532,886	0.19
TOTAL EXPENDITURES	248,603,048	100.00	266,503,318	100.00	277,131,237	100.00

Kennewick School District No.017

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	143,181,547	57.59	157,967,727	59.27	164,147,917	59.23
28 Extracur	3,683,032	1.48	3,792,170	1.42	3,728,829	1.35
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	146,864,579	59.08	161,759,897	60.70	167,876,746	60.58
TEACHING SUPPORT						
22 Lrn Resrc	4,691,095	1.89	5,258,432	1.97	5,362,205	1.93
24 Guid/Coun	8,435,468	3.39	6,832,729	2.56	7,284,735	2.63
25 Pupil M/S	3,350,258	1.35	3,566,810	1.34	3,997,826	1.44
26 Health	7,119,600	2.86	7,698,998	2.89	8,452,608	3.05
31 InstProDev	6,905,111	2.78	9,549,370	3.58	7,356,074	2.65
32 Inst Tech	1,824,264	0.73	496,755	0.19	721,331	0.26
33 Curriculum	3,701,050	1.49	2,040,395	0.77	2,832,838	1.02
34 Prof Lrng St	835,504	0.34	888,905	0.33	1,925,539	0.69
TOTAL TEACHING SUPPORT	36,026,846	14.49	36,332,394	13.63	37,933,156	13.69
OTHER SUPPORT ACTIVITIES						
42 Food	3,682,730	1.48	3,958,763	1.49	4,034,051	1.46
44 Operation	4,350,151	1.75	5,078,597	1.91	5,411,602	1.95
49 Transfers	-448	0.00	0	0.00	0	0.00
52 Operation	5,201,475	2.09	6,121,233	2.30	6,554,493	2.37
53 Maintnce	728,427	0.29	731,119	0.27	780,358	0.28
56 Insurance	157,323	0.06	162,500	0.06	162,500	0.06
59 Transfers	-287,530	-0.12	-306,465	-0.11	-272,520	-0.10
62 Grnd Mnt	2,311,940	0.93	2,278,107	0.85	2,355,825	0.85
63 Oper Bldg	5,904,219	2.37	6,052,788	2.27	6,372,530	2.30
64 Maintnce	5,231,143	2.10	4,775,597	1.79	5,003,026	1.81
65 Utilities	3,131,394	1.26	3,586,500	1.35	3,641,500	1.31
67 Bldg Secu	67,622	0.03	95,000	0.04	95,000	0.03
68 Insurance	1,756,085	0.71	1,922,500	0.72	2,117,500	0.76
72 Info Sys	4,141,336	1.67	4,375,937	1.64	4,437,434	1.60
73 Printing	423,933	0.17	454,252	0.17	443,805	0.16
74 Warehouse	679,295	0.27	713,659	0.27	663,653	0.24
75 Mtr Pool	437,475	0.18	332,970	0.12	427,635	0.15
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 2018-2019	(2) % of Total	(3) Budget 2019-2020	(4) % of Total	(5) Budget 2020-2021	(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	37,773	0.02	38,497	0.01	38,371	0.01
TOTAL OTHER SUPPORT ACTIVITIES	37,954,342	15.27	40,378,054	15.15	42,273,263	15.25
UNIT ADMINISTRATION						
23 Princ Off	15,500,513	6.24	16,096,361	6.04	16,635,068	6.00
TOTAL UNIT ADMINISTRATION	15,500,513	6.24	16,096,361	6.04	16,635,068	6.00
CENTRAL ADMINISTRATION						
11 Bd of Dir	406,166	0.16	287,500	0.11	287,500	0.10
12 Supt Off	439,494	0.18	631,335	0.24	415,497	0.15
13 Busns Off	1,684,837	0.68	1,824,535	0.68	1,739,427	0.63
14 HR	991,478	0.40	1,023,010	0.38	1,209,423	0.44
15 Pblc Rltn	492,191	0.20	450,103	0.17	491,808	0.18
21 Supv Inst	5,050,892	2.03	5,100,599	1.91	5,446,198	1.97
41 Supervisn	893,730	0.36	970,994	0.36	1,072,660	0.39
51 Supervisn	724,491	0.29	742,511	0.28	770,388	0.28
61 Supv Bldg	737,987	0.30	906,025	0.34	980,103	0.35
TOTAL CENTRAL ADMINISTRATION	11,421,264	4.59	11,936,612	4.48	12,413,004	4.48
TOTAL EXPENDITURES	248,603,048	100.00	266,503,318	100.00	277,131,237	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	1,071.975	81.96	310.130	38.19
28 Extracurricular	0.000	0.00	0.577	0.07
TOTAL TEACHING ACTIVITIES	1,071.975	81.96	310.707	38.26
TEACHING SUPPORT				
22 Learning Resources	27.400	2.09	14.541	1.79
24 Guidance and Counseling	50.200	3.84	4.561	0.56
25 Pupil Management and Safety	0.000	0.00	46.904	5.78
26 Health/Related Services	60.910	4.66	9.655	1.19
31 InstProDev	13.500	1.03	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.846	0.10
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	152.710	11.68	76.813	9.46
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	63.102	7.77
52 Operations	XXXXX	XXXXX	60.494	7.45
53 Maintenance	XXXXX	XXXXX	5.000	0.62
62 Grounds--Maintenance	XXXXX	XXXXX	16.700	2.06
63 Operation of Buildings	XXXXX	XXXXX	77.927	9.60
64 Maintenance	XXXXX	XXXXX	35.700	4.40
72 Information Systems	0.000	0.00	21.250	2.62
73 Printing	0.000	0.00	3.000	0.37
74 Warehousing and Distribution	0.000	0.00	7.000	0.86
75 Motor Pool	0.000	0.00	3.000	0.37
91 Public Activities	XXXXX	XXXXX	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	293.173	36.10
UNIT ADMINISTRATION				
23 Principal's Office	65.050	4.97	57.633	7.10
TOTAL UNIT ADMINISTRATION	65.050	4.97	57.633	7.10
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.08	1.000	0.12

