

# BUDGET EXTENSION

*DRAFT*

## GENERAL FUND

*DRAFT*

FISCAL YEAR

2017-2018

*DRAFT*

FORM F-200

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

KENNEWICK SCHOOL DISTRICT NO. 17

1000 West 4<sup>th</sup> Ave  
KENNEWICK, WASHINGTON - - BENTON COUNTY  
YEAR ENDING AUGUST 31, 2018

**BOARD OF DIRECTORS**

<b><u>NAME</u></b>		<b><u>TERM EXPIRES</u></b>
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

## Summary of Certified Excess Levies for 2018 Collection

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
A. Excess levy amount approved by voters for 2018 collection	25,600,000			
B. Rollback mandated by school district Board of Directors 1/	0			
C. Excess levy amount for 2018 collection after rollback	25,600,000	12,275,000	0	0

1/ Rollbacks of levies need to be certified pursuant to RCW 84.52.020. Please do not include such resolutions as part of this document.

## Kennewick School District No.017

## FY ENROLLMENT AND STAFF COUNTS

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>A. FTE ENROLLMENT COUNTS 1/ (Calculate to two decimal places)</b>			
1. Kindergarten /2	1,418.00	0.00	1,418.00
2. Grade 1	1,395.00	0.00	1,395.00
3. Grade 2	1,362.00	0.00	1,362.00
4. Grade 3	1,471.00	0.00	1,471.00
5. Grade 4	1,447.00	0.00	1,447.00
6. Grade 5	1,483.00	0.00	1,483.00
7. Grade 6	1,428.00	0.00	1,428.00
8. Grade 7	1,338.00	0.00	1,338.00
9. Grade 8	1,346.00	0.00	1,346.00
10. Grade 9	1,340.00	0.00	1,340.00
11. Grade 10	1,314.00	0.00	1,314.00
12. Grade 11 (excluding Running Start)	1,286.00	0.00	1,286.00
13. Grade 12 (excluding Running Start)	1,387.00	0.00	1,387.00
14. SUBTOTAL	18,015.00	0.00	18,015.00
15. Running Start	280.00	0.00	280.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	320.00	0.00	320.00
18. TOTAL K-12	18,615.00	0.00	18,615.00
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees	1,229.047	0.000	1,229.047
2. General Fund FTE Classified Employees	749.348	0.000	749.348

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

2/ 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) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	25,059,310	0	25,059,310
2000   Local Nontax Support	2,750,321	0	2,750,321
3000   State, General Purpose	146,746,109	0	146,746,109
4000   State, Special Purpose	36,447,151	0	36,447,151
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	18,225,217	0	18,225,217
7000   Revenues from Other School Districts	424,515	0	424,515
8000   Revenues from Other Entities	105,000	0	105,000
9000   Other Financing Sources	0	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>229,757,623</b>	<b>0</b>	<b>229,757,623</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	127,149,838	3,000,000	130,149,838
10   Federal Stimulus	0	0	0
20   Special Education Instruction	24,651,457	0	24,651,457
30   Vocational Education Instruction	5,846,108	800,000	6,646,108
40   Skill Center Instruction	4,490,030	0	4,490,030
50 and 60   Compensatory Education Instruction	16,159,990	0	16,159,990
70   Other Instructional Programs	3,779,281	0	3,779,281
80   Community Services	302,838	0	302,838
90   Support Services	39,804,031	0	39,804,031
<b>B. TOTAL EXPENDITURES</b>	<b>222,183,573</b>	<b>3,800,000</b>	<b>225,983,573</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>9,500,000</b>	<b>0</b>	<b>9,500,000</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-1,925,950</b>	<b>-3,800,000</b>	<b>-5,725,950</b>
<b>BEGINNING FUND BALANCE</b>			
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	1,905,522	0	1,905,522
G.L.825 Restricted for Skill Center	2,229,139	0	2,229,139
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) Current Budget	(2) Current Year Change	(3) Revised Budget
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	390,564	0	390,564
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	0	1,290,757
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	6,695,153	0	6,695,153
G.L.884 Assigned to Other Capital Projects	9,050,000	0	9,050,000
G.L.888 Assigned to Other Purposes	5,753,129	0	5,753,129
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	0	8,700,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>36,014,264</b>	<b>0</b>	<b>36,014,264</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	1,655,835	0	1,655,835
G.L.825 Restricted for Skill Center	1,815,000	0	1,815,000
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	500,000	0	500,000
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	700,000	0	700,000
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	10,207,479	-3,800,000	6,407,479
G.L.884 Assigned to Other Capital Projects	7,000,000	0	7,000,000
G.L.888 Assigned to Other Purposes	3,510,000	0	3,510,000
G.L.890 Unassigned Fund Balance	0	0	0
G.L.891 Unassigned to Minimum Fund Balance Policy	8,700,000	0	8,700,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>34,088,314</b>	<b>-3,800,000</b>	<b>30,288,314</b>