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	13.500	1.66
14 Human Resources	0.875	0.07	8.969	1.10
15 Public Relations	0.000	0.00	4.000	0.49
21 Supervision - Instruction	16.250	1.24	26.755	3.29
41 Supervision - Nutrition Services	0.000	0.00	3.708	0.46
51 Supervision - Transportation	0.125	0.01	7.808	0.96
61 Supervision - Building	0.000	0.00	8.000	0.99
TOTAL CENTRAL ADMINISTRATION	18.250	1.40	73.740	9.08
TOTAL FTE STAFF	1,307.985	100.00	812.066	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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES			
100 General Student Body	626,982	678,335	767,029
200 Athletics	462,345	504,267	464,755
300 Classes	52,690	42,100	50,900
400 Clubs	577,728	733,442	630,235
600 Private Moneys	41,091	24,900	36,500
A. TOTAL REVENUES	1,760,836	1,983,044	1,949,419
EXPENDITURES			
100 General Student Body	400,964	512,233	641,370
200 Athletics	605,417	771,576	681,283
300 Classes	42,812	44,150	55,750
400 Clubs	599,260	743,989	677,375
600 Private Moneys	31,989	30,346	49,203
B. TOTAL EXPENDITURES	1,680,441	2,102,294	2,104,981
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	80,395	-119,250	-155,562
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	1,108,919	1,670,811
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
D. TOTAL BEGINNING FUND BALANCE	1,292,417	1,108,919	1,670,811
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	1,372,811	989,669	1,515,249
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
F. TOTAL ENDING FUND BALANCE (C+D) 1/	1,372,811	989,669	1,515,249

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	12,721,395	14,249,937	17,516,835
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	12,721,395	14,249,937	17,516,835
EXPENDITURES			
Matured Bond Expenditures	8,094,500	8,290,000	8,935,000
Interest on Bonds	3,867,531	6,575,000	7,750,000
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	11,962,031	14,865,000	16,685,000
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)	759,364	-615,063	831,835
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	5,449,667	5,938,729	6,012,781
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	5,449,667	5,938,729	6,012,781
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	6,209,031	5,323,666	0
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	6,844,616

Kennewick School District No.017

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	6,209,031	5,323,666	6,844,616

Kennewick School District No.017

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Taxes	12,721,395	14,249,937	15,816,835
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	1,700,000
1000 TOTAL LOCAL TAXES	12,721,395	14,249,937	17,516,835
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	0	0	0
2450 Other Interest Earnings	XXXXXX	XXXXXX	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)	XXXXXX	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	12,721,395	14,249,937	17,516,835

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	2,234,043	3,954,000	3,954,000
2000 Local Nontax Support	2,366,099	2,250,000	150,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	19,310,835	25,800,000	59,450,000
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	23,060	50,334	50,000
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	7,500,000	77,500,000	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	31,434,037	109,554,334	63,604,000
EXPENDITURES			
10 Sites	1,777,453	7,500,000	1,250,000
20 Buildings	36,018,954	109,000,000	82,175,000
30 Equipment	3,619,654	9,875,000	8,844,000
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	41,416,061	126,375,000	92,269,000
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)	-9,982,025	-16,820,666	-28,665,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	1,365,068	306,910	279,012
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	6,401,375
G.L.862 Committed from Levy Proceeds	0	0	507,045
G.L.863 Restricted from State Proceeds	25,932,009	12,765,157	14,195,059

Kennewick School District No.017

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	10,921,188	8,571,677
G.L.890 Unassigned Fund Balance	10,471,677	0	0
F. TOTAL BEGINNING FUND BALANCE	35,943,608	23,993,255	29,954,168
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	329,012	107,244	279,012
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	5,550,000	0
G.L.862 Committed from Levy Proceeds	507,045	-46,000	507,045
G.L.863 Restricted from State Proceeds	14,653,850	165,157	0
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	10,471,677	1,396,188	503,111
G.L.890 Unassigned Fund Balance		0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	25,961,584	7,172,589	1,289,168

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 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
LOCAL TAXES			
1100 Local Property Tax	2,234,043	3,954,000	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	2,234,043	3,954,000	3,954,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	622,252	650,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	XXXXXX	XXXXXX	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	19,251	0	0
2910 E-Rate	1,724,596	1,600,000	0
2000 TOTAL LOCAL NONTAX SUPPORT	2,366,099	2,250,000	150,000
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	72,626	0	0
4130 State Matching Funding Assistance, Paid Direct to Districts	19,238,209	25,800,000	59,450,000
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	19,310,835	25,800,000	59,450,000
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0

Kennewick School District No.017

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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
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	23,060	50,334	50,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	23,060	50,334	50,000
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	75,000,000	0
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	7,500,000	0	0
9901 Transfers (local resources)	XXXXX	2,500,000	0
9000 TOTAL OTHER FINANCING SOURCES	7,500,000	77,500,000	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	31,434,037	109,554,334	63,604,000

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
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	3,825	5,500	5,500
2450 Other Interest Earnings	XXXXX	XXXXX	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	12,000	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	740,498	680,000	725,000
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	400,000	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	756,323	685,500	730,500

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
B. 9900 TRANSFERS IN (from the General Fund)	400,000	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,156,323	1,085,500	730,500
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	1,045,559	1,200,000	800,000
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	1,045,559	1,200,000	800,000
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)	110,764	-114,500	-69,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	135,504	224,252	158,169
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
H. TOTAL BEGINNING FUND BALANCE	135,504	224,252	158,169
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+OR-)		XXXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	246,268	109,752	88,669
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

Kennewick School District No.017

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2018-2019	(2) Budget 2019-2020	(3) Budget 2020-2021
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	246,268	109,752	88,669

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

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)				
1. Kindergarten /2	1,350.00	1,350.00	1,350.00	1,360.00
2. Grade 1	1,389.00	1,370.00	1,370.00	1,371.00
3. Grade 2	1,369.00	1,399.00	1,380.00	1,380.00
4. Grade 3	1,449.00	1,379.00	1,409.00	1,390.00
5. Grade 4	1,436.00	1,454.00	1,384.00	1,414.00
6. Grade 5	1,382.00	1,456.00	1,474.00	1,404.00
7. Grade 6	1,475.00	1,397.00	1,471.00	1,489.00
8. Grade 7	1,448.00	1,480.00	1,402.00	1,476.00
9. Grade 8	1,514.00	1,453.00	1,485.00	1,407.00
10. Grade 9	1,448.00	1,534.00	1,473.00	1,505.00
11. Grade 10	1,328.00	1,388.00	1,474.00	1,413.00
12. Grade 11 (excluding Running Start)	1,230.00	1,242.00	1,300.00	1,400.00
13. Grade 12 (excluding Running Start)	1,147.00	1,159.00	1,170.00	1,215.00
14. SUBTOTAL	17,965.00	18,061.00	18,142.00	18,224.00
15. Running Start	370.00	370.00	370.00	370.00
16. Dropout Reengagement Enrollment	45.00	45.00	45.00	45.00
17. ALE Enrollment	354.00	354.00	354.00	354.00
18. TOTAL K-12	18,734.00	18,830.00	18,911.00	18,993.00
B. STAFF COUNTS (calculate to three decimal places)				
1. General Fund FTE Certificated Employees /4	1,307.985	1,308.000	1,310.000	1,312.000
2. General Fund FTE Classified Employees /4	812.066	812.000	814.000	816.000