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) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>LOCAL TAXES</b>			
1100   Local Property Tax	25,059,310	0	25,059,310
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   <b>TOTAL LOCAL TAXES</b>	<b>25,059,310</b>	<b>0</b>	<b>25,059,310</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	210,000	0	210,000
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	55,000	0	55,000
2171   Traffic Safety Education Fees	0	0	0
2173   Summer School Tuition and Fees	15,000	0	15,000
2186   Community School Tuition and Fees	50,000	0	50,000
2188   Childcare Tuitions and Fees	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	2,500	0	2,500
2231   Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245   Skill Center, Sales of Goods, Supplies and Services	35,000	0	35,000
2288   Childcare, Sales of Goods, Supplies and Services	0	0	0
2289   Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298   School Food Services, Sales of Goods, Supplies and Svcs	1,847,821	0	1,847,821
2300   Investment Earnings	175,000	0	175,000
2400   Interfund Loan Interest Earnings	0	0	0
2500   Gifts and Donations	50,000	0	50,000
2600   Fines and Damages	20,000	0	20,000
2700   Rentals and Leases	80,000	0	80,000
2800   Insurance Recoveries	10,000	0	10,000
2900   Local Support Nontax, Unassigned	200,000	0	200,000
2910   E-Rate	0	0	0
2000   <b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>2,750,321</b>	<b>0</b>	<b>2,750,321</b>
<b>STATE, GENERAL PURPOSE</b>			
3100   Apportionment	126,647,612	0	126,647,612



## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
3121   Special Education--General Apportionment	3,823,497	0	3,823,497
3300   Local Effort Assistance	15,675,000	0	15,675,000
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	600,000	0	600,000
<b>3000   TOTAL STATE, GENERAL PURPOSE</b>	<b>146,746,109</b>	<b>0</b>	<b>146,746,109</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	3,300,000	0	3,300,000
4121   Special Education	14,460,000	0	14,460,000
4122   Special Ed-Infants and Toddlers-State	838,298	0	838,298
4126   State Institutions, Special Education	0	0	0
4155   Learning Assistance	5,125,638	0	5,125,638
4156   State Institutions, Centers, and Homes, Delinquent	459,522	0	459,522
4158   Special and Pilot Programs	1,287,346	0	1,287,346
4159   Institutions-Juveniles in Adult Jails	0	0	0
4165   Transitional Bilingual	2,962,223	0	2,962,223
4174   Highly Capable	188,264	0	188,264
4188   Childcare	0	0	0
4198   School Food Services	179,194	0	179,194
4199   Transportation--Operations	5,500,000	0	5,500,000
4300   Other State Agencies, Unassigned	2,146,666	0	2,146,666
4321   Special Education--Other State Agencies	0	0	0
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
<b>4000   TOTAL STATE, SPECIAL PURPOSE</b>	<b>36,447,151</b>	<b>0</b>	<b>36,447,151</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
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) Current Budget	(2) Current Year Change	(3) Revised Budget
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
6100   Special Purpose, OSPI, Unassigned	1,105,875	0	1,105,875
6121   Special Education--Medicaid Reimbursement	0	0	0
6122   Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124   Special Education--Supplemental	3,242,942	0	3,242,942
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	114,924	0	114,924
6146   Skill Center	69,529	0	69,529
6151   Disadvantaged ESEA Disadvantaged, Fed	4,915,581	0	4,915,581
6152   School Improve, Fed Other Title Grants under ESEA, Fed	605,166	0	605,166
6153   Migrant ESEA Migrant, Federal	1,000,730	0	1,000,730
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)	444,756	0	444,756
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	0	0	0
6189   Other Community Services	164,755	0	164,755
6198   School Food Services	5,711,929	0	5,711,929
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) Current Budget	(2) Current Year Change	(3) Revised Budget
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	262,800	0	262,800
6310   Medicaid Administrative Match	0	0	0
6318   Federal Stimulus--Competitive Grants	0	0	0
6321   Special Education--Medicaid Reimbursement	125,000	0	125,000
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) Current Budget	(2) Current Year Change	(3) Revised Budget
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	461,230	0	461,230
<b>6000 TOTAL FEDERAL, SPECIAL PURPOSE</b>	<b>18,225,217</b>	<b>0</b>	<b>18,225,217</b>
<b>REVENUES FROM OTHER SCHOOL DISTRICTS</b>			
7100   Program Participation, Unassigned	360,000	0	360,000
7121   Special Education	0	0	0
7122   Special Education-Infants and Toddlers	0	0	0
7131   Vocational Education	30,000	0	30,000
7145   Skill Center	34,515	0	34,515
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
<b>7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS</b>	<b>424,515</b>	<b>0</b>	<b>424,515</b>
<b>REVENUES FROM OTHER ENTITIES</b>			
8100   Governmental Entities	105,000	0	105,000
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	0	0	0
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
<b>8000 TOTAL REVENUES FROM OTHER ENTITIES</b>	<b>105,000</b>	<b>0</b>	<b>105,000</b>
<b>OTHER FINANCING SOURCES</b>			

## Kennewick School District No.017

## GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	229,757,623	0	229,757,623

## Kennewick School District No.017

## EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	126,655,267	3,000,000	129,655,267
02   Alternative Learning Experience	494,571	0	494,571
03   Basic Education - Dropout Reengagement	0	0	0
00   <b>TOTAL REGULAR INSTRUCTION</b>	<b>127,149,838</b>	<b>3,000,000</b>	<b>130,149,838</b>
<b>FEDERAL STIMULUS</b>			
18   Federal Stimulus - Competitive Grants	0	0	0
10   <b>TOTAL FEDERAL STIMULUS</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
21   Special Education, Supplemental, State	20,710,970	0	20,710,970
22   Special Education, Infants and Toddlers, State	797,336	0	797,336
24   Special Education, Supplemental, Federal	3,124,824	0	3,124,824
25   Special Education, Infants and Toddlers, Federal	0	0	0
26   Special Education, Institutions, State	0	0	0
29   Special Education, Other, Federal	18,327	0	18,327
20   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>24,651,457</b>	<b>0</b>	<b>24,651,457</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
31   Vocational, Basic, State	4,843,300	800,000	5,643,300
34   Middle School Career and Technical Education, State	823,811	0	823,811
38   Vocational, Federal	114,924	0	114,924
39   Vocational, Other Categorical	64,073	0	64,073
30   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>5,846,108</b>	<b>800,000</b>	<b>6,646,108</b>
<b>SKILL CENTER INSTRUCTION</b>			
45   Skill Center, Basic, State	4,420,501	0	4,420,501
46   Skill Center, Federal	69,529	0	69,529
40   <b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>4,490,030</b>	<b>0</b>	<b>4,490,030</b>
<b>COMPENSATORY EDUCATION INSTRUCTION</b>			
51   Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	4,741,275	0	4,741,275
52   School Improvement, Federal Other Title Grants under ESEA, Federal	583,124	0	583,124
53   Migrant ESEA Migrant, Federal	964,280	0	964,280
54   Reading First, Federal	0	0	0
55   Learning Assistance Program (LAP), State	4,938,946	0	4,938,946
56   State Institutions, Centers and Homes, Delinquent	459,522	0	459,522

## Kennewick School District No.017

## EXPENDITURE BY PROGRAM

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
57   State Institutions, Neglected and Delinquent, Federal	0	0	0
58   Special and Pilot Programs, State	1,454,678	0	1,454,678
59   Institutions - Juveniles in Adult Jails	12,986	0	12,986
61   Head Start, Federal	0	0	0
62   Math and Science, Professional Development, Federal	0	0	0
64   Limited English Proficiency, Federal	436,035	0	436,035
65   Transitional Bilingual, State	2,569,144	0	2,569,144
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	16,159,990	0	16,159,990
<b>OTHER INSTRUCTIONAL PROGRAMS</b>			
71   Traffic Safety	0	0	0
73   Summer School	74,337	0	74,337
74   Highly Capable	184,425	0	184,425
75   Professional Development, State	58,189	0	58,189
76   Targeted Assistance, Federal	0	0	0
78   Youth Training Programs, Federal	0	0	0
79   Instructional Programs, Other	3,462,330	0	3,462,330
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,779,281	0	3,779,281
<b>COMMUNITY SERVICES</b>			
81   Public Radio/Television	0	0	0
86   Community Schools	174,282	0	174,282
88   Childcare	0	0	0
89   Other Community Services	128,556	0	128,556
80   TOTAL COMMUNITY SERVICES	302,838	0	302,838
<b>SUPPORT SERVICES</b>			
97   District-wide Support	25,322,907	0	25,322,907
98   School Food Services	8,279,921	0	8,279,921
99   Pupil Transportation	6,201,203	0	6,201,203
90   TOTAL SUPPORT SERVICES	39,804,031	0	39,804,031
<b>TOTAL PROGRAM EXPENDITURES</b>	<b>222,183,573</b>	<b>3,800,000</b>	<b>225,983,573</b>