Kennewick School District No.017

F-195F

SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	15,571,380	17,150,000	22,250,000	27,000,000
2000 Local Nontax Support	3,122,466	3,163,523	3,168,500	3,173,500
3000 State, General Purpose	180,036,417	182,635,632	185,797,319	189,003,592
4000 State, Special Purpose	48,603,314	49,600,661	50,655,853	51,716,069
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	23,109,981	23,431,302	23,679,850	23,934,073
7000 Revenues from Other School Districts	1,320,008	919,271	919,271	919,271
8000 Revenues from Other Entities	397,853	397,853	397,853	372,953
9000 Other Financing Sources	0	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	272,161,419	277,298,242	286,868,646	296,119,458
EXPENDITURES				
00 Regular Instruction	152,269,782	155,258,790	159,442,369	163,493,954
10 Federal Stimulus	0	0	0	0
20 Special Education Instruction	31,119,211	31,879,466	32,662,528	33,469,082
30 Vocational Education Instruction	8,781,188	8,979,732	9,184,233	9,394,869
40 Skill Center Instruction	4,927,783	5,015,942	5,106,746	5,200,275
50 and 60 Compensatory Education Instruction	24,081,584	24,654,315	25,244,227	25,851,837
70 Other Instructional Programs	2,669,860	2,686,726	2,704,097	2,721,990
80 Community Services	2,838,089	2,895,988	2,955,623	3,017,048
90 Support Services	50,443,740	51,219,637	52,018,811	52,841,960
B. TOTAL EXPENDITURES	277,131,237	282,590,596	289,318,634	295,991,015
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)	-4,969,818	-5,292,354	-2,449,988	128,443
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	1,545,240	1,395,240	1,395,240	1,395,240
G.L.825 Restricted for Skill Center	3,127,906	3,127,906	3,127,906	3,127,906

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	17,158,677	12,663,859	7,371,505	4,921,517
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	1,660,000	1,335,000	1,335,000	1,335,000
G.L.890 Unassigned Fund Balance	0	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	9,700,000	9,700,000	9,700,000	9,700,000
F. TOTAL BEGINNING FUND BALANCE	33,841,823	28,872,005	23,579,651	21,129,663
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	1,395,240	1,395,240	1,395,240	1,395,240
G.L.825 Restricted for Skill Center	3,127,906	3,127,906	3,127,906	3,127,906
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	12,663,859	7,371,505	4,921,517	5,049,959
G.L.884 Assigned to Other Capital Projects	0	0	0	0
G.L.888 Assigned to Other Purposes	1,335,000	1,335,000	1,335,000	1,335,000
G.L.890 Unassigned Fund Balance	9,700,000	0	0	0

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SUMMARY OF GENERAL FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.891 Unassigned to Minimum Fund Balance Policy	0	9,700,000	9,700,000	9,700,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	28,872,005	23,579,651	21,129,663	21,258,106

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.

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES				
100 General Student Body	767,029	717,410	717,410	717,410
200 Athletics	464,755	514,755	514,755	514,755
300 Classes	50,900	50,900	50,900	50,900
400 Clubs	630,235	630,435	630,435	630,435
600 Private Moneys	36,500	36,500	36,500	36,500
A. TOTAL REVENUES	1,949,419	1,950,000	1,950,000	1,950,000
EXPENDITURES				
100 General Student Body	641,370	717,410	717,410	717,410
200 Athletics	681,283	514,755	514,755	514,755
300 Classes	55,750	50,900	50,900	50,900
400 Clubs	677,375	630,435	630,435	630,435
600 Private Moneys	49,203	36,500	36,500	36,500
B. TOTAL EXPENDITURES	2,104,981	1,950,000	1,950,000	1,950,000
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-155,562	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,670,811	1,515,249	1,515,249	1,515,249
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	1,670,811	1,515,249	1,515,249	1,515,249
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	1,515,249	1,515,249	1,515,249	1,515,249
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