## 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	129,655,267	189,096		73,952,555	9,376,005	31,555,710	8,910,497	5,458,948	212,456	0
02   ALE	494,571	0		327,618	30,971	131,651	4,331	0	0	0
03   Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	130,149,838	189,096		74,280,173	9,406,976	31,687,361	8,914,828	5,458,948	212,456	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	20,710,970	0		9,533,184	4,370,311	6,358,065	121,310	293,100	35,000	0
22   Sp Ed, I&T, St	797,336	0		228,371	35,912	107,053	0	426,000	0	0
24   Sp Ed, Sup, Fed	3,124,824	0		1,023,270	519,141	691,005	90,364	780,544	15,500	5,000
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	18,327	0		13,000	500	3,077	250	0	1,500	0
TOTAL SPECIAL EDUCATION INSTRUCTION	24,651,457	0		10,797,825	4,925,864	7,159,200	211,924	1,499,644	52,000	5,000
31   Voc, Basic, St	5,643,300	8,290		3,190,520	166,303	1,255,497	657,135	337,345	13,210	15,000
34   MidSchCar/Tec	823,811	2,000		422,625	0	163,317	195,544	7,825	7,500	25,000
38   Voc, Fed	114,924	5,200		16,000	0	1,224	50,200	22,000	20,300	0
39   Voc, Other	64,073	0		2,500	17,709	10,343	30,421	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	6,646,108	15,490		3,631,645	184,012	1,430,381	933,300	368,870	42,410	40,000
45   Skil Cnt, Bas, St	4,420,501	0	0	1,660,285	366,646	799,820	631,950	884,550	41,250	36,000
46   Skill Cntr, Fed	69,529	7,000	0	0	0	0	17,429	33,500	11,600	0
TOTAL SKILL CENTER INSTRUCTION	4,490,030	7,000	0	1,660,285	366,646	799,820	649,379	918,050	52,850	36,000
51   ESEA Disadvantaged, Federal	4,741,275	100,000		1,712,766	859,428	1,166,532	451,584	249,920	201,045	0
52   Other Title Grants under ESEA, Federal	583,124	0	0	287,580	0	59,544	106,000	65,000	65,000	0
53   Migrant, Fed	964,280	16,500		456,890	131,729	248,661	64,000	28,500	18,000	0
54   Read First, Fed	0	0		0	0	0	0	0	0	0
55   LAP	4,938,946	30,000		2,394,007	897,801	1,405,043	146,095	57,000	9,000	0
56   St In, Ctr/Hm, D	459,522	0		231,502	63,429	119,017	32,474	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	1,454,678	0		883,823	0	207,844	170,095	146,866	17,950	28,100
59   I-JAJ	12,986	0		10,000	0	2,286	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	436,035	0		247,289	0	68,746	82,000	23,000	15,000	0
65   Tran Biling, St	2,569,144	0		890,684	769,060	837,248	37,652	22,500	12,000	0
67   Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68   Ind Ed, Fd, ED	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
69   Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	16,159,990	146,500	0	7,114,541	2,721,447	4,114,921	1,090,400	601,886	342,195	28,100
71   Traffic Safety	0	0		0	0	0	0	0	0	0
73   Summer School	74,337	0		44,514	14,098	13,125	1,650	950	0	0
74   Highly Capable	184,425	0		59,760	15,090	26,945	77,400	4,480	750	0
75   Prof Dev, State	58,189	0		39,000	0	8,912	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	3,462,330	20,000		7,500	805,916	445,218	1,124,187	1,011,934	34,500	13,075
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,779,281	20,000		150,774	835,104	494,200	1,212,514	1,017,364	36,250	13,075
81   Public Radio/TV	0	0		0	0	0	0	0	0	0
86   Comm Schools	174,282	0		0	92,917	36,915	11,250	31,600	1,600	0
88   Childcare	0	0		0	0	0	0	0	0	0
89   Othr Comm Srv	128,556	0	0	0	32,444	6,862	80,000	9,000	250	0
TOTAL COMMUNITY SERVICES	302,838	0	0	0	125,361	43,777	91,250	40,600	1,850	0
97   Distwide Suppt	25,322,907	128,300	-157,300	349,100	9,422,129	4,481,328	2,802,700	7,964,650	90,500	241,500
98   Schl Food Serv	8,279,921	29,000	0	0	2,176,451	1,406,240	546,730	4,091,500	0	30,000
99   Pupil Transp	6,201,203	0	-378,086	15,657	3,336,010	1,863,322	1,079,850	274,450	3,000	7,000
TOTAL SUPPORT SERVICES	39,804,031	157,300	-535,386	364,757	14,934,590	7,750,890	4,429,280	12,330,600	93,500	278,500