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SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	1,515,249	1,515,249	1,515,249	1,515,249

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
REVENUES AND OTHER FINANCING SOURCES				
1000 Local Taxes	17,516,835	16,470,000	17,075,000	17,300,000
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	17,516,835	16,470,000	17,075,000	17,300,000
EXPENDITURES				
Matured Bond Expenditures	8,935,000	10,050,000	9,105,000	9,780,000
Interest on Bonds	7,750,000	6,275,000	5,900,000	5,500,000
Interfund Loan Interest	0	0	0	0
Bond Transfer Fees	0	0	0	0
Arbitrage Rebate	0	0	0	0
UnderWriter's Fees	0	850,000	1,700,000	1,700,000
B. TOTAL EXPENDITURES	16,685,000	17,175,000	16,705,000	16,980,000
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)	831,835	-705,000	370,000	320,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	6,012,781	6,844,616	6,139,616	6,509,616
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	6,012,781	6,844,616	6,139,616	6,509,616
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.830 Restricted for Debt Service	0	6,139,616	6,509,616	6,829,616
G.L.835 Restricted for Arbitrage Rebate	0	0	0	0

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SUMMARY OF DEBT SERVICE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.870 Committed to Other Purposes	0	0	0	0
G.L.889 Assigned to Fund Purposes	6,844,616	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	6,844,616	6,139,616	6,509,616	6,829,616

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.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	150,000	600,000	400,000	150,000
3000 State, General Purpose	0	0	0	0
4000 State, Special Purpose	59,450,000	2,750,000	8,000,000	2,500,000
5000 Federal, General Purpose	0	0	0	0
6000 Federal, Special Purpose	0	0	0	0
7000 Revenues from Other School Districts	50,000	50,000	50,000	50,000
8000 Revenues from Other Entities	0	0	0	0
9000 Other Financing Sources	0	40,000,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	63,604,000	47,400,000	12,450,000	6,700,000
EXPENDITURES				
10 Sites	1,250,000	0	0	0
20 Buildings	82,175,000	7,550,000	24,000,000	5,000,000
30 Equipment	8,844,000	4,050,000	4,050,000	4,050,000
40 Energy	0	0	0	0
50 Sales and Lease Expenditures	0	0	0	0
60 Bond Issuance Expenditures	0	250,000	0	0
90 Debt Expenditures	0	0	0	0
B. TOTAL EXPENDITURES	92,269,000	11,850,000	28,050,000	9,050,000
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)	-28,665,000	35,550,000	-15,600,000	-2,350,000
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	279,012	279,012	279,012	279,012
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	0	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
G.L.861 Restricted from Bond Proceeds	6,401,375	0	34,450,000	10,450,000
G.L.862 Committed from Levy Proceeds	507,045	507,045	457,045	457,045
G.L.863 Restricted from State Proceeds	14,195,059	0	0	0
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	8,571,677	503,111	1,653,141	10,053,111
G.L.890 Unassigned Fund Balance	0	0	0	0
F. TOTAL BEGINNING FUND BALANCE	29,954,168	1,289,168	36,839,198	21,239,168
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.825 Restricted for Skill Center	279,012	279,012	279,012	279,012
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	0	34,450,000	10,450,000	3,450,000
G.L.862 Committed from Levy Proceeds	507,045	457,045	457,045	457,045
G.L.863 Restricted from State Proceeds	0	0	0	0
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	503,111	1,653,141	10,053,111	1,453,111
G.L.890 Unassigned Fund Balance	0	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,289,168	36,839,168	21,239,198	18,889,168

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast
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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.

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	5,500	5,500	5,500
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	725,000	760,000	750,000	790,000
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

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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	730,500	765,500	755,500	795,500
EXPENDITURES				
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	800,000	765,500	755,500	795,500
34 Transportation Equipmment 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	800,000	765,500	755,500	795,500
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)	-69,500	0	0	0
BEGINNING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	158,169	88,669	88,669	88,669
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	158,169	88,669	88,669	88,669
ENDING FUND BALANCE				
G.L.810 Restricted for Other Items	0	0	0	0
G.L.819 Restricted for Fund Purposes	88,669	88,669	88,669	88,669
G.L.830 Restricted for Debt Service	0	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	2020-2021 Current	2021-2022 Forecast	2022-2023 Forecast	2023-2024 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/	88,669	88,669	88,669	88,669

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.

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