## 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	225,983,573	535,386	-535,386	98,000,000	33,500,000	53,480,550	17,532,875	22,235,962	833,511	400,675

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Current Budget	(2) % of Total	(3) Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
(0) Debit Transfers	535,386	0.24	0	0.00	535,386	0.24
(1) Credit Transfers	-535,386	-0.24	0	0.00	-535,386	-0.24
(2) Certificated Salaries	98,000,000	44.11	0	0.00	98,000,000	43.37
(3) Classified Salaries	33,500,000	15.08	0	0.00	33,500,000	14.82
(4) Employee Benefits and Payroll Taxes	53,480,550	24.07	0	0.00	53,480,550	23.67
(5) Supplies and Materials	14,032,875	6.32	3,500,000	92.11	17,532,875	7.76
(7) Purchased Services	21,935,962	9.87	300,000	7.90	22,235,962	9.84
(8) Travel	833,511	0.38	0	0.00	833,511	0.37
(9) Capital Outlay	400,675	0.18	0	0.00	400,675	0.18
<b>TOTAL EXPENDITURES</b>	<b>222,183,573</b>	<b>100.00</b>	<b>3,800,000</b>	<b>100.00</b>	<b>225,983,573</b>	<b>100.00</b>

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Current Budget	(2) % of Total	(3) Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	131,044,955	58.98	800,000	21.05	131,844,955	58.34
28   Extracur	3,450,830	1.55	0	0.00	3,450,830	1.53
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>134,495,785</b>	<b>60.53</b>	<b>800,000</b>	<b>21.05</b>	<b>135,295,785</b>	<b>59.87</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	4,195,475	1.89	0	0.00	4,195,475	1.86
24   Guid/Coun	7,216,903	3.25	0	0.00	7,216,903	3.19
25   Pupil M/S	2,467,324	1.11	0	0.00	2,467,324	1.09
26   Health	6,069,612	2.73	0	0.00	6,069,612	2.69
31   InstProDev	6,261,931	2.82	0	0.00	6,261,931	2.77
32   Inst Tech	996,084	0.45	1,750,000	46.05	2,746,084	1.22
33   Curriculum	2,441,597	1.10	1,250,000	32.89	3,691,597	1.63
<b>TOTAL TEACHING SUPPORT</b>	<b>29,648,926</b>	<b>13.34</b>	<b>3,000,000</b>	<b>78.95</b>	<b>32,648,926</b>	<b>14.45</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	3,521,230	1.58	0	0.00	3,521,230	1.56
44   Operation	4,031,476	1.81	0	0.00	4,031,476	1.78
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	4,971,557	2.24	0	0.00	4,971,557	2.20
53   Maintnce	649,005	0.29	0	0.00	649,005	0.29
56   Insurance	130,000	0.06	0	0.00	130,000	0.06
59   Transfers	-378,086	-0.17	0	0.00	-378,086	-0.17
62   Grnd Mnt	1,853,565	0.83	0	0.00	1,853,565	0.82
63   Oper Bldg	5,345,454	2.41	0	0.00	5,345,454	2.37
64   Maintnce	4,002,809	1.80	0	0.00	4,002,809	1.77
65   Utilities	3,160,000	1.42	0	0.00	3,160,000	1.40
67   Bldg Secu	70,000	0.03	0	0.00	70,000	0.03
68   Insurance	1,490,000	0.67	0	0.00	1,490,000	0.66
72   Info Sys	4,055,616	1.83	0	0.00	4,055,616	1.79
73   Printing	418,626	0.19	0	0.00	418,626	0.19
74   Warehouse	632,878	0.28	0	0.00	632,878	0.28
75   Mtr Pool	241,556	0.11	0	0.00	241,556	0.11
83   Interest	6,500	0.00	0	0.00	6,500	0.00
84   Principal	0	0.00	0	0.00	0	0.00

## Kennewick School District No.017

## SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Current Budget	(2) % of Total	(3) Current Year Change	(4) % of Total	(5) Revised Budget	(6) % of Total
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	25,442	0.01	0	0.00	25,442	0.01
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>34,227,628</b>	<b>15.41</b>	<b>0</b>	<b>0.00</b>	<b>34,227,628</b>	<b>15.15</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	13,480,552	6.07	0	0.00	13,480,552	5.97
<b>TOTAL UNIT ADMINISTRATION</b>	<b>13,480,552</b>	<b>6.07</b>	<b>0</b>	<b>0.00</b>	<b>13,480,552</b>	<b>5.97</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	288,000	0.13	0	0.00	288,000	0.13
12   Supt Off	386,269	0.17	0	0.00	386,269	0.17
13   Busns Off	1,662,082	0.75	0	0.00	1,662,082	0.74
14   HR	903,403	0.41	0	0.00	903,403	0.40
15   Pblc Rltn	386,212	0.17	0	0.00	386,212	0.17
21   Supv Inst	4,576,870	2.06	0	0.00	4,576,870	2.03
41   Supervisn	835,444	0.38	0	0.00	835,444	0.37
51   Supervisn	579,277	0.26	0	0.00	579,277	0.26
61   Supv Bldg	713,125	0.32	0	0.00	713,125	0.32
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>10,330,682</b>	<b>4.65</b>	<b>0</b>	<b>0.00</b>	<b>10,330,682</b>	<b>4.57</b>
<b>TOTAL EXPENDITURES</b>	<b>222,183,573</b>	<b>100.00</b>	<b>3,800,000</b>	<b>100.00</b>	<b>225,983,573</b>	<b>100.00</b>

## Kennewick School District No.017

## REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

## PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2017	25,050,000	0	25,050,000	44.78	11,217,390
Spring 2018	25,600,000	0	25,600,000	54.07	13,841,920
<b>1100 TOTAL LOCAL TAXES:</b>					<b>25,059,310</b>

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2017	0	0.000	0	0.00	XXXXX
Spring 2018	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</b>

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

## Kennewick School District No.017

## GENERAL FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2017	(4) Principal Payments in FY 2017-2018	(5) Interest Payments in FY 2017-2018	(6) Outstanding Balance at Aug 31, 2018 (Col.3-Col.4)
			0	0	0	0
A.	TOTAL			0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2017-2018	Interest Payments in FY 2017-2018	Long-Term Financing Rev. Acct 9500 (Col.3)
			0	0	0	0
B.	TOTAL			0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0	3/	0 3/

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate program matrix pages.

3/ Budget as part of Program 97, Districtwide Support, Activity 83, Other Interest, or Activity 84, Debt Principal, as appropriate.

4/ Budget as Other Financing Source in Revenue Account 9500 on page GF4.



## Kennewick School No.017

## Budget Edit Report

## GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Info	1.053	**Warning** Your district has been identified as having juveniles in adult jails. Revenue account 4159, Institutions-Juveniles in Adult Jails, is zero.	0.00	
Info	1.704	On report GF4, Revenue Account 3121 + 4121 + 4321 + 6121 + 6221 + 6321 + 7121 + 8521; on report GF8, expenditures for Program 21	18,408,497.00	20,710,970.00
Info	1.724	On report GF4, Revenue Account 4165 + 4365; on report GF8, expenditures for Program 65.	2,962,223.00	2,569,144.00
Info	1.728	On report GF4, Revenue Account 2173; on report GF8, expenditures for Program 73.	15,000.00	74,337.00
Info	1.737	On report GF4, Revenue Account 2186; on report GF8, expenditures for Program 86.	50,000.00	174,282.00
Info	1.738	On report GF, Revenue Account 2289 + 6189 + 6289 + 6389 + 7189 + 8189; on report GF8, expenditures for Program 89	0.00	128,556.00